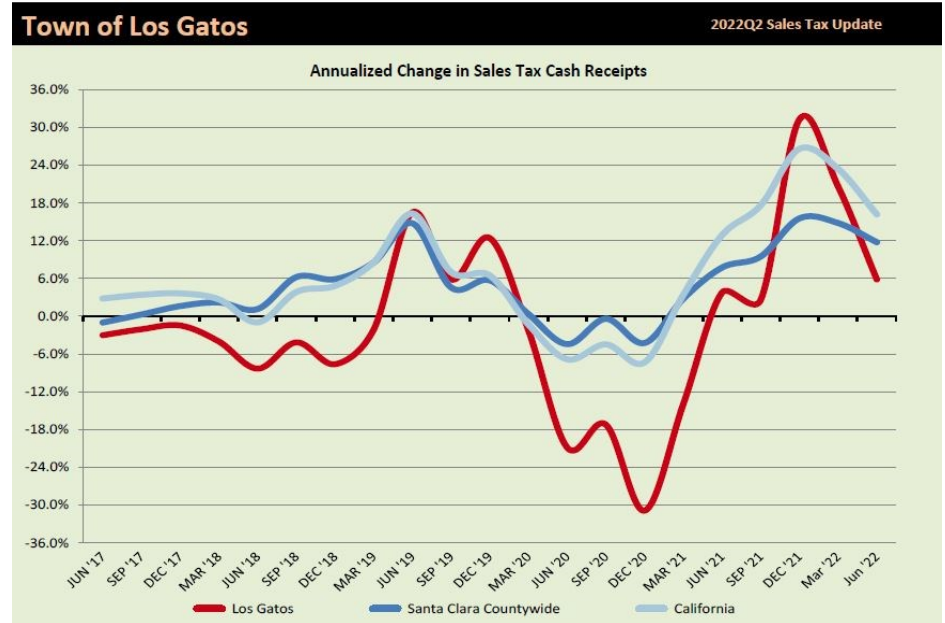


Town General Fund Revenues

	FY 2020/21 Actual	FY 2021/22 Adjusted Budget	FY 2021/22 Actual	FY 2022/23 Adopted Budget	FY 2022/23 1Q
Property Tax	\$15,826,162	\$15,908,858	\$16,899,618	\$ 16,551,544	\$187,098
VLF Backfill	4,052,672	4,229,462	4,229,462	4,356,350	
Sales & Use Tax	6,794,218	7,430,851	7,177,597	7,860,988	1,877,426
Measure G District Tax	1,139,386	1,240,755	1,306,076	1,313,956	314,614
Franchise Fees	2,499,463	2,514,020	2,822,515	2,493,870	400,815
Transient Occupancy Tax	1,044,820	1,475,000	1,895,064	1,642,460	664,278
Other Taxes	1,386,943	1,425,000	1,481,667	1,387,500	70,480
Licenses & Permits	3,018,786	3,052,907	4,814,650	2,735,029	993,627
Intergovernmental	1,573,697	4,038,378	1,263,352	1,051,814	66,799
Town Services	4,816,887	4,385,547	5,460,613	4,257,261	2,575,189
Fines & Forfeitures	103,467	213,450	319,170	201,750	50,381
Interest	96,061	440,833	(1,404,527)	432,947	145,374
Other Sources	3,576,238	323,898	360,343	3,287,749	78,116
Total Revenues	45,928,800	43,796,574	\$ 46,625,600	47,573,218	7,424,197
Transfers In:	1,833,218	4,047,313	4,047,313	538,536	102,000
Total Revenues & Transfers In	\$47,762,018	\$47,843,887	\$50,672,913	\$48,111,754	\$7,526,197

Economically Sensitive Revenues

SALES TAX	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual
1Q	\$1,863,996	\$1,726,453	\$1,877,426
2Q	1,135,409	1,758,763	
3Q	1,589,990	1,756,251	
4Q	2,204,823	1,883,504	
Total	\$6,794,218	\$7,124,971	\$1,877,426



MEASURE G TAX	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual
1Q	\$300,599	\$316,317	\$314,614
2Q	261,746	324,525	
3Q	249,733	295,671	
4Q	327,308	204,736	
Total	\$1,139,386	\$1,141,249	\$314,614

TOT	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual
1Q	\$316,515	\$513,536	\$664,278
2Q	203,807	428,880	
3Q	176,030	320,077	
4Q	348,466	\$632,571	
Total	\$1,044,818	\$1,895,064	\$664,278

Department Expenditures

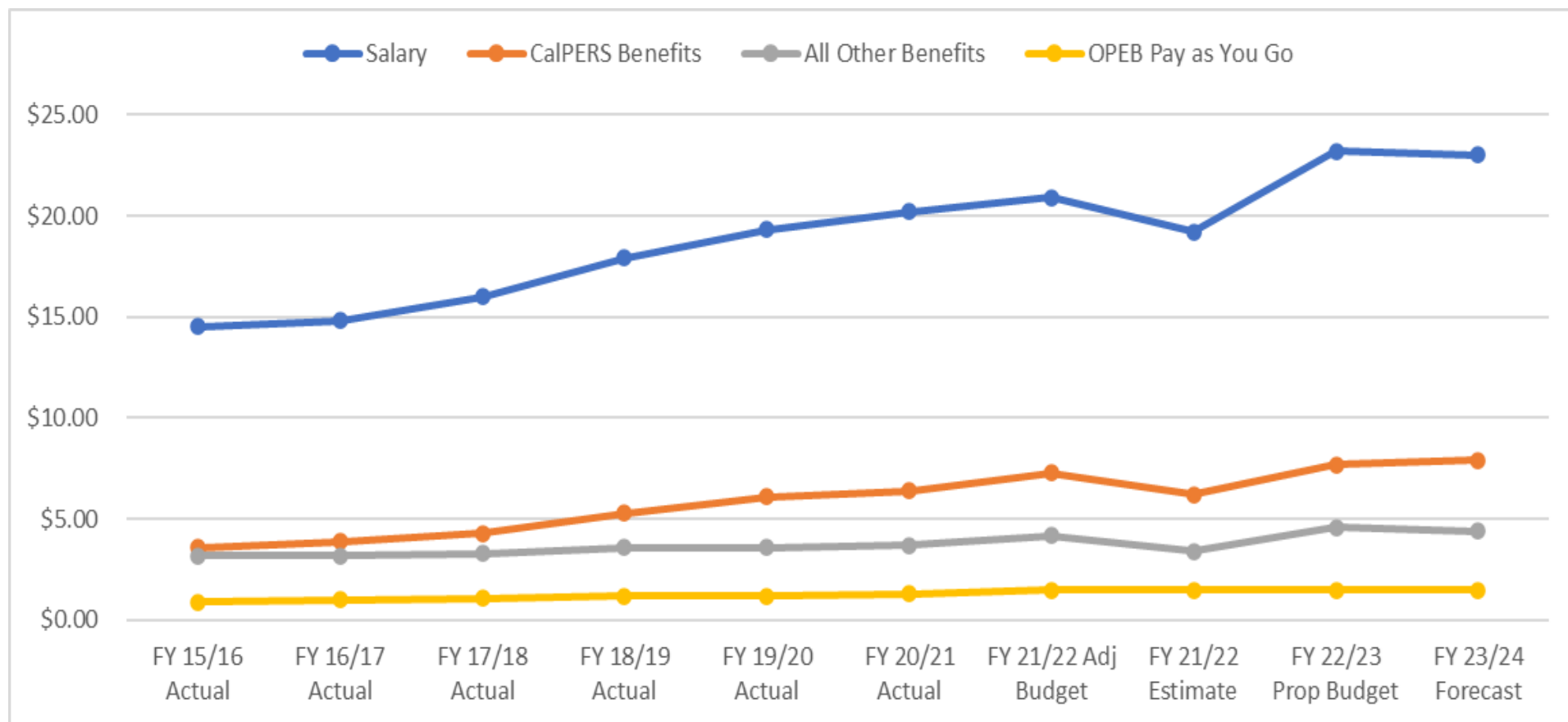
	FY 2020/21 Actual	FY 2021/22 Adjusted Budget	FY 2021/22 Actual	FY 2022/23 Adopted Budget	FY 2022/23 1Q
Expenditures					
Police Department	\$16,570,836	\$17,390,966	\$16,451,190	\$17,390,969	\$4,271,679
Parks & Public Works	\$8,175,987	\$ 9,080,666	\$8,605,457	\$9,080,662	\$1,965,783
Non-Departmental	\$7,882,762	\$ 3,581,965	\$2,792,859	\$4,255,024	\$627,157
Community Dev	\$4,994,391	\$ 5,461,713	\$6,313,511	\$5,461,716	\$1,138,636
Admin Services	\$4,667,995	\$ 5,965,803	\$5,441,604	\$5,849,527	\$1,179,591
Library Services	\$2,828,873	\$ 3,062,707	\$2,752,397	\$3,062,708	\$684,132
Town Council	\$192,280	\$ 202,890	\$189,569	\$202,891	\$43,270
Town Attorney	\$537,296	\$ 669,733	\$ 629,936	\$669,733	\$158,125
Total General Fund Department Expenditures	\$46,612,586	\$45,416,443	\$43,176,523	\$45,973,230	\$10,068,373

Salary & Benefit Expenses

	FY 2020/21 Actual	FY 2021/22 Adjusted Budget	FY 2021/22 Actual	FY 2022/23 Adopted Budget	FY 2023/24 Forecast
Expenditures (millions)					
Salary	\$20.2	\$20.2	\$19.8	\$23.2	\$23.0
CalPERS Benefits	\$6.4	\$7.5	\$6.4	\$7.7	\$7.9
All Other Benefits	\$3.7	\$4.1	\$3.7	\$4.6	\$4.4
OPEB Pay as You Go	\$1.3	\$1.5	\$1.4	\$1.5	\$1.5
Salary & Benefit Expenditures	\$31.6	\$33.3	\$31.3	\$37.0	\$36.8

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Actual	FY 2018/19 Actual	FY 2019/20 Actual
Expenditures (millions)					
Salary	\$14.5	\$14.8	\$16.0	\$17.9	\$19.3
CalPERS Benefits	\$3.6	\$3.9	\$4.3	\$5.3	\$6.1
All Other Benefits	\$3.2	\$3.2	\$3.3	\$3.6	\$3.6
OPEB Pay as You Go	\$0.9	\$1.0	\$1.1	\$1.2	\$1.2
Salary & Benefit Expenditures	\$22.2	\$22.9	\$24.7	\$28.0	\$30.2

Salary & Benefit Expenses



Since FY 15/16 Salary has increased 58.6%

Since FY 15/16 CalPERS and other benefits have increased 79.2%

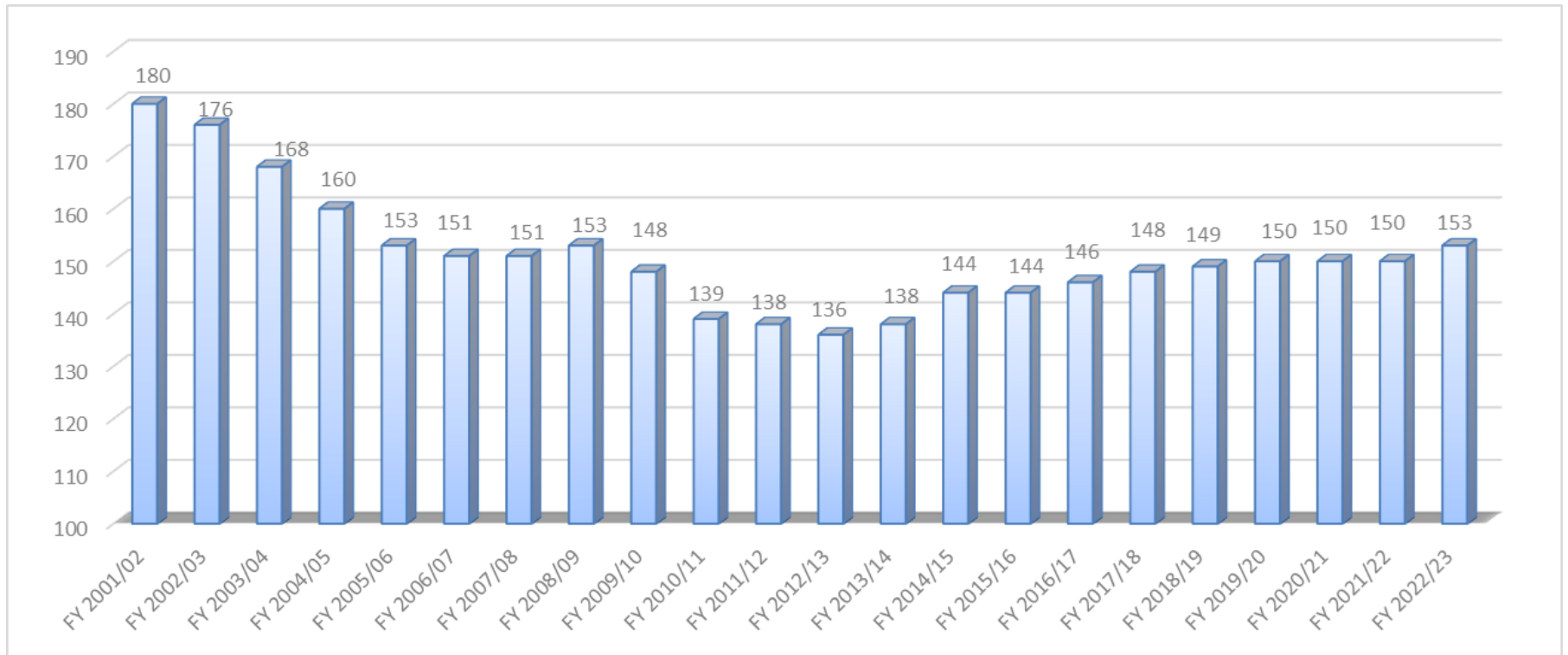
Organizational Staffing

DEPARTMENTS	FY 2020/21 Authorized/Funded Positions	FY 2021/22 Authorized/Funded Positions	FY 2022/23 Authorized/Funded Positions
Town Council	0.50	0.50	0.50
Town Attorney	1.88	2.13	2.13
Administrative Services	20.18	20.18	20.18
Community Development	20.20	20.20	20.20
Police Department	60.00	60.00	60.00
Parks & Public Works	34.75	35.75	36.75
Library	12.50	12.50	13.50
Total Positions	150.00	151.24	153.25
All Dept Staff Converted to Hourly	11.03	11.09	11.46
Total Positions	161.03	162.33	164.71

NUMBER OF WC

7/1/21—12/31/22 = 23

Organizational Staffing



Organizational Staffing

Department	Position		Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Town Attorney	Legal Admin Assistant	Separation	Vacant	Filled - Temp								Filled - Permanent				
Town Attorney	Town Attorney	Retirement		Filled - Temp	Filled - Interim				Filled - Permanent							
Clerk	Town Clerk	Retirement	Filled - Permanent									Filled - Permanent				
Clerk	Administrative Assistant	Separation	Filled - Permanent						Vacant							
Admin Services	Emergency Manager - Temp	Separation	Vacant				Filled - Permanent									Vacant
Admin Services	Administrative Technician	Retirement		Vacant	Filled - Permanent											
Admin Services	Finance Director	Retirement	Filled - Permanent		Filled - Interim									Filled - Permanent		
Admin Services	Finance Manager	Promotion	Filled - Permanent								Vacant					
Admin Services	IT Technician	Separation	Filled - Permanent						Vacant			Filled - Permanent				
Admin Services	Events and Mark Specialist	Separation	Filled - Permanent						Vacant				Filled - Permanent			
Community Development	Planning Manager	Retirement	Filled - Permanent													
Community Development	Assistant Planner	Promotion	Vacant		Filled - Permanent											
Community Development	Senior Planner	Promotion		Vacant	Filled - Permanent											
Community Development	Associate Planner	Separation	Filled - Permanent	Vacant										Filled - Permanent		
Community Development	Permit Technician	Separation	Filled - Permanent			Filled - Temp		Filled - Permanent								
Community Development	Permit Technician	Retirement	Filled - Permanent										Vacant		Filled - Permanent	
Police	Police Dispatcher	Separation	Vacant				Filled - Permanent							Vacant		
Police	Police Dispatcher	Separation	Vacant													
Police	Police Dispatcher	Separation	Vacant													
Police	Police Officer	Separation	Vacant												Filled - Permanent	
Police	Police Officer	Separation	Vacant													
Police	Police Officer	Separation	Vacant	Filled - Permanent												
Police	Police Officer	Retirement	Filled - Permanent	Vacant	Filled - Permanent							Vacant				Filled
Police	Police Officer	Retirement	Filled - Permanent	Vacant												Filled
Police	Police Officer	Retirement	Filled - Permanent	Vacant												Filled
Police	Police Officer	Separation	Filled - Permanent												Vacant	
Police	Police Chief	Separation	Vacant			Filled - Permanent										
Police	Police Captain	Promotion			Vacant						Filled - Permanent					
Police	Records & Com Manager	Separation	Vacant													
Police	Police Record Specialist	Promotion	Filled - Permanent	Vacant											Filled - Permanent	
Police	Police Record Specialist	Separation	Filled - Permanent											Vacant	Filled - Permanent	
Police	Senior Parking Control Officer	Retirement	Filled - Permanent						Vacant			Filled - Permanent				
Parks & Public Works	Streets Maintenance Worker	Separation	Filled with Trainee													
Parks & Public Works	Administrative Assistant	Promotion	Filled - Permanent	Vacant				Filled - Permanent								
Parks & Public Works	Parks & Public Works Director	Separation	Filled - Permanent				Filled - Interim					Filled - Permanent				
Parks & Public Works	Senior Civil Engineer	Separation	Filled - Permanent							Vacant					Filled - Permanent	Vacant
Parks & Public Works	Transp and Mob Manager	Separation	Filled - Permanent										Vacant		Filled	
Parks & Public Works	Town Engineer	Separation	Filled - Permanent												Vacant	Interim
Library	Library Specialist	Separation	Filled - Permanent													
Library	Librarian	Separation	Filled - Permanent													
Library	Senior Library Page	Separation	Vacant - Filled with Temp		Filled - Permanent				Vacant - Filled with Temp			Filled - Permanent				
Library	Librarian	Separation	Filled - Permanent							Vacant				Filled - Permanent		

Potential Headwinds

NOTE 16 - FRANCHISE FEES

The California Supreme Court recently issued an opinion in a case challenging the franchise fees that the city of Oakland charges to certain waste hauling companies. In *Zolly v. City of Oakland*, the court concluded that it did not have enough evidence to rule as a matter of law that the fees are exempt from the voter approval requirements that apply to taxes under Proposition 26, Article XIII C of the California Constitution.

However, there are several exceptions to the general rule that a tax must be approved by the voters. One exception (Article IIIC, section 1 (e)(1)) is for “a charge imposed for a specific benefit conferred or privileged granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.” In the event the Town is unable to utilize one of the exceptions, the potential impact is a loss of approximately \$2.4 million annually.

