

**GENERAL FUND
FY 2024-25 PROPOSED BUDGET
Revenues and Expenditures**

EXHIBIT III

| | FY23-24 Adopted Budget | FY24-25 Proposed Budget | % Change | \$ Change |
|--------------------------------------------------------------------------|---------------------------|----------------------------|--------------|-----------------------|
| REVENUES & OTHER OPERATIONAL SOURCES | | | | |
| Taxes | | | | |
| Property Tax and related | \$ 25,351,496 | \$ 26,698,822 | 5.3% | 1,347,326 |
| Sales Tax | 25,414,990 | 25,253,524 | -0.6% | (161,466) |
| Sales Tax -Measure E | 14,487,000 | 14,520,000 | 0.2% | 33,000 |
| Sales Tax -Measure R | 4,829,000 | 4,840,000 | 0.2% | 11,000 |
| Franchise Tax | 4,270,000 | 4,700,000 | 10.1% | 430,000 |
| Business Tax | 2,602,000 | 2,600,000 | -0.1% | (2,000) |
| Transient Occupancy Tax | 3,100,000 | 3,900,000 | 25.8% | 800,000 |
| Other Agencies | | | | |
| CSA #19 Fire Service | 2,515,788 | 2,591,262 | 3.0% | 75,474 |
| VLF Backfill | 7,000,000 | 7,560,009 | 8.0% | 560,009 |
| Other Agencies (Prop 172, Owner Prop Tax, State Mandate, Other agencies) | 1,853,633 | 1,557,133 | -16.0% | (296,500) |
| Other Revenues | | | | |
| Permits & Licenses (building, electrical, encroachment, use, alarm) | 2,855,788 | 2,950,488 | 3.3% | 94,700 |
| Fine & Forfeitures (traffic, vehicle, etc.) | 212,740 | 203,400 | -4.4% | (9,340) |
| Interest & Rents (investment earnings, rents, etc.) | 456,900 | 1,069,558 | 134.1% | 612,658 |
| Charges for Services (includes dev't fees and plan review) | 2,645,764 | 2,480,008 | -6.3% | (165,756) |
| Other Revenue (damage reimbursements, misc income) | 594,500 | 358,000 | -39.8% | (236,500) |
| Sub-total: Revenues | \$ 98,189,599 | \$ 101,282,204 | 3.1% | \$ 3,092,605 |
| TRANSFERS IN | | | | |
| Assessment District reimbursements | | | | |
| from Gas Tax | 650,000 | 650,000 | 0.0% | - |
| from Parking Services Fund - Admin. cost | 497,148 | 477,993 | -3.9% | (19,155) |
| from Cannabis Fund - SAFE Team | | 700,000 | 0.0% | 700,000 |
| from Employee Retirement Fund - POB debt payment | 680,313 | 680,313 | 0.0% | - |
| Sub-total: Transfers In | \$ 1,827,461 | \$ 2,508,306 | 37.3% | \$ 680,845 |
| TOTAL SOURCES | \$ 100,017,060 | \$ 103,790,510 | 3.8% | \$ 3,773,450 |
| EXPENDITURES AND OTHER OPERATIONAL USES | | | | |
| Expenditures by Department | | | | |
| Finance | 3,033,755 | 2,628,380 | -13.4% | (405,375) |
| Non-Departmental | 10,678,384 | 11,843,287 | 10.9% | 1,164,903 |
| City Manager/City Council | 3,247,605 | 3,945,027 | 21.5% | 697,422 |
| City Clerk | 581,169 | 783,037 | 34.7% | 201,868 |
| Digital Service | 1,949,021 | 2,209,402 | 13.4% | 260,381 |
| Human Resources | 724,561 | 720,095 | -0.6% | (4,466) |
| City Attorney | 1,211,301 | 1,330,633 | 9.9% | 119,332 |
| Community Development | 6,686,645 | 7,099,121 | 6.2% | 412,476 |
| Police | 26,818,491 | 28,482,454 | 6.2% | 1,663,963 |
| Fire | 23,570,766 | 24,097,859 | 2.2% | 527,093 |
| Public Works | 15,125,015 | 15,399,570 | 1.8% | 274,555 |
| Library | 3,392,971 | 3,494,392 | 3.0% | 101,421 |
| Economic Development | 814,456 | - | -100.0% | (814,456) |
| Sub-total: Expenditures | \$ 97,834,140 | \$ 102,033,257 | 4.3% | \$ 4,199,117 |
| OPERATIONAL TRANSFERS OUT | | | | |
| to Recreation Fund - Operating support | 2,207,000 | 2,420,000 | 9.7% | 213,000 |
| to Essential Facilities Fund - Measure E | | 353,500 | 0.0% | 353,500 |
| to Liability Fund | | 2,000,000 | 0.0% | 2,000,000 |
| to Capital Improvement Fund - Pickleweed | | 2,000,000 | 0.0% | 2,000,000 |
| to Capital Improvement Fund - Stormwater | | 735,000 | 0.0% | 735,000 |
| to Stormwater | | 250,000 | 0.0% | 250,000 |
| to Gas Tax | | 1,000,000 | 0.0% | 1,000,000 |
| to Vehicle Replacement Fund | | 1,000,000 | 0.0% | 1,000,000 |
| to Police Equipment Replacement Fund | | 250,000 | 0.0% | 250,000 |
| to Fire Equipment Replacement Fund | | 250,000 | 0.0% | 250,000 |
| Sub-total: Transfers Out | \$ 2,207,000 | \$ 10,258,500 | 364.8% | \$ 8,051,500 |
| TOTAL USES | \$ 100,041,140 | \$ 112,291,757 | 12.2% | \$ 12,250,617 |
| NET OPERATING RESULTS | \$ (24,080) | \$ (8,501,247) | | \$ (8,477,167) |

| Expenditure Category | FY23-24 Adopted Budget | FY24-25 Proposed Budget | % Change | |
|-----------------------------|---------------------------|----------------------------|--------------|----------------------|
| | | | | |
| Salaries | \$ 38,657,208 | \$ 41,305,774 | | |
| Fringe Benefits | 29,916,522 | 29,790,481 | | |
| <i>Sub-Total Personnel</i> | <i>\$ 68,573,730</i> | <i>\$ 71,096,255</i> | 3.7% | \$ 2,522,525 |
| Services | 11,741,521 | 11,849,929 | 0.9% | 108,408 |
| Supplies | 1,312,842 | 1,451,992 | 10.6% | 139,150 |
| Utilities/Communications | 1,596,150 | 1,888,650 | 18.3% | 292,500 |
| Other | 1,238,871 | 1,505,815 | 21.5% | 266,944 |
| Debt Service | 5,248,727 | 5,326,792 | 1.5% | 78,065 |
| Assets Purchased | 122,776 | - | -100.0% | (122,776) |
| Internal Service Charges | 7,999,523 | 8,913,824 | 11.4% | 914,301 |
| Transfers | 2,207,000 | 10,258,500 | 364.8% | 8,051,500 |
| Total Appropriations | \$ 100,041,140 | \$ 112,291,757 | 12.2% | \$ 12,250,617 |