



City of Sebastopol

CITY OF SEBASTOPOL CITY COUNCIL

AGENDA ITEM REPORT FOR MEETING OF: October 7, 2025

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To: Honorable Mayor and City Councilmembers
From: Ana Kwong – Administrative Services Director
Subject: FY24-25 Quarter 4 Financial Update – General Fund

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RECOMMENDATION:

Staff recommends the Sebastopol City Council receive this preliminary year end financial information for the General Fund.

EXECUTIVE SUMMARY:

This report outlines the City's preliminary year-end financial position for the General Fund as of June 30, 2025. The Adopted Budget for FY24-25 originally projected a deficit of \$698,000. Subsequent forecasts revised that figure to a projected year-end deficit of \$349,000. (Note: all dollar amounts are rounded to the nearest one thousand dollars.)

According to current unaudited figures, the preliminary actual year-end deficit is \$340,000. While the deficit is slightly less than the estimated projection, this result reflects a meaningful improvement compared to both adjusted and estimated budget deficit. The outcome underscores the City's prudent fiscal management, particularly in navigating the timing of key revenue sources.

	Adopted Budget	Adjusted Budget	Estimated Projection	Preliminary Actual 6/30/25
Revenues	14,304,463	\$ 14,141,412	\$ 14,363,478	\$ 14,123,212
Expenditures	15,002,049	\$ 15,178,637	\$ 14,712,707	\$ 14,463,465
Net Results	\$ (697,586)	\$ (1,037,225)	\$ (349,229)	\$ (340,253)

A significant factor contributing to this improved position is Measure U, which delivered additional revenue to the General Fund. This funding helped the City avoid a deeper shortfall and supported the continued provision of essential services. Although these figures are subject to final audit adjustments, the preliminary results are encouraging. They suggest the City is entering the next fiscal year with a cautiously optimistic financial outlook.

BACKGROUND:

Consistent with the Council's adopted goals and priorities, this report provides an update on the City's financial condition. The quarterly financial update serves as a critical checkpoint for the City of Sebastopol to assess its fiscal health, monitor budget performance, and inform strategic decisions. These updates typically cover both the General Fund and Enterprise Funds, providing transparency and accountability to the City Council and the public.

Each quarterly report reflects actual revenues and expenditures through the end of the reporting period, compares them to adopted and revised budget projections, and highlights key variances. This allows staff and Council to identify emerging trends, adjust forecasts, and evaluate the effectiveness of current financial strategies.



The updates also serve as a communication tool to reinforce the City's commitment to fiscal responsibility. By providing a clear and timely snapshot of the City's financial position, quarterly updates support informed decision-making and ensure that budgetary adjustments are grounded in actual performance data. They also help maintain public trust by offering a transparent view into how taxpayer dollars are managed.

DISCUSSION:

This report presents the City's General Fund performance through the fourth quarter of FY24-25, incorporating the most current financial data available as of June 30, 2025. It includes a comprehensive accounting of all revenues and expenditures recorded through the end of the fiscal year, offering a clear snapshot of the City's financial position at year-end.

The data reflects actual transactions and budget activity across all major categories, enabling a more accurate assessment of fiscal health and performance. This level of detail supports informed decision-making as the City prepares for final audit adjustments and begins planning for expenses for this fiscal year 25-26.

STAFF ANALYSIS:

REVENUES: The financial information reported includes transactions through June 30, 2025. The current preliminary actual collection shows total general fund revenue is \$14.12M, which equates to 99.9% of budget. Specific items attributed to income are as follows:

1. **Property Tax:** The City receives property tax payments from the County in December, late April, and a final reconciliation in June. For the fiscal year, total receipts amounted to \$3,643,000, coming in at \$23,000 above the budgeted estimate of \$3,660,000. This variance represents 1% above budget estimate indicating a reasonable in forecasting in revenue collection estimation.
2. **Property Transfer Tax:** Collections for this revenue category totaled \$66,200 for the fiscal year. This compares to an original budget of \$40,000 and a revised forecast of \$52,000, with the final amount exceeding expectations by a substantial margin. The 155.5% performance relative to the original budget was driven by a one-time commercial property transaction in October, which resulted in an unusually high transfer fee. As historical data illustrates, revenue from this source is highly variable and difficult to predict with precision. For a detailed breakdown of past collections and trends, please refer to the table below.

Real Property Transfer Tax	
Fiscal Year	Amount
FY24-25	62,202.56
FY23-24	36,505.71
FY22-23	49,529.72
FY21-22	59,492.86
FY20-21	79,546.75
Average	57,455.52

3. **Sales taxes:** Sales tax collections by category are detailed in the table below. Prior to the passage of Measure U, preliminary actuals through June 30, 2025 exceeded the adopted budget by \$81,000—representing a 1.8% increase. When Measure U is factored in, the overall increase in sales tax revenue from preliminary actuals to the estimated year-end projection is less than 1%.



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It's important to note that two different comparisons are presented here. At the time of the FY24–25 budget adoption, it was unclear whether Measure U would even appear on the ballot, let alone pass. As a result, the adopted budget did not assume any revenue from the measure. Once it became evident that Measure U would be on the ballot, and subsequently passed, the estimated year-end projection was updated to \$375,000. Comparing actual receipts to this revised projection provides a more realistic view of performance, and confirms that the Measure U sales tax results in a modest 0.4% increase to the total sales tax revenue.

	(1)	(2)	(3)		
Revenue Categories	FY24-25 Adopted Budget	Estimated Year-end Projection	Preliminary Actual 6/30/25	\$ Difference (3 vs 1)	% Difference (3 vs 1)
Sales Tax-Bradley Burn	2,173,000	2,233,000	2,248,299	75,299	3.5%
Sales Tax-1/4 cent (T)	760,000	761,000	763,260	3,260	0.4%
Sales Tax-1/2 cent (Q)	1,520,125	1,522,000	1,529,446	9,321	0.6%
Sales Tax-Prop 172	110,800	103,600	103,766	(7,034)	-6.3%
Total	4,563,925	4,619,600	4,644,770	80,845	1.8%
Sales Tax - 1/2 cent (U)	-0	375,000	370,737	370,737	0.0%
Grand Total - Combined	4,563,925	4,994,600	5,015,507	20,907	0.4%

4. **User Taxes:** The city imposes a utility users tax on the usage of telephone, garbage, and cable services, which is collected by these providers and remitted to the city on a monthly and quarterly basis. Due to the significant increase in electricity costs, residents are facing higher electric bills, leading to a 6% increase in the total utility user tax revenue from the previous year.

Utility User Tax	FY23-24 Actual	FY24-25 Preliminary Actual	\$ Diff 2025 vs 2024	% Diff 2025 vs 2024
UUT PG&E	429,651	488,518	58,868	13.7%
UUT Sonoma Clean Power	128,152	122,164	-5,988	-4.7%
UUT Garbage	96,555	98,326	1,771	1.8%
UUT Cable	72,492	71,201	-1,291	-1.8%
UUT Misc	135,059	132,562	-2,496	-1.8%
UUT (AB-1717)	88	1,072	984	1124.8%
Total	861,995	913,843	51,847	6.0%

5. **Transient Occupancy Tax:** TOT revenue has shown variability over the past five fiscal years. The average TOT revenue over the past five years stands at approximately \$497,660, highlighting the fluctuations in annual collections. Notably, FY24/25 TOT receipts totaled \$480,200, which is \$39,000 below the projected amount. However, due to the seasonal nature of TOT revenue, these trends underscore the sensitivity of TOT revenues to external economic factors and reinforce the importance of conservative forecasting in future budget cycles.



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Fiscal Year	Amount
FY20/21	402,255
FY21/22	504,292
FY22/23	544,128
FY23-24	519,452
FY24/25 Preliminary Actual	480,263
Average 5 years Actual	497,661

6. **Franchise Fees:** The original budget for franchise fees was \$502,250, while the actual receipts totaled \$490,118. This results in a slight shortfall of \$12,132, which is relatively minor given the scale of the budget. Despite coming in just under the projected amount, the actual performance was close to expectations.

7. **Licenses & Permits:** This revenue category includes both business license fees and building permit fees. Business license income closely aligned with expectations, with preliminary collections totaling \$143,400, slightly above the adopted budget of \$142,500.

The more notable variance occurred in building permit fees. The original budget projected \$1,300,000, which was later revised downward to \$945,000. However, actual collections came in significantly lower at \$533,000. This shortfall is primarily attributed to an unexpected delay in the Canopy project, which was originally anticipated to generate substantial permit revenue in FY24–25. That revenue is now projected to be realized in FY25–26 instead. This outcome highlights the volatility of permit-related revenue and the importance of caution in forecasting in response to project timelines and development activity.

8. **Fines & Special Assessments:** This category includes vehicle code violations and parking fines. The year-end total collections have reached 106.4% of this category budget, largely due to the state mandated cost reimbursement for racial and ID profiling. This involves compensating local governments for the expenses incurred in complying with state laws aimed at preventing and addressing racial and identity profiling by law enforcement agencies. To support these efforts, the state provides financial reimbursement to local governments for the costs associated with implementing these requirements.

9. **Intergovernmental Revenues:** This category includes reimbursements from other agencies, which can fluctuate throughout the year and are challenging to forecast. It slightly exceeded projections due to a \$7,500 EIFD shared cost that wasn't originally included in the adjusted budget. Additionally, despite the City not receiving POST reimbursement, the category still came in above budget.

10. **Interests and Rents:** This category outperformed projections due to stronger-than-expected interest income. While interest earnings can fluctuate throughout the year based on changes in cash balances, the City's stable cash position helped maintain consistent returns. As a result, this category exceeded its target, reflecting favorable market conditions at this time.

11. **Charges for Services:** A few line items in this category have exceeded expectation.

12. **Miscellaneous Revenue:** This category includes reimbursement for chemicals and electricity the city pays on behalf of the pool. The electricity bills for the pool have been lower than expected so far in this fiscal



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year. Therefore, this is a direct correlation with lower expenses and lower reimbursement. This category also includes the reimbursement from the new hauler to cover the City's upfront cost for R3 consulting support in selecting the new garbage hauler.

13. **Transfer In:** There will be no transfer from the inclusionary housing fund, as the planned expenses will not be incurred.

Description	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Preliminary Year End
Transfer in			
From Building, Facilities & Infra Reserve (Fund 103)	41,400	41,400	39,114
From Vehicle Abatement (Fund 125)	4,500	4,500	4,500
From Police Endowment (Fund 128)	-	46,008	46,008
From Inclusionary Housing (Fund 205)	22,000	22,000	-
From Police Grant (Fund 209)	120,000	120,000	120,000
From Measure H (Fund 248)	238,051	-	-
3999 - Transfers In	425,951	233,908	209,622

EXPENSES: The preliminary year-end expenses for the General Fund are summarized below. Most departments are trending at or below budget, some departments have exceeded it.

Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	Estimated Year-end Projection	Preliminary Actual 6/30/25	Footnote	% of Adjusted Budget
OPERATING EXPENDITURE - By Department							
City Council	202,385	198,625	200,125	191,689	176,804		88.3%
City Manager	518,664	698,885	773,885	949,680	827,312	^a	106.9%
City Attorney	759,058	647,900	647,900	647,900	646,785		99.8%
Assistant City Manager City Clerk	366,405	430,771	477,471	459,251	457,159		95.7%
Administrative Services (Finance)	1,314,441	1,436,923	1,447,765	1,408,677	1,385,796		95.7%
Community Development	532,564	616,426	640,301	640,630	657,815	^b	102.7%
Building	214,977	302,220	305,036	297,001	303,081		99.4%
Fire & Prevention	1,230,393	1,535,910	1,538,726	1,393,410	1,492,276		97.0%
Police	4,995,733	5,366,488	5,530,162	5,274,987	5,123,538		92.6%
Senior Center	72,703	41,038	41,314	26,788	42,620	^c	103.2%
Public Works	2,154,659	2,322,099	2,349,901	2,353,716	2,298,835		97.8%
Community Center	279,473	169,724	170,834	159,496	172,309		100.9%
Ives Pool	249,957	297,301	298,829	228,707	212,031		71.0%
Non Departmental	210,838	191,645	191,645	116,200	97,126	^d	50.7%
Debt Service Payments	300,407	446,094	264,743	264,575	269,979		102.0%
Transfers Out	864,763	300,000	300,000	300,000	300,000		100.0%
TOTAL EXPENDITURES	14,267,418	15,002,049	15,178,637	14,712,707	14,463,465		95.3%

- a. **City Manager:** As of June 30, 2025, preliminary actuals indicate that expenditures exceeded the adjusted budget. This variance is primarily attributable to an unanticipated, one-time personnel-related expense. While



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not originally forecasted, this cost was necessary and appropriate under the circumstances, and does not reflect a recurring budgetary trend.

- b. **Community Development:** As of June 30, 2025, preliminary actuals for the Community Development Department slightly exceeded the adjusted budget. This variance is primarily due to anticipated staff time reimbursements associated with specific project work that ultimately did not materialize. These reimbursements were expected to offset personnel costs. While the overage is modest, it underscores the importance of aligning staffing allocations with confirmed project funding to ensure budgetary accuracy moving forward.
- c. **Senior Center:** As of June 30, 2025, preliminary actuals for the Senior Center show a slight overage compared to the adjusted budget. Although the amount exceeded was relatively small, the variance is primarily due to a one-time capital outlay associated with fence improvements at the facility. This expenditure was necessary to address safety and accessibility concerns and was under estimated in the original budget allocation.
- d. **Non Departmental:** The original budget anticipated the purchase of all desktop and laptop equipment. However, upon further evaluation, leasing emerged as a more strategic and cost-effective option. Given the rapid pace of technological advancement, it is essential for the City to operate with up-to-date equipment to ensure both operational efficiency and cybersecurity. Aging hardware can lead to performance issues, increased maintenance costs, and potential security vulnerabilities. By transitioning to a leasing program, the City can maintain access to current technology and better support staff productivity and safety. As a result of this shift in strategy, the original budget was not fully expended.

BUDGET COMMITTEE REVIEW

This item has been reviewed by the Budget Committee at its meeting on September 15, 2025.

CITY COUNCIL GOALS/PRIORITIES/AND OR GENERAL PLAN CONSISTENCY:

Goal 5 – Long Term Financial Sustainability

Achieving Greater Fiscal Resilience and Long Term Fiscal Sustainability

Action Plan 2 – Quarterly Financial Report

General Fund: A quarterly update is an essential tool for monitoring and managing the financial health of an organization. It provides a snapshot of the financial performance over the past three months, allowing City Council to assess progress, identify trends, and make informed decisions.

FISCAL IMPACT:

There is no fiscal impact in receiving this informational financial update.

PUBLIC COMMENT:

As of the writing of this staff report, the City has not received any public comment on this item. However, if staff receives public comment from interested parties following the publication and distribution of this staff report, such comments will be provided to the City Council as supplemental materials before or at the meeting.

COMMUNITY OUTREACH:

This item has been noticed in accordance with the Ralph M. Brown Act and was available for public viewing and review at least 72 hours prior to the scheduled meeting date.



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RESTATED RECOMMENDATION:

That the City Council receive year-to-date financial information.

CITY COUNCIL OPTION(S):

There are no options to consider.

ATTACHMENTS:

Year-End Preliminary Financial Reports

Powerpoint Presentation

APPROVALS:

Department Head Approval: Approval Date: 9/8/2025

CEQA Determination (Planning): Approval Date: N/A

The proposed action is / is not exempt from the requirements of the California Environmental Quality Act (CEQA)

Administrative Services/Financial Approval: Approval Date: 9/8/2025

Costs authorized in City Approved Budget: ☐ Yes ☐ No ☒ N/A

Account Code (f applicable) _____

City Attorney Approval: Approval Date: 9/29/25

City Manager Approval: Approval Date: 9/29/25

GENERAL FUND

FY24-25 QUARTER 4 REPORTING



Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	Estimated Year-end Projection	Preliminary Actual 6/30/25	Footnote	% of Adjusted Budget
OPERATING REVENUE							
Property Tax	3,443,916	3,620,000	3,620,000	3,587,502	3,642,556	¹	100.6%
Real Property Transfer Tax	36,506	40,000	40,000	52,000	62,203	²	155.5%
Sales Taxes	4,626,788	4,563,925	4,563,925	4,994,600	5,015,507	³	109.9%
User Taxes	871,287	887,175	887,175	887,975	925,705	⁴	104.3%
Transient Occupancy Tax	519,452	519,000	519,000	519,000	480,263	⁵	92.5%
Franchise Fees	489,591	502,250	502,250	500,225	490,118	⁶	97.6%
Licenses & Permits	498,057	1,442,500	1,442,500	1,089,500	676,253	⁷	46.9%
Fines & Special Assessments	70,560	66,700	66,700	73,485	70,935	⁸	106.4%
Intergovernmental Revenues	438,560	22,890	22,890	27,690	27,724	⁹	121.1%
Interest & Rents	159,790	132,250	132,250	132,150	180,925	¹⁰	136.8%
Charges for Services	158,110	136,800	136,800	164,300	182,374	¹¹	133.3%
Miscellaneous Revenue	89,505	183,225	258,225	409,640	397,229	¹²	153.8%
Cost Allocation Plan	2,476,141	1,761,797	1,761,797	1,761,797	1,761,797		100.0%
Transfers In	102,000	425,951	187,900	163,614	209,622	¹³	111.6%
TOTAL REVENUES	13,980,263	14,304,463	14,141,412	14,363,478	14,123,212		99.9%
OPERATING EXPENDITURE - By Department							
City Council	202,385	198,625	200,125	191,689	176,804		88.3%
City Manager	518,664	698,885	773,885	949,680	827,312	^a	106.9%
City Attorney	759,058	647,900	647,900	647,900	646,785		99.8%
Assistant City Manager City Clerk	366,405	430,771	477,471	459,251	457,159		95.7%
Administrative Services (Finance)	1,314,441	1,436,923	1,447,765	1,408,677	1,385,796		95.7%
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Building	214,977	302,220	305,036	297,001	303,081		99.4%
Fire & Prevention	1,230,393	1,535,910	1,538,726	1,393,410	1,492,276		97.0%
Police	4,995,733	5,366,488	5,530,162	5,274,987	5,123,538		92.6%
Senior Center	72,703	41,038	41,314	26,788	42,620	^c	103.2%
Public Works	2,154,659	2,322,099	2,349,901	2,353,716	2,298,835		97.8%
Community Center	279,473	169,724	170,834	159,496	172,309		100.9%
Ives Pool	249,957	297,301	298,829	228,707	212,031		71.0%
Non Departmental	210,838	191,645	191,645	116,200	97,126	^d	50.7%
Debt Service Payments	300,407	446,094	264,743	264,575	269,979		102.0%
Transfers Out	864,763	300,000	300,000	300,000	300,000		100.0%
TOTAL EXPENDITURES	14,267,418	15,002,049	15,178,637	14,712,707	14,463,465		95.3%
Net Surplus/(Deficit)	(287,155)	(697,586)	(1,037,225)	(349,229)	(340,253)		

GENERAL FUND REVENUES DETAILED FY24-25 QUARTER 4 REPORTING							
Revenue Categories	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	Estimated Year-end Projection	Preliminary Actual 6/30/25	Footnote	% of Adjusted Budget
3000 - Property Tax Secured / Unsecured	2,487,900	2,595,000	2,595,000	2,595,000	2,650,054	¹	102.1%
3002 - Real Property Transfer Tax	36,506	40,000	40,000	52,000	62,203	²	155.5%
3004 - Property Tax in Lieu of VLF	956,016	1,025,000	1,025,000	992,502	992,502		96.8%
Property Tax	3,480,422	3,660,000	3,660,000	3,639,502	3,704,759		101.2%
3010 - Sales Tax-Bradley Burn	2,199,730	2,173,000	2,173,000	2,233,000	2,248,299		103.5%
3011 - Sales Tax-1/4 cent (T)	770,928	760,000	760,000	761,000	763,260		100.4%
3012 - Sales Tax-1/2 cent (Q)	1,550,631	1,520,125	1,520,125	1,522,000	1,529,446		100.6%
3018 - Sales Tax-1/2 cent (U)	-0	-0	-0	375,000	370,737		0.0%
3014 - Sales Tax-Prop 172	105,500	110,800	110,800	103,600	103,766		93.7%
Sales Taxes	4,626,788	4,563,925	4,563,925	4,994,600	5,015,507	³	109.9%
3020 - Transient Occupancy Tax	519,452	519,000	519,000	519,000	480,263	⁵	92.5%
3050 - Garbage Franchise	296,817	301,350	301,350	301,350	302,261		100.3%
3051 - PG&E Franchise	121,383	124,025	124,025	122,000	121,902		98.3%
3052 - Cable TV Franchise	71,390	76,875	76,875	76,875	65,955		85.8%
Franchise Fees	489,591	502,250	502,250	500,225	490,118	⁶	97.6%
3055 - Vehicle in lieu Tax	9,291	10,000	10,000	11,800	11,862		118.6%
3056 - UUT PG&E	429,651	428,600	428,600	428,600	488,518		114.0%
3057 - UUT Sonoma Clean Power	128,152	135,300	135,300	135,300	122,164		90.3%
3058 - UUT Garbage	96,555	98,400	98,400	98,400	98,326		99.9%
3059 - UUT Cable	72,492	76,875	76,875	76,875	71,201		92.6%
3060 - UUT Misc	135,059	136,500	136,500	136,500	132,562		97.1%
3061 - UUT (AB-1717)	88	1,500	1,500	500	1,072		71.4%
User Taxes	871,287	887,175	887,175	887,975	925,705	⁴	104.3%
3101 - Business License	142,770	140,000	140,000	140,000	139,028		99.3%
3102 - Business License-Late Fees	6,388	2,500	2,500	4,500	4,399		175.9%
3103 - Building Permits	348,900	1,300,000	1,300,000	945,000	532,826		41.0%
3104 - Pet Shelter Release Fee	-0	-0	-0	-0	-0		0.0%
Licenses & Permits	498,057	1,442,500	1,442,500	1,089,500	676,253	⁷	46.9%
3105 - Vehicle/ Criminal Code Fines	13,906	13,700	13,700	13,700	14,643		106.9%
3106 - Parking Fines	20,760	18,000	18,000	18,000	14,278		79.3%
3107 - RBS Training Fees	11,600	12,000	12,000	14,200	14,200		118.3%
3110 - Business License - DSA 70% \$1	5,415	5,000	5,000	5,000	5,213		104.3%
3202 - State Mandated Cost Reimb	18,880	18,000	18,000	22,585	22,602		125.6%
Fines & Special Assessments	70,560	66,700	66,700	73,485	70,935	⁸	106.4%
3203 - POST Reimb	2,703	2,700	2,700	-0	32		1.2%
3204 - Casino Mitigation	24,224	20,190	20,190	20,190	20,192		100.0%
3206 - County Grant	60,000	-0	-0	7,500	7,500		0.0%
3207 - State Grant	351,632	-0	-0	-0	-0		0.0%
3209 - Federal Grant	-0	-0	-0	-0	-0		0.0%
Intergovernmental Revenues	438,560	22,890	22,890	27,690	27,724	⁹	121.1%

GENERAL FUND REVENUES DETAILED FY24-25 QUARTER 4 REPORTING						
Revenue Categories	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	Estimated Year-end Projection	Preliminary Actual 6/30/25	% of Adjusted Budget
3300 - Interest Income	97,452	77,000	77,000	75,000	118,282	153.6%
3301 - Cell Tower Lease Rental	43,760	43,000	43,000	43,000	43,068	100.2%
3302 - City Property Rental - Little League	2,683	2,300	2,300	3,700	4,396	191.1%
3304 - City Property Rental - Parking Space	420	500	500	500	430	86.0%
3305 - City Property Rental - Palm Ave	2,500	2,250	2,250	2,750	3,500	155.6%
3401 - Plaza and Special Event Fees	12,975	7,200	7,200	7,200	11,250	156.3%
Interest & Rents	159,790	132,250	132,250	132,150	180,925	136.8%
3404 - Credit Card Transaction Fee	1,991	1,000	1,000	2,000	1,934	193.4%
3405 - Finance Fee	6,902	5,000	5,000	6,000	6,486	129.7%
3425 - Fire Dept Fees	45,248	40,000	40,000	47,000	68,125	170.3%
3426 - Planning Fees	26,457	21,000	21,000	35,000	35,721	170.1%
3427 - Special Projects Plans/Specs	-0	-0	-0	-0	-0	0.0%
3428 - GIS Fees	-0	-0	-0	-0	-0	0.0%
3441 - Encroachment Permits Fee	38,128	30,000	30,000	30,000	26,540	88.5%
3442 - Grading Permit Fee	2,122	1,000	1,000	1,000	1,130	113.0%
3445 - Public Works Services	9,965	7,500	7,500	2,000	2,053	27.4%
3502 - Police Services	17,154	18,000	18,000	20,000	25,494	141.6%
3504 - Impounded Vehicle Release Fee	2,070	1,800	1,800	1,800	2,003	111.3%
3505 - Police Reports Copy Fee	5,405	4,000	4,000	4,000	1,545	38.6%
3506 - Police False Alarms Fee	-0	-0	-0	-0	60	0.0%
3507 - Police OT Reimbursement	2,668	7,500	7,500	7,500	2,964	39.5%
3615 - Solar Payback	-0	-0	-0	8,000	8,320	0.0%
Charges for Services	158,110	136,800	136,800	164,300	182,374	133.3%
3801 - Sales of Surplus Equipment	-0	10,000	10,000	1,000	870	8.7%
3804 - Insurance Claims	450	500	500	9,240	39,973	7994.6%
3805 - Miscellaneous Income	9,151	100	100	1,000	830	829.7%
3806 - Donations & Contributions	500	500	75,500	300,500	253,000	335.1%
3807 - Rebates	15,393	14,000	14,000	15,000	21,226	151.6%
3810 - Pool Expense Reimbursement	64,011	158,125	158,125	82,900	81,331	51.4%
Miscellaneous Revenue	89,505	183,225	258,225	409,640	397,229	153.8%
3998 - Cost Allocation Plan	2,476,141	1,761,797	1,761,797	1,761,797	1,761,797	100.0%
3999 - Transfers In	102,000	425,951	187,900	163,614	209,622	111.6%
Total Revenue	13,980,263	14,304,463	14,141,412	14,363,478	14,123,212	99.9%

FY 2024-25
4th Quarter Financial Update
GENERAL FUND

October 7, 2025

FY 2024/25 Q4 General Fund Overview

ADOPTED BUDGET DEFICIT	\$698,000
ESTIMATED BUDGET DEFICIT	\$349,000
PRELIMINARY BUDGET DEFICIT	\$340,000
IMPROVE FROM ADOPTED	\$358,000

FY 2024/25 Q4 General Fund REVENUE by CATEGORIES

✓ As of June 30, 2025, most revenue categories met or exceeded budget expectations,

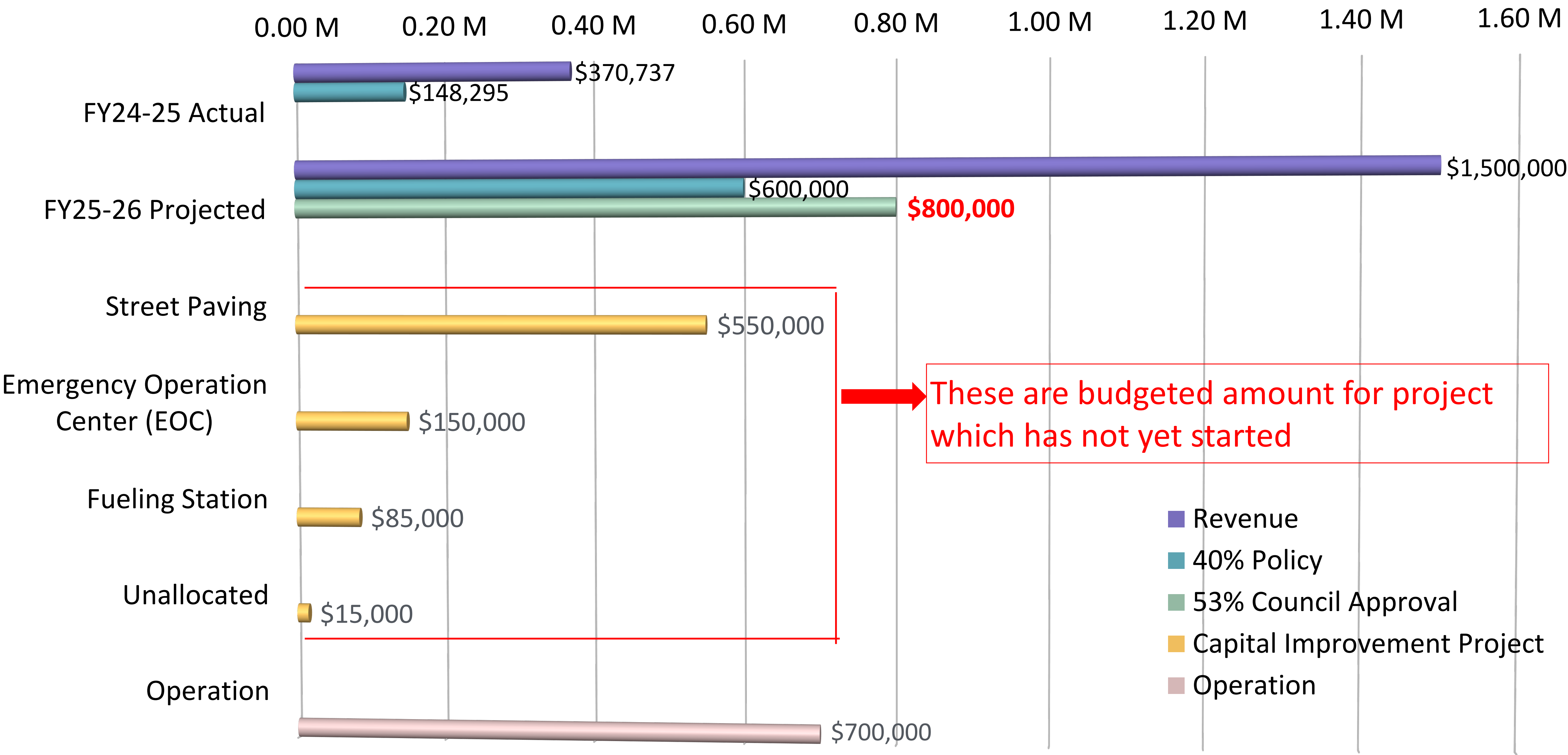
	2024-25 Adjusted Budget	Estimated Year-end Projection	Preliminary Actual 6/30/25	Actual As % of Budget
Property Tax	\$ 3,620,000	\$ 3,587,502	\$ 3,642,556	100.6%
Real Property Transfer Tax	\$ 40,000	\$ 52,000	\$ 62,203	155.5%
Sales Taxes	\$ 4,563,925	\$ 4,994,600	\$ 5,015,507	109.9%
User Taxes	\$ 887,175	\$ 887,975	\$ 925,705	104.3%
Transient Occupancy Tax	\$ 519,000	\$ 519,000	\$ 480,263	92.5%
Franchise Fees	\$ 502,250	\$ 500,225	\$ 490,118	97.6%
Licenses & Permits	\$ 1,442,500	\$ 1,089,500	\$ 676,253	46.9%
Fines & Special Assessments	\$ 66,700	\$ 73,485	\$ 70,935	106.4%
Intergovernmental Revenues	\$ 22,890	\$ 27,690	\$ 27,724	121.1%
Interest & Rents	\$ 132,250	\$ 132,150	\$ 180,925	136.8%
Charges for Services	\$ 136,800	\$ 164,300	\$ 182,374	133.3%
Miscellaneous Revenue	\$ 258,225	\$ 409,640	\$ 397,229	153.8%
Cost Allocation Plan	\$ 1,761,797	\$ 1,761,797	\$ 1,761,797	100.0%
Transfers In	\$ 187,900	\$ 163,614	\$ 209,622	111.6%
Total Revenues	\$ 14,141,412	\$ 14,363,478	\$ 14,123,212	99.9%

FY 2024/25 Q4 General Fund Expenditures by Departments

- As of June 30, 2025, total expenditures were 95.3% of the adjusted budget, with most departments staying within budget, while some slightly exceeded their allocations.

	Adjusted Budget	Estimated Year-end Projection	Preliminary Actual 6/30/25	Actual As % of Budget
City Council	\$ 200,125	\$ 191,689	\$ 176,804	88.3%
City Manager	\$ 773,885	\$ 949,680	\$ 827,312	106.9%
City Attorney	\$ 647,900	\$ 647,900	\$ 646,785	99.8%
Assistant City Manaer City Clerk	\$ 477,471	\$ 459,251	\$ 457,159	95.7%
Administrative Services (Finance)	\$ 1,447,765	\$ 1,408,677	\$ 1,385,796	95.7%
Community Development	\$ 640,301	\$ 640,630	\$ 657,815	102.7%
Building	\$ 305,036	\$ 297,001	\$ 303,081	99.4%
Fire & Prevention	\$ 1,538,726	\$ 1,393,410	\$ 1,492,276	97.0%
Police	\$ 5,530,162	\$ 5,274,987	\$ 5,123,538	92.6%
Senior Center	\$ 41,314	\$ 26,788	\$ 42,620	103.2%
Public Works	\$ 2,349,901	\$ 2,353,716	\$ 2,298,835	97.8%
Community Center	\$ 170,834	\$ 159,496	\$ 172,309	100.9%
Ives Pool	\$ 298,829	\$ 228,707	\$ 212,031	71.0%
Non Departmental	\$ 191,645	\$ 116,200	\$ 97,126	50.7%
Debt Service Payments	\$ 264,743	\$ 264,575	\$ 269,979	102.0%
Transfers Out	\$ 300,000	\$ 300,000	\$ 300,000	100.0%
Total Expenditures	\$ 15,178,637	\$ 14,712,707	\$ 14,463,465	95.3%

MEASURE U - Revenue | Expenditures Update



Council Questions/Discussions