Budget Revenue
Summary & Explanation

City of Sausalito

Revenue Summary

Budget FY 2008

Fund	Description	2006 Actual	2007 Adjusted Budget	2007 Actual Thru Mar 07	2008 Requested	Increase (Decrease) Over Prior Year Budget
100	**General Fund**	**12,232,456**	**12,066,480**	**8,014,828**	**12,572,666**	**506,186**
	Other Funds					
	Special Revenue Funds					
114	Tidelands Fund	651,335	601,965	470,529	667,115	65,150
120	Traffic Safety	117,633	114,000	58,185	114,565	565
121	Gas Tax	156,111	155,500	122,645	356,500	201,000
122	Construction Impact Fees	238,017	673,750	146,914	691,750	18,000
123	Traffic Congestion Relief	58,679	33,700	27,296	33,700	-
124	County Measure A	-	62,068		62,000	(68)
125	Storm Drainage	150,135	146,400	39,155	69,900	(76,500)
126	Stairs	3,247	10,000	4,823	5,500	(4,500)
136	Recreation Grant	15,772	250,800	-	325,400	74,600
	Debt Service Funds					
301	Energy Loan				3,173	3,173
302	Tidelands Loan				72,155	72,155
304	Vehicle Code Fines Overpayment				54,565	54,565
	Capital Projects Funds					
115	Library Capital Improvement	10,961	42,860	11,831	89,500	46,640
140	General Capital Projects	290,207	1,557,550	292,370	2,443,397	885,847
141	Public Safety Buildings					
	Enterprise Funds					
110	Sewer	789,274	4,504,686	488,737	4,035,987	(468,699)
113	Old City Hall	338,323	326,000	242,562	329,500	3,500
210	MLK Rental Property	970,410	972,768	761,967	1,049,311	76,543
220	Parking	1,333,235	1,251,680	961,427	1,470,480	218,800
	Internal Service Funds					
240	Vehicle Replacement	344,832	516,000	243,918	366,324	(149,676)
250	Worker's Comp				426,231	426,231
260	Employee Benefits	57,580	57,097	50,276	218,411	161,314
	Total Other Funds	**5,525,751**	**11,276,824**	**3,922,635**	**12,885,464**	**1,608,640**
	Total All Funds	**17,758,207**	**23,343,304**	**11,937,463**	**25,458,130**	**2,114,826**
	Less Transfers Between Funds	2,233,712	2,825,142	2,118,857	4,137,083	1,311,941
	Net Revenues All Funds	**15,524,495**	**20,518,162**	**9,818,607**	**21,321,047**	**802,885**

City of Sausalito

General Fund

Revenue Budget FY 2008

Account	Description	2006 Actual	2007 Adjusted Budget	2007 Actual Thru Mar 07	2008 Requested	Increase (Decrease) Over Prior Year Budget
100-000-3100-010	Secured Property Tax	4,323,693	4,480,000	2,542,914	4,700,000	220,000
100-000-3100-010	Excess ERAF	708,389	500,000	294,930	500,000	-
100-000-3100-010	ERAFIII Shift	(203,187)	-	-	-	-
100-000-3100-010	Total Secured Property Tax	4,828,894	4,980,000	2,837,844	5,200,000	220,000
100-000-3100-020	Unsecured Property Tax	122,714	103,000	104,514	100,000	(3,000)
100-000-3100-030	Property Transfer Tax	142,566	110,000	81,115	90,000	(20,000)
100-000-3100-040	Property Tax In Lieu of VLF	479,266	482,038	241,019	490,000	7,962
100-000-3130-010	Sales & Use Tax General	1,103,532	1,050,000	851,832	1,100,000	50,000
100-000-3130-020	Sales & Use Tax Compensation Fund	329,512	364,418	182,209	400,000	35,582
100-000-3140-010	Prop 172 Sales Tax for Police	82,688	80,000	62,306	83,000	3,000
100-000-3160-000	Transient Occupancy Tax (Hotels)	946,151	910,000	552,383	950,000	40,000
	Total Taxes	**8,035,324**	**8,079,456**	**4,913,221**	**8,413,000**	**333,544**
100-000-3180-010	Electric Utility	37,047	37,000	-	40,000	3,000
100-000-3180-020	Gas Utility	37,563	30,000	-	38,000	8,000
100-000-3180-030	Garbage	421,581	415,000	344,126	425,000	10,000
100-000-3180-040	Cable TV	125,087	115,000	100,510	128,000	13,000
	Total Franchise Fees	**621,278**	**597,000**	**444,635**	**631,000**	**34,000**
100-000-3210-001	Bus License Audit	(31,622)	(19,000)	(17,080)	-	19,000
100-000-3210-010	Contractors Bus Lic.	28,513	23,500	22,012	23,500	-
100-000-3210-020	Gross Receipts BL	452,976	326,000	377,382	326,000	-
100-000-3210-030	Home Business	40,060	14,000	16,509	14,000	-
100-000-3210-031	Apartments	14,015	52,000	62,853	30,000	(22,000)
100-000-3210-032	Temp Special Events	18,735	18,500	16,575	18,500	-
100-000-3210-033	Misc Flat Rate	9,958	5,000	6,014	3,000	(2,000)
	Total Business License	**532,634**	**420,000**	**484,265**	**415,000**	**(5,000)**
100-000-3300-010	Homeowner's Exemption	38,210	37,423	18,711	37,500	77
100-000-3300-020	Motor Vehicle	52,328	50,000	32,491	53,000	3,000
100-000-3300-030	State Mandates SB 90	116,505	5,000	4,665	-	(5,000)
	Total State of California Funding	**207,043**	**92,423**	**55,867**	**90,500**	**(1,923)**
100-000-3300-040	SMEMPS - Ambulance	104,177	92,150	92,150	90,000	(2,150)
100-000-3300-055	Abandoned Vehicle Abate Reimb.	7,449	5,500	3,888	7,000	1,500
100-000-3300-080	Booking Fee Reimbursement	-	-	-	-	-
100-000-3470-100	Admin Fees	30,389	22,500	23,124	22,500	-
100-000-3470-200	Police	40,000	30,000	12,697	20,000	(10,000)
100-000-3470-201	Film Permits	500	1,000	750	1,000	-
100-000-3470-202	Police - Alarms	5,730	5,000	5,665	8,500	3,500

City of Sausalito

General Fund

Revenue Budget FY 2008

Account	Description	2006 Actual	2007 Adjusted Budget	2007 Actual Thru Mar 07	2008 Requested	Increase (Decrease) Over Prior Year Budget
100-000-3470-300	Fire	1,031	6,000	6,136	1,200	(4,800)
100-000-3470-500	Public Work	7,997	1,000	807	1,200	200
100-000-3470-690	Library Fees	20,346	18,500	14,618	19,000	500
100-000-3500-010	Municipal Code Fines	313,260	330,000	269,669	350,000	20,000
100-000-3500-020	Code Enforcement Muni Code Fine	-	15,000	18,104	15,000	-
100-000-3600-010	Interest on Investments	527	12,000	4,219	14,000	2,000
100-000-3620-010	Land, Antennas, etc	118,336	124,357	92,712	131,091	6,734
100-000-3620-020	Bldg Lease	2,153	-	-	-	-
100-000-3620-050	Pay Phone Profits	991	600	697	-	(600)
100-000-3640-000	Contributions - Private	-	-	-	-	-
100-000-3640-020	Contribution - Library	50,000	50,000	37,500	-	(50,000)
100-000-3900-010	Misc Revenue	36,945	5,000	3,038	2,000	(3,000)
100-000-3900-011	Art Festival Parking	6,934	7,190	-	-	(7,190)
100-000-3920-010	Proceeds of Sale of Fix Assets	501	-	-	-	-
	Total Misc Revenues	**747,266**	**725,797**	**585,773**	**682,491**	**(43,306)**
	Sub-Total General Fund	**10,143,545**	**9,914,676**	**6,483,762**	**10,231,991**	**317,315**
Detail Attached	**Planning & Building Revenue**	**583,417**	**415,379**	**442,912**	**693,900**	**278,521**
Detail Attached	**Recreation Revenue**	**335,765**	**280,200**	**216,373**	**279,400**	**(800)**
100-000-3910-011	Parking Transfer In	800,000	700,000	525,000	900,000	200,000
100-000-3910-014	Sewer Transfer In	79,000	79,000	59,250	79,000	-
100-000-3910-012	Tidelands Transfer In	144,854	200,000	150,000	205,000	5,000
100-000-3910-013	Old City Hall Transfer In	112,500	150,000	112,500	150,000	-
100-000-3910-015	Traffic Safety Transfer In		-	-	-	-
100-000-3910-016	Gas Tax Transfer In		-	-	-	-
100-000-3910-021	MLK Loan Pmts to City		-	-	-	-
100-000-3910-021	MLK Transfer in (Admin)	33,375	33,375	25,031	33,375	-
	Total Transfer In From Other Funds	**1,169,729**	**1,162,375**	**871,781**	**1,367,375**	**205,000**
	Total General Fund Revenues	**12,232,456**	**11,772,630**	**8,014,828**	**12,572,666**	**800,036**
	Use of Reserves		**293,850**			
			12,066,480			
	Total General Fund Expenses		**12,054,972**		**12,384,397**	**329,425**
	Difference		**11,508**		**188,269**	

City of Sausalito

Planning and Building Revenue

Budget FY 2008

Account	Description	2006 Actual	2007 Adjusted Budget	2007 Actual Thru Mar 07	2008 Requested	Increase (Decrease) Over Prior Year Budget
100-000-3220-010	Building	165,729	127,000	144,195	180,000	53,000
100-000-3220-020	Electrical	20,435	17,000	11,718	14,000	(3,000)
100-000-3220-030	Mechanical	10,941	10,000	7,476	10,000	-
100-000-3220-040	Plumbing	21,929	18,000	15,701	20,000	2,000
100-000-3220-051	Building - Plan Check	170,987	140,000	167,525	190,000	50,000
100-000-3220-052	Building Record Fees	18,252	15,000	10,041	12,000	(3,000)
100-000-3220-053	Energy Check Fee	13,801	10,000	8,093	10,000	-
100-000-3230-000	Engineering Inspection Fees	-	-	-	-	-
100-000-3230-060	Encroachment - Engr	19,879	12,000	5,450	7,000	(5,000)
100-000-3230-061	Certificate of Compliance Engr	-	-	-	-	-
100-000-3230-063	Grading Permit	1,757	2,000	277	500	(1,500)
	Building Revenue	443,710	351,000	370,477	443,500	92,500
100-000-3240-010	Plan & Ordinance Amendments	98	-	953	1,000	1,000
100-000-3240-012	Encroachment (Planning)	1,160	3,300	16,668	30,000	26,700
100-000-3240-079	Occupancy Permits	18,370	13,000	10,470	13,000	-
100-000-3240-080	Design Reveiw Fees	32,378	41,000	28,784	100,000	59,000
100-000-3240-081	Appeal Fees	5,814	3,000	8,107	15,000	12,000
100-000-3240-082	Conditional Use Permit	7,700	5,000	4,853	20,000	15,000
100-000-3240-083	Lot Split Fees	-	-	-	-	-
100-000-3240-084	Lot Line Realignment	352	500	6,046	2,800	2,300
100-000-3240-085	Variance Fees	8,069	6,979	3,167	20,000	13,021
100-000-3240-086	Zoning Permit Fees	5,076	3,000	5,396	20,000	17,000
100-000-3240-088	Environmental Review	-	-	-	10,000	10,000
100-000-3240-089	Noticing	6,950	5,500	1,775	-	(5,500)
100-000-3240-090	Non-Conforming Permit Fees	4,821	2,500	166	-	(2,500)
100-000-3240-091	Subdivision	5,207	2,500	6,645	5,000	2,500
100-000-3240-092	Study Session	1,632	1,500	195	1,600	100
100-000-3470-400	Misc CDD Fees	12,213	6,600	9,210	12,000	5,400
100-180-4900-010	Bad Debt Expense	29,867	(30,000)	(30,000)	-	30,000
	Planning Revenue	139,707	64,379	72,435	250,400	186,021
	Total Planning & Building	583,417	415,379	442,912	693,900	278,521

City of Sausalito

Recreation Revenues

Budget FY 2008

Account	Description	2006 Actual	2007 Adjusted Budget	2007 Actual Thru Mar 07	2008 Requested	Increase (Decrease) Over Prior Year Budget
100-000-3471-000	Park Rental	-	-	-		-
100-000-3471-631	Dunphy Park	2,602	2,000	1,276	2,000	-
100-000-3471-632	Sweeny Park	-	-	110	-	-
100-000-3471-633	Cloud View Park	518	500	98	500	-
100-000-3471-634	South View Park	382	-	(100)	-	-
100-000-3471-635	Athletic Field Rentals	-	-	-	-	-
100-000-3471-636	MLK	30,481	20,000	21,661	20,000	-
100-000-3471-637	Marinship Park	998	3,500	2,609	3,000	(500)
100-000-3471-638	Scholarship Fund	-	-	-	-	-
100-000-3471-639	Memorial Bench program	-	2,000	-	2,000	-
100-000-3472-600	Recreation Fees	203	200	105	200	-
100-000-3472-601	Youth Class Fees	19,976	25,000	17,764	22,000	(3,000)
100-000-3472-602	Adult Class Fees	44,725	40,000	34,491	38,000	(2,000)
100-000-3472-603	Senior Program Fees	2,657	3,600	2,980	3,600	-
100-000-3472-604	Teen Programs	-	-	-	-	-
100-000-3472-605	Youth Programs	221	-	96	-	-
100-000-3472-606	Day Camps	2,030	-	(356)	-	-
100-000-3472-607	Sports Camps	-	-	-	-	-
100-000-3472-608	Adult Sports Program	-	-	-	-	-
100-000-3472-609	Adult Basketball	-	-	-	-	-
100-000-3472-610	Adult Football	-	-	-	-	-
100-000-3472-611	Adult Softball	-	-	-	-	-
100-000-3472-612	Adult Clubs	2,828	-	1,820	2,400	2,400
100-000-3472-613	Tennis Programs	-	-	-	-	-
100-000-3472-614	Special Interest Trips	-	-	-	-	-
100-000-3472-615	Special Event Garage Sales	570	-	-	-	-
100-000-3472-616	Special Events - Other	11,675	5,200	5,545	6,000	800
100-000-3472-617	Arias in the Afternoon	17,966	18,000	18,058	18,000	-

Recreation Revenues

Budget FY 2008

Account	Description	2006 Actual	2007 Requested	2007 Actual Thru Mar 07	2008 Requested	Increase (Decrease) Over Prior Year Budget
100-000-3472-618	Caledonia Street Fair	49,338	32,000	44	32,000	-
100-000-3472-619	Chili Cook-off	10,262	6,000	5,822	6,000	-
100-000-3472-620	Easter Donations	136	500	-	500	-
100-000-3472-621	Fourth of July Fireworks	13,559	10,000	6,831	8,000	(2,000)
100-000-3472-622	Fourth of July Picnic	16,515	12,000	12,843	13,000	1,000
100-000-3472-623	Halloween Donations	1,900	500	-	500	-
100-000-3472-624	Jazz by the Bay	34,405	30,000	25,587	32,000	2,000
100-000-3472-625	Facility Rentals	15	500	468	500	-
100-000-3472-626	Exercise Room	2,511	2,000	1,664	2,000	-
100-000-3472-627	Game Room	1,948	200	64	200	-
100-000-3472-628	Senior Center	14,352	11,500	8,325	12,000	500
100-000-3472-629	Kitchen	-	-	-	-	-
100-000-3472-630	Gymnasium	47,639	50,000	41,369	50,000	-
100-000-3472-631	Childrens Concerts	-	1,000	200	1,000	-
100-000-3473-680	Scholarship Fund	-	-	-	-	-
100-000-3473-681	Donation for Park Improvements	5,300	-	7,000	-	-
100-000-3473-682	Donations - Recreation	51	4,000	-	4,000	-
		335,765	280,200	216,373	279,400	(800)

CITY OF SAUSALITO

EXPLANATION OF REVENUE SOURCES

PROPERTY TAXES

CURRENT SECURED AND UNSECURED TAXES - homes, businesses and other taxable real and personal property are subject to a property rate of 1% of assessed value. Assessed value per Proposition 13 is based on the 1975 value of property with subsequent increases limited to 2% or CPI, whichever is lower. However, when property is transferred, or when property is newly constructed, it is re-appraised at its current full market value. The City of Sausalito receives approximately 19% of the property tax with the balance going to local school districts, special districts, and the County of Marin. For FY 2008, the City is projecting a 5% increase in property tax collections. The increase excludes the expectation of receiving $500,000 ERAF reimbursement of City Property Tax previously reallocated to the school district by the State of California due to cuts in the schools' budgets by the State.

Property Transfer Tax – a tax levied on the sale of property and is used as an indicator of how much the City will collect in additional property tax in the following year. We have projected the transfer tax for FY 2008 to be $20,000 less than FY 2007. The tax is $1.10 per $1,000 of sales price exclusive of liens or encumbrances. The City receives half of the tax and the County the other half.

Property Tax in Lieu of VLF – As of January 1, 2005 the offset to the vehicle license fee is repealed and instead the VLF is reduced to .065% of the market value of the vehicle. Instead, the VLF adjustment amount required to be allocated to a city will be through Property Tax and will continue to grow (or decline) by the total assessed values in a jurisdiction. Total values include all assessed values, secured, unsecured and non-operating unitary.

SALES TAXES

SALES TAX - The sales tax received by the City is equal to 1% of all taxable sales within the city limits. This is the General Fund's second largest revenue source at $1,500,000 for FY 2008, an increase of $85,582 over the budget for FY 2007. The increase in FY 2008 is due to expectations that the economy will continue to recover based on recent month's collections.

SALES TAX SB 172 - state voters approved a half-cent sales tax in 1994 that is dedicated for public safety use. Only 5% of the half-cent is distributed to cities. The

other 95% go to counties to pay for trial court and district attorney/public safety costs. We are showing no change from the prior year budget.

OTHER TAXES

TRANSIENT OCCUPANCY TAX - tax on temporary occupancy of hotel, motel and other similar facilities by temporary residents unless such occupancy is for 30 days or more. Our present rate is 12%. It is projected that the TOT revenue in FY 2008 will be $40,000 higher than FY 2007.

FRANCHISES - amounts received for special privileges granted by the City permitting the continuous use of public property such as poles and lines for public utility use, trash collection and cable television. We are showing an increase of $34,000 in FY 2008.

BUSINESS LICENSE TAX - annual tax on local businesses based on gross receipts or flat rates depending on the type of business. The projection for FY 2008 is $5,000 less than the adjusted budget for FY 2007. This is due to the initial business license discovery revenue from delinquent years.

Also included here are Business License Penalties for failure to pay annual business license taxes which is subject to escalating penalties at the rate of 10% for the first month to a maximum of 60% after five months.

INTERGOVERNMENTAL

HOMEOWNER'S EXEMPTION - reimbursements from the State due to legislative reduction of the property tax assessment base for owner occupied residential properties.

MOTOR VEHICLE – (also known as "VLF"), residents pay a fee to the State each year that is computed as a percent of the depreciated value of their motor vehicle. Revenues derived from the motor vehicle license fees are distributed based on the proportion of the population that each city bears to the total population of all cities. The revenue for FY 2008 is projected to be $3,000 higher than FY 2007.

STATE REIMBURSEMENTS (SB 90) - in 1972 the State Legislature adopted SB 90 which in part provided that the State would reimburse local agencies for state mandated costs. The largest reimbursements now are from the Open Meetings Act and Police mandated expenses. State has started to repay prior years claims.

MISCELLANEOUS REVENUE TYPES

SMEMPS REIMBURSEMENT - The Southern Marin Emergency Medical Paramedic System (SMEMPS) reimburses Sausalito as well as the other four member agencies

in the system, any operating surplus monies accrued over the past twelve months. The reimbursement is projected at $90,000 for FY 2008.

BOOKING FEE REIMBURSEMENT - this is state reimbursement of Booking Fees paid by the City to the County of Marin as set forth in AB 1662. The amount is based on actual payment made for the year 97-98.

ADMINISTRATION FEES - includes fees mainly for copies of documents and business license processing.

POLICE SERVICE FEES - includes fees for providing police reports, fees for providing police overtime for private events, the vehicle abatement program and recovery of booking fees.

FIRE SERVICES - fees charged for fire reports, responding to lockouts and emergency pump-out services.

MISC. CDD FEES – are fees charged for copies of reports, and other services not specifically assigned to a project.

LIBRARY FINES AND FEES - fees charged for over-due and lost books.

MUNICIPAL CODE FINES - parking fines collected for violation of Sausalito Municipal Codes.

INTEREST EARNINGS - the City manages cash in a manner to ensure that all available funds are invested to earn the maximum yield consistent with safety and liquidity. Invested monies are pooled and each fund receives interest income based on its average share of yearly cash balances.

LAND AND BUILDING RENTALS – receipts are from the lease of real property for telecommunication antennas and from the lease of the former Police Building site at the corner of Caledonia and Johnson Streets. Increase in FY 2008 is due to additional antennas lease income.

CONTRIBUTIONS – receipt of funds donated by the public for General Fund purposes. This would **not include** the Public Safety Building, Adopt a Tree, or the Community Center Task force donations.

MISCELLANEOUS REVENUE – Includes other revenue not accounted for in the other categories.

DEVELOPER REVENUES

BUILDING PERMITS - these permits authorize construction and are computed on building value using standard building costs. Fees are charged to defray the cost of inspecting building construction to assure compliance with City building codes and applicable standards. Separate permits are required for electrical, mechanical and plumbing. Also included are Building Permit Penalties that are assessed on construction work performed without a building permit and is subject to penalties several times the amount of the building permit.

ENCROACHMENT PERMITS - these permits authorize public and private companies to construct improvements on city property.

PLANNING FEES - includes fees for noticing, conditional use permits, variances, zoning permits, occupancy permits and design review. Community Development fees are based on the average time it takes to process an application multiplied by an overall hourly departmental rate.

BUILDING FEES - includes fees for building recording, plan checks and energy checks.

The cost recovery system was implemented in September of 2002. Projects are charged based on actual hours worked times hourly rate for labor and overhead. Effective January 1, 2007, the City implemented flat fees structure for new projects. As a result, the Planning Department revenues and expenditures FY 2007-08 show an increase to reflect the flat fees. For full-cost recovery projects, outside consultant charges are a direct pass-through to the projects.

FEES FOR SERVICE

RECREATION FEES - includes fees charged for youth and adult classes such as Art, Dance, Educational, Play, Gymnastics, Health, Fitness, and Clubs. Revenues are generated from special events, such as Jazz by the Bay, Halloween and the Caledonia Street Faire. Other recreation revenues include rentals of facilities, including classrooms and ball fields, donations received for the July 4th fireworks show and revenues collected from the annual July 4th event in Dunphy Park.

Recreation fees are budgeted to decrease by $800 in FY 2008.

PARKING FUND REVENUES

Parking revenues are projected in FY 2008 to increase by $18,800.

Net revenues (Revenues less expenses) in the Parking Fund are transferred to the General Fund for use to support basic government functions.