

NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Seized Assets – to account for properties seized by Police Department during the normal course of police operation.

Traffic Safety – To account for projects related to traffic safety. Financing is provided primarily by vehicle code fines and state traffic congestion grants.

Gas Tax Fund – To account for the construction and maintenance of the street system in Sausalito. Financing is provided by the City's share of state gasoline taxes.

Construct Traffic Road Fees- to account for costs recovered from applicants for accelerated wear and tear to the City's road as a result of construction projects.

Traffic Congestion Relief- to account for fund received from Proposition 42 for transportation congestion relief program.

Police Grants – To account for costs related to the police department. Financing provided primarily by state grants.

Storm Drain – To account for the maintenance of the City's storm drains. Financing provided primarily by property drainage tax and subsidies from the general fund.

Stairs Fund – To account for the 167 Cazneau legal settlement received. Monies are to be used for improvements to Stairs as defined in the legal settlement.

Disaster Assistance – To account for the costs related to disasters. Financing is provided primarily by federal and state grants.

Recreation Grant- to account for per capita park grant funds for improvements to City public park lands.

Fire Grant – To account for costs related to the fire department. Financing is provided primarily by state grants.

Capital Project Funds

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

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

CITY OF SAUSALITO
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2006

SPECIAL REVENUE FUNDS

	Seized Assets	Traffic Safety	Gas Tax	Construct Traffic Road Fees	Traffic Congestion Relief
ASSETS					
Cash and investments	\$28,591	\$430,019	\$333,538	\$512,120	\$23,209
Receivables:					
Taxes receivables, net					
Accounts receivable, net		18,696			9,273
Advance to other funds					
Total Assets	<u>\$28,591</u>	<u>\$448,715</u>	<u>\$333,538</u>	<u>\$512,120</u>	<u>\$32,482</u>
LIABILITIES					
Accounts payable		\$250,255	\$7,789		
Due to other funds					
Unearned revenue					
Total Liabilities		<u>250,255</u>	<u>7,789</u>		
FUND BALANCE					
Reserved for:					
Special revenue funds	\$26,857		237,054	\$311,321	
Unreserved designated for:					
Special revenue funds		198,460			
Capital projects funds					
Unreserved, undesignated	1,734		88,695	200,799	\$32,482
Total Fund Balances (Deficits)	<u>28,591</u>	<u>198,460</u>	<u>325,749</u>	<u>512,120</u>	<u>32,482</u>
Total Liabilities and Fund Balances	<u>\$28,591</u>	<u>\$448,715</u>	<u>\$333,538</u>	<u>\$512,120</u>	<u>\$32,482</u>

SPECIAL REVENUE FUNDS

CAPITAL
PROJECT
FUND

Police Grants	Storm Drain	Stairs Fund	Disaster Assistance	Recreation Grant	Fire Grant	Library Capital Improvement
\$39,576	\$33,119	\$130,879	\$18,597		\$19,244	\$208,099
6,826	363			\$19,150		
<u>\$46,402</u>	<u>\$33,482</u>	<u>\$130,879</u>	<u>\$18,597</u>	<u>\$19,150</u>	<u>\$19,244</u>	<u>\$208,099</u>
					\$3,825	
\$44,026				\$19,150 19,150		
<u>44,026</u>				<u>38,300</u>	<u>3,825</u>	
1,214		\$127,632	\$18,000		4,745	\$273,777
	\$21,500					
1,162	11,982	3,247	597	(19,150)	10,674	(65,678)
<u>2,376</u>	<u>33,482</u>	<u>130,879</u>	<u>18,597</u>	<u>(19,150)</u>	<u>15,419</u>	<u>208,099</u>
<u>\$46,402</u>	<u>\$33,482</u>	<u>\$130,879</u>	<u>\$18,597</u>	<u>\$19,150</u>	<u>\$19,244</u>	<u>\$208,099</u>

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CITY OF SAUSALITO
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2006

	<u>CAPITAL PROJECT FUND</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>General Capital Improvements</u>	<u>Funds</u>
ASSETS		
Cash and investments	\$202,330	\$1,979,321
Receivables:		
Taxes receivables, net		363
Accounts receivable, net	3,675	57,620
Advance to other funds	<u>977,000</u>	<u>977,000</u>
Total Assets	<u>\$1,183,005</u>	<u>\$3,014,304</u>
LIABILITIES		
Accounts payable	\$66,300	\$328,169
Due to other funds		19,150
Unearned revenue		<u>63,176</u>
Total Liabilities	<u>66,300</u>	<u>410,495</u>
FUND EQUITY		
Reserved for:		
Special revenue funds		1,000,600
Unreserved designated for:		
Special revenue funds		219,960
Capital projects funds	987,496	987,496
Unreserved, undesignated	<u>129,209</u>	<u>395,753</u>
Total Fund Balances (Deficits)	<u>1,116,705</u>	<u>2,603,809</u>
Total Liabilities and Fund Balances	<u>\$1,183,005</u>	<u>\$3,014,304</u>

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CITY OF SAUSALITO
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2006

SPECIAL REVENUE FUNDS

	Seized Assets	Traffic Safety	Gas Tax	Construct Traffic Road Fees	Traffic Congestion Relief
REVENUES					
Fines and forfeitures		\$102,383			
Use of money and property	\$1,772	15,250	\$11,196	\$12,141	\$490
Intergovernmental			144,916		33,018
Charges for services				225,876	
Other revenues					
Total Revenues	<u>1,772</u>	<u>117,633</u>	<u>156,112</u>	<u>238,017</u>	<u>33,508</u>
EXPENDITURES					
Current:					
Public safety:					
Police	38				
Fire					
Public works		280,691	67,418		
Capital outlay					
Total Expenditures	<u>38</u>	<u>280,691</u>	<u>67,418</u>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,734</u>	<u>(163,058)</u>	<u>88,694</u>	<u>238,017</u>	<u>33,508</u>
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers (out)				(37,218)	(1,026)
Total Other Financing Sources (Uses)				<u>(37,218)</u>	<u>(1,026)</u>
NET CHANGE IN FUND BALANCES	1,734	(163,058)	88,694	200,799	32,482
BEGINNING FUND BALANCES	<u>26,857</u>	<u>361,518</u>	<u>237,055</u>	<u>311,321</u>	
ENDING FUND BALANCES (DEFICITS)	<u>\$28,591</u>	<u>\$198,460</u>	<u>\$325,749</u>	<u>\$512,120</u>	<u>\$32,482</u>

SPECIAL REVENUE FUNDS						CAPITAL PROJECT FUND
Police Grants	Storm Drain	Stairs Fund	Disaster Assistance	Recreation Grant	Fire Grant	Library Capital Improvement
\$1,162	\$1,274	\$3,247	\$597		\$957	\$7,775
100,000	69,862		19,205	\$16,000	34,549	3,185
						5,350
101,162	71,136	3,247	19,802	16,000	35,506	16,310
100,000					24,831	
	15,400		19,205	35,150		81,988
100,000	15,400		19,205	35,150	24,831	81,988
1,162	55,736	3,247	597	(19,150)	10,675	(65,678)
	79,000 (122,754)					
	(43,754)					
1,162	11,982	3,247	597	(19,150)	10,675	(65,678)
1,214	21,500	127,632	18,000		4,744	273,777
\$2,376	\$33,482	\$130,879	\$18,597	(\$19,150)	\$15,419	\$208,099

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CITY OF SAUSALITO
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2006

	<u>CAPITAL PROJECT FUND</u>	
	<u>General Capital Improvements</u>	<u>Total Nonmajor Governmental Funds</u>
REVENUES		
Fines and forfeitures		\$102,383
Use of money and property	\$21,653	77,514
Intergovernmental	3,675	354,548
Charges for services		295,738
Other revenues	<u>132,771</u>	<u>138,121</u>
Total Revenues	<u>158,099</u>	<u>968,304</u>
EXPENDITURES		
Current:		
Public safety:		
Police		100,038
Fire		24,831
Public works		382,714
Capital outlay	<u>239,888</u>	<u>357,026</u>
Total Expenditures	<u>239,888</u>	<u>864,609</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(81,789)</u>	<u>103,695</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	210,998	289,998
Transfers (out)		<u>(160,998)</u>
Total Other Financing Sources (Uses)	<u>210,998</u>	<u>129,000</u>
NET CHANGE IN FUND BALANCES	129,209	232,695
BEGINNING FUND BALANCES	<u>987,496</u>	<u>2,371,114</u>
ENDING FUND BALANCES (DEFICITS)	<u>\$1,116,705</u>	<u>\$2,603,809</u>

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CITY OF SAUSALITO
 BUDGETED NON-MAJOR FUNDS
 COMBINING SCHEDULES OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

SPECIAL REVENUE FUNDS

	Traffic Safety			Gas Tax		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Fines and forfeitures	\$90,000	\$102,383	\$12,383			
Use of money and property	3,300	15,250	11,950	\$1,750	\$11,196	\$9,446
Intergovernmental				148,000	144,916	(3,084)
Charges for services						
Other revenues						
Total Revenues	93,300	117,633	24,333	149,750	156,112	6,362
EXPENDITURES						
Current:						
Public safety:						
Fire						
Public works	52,510	280,691	(228,181)	69,200	67,418	1,782
Capital outlay	5,000		5,000			
Total Expenditures	57,510	280,691	(223,181)	69,200	67,418	1,782
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	35,790	(163,058)	(198,848)	80,550	88,694	8,144
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers (out)						
Total Other Financing Sources (Uses)						
NET CHANGES IN FUND BALANCES		(163,058)			88,694	
BEGINNING FUND BALANCES		361,518			237,055	
ENDING FUND BALANCES		<u>\$198,460</u>			<u>\$325,749</u>	

SPECIAL REVENUE FUNDS

Construct Traffic Road Fees			Traffic Congestion Relief			Storm Drain		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	\$12,141	\$12,141		\$490	\$490	\$100	\$1,274	\$1,174
			\$2,500	33,018	30,518			
\$173,750	225,876	52,126				70,500	69,862	(638)
208,750		(208,750)						
382,500	238,017	(144,483)	2,500	33,508	31,008	70,600	71,136	536
						15,400	15,400	
						15,400	15,400	
382,500	238,017	(144,483)	2,500	33,508	31,008	55,200	55,736	536
(382,500)	(37,218)	345,282	(486)	(1,026)	(540)	79,000	79,000	9,246
(382,500)	(37,218)	345,282	(486)	(1,026)	(540)	(132,000)	(122,754)	9,246
	200,799			32,482			11,982	
	311,321						21,500	
	<u>\$512,120</u>			<u>\$32,482</u>			<u>\$33,482</u>	

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CITY OF SAUSALITO
 BUDGETED NON-MAJOR FUNDS
 COMBINING SCHEDULES OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

	SPECIAL REVENUE FUNDS			CAPITAL PROJECT FUND		
	Stairs Fund		Variance Positive (Negative)	Library Capital Improvement		
	Budget	Actual		Budget	Actual	Variance Positive (Negative)
REVENUES						
Fines and forfeitures						
Use of money and property		\$3,247	\$3,247	\$3,100	\$7,775	\$4,675
Intergovernmental					3,185	3,185
Charges for services						
Other revenues	\$100,000		(100,000)	61,900	5,350	(56,550)
Total Revenues	<u>100,000</u>	<u>3,247</u>	<u>(96,753)</u>	<u>65,000</u>	<u>16,310</u>	<u>(48,690)</u>
EXPENDITURES						
Current:						
Public safety:						
Fire						
Public works						
Capital outlay				76,234	81,988	(5,754)
Total Expenditures				<u>76,234</u>	<u>81,988</u>	<u>(5,754)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	100,000	3,247	(96,753)	(11,234)	(65,678)	(54,444)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers (out)	(100,000)		100,000			
Total Other Financing Sources (Uses)	<u>(100,000)</u>		<u>100,000</u>			
NET CHANGES IN FUND BALANCES		3,247			(65,678)	
BEGINNING FUND BALANCES (DEFICITS)		<u>127,632</u>			<u>273,777</u>	
ENDING FUND BALANCES		<u>\$130,879</u>			<u>\$208,099</u>	

CAPITAL PROJECT FUND

General Capital Improvements

<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
	\$21,653	\$21,653
	3,675	3,675
<u> </u>	<u>132,771</u>	<u>132,771</u>
<u> </u>	<u>158,099</u>	<u>158,099</u>
<u>618,237</u>	<u>239,888</u>	<u>378,349</u>
<u>618,237</u>	<u>239,888</u>	<u>378,349</u>
<u>(618,237)</u>	<u>(81,789)</u>	<u>536,448</u>
<u>619,500</u>	<u>210,998</u>	<u>(408,502)</u>
<u>619,500</u>	<u>210,998</u>	<u>(408,502)</u>
	129,209	
	<u>987,496</u>	
	<u>\$1,116,705</u>	

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INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis.

The concept of major funds does not extend to internal service funds because they do not do business with outside parties. For the Statement of Activities, the net revenues and expenses of each internal service fund are eliminated by netting them against the operations of the City departments that generated them. The remaining balance sheet items are consolidated with these same funds in the Statement of Net Assets. However, internal service funds are still presented separately in the Fund Financial Statements.

Vehicle Replacement Fund – Established to finance the replacement of equipment used by the City General Fund departments.

Workers' Compensation Fund – Used to account for outstanding claim liabilities.

Employee Benefits Fund – To help finance the liability for compensated absences and other post employment benefits for City General Fund departments.

CITY OF SAUSALITO
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2006

	Vehicle Replacement	Workers Compensation	Employee Benefits	Total
ASSETS				
Cash and investments	\$2,044,857	\$904,465	\$278,033	\$3,227,355
Capital assets, net of depreciation	255,824			255,824
Total Assets	<u>2,300,681</u>	<u>904,465</u>	<u>278,033</u>	<u>3,483,179</u>
LIABILITIES				
Claims payable				
Due in one year		292,601		292,601
Due in more than one year		861,004		861,004
Total Liabilities		<u>1,153,605</u>		<u>1,153,605</u>
NET ASSETS				
Invested in capital assets, net of related debt	255,824			255,824
Unrestricted	2,044,857	(249,140)	278,033	2,073,750
Total Net Assets (Deficit)	<u>\$2,300,681</u>	<u>(\$249,140)</u>	<u>\$278,033</u>	<u>\$2,329,574</u>

CITY OF SAUSALITO
INTERNAL SERVICE FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2006

	Vehicle Replacement	Workers Compensation	Employee Benefits	Total
OPERATING REVENUES				
Use of money and property	\$71,789	\$32,847	\$9,610	\$114,246
Other revenue	3,030	139,723		142,753
Total Operating Revenues	74,819	172,570	9,610	256,999
OPERATING EXPENSES				
Depreciation	46,478			46,478
Total Operating Expenses	46,478			46,478
Operating Income Before Transfers	28,341	172,570	9,610	210,521
Transfers in	270,013		47,970	317,983
Transfers, net	270,013		47,970	317,983
Change in Net Assets	298,354	172,570	57,580	528,504
BEGINNING NET ASSETS (DEFICIT)	2,002,327	(421,710)	220,453	1,801,070
ENDING NET ASSETS (DEFICIT)	\$2,300,681	(\$249,140)	\$278,033	\$2,329,574

CITY OF SAUSALITO
INTERNAL SERVICE FUNDS
COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2006

	Vehicle Replacement	Workers Compensation	Employee Benefits	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Paid to suppliers	(\$295)			(\$295)
Other	74,819	\$54,914	\$9,610	139,343
Cash Flows from Operating Activities	<u>74,524</u>	<u>54,914</u>	<u>9,610</u>	<u>139,048</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in	270,013		47,970	317,983
Cash Flows from Noncapital Financing Activities	<u>270,013</u>		<u>47,970</u>	<u>317,983</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital expenditures	(64,778)			(64,778)
Cash Flows from Capital and Related Financing Activities	<u>(64,778)</u>			<u>(64,778)</u>
Net Cash Flows	279,759	54,914	57,580	392,253
Cash and investments at beginning of period	<u>1,765,098</u>	<u>849,551</u>	<u>220,453</u>	<u>2,835,102</u>
Cash and investments at end of period	<u>\$2,044,857</u>	<u>\$904,465</u>	<u>\$278,033</u>	<u>\$3,227,355</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:				
Operating income (loss)	\$28,341	\$172,570	\$9,610	\$210,521
Adjustments to reconcile operating income to net cash flows from operating activities:				
Depreciation	46,478			46,478
Change in assets and liabilities:				
Accounts payable	(295)			(295)
Claims payable		(117,656)		(117,656)
Cash Flows from Operating Activities	<u>\$74,524</u>	<u>\$54,914</u>	<u>\$9,610</u>	<u>\$139,048</u>

AGENCY FUNDS

All Agency Funds, representing all fiduciary funds of the City, are custodial in nature and do not involve measurement of results of operations. Such funds have no equity since any assets are due to individuals or other entities at some future time.

These funds are presented separately from the Governmental and Fund Financial Statements.

CITY OF SAUSALITO
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2006

	Balance June 30, 2005	Additions	Deductions	Balance June 30, 2006
<u>Woodward Avenue Assessment District</u>				
Assets:				
Cash and investments	\$53,881		\$53,881	
Total Assets	<u>\$53,881</u>		<u>\$53,881</u>	
Liabilities:				
Due to local Improvement Districts	53,881		53,881	
Total Liabilities	<u>\$53,881</u>		<u>\$53,881</u>	
<u>Downtown 1989-1 Assessment District</u>				
Assets:				
Cash and investments	\$109,990	\$86,386	\$114,297	\$82,079
Assessments receivable	406	414	406	414
Total Assets	<u>\$110,396</u>	<u>\$86,800</u>	<u>\$114,703</u>	<u>\$82,493</u>
Liabilities:				
Accounts payable	\$31		\$31	
Due to local Improvement Districts	110,365	\$86,800	114,672	\$82,493
Total Liabilities	<u>\$110,396</u>	<u>\$86,800</u>	<u>\$114,703</u>	<u>\$82,493</u>
<u>Sunshine Central Assessment District</u>				
Assets:				
Cash and investments	\$56,697	\$27,764	\$41,304	\$43,157
Assessments receivable	137	132	137	132
Total Assets	<u>\$56,834</u>	<u>\$27,896</u>	<u>\$41,441</u>	<u>\$43,289</u>
Liabilities:				
Accounts payable	\$10		\$10	
Due to local Improvement Districts	56,824	\$27,896	41,431	\$43,289
Total Liabilities	<u>\$56,834</u>	<u>\$27,896</u>	<u>\$41,441</u>	<u>\$43,289</u>

CITY OF SAUSALITO
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2006

	<u>Balance</u> <u>June 30, 2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2006</u>
<u>San Carlos Underground Assessment District</u>				
Assets:				
Cash and investments	(\$36,098)	\$101,319	\$65,221	
Total Assets	<u>(\$36,098)</u>	<u>\$101,319</u>	<u>\$65,221</u>	
Liabilities:				
Accounts payable	\$9,255		\$9,255	
Payable to General Fund	138,850		138,850	
Due to local Improvement Districts	(184,203)	101,319	(82,884)	
Total Liabilities	<u>(\$36,098)</u>	<u>\$101,319</u>	<u>\$65,221</u>	
<u>Bulkley Underground Assessment District</u>				
Assets:				
Cash and investments	\$8,179	\$311		\$8,490
Total Assets	<u>\$8,179</u>	<u>\$311</u>		<u>\$8,490</u>
Liabilities:				
Payable to General Fund	\$900			\$900
Due to local Improvement Districts	7,279	\$311		7,590
Total Liabilities	<u>\$8,179</u>	<u>\$311</u>		<u>\$8,490</u>
<u>Third Street Underground Assessment District</u>				
Assets:				
Cash and investments	\$3,821	\$145		\$3,966
Total Assets	<u>\$3,821</u>	<u>\$145</u>		<u>\$3,966</u>
Liabilities:				
Payable to General Fund	\$2,400			\$2,400
Due to local Improvement Districts	1,421	\$145		1,566
Total Liabilities	<u>\$3,821</u>	<u>\$145</u>		<u>\$3,966</u>

CITY OF SAUSALITO
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2006

	Balance June 30, 2005	Additions	Deductions	Balance June 30, 2006
<u>Downtown Assessment District - Reserve Fund</u>				
Assets:				
Cash and investments	\$29,712	(\$1,101)		\$28,611
Total Assets	\$29,712	(\$1,101)		\$28,611
Liabilities:				
Accounts payable				
Refundable deposits	\$29,712		\$29,712	
Due to local Improvement Districts		(\$1,101)	(29,712)	\$28,611
Total Liabilities	\$29,712	(\$1,101)		\$28,611
<u>Total Agency Funds</u>				
Assets:				
Cash and investments	\$226,182	\$214,824	\$274,703	\$166,303
Assessments receivable	543	546	543	546
Total Assets	\$226,725	\$215,370	\$275,246	\$166,849
Liabilities:				
Accounts payable	\$9,296		\$9,296	
Payable to General Fund	142,150		138,850	\$3,300
Refundable deposits	29,712		29,712	
Due to local Improvement Districts	45,567	\$215,370	97,388	163,549
Total Liabilities	\$226,725	\$215,370	\$275,246	\$166,849

STATISTICAL SECTION

This part of the City's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time:

1. Net Assets by Component
2. Changes in Net Assets
3. Fund Balances of Governmental Funds
4. Changes in Fund Balance of Governmental Funds

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax:

1. Assessed and Estimated Actual Value of Taxable Property
2. Property Tax Rates, All Overlapping Governments
3. Principal Property Taxpayers
4. Property Tax Levies and Collections

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future:

1. Ratio of Outstanding Debt by Type
2. Computation of Direct and Overlapping Debt
3. Computation of Legal Bonded Debt Margin

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place:

1. Demographic and Economic Statistics
2. Principal Employers

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs:

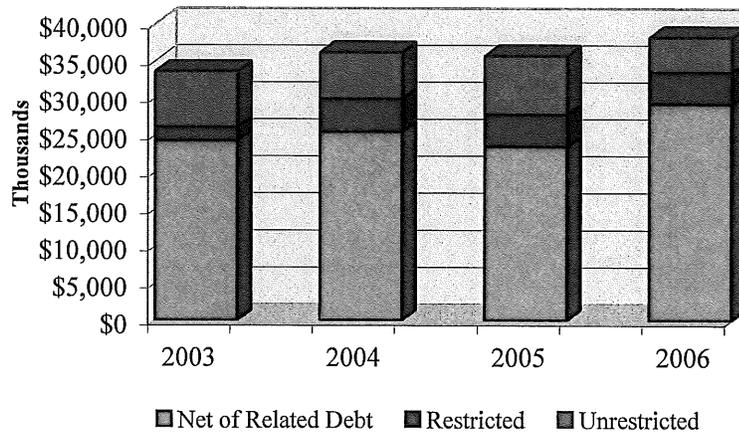
1. Full-Time Equivalent City Government Employees by Function
2. Operating Indicators by Function/Program
3. Capital Asset Statistics by Function/Program

Sources

Unless otherwise noted, the information in these schedules is derived from the City of Sausalito for the relevant year. The City implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

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CITY OF SAUSALITO
Net Assets by Component
Last Four Fiscal Years
(accrual basis of accounting)



	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<i>Governmental activities</i>				
Invested in capital assets, net of related debt	\$21,678,253	\$23,456,664	\$21,390,365	\$21,354,986
Restricted	1,691,910	4,440,011	4,379,746	4,356,609
Debt Service	-	2,359,518	1,744,587	
Special Revenue	1,413,904	1,793,359	2,361,382	2,953,986
Capital Projects	278,006	287,134	273,777	1,402,623
Unrestricted	<u>5,383,484</u>	<u>3,366,219</u>	<u>4,656,090</u>	<u>6,749,085</u>
Total governmental activities net assets	<u>\$28,753,647</u>	<u>\$31,262,894</u>	<u>\$30,426,201</u>	<u>\$32,460,680</u>
<i>Business-type activities</i>				
Invested in capital assets, net of related debt	2,541,936	1,984,007	2,037,356	7,841,055
Restricted for Debt Service	160,767			
Unrestricted	<u>2,132,951</u>	<u>2,942,531</u>	<u>3,261,325</u>	<u>(2,043,830)</u>
Total business-type activities net assets	<u>\$4,835,654</u>	<u>\$4,926,538</u>	<u>\$5,298,681</u>	<u>\$5,797,225</u>
<i>Primary government</i>				
Invested in capital assets, net of related debt	\$24,220,189	\$25,440,671	\$23,427,721	\$29,196,041
Restricted	1,852,677	4,440,011	4,379,746	4,356,609
Unrestricted	<u>7,516,435</u>	<u>6,308,750</u>	<u>7,917,415</u>	<u>4,705,255</u>
Total primary government net assets	<u>\$33,589,301</u>	<u>\$36,189,432</u>	<u>\$35,724,882</u>	<u>\$38,257,905</u>

Note: The City of Sausalito implemented GASB 34 for the fiscal year ended June 30, 2003. Information prior to the implementation of GASB 34 is not available.

CITY OF SAUSALITO
Changes in Net Assets
Last Four Fiscal Years
(Accrual Basis of Accounting)

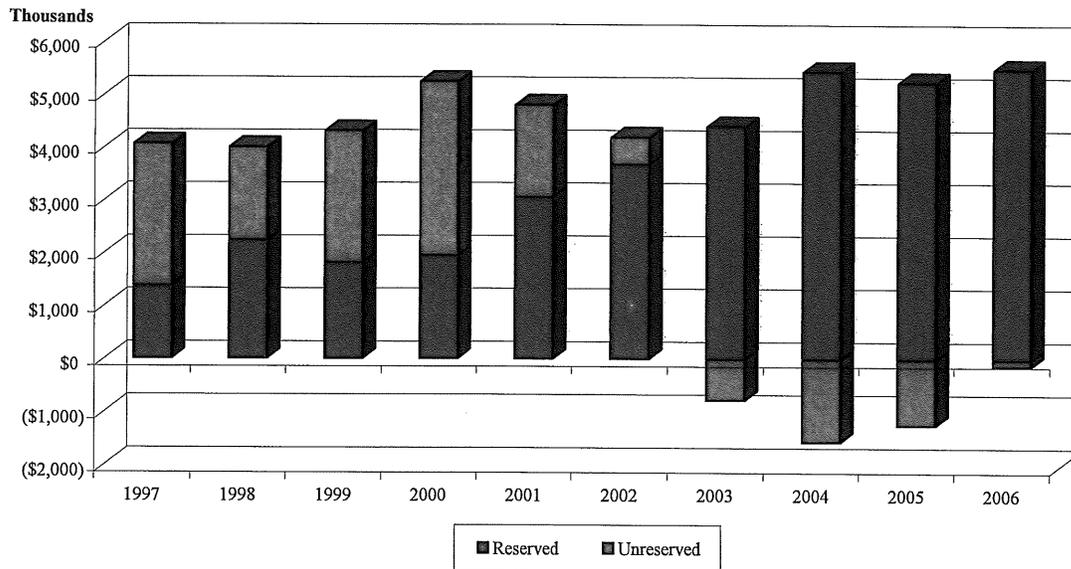
	Fiscal Year Ended June 30,			
	2003	2004	2005	2006
Expenses				
Governmental Activities:				
General Government	\$2,387,468	\$1,672,262	\$1,858,807	\$1,975,355
Library	559,529	514,032	563,306	556,820
Public Safety:				
Police Services	3,107,334	3,227,089	3,381,396	3,241,413
Fire Services	2,121,670	2,318,546	2,255,289	2,425,603
Community Development	958,260	1,012,057	853,183	983,680
Public Works	2,228,302	1,901,528	1,846,822	2,170,131
Parks & Recreation	555,263	597,230	591,248	580,431
PERS sidefund expense	-	-	391,230	
Interest on long-term debt	46,032	22,502	23,391	38,730
Total Governmental Activities Expenses	<u>11,963,858</u>	<u>11,265,246</u>	<u>11,764,672</u>	<u>11,972,163</u>
Business-Type Activities:				
MLK	1,037,483	925,605	768,866	796,391
Sewer	756,182	621,682	650,313	664,139
Parking	388,699	295,693	335,191	323,647
Old City Hall	141,065	119,474	95,779	88,485
Total Business-Type Activities Expenses	<u>2,323,429</u>	<u>1,962,454</u>	<u>1,850,149</u>	<u>1,784,177</u>
Total Primary Government Expenses	<u>\$14,287,287</u>	<u>\$13,227,700</u>	<u>\$13,614,821</u>	<u>\$13,756,340</u>
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government	\$5,924	\$4,318	\$35,591	\$30,684
Library	16,314	16,997	17,438	20,346
Public Safety:				
Police Services	312,094	429,926	469,648	366,439
Fire Services	207	526	110,888	105,208
Community Development	559,729	774,246	488,616	553,550
Public Works	168,327	163,009	1,120	406,325
Parks & recreation	299,760	324,756	395,895	330,412
Operating Grants and Contributions	95,150	100,000	452,832	432,030
Capital Grants and Contributions	997,210	1,934,377	416,309	175,951
Total Government Activities Program Revenues	<u>2,454,715</u>	<u>3,748,155</u>	<u>2,388,337</u>	<u>2,420,945</u>

CITY OF SAUSALITO
Changes in Net Assets
(continued)
Last Four Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year Ended June 30,			
	2003	2004	2005	2006
Business-Type Activities:				
Charges for Services:				
MLK	\$857,173	\$827,298	\$817,599	\$970,548
Sewer	516,362	677,753	777,871	789,274
Parking	1,181,244	1,350,157	1,406,066	1,347,932
Old City Hall	376,525	312,096	299,940	338,327
Total Business-Type Activities Program Revenue	<u>2,931,304</u>	<u>3,167,304</u>	<u>3,301,476</u>	<u>3,446,081</u>
Total Primary Government Program Revenues	<u>\$5,386,019</u>	<u>\$6,915,459</u>	<u>\$5,689,813</u>	<u>\$5,867,026</u>
Net (Expense)/Revenue				
Governmental Activities	(\$9,509,143)	(\$7,517,091)	(\$9,376,335)	(\$9,551,218)
Business-Type Activities	607,875	1,204,850	1,451,327	1,661,904
Total Primary Government Net Expense	<u>(\$8,901,268)</u>	<u>(\$6,312,241)</u>	<u>(\$7,925,008)</u>	<u>(\$7,889,314)</u>
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Taxes	\$6,843,694	\$7,057,832	\$8,598,378	\$9,279,774
Use of Money/Property and interest earnings	802,647	883,506	959,988	1,005,955
Intergovernmental revenues	870,035	722,079	-	
Other Revenues	220,510	198,521	70,602	225,093
Transfers	1,246,111	1,164,400	1,108,373	1,074,875
Total Government Activities	<u>9,982,997</u>	<u>10,026,338</u>	<u>10,737,341</u>	<u>11,585,697</u>
Business-Type Activities:				
Use of Money/Property and interest earnings	38,268	49,431	100,191	
Transfers	(1,246,111)	(1,164,400)	(1,235,375)	(1,074,875)
Other Revenues	75	1,003	56,000	
Total Business-Type Activities	<u>(1,207,768)</u>	<u>(1,113,966)</u>	<u>(1,079,184)</u>	<u>(1,074,875)</u>
Total Primary Government	<u>\$8,775,229</u>	<u>\$8,912,372</u>	<u>\$9,658,157</u>	<u>\$10,510,822</u>
Change in Net Assets				
Governmental Activities	\$473,854	\$2,509,247	\$1,361,006	\$2,034,479
Business-Type Activities	(599,893)	90,884	372,143	587,029
Total Primary Government	<u>(\$126,039)</u>	<u>\$2,600,131</u>	<u>\$1,733,149</u>	<u>\$2,621,508</u>

Note: The City of Sausalito implemented GASB 34 for the fiscal year ended June 30, 2003. Information prior to the implementation of GASB 34 is not available.

CITY OF SAUSALITO
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)



	Fiscal Year Ended June 30,									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Fund										
Reserved	\$1,370,771	\$2,236,945	\$1,814,375	\$1,948,981	\$3,057,532	\$3,672,239	\$4,399,411	\$5,437,966	\$5,238,531	\$5,488,760
Unreserved	2,692,099	1,763,269	2,496,236	3,297,689	1,748,126	521,305	(779,880)	(1,561,820)	(1,246,604)	(131,095)
Total General Fund	<u>\$4,062,870</u>	<u>\$4,000,214</u>	<u>\$4,310,611</u>	<u>\$5,246,670</u>	<u>\$4,805,658</u>	<u>\$4,193,544</u>	<u>\$3,619,531</u>	<u>\$3,876,146</u>	<u>\$3,991,927</u>	<u>\$5,357,665</u> (a)
All Other Governmental Funds										
Reserved		\$103,111	\$2,859	\$2,097,673	\$2,831,277	\$3,571,494	\$1,691,910	\$2,080,493	\$2,635,159	\$2,324,457
Unreserved, reported in:										
Special revenue funds	2,154,910	2,334,704	2,600,988	2,580,196	2,741,915	-	(12,046)	37,388	72,315	903,306
Debt Service funds		4,402	4,346	4,593	4,862	5,022				
Capital project funds	483,105	498,548	520,748	524,566	296,502	385,534	996,628	924,250	1,448,767	1,128,846
Total all other governmental fund	<u>\$2,638,015</u>	<u>\$2,940,765</u>	<u>\$3,128,941</u>	<u>\$5,207,028</u>	<u>\$5,874,556</u>	<u>\$3,962,050</u>	<u>\$2,676,492</u>	<u>\$3,042,131</u>	<u>\$4,156,241</u>	<u>\$4,356,609</u>

(a) The change in total fund balance for the General Fund and other governmental funds is explained in Management's Discussion and Analysis.

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CITY OF SAUSALITO
Changes in Fund Balance of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year Ended June 30,				
	1997	1998	1999	2000	2001
Revenues					
Taxes	\$5,195,954	\$5,564,647	\$5,858,660	\$6,305,727	\$6,269,209
Licenses, permits and fees	147,748	147,791	163,599	204,030	208,867
Fines and forfeitures	317,119	302,285	380,703	401,590	359,197
Use of money and property	2,063,180	2,020,293	2,081,731	2,245,749	2,492,358
Intergovernmental revenues	660,971	864,487	1,269,391	744,619	976,837
Charges for services	882,432	883,707	966,955	951,217	958,533
Reimbursements	708,342	133,983	51,646	150,856	227,929
Special Assessments	312,424	252,872	225,015	199,338	165,718
PERS Superfund Credit					
Other	36,926	100,498	277,695	2,093,565	142,941
Total Revenues	10,325,096	10,270,563	11,275,395	13,296,691	11,801,589
Expenditures					
Current:					
Police	2,153,197	2,367,462	2,599,121	2,716,602	2,957,680
Fire	1,508,557	1,645,433	1,630,813	1,874,556	1,982,581
Public Works	1,578,457	2,276,453	3,031,925	1,974,012	2,113,240
Non-Departmental	687,285	780,674	783,533	836,462	932,636
General Government	1,114,011	1,180,717	883,492	1,045,805	1,399,658
Community Development	730,474	765,129	731,058	771,088	1,284,953
Library	441,007	473,589	469,242	477,978	494,928
Parks & Recreation	359,949	364,968	513,244	488,345	553,918
Capital outlay					
Debt service:					
Principal repayment	196,376	140,117	151,022	176,968	45,000
Interest and fiscal charges	137,189	131,900	122,010	111,055	49,315
PERS Sidefund Expense					
Total Expenditures	8,906,502	10,126,442	10,915,460	10,472,871	11,813,909
Excess (deficiency) of revenues over (under) expenditures	1,418,594	144,121	359,935	2,823,820	(12,320)
Other Financing Sources (Uses)					
Contributions/donations returned					
Transfers in	176,455	187,358	224,579	799,844	1,212,598
Transfers (out)	(237,900)	(111,600)	(148,118)	(700,409)	(1,003,401)
Total other financing sources (uses)	(61,445)	75,758	76,461	99,435	209,197
Net Change in fund balances	\$1,357,149	\$219,879	\$436,396	\$2,923,255	\$196,877
Debt service as a percentage of noncapital expenditures	(a)	(a)	(a)	(a)	(a)

NOTE:

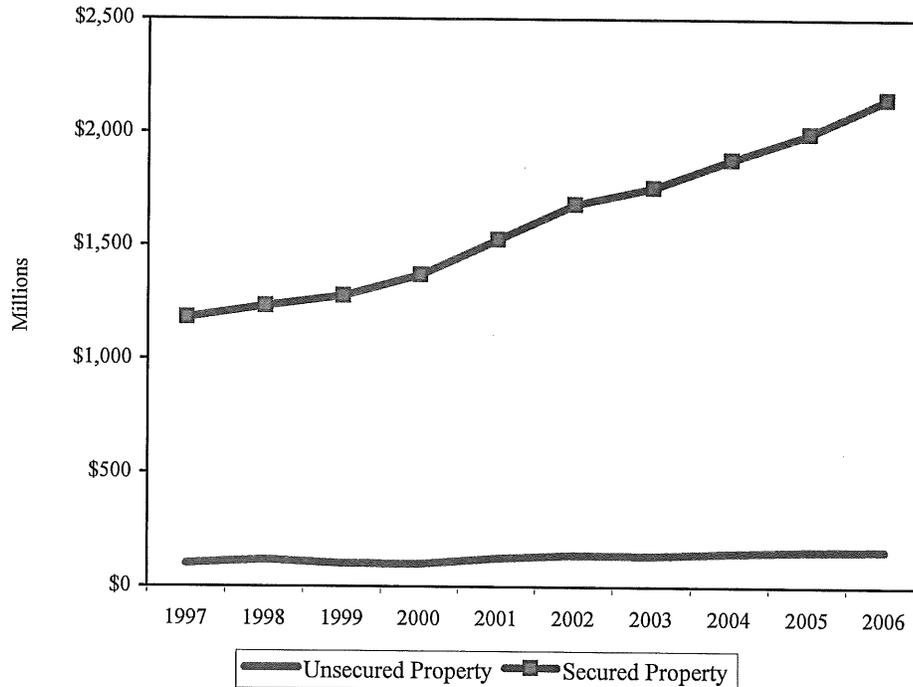
(a) The City implemented GASB Statement 34 in fiscal year 2003. Therefore this calculation is included only for fiscal years subsequent to that date.

Fiscal Year Ended June 30,

<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
\$6,394,366	\$6,843,694	\$7,057,832	\$8,598,378	\$8,747,139
843,886	630,064	830,093	737,914	532,635
326,495	388,746	484,426	502,540	415,643
721,471	780,282	854,201	933,447	1,129,124
767,624	1,962,395	2,756,456	298,057	354,548
842,578	343,546	399,259	582,329	1,397,321
116,411	-	-	-	
109,043	-	-	-	
	153,504	237,734	-	
<u>70,556</u>	<u>66,057</u>	<u>(10,434)</u>	<u>240,422</u>	<u>355,357</u>
<u>10,192,430</u>	<u>11,168,288</u>	<u>12,609,567</u>	<u>11,893,087</u>	<u>12,931,767</u>
2,660,558	2,959,822	3,106,757	3,461,904	3,218,507
2,114,574	2,018,255	2,245,455	2,317,331	2,441,656
1,966,348	1,540,882	1,290,358	1,229,704	1,598,070
681,088	-	-	-	
2,104,822	2,133,739	1,462,190	1,804,390	2,049,278
1,025,474	930,604	1,040,149	845,722	820,015
522,228	541,340	521,133	538,141	556,081
588,090	539,750	580,801	553,372	583,719
	1,031,069	2,595,014	234,772	779,899
45,000	25,089	26,218	27,398	31,149
46,222	47,067	45,938	44,758	44,179
			391,230	
<u>11,754,404</u>	<u>11,767,617</u>	<u>12,914,013</u>	<u>11,448,722</u>	<u>12,122,553</u>
<u>(1,561,974)</u>	<u>(599,329)</u>	<u>(304,446)</u>	<u>444,365</u>	<u>809,214</u>
(1,796,900)				
1,160,794	1,376,111	1,764,400	2,582,531	1,459,727
<u>(310,904)</u>	<u>(351,700)</u>	<u>(837,700)</u>	<u>(1,781,857)</u>	<u>(702,835)</u>
<u>(947,010)</u>	<u>1,024,411</u>	<u>926,700</u>	<u>800,674</u>	<u>756,892</u>
<u>(\$2,508,984)</u>	<u>\$425,082</u>	<u>\$622,254</u>	<u>\$1,245,039</u>	<u>\$1,566,106</u>

(a) 0.7% 0.7% 0.7% 0.7%

**CITY OF SAUSALITO
 ASSESSED AND ESTIMATED ACTUAL
 VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS**

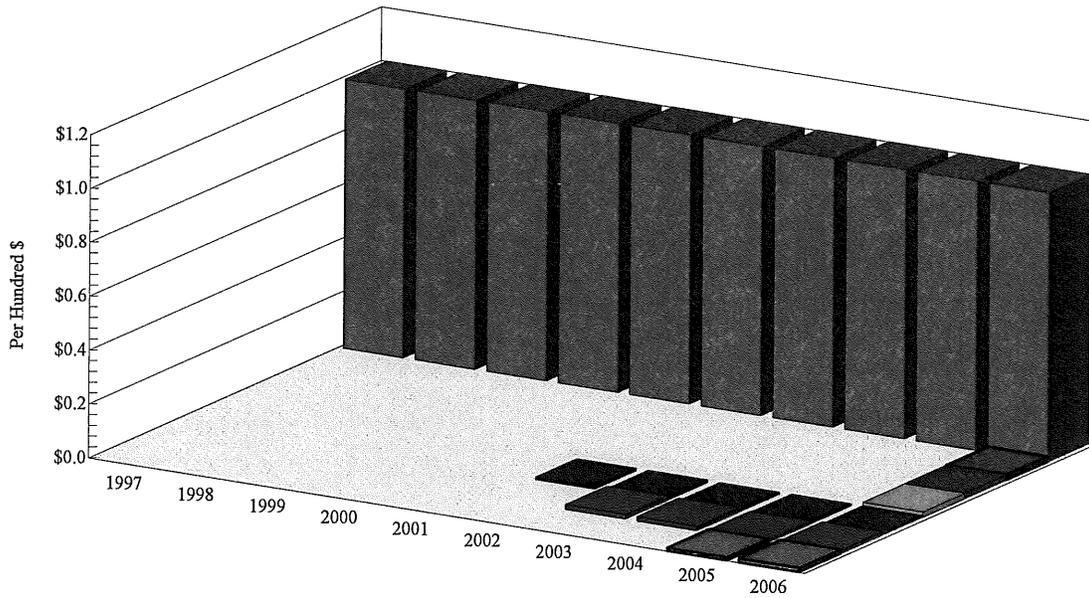


Fiscal Year	Secured Property	Unsecured Property	Less: Exemptions	Taxable Assessed Value (a)	Total Direct Tax Rate (b)
1997	\$1,079,394,617	\$100,844,593	N/A	\$1,180,239,210	1.003%
1998	1,115,480,312	117,421,499	N/A	1,232,901,811	1%
1999	1,176,403,205	101,411,298	N/A	1,277,814,503	1%
2000	1,270,370,168	99,166,919	N/A	1,369,537,087	1%
2001	1,400,063,856	125,119,212	(\$11,775,782)	1,525,183,068	1%
2002	1,541,431,279	139,151,844	(11,714,302)	1,680,583,123	1%
2003	1,618,842,563	136,698,533	(11,762,638)	1,755,541,096	1%
2004	1,730,893,690	149,147,611	(11,910,864)	1,880,041,301	1%
2005	1,837,392,573	157,555,642	(11,794,115)	1,994,948,215	1%
2006	1,989,344,963	160,379,976	(11,538,801)	2,149,724,939	1%

Source: Marin County Auditor Controller Office and California Municipal Statistics Inc.

- (a) The State Constitution requires property to be assessed at one hundred percent of the most recent purchase price, plus an increment of no more than two percent annually, plus any local over-rides. These values are considered to be full market values.
- (b) California cities do not set their own direct tax rate. The state constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area. The City of Sausalito encompasses 11 tax rate areas.

**CITY OF SAUSALITO
PROPERTY TAX RATES
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**



<ul style="list-style-type: none"> ■ Tamalpais Union High School Bonds (2004) ■ Tamalpais Union High School Bonds (2001) ■ Sausalito School Bonds ■ Basic County Wide Levy 	<ul style="list-style-type: none"> ■ Tamalpais Union High School Bonds (2002) ■ Marin Community College Bonds ■ Sausalito School Bonds
--	---

Fiscal Year	Basic County Wide Levy	Marin Community College Bonds	City of Sausalito Bonds	Sausalito School Bonds	Tamalpais Union High School Bonds (2001)	Tamalpais Union High School Bonds (2002)	Tamalpais Union High School Bonds (2004)	Total
1997	\$1.0000		\$0.0030					\$1.0030
1998	1.0000							1.0000
1999	1.0000							1.0000
2000	1.0000							1.0000
2001	1.0000							1.0000
2002	1.0000				0.0080			1.0080
2003	1.0000				0.0080	0.0170		1.0250
2004	1.0000				0.0060	0.0160		1.0220
2005	1.0000				0.0060	0.0100	0.0120	1.0280
2006	1.0000	0.0188		0.0203	0.0060	0.0133	0.0151	1.0735

Source: Marin County Assessor's Office

CITY OF SAUSALITO
Principal Property Tax Payers
Current Year

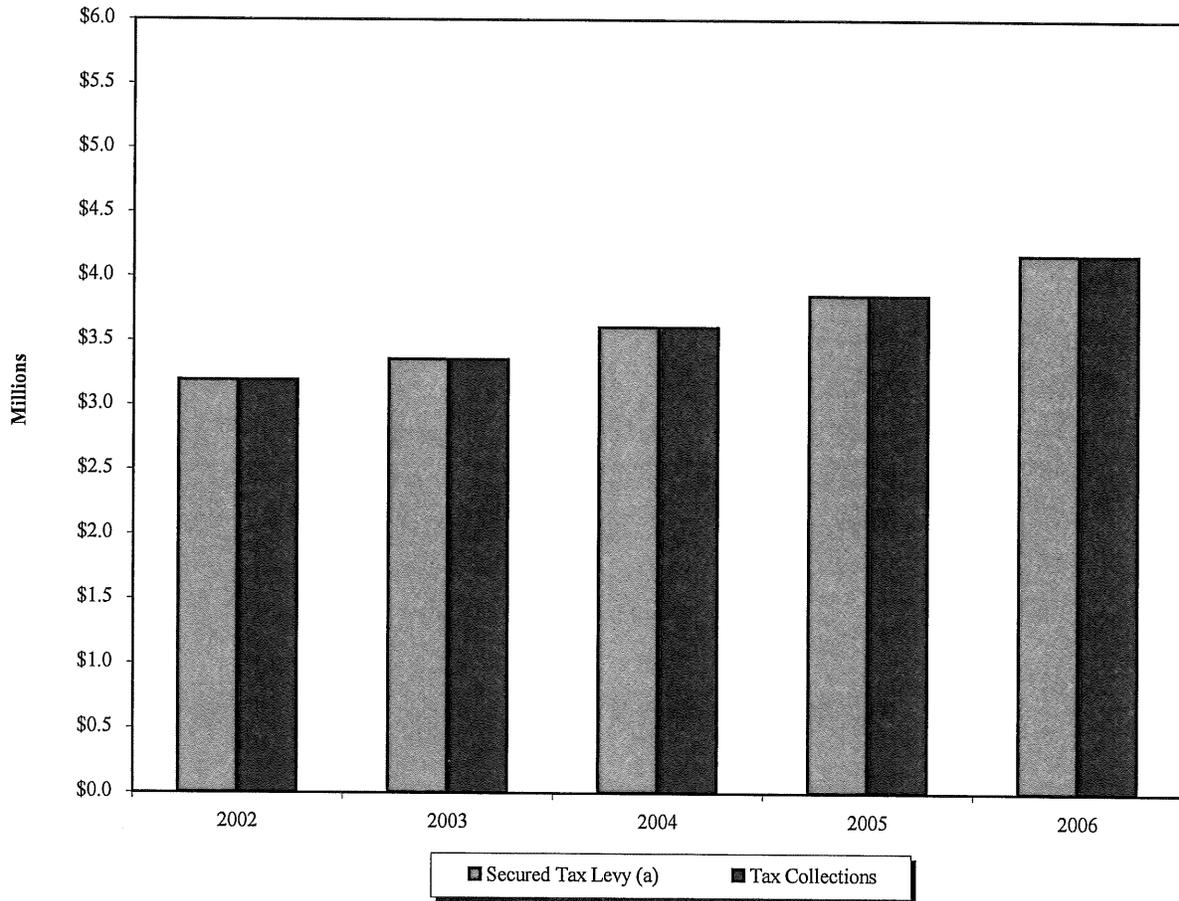
<u>Taxpayer</u>	<u>2005-06</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total City Taxable Assessed Value</u>
MHG Casa Madrona Hotel LLC	\$24,144,926	1	1.1%
Kutsko, Moran, & Mullin	21,251,811	2	1.0%
MCSSM LLC	20,437,774	3	1.0%
Sidney J. Hendricks, Trust	19,098,033	4	0.9%
Joseph B. and Frances M. Brucia	13,648,052	5	0.6%
PSH LLC	11,972,679	6	0.6%
Anthony J. and Roxanne Marterie	7,892,690	7	0.4%
ICB Associates LLC	7,872,689	8	0.4%
Sausalito Alta Mira LLC	6,121,000	9	0.3%
Richard G. Burge, Trust	5,946,502	10	0.3%
Subtotal	<u>\$138,386,156</u>		<u>6.4%</u>

Total Net Assessed Valuation:

Fiscal Year 2005-2006	\$2,149,724,939
Fiscal Year 1996-1997	\$1,180,239,210

Source: California Municipal Statistics, Inc.

**CITY OF SAUSALITO
PROPERTY TAX LEVIES AND COLLECTIONS
LAST FIVE FISCAL YEARS**



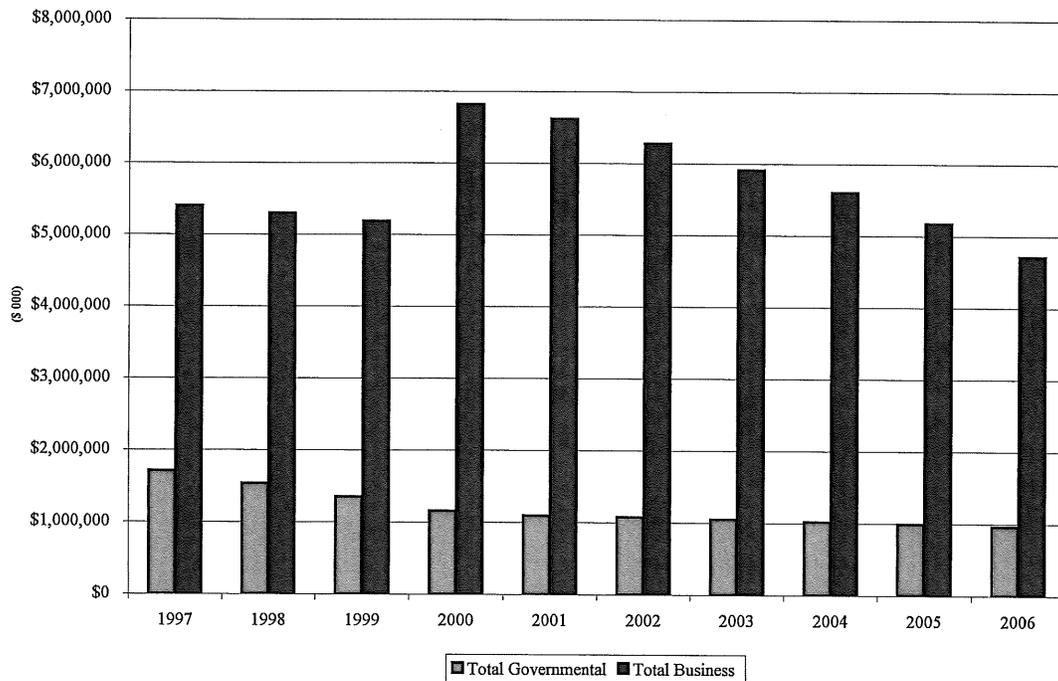
Fiscal Year	Secured Tax Levy (a)	Current Tax Collections	Percent of Levy Collected	Delinquent Rate	Total Tax Collections	Percent of Total Tax Collections to Tax Levy
2002	\$3,189,747	\$3,189,747	100%	1.54%	\$3,189,747	100%
2003	3,353,939	3,353,939	100%	1.55%	3,353,939	100%
2004	3,604,699	3,604,699	100%	1.40%	3,604,699	100%
2005	3,851,909	3,851,909	100%	1.13%	3,851,909	100%
2006	4,169,392	4,169,392	100%	1.34%	4,169,392	100%

Source: Marin County Auditor Controller Office

NOTE: Current tax collections beginning in 1993 have been reduced by a mandatory tax reallocation imposed by the State of California

(a) During fiscal year 1995, the County began providing the City 100% of its tax levy under an agreement which allows the County to keep all interest and delinquency charges collected.

CITY OF SAUSALITO
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years



Governmental Activities

Fiscal Year	Capital Lease	Notes Payable	Total
1997	\$552,103	\$1,155,178	\$1,707,281
1998	399,420	1,135,061	1,534,481
1999	237,190	1,114,039	1,351,229
2000	64,814	1,092,071	1,156,885
2001	22,201	1,069,411	1,091,612
2002	0	1,075,379	1,075,379
2003		1,048,072	1,048,072
2004		1,019,484	1,019,484
2005		989,641	989,641
2006		958,492	958,492

Business-Type Activities

Fiscal Year	Capital Lease	Capital Improvement Lease	Certificates of Participation	Total	Total Primary Government	Percentage of Assessed Value (a)
1997	\$3,954,573		\$1,445,000	\$5,399,573	\$7,106,854	0.60%
1998	3,899,584		1,395,000	5,294,584	6,829,065	0.55%
1999	3,840,493		1,345,000	5,185,493	6,536,722	0.51%
2000	3,756,994	\$1,770,000	1,290,000	6,816,994	7,973,879	0.58%
2001	3,657,267	1,730,000	1,230,000	6,617,267	7,708,879	0.51%
2002	3,530,100	1,590,000	1,160,000	6,280,100	7,355,479	0.44%
2003	3,368,444	1,460,000	1,085,000	5,913,444	6,961,516	0.40%
2004	3,174,730	1,345,000	1,083,131	5,602,861	6,622,345	0.35%
2005	2,931,565	1,265,000	975,054	5,171,619	6,161,260	0.31%
2006	2,635,260	1,215,000	860,116	4,710,376	5,668,868	0.26%

Note : Debt amounts exclude any premiums, discounts, or other amortization amounts.

Sources: City of Sausalito
State of California, Department of Finance (population)
Marin County Auditor Controller Office and California Municipal Statistics Inc.
(a) See Demographic Statistics for assessed value and population data.

**CITY OF SAUSALITO
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
JUNE 30, 2006**

2005-06 Assessed Valuation

\$2,149,724,939

	Net Debt Outstanding	Percentage Applicable To City of Sausalito	Amount Applicable To City of Example
DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			
Marin County General Fund Obligations	\$52,663,465	5.068%	\$2,668,984
Marin County Pension Obligations	112,805,000	5.068%	5,716,957
Marin County Transit District General Fund Obligations	275,058	5.068%	13,940
Marin Municipal Water District General Fund Obligations	223,776	6.526%	14,604
Marin Community College District General Fund Obligations	3,030,834	5.078%	153,906
Sausalito Marin City School District General Fund Obligations	2,310,000	89.867%	2,075,928
City of Sausalito General Fund Obligations	659,673	100.000%	659,673
 TOTAL GROSS DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT	 \$119,304,341		 11,303,992
Less: Sausalito City School District QZABs (100% self-supporting from investment deposits)			898,670
 TOTAL NET DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			 10,405,322
OVERLAPPING GENERAL FUND OBLIGATION DEBT:			
Marin Community College District	\$75,000,000	5.078%	3,808,500
Tamalpais Union High School District	114,620,000	8.492%	9,733,530
Sausalito Marin City School District	7,640,000	89.867%	6,865,839
Marin Municipal Water District Wolfbackridge Assessment District	840,000	100.000%	840,000
City of Sausalito 1915 Act Bonds	350,000	100.000%	350,000
 TOTAL OVERLAPPING GENERAL FUND OBLIGATION DEBT	 \$198,450,000		 \$21,597,869
 GROSS COMBINED TOTAL DEBT			 \$32,901,861 (1)
 NET COMBINED TOTAL DEBT			 \$32,003,191

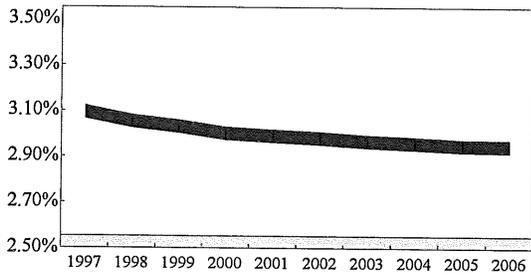
(1) Excludes tax and revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

RATIOS TO 2005-06 ASSESSED VALUATION:

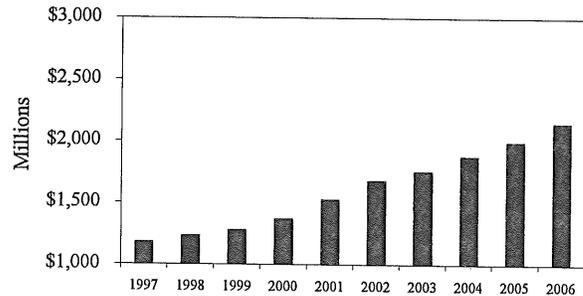
Direct Debt	0.03%
Total Gross Direct and Overlapping Tax Assessment Debt	1.53%
Total Net Direct and Overlapping Tax Assessment Debt	1.49%

Source: California Municipal Statistics, Inc.

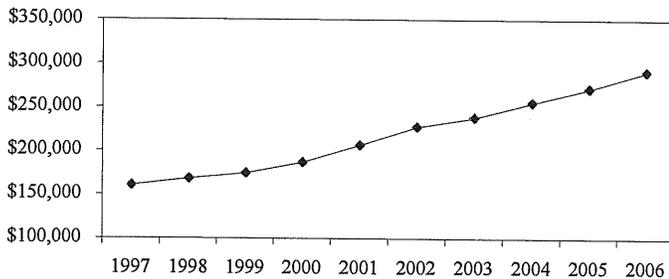
**CITY OF SAUSALITO
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**



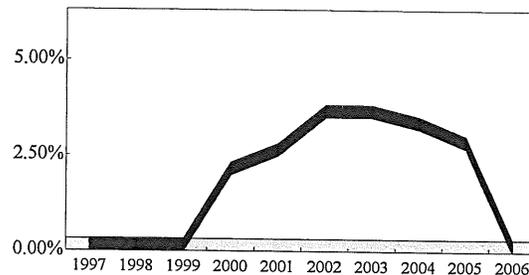
■ City Population as a % of County Population



■ Taxable Assessed Value



◆ Per Capita Assessed Value



■ Unemployment Rate (%)

Fiscal Year	City Population	Taxable Assessed Value	Per Capita Assessed Value	Unemployment Rate (%)	Marin County Population	City Population % of County
1997	7,350	\$1,180,239,210	\$160,577	N/A	239,600	3.07%
1998	7,325	1,232,901,811	168,314	N/A	242,000	3.03%
1999	7,325	1,277,814,503	174,446	N/A	243,800	3.00%
2000	7,325	1,369,537,087	186,968	2.0%	246,300	2.97%
2001	7,379	1,525,183,068	206,692	2.5%	249,000	2.96%
2002	7,387	1,680,583,123	227,505	3.5%	250,105	2.95%
2003	7,373	1,755,541,096	238,104	3.5%	250,823	2.94%
2004	7,363	1,880,041,301	255,336	3.2%	251,190	2.93%
2005	7,355	1,994,948,215	271,237	2.7%	251,820	2.92%
2006	7,394	2,149,724,939	290,739	N/A	253,341	2.92%

Source: California State Department of Finance
California Employment Development Department

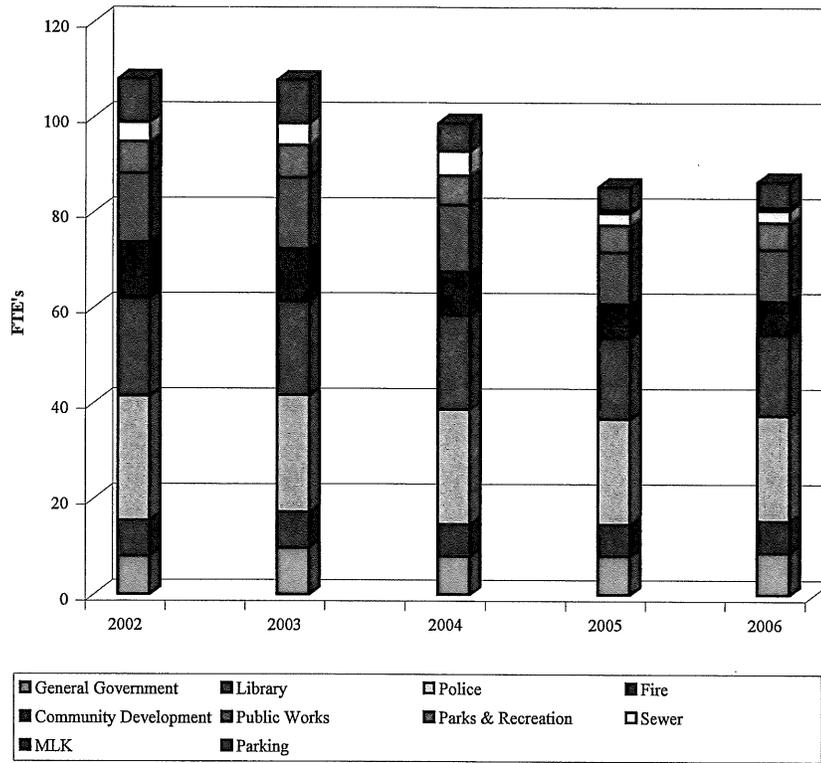
**City of Sausalito
Principal Employers
Current Year**

	2005-06	
<u>Employer</u>	<u>Number of Employees</u>	<u>Rank</u>
City of Sausalito	109	1
Pacific Laser Systems	85	2
Mollie Stones Market	75	3
Butler Shine Stern Partners LLC	70	4
Spinnaker	70	4
Poggio	60	5
Sausalito-Marin City School District	53	6
MHG Casa Madrona Hotel LLC	50	7
Heath Ceramics Ltd	46	8
Scoma's	45	9
Marilyn Burns Education	45	9
Willis Lease Finance Corporation	44	10
Subtotal	752	

"Total Employment" as used above represents the total employment of all employers located within City limits.

Source: City of Sausalito Business License Office
Sausalito Chamber of Commerce

CITY OF SAUSALITO
Full-Time Equivalent City Government Employees by Function
Last Five Fiscal Years



	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Function					
General Government	8	10	8	8	9
Library	7	7	7	7	7
Police	26	24	24	22	22
Fire	21	20	20	17	17
Community Development	12	11	9	7	7
Public Works	15	15	14	11	11
Parks & Recreation	7	7	6	6	6
Sewer	4	5	5	3	3
MLK				1	1
Parking	9	9	6	5	5
Total	<u>108.01</u>	<u>107.82</u>	<u>98.75</u>	<u>85.39</u>	<u>86.49</u>

Note: The City of Sausalito has elected to show only five years of data for this schedule
Source: City of Sausalito

CITY OF SAUSALITO
Operating Indicators by Function/Program
Current Year

Function/Program

Public safety:

Fire:

Fire calls for service 528

Police:

Communication Center calls answered

Police calls for Service 8,578

Law violations:

Part I and Part II crimes 582

Physical arrests (adult and juvenile) 296

Traffic violations 1,614

Parking violations 8,972

Traffic Collisions 84

Public works

Street resurfacing (square feet) 43,560

Potholes repaired (square feet) 2,500

Trees trimmed 2,000

Culture and recreation:

Community Services:

Recreation class participants 1,656

Special Events Permit 39

Sponsored events 8

Library:

Volumes in Collection

Books 60,269

Audio-Visual materials 3,625

Total Volumes Borrowed 76,805

Visitation 104,134

Internet Station Usage 13,300

Passport applications processed 75

Test proctoring 10

Community Development

Applications processed

Discretionary 63

Ministerial 52

Encroachments 137

Building permits 637

Administration

Parking Permits Issued 1,961

Business license 1,326

Source: City of Sausalito

CITY OF SAUSALITO
Capital Asset Statistics by Function/Program
Current Year

Function/Program		
Public safety:		
Fire stations		2
Police stations		1
Police patrol units		8
Fire trucks		3
Public works		
Miles of streets		27
Street lights		664
Traffic Signals		9
Culture and recreation:		
Community services:		
City parks		19
City parks acreage		78
Beaches		3
Playgrounds		3
Roadway landscaping acreage		3
Recreation classrooms		3
Sports centers		1
Tennis courts		9
Basketball Courts		3
Baseball/softball diamonds		2
Soccer/football fields		1
Library:		
City Libraries		1
Wastewater		
Miles of sanitary sewers		26
Miles of storm sewers		15

Source: City of Sausalito
 Republic Electric, Inc.

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