

## GENERAL FUND FINANCIAL SCHEDULE



Description	2022-23 Actual	Unaudited 2023-24 Actual	2024-25 Adopted Budget	Y-T-D Actual 9/30/24	Footnotes	% of Budget
<b>OPERATING REVENUE</b>						
Property Tax	3,293,347	3,443,906	3,620,000	-0	<sup>1</sup>	0.0%
Real Property Transfer Tax	49,530	36,506	40,000	3,619	<sup>2</sup>	9.0%
Sales Taxes	4,718,318	4,626,788	4,563,925	18,379	<sup>3</sup>	0.4%
User Taxes	858,334	872,471	887,175	70,614	<sup>4</sup>	8.0%
Transient Occupancy Tax	544,128	526,697	519,000	51,436		9.9%
Franchise Fees	468,871	489,591	502,250	25,699		5.1%
Licenses & Permits	709,578	498,058	1,442,500	60,469		4.2%
Fines & Special Assessments	51,623	70,560	66,700	29,685		44.5%
Intergovernmental Revenues	2,068,971	438,560	22,890	-0		0.0%
Interest & Rents	31,471	293,775	132,250	20,317		15.4%
Charges for Services	182,938	158,110	136,800	32,375		23.7%
Miscellaneous Revenue	788,352	89,505	183,225	15,660		8.5%
Cost Allocation Plan	2,189,693	3,080,220	1,761,797	-0		0.0%
Transfers In	102,500	102,000	(425,951)	-0		0.0%
<b>TOTAL REVENUES</b>	<b>16,057,653</b>	<b>14,726,746</b>	<b>14,304,463</b>	<b>328,253</b>		<b>2.3%</b>
<b>OPERATING EXPENDITURE - By Department</b>						
10 - City Council	503,256	202,385	198,625	18,690		9.4%
11 - City Manager	340,598	518,664	698,885	93,064		13.3%
12 - City Attorney	461,932	759,058	647,900	94,473		14.6%
13 - City Clerk	424,717	366,405	430,771	63,749		14.8%
14 - Finance	1,218,805	1,314,441	1,436,923	235,123		16.4%
21 - Planning	596,114	532,564	616,426	69,398		11.3%
22 - Building	248,051	214,977	302,220	33,942		11.2%
23 - Engineering	515,766	544,009	553,020	40,424		7.3%
31 - Fire & Prevention	1,302,704	1,230,393	1,535,910	125,011		8.1%
32 - Police	5,002,699	4,995,733	5,366,488	802,988		15.0%
40 - Senior Center	64,732	72,703	41,038	2,202		5.4%
41 - Public Works	1,672,896	1,610,650	1,769,079	241,938		13.7%
42 - PW-Community Center	442,528	279,473	169,724	13,101		7.7%
43 - PW-Ives Pool	146,925	249,957	297,301	16,007		5.4%
00 - Non Departmental	280,357	210,838	191,645	5,800		3.0%
Debt Service Payments	254,140	300,407	446,094	356,512		79.9%
Transfers Out	228,163	864,763	300,000	-		0.0%
<b>TOTAL EXPENDITURES</b>	<b>13,704,385</b>	<b>14,267,418</b>	<b>15,002,049</b>	<b>2,212,422</b>		<b>14.7%</b>
<b>Net General Fund Surplus/(Deficit)</b>	<b>2,353,268</b>	<b>459,328</b>	<b>(697,586)</b>			

EXAMPLE - WORKING DRAFT

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<b>Operating Expenditure - Category</b>						
Salaries & Wages	4,762,291	4,705,009	4,620,599	758,973		16.4%
Benefits	3,048,693	3,039,292	3,592,788	574,820		16.0%
Contracted Services	2,527,667	2,601,237	3,189,634	328,676		10.3%
Services & Supplies	530,478	478,098	637,038	78,529		12.3%
Special Programs	232,719	196,122	58,300	-		0.0%
Equipment (under \$10K)	37,396	2,622	20,000	407		2.0%
Equipment Rental/Maintenance	70,564	62,235	90,230	9,095		10.1%
Utilities-City	2,719	5,377	12,000	2,350		19.6%
Vehicle Expense	158,091	161,226	174,025	11,606		6.7%
Conference & Training Expense	52,182	39,828	68,870	6,392		9.3%
Utilities	255,989	270,880	444,382	52,598		11.8%
Telecommunications	82,670	78,058	80,880	11,232		13.9%
Council Objectives	355,106	60,418	6,500	-		0.0%
Allocated Insurance	923,677	1,192,721	1,100,910	-		0.0%
Capital Outlay	181,841	209,126	159,800	21,230		13.3%
Debt Service Payments	254,140	300,407	446,094	356,512		79.9%
Transfers Out	228,163	864,763	300,000	-		0.0%
<b>TOTAL EXPENDITURES</b>	<b>13,704,384</b>	<b>14,267,419</b>	<b>15,002,049</b>	<b>2,212,422</b>		<b>14.7%</b>
<b>Net General Fund Surplus/(Deficit)</b>	<b>2,353,268</b>	<b>459,327</b>	<b>(697,586)</b>			

EXAMPLE - WORKING DRAFT

## QUARTERLY REPORTING FOOTNOTES WORKING DRAFT 9/16/24

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1. **Propert Tax:** Property tax revenues are typically received in the second half of the fiscal year.
2. **Real Property Transfer:** The percentage of 9% for this line item represents 1 month of transfer tax received from Sonoma County.
3. **Sales Taxes:** Sales tax revenues are a key indicator of economic conditions. The city uses Avenu Insight for sales tax analysis. The budget is \$4.56 million. For the first quarter, only July's sales tax revenues of \_\_\_\_\_ were received. Sales tax is the city's largest revenue source.
4. **User Taxes:** this tax mainly housed all the utility user tax such as PG&E, Sonoma Clean Power, Garbage, and Cable.

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