

Sausalito Bay  
Community Development District

**Final Budget For  
Fiscal Year 2026/2027  
October 1, 2026 - September 30, 2027**

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**FINAL BUDGET**  
**SAUSALITO BAY COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2026/2027**  
**OCTOBER 1, 2026 - SEPTEMBER 30, 2027**

	<b>FISCAL YEAR 2026/2027 BUDGET</b>
<b>REVENUES</b>	
Administrative Assessments	88,895
Maintenance Assessments	21,494
Debt Assessments	183,996
Other Revenues	0
Interest Income	1,320
<b>TOTAL REVENUES</b>	<b>\$ 295,705</b>
<b>EXPENDITURES</b>	
<b>MAINTENANCE EXPENDITURES</b>	
Aquatic Maintenance (SFH - 50)	6,130
Aquatic Maintenance (TH - 23)	1,630
Lawn Maintenance (SFH - 50)	22,500
Lawn Maintenance/Lake Tracts (TH - 23)	6,000
Lake Tract Shoreline Maintenance (SFH - 50)	900
Lake Tract Shoreline Maintenance (TH - 23)	480
Miscellaneous Maintenance Expenses (SFH - 50)	8,000
Miscellaneous Maintenance Expenses (TH - 23)	750
Misc Grounds Maintenance/Mulch/Fertilizer	3,800
Engineering/Inspections	1,600
Outside Janitorial Services (SFH - 50)	3,000
Maintenance Contingency	2,020
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>\$ 56,810</b>
<b>ADMINISTRATIVE EXPENDITURES</b>	
Supervisor Fees	4,000
Payroll Taxes (Employer)	306
Management	36,000
Secretarial & Field Operations	6,180
Legal	8,000
Assessment Roll	6,000
Audit Fees	3,600
Insurance	7,900
Legal Advertisements	2,600
Miscellaneous	1,300
Postage	250
Office Supplies	350
Dues & Subscriptions	175
Trustee Fee	3,850
Continuing Disclosure Fee	350
Website Management	2,000
Administrative Contingency	700
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 83,561</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 140,371</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 155,334</b>
Bond Payments	(172,956)
<b>BALANCE</b>	<b>\$ (17,622)</b>
County Appraiser & Tax Collector Fee	(5,888)
Discounts For Early Payments	(11,775)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ (35,285)</b>
Carryover From Prior Year	35,285
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>

**DETAILED FINAL BUDGET**  
**SAUSALITO BAY COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2026/2027**  
**OCTOBER 1, 2026 - SEPTEMBER 30, 2027**

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
<b>REVENUES</b>				
Administrative Assessments	86,921	87,234	88,895	Expenditures/.94
Maintenance Assessments	29,204	25,984	21,494	Expenditures Less Interest & Carryover/.94
Debt Assessments	183,996	183,996	183,996	Bond Payments/.94
Other Revenues	0	0	0	
Interest Income	10,216	1,200	1,320	Interest Projected At \$110 Per Month
<b>TOTAL REVENUES</b>	<b>\$ 310,337</b>	<b>\$ 298,414</b>	<b>\$ 295,705</b>	
<b>EXPENDITURES</b>				
<b>MAINTENANCE EXPENDITURES</b>				
Aquatic Maintenance (SFH - 50)	7,609	6,130	6,130	No Change From 2025/2026 Budget
Aquatic Maintenance (TH - 23)	0	1,630	1,630	No Change From 2025/2026 Budget
Lawn Maintenance (SFH - 50)	18,633	22,500	22,500	No Change From 2025/2026 Budget
Lawn Maintenance/Lake Tracts (TH - 23)	5,994	6,000	6,000	No Change From 2025/2026 Budget
Lake Tract Shoreline Maintenance (SFH - 50)	0	900	900	No Change From 2025/2026 Budget
Lake Tract Shoreline Maintenance (TH - 23)	0	480	480	No Change From 2025/2026 Budget
Miscellaneous Maintenance Expenses (SFH - 50)	0	8,000	8,000	No Change From 2025/2026 Budget
Miscellaneous Maintenance Expenses (TH - 23)	0	750	750	No Change From 2025/2026 Budget
Misc Grounds Maintenance/Mulch/Fertilizer	6,970	3,800	3,800	No Change From 2025/2026 Budget
Engineering/Inspections	1,770	1,600	1,600	No Change From 2025/2026 Budget
Outside Janitorial Services (SFH - 50)	600	3,000	3,000	No Change From 2025/2026 Budget
Maintenance Contingency	0	2,020	2,020	Maintenance Contingency
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>\$ 41,576</b>	<b>\$ 56,810</b>	<b>\$ 56,810</b>	
<b>ADMINISTRATIVE EXPENDITURES</b>				
Supervisor Fees	3,000	4,000	4,000	Supervisor Fees
Payroll Taxes (Employer)	230	306	306	Supervisor Fees *7.65%
Management	34,080	35,064	36,000	CPI Adjustment
Secretarial & Field Operations	6,180	6,180	6,180	No Change From 2025/2026 Budget
Legal	8,340	8,000	8,000	No Change From 2025/2026 Budget
Assessment Roll	6,000	6,000	6,000	No Change From 2025/2026 Budget
Audit Fees	3,400	3,500	3,600	Accepted Amount Of 2025/2026 Audit
Insurance	6,858	7,400	7,900	Fiscal Year 2025/2026 Expenditure Was \$7,269
Legal Advertisements	1,945	2,700	2,600	\$100 Decrease From 2025/2026 Budget
Miscellaneous	1,288	1,300	1,300	No Change From 2025/2026 Budget
Postage	129	250	250	No Change From 2025/2026 Budget
Office Supplies	242	375	350	\$25 Decrease From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fee	3,816	3,700	3,850	\$150 Increase From 2025/2026 Budget
Continuing Disclosure Fee	350	350	350	No Change From 2025/2026 Budget
Website Management	2,000	2,000	2,000	No Change From 2025/2026 Budget
Administrative Contingency	0	700	700	Administrative Contingency
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 78,033</b>	<b>\$ 82,000</b>	<b>\$ 83,561</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 119,609</b>	<b>\$ 138,810</b>	<b>\$ 140,371</b>	
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 190,728</b>	<b>\$ 159,604</b>	<b>\$ 155,334</b>	
Bond Payments	(175,559)	(172,956)	(172,956)	2027 P & I Payments Less Earned Interest
<b>BALANCE</b>	<b>\$ 15,169</b>	<b>\$ (13,352)</b>	<b>\$ (17,622)</b>	
County Appraiser & Tax Collector Fee	(2,888)	(5,944)	(5,888)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(10,843)	(11,889)	(11,775)	Four Percent Of Total Assessment Roll
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ 1,438</b>	<b>\$ (31,185)</b>	<b>\$ (35,285)</b>	
Carryover From Prior Year	0	31,185	35,285	Carryover From Prior Year
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ 1,438</b>	<b>\$ -</b>	<b>\$ -</b>	

**DETAILED FINAL DEBT SERVICE FUND BUDGET**

SAUSALITO BAY COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
<b>REVENUES</b>				
Interest Income	8,192	1,100	1,300	Projected Interest For FY 2026/2027
NAV Tax Collection	175,559	172,956	172,956	2027 P & I Payments Less Earned Interest
<b>Total Revenues</b>	<b>\$ 183,751</b>	<b>\$ 174,056</b>	<b>\$ 174,256</b>	
<b>EXPENDITURES</b>				
Principal Payments	115,000	120,000	125,000	Principal Payment Due In 2027
Interest Payments	60,613	54,056	49,256	Interest Payments Due In 2027
<b>Total Expenditures</b>	<b>\$ 175,613</b>	<b>\$ 174,056</b>	<b>\$ 174,256</b>	
<b>Excess/ (Shortfall)</b>	<b>\$ 8,138</b>	<b>\$ -</b>	<b>\$ -</b>	

**Series 2013 Bond Refunding Information**

Original Par Amount =	\$2,595,000	Annual Principal Payments Due =	May 1st
Interest Rate =	1.375% - 4.00%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	March 2013		
Maturity Date =	May 2035		

Par Amount As Of 1/1/26 = \$1,415,000

# Sausalito Bay Community Development District Assessment Comparison

		Fiscal Year 2022/2023 Assessment Before Discount*	Fiscal Year 2023/2024 Assessment Before Discount*	Fiscal Year 2024/2025 Assessment Before Discount*	Fiscal Year 2025/2026 Assessment Before Discount*	Fiscal Year 2026/2027 Projected Assessment Before Discount*
Administrative Assessment For Lot Size 23	\$	191.69	\$ 195.74	\$ 200.91	\$ 203.35	\$ 207.22
Maintenance Assessment For Lot Size 23	\$	29.13	\$ 30.39	\$ 26.48	\$ 22.85	\$ 18.91
<u>Debt For Lot Size 23</u>	\$	<u>378.18</u>	<u>\$ 371.29</u>	<u>\$ 369.96</u>	<u>\$ 369.96</u>	<u>\$ 369.96</u>
<b>Total</b>	<b>\$</b>	<b>599.00</b>	<b>\$ 597.42</b>	<b>\$ 597.35</b>	<b>\$ 596.16</b>	<b>\$ 596.09</b>
Administrative Assessment For Lot Size 50	\$	191.69	\$ 195.74	\$ 200.91	\$ 203.35	\$ 207.22
Maintenance Assessment For Lot Size 50	\$	117.32	\$ 121.40	\$ 105.79	\$ 94.77	\$ 78.41
<u>Debt For Lot Size 50</u>	\$	<u>493.05</u>	<u>\$ 484.06</u>	<u>\$ 482.33</u>	<u>\$ 482.33</u>	<u>\$ 482.33</u>
<b>Total</b>	<b>\$</b>	<b>802.06</b>	<b>\$ 801.20</b>	<b>\$ 789.03</b>	<b>\$ 780.45</b>	<b>\$ 767.96</b>

\* Assessments Include the Following :

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4% Discount for Early Payments  
 1% County Tax Collector Fee  
 1% County Property Appraiser Fee

Community Information:

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Twenty Three Foot Lots	204
<u>Fifty Foot Lots</u>	<u>225</u>
Total Units	429