

GENERAL FUND FY25-26 PROPOSED BUDGET							
Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
OPERATING REVENUE							
Property Tax	3,443,916	3,620,000	3,620,000	3,587,502	3,623,270	3,270	0.1%
Real Property Transfer Tax	36,506	40,000	40,000	52,000	50,000	10,000	25.0%
Sales Taxes	4,626,788	4,563,925	4,563,925	4,994,600	5,562,700	998,775	21.9%
User Taxes	871,287	887,175	887,175	887,975	963,800	76,625	8.6%
Transient Occupancy Tax	519,452	519,000	519,000	519,000	534,500	15,500	3.0%
Franchise Fees	489,591	502,250	502,250	500,225	530,000	27,750	5.5%
Licenses & Permits	498,057	1,442,500	1,442,500	1,089,500	1,244,000	(198,500)	-13.8%
Fines & Special Assessments	70,560	66,700	66,700	73,485	77,300	10,600	15.9%
Intergovernmental Revenues	438,560	22,890	22,890	27,690	20,200	(2,690)	-11.8%
Interest & Rents	159,790	132,250	132,250	132,150	157,450	25,200	19.1%
Charges for Services	158,110	136,800	136,800	164,300	162,300	25,500	18.6%
Miscellaneous Revenue	89,505	183,225	258,225	409,640	110,790	(147,435)	-57.1%
Cost Allocation Plan	2,476,141	1,761,797	1,761,797	1,761,797	1,796,323	34,526	2.0%
Transfers In	102,000	425,951	187,900	163,614	275,000	87,100	46.4%
TOTAL REVENUES	13,980,263	14,304,463	14,141,412	14,363,478	15,107,633	966,221	6.8%
OPERATING EXPENDITURE - By Department							
10 - City Council	202,385	198,625	200,125	191,689	183,214	(16,911)	-8.5%
11 - City Manager	518,664	698,885	773,885	949,680	576,282	(197,603)	-25.5%
12 - City Attorney	759,058	647,900	647,900	647,900	643,750	(4,150)	-0.6%
13 - City Clerk	366,405	430,771	477,471	459,251	470,818	(6,653)	-1.4%
14 - Administrative Services (Finance)	1,314,441	1,436,923	1,447,765	1,408,677	1,449,416	1,651	0.1%
21 - Community Development	532,564	616,426	625,301	640,630	698,666	73,365	11.7%
22 - Building	214,977	302,220	305,036	297,001	367,909	62,873	20.6%
31 - Fire & Prevention	1,230,393	1,535,910	1,538,726	1,393,410	1,237,640	(301,086)	-19.6%
32 - Police	4,995,733	5,366,488	5,530,162	5,274,987	5,751,682	221,520	4.0%
40 - Senior Center	72,703	41,038	41,314	26,788	47,650	6,336	15.3%
41 - Public Works Engineering	2,154,659	2,322,099	2,349,901	2,353,716	2,488,826	138,925	5.9%
42 - PW-Community Center	279,473	169,724	170,834	159,496	158,202	(12,632)	-7.4%
43 - PW-Ives Pool	249,957	297,301	298,829	228,707	225,761	(73,068)	-24.5%
00 - Non Departmental	210,838	191,645	191,645	116,200	146,940	(44,705)	-23.3%
Debt Service Payments	300,407	446,094	208,043	208,043	207,805	(238)	-0.1%
Transfers Out	864,763	300,000	300,000	300,000	375,000	75,000	25.0%
TOTAL EXPENDITURES	14,267,418	15,002,049	15,106,937	14,656,175	15,029,561	(77,376)	-0.5%
Net General Fund Surplus/(Deficit)	(287,155)	(697,586)	(965,525)	(292,698)	78,072		
Beginning Unassigned Fund Balance	5,808,703	4,392,756	4,392,756	4,392,756	4,100,059		
Ending Unassigned Fund Balance	4,392,756	3,695,170	3,427,231	4,100,059	4,178,131		
RESERVE							
Policy Reserve Level (Minimum-15%)	2,140,113	2,250,307	2,266,041	2,198,426	2,254,434		
Actual Reserve Level	30.8%	24.6%	22.7%	28.0%	27.8%		
Policy Reserve Level (Goal-20%)	2,853,484	3,000,410	3,021,387	2,931,235	3,005,912		
Actual Reserve Level	30.8%	24.6%	22.7%	28.0%	27.8%		

GENERAL FUND REVENUES DETAILED							
FY25-26 PROPOSED BUDGET							
Revenue Categories	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
3000 - Property Tax Secured / Unsecured	2,487,900	2,595,000	2,595,000	2,595,000	2,610,920	15,920	0.6%
3002 - Real Property Transfer Tax	36,506	40,000	40,000	52,000	50,000	10,000	25.0%
3004 - Property Tax in Lieu of VLF	956,016	1,025,000	1,025,000	992,502	1,012,350	-12,650	-1.2%
Property Tax	3,480,422	3,660,000	3,660,000	3,639,502	3,673,270	13,270	0.4%
3010 - Sales Tax-Bradley Burn	2,199,730	2,173,000	2,173,000	2,233,000	2,212,000	39,000	1.8%
3011 - Sales Tax-1/4 cent (T)	770,928	760,000	760,000	761,000	772,000	12,000	1.6%
3012 - Sales Tax-1/2 cent (Q)	1,550,631	1,520,125	1,520,125	1,522,000	1,503,000	-17,125	-1.1%
3018 - Sales Tax-1/2 cent (U)	-0	-0	-0	375,000	973,000	973,000	0.0%
3014 - Sales Tax-Prop 172	105,500	110,800	110,800	103,600	102,700	-8,100	-7.3%
Sales Taxes	4,626,788	4,563,925	4,563,925	4,994,600	5,562,700	998,775	21.9%
3020 - Transient Occupancy Tax	519,452	519,000	519,000	519,000	534,500	15,500	3.0%
						-0	0.0%
3050 - Garbage Franchise	296,817	301,350	301,350	301,350	330,000	28,650	9.5%
3051 - PG&E Franchise	121,383	124,025	124,025	122,000	125,000	975	0.8%
3052 - Cable TV Franchise	71,390	76,875	76,875	76,875	75,000	-1,875	-2.4%
Franchise Fees	489,591	502,250	502,250	500,225	530,000	27,750	5.5%
3055 - Vehicle in lieu Tax	9,291	10,000	10,000	11,800	12,500	2,500	25.0%
3056 - UUT PG&E	429,651	428,600	428,600	428,600	475,000	46,400	10.8%
3057 - UUT Sonoma Clean Power	128,152	135,300	135,300	135,300	150,000	14,700	10.9%
3058 - UUT Garbage	96,555	98,400	98,400	98,400	108,200	9,800	10.0%
3059 - UUT Cable	72,492	76,875	76,875	76,875	77,000	125	0.2%
3060 - UUT Misc	135,059	136,500	136,500	136,500	140,600	4,100	3.0%
3061 - UUT (AB-1717)	88	1,500	1,500	500	500	-1,000	-66.7%
User Taxes	871,287	887,175	887,175	887,975	963,800	76,625	8.6%
3101 - Business License	142,770	140,000	140,000	140,000	140,000	-0	0.0%
3102 - Business License-Late Fees	6,388	2,500	2,500	4,500	4,000	1,500	60.0%
3103 - Building Permits	348,900	1,300,000	1,300,000	945,000	1,100,000	-200,000	-15.4%
3104 - Pet Shelter Release Fee	-0	-0	-0	-0	-0	-0	0.0%
Licenses & Permits	498,057	1,442,500	1,442,500	1,089,500	1,244,000	-198,500	-13.8%
3105 - Vehicle/ Criminal Code Fines	13,906	13,700	13,700	13,700	12,500	-1,200	-8.8%
3106 - Parking Fines	20,760	18,000	18,000	18,000	18,000	-0	0.0%
3107 - RBS Training Fees	11,600	12,000	12,000	14,200	14,800	2,800	23.3%
3110 - Business License - DSA 70% \$1	5,415	5,000	5,000	5,000	5,500	500	10.0%
3202 - State Mandated Cost Reimb	18,880	18,000	18,000	22,585	26,500	8,500	47.2%
Fines & Special Assessments	70,560	66,700	66,700	73,485	77,300	10,600	15.9%
3203 - POST Reimb	2,703	2,700	2,700	-0	-0	-2,700	-100.0%
3204 - Casino Mitigation	24,224	20,190	20,190	20,190	20,200	10	0.0%
3206 - County Grant	60,000	-0	-0	-0	-0	-0	0.0%
3207 - State Grant	351,632	-0	-0	7,500	-0	-0	0.0%
3209 - Federal Grant	-0	-0	-0	-0	-0	-0	0.0%
Intergovernmental Revenues	438,560	22,890	22,890	27,690	20,200	-2,690	-11.8%

GENERAL FUND REVENUES DETAILED							
FY25-26 PROPOSED BUDGET							
Revenue Categories	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
3300 - Interest Income	97,452	77,000	77,000	75,000	100,000	23,000	29.9%
3301 - Cell Tower Lease Rental	43,760	43,000	43,000	43,000	44,300	1,300	3.0%
3302 - City Property Rental - Little League	2,683	2,300	2,300	3,700	3,150	850	37.0%
3304 - City Property Rental - Parking Space	420	500	500	500	500	-0	0.0%
3305 - City Property Rental - Palm Ave	2,500	2,250	2,250	2,750	2,500	250	11.1%
3401 - Plaza and Special Event Fees	12,975	7,200	7,200	7,200	7,000	-200	-2.8%
Interest & Rents	159,790	132,250	132,250	132,150	157,450	25,200	19.1%
3404 - Credit Card Transaction Fee	1,991	1,000	1,000	2,000	2,000	1,000	100.0%
3405 - Finance Fee	6,902	5,000	5,000	6,000	7,000	2,000	40.0%
3425 - Fire Dept Fees	45,248	40,000	40,000	47,000	40,000	-0	0.0%
3426 - Planning Fees	26,457	21,000	21,000	35,000	38,000	17,000	81.0%
3427 - Special Projects Plans/Specs	-0	-0	-0	-0	-0	-0	0.0%
3428 - GIS Fees	-0	-0	-0	-0	-0	-0	0.0%
3441 - Encroachment Permits Fee	38,128	30,000	30,000	30,000	30,000	-0	0.0%
3442 - Grading Permit Fee	2,122	1,000	1,000	1,000	2,000	1,000	100.0%
3445 - Public Works Services	9,965	7,500	7,500	2,000	7,500	-0	0.0%
3502 - Police Services	17,154	18,000	18,000	20,000	18,000	-0	0.0%
3504 - Impounded Vehicle Release Fee	2,070	1,800	1,800	1,800	1,800	-0	0.0%
3505 - Police Reports Copy Fee	5,405	4,000	4,000	4,000	2,000	-2,000	-50.0%
3507 - Police OT Reimbursement	2,668	7,500	7,500	7,500	6,000	-1,500	-20.0%
3615 - Solar Payback	-0	-0	-0	8,000	8,000	8,000	0.0%
Charges for Services	158,110	136,800	136,800	164,300	162,300	25,500	18.6%
3801 - Sales of Surplus Equipment	-0	10,000	10,000	1,000	-0	-10,000	-100.0%
3804 - Insurance Claims	450	500	500	9,240	500	-0	0.0%
3805 - Miscellaneous Income	9,151	100	100	1,000	500	400	400.0%
3806 - Donations & Contributions	500	500	75,500	300,500	500	-75,000	-99.3%
3807 - Rebates	15,393	14,000	14,000	15,000	15,300	1,300	9.3%
3810 - Pool Expense Reimbursement	64,011	158,125	158,125	82,900	93,990	-64,135	-40.6%
Miscellaneous Revenue	89,505	183,225	258,225	409,640	110,790	-147,435	-57.1%
3998 - Cost Allocation Plan	2,476,141	1,761,797	1,761,797	1,761,797	1,796,323	34,526	2.0%
3999 - Transfers In	102,000	425,951	187,900	163,614	275,000	87,100	46.4%
Total Revenue	13,980,263	14,304,463	14,141,412	14,363,478	15,107,633	966,221	6.8%

GENERAL FUND							
FY25-26 PROPOSED TRANSFERS SCHEDULE							
Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
TRANSFERS IN/(OUT)							
Transfer in							
From Building, Facilities & Infra Reserve (Fund 103)	-	41,400	41,400	39,114	-	(41,400)	-100.0%
From Equipment, Technology & Vehicle Reserve (Fund 104)	-	-	-	-	14,000	14,000	0.0%
From Tree Replacement (Fund 120)	-	-	-	-	4,000	4,000	0.0%
From Permit Technology Fund (Fund 122)	-	-	-	-	500	500	0.0%
From Vehicle Abatement (Fund 125)	2,000	4,500	4,500	4,500	15,000	10,500	233.3%
From Measure M Parks (Fund 202)	-	-	-	-	65,000	65,000	0.0%
From Inclusionary Housing (Fund 205)	-	22,000	22,000	-	-	(22,000)	-100.0%
From Police Grant (Fund 209)	100,000	120,000	120,000	120,000	175,000	55,000	45.8%
From CDBG (Fund 206)	-	-	-	-	1,500	1,500	0.0%
From Measure H (Fund 248)	-	238,051	-	-	-	-	0.0%
3999 - Transfers In	102,000	425,951	187,900	163,614	275,000	87,100	46.4%
Transfer out							
To Retirement Fund	-	-	-	-	-	-	0.0%
To Police Endowment Fund	(226,982)	-	-	-	-	-	0.0%
To Sewer Fund	-	-	-	-	-	-	0.0%
To Capital Project Fund	(637,781)	-	-	-	-	-	0.0%
To Building, Facilities & Infra Reserve (Fund 103)	-	(150,000)	(150,000)	(150,000)	(375,000)	(225,000)	150.0%
To Equipment, Technology & Vehicle (Fund 104)	-	(150,000)	(150,000)	(150,000)	-	150,000	-100.0%
4999 - Transfers Out	(864,763)	(300,000)	(300,000)	(300,000)	(375,000)	(75,000)	25.0%
TOTAL NET TRANSFERS	(762,763)	125,951	(112,100)	(136,387)	(100,000)		