General Fund Baseline Budget

	2020/21 Actual	2021/22 Actual	2022/23 Adjusted	2023/24 Proposed	2024/25 Proposed
Operating Revenues					
Property Tax	27,950,505	30,107,317	30,506,800	32,161,420	33,038,990
VLF	9,601,021	10,025,958	10,480,000	11,208,500	11,571,700
Sales Tax	18,811,806	21,746,665	22,211,000	22,558,100	23,205,500
Transient Occup Tax	11,717,480	28,733,810	31,026,000	32,201,000	33,808,000
Business License Tax	3,244,805	4,084,196	3,731,200	4,179,770	4,350,390
Other Taxes	2,708,329	2,793,606	2,701,000	2,758,000	2,817,000
Licenses and Permits	2,492,367	3,020,127	2,491,000	2,355,580	2,422,620
Charges for Services	4,854,699	6,154,899	6,196,200	5,883,510	6,048,320
Intergovernmental	2,130,563	1,617,100	954,589	354,500	361,450
Investment Earnings *	(139,512)	(9,667,217)	220,000	224,000	228,000
Financing Revenues	55,622	52,571	57,000	57,000	57,000
Misc Revenues	154,209	269,189	198,000	217,500	157,500
Transfers In	3,429,900	3,011,200	3,120,200	4,891,270	5,086,910
Operating Revenues	**87,011,795**	**101,949,420**	**113,892,989**	**119,050,150**	**123,153,380**
Non-Operating Revenues					
Excess ERAF	2,800,000	3,500,000	2,000,000	2,250,000	2,500,000
Transfers In From Other Funds	1,232,000	-	-	-	-
Prior Year Correction	1,470,228	-	-	-	-
PG&E Settlement	-				
Non-Operating Revenues	**5,502,228**	**3,500,000**	**2,000,000**	**2,250,000**	**2,500,000**
Total Revenues	**92,514,023**	**105,449,420**	**115,892,989**	**121,300,150**	**125,653,380**
Expenditures					
Salaries & Wages	42,684,840	44,365,852	51,364,942	51,571,200	53,666,770
Benefits	25,094,277	29,343,497	31,311,980	33,495,230	33,618,640
Services - External	10,830,590	12,230,826	16,322,446	16,548,370	17,062,070
Debt Service	128,499	128,499	128,510	128,560	128,560
Services - Internal	6,799,559	7,533,593	8,615,470	9,406,320	10,082,620
Materials & Supplies	1,274,184	2,202,330	3,101,933	2,500,380	2,578,480
Capital Outlay	108,566	(4,613)	52,700	50,500	50,500
Operating Transfers Out **	1,530,574	12,467,762	1,362,363	1,162,000	1,162,000
Transfer to CIP Facilities Reserve	1,864,828	2,049,432	2,117,200	2,274,010	2,343,750
Transfer to CIP General Reserve	932,414	887,432	1,058,600	1,137,010	1,171,880
Transfer to General Plan Reserve	100,000	100,000	100,000	100,000	100,000
Budgeted Transfers to General Fund Reserves***	-	-	394,600	791,650	697,420
Total Expenditures	**91,348,331**	**111,304,610**	**115,930,744**	**119,165,230**	**122,662,690**
Net Contribution / (Use)	**1,165,693**	**(5,855,190)**	**(37,755)**	**2,134,920**	**2,990,690**
Proposed Budget Packages					
Ongoing Budget Packages - Revenue				181,500	234,000
Ongoing Budget Packages - Expenditures				1,530,270	2,146,500
Additional Contributions to Reserves				351,960	493,700
Net Contribution / (Use) After Budget Packages				**434,190**	**584,490**

* Investment Earnings for FY 2021/22 includes a negative $9.8 million Unrealized Fair Market Value Adjustment, reducing overall revenue.

** Operating Transfers Out for FY 2021/22 includes $11.2 million of fiscal year-end transfers approved in November 2022 on the End of Year Report.

*** Prior to FY 2022/23, contributions to General Fund Reserves were made from available fund balance at fiscal year-end. Beginning in FY2022/23, annual contributions to the Reserves are included in the adopted budget per fiscal policy.

ATTACHMENT 1

Non-Recurring General Fund Baseline Budget

	2020/21 Actual	2021/22 Actual	2022/23 Adjusted	2023/24 Proposed	2024/25 Proposed
Operating Revenues					
Property Tax	1,310,581	771,283	2,500,000	450,000	200,000
Sales Tax	-	34,374	-	-	-
Transient Occup Tax	-	-	-	-	-
Business License Tax	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	125,328	159,293	400,000	400,000	400,000
Charges for Services	332,631	1,129,076	809,341	600,000	602,000
Intergovernmental	2,466,713	910,665	4,572,502	-	-
Investment Earnings	(1,681)	12,378	105,000	-	-
Financing Revenues	-	84,457	-	-	-
Misc Revenues	127,087	167,027	282,050	-	-
Transfers In	1,207,714	1,285,731	21,983	-	-
Total Revenues	**5,568,374**	**4,554,285**	**8,690,876**	**1,450,000**	**1,202,000**
Expenditures					
Salaries & Wages	175,903	574,672	343,851	-	-
Benefits	82,472	128,816	72,363	-	-
Services - External	3,127,767	1,975,989	7,015,427	1,019,000	1,114,000
Debt Service	-	-	-	-	-
Services - Internal	1,080	12,622	13,019	2,730	2,770
Materials & Supplies	710,110	92,104	749,270	-	-
Capital Outlay	75,000	-	1,800,000	-	-
Transfers Out	1,299,799	1,366,772	550,324	-	-
Total Expenditures	**5,472,131**	**4,150,975**	**10,544,255**	**1,021,730**	**1,116,770**
Net Contribution / (Use)	**96,243**	**403,310**	**(1,853,379)**	**428,270**	**85,230**
Proposed Budget Packages					
One-Time Budget Packages - Revenue				-	400,000
One-Time Budget Packages - Expenditures				2,666,000	900,000
Additional Contributions to Reserves					
Net Contribution / (Use) After Budget Packages *				**(2,237,730)**	**(414,770)**

* Net Use amounts are funded by available unassigned fund balance

Water Operating Fund Baseline Budget

	2020/21 Actual	2021/22 Actual	2022/23 Adjusted	2023/24 Proposed	2024/25 Proposed
Revenues					
Charges for Services	38,620,188	34,734,213	35,070,000	35,938,700	36,613,940
Intergovernmental	-	-	-	-	-
Investment Earnings	357,620	285,668	572,000	572,000	572,000
Financing Revenues	181,889	-	5,000	5,000	5,000
Misc Revenues	143,136	127,867	151,400	162,000	162,000
Transfers In	-	-	-	-	-
Total Revenues	**39,302,832**	**35,147,748**	**35,798,400**	**36,677,700**	**37,352,940**
Expenditures					
Salaries & Wages	5,419,303	5,390,488	7,836,220	7,945,610	8,208,940
Benefits	4,444,745	2,462,070	4,189,070	4,069,570	4,150,010
Services - External	2,647,420	2,637,400	3,872,950	4,043,870	4,191,920
Debt Service	1,359,693	1,258,337	3,327,800	3,327,800	3,327,800
Services - Internal	1,252,555	1,269,647	1,434,040	3,468,290	3,623,320
Materials & Supplies	8,993,698	11,224,483	14,188,190	11,940,590	12,048,990
Capital Outlay	4,327,233	4,196,467	150,000	248,000	115,000
Transfers Out	3,250,300	6,513,572	7,053,626	8,327,770	7,552,880
Total Expenditures	**31,694,947**	**34,952,465**	**42,051,896**	**43,371,500**	**43,218,860**
Net Contribution / (Use)	**7,607,885**	**195,283**	**(6,253,496)**	**(6,693,800)**	**(5,865,920)**
Proposed Budget Packages					
Ongoing Budget Packages - Expenditures				426,980	420,180
Net Contribution / (Use) After Budget Packages *				**(7,120,780)**	**(6,286,100)**

* Net Use amounts are funded by available unassigned fund balance

ATTACHMENT 1

Solid Waste & Recycling Operating Fund Baseline Budget

	2020/21 Actual	2021/22 Actual	2022/23 Adjusted	2023/24 Proposed	2024/25 Proposed
Revenues					
Charges for Services	39,167,631	42,778,810	43,578,000	43,785,500	43,935,500
Intergovernmental	28,979	31,490	29,000	32,000	32,000
Investment Earnings	52,670	131,824	125,000	125,000	125,000
Financing Revenues	-	-	-	-	-
Misc Revenues	51,148	54,747	54,000	57,500	59,000
Transfers In	-	-	-	-	-
Total Revenues	**39,300,428**	**42,996,871**	**43,786,000**	**44,000,000**	**44,151,500**
Expenditures					
Salaries & Wages	804,703	857,983	1,068,860	1,051,500	1,088,330
Benefits	602,326	353,708	543,370	491,820	501,940
Services - External	29,850,893	30,404,946	40,984,567	38,944,700	40,745,410
Debt Service	307,592	300,374	872,000	873,700	871,700
Services - Internal	485,720	554,473	617,410	681,480	704,400
Materials & Supplies	45,474	63,971	132,660	144,110	150,310
Capital Outlay	30,490	(340,110)	150,000	157,000	164,000
Transfers Out	412,900	1,753,500	3,145,300	3,309,740	3,449,930
Total Expenditures	**32,540,098**	**33,948,845**	**47,514,167**	**45,654,050**	**47,676,020**
Net Contribution / (Use)	**6,760,331**	**9,048,026**	**(3,728,167)**	**(1,654,050)**	**(3,524,520)**
Proposed Budget Packages					
Ongoing Budget Packages - Expenditures				-	-
Net Contribution / (Use) After Budget Packages *				**(1,654,050)**	**(3,524,520)**

* Net Use amounts are funded by available unassigned fund balance