

GENERAL FUND							
FY 26-27 PROPOSED BUDGET							
Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
OPERATING REVENUE							
Property Tax	3,642,556	3,639,105	3,734,475	3,734,475	3,809,165	170,060	4.7%
Real Property Transfer Tax	62,203	50,000	50,000	50,000	54,000	4,000	8.0%
Sales Taxes	5,015,507	6,130,700	6,067,200	6,067,200	6,253,200	122,500	2.0%
User Taxes	925,705	962,050	962,050	962,050	937,650	(24,400)	-2.5%
Transient Occupancy Tax	480,263	534,500	534,500	534,500	539,845	5,345	1.0%
Franchise Fees	490,118	530,000	522,000	522,000	522,000	(8,000)	-1.5%
Licenses & Permits	676,253	1,244,000	1,244,000	1,244,000	1,141,500	(102,500)	-8.2%
Fines & Special Assessments	70,935	77,300	77,300	77,300	61,500	(15,800)	-20.4%
Intergovernmental Revenues	27,724	20,200	20,200	20,200	20,200	-	0.0%
Interest & Rents	166,399	157,450	157,450	157,450	140,779	(16,671)	-10.6%
Charges for Services	182,375	162,300	153,065	153,065	163,600	1,300	0.8%
Miscellaneous Revenue	393,335	110,790	106,790	106,790	102,400	(8,390)	-7.6%
Cost Allocation Plan	1,761,797	1,796,323	1,796,323	1,796,323	1,796,323	-	0.0%
Transfers In	209,622	275,000	275,000	275,000	169,000	(106,000)	-38.5%
TOTAL REVENUES	14,104,792	15,689,718	15,700,353	15,700,353	15,711,162	21,444	0.1%
OPERATING EXPENDITURE - By Department							
City Council	176,804	183,214	165,951	165,952	171,408	(11,806)	-6.4%
City Manager	827,312	581,282	292,508	292,508	629,766	48,484	8.3%
City Attorney	646,785	643,750	643,750	643,750	643,750	-	0.0%
Assistant City Manager City Clerk	457,159	470,818	478,180	478,180	520,207	49,389	10.5%
Administrative Services (Finance)	1,385,796	1,466,539	1,452,124	1,457,419	1,512,145	45,606	3.1%
Planning	657,815	701,666	652,812	652,812	715,425	13,759	2.0%
Building	303,081	437,909	354,908	274,908	445,601	7,692	1.8%
Fire & Prevention	1,492,276	1,247,640	1,247,640	1,258,365	1,292,820	45,180	3.6%
Police	5,123,538	5,767,329	5,767,329	5,767,329	6,349,531	582,202	10.1%
Public Works	2,298,834	2,650,318	2,650,318	2,663,243	2,788,157	137,839	5.2%
Senior Center	42,620	47,650	47,650	47,650	47,630	(20)	0.0%
PW-Community Center	172,309	164,202	164,201	164,201	168,423	4,221	2.6%
PW-Ives Pool	212,031	225,761	218,781	218,781	256,137	30,376	13.5%
Non Departmental	97,126	146,940	146,940	146,940	149,500	2,560	1.7%
Debt Service Payments	269,979	150,755	150,755	150,755	150,755	-	0.0%
Transfers Out	300,000	800,000	800,000	800,000	623,200	(176,800)	-22.1%
TOTAL EXPENDITURES	14,463,465	15,685,773	15,233,847	15,182,793	16,464,455	778,682	5.0%
Net General Fund Surplus/(Deficit)	(358,673)	3,945	466,506	517,560	(753,293)		
Beginning Unassigned Fund Balance	4,392,757	4,003,642	4,003,642	4,003,642	4,521,202		
Ending Unassigned Fund Balance	4,003,642	4,007,587	4,470,148	4,521,202	3,767,909		
RESERVE							
Policy Reserve Level (Minimum-15%)	2,169,520	2,352,866	2,285,077	2,277,419	2,469,668		
Actual Reserve Level	27.7%	25.5%	29.3%	29.8%	22.9%		
Policy Reserve Level (Goal-20%)	2,892,693	3,137,155	3,046,769	3,036,559	3,292,891		
Actual Reserve Level	27.7%	25.5%	29.3%	29.8%	22.9%		

GENERAL FUND REVENUES DETAILED							
FY 26-27 PROPOSED BUDGET							
Revenue Categories	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	% Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
3000 - Property Tax Secured / Unsecured	2,650,054	2,626,755	2,679,290	2,679,290	2,732,876	106,121	4.0%
3002 - Real Property Transfer Tax	62,203	50,000	50,000	50,000	54,000	4,000	8.0%
3004 - Property Tax in Lieu of VLF	992,502	1,012,350	1,055,185	1,055,185	1,076,289	63,939	6.3%
Property Tax	3,704,759	3,689,105	3,784,475	3,784,475	3,863,165	174,060	4.7%
3010 - Sales Tax-Bradley Burn	2,248,299	2,212,000	2,188,000	2,188,000	2,252,000	40,000	1.8%
3011 - Sales Tax-1/4 cent (T)	763,260	772,000	755,000	755,000	779,000	7,000	0.9%
3012 - Sales Tax-1/2 cent (Q)	1,529,446	1,544,000	1,510,000	1,510,000	1,558,000	14,000	0.9%
3018 - Sales Tax-1/2 cent (U)	370,737	1,500,000	1,510,000	1,510,000	1,558,000	58,000	3.9%
3014 - Sales Tax-Prop 172	103,766	102,700	104,200	104,200	106,200	3,500	3.4%
Sales Taxes	5,015,507	6,130,700	6,067,200	6,067,200	6,253,200	122,500	2.0%
3020 - Transient Occupancy Tax	480,263	534,500	534,500	534,500	539,845	5,345	1.0%
						-0	0.0%
3050 - Garbage Franchise	302,261	330,000	330,000	330,000	330,000	-0	0.0%
3051 - PG&E Franchise	121,902	125,000	125,000	125,000	125,000	-0	0.0%
3052 - Cable TV Franchise	65,955	75,000	67,000	67,000	67,000	-8,000	-10.7%
Franchise Fees	490,118	530,000	522,000	522,000	522,000	-8,000	-1.5%
3055 - Vehicle in lieu Tax	11,862	12,500	12,500	12,500	12,500	-0	0.0%
3056 - UUT PG&E	488,518	494,100	494,100	494,100	496,920	2,820	0.6%
3057 - UUT-Sonoma Clean Power	122,164	129,150	129,150	129,150	124,230	-4,920	-3.8%
3058 - UUT-Garbage	98,326	108,200	108,200	108,200	105,000	-3,200	-3.0%
3059 - UUT-Cable	71,201	77,000	77,000	77,000	68,500	-8,500	-11.0%
3060 - UUT-General	132,562	140,600	140,600	140,600	130,000	-10,600	-7.5%
3061 - UUT-(AB-1717)	1,072	500	500	500	500	-0	0.0%
User Taxes	925,705	962,050	962,050	962,050	937,650	-24,400	-2.5%
3101 - Business License	139,028	140,000	140,000	140,000	140,000	-0	0.0%
3102 - Business License-Late Fees	4,399	4,000	4,000	4,000	1,500	-2,500	-62.5%
3103 - Building Permits	532,826	1,100,000	1,100,000	1,100,000	1,000,000	-100,000	-9.1%
Licenses & Permits	676,253	1,244,000	1,244,000	1,244,000	1,141,500	-102,500	-8.2%
3105 - Vehicle/ Criminal Code Fines	14,643	12,500	12,500	12,500	15,000	2,500	20.0%
3106 - Parking Fines	14,278	18,000	18,000	18,000	15,000	-3,000	-16.7%
3107 - RBS Training Fees	14,200	14,800	14,800	14,800	-0	-14,800	-100.0%
3110 - Business License - DSA 70% \$1	5,213	5,500	5,500	5,500	5,000	-500	-9.1%
3202 - State Mandated Cost Reimb	22,602	26,500	26,500	26,500	26,500	-0	0.0%
Fines & Special Assessments	70,935	77,300	77,300	77,300	61,500	-15,800	-20.4%
3203 - POST Reimb	32	-0	-0	-0	-0	-0	0.0%
3204 - Casino Mitigation	20,192	20,200	20,200	20,200	20,200	-0	0.0%
3206 - County Grant	7,500	-0	-0	-0	-0	-0	0.0%
3207 - State Grant	-0	-0	-0	-0	-0	-0	0.0%
3209 - Federal Grant	-0	-0	-0	-0	-0	-0	0.0%
Intergovernmental Revenues	27,724	20,200	20,200	20,200	20,200	-0	0.0%
3300 - Interest Income	118,282	100,000	100,000	100,000	82,000	-18,000	-18.0%
3308 - Interest Income- FMV	-18,421	-0	-0	-0	-0	-0	0.0%
3301 - Cell Tower Lease Rental	37,540	44,300	44,300	44,300	45,629	1,329	3.0%
3302 - City Property Rental - Little League	4,396	3,150	3,150	3,150	3,150	-0	0.0%
3304 - City Property Rental - Parking Space	430	500	500	500	500	-0	0.0%
3305 - City Property Rental - Palm Ave	3,500	2,500	2,500	2,500	2,500	-0	0.0%
3390 - Lease Interest Income	9,422	-0	-0	-0	-0	-0	0.0%
3401 - Plaza and Special Event Fees	11,250	7,000	7,000	7,000	7,000	-0	0.0%
Interest & Rents	166,399	157,450	157,450	157,450	140,779	-16,671	-10.6%

**GENERAL FUND REVENUES DETAILED
FY 26-27 PROPOSED BUDGET**

Revenue Categories	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	% Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
3404 - Credit Card Transaction Fee	1,934	2,000	2,000	2,000	2,000	-0	0.0%
3405 - Finance Fee	6,486	7,000	7,000	7,000	7,000	-0	0.0%
3425 - Fire Dept Fees	68,125	40,000	40,000	40,000	50,000	10,000	25.0%
3426 - Planning Fees	35,721	38,000	38,000	38,000	35,000	-3,000	-7.9%
3441 - Encroachment Permits Fee	26,540	30,000	24,000	24,000	23,000	-7,000	-23.3%
3442 - Grading Permit Fee	1,130	2,000	1,200	1,200	-0	-2,000	-100.0%
3445 - Public Works Services	2,053	7,500	2,000	2,000	7,500	-0	0.0%
3502 - Police Services	25,494	18,000	25,500	25,500	26,000	8,000	44.4%
3504 - Impounded Vehicle Release Fee	2,003	1,800	1,800	1,800	2,000	200	11.1%
3505 - Police Reports Copy Fee	1,545	2,000	2,000	2,000	1,200	-800	-40.0%
3506 - Police False Alarms Fee	60	-0	-0	-0	-0	-0	0.0%
3507 - Police OT Reimbursement	2,964	6,000	1,565	1,565	2,000	-4,000	-66.7%
3615 - Solar Payback	8,320	8,000	8,000	8,000	7,900	-100	-1.3%
Charges for Services	182,375	162,300	153,065	153,065	163,600	1,300	0.8%
3801 - Sales of Surplus Equipment	870	-0	-0	-0	-0	-0	0.0%
3804 - Insurance Claims	39,973	500	500	500	100	-400	-80.0%
3805 - Miscellaneous Income	830	500	3,000	3,000	3,000	2,500	500.0%
3806 - Donations & Contributions	253,000	500	2,000	2,000	1,500	1,000	200.0%
3807 - Rebates	17,332	15,300	15,300	15,300	15,300	-0	0.0%
3810 - Pool Expense Reimbursement	81,331	93,990	85,990	85,990	82,500	-11,490	-12.2%
Miscellaneous Revenue	393,335	110,790	106,790	106,790	102,400	-8,390	-7.6%
3998 - Cost Allocation Plan	1,761,797	1,796,323	1,796,323	1,796,323	1,796,323	-0	0.0%
3999 - Transfers In	209,622	275,000	275,000	275,000	169,000	-106,000	-38.5%
Total Revenue	14,104,792	15,689,718	15,700,353	15,700,353	15,711,162	21,444	0.1%

GENERAL FUND							
FY26-27 PROPOSED TRANSFERS SCHEDULE							
Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
TRANSFERS IN/(OUT)							
Transfer in							
From Building, Facilities & Infra Reserve (Fund 103)	41,400			-	-	-	0.0%
From Equipment, Technology & Vehicle Reserve (Fund 104)	-	14,000	14,000	14,000	-	(14,000)	-100.0%
From Tree Replacement (Fund 120)	-	4,000	4,000	4,000	-	(4,000)	-100.0%
From Permit Technology Fund (Fund 122)	-	500	500	500	-	(500)	-100.0%
From Vehicle Abatement (Fund 125)	4,500	15,000	15,000	15,000	4,000	(11,000)	-73.3%
From Measure M Parks (Fund 202)	-	65,000	65,000	65,000	45,000	(20,000)	-30.8%
From Inclusionary Housing (Fund 205)	22,000	-	-	-	-	-	0.0%
From Police Grant (Fund 209)	120,000	175,000	175,000	175,000	120,000	(55,000)	-31.4%
From CDBG (Fund 206)	-	1,500	1,500	1,500	-	(1,500)	-100.0%
From Measure H (Fund 248)	238,051	-	-	-	-	-	0.0%
3999 - Transfers In	425,951	275,000	275,000	275,000	169,000	-106,000	-38.5%
Transfer out							
To Building, Facilities & Infra Reserve (Fund 103)	(150,000)	(800,000)	(800,000)	(800,000)	(623,200)	176,800	-22.1%
To Equipment, Technology & Vehicle (Fund 104)	(150,000)	-	-	-	-	-	0.0%
4999 - Transfers Out	(300,000)	(800,000)	(800,000)	(800,000)	(623,200)	176,800	-22.1%
TOTAL NET TRANSFERS	125,951	(525,000)	(525,000)	(525,000)	(454,200)		