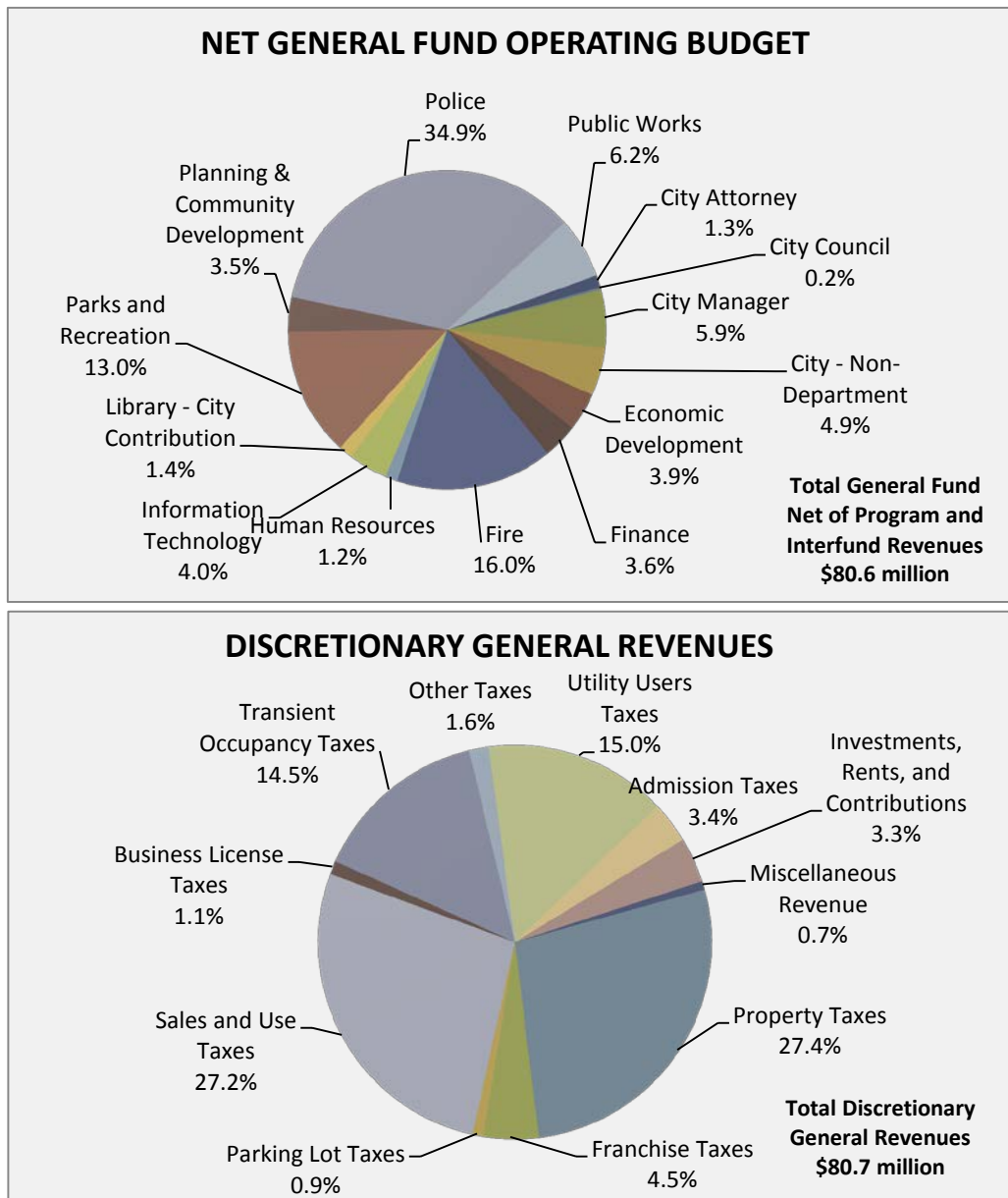


# Primary General Fund Budget and General Revenues

FISCAL YEAR 2019 ADOPTED

The charts below present different perspectives for the Primary General Fund. The top chart represents the spending side and shows the net operating cost (budgeted appropriations less budgeted revenues) of the departments in the fund. Public safety (Police and Fire) accounts for most of the spending in the fund at 50.9%. The bottom chart represents the funding side and shows the discretionary revenues received by the fund. These are general revenues that are not specifically tied to departments, and are the main revenues that fund the City's core services such as Police, Fire, Administration, and Parks & Recreation. Most of the discretionary funding comes from taxes, with Sales Tax and Property Tax comprising the largest portion at approximately 54.6% combined.



# Primary General Fund Budget Net of Program Revenues

FISCAL YEAR 2019 ADOPTED

General Fund Departments/Programs	Expenditures and Other Uses	Program Revenues	Interfund, Interagency Sources	Net (Expenditure) Revenue and Changes in Fund Balance	% of Net GF Cost
City Attorney	1,131,688	-	110,372	(1,021,316)	1.3%
City Council	395,612	-	197,055	(198,557)	0.2%
City Manager	5,587,432	22,400	845,994	(4,719,038)	5.9%
City - Non-Department	3,933,476	-	-	(3,933,476)	4.9%
Economic Development	3,517,029	389,500	-	(3,127,529)	3.9%
Finance	4,066,604	17,000	1,178,556	(2,871,048)	3.6%
Fire	17,123,565	4,223,000	-	(12,900,565)	16.0%
Human Resources	1,617,056	-	632,102	(984,954)	1.2%
Information Technology	4,706,469	-	1,469,563	(3,236,906)	4.0%
Library - City Contribution	1,600,000	-	462,438	(1,137,562)	1.4%
Parks and Recreation	13,950,142	3,441,050	-	(10,509,092)	13.0%
Planning & Community Development	6,696,633	3,857,650	-	(2,838,983)	3.5%
Police	28,726,258	547,875	-	(28,178,383)	34.9%
Public Works	9,225,382	4,041,425	183,719	(5,000,238)	6.2%
<b>Total General Fund</b>	<b>\$ 102,277,346</b>	<b>\$ 16,539,900</b>	<b>\$ 5,079,799</b>	<b>\$ (80,657,647)</b>	<b>100%</b>

## General Revenues and Other Unallocated Sources:

### Taxes:

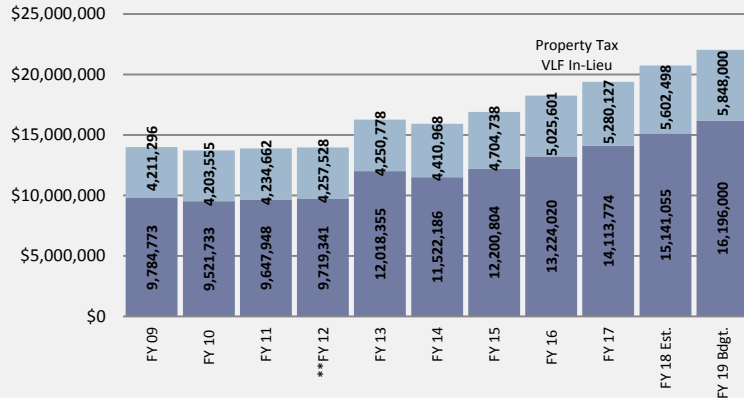
Property Taxes	22,044,000
Sales and Use Taxes	21,844,628
Business License Taxes	926,000
Franchise Taxes	3,652,000
Utility Users Taxes	12,136,000
Transient Occupancy Taxes	11,722,000
Admission Taxes	2,750,000
Parking Lot Taxes	726,000
Other Taxes	1,295,000
<b>Total Taxes</b>	<b>77,095,628</b>

Intergovernmental	54,000
Investments, Rents, and Contributions	2,980,819
Fines and Forfeitures	227,000
Charges For Services and Other Miscellaneous	300,200
<b>Total General Revenues and Other Unallocated Sources</b>	<b>80,657,647</b>
Change in Fund Balance	-
<b>Estimated Fund Balance - Beginning of Year</b>	<b>(1,849,608)</b>
<b>Estimated Fund Balance - End of Year</b>	<b>\$ (1,849,608)</b>

# Primary General Fund Budget and General Revenues

FISCAL YEAR 2019 ADOPTED

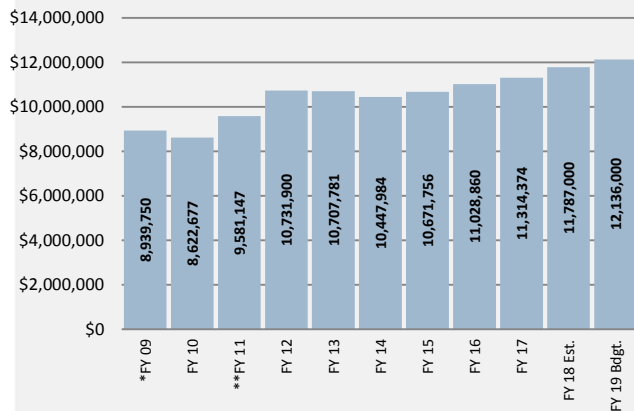
## Property Tax Trend



\*\* Starting FY 2012, amounts include additional \$\$ from dissolution of redevelopment agencies.

Property and Sales taxes are the two largest sources of tax revenues for the City's primary General Fund. Property taxes and sales taxes account for approximately 29% and 27%, respectively, of the fund's total estimated tax revenues for fiscal year 2018.

## Utility Users Tax Trend

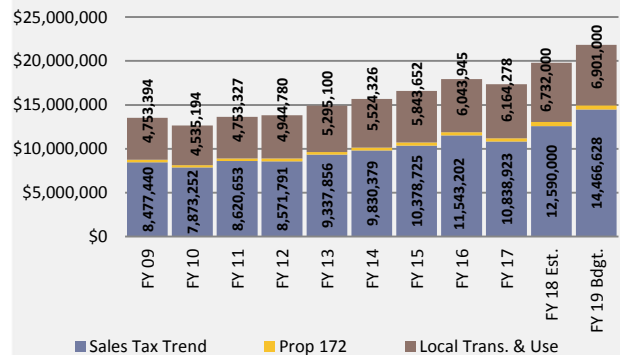


\* as restated

\*\* Measure H: FY 11-Q3

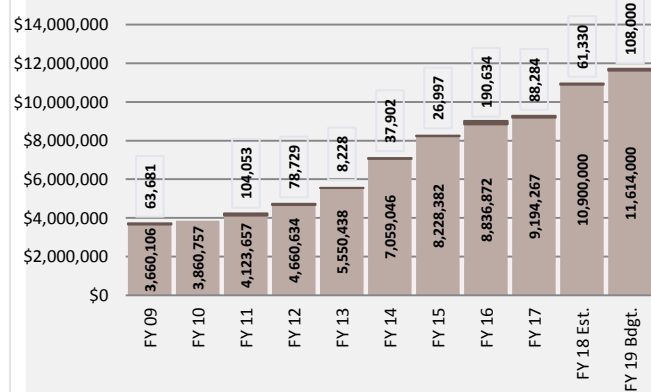
Utility users taxes are imposed on all utility services within the City limits at a rate of 8.5% of taxable services. Transient occupancy taxes are levied at a rate of 11% on all individuals occupying dwellings for 30 days or less. They each accounted for 16% and 15%, respectively, of the fund's total estimated tax revenues for fiscal year 2018.

## Sales Tax Trend



Note: Sales Tax rate increased from 9% to 9.25% in FY 2019.

## Transient Occupancy Tax Trend



■ One-Time TOT Audit \$\$ 41612

Note: Transient Occupancy Tax rate increased from 10% to 11% in FY 2014.