

ANNUAL REPORT TO MEASURE H OVERSIGHT COMMITTEE

Pursuant to the requirements of Sonoma County Code section 12-67(B), this is the annual report of the allocation of funds received by the reporting agency under the Sonoma County voter-approved Measure H, “The Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance” (the “Ordinance”).

Name of Agency receiving Measure H funds: **City of Rohnert Park**

Reporting period: **FY 24-25 (4/26/24 to 6/30/25 (with April-June proceeds received 9/11/25))**

1. Detail of the activities related to the Ordinance this reporting period, based on attached budget to actual report, balance sheet, and fund balance report.

| | FY 2024-25 Revised Budget | FY 2024-25 Actuals | References |
|--|------------------------------|-----------------------|------------|
| Measure H Revenue: | | | |
| Sales Tax Revenue | \$ 0 | \$ 2,562,240 | |
| Interest Income | | 34,234 | |
| Revenue Total | \$ 0 | \$ 2,596,474 | |
| Measure H Expenses: | | | |
| Wildfire Prevention, Preparedness, Response, and Vegetation Management - Personnel | \$ 409,901 | \$ 325,001 | Section 2 |
| Recruitment & Retention | 4,000 | 0 | |
| Equipment & Facilities | 18,863 | 0 | |
| Tax Administration Fee | 16,594 | 32,161 | |
| Countywide Expenditures | 0 | 0 | |
| Expense Total | \$ 469,358 | \$ 357,162 | |
| Fund Balance (includes reserves) | \$ 0 | \$ 2,239,312 | Section 7 |
| Future staffing | | TBD | |
| Capital Projects | | TBD | |

2. Summary of the positions and start up, equipment and facilities that were funded with revenue from the Ordinance.
 - a. 24-hour Battalion Chief Coverage
 - b. 2 FTE – Public Safety Officers underfilled as academy trainees

3. The specific activities that support fire prevention, including vegetation management.

With the addition of the 24-hour Battalion Chief coverage, the City of Rohnert Park is now able to provide Critical Incident Management support during fire, or disaster event which occur within the County of Sonoma. This was not available prior to Measure H. In addition, adding Public Safety Officers supported by Measure H will allow staffing each station with a Captain, and will result in three fire fighters per apparatus. This additional staffing will result in additional supervision and support on fires and other disasters within the County of Sonoma.

4. Update on the status of facility capital improvement projects that are funded with revenue from the Ordinance.
 - a. Planning in Progress pending accumulation of funds to make the improvements.
5. Demonstration of compliance with the requirement that revenue from the Ordinance shall be used for enhancing operations.

Proportional budget allocation for General Fund fire related services:

FY 21-22 \$2,866,326; FY 21-22 7.07%; this reporting period: FY 24-25 \$4,351,798; 7.43%.

Personnel expenditures: FY 21-22 \$3,038,291; this reporting period FY 24-25 \$4,676,928.

Measure H Funds are held in a separate and restricted Special Revenue Fund. The funds can only be used in support of the specific Tax Measure. Requirements.

6. Any material changes in service needs within the agency's jurisdiction or countywide.

No material change in service needs within the City's jurisdiction.

7. Any remaining funds from allocations provided in previous years, and an explanation for proposed use of such funds.

No sales tax funds were received in previous year by the City of Rohnert Park. The first allocation of funds was received March 7, 2025 in the amount of \$863,046.17 during this first reporting period. As required by GAAP, the City recognizes the full value of the distribution (\$895,206.76), and records an expenditure for the Sales Tax Administration fee charged by the County (\$32,160.59).

Required Attachments:

Annual Budget (Attachment 3)

Budget to Actual Report (Attachment 2)

Balance Sheet (Attachment 1)

Fund Balance Report

- Attachment 1- see Balance Sheet and Statement of Revenues Expenditures and Changes in Fund Balance

Most recent annual audit and/or other independent financial review (Attached)

- Attached to email, not yet posted to website

FY 21-22 budget documents showing baseline dollar figure for maintenance of effort and personnel expenditures.

- Documents are provided that show Original Budget for FY 21-22. These are not the same numbers used to prepare the MOE. The numbers have been recast in accordance with the language in the Measure. Both consolidated and a detailed worksheets have been attached that shows the adjustments made to the Original General Fund and the Fire Budgets.
- Attachment 4- FY 21-22 General Fund Adopted Budget
- Attachment 5 - Maintenance of Effort Condensed, includes FY 25-26 Budgeted MOE
- Attachment 6 - MOE Worksheet for Adopted FY 2021-22 Fiscal Year for the General Fund and for Fire
- Attachment 6A Explanations of Adjustments
- Attachment 7 MOE Worksheet for Adopted FY 2024-25 Fiscal Year for the General Fund and for Fire
- Attachment 7A - Explanations of Adjustments
- Attachment 8 - FY 24-25 General Fund Adopted Budget

**City of Rohnert Park
Measure H Annual Report
For the Year Ended June 30, 2025***

Balance Sheet

| | |
|---|----------------------------|
| ASSETS | |
| Cash | \$ 1,381,467 |
| Accounts Receivable | 877,646 |
| TOTAL ASSETS | <u>\$ 2,259,113</u> |
| LIABILITIES | |
| Accounts Payable | \$ 19,801 |
| TOTAL LIABILITIES | <u>\$ 19,801</u> |
| FUND BALANCE | |
| Assigned for Encumbrance | \$ 18,863 |
| Assigned (FMV Adj.) | 2,200 |
| Unrestricted | 2,218,250 |
| TOTAL FUND BALANCE | <u>\$ 2,239,312</u> |
| TOTAL LIABILITIES AND FUND BALANCE | <u>\$ 2,259,113</u> |

Statement of Revenues Expenditures and Changes in Fund Balance

| | |
|---------------------------------------|----------------------------|
| REVENUES | |
| Sales Tax Revenue Measure H | \$ 2,562,240 |
| Interest Income | 32,034 |
| GASB 72 Fair Market Value Adj. | 2,200 |
| Total Revenue | <u>\$ 2,596,474</u> |
| EXPENDITURES | |
| Personnel Expenditures | \$ 325,001 |
| Administration Fee - Tax | 32,161 |
| Total Expenditures | <u>\$ 357,162</u> |
| Net Change in Fund Balance | \$ 2,239,312 |
| Fund Balance Beginning of Year | \$ - |
| Fund Balance End of Year | <u>\$ 2,239,312</u> |

** No revenues or expenditures were incurred between 4-26-2024 to 6-30-2024.

City of Rohnert Park
Measure H Annual Report
For the Year Ended June 30, 2025*

Budget to Actuals

| | Original Budget** | Final Budget | Actual Amounts | Variance with Final Budget Favorable/ | % of Budget Achieved |
|--------------------------------|----------------------|---------------------|---------------------|--|----------------------------|
| REVENUES | | | | | |
| Sales Tax Revenue Measure H | \$ - | \$ 2,500,000 | \$ 2,562,240 | \$ 62,240 | 102.5% |
| Interest Income | - | - | 32,034 | 32,034 | 100.0% |
| GASB 72 Fair Market Value Adj. | - | - | 2,200 | 2,200 | 100.0% |
| Total Revenue | \$ - | \$ 2,500,000 | \$ 2,596,474 | \$ 96,474 | 103.9% |
| EXPENDITURES | | | | | |
| Personnel Expenditures | \$ - | \$ 409,901 | \$ 325,001 | \$ 84,900 | 79.3% |
| Uniform Purchase | - | 4,000 | - | (4,000) | 0.0% |
| Training & Travel | - | 16,000 | - | (16,000) | 0.0% |
| Administration Fee - Tax | - | 16,594 | 32,161 | 15,567 | 193.8% |
| Recruitment | - | 4,000 | - | (4,000) | 0.0% |
| Capital Asset-Equipment | - | 18,863 | - | (18,863) | 0.0% |
| Total Expenditures | \$ - | \$ 469,358 | \$ 357,162 | \$ 57,603 | 76.1% |

| | |
|---------------------------------------|----------------------------|
| Net Change in Fund Balance | \$ 2,239,312 |
| Fund Balance Beginning of Year | \$ - |
| Fund Balance End of Year | <u><u>\$ 2,239,312</u></u> |

* No revenues or expenditures were incurred between 4-26-2024 to 6-30-2024.

** No Original Budget was adopted for FY 24-25. The Final Budget was developed with Budget amendments during the Fiscal Year.

Measure H Enhanced - LFP Tax Act

Attachment 3

| Acct Number | Description | FY 24-25 Adopted Budget* | FY 24-25 Revised Budget** | \$ Change | % Change |
|---|--------------------------------|--------------------------------|---------------------------------|------------------|---------------|
| 43243400-50136 | Sales Tax Measure H | - | 2,500,000 | 2,500,000 | 100.0% |
| TOTAL-Sales Tax | | - | 2,500,000 | 2,500,000 | 100.0% |
| 43243400-50079 | Interest Income-Allocated | - | - | - | 0.0% |
| TOTAL-Interest & Rents | | - | - | - | 0.0% |
| 43243400-61000 | Salaries | - | 95,358 | 95,358 | 100.0% |
| 43243400-61155 | Overtime | - | - | - | 0.0% |
| TOTAL-Salaries | | - | 95,358 | 95,358 | 100.0% |
| 43243400-61831 | Uniform Allowance | - | - | - | 0.0% |
| 43243400-61835 | Allowance Management | - | 314,543 | 314,543 | 100.0% |
| 43243400-62100 | Medicare | - | - | - | 0.0% |
| 43243400-62200 | Benefits-Medical | - | - | - | 0.0% |
| 43243400-62230 | Benefits-Vision | - | - | - | 0.0% |
| 43243400-62240 | Benefits-Life Insurance | - | - | - | 0.0% |
| 43243400-62250 | Benefits-Dental | - | - | - | 0.0% |
| 43243400-62260 | Benefits-EAP | - | - | - | 0.0% |
| 43243400-62680 | PERS-ER | - | - | - | 0.0% |
| 43243400-62685 | PERS- ER UAL | - | - | - | 0.0% |
| 43243400-62720 | RHSA Plan | - | - | - | 0.0% |
| 43243400-62800 | Workers Comp | - | - | - | 0.0% |
| TOTAL-Benefits | | - | 314,543 | 314,543 | 100.0% |
| 43243400-63120 | Equipment Small Office & Tools | - | - | - | 0.0% |
| 43243400-63300 | Uniform Purchase | - | 4,000 | 4,000 | 100.0% |
| 43243400-63610 | Training & Travel | - | 16,000 | 16,000 | 100.0% |
| 43243400-63880 | Administration Fee - Tax | - | 16,594 | 16,594 | 100.0% |
| 43243400-63900 | Recruitment | - | 4,000 | 4,000 | 100.0% |
| TOTAL-Services & Supplies | | - | 40,594 | 40,594 | 100.0% |
| 43243400-81540 | Capital Asset-Equipment | - | 18,863 | 18,863 | 100.0% |
| TOTAL-Capital Outlay | | - | 18,863 | 18,863 | 100.0% |
| TOTAL Revenues | | - | 2,500,000 | 2,500,000 | 100.0% |
| TOTAL Expenditures | | - | 469,358 | 469,358 | 100.0% |
| Net Increase (Decrease) Fund Balance | | - | 2,030,642 | 2,030,642 | 100.0% |

* FY 2024-25 There Was No Original Adopted Budget

** FY 2024-25 Revised Budget Was Due To Budget Amendments During The Year

FY 2021-22 GENERAL FUND ADOPTED BUDGET

| | 2019-20 ACTUAL | 2020-21 ADOPTED BUDGET | 2021-22 ADOPTED BUDGET | \$ INCREASE/ (DECREASE) |
|-------------------------------------|-----------------------|------------------------------|------------------------------|----------------------------|
| SOURCES | | | | |
| Property Taxes* | \$ 10,275,249 | \$ 9,376,566 | \$ 10,600,196 | \$ 1,223,630 |
| Sales & Use Tax | 12,920,781 | 10,807,000 | 14,184,804 | 3,377,804 |
| Transient Occupancy Tax | 3,600,766 | 2,500,000 | 4,026,000 | 1,526,000 |
| Franchise Fees | 2,910,746 | 2,467,680 | 2,606,013 | 138,333 |
| Intergovernmental & Grants | 688,375 | 377,200 | 473,382 | 96,182 |
| Interest & Rents | 2,148,454 | 889,891 | 788,337 | (101,554) |
| Charges for Current Services | 1,560,274 | 1,537,540 | 2,766,300 | 1,228,760 |
| Community Services Fees | 1,005,950 | 766,025 | 975,788 | 209,763 |
| Cost Allocation Plan Revenue | 2,224,497 | 2,819,286 | 2,408,763 | (410,523) |
| Licenses & Permits | 3,258,230 | 2,491,962 | 2,961,713 | 469,751 |
| Fines & Forfeitures | 126,859 | 66,000 | 65,000 | (1,000) |
| Donations & Miscellaneous | 200,863 | 141,551 | 141,100 | (451) |
| TOTAL REVENUE | \$ 40,921,043 | \$ 34,240,701 | \$ 41,997,396 | \$ 7,756,695 |
| Transfers In from Other Funds | 3,708,721 | 531,825 | 2,806,867 | 2,275,042 |
| TOTAL SOURCES | \$ 44,629,763 | \$ 34,772,526 | \$ 44,804,263 | \$ 10,031,737 |
| EXPENDITURES | | | | |
| Administration | \$ 2,940,746 | \$ 2,571,567 | \$ 2,993,871 | \$ 422,304 |
| Finance | 1,674,678 | 2,046,732 | 2,133,525 | 86,793 |
| Development Services | 3,626,314 | 3,626,953 | 5,191,567 | 1,564,614 |
| Public Safety - Police & Fire | 18,173,529 | 18,208,634 | 18,418,011 | 209,377 |
| Animal Services | 601,671 | 600,678 | 744,500 | 143,822 |
| Public Works | 2,977,264 | 2,975,193 | 3,435,260 | 460,067 |
| Community Services | 2,094,613 | 2,200,185 | 2,638,225 | 438,040 |
| Performing Arts Center | 830,894 | 797,238 | 811,928 | 14,690 |
| Retiree Medical | 1,365,026 | 1,515,000 | 1,449,000 | (66,000) |
| Other General Government | 14,972,931 | 225,347 | 4,183,376 | 3,958,029 |
| SUB-TOTAL EXPENDITURES | \$ 49,257,667 | \$ 34,767,526 | \$ 41,999,263 | \$ 7,231,737 |
| Transfers Out to Other Funds | 677,324 | 5,000 | 2,805,000 | 2,800,000 |
| TOTAL EXPENDITURES | \$ 49,934,990 | \$ 34,772,526 | \$ 44,804,263 | \$ 10,031,737 |
| NET BUDGET RESULT | \$ (5,305,227) | \$ 0 | \$ 0 | \$ (0) |
| Less Addition to Operating Reserves | 0 | 0 | 0 | 0 |
| TOTAL BUDGETARY BALANCE | \$ (5,305,227) | \$ 0 | \$ 0 | \$ (0) |

*Property Tax includes Real Property Transfer Tax for presentation purpose and comparability.

**City of Rohnert Park
Measure H Annual Report
Maintenance of Effort**

| Description | ORIGINAL ADOPTED Fiscal Year 2021-2022 | | ORIGINAL ADOPTED Fiscal Year 2024-2025 | | ORIGINAL ADOPTED Fiscal Year 2025-2026 | |
|---------------------------|---|------------------|---|------------------|---|------------------|
| | Recast GF | Recast Fire | Recast GF | Recast Fire | Recast GF | Recast Fire |
| Salaries | 20,596,301 | 1,845,156 | 22,901,322 | 3,194,637 | 23,831,888 | 3,726,683 |
| Benefits | 11,020,386 | 1,193,135 | 10,950,920 | 1,482,291 | 11,930,355 | 1,715,652 |
| Total Personnel | 31,616,687 | 3,038,291 | 33,852,242 | 4,676,928 | 35,762,243 | 5,442,335 |
| Operation Expenses | 3,180,018 | 256,627 | 6,180,035 | 224,188 | 4,875,531 | 213,850 |
| Contract Services | 3,311,195 | 53,050 | 8,194,300 | 65,800 | 6,208,230 | 42,000 |
| Non-Operating Expense | 3,230,461 | 119,678 | 4,538,200 | (615,117) | 2,376,543 | (1,583,200) |
| Other | 1,958,662 | 98,680 | 5,831,900 | 0 | 4,995,757 | 500,300 |
| Reimbursements | (2,771,424) | (700,000) | 0 | 0 | (460,000) | 0 |
| Total Expenditures | 40,525,599 | 2,866,326 | 58,596,677 | 4,351,798 | 53,758,303 | 4,615,285 |
| MOE % | | 7.07% | | 7.43% | | 8.59% |
| Baseline Personnel | | 3,038,291 | | 4,676,928 | | 5,442,335 |

- 1) General Fund Adopted Budget for FY 21-22 was \$44,804,263 (see attached page from the Adopted Budget Book)
- 2) General Fund was recast in accordance with the language in the Measure (see detailed worksheet of adjustments)
- 3) Fire was recast in accordance with the language in the Measure and issues specific to Rohnert Park due to the combined Public Safety (see detailed worksheet)

| OBJECT | ACCT DESCRIPTION | GEN FUND | Adjustments | Recast GF | RECAST for Allocation | | | RECAST for Allocation | | | Allocation | | | | | Adjustments to Fire | | | | Recast Fire | |
|--------|------------------------------------|--------------------|--------------------|--------------------|-----------------------|-------------------|----------------------------|-----------------------|--------------------------|-----------------------------------|--------------------------|----------------------------------|-----------------------------------|------------------|----------------------------|---------------------|---|------------------------|--------------------|------------------|-----------------------------|
| | | | | | PS ADMIN | PS ADMIN put/take | Revised PS Admin Allocated | PS Support Services | PS Support Svcs put/take | Revised PS Support Svcs Allocated | COMMUNICATIONS Allocated | POLICE Not Allocated Except DCAJ | EOC & Civil Defense Not Allocated | FIRE | PS Main Bldg Not Allocated | Fire Building Costs | 15 Fire FTE / 96 PS FTE x Revised ADMIN, Support, & Communication | Add 100% of Fire Bldgs | Capitalized Assets | | 50% of DCAJ lives in Police |
| | | | | | 3000 | | | 3110 | | | 3120 | 3200 | 3300 | 3400 | | | | | | | |
| 63600 | MeetingExp | 20,147 | - | 20,147 | - | - | - | - | - | - | - | 3,000 | - | 5,447 | - | - | - | - | - | - | 5,447 |
| 63610 | Trvl&Train | 179,283 | - | 179,283 | - | - | - | - | - | - | - | 85,000 | 3,000 | 43,655 | - | - | - | - | - | - | 43,655 |
| 63795 | Labor Reimbursements | (758,000) | - | (758,000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63800 | Mayor Expenses - First H | 750 | - | 750 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63810 | Mayor Expenses - Second | 750 | - | 750 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63820 | City Council D1Exp | 2,500 | - | 2,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63830 | City Council D2Exp | 2,500 | - | 2,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63840 | City Council D3Exp | 2,500 | - | 2,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63850 | City Council D4Exp | 2,500 | - | 2,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63860 | City Council D5Exp | 2,500 | - | 2,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63870 | Developer Deposit Expens | 1,530,000 | (1,530,000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63880 | Administration Fee - Tax | 226,000 | - | 226,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63900 | Recruitment | (418,294) | 458,176 | 39,882 | - | - | - | - | - | - | - | 30,000 | - | - | - | - | - | - | - | - | - |
| 66222 | FirstAidSp | 16,000 | - | 16,000 | - | - | - | - | - | - | - | - | - | 16,000 | - | - | - | - | - | - | 16,000 |
| | OPERATIONAL EXPENSE | 4,251,842 | (1,071,824) | 3,180,018 | - | - | - | - | - | - | - | 962,300 | 7,864 | 231,752 | 44,050 | 24,875 | - | - | - | 24,875 | 256,627 |
| 64000 | ContractSv | 3,311,195 | - | 3,311,195 | - | - | - | - | - | - | - | 423,000 | 30,000 | 49,500 | 35,500 | - | - | - | - | 3,550 | 53,050 |
| | CONTRACT PROFESSIONAL SVCS | 3,311,195 | - | 3,311,195 | - | - | - | - | - | - | - | 423,000 | 30,000 | 49,500 | 35,500 | - | - | - | - | 3,550 | 53,050 |
| 64010 | Contract | 18,600 | - | 18,600 | - | - | - | - | - | - | - | 18,600 | - | - | - | - | - | - | - | - | - |
| 64025 | Spay/Neuter Closed | 151,439 | - | 151,439 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 64030 | Professional Legal Fees | 802,500 | - | 802,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 64050 | Community Outreach | 12,000 | - | 12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 65100 | Auto Ins | 37,951 | - | 37,951 | - | - | - | - | - | - | - | 14,768 | - | 15,906 | - | - | - | - | - | - | 15,906 |
| 65120 | VehRepMain | 9,610 | - | 9,610 | - | - | - | - | - | - | - | 6,500 | - | - | - | - | - | - | - | - | - |
| 65130 | Fuel | 190,637 | - | 190,637 | - | - | - | - | - | - | - | 113,737 | - | 28,500 | - | - | - | - | - | - | 28,500 |
| 65200 | PropInsPrm | 246,786 | - | 246,786 | - | - | - | - | - | - | - | - | - | - | 59,840 | 17,332 | - | - | 17,332 | - | 17,332 |
| 65220 | Repr/Maint | 16,240 | - | 16,240 | - | - | - | - | - | - | - | - | - | - | - | 16,240 | - | - | 16,240 | - | 16,240 |
| 65310 | Utility-Electric | 696,718 | - | 696,718 | - | - | - | - | - | - | - | - | - | - | 119,342 | 19,500 | - | - | 19,500 | - | 19,500 |
| 65320 | Utility-Water and Sewer | 235,250 | - | 235,250 | - | - | - | - | - | - | - | - | - | - | 6,600 | - | - | - | - | - | - |
| 65400 | Cost Allocation Plan Expense | 541,634 | - | 541,634 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 66210 | Other Exp | 720,986 | - | 720,986 | - | - | - | - | - | - | - | 114,500 | 3,000 | 7,500 | 5,400 | 14,700 | - | - | 14,700 | - | 22,200 |
| 66215 | Booking | 6,000 | - | 6,000 | - | - | - | - | - | - | - | 6,000 | - | - | - | - | - | - | - | - | - |
| 66217 | Exp Armory | 47,000 | - | 47,000 | - | - | - | - | - | - | - | 47,000 | - | - | - | - | - | - | - | - | - |
| 66220 | Exp PS-ID | 2,500 | - | 2,500 | - | - | - | - | - | - | - | 2,500 | - | - | - | - | - | - | - | - | - |
| 66240 | Chemicals Aquatic | 27,000 | - | 27,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 66266 | Other Exp-Special Events | 8,000 | - | 8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68010 | CAP REIMBURSEMENT | (540,390) | - | (540,390) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72430 | T-Out Vehicle Replacemen | 100,000 | (100,000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72990 | T-Out Infrastructure | 2,700,000 | (2,700,000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73100 | T-Out Golf Course | 5,000 | (5,000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | OVERHEAD AND NON-OP | 6,035,461 | (2,805,000) | 3,230,461 | - | - | - | - | - | - | - | 323,605 | 3,000 | 51,906 | 191,182 | 67,772 | - | - | 67,772 | - | 119,678 |
| 80010 | Services - Info Tech | 1,389,455 | - | 1,389,455 | - | - | - | - | - | - | - | 500,835 | - | - | - | - | - | - | - | - | - |
| 80020 | Services - Fleet | 569,207 | - | 569,207 | - | - | - | - | - | - | - | 243,881 | - | 98,680 | - | - | - | - | - | - | 98,680 |
| 80030 | Services - Vehicle Repla | 545,676 | (545,676) | - | - | - | - | - | - | - | - | 335,870 | - | 95,890 | - | - | - | - | - | (95,890) | - |
| 81530 | Capital Asset-Improvement | 5,000 | (5,000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81540 | Equip>5k | 94,100 | (94,100) | - | - | - | - | - | - | - | - | 11,100 | - | 70,000 | - | - | - | - | - | (70,000) | - |
| 89500 | Debt-Principal | 195,571 | (195,571) | - | - | - | - | - | - | - | - | - | - | - | 42,064 | - | - | - | - | - | - |
| | Other Expenses | 2,799,009 | (840,347) | 1,958,662 | - | - | - | - | - | - | - | 1,091,686 | - | 264,570 | 42,064 | - | - | - | - | (165,890) | 98,680 |
| 68000 | Reimbrmnts | (3,609,930) | 838,506 | (2,771,424) | - | - | (350,000) | - | (350,000) | - | - | (458,176) | - | (700,000) | - | - | - | - | - | - | (700,000) |
| | SPECIAL REVENUE FUND REIMB. | (3,609,930) | 838,506 | (2,771,424) | - | - | (350,000) | - | (350,000) | - | - | (458,176) | - | (700,000) | - | - | - | - | - | - | (700,000) |

| OBJECT | ACct DESCRIPTION | GEN FUND | Adjustments | Recast GF | RECAST for Allocation | | | RECAST for Allocation | | | Allocation | POLICE Not Allocated Except DCAJ | EOC & Civil Defense Not Allocated | FIRE | PS Main Bldg Not Allocated | Fire Building Costs | Adjustments to Fire | | | | Recast Fire |
|--------|--------------------|------------|-------------|------------|-----------------------|-------------------|----------------------------|-----------------------|--------------------------|-----------------------------------|--------------------------|----------------------------------|-----------------------------------|-----------|----------------------------|---------------------|---|------------------------|--------------------|-----------------------------|-------------|
| | | | | | PS ADMIN | PS ADMIN put/take | Revised PS Admin Allocated | PS Support Services | PS Support Svcs put/take | Revised PS Support Svcs Allocated | COMMUNICATIONS Allocated | | | | | | 15 Fire FTE / 96 PS FTE x Revised ADMIN, Support, & Communication | Add 100% of Fire Bldgs | Capitalized Assets | 50% of DCAJ lives in Police | |
| | | | | | 3000 | | | 3110 | | 3120 | 3200 | 3300 | 3400 | | | | | | | | |
| | Total Expenditures | 44,804,264 | (4,278,665) | 40,525,599 | 633,774 | (320,095) | 313,679 | 1,696,938 | 320,095 | 2,017,033 | 1,575,982 | 11,989,919 | 40,864 | 2,075,086 | 312,796 | 92,647 | 665,108 | 96,197 | (165,890) | 195,825 | 2,866,326 |

\$44,804,264 Ties to FY 21-22 General Fund Adopted Budget - Attachment 4

\$40,525,599 ties to MOE General Fund Recast - Attachment 5

7.07%

FY 2021-22 Explanations of Adjustments

General Fund Adjustments

Excluded one-time, non-recurring Public Agency Retirement Services (PARS) contributions. (\$400,000)

Excluded Developer Deposit expenses that are inconsistent and only expensed when offset with Developer Deposit revenue (realized from balance sheet prepayments). (\$1,530,000)

Adjusted Recruitment expense that erroneously included SESP reimbursements. The associated credit was reclassified to L.185 (Reimbursements) \$458,176

Excluded Transfers Out - defined as allowable exclusions. (\$100,000), (\$2,700,000), (\$5,000)

Excluded Capital Related Items - defined as allowable exclusions. (\$545,676), (\$5,000, (\$94,100)

Excluded Debt Principal – defined as allowable exclusions. (\$195,571)

Removed Reimbursements for Cost Allocation Plan payments from our Casino funds (\$1,296,682) and included the SESP reimbursement amount (\$458,176). Net \$838,506

Fire Department Adjustments

1) Added 50% of the Deputy Chief wages and benefits that were expensed 100% to Police and
2) added on an FTE percentage, the Public Safety Admin, the Public Safety Support, and the Public Safety Communications that were deemed attributable to the Fire Department. \$665,108, \$195,825 Total \$860,933

Added Fire Station building maintenance costs that were captured in a separate budget unit. Total \$96,197

Removed excludable capital outlay in consistency with the General Fund. (\$95,890), (\$70,000)
Total (\$165,890)

| | | | | | | | | | | | | | Adjustments to Fire | | | Revised Fire |
|------------------------------------|-------------------|-----------------|-----------------------|---------------------------|-----------------------------|--|------------------|---|----------------|------------------|---|----------------|--|--|--|--------------|
| | | | | | | | | | | | | | 18.5 Fire FTE / 98.78 PS FTE x Revised ADMIN, Support, & Communication | Fire Bldgs No Breakout Avail. Used 21-22 + 2.5% annually | less: 50% of DCAJ's payroll incl. in Fire for time Supporting Police | |
| GEN FUND | Adjustments | Recast GF | PS ADMIN Allocated | SUPPORT SVCS Allocated | COMMUNICATIONS Allocated | POLICE Not Allocated except DCAJ | HOMELESSNESS | EMERGENCY PREP (previously EOC & Civil Defense) | PS PROGRAMS | FIRE | Fire Buildings Costs Allocated From ISF | | | | | |
| OBJECT ACct DESCRIPTION | | | 3000 | 3110 | 3120 | 3200 | 3250 | 3300 | 3600 | 3400 | | | | | | |
| 61000 Salaries | 18,343,388 | - | 18,343,388 | 247,937 | 1,021,821 | 1,089,763 | 6,362,139 | - | - | 2,077,381 | - | 441,902 | - | (97,616) | 2,421,667 | |
| 61100 PT 1000Hr | 1,158,333 | - | 1,158,333 | - | - | 32,640 | 87,780 | - | - | - | - | 6,113 | - | - | 6,113 | |
| 61150 PT PERS | 299,712 | - | 299,712 | - | - | 43,800 | - | - | - | - | - | 8,203 | - | - | 8,203 | |
| 61155 Overtime | 1,871,630 | (60,262) | 1,811,368 | - | 143,000 | 120,180 | 880,000 | 968 | 264 | 550,000 | - | 49,290 | - | - | 599,290 | |
| 61175 Off Salary Pay | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 61200 SupEarning | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 61219 Annual Leave Payout | 3,557 | - | 3,557 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 61220 Annual Admin Pay | 104,540 | - | 104,540 | 5,967 | 5,082 | - | 10,652 | - | - | 6,570 | - | 2,069 | - | - | 8,639 | |
| 61300 Stipend | 153,302 | - | 153,302 | - | 1,800 | 15,739 | 115,600 | - | - | 4,650 | - | 3,285 | - | (900) | 7,035 | |
| 61400 CourtTime | 17,598 | - | 17,598 | - | - | - | 13,146 | - | - | 4,452 | - | - | - | - | 4,452 | |
| 61500 Acting Pay | 30,291 | - | 30,291 | - | 1,925 | - | 1,736 | - | - | 2,128 | - | 360 | - | - | 2,489 | |
| 61550 Stand-By Weekends | 4,704 | - | 4,704 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 61551 Stand-By Weekday | 10,050 | - | 10,050 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 61700 POST | 402,195 | - | 402,195 | 21,075 | - | 31,351 | 239,715 | - | - | 110,053 | - | 9,819 | - | (8,297) | 111,575 | |
| 61710 Longevity | 17,939 | - | 17,939 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 61831 Uniform Allowance | 68,885 | - | 68,885 | 1,080 | 540 | - | 51,604 | - | - | 15,661 | - | 303 | - | (540) | 15,424 | |
| 61833 Allowance Phone | 600 | - | 600 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 61835 Allowance Management | 357,800 | - | 357,800 | - | - | - | - | - | - | 350,000 | - | - | - | (350,000) | - | |
| 61837 Allowance Auto | 91,012 | - | 91,012 | - | 6,571 | - | - | - | - | - | - | 1,231 | - | - | 1,231 | |
| 61839 FLSA OT | 7,721 | - | 7,721 | - | - | - | - | - | - | 7,721 | - | - | - | - | 7,721 | |
| 61842 Shift Diff (5%) | 18,130 | - | 18,130 | - | - | 4,271 | 13,858 | - | - | - | - | 800 | - | - | 800 | |
| 61844 Shift Diff (PT Temp) | 200 | - | 200 | - | - | - | - | - | - | - | - | - | - | - | - | |
| SALARIES | 22,961,584 | (60,262) | 22,901,322 | 276,058 | 1,180,739 | 1,337,745 | 7,776,231 | 968 | 264 | - | 3,128,615 | 523,375 | - | (457,354) | 3,194,637 | |
| 62100 Medicare | 310,821 | - | 310,821 | 3,883 | 14,350 | 18,731 | 113,160 | - | - | 31,005 | - | 6,923 | - | (1,517) | 36,411 | |
| 62200 Medical | 3,231,555 | - | 3,231,555 | 21,399 | 131,658 | 170,719 | 649,145 | - | - | 266,910 | - | 60,638 | - | (10,425) | 317,123 | |
| 62220 Benefits-Hearing | 1,000 | - | 1,000 | - | 500 | - | - | - | - | - | - | 94 | - | - | 94 | |
| 62230 Vision | 51,982 | - | 51,982 | 135 | 1,554 | 1,621 | 7,064 | - | - | 2,230 | - | 620 | - | (68) | 2,782 | |
| 62240 Life Ins | 63,137 | - | 63,137 | 462 | 3,120 | 2,773 | 13,237 | - | - | 4,275 | - | 1,190 | - | (231) | 5,235 | |
| 62250 Dental | 290,637 | - | 290,637 | 870 | 10,005 | 10,440 | 45,484 | - | - | 14,355 | - | 3,992 | - | (435) | 17,912 | |
| 62260 EAP | 6,412 | - | 6,412 | 34 | 426 | 409 | 1,816 | - | - | 562 | - | 163 | - | (17) | 708 | |
| 62476 Workers' Compensation Claims | 652,800 | - | 652,800 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 62550 Retiree-Benefit-Med-\$500 | 150,000 | - | 150,000 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 62555 Benefit- Medical Reimb | 148,500 | - | 148,500 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 62600 DisbltyLT | 53,722 | - | 53,722 | 1,405 | 4,965 | - | 5,515 | - | - | 2,571 | - | 1,193 | - | (558) | 3,206 | |
| 62620 DisbltyST | 54,171 | - | 54,171 | 783 | 2,970 | 3,297 | 19,079 | - | - | 6,144 | - | 1,320 | - | (311) | 7,153 | |
| 62640 Unemployment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 62660 PARS Contribution | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 62680 PERSEmpr | 4,685,196 | - | 4,685,196 | 107,469 | 157,839 | 324,419 | 2,218,784 | - | - | 754,178 | - | 110,447 | - | (27,167) | 837,458 | |
| 62681 PERS Mgt Benefit Rplcmnt | 15,000 | - | 15,000 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 62685 PERS- ER UAL | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 62700 Deferred Comp | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 62720 RHSA Plan | 178,121 | - | 178,121 | 1,200 | 15,000 | 9,600 | 55,656 | - | - | 16,800 | - | 4,832 | - | - | 21,632 | |
| 62740 Tuition Reimbursement | 27,585 | - | 27,585 | - | 2,339 | - | 1,000 | - | - | 1,000 | - | 438 | - | - | 1,438 | |
| 62800 WorkerComp | 1,030,280 | - | 1,030,280 | 28,360 | 17,770 | 10,459 | 630,431 | - | - | 231,813 | - | 10,598 | - | (11,272) | 231,139 | |
| 62998 Salary Savings | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | |
| BENEFITS | 10,950,920 | - | 10,950,920 | 165,999 | 362,497 | 552,469 | 3,760,371 | - | - | 1,331,843 | - | 202,448 | - | (52,001) | 1,482,291 | |
| Total Personnel | 33,912,504 | - | 33,852,242 | 442,057 | 1,543,235 | 1,890,215 | 11,536,601 | 968 | 264 | 0 | 4,460,458 | 725,824 | - | - | 4,676,928 | |
| 63100 Post&Ship | 63,300 | - | 63,300 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 63105 Printing | 62,600 | - | 62,600 | - | - | - | 7,000 | - | - | 500 | - | - | - | - | 500 | |

Adopted Fiscal Year 2024-25

| | | | | | | | | | | | | | Adjustments to Fire | | | |
|--------|-----------------------------------|------------------|--------------------|------------------|-------------------------------|-----------------------------------|-------------------------------------|--|----------------------|---|------------------------|----------------|--|--|--|-----------------|
| | | | | | | | | | | | | | 18.5 Fire FTE / 98.78 PS FTE x Revised ADMIN, Support, & Communication | Fire Bldgs No Breakout Avail. Used 21-22 + 2.5% annually | less: 50% of DCAJ's payroll incl. in Fire for time Supporting Police | Revised Fire |
| OBJECT | ACct DESCRIPTION | GEN FUND | Adjustments | Recast GF | PS ADMIN Allocated 3000 | SUPPORT SVCS Allocated 3110 | COMMUNICATIONS Allocated 3120 | POLICE Not Allocated except DCAJ 3200 | HOMELESSNESS 3250 | EMERGENCY PREP (previously EOC & Civil Defense) 3300 | PS PROGRAMS 3600 | FIRE 3400 | Fire Buildings Costs Allocated From ISF | | | |
| 63950 | Contract Services - Staffing | 100,000 | - | 100,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| 66222 | FirstAidSp | 22,400 | - | 22,400 | - | - | - | - | - | - | - | 22,400 | - | - | - | 22,400 |
| | OPERATIONAL EXPENSE | 7,180,035 | (1,000,000) | 6,180,035 | - | - | - | 452,900 | - | 3,000 | - | 197,400 | - | - | 26,788 | 224,188 |
| 64000 | ContractSv | 8,194,300 | - | 8,194,300 | - | - | 977,100 | - | 30,000 | 1,187,100 | 65,800 | - | - | - | 3,823 | 65,800 |
| | CONTRACT PROFESSIONAL SVCS | 8,194,300 | - | 8,194,300 | - | - | 977,100 | - | 30,000 | 1,187,100 | 65,800 | - | - | - | 3,823 | 65,800 |
| 64010 | Contract | 28,000 | - | 28,000 | - | - | 28,000 | - | - | - | - | - | - | - | - | - |
| 64013 | Contract Services - Actors | 30,000 | - | 30,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| 64014 | Contract Services - SAFE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 64015 | Contract Services-Instructors | 306,800 | - | 306,800 | - | - | - | - | - | - | - | - | - | - | - | - |
| 64017 | Contract-Pet People Svcs Cntr | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 64025 | Spay/Neuter Closed | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 64030 | Professional Legal Fees | 1,025,500 | - | 1,025,500 | - | - | - | - | - | - | - | - | - | - | - | - |
| 64040 | Audit, Acctng, & Tax Fee | 85,000 | - | 85,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| 64050 | Community Outreach | 13,500 | - | 13,500 | - | - | - | - | - | - | - | - | - | - | - | - |
| 64055 | Community Outreach - Creamation: | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 65100 | Auto Ins | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 65120 | VehRepMain | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 65130 | Fuel | 275,000 | - | 275,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| 65131 | Fuel - Safe | 18,000 | - | 18,000 | - | - | - | - | - | 18,000 | - | - | - | - | - | - |
| 65200 | PropInsPrm | - | - | - | - | - | - | - | - | - | - | - | - | - | 18,665 | 18,665 |
| 65210 | Repairs & Maintenance | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 65220 | Repr/Maint | - | - | - | - | - | - | - | - | - | - | - | - | - | 17,489 | 17,489 |
| 65222 | Supplies-Janitorial Svcs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 65310 | Utility-Electric | 1,200,000 | - | 1,200,000 | - | - | - | - | - | - | - | - | - | - | 20,999 | 20,999 |
| 65320 | Utility-Water and Sewer | 250,000 | - | 250,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| 65400 | Cost Allocation Plan Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 65500 | Non-Capital Projects | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 66210 | Other Exp | 887,700 | - | 887,700 | - | - | 22,000 | - | 3,000 | - | 27,200 | - | - | - | 15,830 | 43,030 |
| 66215 | Booking | 15,000 | - | 15,000 | - | - | 15,000 | - | - | - | - | - | - | - | - | - |
| 66217 | Exp Armory | 149,600 | - | 149,600 | - | - | 149,600 | - | - | - | - | - | - | - | - | - |
| 66220 | Exp PS-ID | 10,500 | - | 10,500 | - | - | 10,500 | - | - | - | - | - | - | - | - | - |
| 66224 | Other Exp-Structural Fire PPE | 50,400 | - | 50,400 | - | - | - | - | - | - | 50,400 | - | - | - | - | 50,400 |
| 66225 | Other Exp - Promo Supplies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 66230 | Other Exp-Benches | 10,000 | - | 10,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| 66240 | Chemicals Aquatic | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 66250 | Concessions | 12,200 | - | 12,200 | - | - | - | - | - | - | - | - | - | - | - | - |
| 66260 | Food-Animal Shelter | 18,000 | - | 18,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| 66262 | Animal Clinic Non-Eligible | 63,000 | - | 63,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| 66266 | Other Exp-Special Events | 9,500 | - | 9,500 | - | - | - | - | - | - | - | - | - | - | - | - |
| 66270 | Other Exp-PAC Production | 80,500 | - | 80,500 | - | - | - | - | - | - | - | - | - | - | - | - |
| 66280 | Other Exp-Contingency | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68001 | Reimb frm Worker Premiums | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68010 | CAP REIMBURSEMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68111 | Reimb frm 4254 PFF Admin | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68112 | Reimb frm 4325 Measure M Fire | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68113 | Reimb frm SLESF | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68118 | Reimb frm 4261 CFD SouthEast | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68119 | Reimb frm 4262 CFD Westside | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | | | | | (765,700) | | (765,700) |

| OBJECT | ACct DESCRIPTION | GEN FUND | Adjustments | Recast GF | PS ADMIN Allocated | SUPPORT SVCS Allocated | COMMUNICATIONS Allocated | POLICE Not Allocated except DCAJ | HOMELESSNESS | EMERGENCY PREP (previously EOC & Civil Defense) | PS PROGRAMS | FIRE | Fire Buildings Costs Allocated From ISF | Adjustments to Fire | | | Revised Fire | |
|--------|------------------------------------|-------------------|--------------------|-------------------|-----------------------|---------------------------|-----------------------------|--|--------------|---|------------------|------------------|---|--|--|--|------------------|---|
| | | | | | | | | | | | | | | 18.5 Fire FTE / 98.78 PS FTE x Revised ADMIN, Support, & Communication | Fire Bldgs No Breakout Avail. Used 21-22 + 2.5% annually | less: 50% of DCAJ's payroll incl. in Fire for time Supporting Police | | |
| | | | | | 3000 | 3110 | 3120 | 3200 | 3250 | 3300 | 3600 | 3400 | | | | | | |
| 68120 | Reimb frm 4263 CFD Bristol | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68125 | Reimb frm F4290 RAB | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68126 | Reimb frm CFD 4264 SoMo | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68127 | Reimb frm F4269 Westside L&LD | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68128 | Reimb frm SESP PS F4276 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68900 | Cash Over/Short | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68950 | One-Time Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72350 | T-Out to Gen Liab. ISF | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72430 | T-Out Vehicle Replacemen | 100,000 | (100,000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72990 | T-Out Infrastructure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73100 | T-Out Golf Course | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74235 | T-Out to Explorer Program | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74550 | T-Out to Senior Center Facility | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77109 | T-Out to Gen Fund Funding | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77110 | T/O F7110 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | OVERHEAD AND NON-OP | 4,638,200 | (100,000) | 4,538,200 | - | - | - | 225,100 | - | 3,000 | 18,000 | 77,600 | - | (765,700) | 72,983 | - | (615,117) | |
| 80010 | Services - Info Tech | 1,542,200 | - | 1,542,200 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80020 | Services - Fleet | 564,700 | - | 564,700 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80030 | Services - Vehicle Repla | 955,400 | (955,400) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80040 | Services - Facility | 3,725,000 | - | 3,725,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80050 | Services - Gen Liab ISF | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81530 | Capital Asset-Improvement | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81540 | Equip>5k | 245,748 | (245,748) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81550 | Capital Asset-Vehicles | 1,402,000 | (1,402,000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 89500 | Debt-Principal | 145,800 | (145,800) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | OTHER | 8,580,848 | (2,748,948) | 5,831,900 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68000 | Reimbrmnts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | SPECIAL REVENUE FUND REIMB. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Total Expenditures | 62,505,887 | (3,909,210) | 58,596,677 | 442,057 | 1,543,235 | 1,890,215 | 13,191,701 | 968 | 36,264 | 1,205,100 | 4,801,258 | - | (39,876) | 103,594 | (509,354) | 4,351,799 | |

\$62,505,887 Ties to FY 24-25 General Fund Adopted Budget - Attachment 8

7.43%

FY 2024-25 Explanations of Adjustments

General Fund Adjustments

Excluded Public Safety Grant with Revenue Offset (\$60,262)

Excluded Developer Deposit expenses that are inconsistent and only expensed when offset with Developer Deposit revenue (realized from balance sheet prepayments). (\$1,000,000)

Excluded Capital Related Items - defined as allowable exclusions. (\$100,000), (\$955,400), (\$245,748), (\$1,402,000)

Excluded Debt Principal – defined as allowable exclusions. (\$145,800)

Fire Department Adjustments

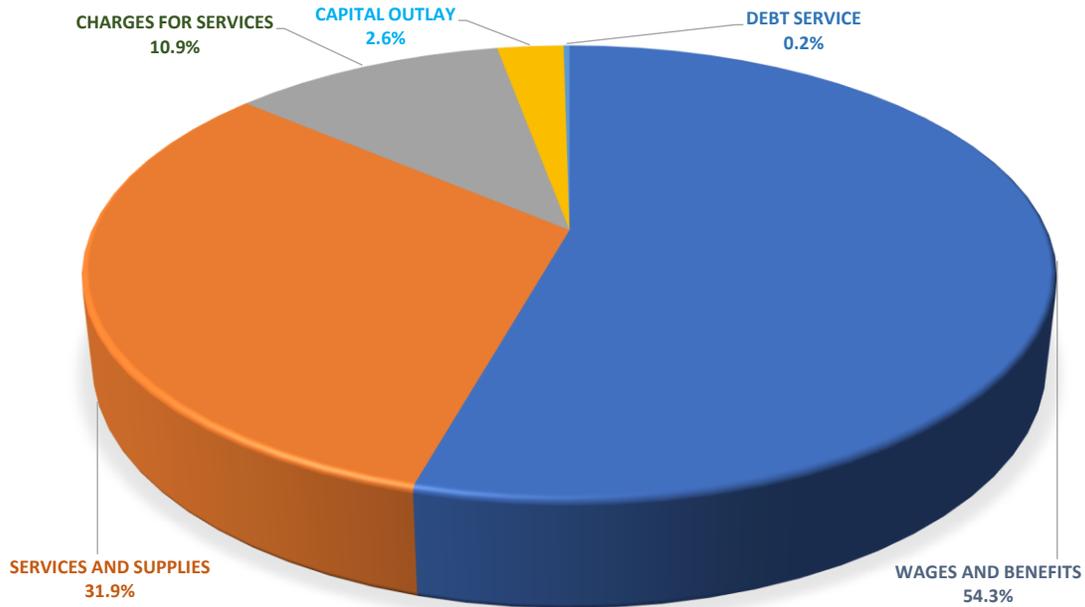
1) Added an FTE percentage, for the Public Safety Admin, the Public Safety Support, and the Public Safety Communications that were deemed attributable to the Fire Department, \$725,824

2) Added Reimbursement from Measure M that had been incorrectly budgeted as a transfer (765,700). Total (\$39,876)

Added Fire Station building maintenance costs that were captured in a separate budget unit. Total \$103,594

Removed 50% of the Deputy Chief wages and benefits that were budgeted 100% to Fire and the Battalion Chief Budget that was moved to the Measure H Fund (\$509,354)

**CITY OF ROHNERT PARK
FISCAL YEAR 2024-2025 ADOPTED BUDGET
GENERAL FUND EXPENDITURES (BY CATEGORY)**



| | FY 22-23 Actual | FY 23-24 Revised Budget | FY 24-25 Adopted Budget | % OF TOTAL | \$ Change | % Change |
|---|--------------------------|-------------------------------|-------------------------------|---------------|--------------------------|--------------------|
| WAGES AND BENEFITS | 31,351,201 | 31,539,662 | 33,912,504 | 54.3 | 2,372,842 | 7.5 |
| SERVICES AND SUPPLIES | 17,352,685 | 18,396,714 | 19,912,535 | 31.9 | 1,515,821 | 8.2 |
| CHARGES FOR SERVICES | 3,462,105 | 2,859,502 | 6,787,300 | 10.9 | 3,927,798 | 137.4 |
| CAPITAL OUTLAY | 800,553 | 3,897,260 | 1,647,748 | 2.6 | -2,249,512 | -57.7 |
| DEBT SERVICE | 160,677 | 153,355 | 145,800 | 0.2 | -7,555 | -4.9 |
| INTEREST AND RENTS | 18,116 | - | - | 0.0 | - | 0.0 |
| TOTAL EXPENDITURES | <u>53,145,337</u> | <u>56,846,493</u> | <u>62,405,887</u> | | <u>5,559,394</u> | <u>9.8</u> |
| OPERATIONAL TRANSFERS OUT | <u>3,854,831</u> | <u>6,833,135</u> | <u>100,000</u> | 0.2 | -6,733,135 | -98.5 |
| TOTAL EXPENDITURES & TRANSFERS OUT | <u><u>57,000,168</u></u> | <u><u>63,679,628</u></u> | <u><u>62,505,887</u></u> | <u>100.0</u> | <u><u>-1,173,741</u></u> | <u><u>-1.8</u></u> |