



CITY OF MORRO BAY

Citizens Oversight Committee

Acting as Citizens Finance Advisory Committee

AGENDA

Mission Statement

The City of Morro Bay provides essential public services and infrastructure to maintain a safe, clean and healthy place for residents and visitors to live, work and play.

Regular Meeting

Tuesday, October 15, 2024 - 3:00 PM

Veterans Memorial Hall

209 Surf St., Morro Bay, CA

Stephen Peck	Chair
Michael Erin Woody	Vice-Chair
Jean Johnson	Member
Brian Dorfman	Member
Sarah Love	Member

Public Participation:

Public participation is allowed in the following ways:

- Community members may attend the meeting in person at the Morro Bay Veterans Hall.
- Alternatively, members of the public may watch the meeting and speak during general Public Comment or on a specific agenda item by logging in to the Zoom webinar using the information provided below. Please use the "raise hand" feature to indicate your desire to provide public comment.

Please click the link below to join the webinar:

- <https://us02web.zoom.us/j/82722747698?pwd=aWZpTzcwTHlRTk9xaTlmWVNWRWFUQT09>

Password: 135692

- Or Telephone Attendee: 1 (408) 638-0968 or 1 (669) 900 6833 or 1 (346) 248 7799; Webinar ID: 827 2274 7698; Password: 135692; Press *9 to "Raise Hand" for Public Comment

- Members of the public may watch the meeting either on cable Channel 20 or as streamed on the City [website](#).
- Community members are encouraged to submit agenda correspondence in advance of the meeting via email to the CFAC Committee at cfac@morrobayca.gov prior to the meeting. Agenda Correspondence received at cfac@morrobayca.gov by 10 a.m. on the meeting day will be posted on the City website.

ESTABLISH QUORUM AND CALL TO ORDER

COMMITTEE MEMBER ANNOUNCEMENTS & PRESENTATIONS

- VERBAL SUBCOMMITTEE UPDATE

BRIEF FINANCE DIRECTOR UPDATE

PUBLIC COMMENT

Members of the audience wishing to address the CFAC on City business matters not on the agenda may do so at this time. For those desiring to speak on items on the agenda, but unable to stay for the item, may also address the CFAC at this time.

A. CONSENT CALENDAR

1. APPROVAL OF MINUTES FOR THE AUGUST 15, 2024 CITIZENS' OVERSIGHT/FINANCE ADVISORY COMMITTEE MEETING

Recommendation: Approve as submitted.

2. APPROVAL OF MINUTES FOR THE SEPTEMBER 17, 2024 CITIZENS' OVERSIGHT/FINANCE ADVISORY COMMITTEE SPECIAL MEETING

Recommendation: Approve as submitted.

3. EXCUSED ABSENCE OF CFAC CHAIR STEVE PECK

Recommendation: Staff recommends the Citizens Finance Advisory Committee (CFAC) approve the request submitted by CFAC Chair Steve Peck to excuse his absence from the October 15, 2024, Regular Citizens Finance Advisory Committee meeting.

B. BUSINESS ITEMS

1. DISCUSSION OF CFAC'S BUDGET DEVELOPMENT APPROACH AND SCHEDULE

RECOMMENDATION: Discuss and consider staff's recommendation to utilize budget information presented at the January and February Citizens Finance Advisory Committee (CFAC) meetings to guide the development of future year Measure E budget recommendations.

2. FY 2023-24 GENERAL FUND AND MEASURE E SALES AND USE TAX – UNAUDITED REVENUE

RECOMMENDATION: Receive and file.

C. FUTURE AGENDA ITEMS

D. SCHEDULE NEXT MEETING

January 21, 2025

E. ADJOURNMENT

THIS AGENDA IS SUBJECT TO AMENDMENT UP TO 72 HOURS PRIOR TO THE DATE AND TIME SET FOR THE MEETING. PLEASE CALL CITY HALL AT 805-772-6201 FOR FURTHER INFORMATION.

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU NEED SPECIAL ASSISTANCE TO PARTICIPATE IN A CITY MEETING, PLEASE CONTACT THE CITY CLERK'S OFFICE AT (805) 772-6205. NOTIFICATION 24 HOURS PRIOR TO THE MEETING WILL ENABLE THE CITY TO MAKE REASONABLE ARRANGEMENTS TO ENSURE ACCESSIBILITY TO THE MEETING.

MINUTES – CITIZENS FINANCE ADVISORY COMMITTEE
REGULAR MEETING – August 20, 2024
VETERAN'S MEMORIAL HALL – 3:00 p.m.

MEMBERS PRESENT: Stephen Peck Chair
Michael Erin Woody Vice-Chairperson
Brian Dorfman Committee Member
Jean Johnson Committee Member

ABSENT: None

STAFF PRESENT: Emily Conrad Finance Director
Megan Schotborgh Accounting Manager
Melissa Green Administrative Programs Manager

ESTABLISH QUORUM AND CALL TO ORDER
<https://youtu.be/ZUoLenzOgPE?si=O9380I73aGHfz6kn&t=16>
Chair Peck called the meeting to order at 3:01 p.m. with all members present.

COMMITTEE ANNOUNCEMENTS & PRESENTATIONS
<https://youtu.be/ZUoLenzOgPE?si=WvRVY3PCyf6hO1a&t=37>
Chair Peck announced that he would not be present at the October regular meeting.

BRIEF FINANCE DIRECTOR UPDATE
<https://youtu.be/ZUoLenzOgPE?si=kTeXJiC6DVQMUK0z&t=55>

PUBLIC COMMENT
https://youtu.be/ZUoLenzOgPE?si=ok_BuLQCYz8tSYxA&t=273
Chair Peck opened public comment; seeing no speakers, the Chair closed public comment.

A. CONSENT CALENDAR
<https://youtu.be/ZUoLenzOgPE?si=2qkR4ZZeDQub1Swq&t=312>

A-1 APPROVAL OF MINUTES FOR MAY 21, 2024 CITIZENS OVERSIGHT/FINANCE ADVISORY COMMITTEE MEETING

MOTION: Member Johnson moved to approve minutes from the May 21, 2024 Citizens Finance Advisory Committee meeting. The motion was seconded by Member Dorfman and carried 4-0.

B. BUSINESS ITEMS

B-1 INFORMATIONAL SESSION ON LOCAL TAXES LED BY KEN BROWN (HDL PRINCIPAL STAFF)

<https://youtu.be/ZUoLenzOgPE?si=tInVVB6KGaQFIDmc&t=353>

Finance Director Conrad introduced the item and turned it over to Ken Brown with HdL to present the report and respond to Committee inquiries.

Public Comment:

Homer Alexander, Morro Bay, inquired about the potential tax revenues the City could realize due to the proposed Vistra battery energy storage system project.

No formal action taken.

B-2 DISCUSSION OF POTENTIAL CITY REVENUE GENERATION

<https://youtu.be/ZUoLenzOgPE?si=X5pzU4FiUknlhDwg&t=2843>

The committee discussed potential city revenue generation ideas and expressed interest in a future special meeting to form a subcommittee for additional research on this subject.

Public Comment:

Bill Bowes, Morro Bay, opined on the City's revenue generation history, beginning with the power plant. He cautioned against leaving that property vacant and encouraged CFAC to research options for commercial development with high revenue potential.

Homer Alexander, Morro Bay, provided recommendations regarding the City-owned Market Street area properties and supported a proposal to develop a full-service hotel and conference center there. Commented on differences between the City of Pismo Beach and Morro Bay's transient occupancy tax revenues, stating that the major difference between the two cities was the number of full-service hotels.

No formal action was taken.

B-3 FUNDING REQUEST – POLICE DEPARTMENT PERSONNEL (POLICE CHIEF WATKINS)

<https://youtu.be/ZUoLenzOgPE?si=ETARoor216xKJL7f&t=4271>

Police Chief Watkins presented the report and responded to Committee Member inquiries.

Public comment:

None

Motion: Vice Chair Woody moved to approve the request and recommend to Council to fund the existing Property and Evidence Clerk part-time permanent position from Measure E funds. Member Johnson seconded the motion which carried 4-0.

B-4 FUNDING REQUEST – FIRE DEPARTMENT

<https://youtu.be/ZUoLenzOgPE?si=wxhKcwq2EpD1jm-k&t=5261>

Fire Chief McCrain presented the report and responded to Committee Member inquiries.

Public comment:

None

Motion: Vice Chair Woody moved to approve the request and recommend to Council to fund the repair of the Fire ladder truck with the caveat that Council should consider alternative funding sources during their deliberations. The motion was seconded by Member Johnson.

Chair Peck requested a friendly amendment to include a provision that this action should not set a precedent for Measure E funding priorities.

Amended Motion: Vice Chair Woody moved to approve the request and recommend to Council to fund the repair of the Fire ladder truck with the caveat that Council should consider alternative funding sources during their deliberations and include a provision that this action should not set a precedent for Measure E funding priorities. The motion was seconded by Member Johnson.

The motion carried 4-0.

C. FUTURE AGENDA ITEMS

<https://youtu.be/ZUoLenzOgPE?si=5-8S36Slq1nZ8Wrl&t=6292>

1. Development Impact Fee Nexus Study and Fee Update Draft
2. Update on Citywide Capital Needs Assessment
3. Public Works presentation regarding State Revolving Fund financial strategy
4. Budget Development Timing and CFAC Engagement

D. SCHEDULE NEXT MEETING

The next regularly scheduled Citizen's Finance Advisory Committee meeting will be October 15, 2024 at 3:00 pm. Chair Peck repeated that he will not be present.

E. ADJOURNMENT

The meeting adjourned at 4:47 p.m.

Recorded by:

Melissa Green
Administrative Programs Manager

MINUTES – CITIZENS FINANCE
ADVISORY COMMITTEE
SPECIAL MEETING – September 17, 2024
VETERAN'S MEMORIAL HALL – 3:00 p.m.

AGENDA NO: A-2
MEETING DATE: October 15, 2024

MEMBERS PRESENT: Stephen Peck Chair
 Brian Dorfman Committee Member
 Jean Johnson Committee Member
 Sarah Love Committee Member

ABSENT: Michael Erin Woody Vice-Chairperson

STAFF PRESENT: Emily Conrad Finance Director
 Megan Schotborgh Accounting Manager
 Melissa Green Administrative Programs Manager

ESTABLISH QUORUM AND CALL TO ORDER

https://youtu.be/mLWZn9S78Vs?si=_xjX0YhmlB6JnwnO&t=22

Chair Peck called the meeting to order at 3:03 p.m. and established a quorum with Vice Chair Woody and Member Dorfman absent. Member Dorfman joined the meeting at 3:22 p.m.

PUBLIC COMMENT

<https://youtu.be/mLWZn9S78Vs?si=agfL2GRR2dVJxUQw&t=49>

Chair Peck opened public comment; seeing none, the public comment period was closed.

SPECIAL MEETING BUSINESS ITEM

- I. ESTABLISH SUBCOMMITTEE TO RESEARCH VIABLE SOURCES OF NEW REVENUE AND APPOINT MEMBERS

<https://youtu.be/mLWZn9S78Vs?si=7ou40cp1dDX9rMOJ&t=85>

Chair Peck introduced the item and turned it over to Finance Director Conrad to make the presentation and responded to Committee Member inquiries.

MOTION: Member Johnson moved to accept the outline provided by Chair Peck as the subcommittee's scope with the addition of marketing and promotion components. The motion was seconded by Member Dorfman.

Chair Peck made a friendly amendment to add a duration through June 2025.

AMENDED MOTION: Member Johnson moved to accept the outline provided by Chair Peck as the subcommittee's scope with the addition of marketing and promotion components with a duration through June 2025. The motion was seconded by Member Dorfman.

The motion carried 4-0-1 with Vice Chair Woody absent.

MOTION: Chair Peck moved to appoint Member Johnson and Member Dorfman to the subcommittee. The motion was seconded by Member Love and carried 4-0-1 with Vice Chair Woody absent.

SCHEDULE NEXT MEETING

The next regularly scheduled Citizens Finance Advisory Committee meeting is scheduled for October 15, 2024, at 3:00 p.m.

ADJOURNMENT

The meeting adjourned at 3:42 p.m.

Recorded by:

Melissa Green

Administrative Programs Manager



AGENDA NO: A-3

MEETING DATE: October 15, 2024

Staff Report

TO: CFAC Chair and Committee Members **DATE:** October 8, 2024
FROM: Melissa Green, Administrative Programs Manager
SUBJECT: Excused Absence of CFAC Chair Steve Peck

RECOMMENDATION

Staff recommends the Citizens Finance Advisory Committee (CFAC) approve the request submitted by CFAC Chair Steve Peck to excuse his absence from the October 15, 2024, Regular Citizens Finance Advisory Committee meeting.

ALTERNATIVES

The Committee may choose not to excuse Chair Peck's absence from the October 15, 2024, meeting.

BACKGROUND/DISCUSSION

In April 2022, the Council adopted Resolution No. 39-22, amending the By-Laws for all standing advisory bodies to establish a policy regarding absences. That policy, which is included in the current Advisory Bodies Handbook and By-Laws, states:

"Because of quorum requirements, when an absence is anticipated, the individual advisory body member is responsible for notifying the Chair and the staff responsible a minimum of seven days in advance and the absence shall be counted in that member's attendance record. An advisory body member may include a written request that the absence be excused; said request must be submitted in advance and formally approved at a regular meeting of the advisory body. The unexcused absence from two consecutive regular meetings or twenty-five (25) percent of the regular meetings during any calendar year period shall constitute the resignation of such absent member. An advisory body member determined to have not met the attendance requirements herein may submit a written request to the City Council to have the previous absences excused."

Staff received a request from CFAC Chair Steve Peck for Committee consideration to excuse his absence from the October 15, 2024, regular meeting. At both the August regular CFAC meeting and the September special meeting, Chair Peck explained that he would be out of the country celebrating his wedding anniversary in October, which staff accepts as reasonable and warrants Committee consideration. Chair Peck has one unexcused absence (January 16, 2024) and one excused absence (February 20, 2024) in the 2024 calendar year.

CONCLUSION

Staff recommends the Committee approve Chair Peck's request for an excused absence from the October 15, 2024 Regular Citizens Finance Advisory Committee meeting.

ATTACHMENTS

1. Request for Excused Absence submitted by Chair Peck
2. Link to [Advisory Bodies Handbook and By-Laws](#)

From: Stephen Peck <Steve@PeckPlanning.com>
Sent on: Friday, September 20, 2024 9:06:25 PM
To: Melissa A. Green <magreen@morrobayca.gov>
Subject: Re: Planned Absence at October 15, 2024 CFAC Meeting

CAUTION: This is an external email. Please take care when clicking links or opening attachments.

Yes, please. Thanks for anticipating this.
Stephen J. Peck, AICP
Peck Planning and Development, LLC
Planning+Development+Economics
(559)731-5778
Steve@PeckPlanning.com

On Sep 20, 2024, at 14:05, Melissa A. Green <magreen@morrobayca.gov> wrote:

Hello, Chair Peck:

Given that you announced you will not be in attendance at the next CFAC meeting, would you like to formally request an excused absence? If so, please reply to this email, and I will make sure to have it on the agenda for the committee's consideration.

Thank you! I hope you have a wonderful anniversary trip.

Best,



Melissa Green

Administrative Programs Manager

City of Morro Bay

805-772-6218

magreen@morrobayca.gov

595 Harbor St., Morro Bay, CA 93442

www.morrobayca.gov





AGENDA NO: B-1

MEETING DATE: October 15, 2024

Staff Report

TO: CFAC Chair and Committee Members **DATE:** October 8, 2024

FROM: Emily Conrad, Finance Director
Melissa Green, Administrative Programs Manager

SUBJECT: Discussion of CFAC's Budget Development Approach and Schedule

RECOMMENDATION

Discuss and consider staff's recommendation to utilize budget information presented at the January and February Citizens Finance Advisory Committee (CFAC) meetings to guide the development of future year Measure E budget recommendations.

ALTERNATIVES

The committee may contribute alternative recommendations to staff regarding the timing of CFAC involvement in budget development.

BACKGROUND

CFAC has expressed an interest in greater involvement in the budget development process for Measure E. Consistent with the City Council Policies and Advisory Bodies Handbook & Bylaws, CFAC meets five times annually on the third Tuesday in January, February, May, August, and October. The primary focus of each scheduled meeting is as follows:

MEETING DATE	PRIMARY AGENDA FOCUS
JANUARY	Measure E Annual Report – prior year (required by ordinance)
FEBRUARY	Measure E Semi-Annual Report – current year (required by ordinance)
MAY	City Budget Input – Measure E Focus (at Council direction)
AUGUST	Finance-related Council priority item (at Council direction)
OCTOBER	Finance-related Council priority item (at Council direction)

The City Council Policies and Advisory Bodies Handbook & Bylaws states the process for advisory body members to add items to the Council-approved work plan is as follows:

- **Advisory Body Work Plans** - To ensure advisory bodies are assisting the Council on key issues of community concern, the Council and each advisory body establish a work plan. The work plan is derived from the goals and action items approved by the Council. The City Council will ask each advisory body for input into the work plan as part of the two-year City Goal and Action Item plan process. Once the Action Item plan is adopted by the Council, the advisory body will be informed of the specific topics and issues that the advisory body will be addressing for the given period of time. Other issues may arise during the year that the Council may ask an advisory body to consider and on which to make recommendations. If the advisory body desires to add an item to its work plan during the year, the scope must be defined in a motion and receive support by a majority of the advisory body members. Staff will evaluate the required time, resources and impacts on and relation to Council approved

goals and work plan then present the request and analysis to the City Council for consideration and approval. **Likewise, if it desires to change its meeting times, dates, or location, it must also seek prior approval from the Council.**

DISCUSSION

Despite our limited staff capacity, the City of Morro Bay values effective communication of its utilization of taxpayer dollars and public resources. Our commitment to transparency is evident in the awards we've received for budgeting excellence from the Government Finance Officers Association and the California Society of Municipal Finance Officers over the past few years.

From February to May, the core budget team, consisting of the Finance Director, Administrative Programs Manager, and Fiscal Analyst, works long hours to finalize the draft budget for presentation to both CFAC and Council in May. During this period, the same team also updates the Master Fee Schedule, Business License Tax Rate Schedule, and Cost Allocation Plan. Due to the strain on staff resources, we are unable to support additional CFAC meetings between February and May.

CFAC plays a crucial role in providing additional public review of budget development, particularly around local tax measures. As per the committee's bylaws, the January and February regular meetings primarily focus on Measure E annual (year-end) and semi-annual (mid-year) reviews. To facilitate these reviews, staff provides detailed budget performance and accumulated transaction reports along with staff interpretation and discussion. In February, the mid-year report also includes five-year fiscal forecasts for the City's five major funds, including Measure E. This review of both actual and projected spending provides the perfect platform for the committee to generate recommendations and potential priorities for the coming year's budget development. Staff is prepared to work with CFAC to ensure that the January and February agendas include specific action items to meet this objective.

Therefore, staff recommends that CFAC use the budget materials reported in January and February to inform budget development and provide recommendations to Council at the February meeting.

ATTACHMENT

1. None



AGENDA NO: B-2

MEETING DATE: October 15, 2024

Staff Report

TO: CFAC Chair and Committee Members **DATE:** October 8, 2024
FROM: Emily Conrad Finance Director
SUBJECT: FY 2023-24 General Fund and Measure E Sales and Use Tax – Unaudited Revenue

RECOMMENDATION

Receive and file.

BACKGROUND

One of CFAC's essential functions by ordinance is to review revenues and expenditures from the tax proceeds collected as a result of Measures Q and E (Measure E) and to present its findings and conclusions to Council. To facilitate that function, staff presents budget and actuals to CFAC each January and February. For the last few years, the five-year fiscal forecast has indicated that projected City costs are on trend to surpass projected City revenues by 2027, prompting the need to increase revenue generation in order to support this full-service city.

DISCUSSION

To aid CFAC in their analysis of revenue trends as well as to provide data to the subcommittee established September 17, 2024 to research and report viable sources of new revenue, staff is providing in the attached presentation Fiscal Year 2023-24 unaudited revenues for both Measure E and major general fund taxes. The presentation also includes an overview of historical general fund revenue performance from 2021 through 2024 (unaudited), including Property Taxes, Transient Occupancy Tax, Revenues from Current Services, Transfers, Use of Money and Property, Franchise Fees, Licenses and Permits, Cannabis City Tax, Other, Intergovernmental Revenue, and Fines and Forfeitures.

ATTACHMENT

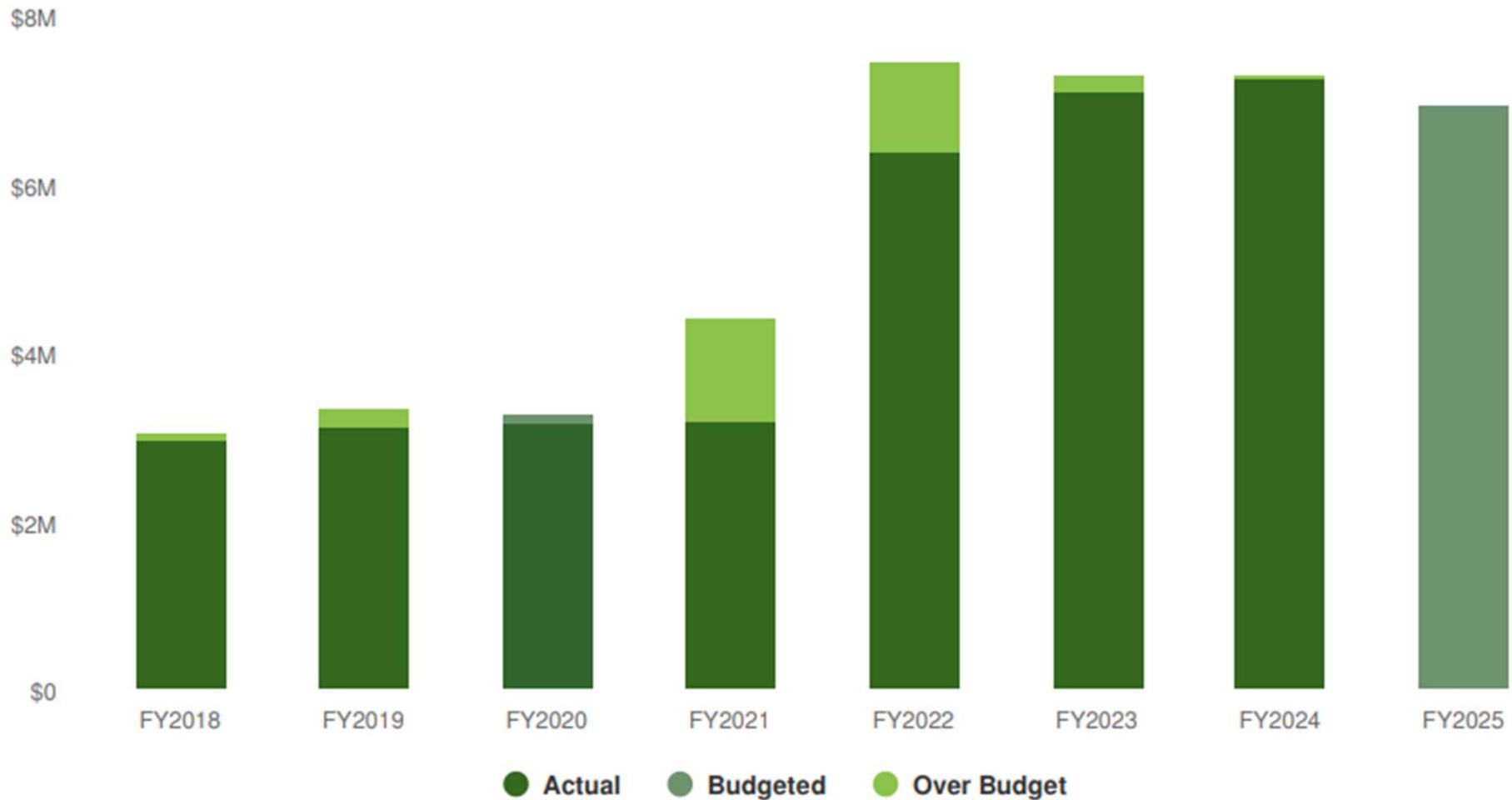
1. FY 2023-24 Unaudited Measures Q and E and General Fund Revenues and Historical Trend Presentation

Citizens' Finance Advisory Committee Meeting

October 15, 2024
3:00pm

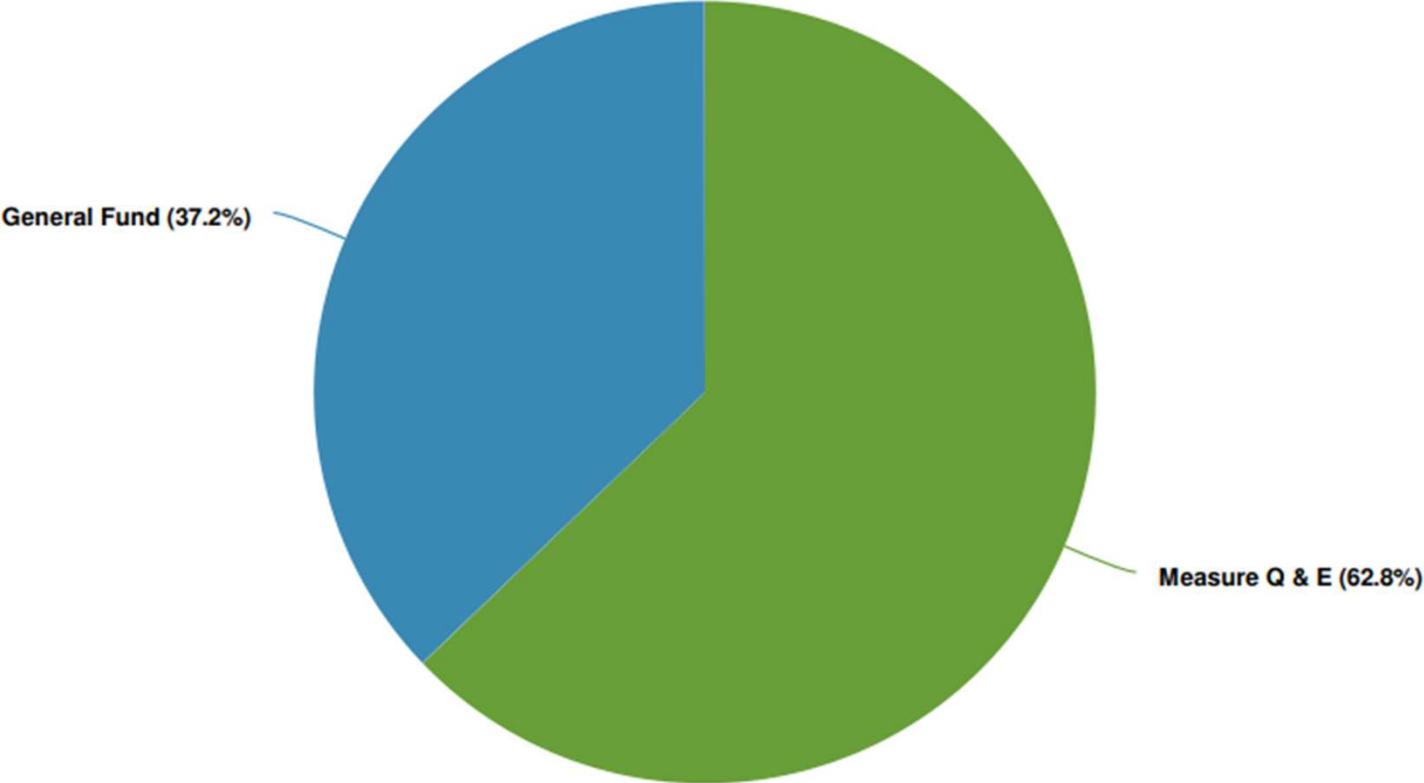


Sales & Use Tax Proposed and Historical Budget vs. Actual

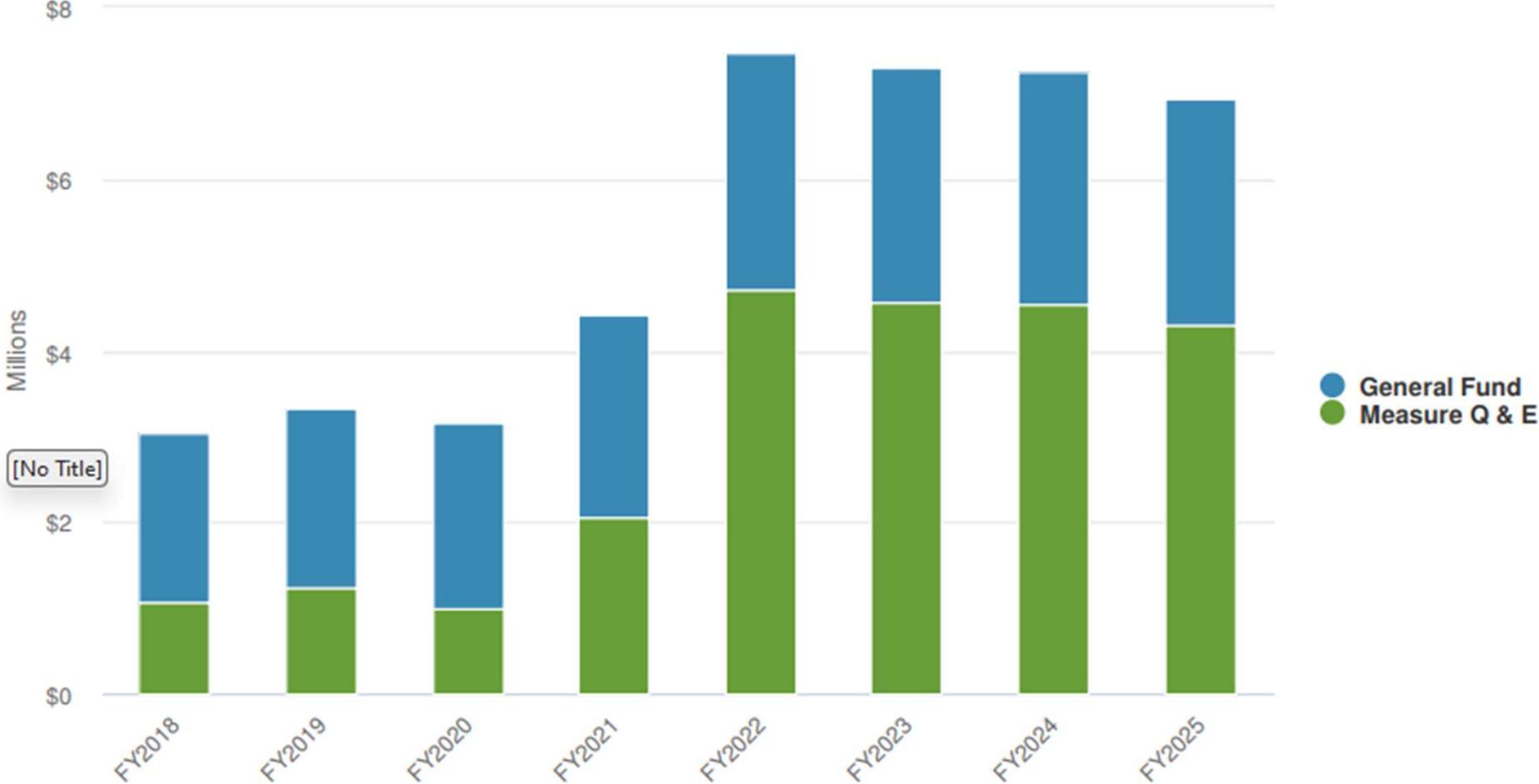


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2024 Budgeted vs. FY2024 Actual (% Change)
General Fund						
General Fund						
Sales & Use Tax						
Sales Tax City Portion - Burns & Measure Q	\$2,218,970.00	\$2,541,679.64	\$2,521,838.42	\$2,547,663.73	\$2,500,000.00	1.9%
Sales Tax Prop. 172	\$170,224.08	\$211,930.92	\$218,025.96	\$229,429.27	\$190,000.00	20.8%
Total Sales & Use Tax:	\$2,389,194.08	\$2,753,610.56	\$2,739,864.38	\$2,777,093.00	\$2,690,000.00	3.2%
Total General Fund:	\$2,389,194.08	\$2,753,610.56	\$2,739,864.38	\$2,777,093.00	\$2,690,000.00	3.2%
Total General Fund:	\$2,389,194.08	\$2,753,610.56	\$2,739,864.38	\$2,777,093.00	\$2,690,000.00	3.2%
Measure Q & E						
Sales & Use Tax						
Sales Tax City Portion - Burns & Measure Q	\$959,003.00	\$34,642.83	\$15,886.04	\$2,588.68	\$0.00	N/A
Sales Tax City Portion - Measure E	\$1,085,967.00	\$4,668,273.56	\$4,550,767.62	\$4,506,483.92	\$4,550,000.00	-1%
Total Sales & Use Tax:	\$2,044,970.00	\$4,702,916.39	\$4,566,653.66	\$4,509,072.60	\$4,550,000.00	-0.9%
Total Measure Q & E:	\$2,044,970.00	\$4,702,916.39	\$4,566,653.66	\$4,509,072.60	\$4,550,000.00	-0.9%
Total:	\$4,434,164.08	\$7,456,526.95	\$7,306,518.04	\$7,286,165.60	\$7,240,000.00	0.6%

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2024 Budgeted vs. FY2024 Actual (% Change)
Revenue Source						
Property Taxes						
Administrative Services						
Property Tax Current Secured	\$3,449,416.49	\$3,439,105.46	\$3,822,723.53	\$3,986,727.94	\$3,691,000.00	8%
Property Tax Current Unsecured	\$117,560.28	\$112,319.33	\$120,665.48	\$133,449.48	\$118,000.00	13.1%
Property Tax Prior Secured	-\$2,948.74	\$0.00		\$0.00	\$0.00	0%
Property Tax Prior Unsecured	-\$1,899.50	\$38,485.39	-\$6,820.81	-\$8,969.12	\$0.00	N/A
Property Tax - Other	\$0.16	\$76,513.96	\$1,391.54	\$3.44	\$145,000.00	-100%
Property Tax-Cnty Adm Fee	-\$60,912.69	-\$63,822.85	-\$63,788.71	-\$67,013.31	-\$74,500.00	-10%
Property Tax in Lieu-VLF	\$1,211,789.00	\$1,260,780.00	\$1,345,143.00	\$1,420,172.00	\$1,235,400.00	15%
Transfer Tax	\$129,545.62	\$117,495.81	\$56,284.71	\$89,262.54	\$100,000.00	-10.7%
Interest Del. Taxes	\$210.31	\$150.26	\$346.25	\$931.82	\$0.00	N/A
Total Administrative Services:	\$4,842,760.93	\$4,981,027.36	\$5,275,944.99	\$5,554,564.79	\$5,214,900.00	6.5%
Total Property Taxes:	\$4,842,760.93	\$4,981,027.36	\$5,275,944.99	\$5,554,564.79	\$5,214,900.00	6.5%

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2024 Budgeted vs. FY2024 Actual (% Change)
Intergovernmental Revenues						
Administrative Services						
Property Tax H-Subvent	\$19,043.42	\$18,681.00	\$18,752.86	\$18,672.86	\$18,000.00	3.7%
State Motor In-Lieu	\$7,505.94	\$11,822.78	\$0.00	\$13,031.43	\$8,400.00	55.1%
Other State Taxes/City			\$10,814.04	\$0.00		N/A
Total Administrative Services:	\$26,549.36	\$30,503.78	\$29,566.90	\$31,704.29	\$26,400.00	20.1%

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2024 Budgeted vs. FY2024 Actual (% Change)
Franchise Fees						
Administrative Services						
Electric Franchise Tax	\$89,669.24	\$95,979.55	\$100,714.33	\$113,971.63	\$96,000.00	18.7%
Garbage Franchise	\$287,996.86	\$302,220.71	\$334,451.54	\$430,068.92	\$335,000.00	28.4%
Cable TV Franchise Fees	\$180,502.58	\$200,178.50	\$213,355.52	\$177,357.24	\$200,000.00	-11.3%
Natural Gas Franchise Fee	\$36,060.64	\$43,490.51	\$50,269.74	\$60,760.13	\$43,000.00	41.3%
Total Administrative Services:	\$594,229.32	\$641,869.27	\$698,791.13	\$782,157.92	\$674,000.00	16%

License and Permit Revenues

Administrative Services						
General Business License	\$340,594.06	\$486,162.76	\$425,313.59	\$475,617.84	\$400,000.00	18.9%
Transient Vendor Fees	\$2,843.28	\$1,791.72	\$1,642.50	\$1,799.74	\$2,000.00	-10%
Total Administrative Services:	\$343,437.34	\$487,954.48	\$426,956.09	\$477,417.58	\$402,000.00	18.8%

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2024 Budgeted vs. FY2024 Actual (% Change)
Sales & Use Tax						
Administrative Services						
Sales Tax City Portion - Burns & Measure Q	\$2,218,970.00	\$2,541,679.64	\$2,521,838.42	\$2,547,663.73	\$2,500,000.00	1.9%
Sales Tax Prop. 172	\$170,224.08	\$211,930.92	\$218,025.96	\$229,429.27	\$190,000.00	20.8%
Total Administrative Services:	\$2,389,194.08	\$2,753,610.56	\$2,739,864.38	\$2,777,093.00	\$2,690,000.00	3.2%
Total Sales & Use Tax:	\$2,389,194.08	\$2,753,610.56	\$2,739,864.38	\$2,777,093.00	\$2,690,000.00	3.2%
Transient Occupancy Tax						
Administrative Services						
Transient Occupancy Tax	\$3,826,276.26	\$4,255,139.94	\$4,681,647.61	\$4,473,923.12	\$4,400,000.00	1.7%
Total Administrative Services:	\$3,826,276.26	\$4,255,139.94	\$4,681,647.61	\$4,473,923.12	\$4,400,000.00	1.7%
Total Transient Occupancy Tax:	\$3,826,276.26	\$4,255,139.94	\$4,681,647.61	\$4,473,923.12	\$4,400,000.00	1.7%

Budgeted and Historical 2024 Revenues by Source

