

CITY OF  
**ANTIOCH**  
CALIFORNIA

**CALL OF SPECIAL MEETING**

Antioch City Council  
Special Meeting/Budget Study Session

Pursuant to Government Code section 54956, I hereby call a Special Meeting/Budget Study Session of the Antioch City Council. Said meeting shall be held on the following date, time and place:


**DATE:** Monday, January 27, 2025

**TIME:** 6:00 P.M. Special Meeting/Budget Study  
Session

**PLACE:** Council Chambers  
200 'H' Street  
Antioch, CA 94509

The only items of business to be considered at such Special Meeting/Budget Study Session shall be set forth on the Special Meeting Agenda.

Dated: January 17, 2025

  
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RON BERNAL, Mayor  
City of Antioch

CITY OF  
**ANTIOCH**  
CALIFORNIA

**ANNOTATED AGENDA**

**Antioch City Council**

**SPECIAL MEETING/BUDGET STUDY SESSION**

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Date: **Monday, January 27, 2025**

Time: 6:00 P.M. – Special Meeting/Budget Study Session

Place: **Council Chambers**  
200 'H' Street  
Antioch, CA 94509

***PLEASE TURN OFF CELL PHONES BEFORE ENTERING COUNCIL CHAMBERS.***

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**Ron Bernal**, Mayor

**Louie Rocha**, Mayor Pro Tem (District 2)

**Tamisha Torres-Walker**, Council Member District 1

**Donald P. Freitas**, Council Member District 3

**Monica E. Wilson**, Council Member District 4

**Melissa Rhodes**, City Clerk

**Jorge R. Rojas**, City Treasurer

**Bessie Marie Scott**, City Manager

**Derek Cole**, Interim City Attorney

**ACCESSIBILITY:** In accordance with the Americans with Disabilities Act and California law, it is the policy of the City of Antioch to offer its public programs, services and meetings in a manner that is readily accessible to everyone, including individuals with disabilities. If you are a person with a disability and require information or materials in an appropriate alternative format; or if you require any other accommodation, please contact the ADA Coordinator at the number or address below at least 72 hours prior to the meeting or when you desire to receive services. Advance notification within this guideline will enable the City to make reasonable arrangements to ensure accessibility. The City's ADA Coordinator can be reached @ Phone: (925) 779-6950, and e-mail: [publicworks@antiochca.gov](mailto:publicworks@antiochca.gov).

### **Notice of Opportunity to Address Council**

The City Council can only take action on items that are listed on this agenda. The public has the opportunity to address the Council on each agenda item. To address the Council, fill out a Speaker Request form and place in the Speaker Card Tray near the City Clerk before the meeting begins. Please identify the specific agenda item number you would like to speak on. Speakers will be notified shortly before they are called to speak. When you are called to speak, please limit your comments to the time allotted (up to 3 minutes, at the discretion of the Mayor). The Speaker Request forms are located at the entrance of the Council Chambers. No one may speak more than once on an agenda item.

**6:01 P.M.      ROLL CALL – SPECIAL MEETING/BUDGET STUDY SESSION – for Council Members –**  
***All Present***

### **PLEDGE OF ALLEGIANCE**

### **BUDGET STUDY SESSION**

#### **1.      FISCAL YEAR 2025-27 BUDGET DEVELOPMENT**

***Direction provided to staff.***

***Council requested the Police Department and Public Safety & Community Resources Department to come back with a budget presentation.***

Recommended Action: It is recommended that the City Council provide feedback and direction regarding the budget development information provided for the fiscal year 2025-27 budget.

**MOTION TO ADJOURN – *The Mayor will make a motion to adjourn the Special Meeting. A second motion is required, and then a majority vote is required to adjourn the Special Meeting.***


***Motioned to adjourn Special Meeting at 8:04 p.m., 5/0***


CITY OF  
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CALIFORNIA

**STAFF REPORT TO THE CITY COUNCIL**

**DATE:** Special Meeting of January 27, 2025

**TO:** Honorable Mayor and Members of the City Council

**SUBMITTED BY:** Dawn Merchant, Finance Director 

**APPROVED BY:** Bessie Marie Scott, City Manager 

**SUBJECT:** FY2025-27 Budget Development

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**RECOMMENDED ACTION**

It is recommended that the City Council provide feedback and direction regarding the budget development information provided for the fiscal year 2025-27 budget.

**FISCAL IMPACT**

The fiscal impact of this budget is outlined in this report.

**DISCUSSION**

The purpose of this discussion is to understand where we are in closing out the current budget cycle for FY25 and does not include policy discussions as we embark on the next two-year budget cycle which will revise the FY25 budget and adopt the FY26 and FY27 budgets. As a kickoff to this budget cycle, a preliminary review of the projected revised FY25 General Fund budget is being provided this evening as well as items to consider as we move forward building the proposed budgets for the next two fiscal years.

**The General Fund Defined**

As a refresher for the public and the governing body, the General Fund is the main operating fund of the City and accounts for the majority of essential services provided, other than water. The General Fund is divided into separate cost centers depending on the purpose served which are referred to as departments with sub-groupings of divisions within each department. The departments supported by the General Fund are:

- Legislative & Administrative (City Council, City Clerk, City Attorney, Human Resources, City Manager, Economic Development)
- Finance
- Non-departmental (this category is for general revenues to be spent on City services and accounts for expenses not specific to a department or division)
- Public Works (other than water/sewer)
- Police (includes Animal Shelter subsidy)

- Community Development
- Public Safety and Community Resources (other than Community Development Block Grant, Housing Successor and Environmental Services which are accounted for in individual Special Revenue Funds)
- Recreation Services (subsidy to Recreation Fund)

While there are fees, charges and permits that fund a portion of departments directly within the General Fund, the majority of revenues that the General Fund receives are general purpose and offset the remaining cost of operations not covered by targeted revenues. These general revenues include property taxes, sales taxes, business license taxes and franchise fees.

A budget should be balanced, meaning that the expenditures in any given fiscal year should not exceed revenues. In 2018, the City established a Budget Stabilization Fund. When established, the purpose of this fund was to provide a means of handling unexpected General Fund budget variances, unanticipated projects and/or expenses, and unfunded liabilities.

### Reserve Policy

The City has an adopted reserve policy that the General Fund unassigned (not committed for other purposes) fund balance will be a minimum of 20% of General Fund operating revenues. The percentage for the revised fiscal year 2025 budget is shown at the bottom of Chart A.

### **General Fund Budget Summary**

Chart A provides revised FY25 General Fund budget figures as compared to the current budget based on projections and estimates by departments. The numbers may change as we proceed through this budget process. Chart B and B1 immediately following breaks down the General Fund projected FY25 revenues by category and Charts C, C1 and C2 outline the expenditures by department and category.

The budget in Chart A reflects three commitments of fund balance:

1. Compensated absences – The purpose of this reserve is to fund the City's mandated liability for unused vacation and/or vested sick leave benefits paid upon employee separation. The reserve level is set at 5% of the total compensated absences liability for General Fund employees. It was established to meet accounting best practices.
2. Litigation Reserve – The purpose of this reserve is to ensure the General Fund has money on hand for unanticipated litigation and other insurance deductible costs not covered by the City insurance. The reserve level is set at ten times the City's self-insured liability retention, which is \$50,000, representing a \$500,000 reserve.
3. Community Development fees – This represents the accumulation of General Plan maintenance fees and Technology fees collected which can only be spent for these purposes. It is adjusted annually for fees collected and/or spent.

### CHART A GENERAL FUND BUDGET SUMMARY

	2024-25 Budget	2024-25 Revised
<b>Beginning Balance, July 1</b>	<b>\$43,258,769</b>	<b>\$43,258,769</b>
<b>Revenue Source:</b>		
Taxes	58,966,803	58,891,462
1% Sales Tax	20,594,826	20,594,826
Licenses & Permits	2,809,040	2,720,800
Fines & Penalties	75,100	12,170
Investment Income & Rentals	1,175,000	2,775,000
Revenue from Other Agencies	188,615	949,392
Current Service Charges	5,103,902	4,330,349
Other Revenue	540,629	617,948
Transfers In	7,976,288	9,630,900
<b>Total Revenue</b>	<b>97,430,203</b>	<b>100,522,847</b>
<b>Expenditures:</b>		
Legislative & Administrative	7,235,084	7,350,949
Finance	2,286,301	2,038,673
Nondepartmental	6,785,931	6,778,003
Public Works	16,496,459	16,687,953
Police Services	57,725,438	57,647,589
Police Services-Animal Support	2,372,047	2,244,320
Recreation/Community Services	5,125,433	5,268,816
Public Safety & Community Resources	2,900,025	2,359,312
Community Development	8,503,505	6,924,589
<b>Total Expenditures</b>	<b>109,430,223</b>	<b>107,300,204</b>
<b>Budget Stabilization Transfer</b>	<b>4,617,143</b>	<b>1,418,515</b>
<b>Surplus/(Deficit)</b>	<b>(7,382,877)</b>	<b>(5,358,842)</b>
<b>Ending Balance, June 30</b>	<b>\$35,875,892</b>	<b>\$37,899,927</b>
Committed-Comp. Absences	150,000	136,007
Committed-Litigation Reserve	500,000	0
Committed-Comm. Dev. Fees	1,361,471	1,333,711
<b>Unassigned Fund Balance</b>	<b>\$33,864,421</b>	<b>\$36,430,209</b>
<b>Percentage of Revenue</b>	<b>34.76%</b>	<b>36.24%</b>

The deficit of \$5,358,842 listed above after the Budget Stabilization transfer is due to FY24 encumbrances (purchase orders) and project budgets that were unspent and rolled over and budgeted into FY25 for spending. The true deficit is anticipated to be \$1,418,515, in the **Budget Stabilization Transfer** row above, after accounting for the budget rollover. The transfer from the Budget Stabilization Fund is being reduced \$3,198,628 from the budget of \$4,617,143 due to the inflow of ARPA funds in the current fiscal year reducing the need from the Budget Stabilization Fund to balance the budget. The General Fund will meet the reserve unassigned fund balance policy in FY25 with a

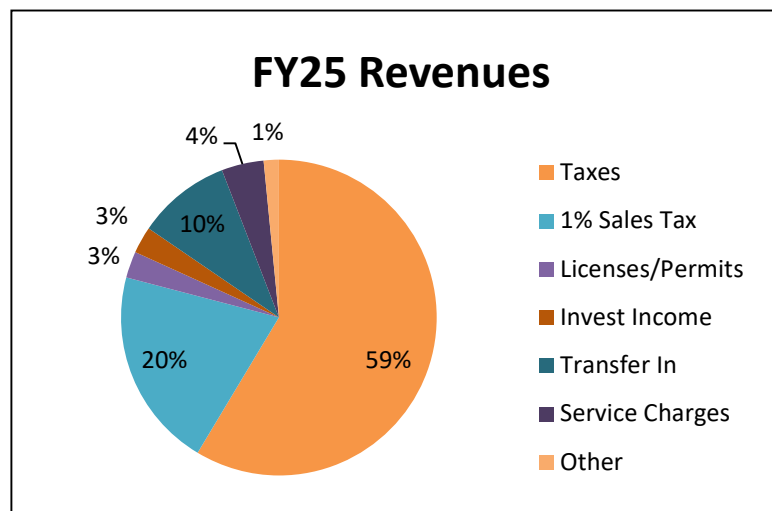
projected overall ending General Fund balance of \$37,899,927. The projected balance of the Budget Stabilization Fund at June 30, 2025 is \$38,512,955.

It is important to note that some one-time monies are included in Chart A in the *Transfers In* and *Revenue from Other Agencies* rows that are explained further in the next section after Chart B3 on page 6, which will leave a lower starting base to evaluate FY26 and FY27 revenues.

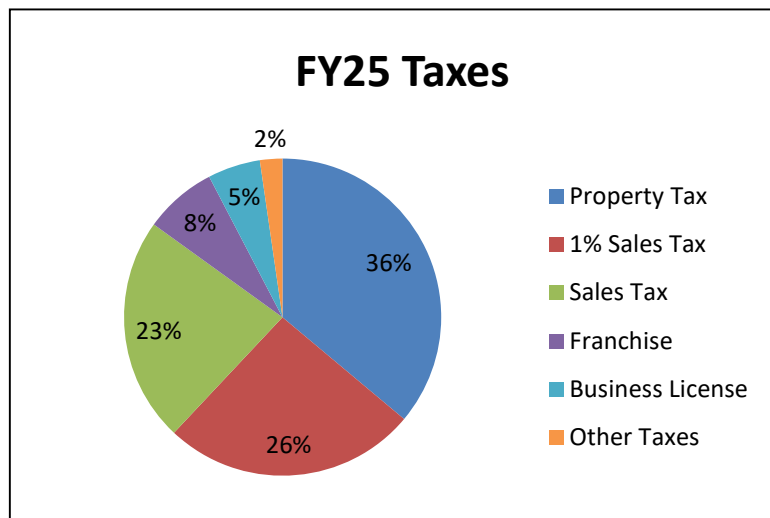
## REVENUES

The major categories of revenues are broken out in the pie charts below showing where the City's General Fund money comes from. A majority of revenues, 79%, are generated from taxes. The charts below exclude the transfer in from the Budget Stabilization Fund. Refer to Attachment A for a historical summary of General Fund revenues.

**CHART B**



**CHART B1**



### 1% Sales Tax Allocation

Measure W was passed by Antioch voters in November 2018 and became effective April 1, 2019. It is referred to as 1% Sales Tax in the budget and represents 20% of total revenues (Chart B) and 26% of total taxes (Chart B1). The tax is a general-purpose tax, meaning that it can be used for any lawful purpose of the City. During the FY2023-25 budget process, City Council allocated the funds to be split 60% to the Police Department, 20% to Quality of Life and 20% to Youth as outlined in Chart B2.

City Council will need to consider how to allocate the funds in FY26 and FY27. It is important to keep in mind that Measure W does not provide additional resources beyond the base General Fund revenue projections, it is merely what the City Council chooses to dedicate this tax to within the General Fund.

**CHART B2  
1% SALES TAX ALLOCATION**

<b>Budgeted Funds Allocation:</b>	<b>FY25</b>	
	<b>\$20,594,826</b>	<b>%</b>
Police Department	\$ 12,356,896	60%
Quality of Life:		
Public Safety & Comm. Resources (exc. Youth)	1,992,947	
Landscape Enhancements	325,000	
Code Enforcement	1,801,018	
Total Quality of Life Funding	4,118,965	20%
Youth:		
Youth Network Services	1,020,526	
Recreation Services	3,098,439	
Total Youth Funding	4,118,965	20%
<b>Total Measure W/1% Sales Tax</b>	<b>\$ 20,594,826</b>	

Attachment A provides a detail of specific revenue in each category defined in Chart B. Significant variances in revenues between the budget and FY25 revised to highlight:

Investment Income & Rentals: This accounts for the General Fund share of investment income on the City's investment portfolio as well as rent the City collects from various cell tower leases on City properties. The amount is being increased \$1.6M dollars due to projected investment earning increasing significantly beyond what was projected when the budget was adopted in 2023.

Revenue from Other Agencies: This category includes grants and other reimbursements from other state, federal, county, etc. agencies. The amount is increasing \$760,777 due to the City being awarded a \$740,000 technology grant from the Department of Justice to fund Shotspotter services for three years.

Service Charges: The budget is being reduced by \$773,553 due to lower projections for assessment/abatement fees, plan checking fees and inspection fees anticipated to be collected. Refer to Attachment A for the budget and revised estimates.

Transfers In: Transfers in represent monies transferred into the General Fund from other funds of the City to pay for a portion of services paid out of the General Fund and related to the purpose of what the other fund collects revenues for. For example, the Gas Tax Fund and RMRA Fund transfer money received by the State for road purposes to the Streets division in the General Fund to pay for street maintenance work. The amount is increasing approximately \$1.6M from the budget due to additional ARPA funds being transferred in.

One-Time Revenues

As mentioned previously, there are one-time monies in the revised budget that will not be included in the next two-year budget cycle and will leave the General Fund with a lower starting base of revenues to consider as FY26 and FY27 forecasts are evaluated.

**CHART B3  
ONE-TIME REVENUES**

<b>Revenue Category</b>	<b>One-time monies in FY25 Revenue</b>
Transfers In	\$4,853,594
Revenue from Other Agencies	740,000
<b>Total one-time monies</b>	<b>\$5,593,594</b>
Revised FY25 Revenues (CHART A)	\$100,522,847
One-time monies	(5,593,594)
<b>Base General Fund Revenues</b>	<b>\$94,929,253</b>

FY25 "Transfers In" budget figure includes:

1. \$4,303,594 of ARPA monies transferred to the General Fund to pay for government services for the period of July 1, 2024 through December 31, 2024. This is one-time money that will not be included in future budget periods as it was money from the federal government used to pay for existing government services/expenditures incurred by December 31, 2024 and already included in the FY25 expenditure budget.
2. \$550,000 return of General Fund monies previously set aside in the Capital Improvement Fund as a City match for the Bicycle Garden project. It was determined that park development impact fees could be used instead, and therefore the money was returned to the General Fund.

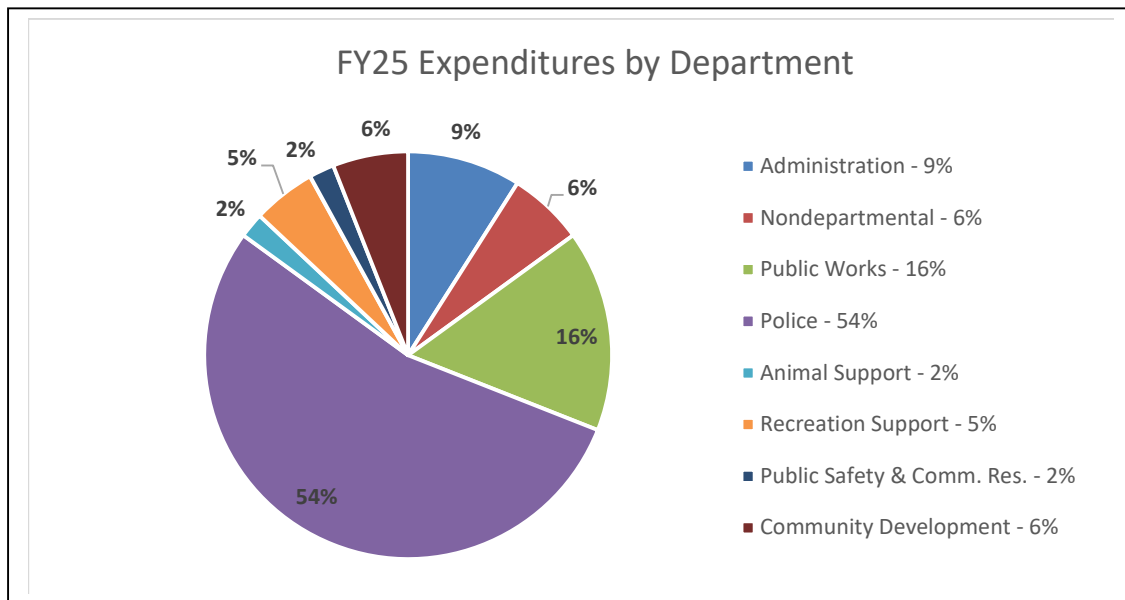
FY25 "Revenue from Other Agencies" includes:

1. \$740,000 in federal funds to pay for Shotspotter services. The City was awarded \$740,000 in COPS Technology and Equipment Program funds from the Department of Justice ("DOJ"). FY25 is year 1 of a \$735,000 three-year contract for services, required to be paid upfront upon execution and activation of the service. The cost of the contract will be amortized over three years, \$245,000 per year. This is one-time money that will not be included in future budget periods.

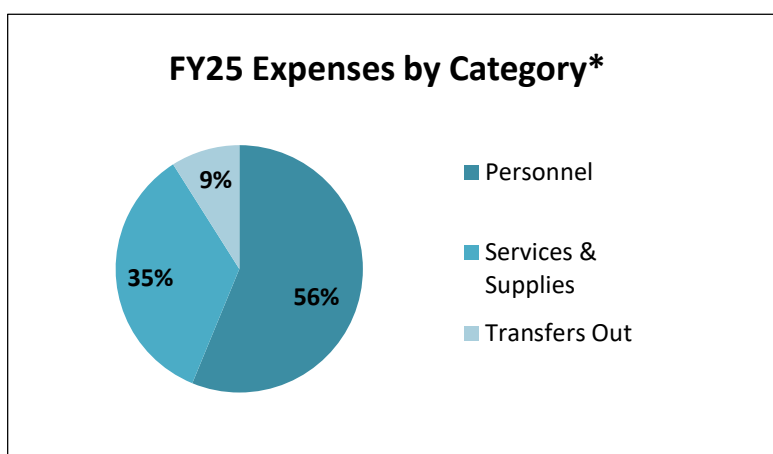
## EXPENDITURES

Expenditures by department and category are presented in Charts C through C2. Refer to Attachment B for a historical summary of General Fund expenditures by department.

**CHART C**



**CHART C1**



\*Excludes internal services

## CHART C2 EXPENDITURES BY CATEGORY

	June 30, 2025 Budget	June 30, 2025 Revised	Change
<b>Expenditures:</b>			
Personnel	\$66,720,757	\$63,061,930	(\$3,658,827)
Services and Supplies	36,739,478	39,013,687	2,274,209
Transfers Out	10,066,637	10,082,296	15,659
Internal Services	(4,096,649)	(4,857,706)	(761,057)
<b>Total Expenditures</b>	<b>\$109,430,223</b>	<b>\$107,300,207</b>	<b>(\$2,130,016)</b>

Overall expenditures are projected to be less than the current budget by \$2,130,016. Explanation of the categories follows:

Personnel costs are being reduced \$3,658,827 from the current budget due to additional vacancy savings anticipated to be realized by June 30<sup>th</sup>. As of the writing of this report (1/15/25), there are 90 vacancies city-wide with 69.25 of those allocated to the General Fund and 45.90 of the General Fund vacancies are within the Police Department.

The FY25 revised personnel budget includes \$15,219,618 for CalPERS pension contributions and \$3,826,221 towards the City's OPEB obligations. These are annual contributions the City is required to make, which will increase annually as personnel costs increase.

Services and supplies are being increased \$2,274,209. The main factors contributing to the increase are:

- \$1.3M increase in outside legal costs for several on-going litigations, thus the committed litigation reserve of \$500,000 has been reduced to zero in FY25 moving it from fund balance reserves to a budget appropriation;
- \$351,000 increase in contractual services in the City Manager's budget for an operation assessment, strategic communications consultant, training, grant and legislative advocacy consultant, grant management support and downtown security service;
- \$220,150 in the City Clerk's budget for needed records management and agenda management software, update of the online Antioch Municipal code and additional Minutes Clerk services required due to increasing Council and board/commission/committee meetings;
- \$350,000 increase in the Police Department budget for updating tasers and interview cameras, and an additional \$85,000 for a contract required in a newly created compliance division under the DOJ agreement (refer to DOJ Agreement section on page 10 for further discussion).

Transfers out The City operates recreation programs, an animal shelter and a marina which are accounted for in separate funds of the City. The General Fund has always subsidized recreation programs and the animal shelter as these programs/facilities do not generate enough operating revenue to cover expenditures. Beginning in FY22, the marina started to require a subsidy to fully fund the operating expenditures of the facility and it is projected that support will be continued into outlying years. In addition, the General Fund supports the lighting and landscape district zones as assessments are not sufficient to cover the entire cost of maintaining those zones. Transfer subsidies to these programs/services in FY25 total \$9,537,316 broken down as follows:

- \$1,912,458 lighting & landscape districts (\$325,000 of this amount is additional funding in FY25 provided with 1% sales tax for landscape enhancement towards quality of life)
- \$2,244,320 animal services
- \$4,695,163 recreation services
- \$685,375 marina

Internal Services represent the portion of budget of certain departments within the General Fund (i.e. City Council, City Manager, HR) allocated to other funds for the oversight, management and overhead of other departments and funds as determined by the City's Cost Allocation Plan completed by an outside consultant.

### Unfunded Liabilities

As of June 30, 2024, the City of Antioch has the following unfunded pension and other post-employment benefit (OPEB) assets/liabilities:

Plan	Pension Asset	Pension Liability	OPEB Asset	OPEB Liability
Miscellaneous	\$ -	\$ 69,332,344	\$ -	\$ -
Safety	-	77,354,146	-	-
Police Supplementary	40,037	-	-	-
OPEB	-	-	263,316	19,701,776
	\$ 40,037	\$ 146,686,490	\$ 263,316	\$ 19,701,776

City Council directed to begin funding the full actuarial determined contribution (ADC) for OPEB verses pay-as-you-go funding beginning in FY2019-20 from the Budget Stabilization Fund. At an estimated annual cost of \$1.2-\$1.3M per year to meet the full ADC, this money is held and invested by the City's Section 115 Trust held with CalPERS. This decision resulted in the actuarial determined unfunded liability dropping approximately \$25M from having a systematic payment plan allowing for a higher rate of return to be utilized in calculating the City's long-term liability. As of June 30, 2024, when the latest OPEB liability was calculated, the City had \$24,087,437 in the trust which can only be used to pay for OPEB benefits.

### CalPERS Employer Contributions

The City contribution rates for FY25, FY26 and projected for FY27 are as follows:

Tier	City Contribution Rate		
	FY25	FY26	FY27
Miscellaneous Classic/PEPRA	38.640%	42.33%	50.33%
Safety Classic	26.30%	26.35%	26.40%
Safety 2nd Tier	24.84%	24.88%	24.92%
Safety PEPRA	14.72%	14.96%	15.21%
Safety Classic UAL Payment	\$6,152,984	\$6,933,929	\$7,639,000
Safety 2nd Tier UAL Payment	36,708	76,335	102,000
Safety PEPRA UAL Payment	30,144	64,200	87,000

The Safety Classic and 2<sup>nd</sup> Tier rates in the table are net of 3% employee pickup of City rate. The FY26 rates have been provided by CalPERS. FY27 rates are assumptions based on the trend in rate increases over the last two years.

Contribution rates are a blend of the employer normal cost and unfunded liability (UAL) contribution. For the Miscellaneous plan, CalPERS provides a total percentage to apply to employee payroll. For the Safety Plan, CalPERS no longer provides a total percentage rate of the two pieces that make up the contribution. The City pays a lump sum total for the UAL, as segregated out in the table above. Based on the number of Classic Safety members the City has, if a total percentage were used, the contribution would be over 100% of the payroll for those members that the City contributes.

### **ADDITIONAL CONSIDERATIONS MOVING FORWARD**

#### **DOJ Agreement**

On January 2<sup>nd</sup>, the City entered into an agreement with the Department of Justice (DOJ) to resolve a DOJ investigation into the Antioch Police Department (APD). As part of the terms of the agreement, the City has agreed to the following terms which have been incorporated into the revised FY25 budget and will be included in the draft FY26 and 27 proposed budgets:

1. Within 90 days of the effective date of the agreement, the City, APD and DOJ will identify and mutually agree on a consultant to provide technical and other assistance for compliance with terms of the agreement. The annual cost of the agreement shall not exceed \$250,000 per year. \$85,000 has been included in the revised FY25 Police budget and \$250,000 will be included in both FY26 and FY27.
2. By July 1, 2025, APD shall create and the City shall provide a budget for a Compliance and Professional Standards Division staffed by a Captain, a Sergeant, and Officer and a Data and Statistical Policy Analyst (Analyst) and supported by a city attorney under the direction of the city attorney. The Captain, Sergeant and Analyst will be newly budgeted positions. The city attorney may be a new or existing, but an additional budgeted amount equal to the FTE assigned to the new division shall be added to the City Attorney's Office. In compliance with these

terms, a new division is included in the FY25 revised budget to account for the contract mentioned in bullet no.1 and a new Captain, Sergeant, Analyst and Deputy City Attorney position will be included in the draft FY26 and 27 Police Department and City Attorney budgets. The City Attorney will assign an existing Assistant City Attorney to support the new division and add a Deputy City Attorney to support the City Attorney's office. The estimated cost of the new positions in FY26 is \$1,365,756 and \$1,437,432 in FY27.

### **ARPA**

ARPA funds were required to be spent and/or obligated (under contract) by December 31, 2024. Funds that were under contract by December 31<sup>st</sup>, have to be spent by December 31, 2026. The Public Safety and Community Resources (PSCR) department has several programs funded through ARPA that extend beyond December 31, 2024. Should the City desire to continue the programs beyond the contract end dates, another source of funding will need to be determined.

1. Felton Institute, Angelo Quinto Crisis Response Team, \$5.7M contract ending October 31, 2025. The fiscal year 2023 cost of services for 6 months was \$862,172 and the fiscal year 2024 cost was \$1,548,039 for the full year.
2. Rubicon Programs Inc., Mayor's Apprenticeship Program, \$217,590 contract ending December 31, 2025 (this contract has another \$113,320 funded with other grant funding).
3. Bay Area Community Services Inc (BACS), support services for non-congregate bridge housing program, \$3,382,761 contract ending April 25, 2025.
4. Rudram LLC, Master Lease of Executive Inn for Opportunity Village, budgeted at \$2,342,952, contract ending April 2025.

### **CalVIP Grant**

The City was awarded \$1,794,118 from the Board of State and Community Corrections under the California Violence Intervention and Prevention (CalVIP) grant program. The purpose of the grant is to improve public health and safety by supporting effective violence reduction initiatives in communities that are disproportionately impact by violence. The grant ends June 30, 2026. Part of the grant funds 50% of the salary and benefits of a Public Safety Manager and Community Engagement Coordinator within the PSCR department. The remaining 50% is funded out of the General Fund. The full cost of the two positions will be fully funded from the General Fund beginning in FY27, which will result in an estimated additional \$233,053 dollars of personnel costs to the General Fund.

The PSCR department will be applying for another round of funding in the coming months and if they City is successful in receiving an award, it is anticipated to continue funding 50% of the salaries for the duration of the new award period.

### **City Council Budget**

During the June 2024 mid-year budget review, the City Council added \$20,000 for each Council Member district and the Mayor for events within each respective district. The revised budget reflects a reduction to \$14,000 for the Mayor (\$3,954 has been spent year

to date) and \$10,000 for each district (no funds spent to date). Guidance is requested whether to maintain these budgets in FY25 and whether to include, and if so for what amounts, in the FY26 and FY27 budgets.

**ATTACHMENTS**

- A.** General Fund Revenue Summary
- B.** General Fund Revenue and Expenditure History Summary

# ATTACHMENT A

GENERAL FUND REVENUE SUMMARY					
Revenue Type	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised
<b>Taxes:</b>					
Property Tax-Secured	12,498,785	13,734,085	14,582,414	15,367,563	15,310,563
Property Tax In Lieu of VLF	9,311,807	10,170,167	10,942,644	11,379,766	11,488,682
Property Tax-Unsecured	356,195	411,735	531,038	360,000	360,000
Property Tax-Other	1,147,635	1,214,385	1,083,329	1,000,000	1,000,000
Other In Lieu Taxes	460	507	983	500	500
Unitary Tax	491,942	501,044	499,907	525,000	525,000
<b>Total Property Tax</b>	<b>23,806,824</b>	<b>26,031,923</b>	<b>27,640,315</b>	<b>28,632,829</b>	<b>28,684,745</b>
Franchises - Miscellaneous	24,330	24,438	25,212	10,000	25,968
Franchise-Gas	1,816,803	2,431,068	2,231,781	2,579,120	2,298,735
Franchise-Electric	565,832	628,089	608,333	666,340	626,500
Franchise-Cable TV	1,251,686	1,178,408	1,082,357	1,347,340	1,347,340
Franchise-Refuse Collection	1,383,049	1,476,467	1,595,748	1,586,622	1,586,622
<b>Total Franchise Taxes</b>	<b>5,041,700</b>	<b>5,738,470</b>	<b>5,543,431</b>	<b>6,189,422</b>	<b>5,885,165</b>
Business License Tax	1,737,681	1,817,053	1,745,217	1,820,000	1,820,000
Business License Tax - Rental	1,877,964	2,257,766	2,200,357	2,100,000	2,200,000
Business License Tax Penalty	93,691	328,048	254,429	85,000	150,000
Business Lic Tax Application	80,001	135,821	126,794	90,000	90,000
Contractors Business License	13,139	2,777	949	10,000	2,000
<b>Total Business License Taxes</b>	<b>3,802,476</b>	<b>4,541,465</b>	<b>4,327,746</b>	<b>4,105,000</b>	<b>4,262,000</b>
Property Transfer Tax	911,734	626,248	534,062	600,000	620,000
Sales and Use Tax	18,047,902	18,344,190	17,816,680	18,224,552	18,224,552
Sales Tax Measure C	20,167	0	0	0	0
1% Sales Tax	20,508,561	20,301,244	20,160,685	20,594,826	20,594,826
Sales & Use Tax P.S. Allocation	861,802	848,850	822,601	985,000	985,000
Motor Vehicle In Lieu Fees	130,368	118,213	142,595	80,000	80,000
Transient Occupancy Tax	200,228	221,179	141,496	150,000	150,000
<b>Total Other Taxes</b>	<b>40,680,762</b>	<b>40,459,924</b>	<b>39,618,119</b>	<b>40,634,378</b>	<b>40,654,378</b>
<b>Total Taxes</b>	<b>73,331,762</b>	<b>76,771,782</b>	<b>77,129,611</b>	<b>79,561,629</b>	<b>79,486,288</b>
<b>Licenses &amp; Permits:</b>					
Building Permits	3,706,974	3,034,026	2,876,131	2,508,800	2,508,800
Encroachment Permits	592,060	577,451	183,030	289,000	207,000
Wide Vehicle/Overload Permits	6,000	5,680	3,648	11,240	5,000
<b>Total Licenses &amp; Permits</b>	<b>4,305,034</b>	<b>3,617,157</b>	<b>3,062,809</b>	<b>2,809,040</b>	<b>2,720,800</b>
<b>Fines &amp; Penalties:</b>					
Vehicle Code Fines	72,545	29,269	28,428	75,000	12,000
Non-Traffic Fines	1,984	2,220	76	100	170
<b>Total Fines &amp; Penalties</b>	<b>74,529</b>	<b>31,489</b>	<b>28,504</b>	<b>75,100</b>	<b>12,170</b>

# ATTACHMENT A

GENERAL FUND REVENUE SUMMARY					
Revenue Type	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised
<b>Use of Money &amp; Property:</b>					
Interest Earnings-Pooled	(786,376)	1,128,572	2,562,592	600,000	2,200,000
Rent	657,836	607,644	575,213	575,000	575,000
Lease Interest	78,487	78,445	83,834	0	0
<b>Total Use of Money &amp; Property</b>	<b>(50,053)</b>	<b>1,814,661</b>	<b>3,221,639</b>	<b>1,175,000</b>	<b>2,775,000</b>
<b>Revenue from Other Agencies:</b>					
Homeowners Prop Tax Relief	77,069	75,160	74,738	80,000	75,000
State Mandated Reimbursements	70,545	137,117	112,096	50,000	50,000
POST Reimbursements	35,020	43,094	27,565	20,000	20,000
Grants-Public Works	0	0	51,941	0	0
Grants-Community Development	97,583	77,014	616,892	0	0
Grants-Police	68,640	13,525	73,631	38,615	804,392
<b>Total Revenue from Other Agencies</b>	<b>348,857</b>	<b>345,910</b>	<b>956,863</b>	<b>188,615</b>	<b>949,392</b>
<b>Services Charges:</b>					
Other Service Charges	83,367	55,265	55,528	40,525	40,150
Cannabis Fees	1,770,621	1,917,950	2,117,018	2,125,000	2,125,000
Assessment/Abatement Fees	226,685	60,489	246,267	200,000	100,000
Administration Services	31,089	13,764	5,004	23,000	42,000
Plan Checking Fees	347,149	421,246	620,056	677,840	346,820
Planning Fees	121,394	-30,177	58,288	76,800	70,000
Pool Safety Fee	2,604	1,529	2,298	1,100	1,100
Technology Fee	168,931	152,605	131,756	105,000	105,000
Energy Inspection Fee	57,520	50,600	44,430	45,750	35,000
Accessibility Fee	21,962	3,420	2,871	2,550	2,550
Green Building Verification & Compliance	269,500	195,264	209,836	199,000	130,000
General Plan Maintenance Fee	143,858	127,904	120,461	117,760	90,000
Inspection Fees	872,554	752,062	925,805	748,000	521,700
Billings-Mail Piece Fee	7,727	6,321	6,632	6,000	6,000
Billings-Cash Management	456,697	482,663	344,505	490,577	470,029
Police Services General	149,478	1,439,142	121,737	150,000	150,000
False Alarm Permit Fees	66,185	66,214	63,690	70,000	70,000
False Alarm Response	96,955	6,875	15,075	25,000	25,000
Special Public Works Services	1,114	0	0	0	0
<b>Total Service Charges</b>	<b>4,895,390</b>	<b>5,723,136</b>	<b>5,091,257</b>	<b>5,103,902</b>	<b>4,330,349</b>

# ATTACHMENT A

GENERAL FUND REVENUE SUMMARY					
Revenue Type	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised
<b>Other Revenue:</b>					
SBITA Proceeds	0	1,934,212	623,990	0	0
Miscellaneous Revenue	5,693,211	801,725	3,016,584	540,629	617,848
Donations	220	0	1,170	0	100
Reimb-Plan Rev Contract-Dev	3,316	6,484	4,633	0	0
<b>Total Other Revenue</b>	<b>5,696,747</b>	<b>2,742,421</b>	<b>3,646,377</b>	<b>540,629</b>	<b>617,948</b>
<b>Total Revenue Before Transfers In</b>	<b>88,602,266</b>	<b>91,046,556</b>	<b>93,137,060</b>	<b>89,453,915</b>	<b>90,891,947</b>
<b>Transfers In:</b>					
A-2 City Wide Main. Dist (256)	54,981	10,000	30,000	30,000	30,000
Almondridge Main. Dist (253)	55,000	55,000	55,000	55,000	55,000
Byrne Grant (233)	93,718	0	44,705	0	0
Gas Tax (213)	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000
Lone Tree Main. Dist (251)	21,092	21,092	21,092	21,092	21,092
SLLM Admin Fund 257	18,420	19,039	22,358	26,478	26,478
NPDES (229)	226,752	229,331	243,158	260,323	260,323
CFD 2016-01 (280)	186,078	248,108	289,085	274,980	313,143
CFD 2018-02 (282)	219,355	459,011	642,863	624,416	750,330
Street Impact Fund (241)	1,644,559	1,893,893	1,898,135	1,925,000	1,925,000
Supplemental Law Enforce. Grant (232)	250,000	319,536	335,411	275,940	300,940
Traffic Safety Fund (237)	100,000	120,000	81,135	110,000	85,000
American Rescue Plan Fund (206)	0	0	0	2,813,059	4,303,594
Capital Improvement Fund (311)	0	0	0	550,000	550,000
<b>Total Transfers In To General Fund</b>	<b>3,879,955</b>	<b>4,385,010</b>	<b>4,672,942</b>	<b>7,976,288</b>	<b>9,630,900</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$92,482,221</b>	<b>\$95,431,566</b>	<b>\$97,810,002</b>	<b>\$97,430,203</b>	<b>\$100,522,847</b>

**GENERAL FUND SUMMARY**  
**Statement of Revenues, Expenditures and Change in Funds Available**

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised
<b>Beginning Balance, July 1</b>	<b>\$28,758,798</b>	<b>\$34,730,176</b>	<b>\$37,899,927</b>	<b>\$43,258,769</b>	<b>\$43,258,769</b>
<b>Revenue Source:</b>					
Taxes	52,803,034	56,470,538	56,968,926	58,966,803	58,891,462
Taxes - Measure C	20,167	0	0	0	0
1% Sales Tax	20,508,561	20,301,244	20,160,685	20,594,826	20,594,826
Licenses & Permits	4,305,034	3,617,157	3,062,809	2,809,040	2,720,800
Fines & Penalties	74,529	31,489	28,504	75,100	12,170
Investment Income & Rentals	-50,053	1,814,661	3,221,639	1,175,000	2,775,000
Revenue from Other Agencies	348,857	345,910	956,863	188,615	949,392
Current Service Charges	4,895,390	5,723,136	5,091,257	5,103,902	4,330,349
Other Revenue	5,696,747	2,742,421	3,646,377	540,629	617,948
Transfers In	3,879,955	4,385,010	4,672,942	7,976,288	9,630,900
<b>Total Revenue</b>	<b>92,482,221</b>	<b>95,431,566</b>	<b>97,810,002</b>	<b>97,430,203</b>	<b>100,522,847</b>
<b>Expenditures:</b>					
Legislative & Administrative	6,181,870	6,185,167	5,540,047	7,235,084	7,350,949
Finance	1,568,272	1,735,280	1,742,869	2,286,301	2,038,673
Nondepartmental	5,342,369	7,404,899	8,236,174	6,785,931	6,778,003
Public Works	10,411,518	11,228,155	12,469,321	16,496,459	16,687,953
Police Services	46,431,632	48,515,054	47,779,516	57,725,438	57,647,589
Police Services - Measure C	20,167	0	0	0	0
Police Services-Animal Support	1,313,715	1,733,670	1,702,199	2,372,047	2,244,320
Recreation/Community Services	1,832,615	4,125,770	4,476,937	5,125,433	5,268,816
Public Safety and Community Resources	533,261	1,618,265	1,694,419	2,900,025	2,359,312
Community Development	5,292,362	6,038,638	5,305,586	8,503,505	6,924,589
<b>Total Expenditures</b>	<b>78,927,781</b>	<b>88,584,898</b>	<b>88,947,068</b>	<b>109,430,223</b>	<b>107,300,204</b>
<b>Transfer in (out) Budget Stabilization</b>	<b>(7,583,062)</b>	<b>(3,676,917)</b>	<b>(3,504,092)</b>	<b>4,617,143</b>	<b>1,418,515</b>
<b>Ending Balance, June 30</b>	<b>\$34,730,176</b>	<b>\$37,899,927</b>	<b>\$43,258,769</b>	<b>\$35,875,892</b>	<b>\$37,899,927</b>
*Fund Balance	\$34,730,176	37,899,927	43,258,769	35,875,892	37,899,927
Assigned-Encumbrances & Projects	6,922,131	7,160,654	5,358,842	0	0
Committed-Gen Plan/Tech Fees	800,135	886,493	1,138,711	1,361,471	1,333,711
Committed-Litigation Reserve	500,000	500,000	0	500,000	0
Committed-Compensated Absences	138,118	150,338	149,936	150,000	136,007
<b>Undesignated Reserve</b>	<b>26,369,792</b>	<b>29,202,442</b>	<b>36,611,280</b>	<b>33,864,421</b>	<b>36,430,209</b>
<b>Percentage of Revenue</b>	<b>28.51%</b>	<b>30.60%</b>	<b>37.43%</b>	<b>34.76%</b>	<b>36.24%</b>