



STAFF REPORT

SAUSALITO CITY COUNCIL

AGENDA TITLE:

FY 2007-2008 Mid-Year Budget Review

RECOMMENDED MOTION:

Approve Resolution Adopting Mid-Year 2007-2008 Budget Modifications

SUMMARY

This report reviews FY 2007-2008 mid-year revenue and expenditure summaries and makes specific recommendations for adjustments.

BACKGROUND

Revenues

Staff is pleased to report that based on the mid-year review of revenues and expenditures for General Fund, the City will be able to balance the General Fund in FY 2008 without budget reductions. Revenues are expected to exceed projection by \$871,273. Of the \$871,273, \$648,183 is from one-time revenues of which \$170,000 is a reversal of prior years' expenditure that is being recognized as miscellaneous revenue; \$174,825 is from gain on the sale of the City's one-half (1/2) investment in the former City Manager's residence; \$303,358 is from SB 418 ERAF (excess Educational Revenue Augmentation Fund) settlement for Special Education NPS-LCI/Out of Home Care.

Other significant variances in revenue projections are as follows:

- Net of SB 418 (\$303,358), property tax receipts are projected to exceed projections by over \$170,000 (\$100,000 from secured rolls and \$70,000 from ERAF).
- Municipal code fines are projected to trend below budget by \$50,000. The decrease is due mostly to the retirement of one of the three parking enforcement officers.
- Planning Department is projected to trend \$40,000 below the revenue projected for FY 2008. Building Department revenue is projected to

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increase by \$24,750. The combined produces a net decrease in revenue of \$15,250.

- Recreation Department is projecting revenues to decrease by a net \$40,000. The decrease is projected at \$50,000 but the department received a \$10,000 grant from the Sausalito Rec'ers. The decrease in revenues is offset by decrease in expenditures due to vacancy in the department during the year.

Expenditures

The mid-year departmental expenditures to budget ratios are as follows:

• Administration	41.3%
• Information technology	29.0
• Planning	50.4
• Non- Department	57.1
• Police	46.7
• Fire	52.6
• Building	36.0
• Engineering	47.6
• Public Works	54.6
• Recreation	31.5
• Library	57.2

Planning Department is expected to come within budget with the assumption that the Deputy Planning Director and the Assistant Planner position will remain vacant until next fiscal year.

Non-department, Fire, and Public Works Department are expected to exceed original budget. Non-department is accumulating higher legal expenses. Fire Department is incurring over-time cost overrun. Public Works Department is experiencing higher worker's compensation claims due to an employee injury. The City, through its third party administrator, is pursuing subrogation from other party. Outcome is unknown at the present time.

Library shows above 50% expenditures is expected to remain within its budget limit. The materials (book) budget for the Library is encumbered on July 1, causing expenditures to be greater in the first half of the year.

All other departments are projected to be within their budget targets.

ISSUES

Recommended Mid-Year Expenditure Budget Adjustments

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Finance Committee reviewed the mid-year budget adjustments proposed by staff on February 11, 2008, and is recommending that the City Council approve the General Fund expenditure adjustment totaling \$1,563,822 of which \$153,681 was for previously approved salary increase for employees; \$555,000 is a transfer of prior year designated emergency reserve fund balance in General Fund to a special revenue fund "Disaster Assistance Fund." Staff is further recommending that the City Council approve an additional transfer of \$195,000 from the General Fund in FY 2008 to the Disaster Fund to increase the total reserve for natural disaster to \$750,000 (\$555,000 from FY 2007 plus \$195,000 from FY 2008).

The City is faced with an underfunded 10-year Capital Improvement Program (CIP). Setting aside adequate funds to meet the City's capital needs is a first priority need. It is also the City's policy to set aside one-time revenues to fund CIP. Staff is recommending that the City Council approve a \$275,000 General Fund contribution to the General Capital Improvement Fund. For the fiscal year, General Fund total contribution to CIP will amount to \$550,000.

At the close of FY 2007, the City has an unfunded actuarial determined general and employment risk liability of \$195,489 in the General Liability Fund. Staff is recommending that the \$170,000 miscellaneous revenue adjustment be transferred to the General Liability Fund to fund this liability.

Administration Department is requesting \$11,552 (budget carryover from FY 2007) to increase the professional services budget to pay for the recruitment of the current City Manager. In FY 2007, the City Council appropriated \$30,000 for the recruitment cost. The professional recruiting firm did not submit all their invoices in FY 2007.

City Attorney services currently has an approved budget of \$118,000. As of November 30, 2007, \$70,000 has been spent. Staff is recommending that the City Council appropriate an additional \$32,000 to increase the City Attorney services budget to \$150,000.

As of February 9, 2008, the Fire Department incurred \$245,000 of overtime cost with a budget of \$150,000. Based on prior year overtime history and discussion with the SMFPD Fire Chief, it is expected that FY 2008 fire department overtime will exceed \$300,000. Finance Committee is recommending a mid-year budget adjustment of \$150,000 to increase the overtime budget for the fiscal year to \$300,000.

As of December 31, 2007, Public Works Department worker compensation claim expense exceeded budget of \$51,148 by \$42,680. The increase was due to claims related to an injury resulted to one of the employees. The matter is being litigated. Depends on the outcome, the City may be able to recoup some of the payments. To meet the claim expense, staff is recommending that the City Council appropriate

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\$50,000 additional fund into the Public Works Department worker's compensation budget.

Recreation Department received a \$10,000 grant from the Sausalito Rec'ers. Staff is requesting the department expense budget be increased by \$10,000 of which \$4,000 will be used for Arias in Afternoon program; \$4,000 for the purchase of chairs for Jazz by the Bay; \$2,000 for special events.

Library Department also received a \$10,000 donation from the Friends of Library for audio materials. Staff is requesting that the Library audio material expense budget be increased by \$10,000.

Furthermore, staff is seeking City Council approval to increase expenditure appropriation in the Vehicle Replacement Fund to pay for (1) debt service payment (interest and principal) for Sun Trust loan obtained to finance the purchase of the 2006 fire pumper for the Fire Department; (2) the Police Department was approved to purchase two patrol vehicles in FY 2007 for which the purchase occurred in FY 2008 and the budget of \$68,000 was not carried forward into FY 2008; (3) the Police Department was also approved to purchase a patrol vehicle in FY 2008 for \$34,000 and is requesting additional appropriation of \$4,000 to cover the additional cost needed for the new purchase.

Fire Department staff is requesting an additional appropriation of \$9,000 to cover the replacement of zinc anodes on the fire boat "Liberty" from Tideland Fund. \$15,000 was appropriated already.

When the FY 2008 budget was adopted in June of 2007, there was no budget created for the GO Bonds, 2006 Series A Debt Service Fund. Staff is seeking City Council approval to appropriate \$362,145 for February 2008 interest payment due on the bonds. The debt service payment will be covered by the property tax revenue projected at \$427,405 for FY 2008.

To clean up and minimize the number of funds the City has, staff is seeking City Council approval to close out Fund 131 Disaster Freeze Fund into Fund 130 Disaster Assistance Fund. This will transfer \$1,876 to fund 130.

FISCAL IMPACT

The attached exhibits provide a review of expenditure and revenue history for the City. In sum, the tables project \$50,720 receipts over disbursement in General Fund for FY 2007-2008 which are reflected in the proposed budget modifications. The impact of the SEIU median study has not been taken into consideration at this mid-year budget review. The outcome is still being determined.

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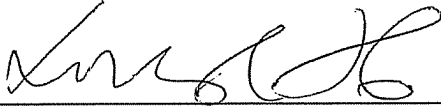
STAFF RECOMMENDATIONS

Staff recommends that the City Council adopt the attached resolution amending the FY 2007-2008 budget

ATTACHMENTS


- Resolution of the City Council of the City of Sausalito Approving Mid-year 2007-2008 Budget Modifications
- Exhibit A General Fund Mid-Year 2008 Revenue Projection
- Exhibit B General Fund Mid-Year 2008 Supplemental Expenditure Request
- Exhibit C Other Funds Mid-Year 2008 Supplemental Request

PREPARED AND SUBMITTED BY:



Louise Ho
Finance Director/Treasurer

REVIEWED BY:



Adam Politzer
City Manager

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RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
SAUSALITO APPROVING MID-YEAR 2007-08
BUDGET MODIFICATIONS**

WHEREAS, the City of Sausalito is facing some significant fiscal challenges over the past several years that necessitate the City Council to take concerted action to bring the current budget into balance and to ensure that the citizens of Sausalito continue to enjoy cost-effective and exceptional customer services; and

WHEREAS, it is the goal of the City Council to continue to provide the highest level of cost-effective service to Sausalito's residents and businesses within the funds available; and,

WHEREAS, the City Council annually conducts a mid-year budget review to ascertain the performance of all City departments in meeting their budget objectives, review revenue trends and make budgetary adjustments for unforeseen and emergency expenses; and,

WHEREAS, the City Council wishes to modify the FY 2007-08 budget to reflect that mid-year budget review.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Sausalito does hereby approve an amendment to the FY 2007-08 City Budget to enact the changes identified on Exhibit A, B, and C, attached hereto.

PASSED AND ADOPTED at a meeting of the City Council of the City of Sausalito held on the _____ day of _____, _____, by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:

MAYOR OF THE CITY OF SAUSALITO

ATTEST:

DEPUTY CITY CLERK

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City of Sausalito		Exhibit A - General Fund Revenues									
Mid-Year Revenue Review FY 2008											
General Fund											
Account	Description	2007 Final Budget	2007 Actual	2008 Adopted	FY 2008 Actual	% to Budget	FY 2008 Projected	Mid-Year Adjustment			
100-000-3100-010	Secured Property Tax	4,530,000	4,625,811	4,700,000	2,895,943	61.6%	4,800,000	100,000			
	Excess ERAF	500,000	536,237	500,000		0.0%	570,000	70,000			
	AB 418 ERAF Settlement for Special Educ							303,358			
	ERAF III Shift					0.0%		-			
	Total Secured Property Tax	5,030,000	5,162,048	5,200,000	2,895,943	55.7%	5,370,000	473,358			
100-000-3100-020	Unsecured Property Tax	103,000	104,560	100,000	-	0.0%	113,950	13,950			
100-000-3100-030	Property Transfer Tax	110,000	121,642	90,000	50,793	56.4%	90,000	-			
100-000-3100-040	Property Tax in Lieu of VLF	482,038	482,038	490,000	-	0.0%	514,838	24,838			
100-000-3130-010	Sales & Uses Tax General	1,050,000	1,147,377	1,100,000	601,215	54.7%	1,100,000	-			
100-000-3130-020	Sales & Use Tax Compensation Fund	364,418	364,418	400,000	-	0.0%	429,822	29,822			
100-000-3140-010	Prop 172 Sales Tax for Police	80,000	87,004	83,000	23,806	28.7%	60,000	(23,000)			
100-000-3160-001	Transient Occupancy Tax (Hotels)	910,000	988,281	950,000	421,502	44.4%	980,000	30,000			
	Total Taxes	8,129,456	8,457,368	8,413,000	3,993,259	47.5%	8,658,610	548,968			
100-000-3180-010	Electric Utility	37,000	42,428	40,000	-	0.0%	40,000	-			
100-000-3180-020	Gas Utility	30,000	38,192	38,000	-	0.0%	38,000	-			
100-000-3180-030	Garbage	415,000	441,685	425,000	204,242	48.1%	425,000	-			
100-000-3180-040	Cable TV	115,000	170,560	128,000	35,519	27.7%	140,000	12,000			
	Total Franchise Fees	597,000	692,865	631,000	239,760	38.0%	643,000	12,000			
100-000-3210-001	Bus Lic Audit	(19,000)	(33,244)	-	-	0.0%	-	-			
100-000-3210-010	Contractors Bus Lic.	23,500	27,307	23,500	10,319	43.9%	23,500	-			
100-000-3210-020	Gross Receipts BL	326,000	416,084	326,000	36,717	11.3%	326,000	-			
100-000-3210-030	Home Business	14,000	18,885	14,000	2,284	16.3%	14,000	-			
100-000-3210-031	Apartments	52,000	78,009	30,000	9,516	31.7%	30,000	-			
100-000-3210-032	Temporary Special Event	18,500	18,500	18,500	17,160	92.8%	18,500	-			
100-000-3210-033	Misc Flat Rate	5,000	6,296	3,000	95	3.2%	3,000	-			
	Total Business License	420,000	531,907	415,000	76,091	18.3%	415,000	-			
100-000-3300-010	Homeowner's Exemption	37,423	37,423	37,500	5,628	15.0%	37,500	-			
100-000-3300-020	Motor Vehicle	50,000	44,012	53,000	16,155	30.5%	40,000	(13,000)			
100-000-3300-030	State Mandates SB 90	5,000	32,665	-	34,493	100.0%	34,493	34,493			
	Total Intergovernmental	92,423	114,100	90,500	56,276	62.2%	111,993	21,493			
100-000-3300-040	SMEMPS - Ambulance	92,150	92,150	90,000	117,388	130.4%	117,388	27,388			
100-000-3300-055	Abandoned Vehicle Abate Reimb.	5,500	3,888	7,000	2,016	28.8%	4,000	(3,000)			
100-000-3300-080	Booking Fee Reimbursement	-	12,623	-	-	0.0%	-	-			
100-000-3470-100	Admin Fees	22,500	25,633	22,500	2,845	12.6%	22,500	-			
100-000-3470-200	Police	30,000	15,757	20,000	7,878	39.4%	15,000	(5,000)			
100-000-3470-201	Film Permits	1,000	900	1,000	1,200	120.0%	1,500	500			
100-000-3470-202	Police - Alarms	5,000	8,465	8,500	4,200	49.4%	8,500	-			
100-000-3470-300	Fire	6,000	6,360	1,200	750	62.5%	1,200	-			
100-000-3470-500	Public Work	1,000	2,847	1,200	1,560	130.0%	2,500	1,300			

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City of Sausalito		Exhibit A - General Fund Revenues										
Mid-Year Revenue Review FY 2008												
General Fund												
Account	Description	2007		2008		6 Months FY 2008		% to Budget		FY 2008		Mid-Year Adjustment
		Budget	Actual	Adopted	Actual	FY 2008 Actual	FY 2008 Projected	FY 2008 Projected	FY 2008 Projected			
100-000-3470-890	Library Fees	18,500	19,333	19,000	9,235	48.6%	19,000	19,000	100.0%	19,000	(50,000)	
100-000-3500-010	Municipal Code Fines	330,000	368,352	350,000	156,525	44.7%	300,000	300,000	100.0%	300,000	(12,500)	
100-000-3500-020	Code Enforcement Muni Code Fine	15,000	22,448	15,000	2,311	15.4%	2,500	2,500	100.0%	2,500	6,000	
100-000-3600-010	Interest on Investments	12,000	23,475	14,000	14,048	100.3%	20,000	20,000	100.0%	20,000	(4,000)	
100-000-3620-010	Land, Antennas, etc	124,357	128,338	131,091	64,139	48.9%	127,091	127,091	100.0%	127,091	(4,000)	
100-000-3620-050	Pay Phone Profits	600	722	-	-	0.0%	-	-	0.0%	-	-	
100-000-3640-000	Contributions - Private	-	-	-	-	0.0%	-	-	0.0%	-	-	
100-000-3640-020	Contributions - Library	50,000	50,000	2,000	10,000	100.0%	10,000	10,000	100.0%	10,000	10,000	
100-000-3900-010	Misc Revenue	5,000	6,329	2,000	23,766	1188.3%	194,000	194,000	100.0%	194,000	192,000	
100-000-3900-011	Art Festival Parking	7,190	7,190	-	7,449	100.0%	7,449	7,449	100.0%	7,449	7,449	
100-000-3920-010	Proceeds of Sale of Property	-	-	-	174,825	100.0%	174,825	174,825	100.0%	174,825	174,825	
	Total Misc Revenues	725,797	794,809	682,491	600,136	87.9%	1,027,453	1,027,453	100.0%	1,027,453	344,962	
	Sub-Total	9,964,676	10,591,049	10,231,991	4,965,522	48.5%	10,856,056	10,856,056	100.0%	10,856,056	927,423	
Detail Attached	Planning & Building Revenue	445,379	696,066	693,900	397,992	57.4%	678,650	678,650	100.0%	678,650	(15,250)	
Detail Attached	Recreation Revenue	280,200	299,730	279,400	91,837	32.9%	238,500	238,500	100.0%	238,500	(40,900)	
100-000-3910-011	Parking Transfer In	700,000	700,000	900,000	450,000	50.0%	900,000	900,000	100.0%	900,000	-	
100-000-3910-022	Vehicle Replacement Fund Transfer In	-	120	-	-	0.0%	-	-	0.0%	-	-	
100-000-3910-014	Sewer Transfer In	79,000	79,000	79,000	39,500	50.0%	79,000	79,000	100.0%	79,000	-	
100-000-3910-012	Tidelands Transfer In	200,000	200,000	205,000	102,500	50.0%	205,000	205,000	100.0%	205,000	-	
100-000-3910-013	Old City Hall Transfer In	150,000	150,000	150,000	75,000	50.0%	150,000	150,000	100.0%	150,000	-	
100-000-3910-021	MLK Transfer in (Admin)	33,375	33,375	33,375	16,688	50.0%	33,375	33,375	100.0%	33,375	-	
	Total Transfer In From Other Funds	1,162,375	1,162,495	1,367,375	683,688	50.0%	1,367,375	1,367,375	100.0%	1,367,375	-	
	Total General Fund Revenues	11,852,630	12,749,340	12,572,666	6,139,038	48.8%	13,140,581	13,140,581	100.0%	13,140,581	871,273	
	Use of Reserve	293,850					555,000	555,000		555,000		
		12,146,480					13,695,581	13,695,581		13,695,581		
	Total General Fund Expenses	12,133,790	12,001,314	12,384,397	6,184,612	49.9%	13,948,219	13,948,219	100.0%	13,948,219	1,563,822	
	Difference	12,690	748,026	188,269	(45,574)	-1.1%	(252,638)	(252,638)	100.0%	(252,638)	(692,549)	

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City of Sausalito

Mid-Year Revenue Review FY 2008

Planning and Building Departments

Account	Description	2007		2008		6 Months 2008		% to Budget	FY 2008 Projected	Mid-Year Adjustment
		Budget	Actual	Adopted	Actual	Actual	Actual			
100-000-3220-010	Building	157,000	194,568	180,000	106,891	180,000	106,891	59.4%	180,000	-
100-000-3220-020	Electrical	17,000	15,886	14,000	10,543	14,000	10,543	75.3%	16,000	2,000
100-000-3220-030	Mechanical	10,000	9,814	10,000	4,750	10,000	4,750	47.5%	10,000	-
100-000-3220-040	Plumbing	18,000	22,827	20,000	11,744	20,000	11,744	58.7%	20,000	-
100-000-3220-051	Building - Plan Check	140,000	233,228	190,000	123,232	190,000	123,232	64.9%	215,000	25,000
100-000-3220-052	Building Record Fees	15,000	14,082	12,000	5,677	12,000	5,677	47.3%	10,000	(2,000)
100-000-3220-053	Energy Check Fee	10,000	9,803	10,000	4,491	10,000	4,491	44.9%	10,000	-
100-000-3230-060	Encroachment - Engr	12,000	23,502	7,000	3,807	7,000	3,807	54.4%	7,000	-
100-000-3230-063	Grading Permit	2,000	277	500	-	500	-	0.0%	250	(250)
	Building Revenue	381,000	523,987	443,500	271,135	443,500	271,135	61.1%	468,250	24,750
100-000-3240-010	Plan & Ordinance Amendments	-	953	1,000	-	1,000	-	100.0%	-	(1,000)
100-000-3240-012	Encroachment - Planning	3,300	34,642	30,000	40,108	30,000	40,108	133.7%	60,000	30,000
100-000-3240-079	Occupancy Permits	13,000	13,770	13,000	5,500	13,000	5,500	42.3%	10,000	(3,000)
100-000-3240-080	Design Review Fees	41,000	86,181	100,000	27,338	100,000	27,338	27.3%	50,000	(50,000)
100-000-3240-081	Appeal Fees	3,000	8,872	15,000	4,147	15,000	4,147	27.6%	10,000	(5,000)
100-000-3240-082	Conditional Use Permit	5,000	10,255	20,000	7,055	20,000	7,055	35.3%	14,000	(6,000)
100-000-3240-084	Lot Line Realignment	500	3,403	2,800	2,823	2,800	2,823	100.8%	2,800	-
100-000-3240-085	Variance Fees	6,979	3,744	20,000	2,483	20,000	2,483	12.4%	5,000	(15,000)
100-000-3240-086	Zoning Permit Fees	3,000	11,568	20,000	9,977	20,000	9,977	49.9%	20,000	-
100-000-3240-088	Environmental Review	-	1,200	10,000	2,800	10,000	2,800	28.0%	5,000	(5,000)
100-000-3240-089	Noticing	5,500	1,775	-	-	-	-	0.0%	-	-
100-000-3240-090	Non-Conforming Permit Fees	2,500	166	-	1,552	-	1,552	100.0%	-	-
100-000-3240-091	Subdivision	2,500	7,562	5,000	2,442	5,000	2,442	48.8%	5,000	-
100-000-3240-092	Study Session	1,500	195	1,600	1,639	1,600	1,639	102.4%	1,600	-
100-000-3470-400	Misc CDD Fees	6,600	13,194	12,000	18,996	12,000	18,996	158.3%	27,000	15,000
	Less: Allowance for Uncollectible Accts	(30,000)	(25,402)	-	-	-	-	0.0%	-	-
	Planning Revenue	64,379	172,078	250,400	126,858	250,400	126,858	50.7%	210,400	(40,000)
	Total Planning & Building	445,379	696,066	693,900	397,992	693,900	397,992	57.4%	678,650	(15,250)

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City of Sausalito

Mid-Year Revenue Review FY 2008

Park and Recreation Department

Account	Description	2007		2007 Actual	2008 Adopted	6 Months		FY 2008 Actual	% to Budget	FY 2008 Projected	Mid-Year Adjustment
		Final Budget				FY 2008 Actual					
100-000-3471-631	Dunphy Park	2,000	2,144	2,144	2,000	1,795	89.8%	2,000			
100-000-3471-632	Sweeny Park	-	110	110	-	39	100.0%	-			
100-000-3471-633	Cloud View Park	500	283	283	500	278	55.6%	300		(200)	
100-000-3471-634	South View Park	-	(100)	(100)	-	-	0.0%	-			
100-000-3471-636	MLK	20,000	33,379	33,379	20,000	20,262	101.3%	27,500		7,500	
100-000-3471-637	Marinship Park	3,500	2,879	2,879	3,000	(39)	-1.3%	1,000		(2,000)	
100-000-3471-639	Memorial Bench program	2,000	-	-	2,000	5,000	250.0%	6,000		4,000	
100-000-3472-600	Recreation Fees	200	105	105	200	112	56.2%	200			
100-000-3472-601	Youth Class Fees	25,000	23,580	23,580	22,000	11,350	51.6%	22,000			
100-000-3472-602	Adult Class Fees	40,000	50,366	50,366	38,000	4,971	13.1%	10,000		(28,000)	
100-000-3472-603	Senior Program Fees	3,600	3,698	3,698	3,600	202	5.6%	1,000		(2,600)	
100-000-3472-604	Teen Program Fees	-	-	-	-	-	0.0%	-			
100-000-3472-605	Youth Programs	-	96	96	-	-	0.0%	-			
100-000-3472-606	Day Camps	-	(356)	(356)	-	-	0.0%	-			
100-000-3472-607	Sports Camps	-	-	-	-	-	0.0%	-			
100-000-3472-608	Adult Sports	-	-	-	-	-	0.0%	-			
100-000-3472-609	Adult Basketball	-	-	-	-	-	0.0%	-			
100-000-3472-610	Adult Football	-	-	-	-	-	0.0%	-			
100-000-3472-611	Adult Softball	-	-	-	-	-	0.0%	-			
100-000-3472-612	Adult Clubs	-	2,512	2,512	2,400	470	19.6%	1,400		(1,000)	
100-000-3472-613	Tennis Programs	-	-	-	-	-	0.0%	-			
100-000-3472-614	Special Interest Trips	-	-	-	-	-	0.0%	-			
100-000-3472-615	Special Event Garage Sales	-	-	-	-	-	0.0%	-			
100-000-3472-616	Special Events - Other	5,200	5,625	5,625	6,000	527	8.8%	3,000		(3,000)	
100-000-3472-617	Arias in the Afternoon	18,000	18,058	18,058	18,000	2,267	12.6%	3,000		(15,000)	
100-000-3472-618	Caledonia Street Fair	32,000	19,589	19,589	32,000	1,000	3.1%	25,000		(7,000)	
100-000-3472-619	Chili Cook-off	6,000	5,822	5,822	6,000	4,442	74.0%	4,400		(1,600)	
100-000-3472-620	Easter Donations	500	-	-	500	-	0.0%	500			
100-000-3472-621	Fourth of July Fireworks	10,000	16,734	16,734	8,000	3,074	38.4%	8,000			
100-000-3472-622	Fourth of July Picnic	12,000	12,884	12,884	13,000	4,654	35.8%	13,000			

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City of Sausalito

Mid-Year Revenue Review FY 2008

Park and Recreation Department

Account	Description	2007		2008		6 Months FY 2008		% to Budget	FY 2008 Projected	Mid-Year Adjustment
		Budget	Actual	Adopted	Actual	Actual	Projected			
100-000-3472-623	Halloween Donations	500	-	500	650	130.0%	500			
100-000-3472-624	Jazz by the Bay	30,000	32,035	32,000	2,504	7.8%	30,000		(2,000)	
100-000-3472-625	Facility Rentals	500	608	500	-	0.0%	500			
100-000-3472-626	Exercise Room	2,000	1,524	2,000	1,907	95.4%	2,000			
100-000-3472-627	Game Room	200	114	200	8	4.0%	200			
100-000-3472-628	Senior Center	11,500	11,991	12,000	7,846	65.4%	12,000			
100-000-3472-630	Gymnasium	50,000	48,451	50,000	18,502	37.0%	50,000			
100-000-3472-631	Childrens Concerts	1,000	600	1,000	-	0.0%	1,000			
100-000-3473-680	Scholarship Fund	-	-	-	-	0.0%	-			
100-000-3473-681	Park Improvement Donation	-	7,000	-	-	0.0%	-			
100-000-3473-682	Donations - Recreation	4000	-	4,000	14,75	0.4%	14,000		10,000	
		280,200	299,730	279,400	91,837	32.9%	238,500		(40,900)	

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<i>City of Sausalito</i>		Exhibit B - General Fund Expenses											
Mid-Year Revenue Review FY 2008													
General Fund													
		6 Months											
		2007		2007		2008		2008		FY 2008		Mid-Year	
		Budget	Actual	Variance	Adopted	Actual	Budget	% to	Projected	Adjustment	Budget	Available	
101	Administration	1,110,166	1,155,099	(44,933)	979,259	404,227	41.3%	1,011,133	31,874	606,906			
130	Information Technology	385,892	222,991	162,901	399,242	115,684	29.0%	402,713	3,471	287,029			
180	Planning	516,854	483,460	33,394	599,312	302,049	50.4%	613,907	14,595	311,858			
400	Building	309,780	286,394	23,386	300,488	108,127	36.0%	303,380	2,892	195,253			
410	Engineering	179,477	172,466	7,011	158,984	75,736	47.6%	162,584	3,600	86,848			
190	Non-Department	674,462	656,939	17,523	808,701	462,083	57.1%	840,701	32,000	378,618			
200	Police	3,560,599	3,409,157	151,442	3,562,923	1,662,576	46.7%	3,623,863	60,940	1,961,287			
300	Fire	2,650,903	2,662,114	(11,211)	2,695,005	1,417,786	52.6%	2,894,502	199,497	1,476,716			
500	Public Works	1,214,426	1,202,943	11,483	1,237,536	675,477	54.6%	1,308,527	70,991	633,050			
600	Recreation	649,914	479,507	170,407	624,811	196,881	31.5%	553,957	(70,854)	357,077			
690	Library	596,317	585,244	11,073	593,137	338,988	57.2%	612,953	19,816	273,965			
	Transfer to Capital Project Fund	285,000	535,000	(250,000)	275,000	275,000	100.0%	550,000	275,000	275,000			
	Transfer to EE Ben Leave Fund	-	150,000	(150,000)	150,000	150,000	100.0%	150,000	-	-			
	Transfer to General Liability Fund							170,000	170,000	170,000			
	Transfer to Disaster Assistance Fund							750,000	750,000	750,000			
	Total General Fund	12,133,790	12,001,314	132,476	12,384,397	6,184,612	49.9%	13,948,219	1,563,822	7,763,607			

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City of Sausalito			
Supplemental Request FY 2008		Exhibit C - Other Fund	
Other Funds			
		Mid-Year	
		Adjustment	
<i>Vehicle Replacement Fund</i>			
240-300-4710-000	Principal payment to Sun Trust Leasing to finance 2006 new fire pumper. Final payment 2/7/2014 on \$434,235.23 note with 4.09% interest rate	54,759	
240-300-4730-000	Interest payment to Sun Trust Leasing for new fire pumper	17,206	
240-500-7000-770	(2) 2007 Ford Crown Victoria patrol vehicles approved in FY 2007 but did not purchase till FY 2008 (budget carryover)	68,000	
240-500-7000-770	Additional appropriation for the new police vehicle approved in FY 2008 budget	4,000	
		143,965	
<i>Tideland Fund</i>			
114-300-4500-040	To replace zinc anodes on the fire boat " Liberty"	9,000	
<i>GO Bonds, 2006 Series A Debt Service Fund (to set up budget)</i>			
303-000-3100-010	Property Tax Revenue	427,405	
303-190-4720-000	Feb 08 interest due on bonds	(362,145)	
	Excess of receipt over disbursement	65,260	

