

City of Sausalito									
Revenue Summary									
Budget FY 2007									
		2005	2006	2006	2006	2007	Increase		
Fund	Description	Actual	Adjusted	Actual	Requested	Over Prior	(Decrease)		
			Budget	Thru Apr 06		Year Budget			
100	General Fund	11,770,935	11,688,712	10,263,478	11,848,332	159,620			
	Other Funds								
	<i>Special Revenue Funds</i>								
114	Tidelands Fund	536,142	520,758	473,947	601,965	81,207			
120	Traffic Safety	110,860	93,300	71,203	114,000	20,700			
121	Gas Tax	153,803	149,750	113,919	155,500	5,750			
122	Construction Impact Fees	168,025	382,500	197,228	673,750	291,250			
123	Traffic Congestion Relief	-	2,500	23,812	33,700	31,200			
124	County Measure A	-	-	-	62,068	62,068			
125	Storm Drainage	85,769	149,600	144,897	146,400	(3,200)			
126	Stairs	127,632	100,000	436	10,000	(90,000)			
136	Recreation Grant	-	16,000	16,000	250,800	234,800			
	<i>Capital Projects Funds</i>								
115	Library Capital Improvement	9,929	76,233	6,470	37,500	(38,733)			
140	General Capital Projects	642,964	679,500	68,222	1,457,550	778,050			
141	Public Safety Buildings	76,289	878,830	13,708	1,170,915	292,085			
	<i>Enterprise Funds</i>								
110	Sewer	826,221	2,727,496	707,308	4,504,686	1,777,190			
113	Old City Hall	304,003	288,200	281,109	326,000	37,800			
210	MLK Rental Property	919,127	983,415	887,602	972,768	(10,647)			
220	Parking	1,360,951	1,197,055	1,089,091	1,251,680	54,625			
	<i>Internal Service Funds</i>								
240	Vehicle Replacement	290,943	298,013	256,938	516,000	217,987			
260	Employee Benefits Leave	220,453	47,970	43,732	57,098	9,128			
	Total Other Funds	5,833,112	8,591,121	4,395,623	12,342,380	3,751,259			
	Total All Funds	17,604,046	20,279,833	14,659,101	24,190,712	3,910,879			
	Less Transfers Between Funds	2,510,232	2,288,858		2,725,142	436,284			
	Net Revenues All Funds	15,093,814	17,990,975	14,659,101	21,465,570	3,474,595			

City of Sausalito										
General Fund										
Revenue Budget FY 2007										
Account	Description	2005		2006		2006		2007		Increase (Decrease) Over Prior Year Budget
		Actual	Budget	Adjusted Budget	Actual Thru Apr 06	Requested	Year Budget			
100-000-3100-010	Secured Property Tax	4,084,194	4,300,000	4,300,000	4,071,081	4,430,000	300,000	4,430,000	130,000	(343,696)
	Excess ERAF	566,066	(203,187)	(203,187)	354,033	-	-	-	203,187	(10,509)
	ERAF III Shift	4,447,073	4,740,509	4,740,509	4,221,927	4,730,000	116,250	4,730,000	116,250	-
100-000-3100-020	Total Secured Property Tax	127,278	116,250	116,250	119,450	110,000	110,000	110,000	110,000	(15,000)
100-000-3100-030	Unsecured Property Tax	131,210	125,000	125,000	122,871	110,000	110,000	110,000	110,000	(3,266)
100-000-3100-040	Property Transfer Tax	396,072	479,266	479,266	479,266	1,050,000	476,000	1,050,000	476,000	29,512
100-000-3130-010	Property Tax In Lieu of VLF	1,083,780	1,020,488	1,020,488	873,346	350,000	350,000	350,000	350,000	20,488
100-000-3130-020	Sales & Use Tax General	289,772	329,512	329,512	329,512	80,000	80,000	80,000	80,000	-
100-000-3140-010	Sales & Use Tax Compensation Fund	80,773	80,000	80,000	69,076	910,000	910,000	910,000	910,000	-
100-000-3160-010	Prop 172 Sales Tax for Police	782,246	910,000	910,000	607,546	7,822,250	7,822,250	7,822,250	7,822,250	21,225
100-000-3160-000	Transient Occupancy Tax (Hotels)	7,338,204	7,801,025	7,801,025	6,822,994					
	Total Taxes	37,406	37,500	37,500	37,047	37,000	37,000	37,000	37,000	(500)
100-000-3180-010	Electric Utility	29,182	29,000	29,000	37,563	30,000	30,000	30,000	30,000	1,000
100-000-3180-020	Gas Utility	415,830	415,000	415,000	325,600	415,000	415,000	415,000	415,000	-
100-000-3180-030	Garbage	112,618	115,000	115,000	125,087	115,000	115,000	115,000	115,000	-
100-000-3180-040	Cable TV	595,037	596,500	596,500	525,296	597,000	597,000	597,000	597,000	500
	Total Franchise Fees	-	-	-	(24,125)	-	-	-	-	-
100-000-3210-001	Bus License Audit	22,078	23,500	23,500	25,107	23,500	23,500	23,500	23,500	-
100-000-3210-010	Contractors Bus Lic.	341,903	365,000	365,000	419,717	326,000	326,000	326,000	326,000	(39,000)
100-000-3210-020	Gross Receipts BL	11,885	30,000	30,000	38,743	14,000	14,000	14,000	14,000	(16,000)
100-000-3210-030	Home Business	13,794	13,000	13,000	12,888	13,000	13,000	13,000	13,000	-
100-000-3210-031	Apartments	24,050	18,000	18,000	18,735	18,500	18,500	18,500	18,500	500
100-000-3210-032	Temp Special Events	7,589	7,500	7,500	12,430	5,000	5,000	5,000	5,000	(2,500)
100-000-3210-033	Misc Flat Rate	421,299	457,000	457,000	503,494	400,000	400,000	400,000	400,000	(57,000)
	Total Business License	38,187	38,185	38,185	19,105	38,200	38,200	38,200	38,200	15
100-000-3300-010	Homeowner's Exemption	205,652	41,000	41,000	35,532	41,000	41,000	41,000	41,000	-
100-000-3300-020	Motor Vehicle	6,703	31,166	31,166	31,166	-	-	-	-	(31,166)
100-000-3300-030	State Mandates SB 90	250,542	110,351	110,351	85,803	79,200	79,200	79,200	79,200	(31,151)
	Total State of California Funding	110,858	104,177	104,177	104,177	85,000	85,000	85,000	85,000	(19,177)
100-000-3300-040	SMEEMPS - Ambulance	4,128	5,500	5,500	6,063	5,500	5,500	5,500	5,500	-
100-000-3300-055	Abandoned Vehicle Abate Reimb.	31,546	-	-	-	-	-	-	-	-
100-000-3300-080	Booking Fee Reimbursement	32,727	20,000	20,000	27,564	25,000	25,000	25,000	25,000	5,000
100-000-3470-100	Admin Fees	38,257	20,000	20,000	35,265	36,000	36,000	36,000	36,000	16,000
100-000-3470-200	Police	2,864	1,000	1,000	300	500	500	500	500	(500)
100-000-3470-201	Film Permits	825	2,250	2,250	2,480	2,250	2,250	2,250	2,250	-
100-000-3470-202	Police - Alarms									

City of Sausalito						
Planning and Building Revenue						
Budget FY 2007						
Account	Description	2005 Actual	2006 Adjusted Budget	2006 Actual Thru Apr 06	2007 Requested	Increase (Decrease) Over Prior Year Budget
100-000-3220-010	Building	125,461	126,000	138,929	127,000	1,000
100-000-3220-020	Electrical	17,830	18,000	16,655	17,000	(1,000)
100-000-3220-030	Mechanical	9,724	10,750	9,753	10,000	(750)
100-000-3220-040	Plumbing	18,430	18,000	17,719	18,000	-
100-000-3220-051	Building - Plan Check	171,638	145,000	141,288	140,000	(5,000)
100-000-3220-052	Building Record Fees	17,663	16,000	14,752	15,000	(1,000)
100-000-3220-053	Energy Check Fee	7,577	8,500	12,236	10,000	1,500
100-000-3230-000	Engineering Inspection Fees	-	-	-	-	-
100-000-3230-060	Encroachment - Engr	12,367	13,000	14,165	12,000	(1,000)
100-000-3230-061	Certificate of Compliance Engr	-	-	-	-	-
100-000-3230-063	Grading Permit	1,150	1,350	1,676	2,000	650
	Building Revenue	381,840	356,600	367,173	351,000	(5,600)
		944	-	98	-	-
100-000-3240-010	Plan & Ordinance Amendments	4,195	1,500	1,130	1,300	(200)
100-000-3240-012	Encroachment (Planning)	11,540	12,000	14,425	13,000	1,000
100-000-3240-079	Occupancy Permits	50,093	25,000	25,576	23,000	(2,000)
100-000-3240-080	Design Review Fees	533	600	5,174	3,000	2,400
100-000-3240-081	Appeal Fees	9,324	9,750	5,849	5,000	(4,750)
100-000-3240-082	Conditional Use Permit	-	-	-	-	-
100-000-3240-083	Lot Split Fees	715	-	352	500	500
100-000-3240-084	Lot Line Realignment	12,726	8,000	6,654	6,000	(2,000)
100-000-3240-085	Variance Fees	8,221	7,250	4,271	3,000	(4,250)
100-000-3240-086	Zoning Permit Fees	-	-	-	-	-
100-000-3240-088	Environmental Review	10,375	8,000	6,250	5,500	(2,500)
100-000-3240-089	Noticing	1,702	1,250	3,634	2,500	1,250
100-000-3240-090	Non-Conforming Permit Fees	10,584	6,000	4,344	2,500	(3,500)
100-000-3240-091	Subdivision	589	700	1,632	1,500	800
100-000-3240-092	Study Session	10,547	-	7,713	6,600	6,600
100-000-3470-400	Misc CDD Fees	(25,510)	-	-	-	-
100-180-4900-010	Bad Debt Expense	106,577	80,050	87,102	73,400	(6,650)
	Planning Revenue	488,417	436,650	454,275	424,400	(12,250)
	Total Planning & Building					

City of Sausalito

Recreation Revenues

Budget FY 2007

Account	Description	2005 Actual	2006 Adjusted Budget	2006 Actual Thru Apr 06	2007 Requested	Increase (Decrease) Over Prior Year Budget (46,000)
100-000-3471-000	Park Rental	59	50,000	-	4,000	-
100-000-3471-631	Dunphy Park	3,158	-	1,811	-	-
100-000-3471-632	Sweeny Park	36	-	-	-	-
100-000-3471-633	Cloud View Park	785	-	357	-	-
100-000-3471-634	South View Park	-	-	331	-	-
100-000-3471-635	Athletic Field Rentals	-	-	-	45,000	45,000
100-000-3471-636	MLK	46,388	-	24,865	-	-
100-000-3471-637	Marinship Park	2,630	-	1,093	-	-
100-000-3471-638	Scholarship Fund	-	-	-	-	-
100-000-3471-639	Memorial Bench program	4,908	5,000	-	4,000	(1,000)
100-000-3472-600	Recreation Fees	971	-	185	-	-
100-000-3472-601	Youth Class Fees	13,656	15,000	16,958	18,000	3,000
100-000-3472-602	Adult Class Fees	45,734	40,000	38,491	40,000	-
100-000-3472-603	Senior Program Fees	2,797	3,600	2,308	3,600	-
100-000-3472-604	Teen Programs	-	-	-	-	-
100-000-3472-605	Youth Programs	31	8,000	221	5,000	(3,000)
100-000-3472-606	Day Camps	2,749	-	847	-	-
100-000-3472-607	Sports Camps	1,215	-	-	-	-
100-000-3472-608	Adult Sports Program	-	7,500	-	-	(7,500)
100-000-3472-609	Adult Basketball	-	-	-	-	-
100-000-3472-610	Adult Football	3,950	-	-	-	-
100-000-3472-611	Adult Softball	-	-	-	-	-
100-000-3472-612	Adult Clubs	1,938	-	2,611	-	-
100-000-3472-613	Tennis Programs	-	-	-	-	-
100-000-3472-614	Special Interest Trips	-	-	-	-	-
100-000-3472-615	Special Event Garage Sales	1,332	1,500	265	1,000	(500)
100-000-3472-616	Special Events - Other	15,352	5,000	2,920	5,000	-
100-000-3472-617	Arias in the Afternoon	15,974	16,000	17,846	16,000	-

		Recreation Revenues				Page 2 of 2	
		Budget FY 2007					
		2005		2006		2006	
		Actual	Requested	Actual	Requested	Actual	Requested
				Thru Apr 06	2007	Increase	
						(Decrease)	
						Over Prior	
						Year Budget	
Account	Description	Actual	Requested	Thru Apr 06	Requested	Year Budget	
100-000-3472-618	Caledonia Street Fair	45,985	35,000	13,719	40,000	5,000	
100-000-3472-619	Chili Cook-off	12,267	12,000	10,262	12,000	-	
100-000-3472-620	Easter Donations	513	500	136	500	-	
100-000-3472-621	Fourth of July Fireworks	16,374	25,000	1,895	20,000	(5,000)	
100-000-3472-622	Fourth of July Picnic	22,425	28,000	15,593	20,000	(8,000)	
100-000-3472-623	Halloween Donations	338	500	1,900	500	-	
100-000-3472-624	Jazz by the Bay	36,336	30,000	31,235	35,000	5,000	
100-000-3472-625	Facility Rentals	127	14,500	15	15,000	500	
100-000-3472-626	Exercise Room	3,124	-	2,403	-	-	
100-000-3472-627	Game Room	572	-	1,414	-	-	
100-000-3472-628	Senior Center	12,400	-	9,603	-	-	
100-000-3472-629	Kitchen	-	-	-	-	-	
100-000-3472-630	Gymnasium	44,903	42,000	45,292	45,000	3,000	
100-000-3472-631	Childrens Concerts	1,400	1,000	-	1,000	-	
100-000-3473-680	Scholarship Fund	(62)	-	-	-	-	
100-000-3473-681	Donation for Park Improvements	31,925	-	5,300	-	-	
100-000-3473-682	Donations - Recreation	3,605	4,000	-	4,000	-	
		395,895	344,100	249,875	334,600	(9,500)	

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 2007, the City is projecting a 5% increase in property tax collections. The increase excludes the expectation of receiving \$300,000 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 2007 to be \$15,000 less than FY 2006. 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 \$1,400,000 for FY 2007, an increase of \$50,000 over the budget for FY 2006. The increase in FY 2007 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 2007 will be the same as FY 2006.

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 \$500 in FY 2007.

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 2007 is \$57,000 less than the adjusted budget for FY 2006. 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 2007 is projected to be the same as FY 2006.

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. SB 90 reimbursements are deferred by the State of California for FY 2003, FY 2004, and FY 2005.

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 \$85,000 for FY 2007.

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. Due to the proposed cut by the Governor's Budget, there will be no reimbursement of booking fee projected for FY 2007.

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 2007 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. It includes donations to Library Department by the Sausalito Library's Centennial Fund.

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.

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 \$9,500 in FY 2007.

PARKING FUND REVENUES

Parking revenues are projected in FY 2007 to increase by \$54,625.

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