

THIS DOCUMENT IS A DRAFT DOCUMENT AND IS SUBJECT TO CHANGE AS THE BUDGET COMMITTEE CONDUCTS ITS REVIEW AND RECOMMENDATIONS



**GENERAL FUND
FINANCIAL SCHEDULE**

Description	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimated Actual	2024-25 Proposed Budget	\$ Inc/(Dec)	% Change
OPERATING REVENUE							
Property Tax	3,293,347	3,241,600	3,241,600	3,441,000	3,620,000	179,000	5.2%
Real Property Transfer Tax	49,530	50,000	50,000	40,000	40,000	-	0.0%
Sales Taxes	4,718,318	4,794,560	4,794,560	4,536,000	4,563,925	27,925	0.6%
User Taxes	858,334	908,000	908,000	865,900	887,175	21,275	2.5%
Transient Occupancy Tax	544,128	500,000	500,000	506,000	519,000	13,000	2.6%
Franchise Fees	468,871	410,000	410,000	490,000	502,250	12,250	2.5%
Licenses & Permits	709,578	439,500	439,500	482,500	1,342,500	860,000	178.2%
Fines & Special Assessments	51,623	47,500	47,500	70,200	66,700	(3,500)	-5.0%
Intergovernmental Revenues	2,068,971	16,700	16,700	433,710	22,890	(410,820)	-94.7%
Interest & Rents	31,471	96,000	96,000	123,450	132,250	8,800	7.1%
Charges for Services	182,938	124,100	124,100	122,530	136,800	14,270	11.6%
Miscellaneous Revenue	788,352	130,500	130,500	120,010	183,225	63,215	52.7%
Cost Allocation Plan	2,189,693	2,476,141	2,476,141	2,476,141	1,761,797	(714,344)	-28.8%
Direct Cost	770,033	869,898	869,898	832,641	-0	(832,641)	-100.0%
Transfers In	102,500	102,000	102,000	112,000	528,076	416,076	371.5%
TOTAL REVENUES	16,827,686	14,206,499	14,206,499	14,652,082	14,306,588	(345,494)	-2.4%
OPERATING EXPENDITURE							
10 - City Council	503,256	212,311	212,311	202,615	205,575	(6,736)	-3.2%
11 - City Manager	340,598	472,139	672,139	471,412	643,040	(29,099)	-4.3%
12 - City Attorney	461,932	645,240	645,240	759,135	647,900	2,660	0.4%
13 - City Clerk	424,717	426,745	426,745	403,857	377,484	(49,261)	-11.5%
14 - Finance	1,218,805	1,401,180	1,401,180	1,328,543	1,399,882	(1,298)	-0.1%
21 - Planning	596,114	643,456	643,456	542,434	516,412	(127,044)	-19.7%
22 - Building	248,051	249,279	249,279	237,689	292,350	43,071	17.3%
23 - Engineering	515,766	584,197	584,197	586,898	518,373	(65,824)	-11.3%
31 - Fire & Prevention	1,302,704	1,553,903	1,553,903	1,287,858	1,393,619	(160,284)	-10.3%
32 - Police	5,519,998	6,027,039	6,027,039	5,736,235	4,469,951	(1,557,088)	-25.8%
40 - Senior Center	64,732	69,572	69,572	74,722	38,313	(31,259)	-44.9%
41 - Public Works	1,925,630	2,194,385	2,194,385	2,046,807	1,424,786	(769,599)	-35.1%
42 - Community Center	442,528	322,830	322,830	318,465	160,979	(161,851)	-50.1%
43 - Ives Pool	146,925	275,355	275,355	281,655	289,991	14,636	5.3%
00 - Non Departmental	280,357	289,000	289,000	239,454	1,358,320	1,069,320	370.0%
Debt Service Payments	254,140	265,903	265,903	208,043	446,094	180,191	67.8%
Transfers Out	167,572	251,500	251,500	151,500	-	(251,500)	-100.0%
Enterprise Fund Loan	-	-	-	1,100,000	-	-	0.0%
Transfers Out - Library Project - Phase 1	60,591	-	-	294,902	-	-	0.0%
Transfers Out - Library Project - Phase 2	-	-	-	351,633	-	-	0.0%
Transfer Out - Police Donation	-	-	-	270,212	-	-	0.0%
TOTAL EXPENDITURES	14,474,418	15,884,034	16,084,034	16,894,069	14,183,069	(1,900,965)	-11.8%
Net General Fund Surplus/(Deficit)	2,353,268	(1,677,535)	(1,877,535)	(2,241,987)	123,519		
Beginning Unassigned Fund Balance	3,450,550	5,808,703	5,808,703	5,808,703	3,566,716		
Ending Unassigned Fund Balance	5,808,703	4,131,168	3,931,168	3,566,716	3,690,235		
RESERVE							
Policy Reserve Level (Minimum-15%)	2,171,163	2,382,605	2,412,605	2,534,110	2,127,460		
Actual Reserve Level	40.1%	26.0%	24.4%	21.1%	26.0%		

REVISED 6/19/24

WORKING DRAFT

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GENERAL FUND REVENUES DETAILED

Revenue Categories	2022-23 Actual	2023-24 Adopted Budget	2023-24 Estimated Actual	2024-25 Proposed Budget	Footnote	\$ Inc/(Dec) Proposed vs. Estimated Actual	% Change Proposed vs. Estimated Actual
3000 - Property Tax Secured / Unsecured	2,384,387	2,315,600	2,485,000	2,595,000		110,000	4.4%
3002 - Real Property Transfer Tax	49,530	50,000	40,000	40,000	1	-0	0.0%
3004 - Property Tax in Lieu of VLF	908,960	926,000	956,000	1,025,000		69,000	7.2%
Property Tax	3,342,877	3,291,600	3,481,000	3,660,000		179,000	5.1%
3010 - Sales Tax-Bradley Burn	2,255,817	2,306,000	2,171,000	2,173,000	2	2,000	0.1%
3011 - Sales Tax-1/4 cent (T)	780,207	789,060	750,000	760,000	2	10,000	1.3%
3012 - Sales Tax-1/2 cent (Q)	1,572,895	1,586,000	1,509,000	1,520,125	2	11,125	0.7%
3014 - Sales Tax-Prop 172	109,400	113,500	106,000	110,800	2	4,800	4.5%
Sales Taxes	4,718,318	4,794,560	4,536,000	4,563,925		27,925	0.6%
3020 - Transient Occupancy Tax	544,128	500,000	506,000	519,000	3	13,000	2.6%
3050 - Garbage Franchise	260,922	215,000	294,000	301,350	4	7,350	2.5%
3051 - PG&E Franchise	113,597	120,000	121,000	124,025	4	3,025	2.5%
3052 - Cable TV Franchise	94,352	75,000	75,000	76,875	4	1,875	2.5%
Franchise Fees	468,871	410,000	490,000	502,250		12,250	2.5%
3055 - Vehicle in lieu Tax	7,710	6,000	10,000	10,000		-0	0.0%
3056 - UUT PG&E	421,904	422,000	418,200	428,600	5	10,400	2.5%
3057 - UUT Sonoma Clean Power	128,652	132,000	132,000	135,300	5	3,300	2.5%
3058 - UUT Garbage	84,878	85,000	96,000	98,400	5	2,400	2.5%
3059 - UUT Cable	57,239	57,000	75,000	76,875	5	1,875	2.5%
3060 - UUT Misc	156,671	204,500	133,200	136,500	5	3,300	2.5%
3061 - UUT (AB-1717)	1,280	1,500	1,500	1,500		-0	0.0%
User Taxes	858,334	908,000	865,900	887,175		21,275	2.5%
3101 - Business License	145,992	135,000	140,000	140,000		-0	0.0%
3102 - Business License-Late Fees	5,443	2,500	2,500	2,500		-0	0.0%
3103 - Building Permits	558,093	300,000	340,000	1,200,000	6	860,000	252.9%
3104 - Pet Shelter Release Fee	50	2,000	-0	-0		-0	0.0%
Licenses & Permits	709,578	439,500	482,500	1,342,500		860,000	178.2%
3105 - Vehicle/ Criminal Code Fines	10,388	15,000	15,000	13,700		-1,300	-8.7%
3106 - Parking Fines	18,378	11,000	18,000	18,000		-0	0.0%
3107 - RBS Training Fees	12,800	12,000	13,200	12,000		-1,200	-9.1%
3110 - Business License - DSA 70% \$1	5,735	5,000	5,000	5,000		-0	0.0%
3202 - State Mandated Cost Reimb	4,322	4,500	19,000	18,000	7	-1,000	-5.3%
Fines & Special Assessments	51,623	47,500	70,200	66,700		-3,500	-5.0%
3203 - POST Reimb	3,096	2,700	2,700	2,700		-0	0.0%
3204 - Casino Mitigation	19,149	14,000	19,380	20,190		810	4.2%
3206 - County Grant	-0	-0	60,000	-0	8	-60,000	-100.0%
3207 - State Grant	395,493	-0	351,630	-0	9	-351,630	-100.0%
3209 - Federal Grant	1,651,233	-0	-0	-0		-0	0.0%
Intergovernmental Revenues	2,068,971	16,700	433,710	22,890		-410,820	-94.7%
3300 - Interest Income	-21,286	45,000	70,000	77,000		7,000	10.0%

REVISED 6/19/24

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GENERAL FUND REVENUES DETAILED

Revenue Categories	2022-23 Actual	2023-24 Adopted Budget	2023-24 Estimated Actual	2024-25 Proposed Budget	Footnote	\$ Inc/(Dec) Proposed vs. Estimated Actual	% Change Proposed vs. Estimated Actual
3301 - Cell Tower Lease Rental	39,608	41,200	41,200	43,000		1,800	4.4%
3302 - City Property Rental - Little League	2,974	2,300	2,300	2,300		-0	0.0%
3304 - City Property Rental - Parking Space	500	500	500	500		-0	0.0%
3305 - City Property Rental - Palm Ave	3,000	2,000	2,250	2,250		-0	0.0%
3401 - Plaza and Special Event Fees	6,675	5,000	7,200	7,200		-0	0.0%
Interest & Rents	31,471	96,000	123,450	132,250		8,800	7.1%
3404 - Credit Card Transaction Fee	177	-0	1,000	1,000		-0	0.0%
3405 - Finance Fee	7,407	8,000	5,000	5,000		-0	0.0%
3406 - Pet Shelter Release Fee	-0	1,900	-0	-0		-0	0.0%
3425 - Fire Dept Fees	57,534	30,000	30,000	40,000		10,000	33.3%
3426 - Planning Fees	44,217	25,000	25,000	21,000		-4,000	-16.0%
3427 - Special Projects Plans/Specs	200	500	-0	-0		-0	0.0%
3428 - GIS Fees	460	200	-0	-0		-0	0.0%
3441 - Encroachment Permits Fee	27,074	30,000	30,000	30,000		-0	0.0%
3442 - Grading Permit Fee	1,032	500	1,030	1,000		-30	-2.9%
3445 - Public Works Services	8,940	1,500	7,000	7,500		500	7.1%
3502 - Police Services	17,240	15,000	15,000	18,000		3,000	20.0%
3504 - Impounded Vehicle Release Fee	2,240	2,500	1,800	1,800		-0	0.0%
3505 - Police Reports Copy Fee	3,878	2,000	4,000	4,000		-0	0.0%
3506 - Police False Alarms Fee	3,400	-0	-0	-0		-0	0.0%
3507 - Police OT Reimbursement	9,139	7,000	2,700	7,500		4,800	177.8%
Charges for Services	182,938	124,100	122,530	136,800		14,270	11.6%
3801 - Sales of Surplus Equipment	31,222	10,000	-0	10,000		10,000	0.0%
3804 - Insurance Claims	224,633	5,000	450	500		50	11.1%
3805 - Miscellaneous Income	9,178	-0	100	100		-0	0.0%
3806 - Donations & Contributions	427,775	-0	500	500		-0	0.0%
3807 - Rebates	14,100	10,000	14,000	14,000		-0	0.0%
3810 - Pool Expense Reimbursement	81,445	105,500	104,960	158,125	¹⁰	53,165	50.7%
Miscellaneous Revenue	788,352	130,500	120,010	183,225		63,215	52.7%
3998a - Cost Allocation Plan	2,189,693	2,476,141	2,476,142	1,761,797	¹¹	-714,345	-28.8%
3998b - Direct Charges of Expenses to Fund 124	770,033	869,898	832,641	-0	¹²	-832,641	-100.0%
3999 - Transfers In	102,500	102,000	112,000	528,076	¹³	416,076	371.5%
Total Revenue	16,827,686	14,206,499	14,652,083	14,306,588		-345,495	-2.4%

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GENERAL FUND - TRANSFERS

Description	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimated Actual	2024-25 Proposed Budget	\$ Inc/(Dec)	% Change
TRANSFERS IN/(OUT)							
Transfer in							
From Police Grant (Fund 209)	107,373	100,000	100,000	110,000	120,000	20,000	20.0%
From Vehicle Abatement (Fund 125)	-	2,000	2,000	2,000	4,500	2,500	125.0%
From Measure H (Fund 248)		-	-	-	238,051	238,051	0.0%
From Measure H (Fund 248)		-	-	-	60,000	60,000	0.0%
From Equip, Technology & Veh Reserve (Fund 104)	-	-	-	-	105,525	105,525	0.0%
3999 - Transfers In	107,373	102,000	102,000	112,000	528,076	426,076	417.7%
Transfer out							
To Retirement Fund	-	(100,000)	(100,000)	-	-	100,000	-100.0%
To Police Endowment Fund	-	-	-	(270,212)	-	-	0.0%
To Sewer Fund	-	-	-	(1,100,000)	-	-	0.0%
To Capital Project Fund	-	(151,500)	(151,500)	(798,035)	-	151,500	-100.0%
4999 - Transfers Out	(0)	(251,500)	(251,500)	(2,168,247)	(0)	251,500	-100.0%
TOTAL TRANSFERS	107,373	(149,500)	(149,500)	(2,056,247)	528,076		

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General Fund Revenue Footnotes:

Footnote – Item#1

The projected revenue is estimated based on the current year's collections, which reflect fewer sales with high interest rates. We anticipate continuation of this situation in FY 24-25.

Footnote – Item#2

The sales tax figures are derived from the latest information provided by our sales tax advisor.

Footnote – Item#3

The TOT is calculated based on the collections for FY 23-24, with a 2.5% inflation factor for FY 24-25.

Footnote – Item#4

Franchise collections are based on current year's collections, adjusted with a 2.5% inflation factor

Footnote – Item#5

UUT collections are based on current year's collections, adjusted with a 2.5% inflation factor

Footnote – Item#6

We are estimating an increase of \$100,000 in revenues from building fees from increased fees that better cover costs for the normal level of activity. We are estimating an additional \$800,000 in revenues from anticipated building of the Canopy project, along with the fee increase to better cover costs.

Footnote – Item#7

Reimbursement from State for Police Dept for Racial Identity Profiling Act.

Footnote – Item#8

Do not anticipated County grants received in FY 23-24 for warming center (\$10,000) and EIFD (\$50,000).

Footnote – Item#9

FY 23-24 reflects one-time state grant for Library improvements

Footnote – Item#10

Ives Pool utility reimbursement. Cost housed in Ives Pool budget

Footnote – Item#11

In prior years we have counted some of the funds received from voter-approved sales taxes as General Fund revenues. At the same time, we have accounted for other funds from these taxes not as revenue, but by reducing expenses in Police and Public Works budgets, although this did not actually reduce expenses. This practice under-stated our actual General Fund revenues, and our actual expenses. We are changing this practice so that all of the revenues from these taxes are reflected as General Fund revenue shown on items 3011 and 3012.

Footnote - Item#12

The water and sewer funds pay for a portion of City administrative costs that are funded through the General Fund. These costs include Finance, City Manager, City Clerk, HR, and others. The City recently reviewed the method for calculating that payment. That review showed that the water and sewer funds should pay \$714,000 less to the General Fund, as shown in the table.

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In the past, such reimbursements were treated as a reduction in General Fund expenses. We now record these reimbursements as revenues for the General Fund, providing a more accurate representation of revenues and expenses.

Footnote – Item#13

Transfer in from Supplemental Police Grant, Vehicle Abatement, Measure H Fire Services for fire truck debt service payment and fire station assessment study, and Equip, Technology & Vehicles Fund for IT equipment purchase.

TRANSFERS IN FROM VARIOUS FUNDS										
100 General Fund		104 Equipment Technology Vehicle		125 Vehicle Abatement Fund		209 Supplemental Police Grant		248 Measure H Fire Services		
Money In	Money Out	Money In	Money Out	Money In	Money Out	Money In	Money Out	Money In	Money Out	
120,000	-		(105,525)					-		
4,500					(4,500)		(120,000)		(60,000)	
105,525									(238,051)	
60,000										
238,051										
Total	528,076									

