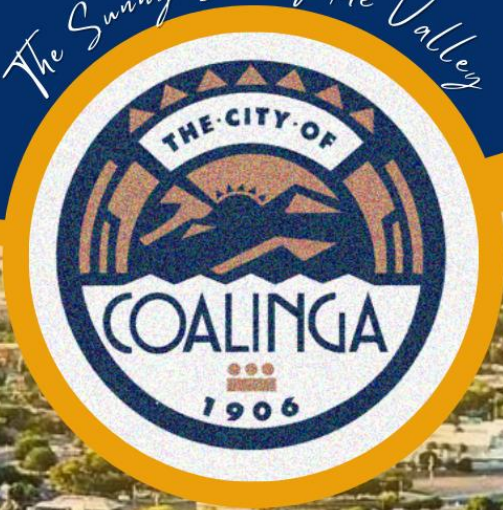


CITY OF COALINGA

ADOPTED BUDGET

The Sunny Side of the Valley



**FISCAL YEAR
2023-2024**

ADOPTED
June 1, 2023

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Table of Contents

City Council	7
Organizational Chart	9
City Manager’s Letter	11
Resolutions	15
Resolution No. 4161 – Adopting the FY 2023/2024 Budget	17
Resolution No. 4162 – Adopting the Annual Appropriations Limit.....	19
Resolution No. 4158 – Ad Valorem Property Tax Revenue.....	21
Resolution No. PFA 23-01 – Adopting the Coalinga Public Financing Authority FY 2023/2024 Budget	23
Resolution No. SA-344 – Successor Agency of the City of Coalinga FY 2023/2024 Budget	25
Budgeted Elected Officials and Staff	27
Demographics	31
Budget Summary Review	33
Citywide Revenue Summary.....	35
Citywide Expenditure Appropriation Summary	37
Citywide Fund Balance Summary	39
General Fund	41
100 – General Fund Reserve	43
General Fund Reserve Summary	45
101 – General Fund	47
General Fund Budget Summary	49
General Fund Revenue vs. Expenditure – 6-Year Trend.....	49
Revenue Grouped by Source	50
General Fund Expenditure Appropriation by Department	51
400 – Revenues	53
401 – Elected Officials	55
404 – Community Development	59
405 – Administrative Services Department.....	63
406 – Financial Services Department	67
408 – Human Resources Department	71
413 – Police Department.....	75
415 – Police – Animal Control	79
416 – Fire/EMS Department.....	83
431 – Service Center Department	87
432 – Buildings-Grounds Maintenance	91

435 – Airport Operations.....	95
440 – Municipal Grounds Maintenance.....	99
900 – Transfers to Other Funds.....	103
117 – IGT Intergovernmental Transfer.....	107
416 – Fire/EMS Department (IGT Program).....	109
Debt Service Fund.....	111
130 – Special Assessment Districts.....	113
150 – Coalinga Public Financing Authority.....	113
Enterprise Fund.....	115
Enterprise Fund Summary.....	117
501 – Water Enterprise Fund.....	121
400 – Revenues.....	123
406 – Financial Services Department.....	124
503 – Water Plant Operations.....	125
508 – Water Distribution.....	126
502 – Gas Enterprise Fund.....	129
400 – Revenues.....	131
406 – Financial Services Department.....	132
510 – Gas Operations.....	133
503 – Sewer Enterprise Fund.....	135
400 – Revenues.....	137
406 – Financial Services Department.....	138
520 – Sewer Treatment Plant.....	139
521 – Sewer Collection.....	140
504 – Sanitation Enterprise Fund.....	141
400 – Revenues.....	143
406 – Financial Services Department/Utility Billing.....	144
530 – Sanitation Franchise Operations.....	145
535 – Street Sweeping Operations.....	145
Trust Fund.....	147
102 – PD Evidence Fund.....	149
103 – PD FED Forfeiture Fund.....	149
104 – Scholarship Fund.....	149
116 – PD Forfeiture-Unclaimed.....	149
820 – RORF-Redevelopment Obligation Retirement Fund.....	150

Special Revenue Fund 151

- 105 – COPS Grant Fund 153
- 106 – Police Dept Grants 153
- 107 – Gas Tax Fund..... 154
- 109 – TDA - Article 3 Fund 155
- 110 – LTF - Article 8 Fund 155
- 111 – SB1-Road Rehab Maintenance Account Fund 156
- 114 – Habitat Conservation Fund..... 156
- 125 – Measure C - Street Maintenance Fund 156
- 126 – Measure C - ADA Compliance Fund..... 157
- 127 – Measure C - Flexible Fund 157
- 301 – CDBG Program Income 158
- 303 – CDBG Program Fund 158
- 304 – Home Program Fund 158
- 305 – CalTrans Grant Fund 159
- 306 – Special Revenue Grants Fund 160
- 307 – ARPA Grant Fund 160
- 308 – AB179 Tech Improvement..... 161
- 309 – Rural Violent Crime Reduction Initiative Grant 161
- 815 – Low-Mod Housing Asset Fund 161
- 851 – EDA Community Building Rentals..... 162
- 852 – EDA Revolving Fund..... 162

Capital Projects Funds..... 163

- 140 – General Capital Projects Fund 165
- 141 – Public Building – Facilities Impact Fees 165
- 142 – Law Enforcement Impact Fees 166
- 143 – Fire Protection Impact Fees..... 166
- 144 – Storm Drainage - Flood Control Impact Fees 166
- 145 – Streets - Bridges Impact Fees 166
- 146 – Park Impact Fees 167

Closed Funds/Accounts..... 169

- 101-540 – General Fund Transit Operations 171
- 506 – Transit Operations Fund 171
- 651 – Enterprise Internal Service Fund 172

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City Council

Mayor, James Horn



January 7, 2021 – January 2025
District 2

Mayor Pro-Tem, Jose Manny Ramirez



January 7, 2021 – January 2025
District 4

Councilman, Roger Schindler



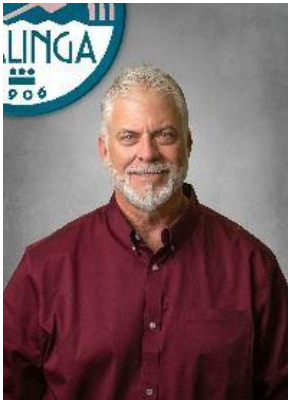
June 5, 2023 – January 2025 (Appointed)
District 1

Councilman, Nathan Vosburg



January 5, 2023 – January 2027
District 3

Councilman, Lonnie Hedgecock



January 5, 2023 – January 2027
District 5

Clerk, Shannon Jensen



Appointed

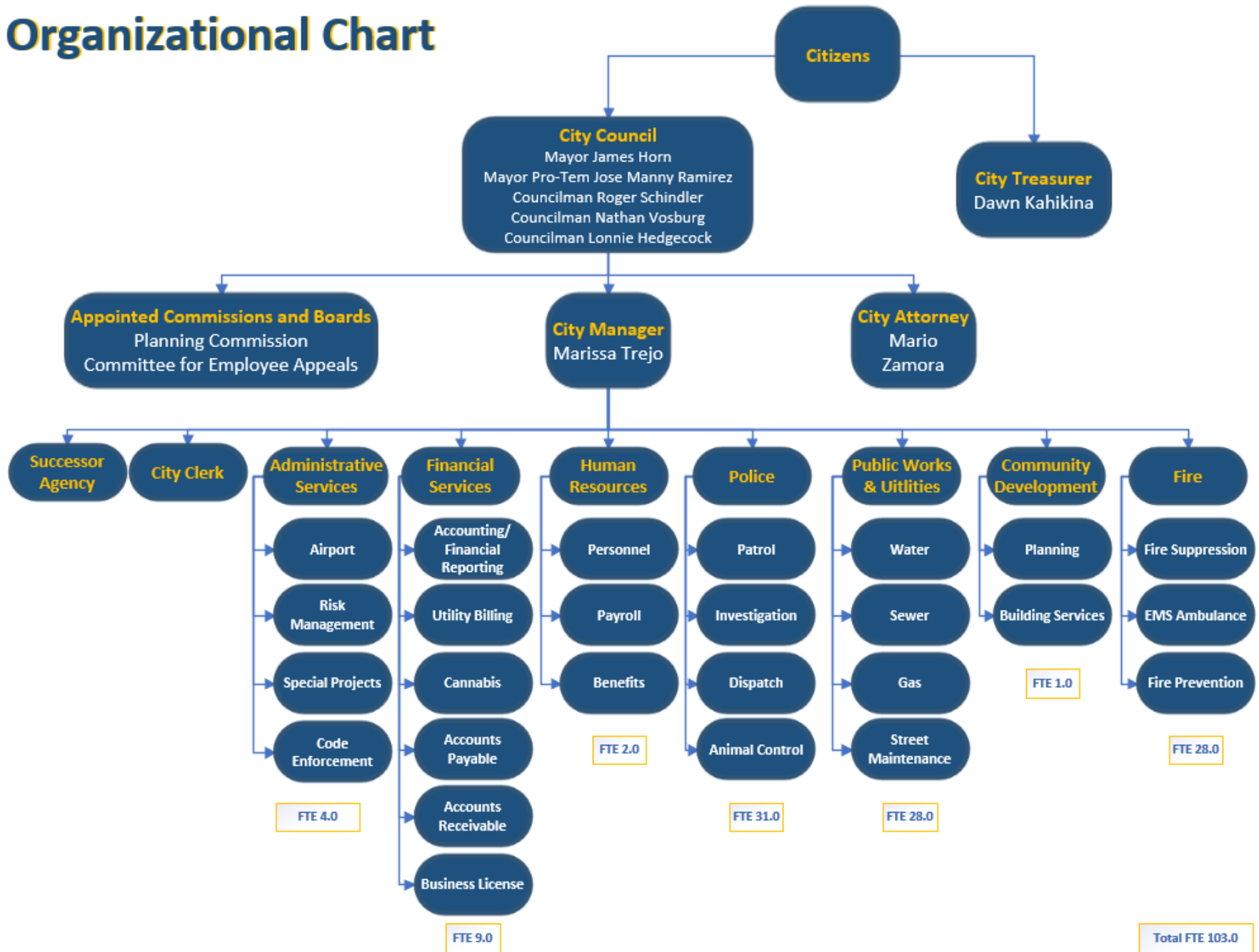
Treasurer, Dawn Kahikina



January 7, 2021 – January 2025

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Organizational Chart



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CITY OF COALINGA

June 1, 2023

Honorable Mayor Horn and Members of the Coalinga City Council:

It is my honor to present you with the City of Coalinga's Fiscal Year (FY) 2023-2024 Annual Operating Budget. This document establishes a scope of work and financial plan for the City to undertake during the fiscal year beginning on July 1, 2023 and ending on June 30, 2024.

The purpose of the Annual Operating Budget document is to present the public and the City Council a comprehensive plan for proposed operations relating to the associated fiscal year. The budget provides the framework for effective and efficient delivery of public services to the City of Coalinga based on the Goals and Objectives adopted by the City Council.

With the support of the Council, staff worked diligently to present a balanced budget for consideration and adoption.

The City's General Fund, the main operating fund for the City, is one of the largest components of the total City budget with an anticipated revenue of \$11,617,217 and expenditure budget of \$11,563,443 for Fiscal Year 23/24 resulting in a surplus budget where the projected revenue exceeds the expenditure budget by \$53,774.

The two largest revenue sources to the City's General Fund are Property Tax in Lieu of Vehicle License Fees (\$2,274,866) and the Measure J 1% Transaction Tax (\$2,106,042). Measure J is a sales tax measure that was passed by Coalinga voters on November 6, 2018, with a ten year sunset.

The most significant General Fund revenue changes for FY 23/24 are a decrease of \$976,363 to \$440,064 in cannabis revenue raising fees and a decrease of \$142,621 to \$100,526 in cannabis regulatory permit license fees. These decreases seem to be impacting cities statewide.

The largest expenses to the City's General Fund remain police and fire operations as police department operations account for 41% of the General Fund expenses and fire department operations account for 36% of the General Fund expenses.

As you will see within the budget document, the audited General Fund Reserve as of June 30, 2021, is \$4,494,829. It was then estimated to be \$4,941,300, which includes the unaudited revenue of \$437,876 in FY 21/22 and \$8,590 in FY 22/23. In the current fiscal year, the expected General Fund Reserve is planned to decrease to \$4,568,300 due to the purchase of the Type 3 Fire Engine.

Our Goals and Objectives are as follows:

Goal 1: Fiscal Sustainability

Objectives

1.1: Maintain a balanced budget.

1.2: Locate and implement cost efficiencies.

1.3: Establish a General Fund reserve.

1.4: Identify new revenue sources.

Goal 2: Promote Economic Development

Objectives

2.1: Attract and retain long-term businesses.

2.2: Improve business relations.

2.3: Promote business expansion.

2.4: Ensure a clean and safe community.

2.5: Establish business incentive programs.

Goal 3: Improved Quality of Life

Objectives

3.1: Promote a positive work environment.

3.2: Increase the number of community events.

3.3: Promote an active lifestyle.

3.4: Enhance City beautification.

3.5: Promote positivity in the community.

Goal 4: Civic and Regional Engagement

Objectives

4.1: Improve communication with partner agencies.

4.2: Establish an annual open house event.

4.3: Promote involvement with other community agencies.

4.4: Promote community service by staff.

4.5: Locate and implement alternative communication methods.

Goal 5: Enhance Public Safety

Objectives

5.1: Promote and enhance neighborhood safety.

5.2: Educate public on emergency preparedness.

5.3: Implement Citizen's Academy.

5.4: Promote use of City website and application.

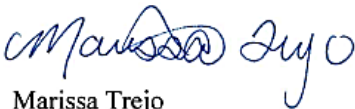
5.5: Maintain public infrastructure.

Additionally, in January of 2020, City staff set the goal of making Coalinga the most business friendly City in the State of California. We continue to promote the City of Coalinga as such and have printed “the most business-friendly City in California” on most of our economic development marketing material. Our economic development website, <https://grow.coalinga.com/>, demonstrates our commitment to being the most business friendly City in California.

This budget document for Fiscal Year 23/24 is a collaborative effort constructed by City Management in conjunction with Council’s vision and leadership. Through hard work and several workshops, a balanced budget was adopted in accordance with Goal 1 as stated above.

Thank you, Coalinga City Council, City staff, and community members for your input and participation!

Respectfully submitted,



Marissa Trejo
City Manager

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Resolutions

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RESOLUTION NO. 4161

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA ADOPTING THE FINAL BUDGET OF THE CITY OF COALINGA FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024, PROVIDING FOR THE APPROPRIATION AND EXPENDITURE OF ALL SUMS SET FORTH IN SAID FINAL BUDGET, PROVIDING FOR THE TRANSFERS AND ADDITIONAL APPROPRIATIONS AND REPEALING ALL RESOLUTIONS AND PARTS OF RESOLUTIONS IN CONFLICT HEREWITH

WHEREAS, the City Council of the City of Coalinga has submitted a Proposed Budget for the fiscal year July 1, 2023 through June 30, 2024; and

WHEREAS, after examination, deliberation and due consideration, the City Council of the City of Coalinga has approved the same with modifications; and

WHEREAS, it is the intention of the City Council to adopt the said budget as modified and amended by the City Council of the City of Coalinga as the Final Budget for the fiscal year 2023-2024.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COALINGA AS FOLLOWS:

1. That certain budget for the fiscal year July 1, 2023 through June 30, 2024, presently on file in the office of the Deputy City Clerk entitled, "CITY OF COALINGA - ANNUAL BUDGET - FISCAL YEAR 2023-24," which is hereby referred to and incorporated herein by reference as though fully set forth herein verbatim, is hereby adopted as modified and amended by the City Council of the City of Coalinga as the Final Annual Budget of the City of Coalinga for the fiscal year July 1, 2023 through June 30, 2024.

2. From and after the operative date of this resolution the several amounts stated in the Final Annual Budget hereinafter referred to as adopted expenditures shall become and thereafter be appropriated to the offices, departments, accounts, objects and purposes stated therein for the fiscal year to which said budget is to apply and said monies are hereby authorized to be expended for the purposes and objects specified in said budget.

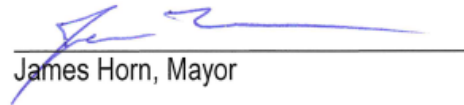
3. All resolutions and parts of resolutions in conflict herewith, including, but not necessarily limited to, such resolutions or parts of resolutions relating to compensation, allowances or benefits as may be in conflict herewith, are hereby expressly repealed.

4. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Coalinga at its Regular Meeting on **June 1, 2023** by the following vote:

AYES: Adkisson, Horn, Hedgecock, Vosburg
NOES: None
ABSTAIN: None
ABSENT: Ramirez

APPROVED


James Horn, Mayor

ATTEST


Shannon Jensen, City Clerk

Resolution No. 4161

RESOLUTION NO. 4162

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA
ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023-2024**

WHEREAS, Article XIII B of the California Constitution requires cities to adopt annual appropriations limits; and

WHEREAS, Government Code Section 7910 requires each local government to establish its appropriation limit by resolution each year at a regularly scheduled meeting or a noticed special meeting; and

WHEREAS, the annual adjustment factors used in determining the appropriations limit requires a recorded vote of the City Council; and

WHEREAS, any challenge to the appropriations limit must be brought within 45 days of the effective date of this resolution.

NOW, THEREFORE, BE IT RESOLVED THAT the Appropriations Limit for the fiscal year 2023-2024 is hereby set at \$11,388,636 and that one copy of the Appropriations Limit Worksheet, attached hereto and made a part hereof, describes how the appropriations limit was computed.

BE IT FURTHER RESOLVED THAT the City of Coalinga has used the change in California's per capita personal income and the City of Coalinga's population growth as annual adjustment factors for determining the Appropriations Limit.

BE IT FURTHER RESOLVED THAT any challenges to said Appropriation Limit must be filed in writing with the City Manager by no later than 45 days after the adoption of this Resolution. If challenges are made, the matter shall be set for hearing before the City Council at its next regularly scheduled meeting.

This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Coalinga at its Regular Meeting held on **June 1, 2023**, by the following vote:

AYES: Adkisson, Horn, Hedgecock, Vosburg

NOES: None

ABSTAIN: None

ABSENT: Ramirez

APPROVED



James Horn, Mayor

ATTEST



City Clerk/Deputy City Clerk

**CITY OF COALINGA
APPROPRIATIONS LIMIT for FY 2023-2024**

RESOURCES ***		***APPROPRIATIONS	
<u>PROCEEDS OF TAXES</u>		<u>SUBJECT TO LIMITATIONS</u>	
Property Taxes	508,700	7,556,732	General Fund
Ad Valorem Taxes (Public Safety)	565,000	508,022	Highway Users Tax-Streets
Sales Taxes	3,323,166		
Business License Fees	145,000		
Motor Vehicle In Lieu Fees	2,292,866		
Other Taxes	722,000		
Highway Users Tax	508,022		
Total Proceeds of Taxes	8,064,754	8,064,754	Total Appropriations Subject to Limitations
		\$11,388,636	Appropriations Limit for FY2024

FY 2024 Appropriation
Limit Calculation:

FY23 Appropriation Limit	\$10,963,681	
x Population Factor	-0.54%	City Population
= Increased Limit	\$10,904,477	
x Personal Income Factor	4.44%	
= FY24 Appropriation Limit	\$11,388,636	

Comparison

FY24 Appropriation Limit	\$11,388,636
FY24 Appropriations Subject to the Appropriations Limit	8,064,754
FY24 Appropriations under the Appropriations Limit	\$3,323,882

RESOLUTION NO. 4158

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA DETERMINING THE NECESSITY OF RAISING REVENUE BY TAXATION FOR THE PURPOSE OF MEETING THE CITY'S OBLIGATION TO THE PENSION AND RETIREMENT FUND FOR PUBLIC SAFETY EMPLOYEES OF THE CITY

BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF COALINGA.

WHEREAS, the State Supreme Court has ruled that the indebtedness created by the electorate to pay for a City pension fund is within the specific tax authority provided by the voters in Article XIII-A on pension plans instituted prior to July 1, 1978; and;

WHEREAS, the ad valorem property tax is provided through the State of California Revenue and Taxation Code Section 96.31, paragraph (a) (4).

WHEREAS, it is necessary to raise money in order to meet the City's obligation to the retirement fund for the public safety employees of the City; and;

WHEREAS, it is determined that an amount of \$0.0720 on each \$100 of assessed property value is necessary to raise sufficient revenue to pay the cost thereof;


NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF COALINGA:

That an ad valorem property tax in the amount of \$0.0720 on each \$100 of assessed property value is hereby fixed for the Fiscal Year 2023-2024 for the purpose of meeting the City's obligation to the pension and retirement fund for public safety employees of the City and to be collected by the Fresno County Auditor's Office.

The foregoing Resolution was approved and adopted at a regular meeting of the City Council of the City of Coalinga on **June 1st, 2023**, by the following roll call vote.


AYES:	Adkisson, Horn, Hedgecock, Vosburg
NOES:	None
ABSENT:	Ramirez
ABSTAIN:	None

APPROVED



James Horn, Mayor

ATTEST



Shannon Jensen, City Clerk

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RESOLUTION NO. PFA 23-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COALINGA PUBLIC FINANCING AUTHORITY ADOPTING THE FINAL BUDGET OF THE COALINGA PUBLIC FINANCING AUTHORITY FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024, PROVIDING FOR THE APPROPRIATION AND EXPENDITURE OF ALL SUMS SET FORTH IN SAID FINAL BUDGET, PROVIDING FOR THE TRANSFERS AND ADDITIONAL APPROPRIATIONS AND REPEALING ALL RESOLUTIONS AND PARTS OF RESOLUTIONS IN CONFLICT HEREWITH

WHEREAS, the Board of Directors of the Coalinga Public Financing Authority has submitted to it a Proposed Budget for the fiscal year July 1, 2023 through June 30, 2024; and

WHEREAS, after examination, deliberation and due consideration, the Board of Directors of the Coalinga Public Financing Authority has approved the same with modifications; and

WHEREAS, it is the intention of the Board of Directors to adopt the said budget as modified and amended by the Board of Directors of the Coalinga Public Financing Authority as the Final Budget for the fiscal year 2023-2024.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COALINGA PUBLIC FINANCING AUTHORITY AS FOLLOWS:

1. That the applicable portion of that certain budget for the fiscal year July 1, 2023 through June 30, 2024, presently on file in the office of the Deputy City Clerk entitled, "CITY OF COALINGA - ANNUAL BUDGET - FISCAL YEAR 2023-24," which is hereby referred to and incorporated herein by reference as though fully set forth herein verbatim, is hereby adopted as modified and amended by the Board of Directors of the Coalinga Public Financing Authority as the Final Annual Budget of the Coalinga Public Financing Authority for the fiscal year July 1, 2023 through June 30, 2024.

2. From and after the operative date of this resolution the several amounts stated in the Final Annual Budget hereinafter referred to as adopted expenditures shall become and thereafter be appropriated to the offices, departments, accounts, objects and purposes stated therein for the fiscal year to which said budget is to apply and said monies are hereby authorized to be expended for the purposes and objects specified in said budget.

3. All resolutions and parts of resolutions in conflict herewith, including, but not necessarily limited to, such resolutions or parts of resolutions relating to compensation, allowances or benefits as may be in conflict herewith, are hereby expressly repealed.

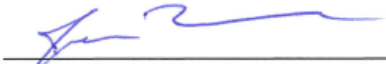
4. This resolution shall take effect immediately upon adoption.

Resolution No. PFA 23-01

PASSED AND ADOPTED by the Board of Directors of the Coalinga Public Financing Authority at its Regular Meeting on **June 1, 2023**, by the following vote:

AYES: Adkisson, Horn, Hedgecock, Vosburg
NOES: None
ABSTAIN: None
ABSENT: Ramirez

APPROVED



James Horn, Mayor/Chairman

ATTEST



City Clerk/Deputy City Clerk

RESOLUTION NO. SA-344

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SUCCESSOR AGENCY OF THE FORMER REDEVELOPMENT AGENCY OF THE CITY OF COALINGA ADOPTING THE FINAL BUDGET OF THE SUCCESSOR AGENCY FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024, PROVIDING FOR THE APPROPRIATION AND EXPENDITURE OF ALL SUMS SET FORTH IN SAID FINAL BUDGET, PROVIDING FOR THE TRANSFERS AND ADDITIONAL APPROPRIATIONS AND REPEALING ALL RESOLUTIONS AND PARTS OF RESOLUTIONS IN CONFLICT HEREWITH

WHEREAS, the Board of Directors of the Successor Agency of the Former Redevelopment Agency of the City of Coalinga has submitted a Proposed Budget for the fiscal year July 1, 2023 through June 30, 2024; and

WHEREAS, after examination, deliberation and due consideration, the Board of Directors of the Successor Agency of the Former Redevelopment Agency of the City of Coalinga has approved the same with modifications; and

WHEREAS, it is the intention of the Board of Directors to adopt the said budget as modified and amended by the Board of Directors of the Successor Agency of the Former Redevelopment Agency of the City of Coalinga as the Final Budget for the fiscal year 2023- 2024.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SUCCESSOR AGENCY OF THE FORMER REDEVELOPMENT AGENCY OF THE CITY OF COALINGA AS FOLLOWS:

1. That the applicable part of that certain budget for the fiscal year July 1, 2023 through June 30, 2024, presently on file in the office of the Deputy City Clerk entitled, "CITY OF COALINGA - ANNUAL BUDGET - FISCAL YEAR 2023-24," which is hereby referred to and incorporated herein by reference as though fully set forth herein verbatim, is hereby adopted as modified and amended by the Board of Directors of the Successor Agency of the Former Redevelopment Agency of the City of Coalinga as the Final Annual Budget of the Successor Agency for the fiscal year July 1, 2023 through June 30, 2024.

2. From and after the operative date of this resolution the several amounts stated in the Final Annual Budget hereinafter referred to as adopted expenditures shall become and thereafter be appropriated to the offices, departments, accounts, objects and purposes stated therein for the fiscal year to which said budget is to apply and said monies are hereby authorized to be expended for the purposes and objects specified in said budget.

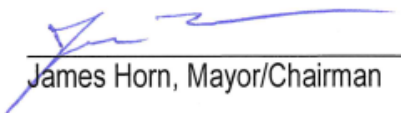
3. All resolutions and parts of resolutions in conflict herewith, including, but not necessarily limited to, such resolutions or parts of resolutions relating to compensation, allowances or benefits as may be in conflict herewith, are hereby expressly repealed.

4. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Directors of the Successor Agency of the Former Redevelopment Agency of the City of Coalinga at its Regular Meeting on **June 1, 2023**, by the following vote:

AYES: Adkisson, Horn, Hedgecock, Vosburg
NOES: None
ABSTAIN: None
ABSENT: Ramirez

APPROVED


James Horn, Mayor/Chairman

ATTEST


City Clerk/Deputy City Clerk

Budgeted Elected Officials and Staff

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Position	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Mayor	1	1	1	1	1	1
Mayor Pro-Tem	1	1	1	1	1	1
City Council	3	3	3	3	3	3
Treasurer	1	1	1	1	1	1
City Clerk	1	0	0	0	0	0
Total	7	6	6	6	6	6
Position	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
City Manager	1	1	1	1	1	1
Assistant to City Manager/Dep City Clerk	1	0	0	0	0	0
Assistant to City Manager/City Clerk	0	1	1	1	1	1
Senior Administrative Analyst	1	1	1	1	1	1
Code Enforcement Officer	0	0	0	1	1	1
Custodian	0	0	0	1	0	0
Custodian (part-time)	0	0	0	0	0	0
Bus Driver	1	1	1	0	0	0
Lead Bus Driver	1	1	1	0	0	0
Relief Bus Driver	2	2	2	0	0	0
City Ambassador	10	10	10	10	10	10
Total	17	17	17	14	14	14
Position	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Human Resources Director	0	0	0	0	0	0
Human Resources Analyst	1	1	1	1	1	1
Human Resources Generalist	1	1	1	1	1	1
Human Resources Assistant (part-time)	0	0	0	0	0	0
Committee for Employee Appeals	3	3	3	3	3	3
Committee for Employee Appeals (Alt)	2	2	2	2	2	2
Total	7	7	7	7	7	7
Position	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Financial Services Director	1	1	1	1	1	1
Finance Manager	0	0	0	0	0	0
Financial Services Supervisor	1	1	1	1	1	1
Junior Accountant/Accountant	1	1	1	2	2	1
Accounting Technician	0	1	0	0	0	1
Account Clerk III	0	1	2	2	2	2
Account Clerk II	1	2	2	2	2	2
Account Clerk I	3	0	1	1	1	1
Total	7	7	8	9	9	9
Position	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Community Development Director	1	1	0	0	0	0
Certified Building Official/Building Inspector	1	1	1	1	1	1
Planning Commissioner	5	5	5	5	5	5
Total	7	7	6	6	6	6
Position	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Police Chief	1	1	1	1	1	1
Commander	1	0	1	1	1	1
Lieutenant	0	1	0	0	0	0
Sergeant	4	4	4	5	5	5
Corporal	2	2	2	2	4	4
School Resources Officer	2	2	2	2	1	1
Police Officer	5	7	8	10	10	10
Public Safety Dispatcher	4	4	0	0	0	0
Public Safety Dispatcher - Part-Time	4	4	0	0	0	0
Records Clerk	2	2	0	0	0	0
Property and Evidence Technician	0	0	0	0	0	0
Property and Evidence Technician (Reserve)	0	0	0	0	0	0

Position	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Police Technician III	0	0	1	1	1	1
Police Technician II	0	0	1	1	1	3
Police Technician I	0	0	4	4	4	3
Police Technician I-III Part-Time	0	0	4	4	4	2
Secretary to Chief of Police	1	1	1	1	1	1
Animal Control/Com Services Officer	1	0	0	0	0	0
Animal Control/Com Services Officer (p/t)	0	0	0	0	0	0
Crossing Guard- Paid	0	0	0	0	0	0
Crossing Guard- Unpaid	0	0	0	0	0	0
Records Clerk- Volunteer	0	0	0	0	0	0
Reserve Sergeant- Paid	0	0	0	0	0	0
Reserve Police Officer- Paid	2	4	0	0	0	0
Citizen on Patrol- Volunteer	8	8	8	8	8	8
Total	37	40	37	40	41	40
Position	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Fire Chief	1	1	1	1	1	1
Fire Division Chief	0	0	0	1	1	1
Captain	3	3	3	3	3	4
Engineer	3	3	3	3	3	3
Firefighter/Paramedic	9	9	9	9	9	9
Firefighter/EMT	3	3	3	3	3	3
Office Assistant	0	0	0	0	0	0
Office Assistant- Volunteer	0	0	0	0	0	0
Secretary	1	1	1	1	1	1
Reserve Firefighter/EMT/Paramedic	3	8	8	6	6	6
Non-Safety Paramedic	0	0	0	3	3	3
Non-Safety EMT	0	0	0	3	3	3
Per Diem Non-Safety Paramedic	0	0	0	0	0	2
Per Diem Non-Safety EMT	0	0	0	0	0	2
Total	23	28	28	33	33	38
Position	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022
Assistant City Manager	0	0	1	1	1	1
Administrative Secretary	0	0	1	1	1	1
Public Works & Utilities Director	1	1	0	0	0	0
Public Works Supervisor	1	1	1	1	1	1
Utilities Supervisor	1	1	1	1	1	1
Public Utilities Coordinator	1	1	1	1	1	1
Assistant Engineer	1	1	0	0	0	0
Secretary	1	1	0	0	0	0
Assistant Field Services Manager	1	0	0	0	0	0
Maintenance Worker III	3	3	1	2	2	2
Maintenance Worker I-II	7	7	9	8	8	8
Equipment Mechanic	1	1	1	1	1	1
Maintenance Worker I/Street Sweeper	1	1	1	1	1	1
Groundskeeper	0	0	0	2	2	4
Chief Plant Operator	0	1	1	1	1	1
Water Operator Apprentice-IV	1	1	1	1	1	3
Water Operator I-II	4	4	4	4	4	0
Water Operator Apprentice	0	0	0	0	0	0
Water Operator I-III (part-time)	2	0	2	2	2	2
Waste Water Operator Apprentice-II	0	0	0	0	0	2
Total	26	24	25	27	27	29
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022
<i>Total Number of City Employees</i>	131	136	134	142	143	149

Demographics

- Incorporated:** 1906
- Government:** The City of Coalinga operates under a Council-Manager form of Government, with five Councilmembers elected to four-year staggered terms. The City Council chooses a Mayor and Mayor Pro-Tempore from among its members.
- Population:** The City of Coalinga's population estimated at 17,628, which has a growth rate of 0.47%.
- County:** Coalinga is located within Fresno County.
- Household Income:** The average household income is \$80,015 with a poverty rate of 18.07%.
- Median Home Price:** The average home value is \$269,562, which is up 4.9% compared to last year.
- Housing Growth:** The City of Coalinga's housing growth is estimated at 4,658 in 2023 which reflects zero (0) growth from 2022.
- Unemployment Rate:** Coalinga's unemployment is 9.3%.

Resources:

World population review –Population, county, household income
Employment Development Department – Unemployment rate
Zillow – Home price

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Citywide Revenue Summary

The Citywide Revenue Budget consists of five (5) major fund groups, which include the General Fund, Debt Service Fund, Enterprise Fund, Trust Fund, Special Revenue Grant Fund, and Capital Projects Fund.

The **General Fund** receives majority of its revenue from state taxes and federal taxes. It also includes non-tax revenue such as business licenses, cannabis, fines, permits, but not limited to. There was a slight revenue increase in fiscal year 2023/2024 of 3%; \$333,053. Based on the variations, there were a couple significant changes such as tax and cannabis revenue. Tax increased by 7%/\$480,032 from the previous fiscal year and the City had lost about 52%/\$589,094 of Cannabis revenue.

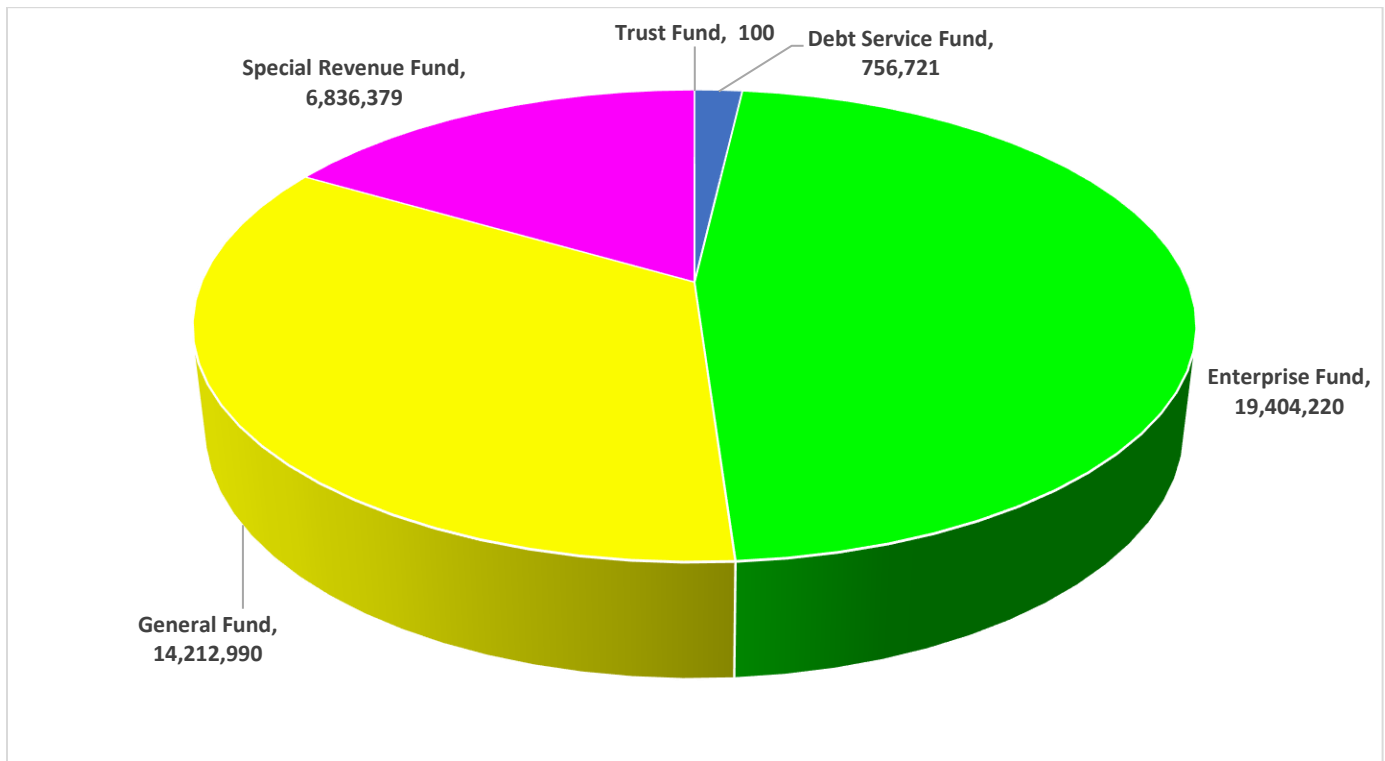
The **Debt Service Fund** is revenue received from the Enterprise Funds to repay the debt related to water and sewer projects. The revenue budget had increased by 4%/\$456,721 due to the expectancy of the debt payment schedule.

The **Enterprise Fund** receives majority of its revenue for the sales of water, gas, sewer service, and refuse collection services. Other revenue includes but is not limited to, maintenance fees, service fees, and impact fees. The revenue budget had increased by 7.9%/\$1,422,500 from sales of untreated water and utility fees.

The **Trust Fund** record funds collected by the City under legal circumstances. These funds do not belong to the City, unless legally determined. The funds belong to an outside recipient. Revenue was based on interest received.

The **Special Revenue Fund** consists of Federal and State funding through programs or grants awarded. Revenue consists of Beverage Container Recycling Grant, Per Capita Parks Grant, CDBG Grants, Housing Grants, Successor Agency, and Low/Moderate Housing program but not limited to. The revenue budget increased by 53%/\$2,369,518 compared to fiscal year 2022/2023.

Fiscal year 2023/2024 Revenue Budget was approved as followed:



Note: Funds with \$0 budget were omitted from chart.

Grouped by Fund Type

Fund	2019 Audited	2020 Audited	2021 Audited	2022 Unaudited	2023 Adopted	2023 Unaudited	2024 Adopted
General Fund							
100 - General Fund Reserve	-	-	4,494,829	437,876	-	8,590	-
101 - General Fund	9,884,459	9,943,034	10,617,992	13,763,695	11,284,164	10,039,720	11,617,217
117 - IGT-Intergovernmental Transfer	1,518,889	1,714,065	1,087,603	527,960	5,000	1,670,331	2,595,773
General Fund Total	11,403,348	11,657,099	16,200,423	14,729,530	11,289,164	11,718,641	14,212,990
Debt Service Fund							
130 - Special Assessment Districts	21,611	19,945	19,629	67	-	88	-
150 - Coalinga Public Financing Authority	905,593	931,178	20,355,632	1,132,947	728,667	23,412	756,721
Debt Service Fund Total	927,205	951,123	20,375,262	1,133,013	728,667	23,501	756,721
Enterprise Fund							
501 - Water Enterprise Fund	5,446,825	5,656,596	5,793,608	5,806,703	11,239,000	6,180,421	11,992,500
502 - Gas Enterprise Fund	1,824,287	1,871,245	1,710,873	2,474,475	2,556,800	3,887,920	3,242,800
503 - Sewer Enterprise Fund	1,563,846	1,191,045	1,406,861	2,170,462	1,649,000	1,667,290	1,632,000
504 - Sanitation Enterprise Fund	1,879,527	2,084,104	2,135,420	2,393,686	2,541,920	2,397,009	2,536,920
506 - Transit Operations*	296,037	278,478	310,354	-	-	-	-
651 - Ent. Internal Service Fund**	-	3,201	2,555	3,696	-	564	-
Enterprise Fund Total	11,010,522	11,084,669	11,359,672	12,849,022	17,986,720	14,133,204	19,404,220
Trust Fund							
102 - PD Evidence Fund	916	519	154	50	-	2	-
103 - PD Fed Forfeiture Fund	160	87	21	6	-	5	-
104 - Scholarship Fund	505	275	82	36	100	48	100
116 - PD Forfeiture-Unclaimed	263	8,061	39	10	-	14	-
Trust Fund Total	1,844	8,942	296	102	100	70	100
Special Revenue Fund							
105 - COPS Grant Fund	215,840	157,766	161,613	365,971	100,000	145,495	100,000
106 - Police Dept Grants	28,321	-	8,547	-	-	265,000	-
107 - Gas Tax Fund	343,167	388,192	392,673	428,027	520,104	373,225	508,022
109 - TDA - Article 3 Fund	832	453	126	59,794	12,100	67	15,100
110 - LTF - Article 8 Fund	4,403	2,722	858	2,195,787	300,100	1,312	300,100
111 - SB1-Rd Rehab Maint Acct Fund	353,944	336,368	336,481	364,413	412,387	295,938	446,721
114 - Habitat Conservation Fund	1,023	537	154	67	-	87	-
125 - Measure C-Street Maint	200,051	220,536	248,555	278,079	252,000	213,655	252,000
126 - Measure C-ADA Compliance	6,921	7,516	8,406	9,266	8,500	7,172	16,800
127 - Measure C-Flexible Fund	252,140	265,450	300,792	337,359	301,000	255,825	301,000
301 - CDBG Program Income	-	63,227	92	7	-	98,098	-
303 - CDBG Program Fund	-	-	-	-	-	140,462	-
304 - Home Program Fund	-	-	-	-	-	-	-
305 - Caltrans Grants Fund	164,273	1,332,940	851,425	3,368,995	2,242,854	1,755,196	3,567,895
306 - Special Revenue Grants Fund	112,878	58,520	109,641	35,009	188,709	1,244,632	193,709
307 - ARPA Grant Fund	-	-	-	4,109,582	-	-	-
308 - AB179 Tech Improvement	-	-	-	-	-	-	-
309 - Rural Violent Crime Reducton Initiative C	-	-	-	-	-	-	-
815 - Low-Mod Housing Asset Fund	186,934	127,774	6,521	419,435	-	441,975	6,072
820 - RORF-Redev Oblig Retirement Fund (RDA)	1,744,885	1,428,954	1,296,670	1,200,238	1,359,346	1,182,991	1,128,846
851 - EDA Community Bldg Rentals	490	266	79	35	-	46	52
852 - EDA Revolving Fund	578	314	93	43	-	57	62
Special Revenue Fund Total	3,616,678	4,391,535	3,722,726	13,172,105	5,697,100	6,421,236	6,836,379
Capital Projects Funds							
140 - General Capital Project Fund	31,716	19,469	299,018	108,080	-	20,020	-
141 - Public Building-Facilities Impact Fees	31,623	2,555	137	26,424	-	431	-
142 - Law Enforcement Impact Fees	45,281	3,430	152	138,323	-	367	-
143 - Fire Protection Impact Fees	44,668	3,122	53	187,513	-	367	-
144 - Storm Drainage - Flood Control Impact Fees	146,151	9,831	491	63,654	-	12,691	-
145 - Streets - Bridges Impact Fees	155,338	10,372	33	124,859	-	120	-
146 - Park Impact Fees	145,567	10,800	302	95,477	-	271	-
Capital Projects Fund Total	600,344	59,578	300,184	744,331	-	34,266	-
Grand Total	27,559,941	28,152,946	51,958,562	42,628,103	35,701,751	32,330,917	41,210,410

* Fund Closed in FY21/22.

** Fund Closed in FY23/24 and all balances will be transferred to the appropriate Enterprise Funds.

Citywide Expenditure Appropriation Summary

The Citywide Appropriation Budget consists of five (5) major fund groups, which include the General Fund, Debt Service Fund, Enterprise Fund, Special Revenue Grant Fund, and Capital Projects Fund.

The **General Fund** will be used for general administrative support and Operation and Maintenance costs related to Elective Officials, Human Resources, Financial, Airport, Fire and Police Services.

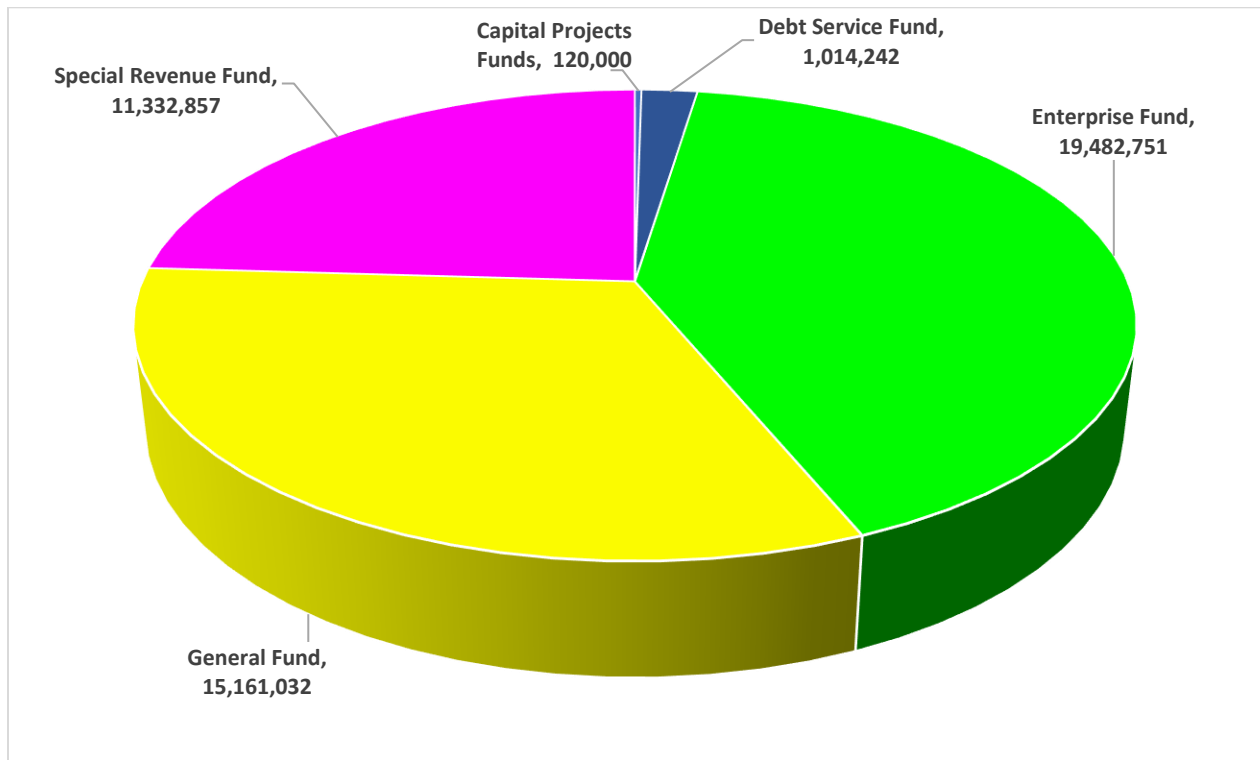
The **Debt Service Fund** is debt obligations for bonds issued in 2018 and 2021 for water and sewer projects.

The **Enterprise Fund** will be the cost to provide water, gas, sewer, and refuse collection services.

The **Special Revenue Fund** was budgeted to finance various projects through CalTrans and Measure C such as bike trails, safety improvements, ADA improvements, street maintenance; sidewalk and park improvements; Police vehicle leases; but not limited to.

The **Capital Projects Fund** will be used for the Council Chambers modernization and park improvements.

Fiscal year 2023/2024 Expenditure Budget was approved as followed:



Note: Funds with \$0 budget were omitted from chart.

Grouped by Fund Type

Fund	2019	2020	2021	2022	2023	2023	2024
	Audited	Audited	Audited	Unaudited	Adopted	Unaudited	Adopted
General Fund							
100 - General Fund Reserve	-	-	-	-	-	-	373,041
101 - General Fund Budget	6,631,495	7,668,590	13,560,276	11,735,327	11,284,164	8,988,009	11,563,443
117 - IGT-Intergovernmental Transfer	394,296	1,147,285	218,672	2,110,646	2,225,519	2,163,191	3,224,548
General Fund Total	7,025,791	8,815,876	13,778,948	13,845,974	13,509,683	11,151,200	15,161,032
Debt Service Fund							
130 - Special Assessment Districts	25,728	25,322	22,066	4,851	-	-	-
150 - Coalinga Public Financing Auth	1,323,509	1,336,766	14,562,158	1,115,370	885,913	462,725	1,014,242
Debt Service Fund Total	1,349,237	1,362,088	14,584,224	1,120,221	885,913	462,725	1,014,242
Enterprise Fund							
501 - Water Enterprise Fund	4,999,948	6,358,756	6,188,963	4,915,126	10,829,520	4,524,422	11,544,041
502 - Gas Enterprise Fund	2,142,919	1,918,985	2,120,612	2,970,101	3,227,461	3,956,674	3,408,585
503 - Sewer Enterprise Fund	1,308,809	1,424,751	1,755,967	1,433,860	2,008,843	1,919,070	2,075,145
504 - Sanitation Enterprise Fund	1,940,798	2,167,391	2,277,385	2,187,907	2,483,381	2,145,773	2,467,931
506 - Transit Operations*	296,056	278,976	311,636	-	-	-	-
651 - Ent. Internal Service Fund**	-	1	-	32,472	-	26,331	(12,951)
Enterprise Fund Total	10,688,530	12,148,858	12,654,563	11,539,465	18,549,205	12,572,270	19,482,751
Trust Fund							
103 - PD Fed Forfeiture Fund	8,131	3,641	-	7,500	-	-	-
104 - Scholarship Fund	-	-	-	2,000	-	-	-
116 - PD Forfeiture-Unclaimed	14,842	-	18,751	-	-	-	-
Trust Fund Total	22,973	3,641	18,751	9,500	-	-	-
Special Revenue Fund							
105 - COPS Grant Fund	73,406	97,782	164,536	396,016	100,000	155,940	132,200
106 - Police Dept Grants	28,969	394	-	-	-	792	-
107 - Gas Tax Fund	435,193	401,923	314,774	363,414	441,746	319,374	453,877
109 - TDA - Article 3 Fund	-	-	72,733	3,250	100,000	79,250	50,000
110 - LTF - Article 8 Fund	28,780	100,356	148,603	1,224,355	989,156	113,764	1,359,156
111 - SB1-RD Rehab Maint Acct Fund	16,288	94,481	720,543	862,027	500,000	52,276	700,000
114 - Habitat Conservation Fund	3,803	3,876	3,959	4,085	-	4,097	-
125 - Measure C-Street Maint	38,529	4,149	70,090	63,887	90,722	653,276	1,179,379
126 - Measure C-ADA Compliance	-	5,285	43,680	-	13,000	-	45,000
127 - Measure C-Flexible Fund	60,317	791,508	790,124	687	210,764	5,874	856,674
301 - CDBG Program Income	-	-	47,754	11,080	-	-	-
303 - CDBG Program Fund	-	-	16,746	141,618	-	6,405	-
304 - Home Program Fund	-	-	-	1,377	-	4,407	4,928
305 - Caltrans Grants Fund	164,273	1,332,940	715,461	3,255,665	2,242,854	1,386,011	3,567,895
306 - Special Revenue Grants Fund	112,878	58,520	109,641	127,003	188,709	1,692,949	193,709
307 - ARPA Grant Fund	-	-	-	967,590	-	84,090	1,079,080
308 - AB179 Tech Improvement	-	-	-	-	-	-	200,000
309 - Rural Violent Crime Reduciton Initiative Grant	-	-	-	-	-	-	134,329
815 - Low-Mod Housing Asset Fund	19,854	25,188	17,714	26,966	-	69,182	22,340
820 - RORF-Redev Oblig Retirement Fund (RDA)	805,606	889,428	437,840	757,819	1,359,206	1,328,624	1,354,289
Special Revenue Fund Total	1,787,895	3,805,831	3,674,199	8,206,838	6,236,157	5,956,312	11,332,857
Capital Projects Funds							
140 - General Capital Proj Fd	1,716,836	32,168	330,408	179,194	-	37,989	-
141 - Public Building-Facilities	-	11,749	11,622	(642)	15,000	3,643	15,000
144 - Storm Drainage - Flood Control	-	21,809	8,873	875	-	-	-
145 - Streets - Bridges Impact	-	480,000	-	-	-	-	-
146 - Park Impact Fees	-	35,661	20,469	1,808	100,000	-	105,000
Capital Projects Fund Total	1,716,836	581,388	371,371	181,234	115,000	41,631	120,000
Grand Total	22,591,262	26,717,682	45,082,056	34,903,232	39,295,958	30,184,139	47,110,881

* Fund Closed in FY21/22.

** Fund Closed in FY23/24 and all balances will be transferred to the appropriate Enterprise Funds.

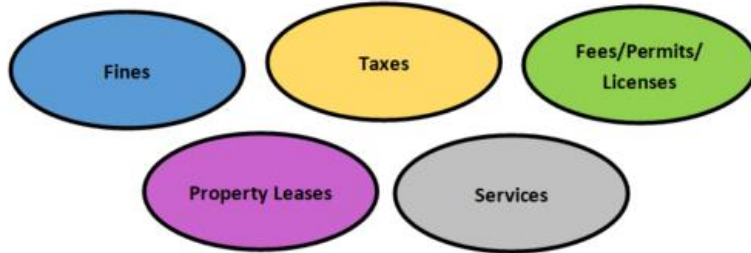
Citywide Fund Balance Summary

Fund	Fund Balance @ 6/30/2023*	FY23/24 Adopted Revenue	FY23/24 Adopted Expenses	Est. Fund Balance @ 6/30/2024
100 - General Fund Reserve Fund	4,941,294.55	-	373,041	4,568,254
101 - General Fund	4,840,230.69	11,617,217	11,563,443	4,894,005
117 - IGT-Intergovernmental Transfer	3,577,014.75	2,595,773	3,224,548	2,948,240
130 - Special Assessment Districts	92,104.54	-	-	92,105
150 - Coalinga Public Financing Authority	24,001,635.84	756,721	1,014,242	23,744,115
501 - Water Enterprise Fund	4,921,249.00	11,992,500	11,544,041	5,369,708
502 - Gas Enterprise Fund	1,866,314.38	3,242,800	3,408,585	1,700,530
503 - Sewer Enterprise Fund	6,814,018.06	1,632,000	2,075,145	6,370,873
504 - Sanitation Enterprise Fund	200,682.59	2,536,920	2,467,931	269,671
651 - Ent. Internal Service Fund	(48,787.16)	-	(12,951)	(35,836)
102 - PD Evidence Fund	2,439.01	-	-	2,439
103 - PD Fed Forfeiture Fund	5,470.68	-	-	5,471
104 - Scholarship Fund	50,207.72	100	-	50,308
116 - PD Forfeiture/Unclaimed Fund	14,531.81	-	-	14,532
105 - COPS Grant Fund	238,601.06	100,000	132,200	206,401
106 - Police Dept Grants	264,208.49	-	-	264,208
107 - Gas Tax Fund	100,528.26	508,022	453,877	154,673
109 - TDA - Article 3 Fund	(9,435.98)	15,100	50,000	(44,336)
110 - LTF - Article 8 Fund	1,288,446.35	300,100	1,359,156	229,390
111 - SB1-Road Rehab Maint Acct Fund	66,563.75	446,721	700,000	(186,715)
114 - Habitat Conservation Fund	88,309.93	-	-	88,310
125 - Measure C-Street Maintenance	500,760.39	252,000	1,179,379	(426,619)
126 - Measure C-ADA Compliance	30,920.62	16,800	45,000	2,721
127 - Measure C-Flexible Funding	963,021.10	301,000	856,674	407,347
301 - CDBG Program Income	102,590.07	-	-	102,590
303 - CDBG Program Fund	(24,306.53)	-	-	(24,307)
304 - Home Program Fund	(5,784.37)	-	4,928	(10,712)
305 - Caltrans Grants Fund	618,479.24	3,567,895	3,567,895	618,479
306 - Special Revenue Grants Fund	(540,311.31)	193,709	193,709	(540,311)
307 - ARPA Grant Fund	3,057,901.73	-	1,079,080	1,978,822
308 - AB179 Tech Improvement	-	-	200,000	(200,000)
309 - Rural Violent Crime Reduction Initiative	-	-	134,329	(134,329)
815 - Low/Mod Housing Asset Fund	1,978,020.23	6,072	22,340	1,961,752
820 - RORF-Redev Oblig Retirement Fund (RDA)	(2,223,849.97)	1,128,846	1,354,289	(2,449,293)
851 - EDA Community Bldg Rentals	47,615.20	52	-	47,667
852 - EDA Revolving Fund	59,784.97	62	-	59,847
140 - General Capital Projects Fund	(3,765.03)	-	-	(3,765)
141 - Public Building/Facilities Impact Fees	103,082.99	-	15,000	88,083
142 - Law Enforcement Impact Fees	39,444.45	-	-	39,444
143 - Fire Protection Impact Fees	39,719.35	-	-	39,719
144 - Storm Drainage & Flood Control Impact Fees	384,244.82	-	-	384,245
145 - Streets & Bridges Impact Fees	125,071.98	-	-	125,072
146 - Park Impact Fees	282,933.05	-	105,000	177,933
Total	58,851,201.30	41,210,410	47,110,881	52,950,730

* FY22/23 Unaudited balances as of 6/20/2023

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General Fund



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100 – General Fund Reserve

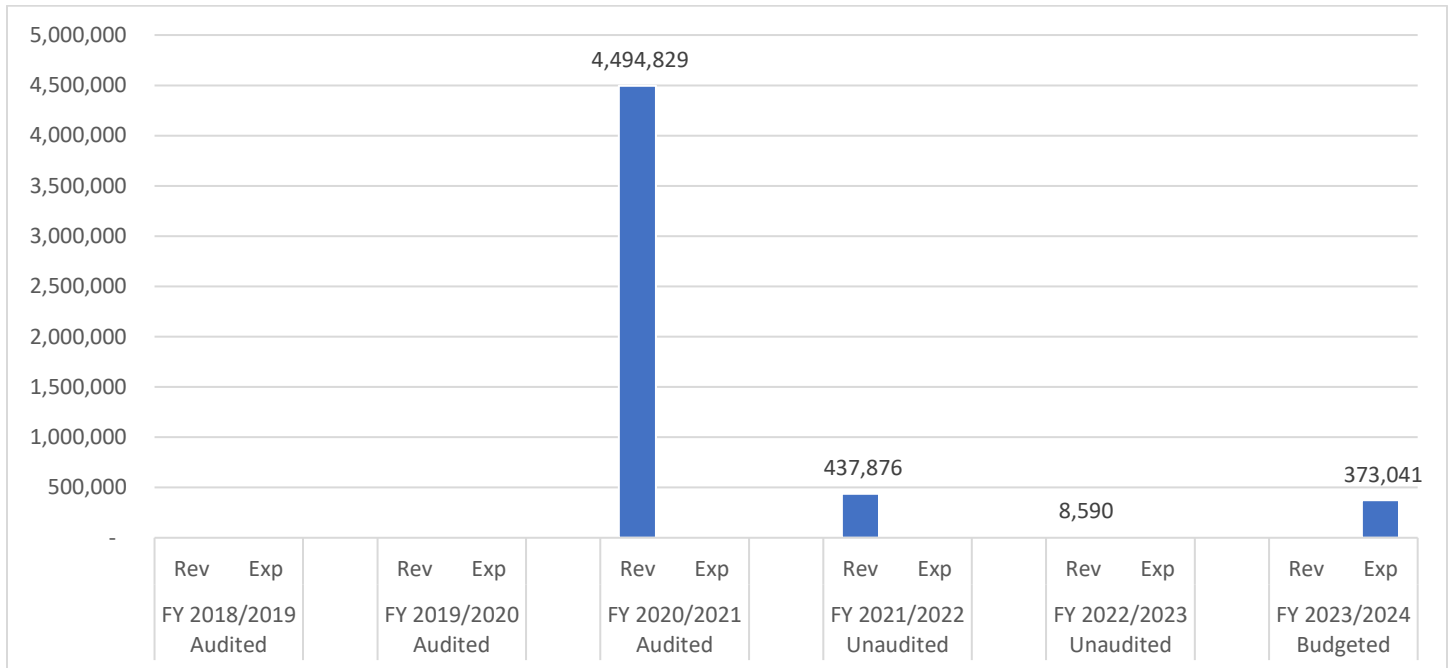


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General Fund Reserve Summary

The audited General Fund reserve as of June 30, 2021, is \$4,494,829. It is estimated to be \$4,941,300, which includes the unaudited revenue of \$437,876 in FY21/22 and \$8,590 in FY22/23. In FY23/24, the expected General Fund reserve will decrease to \$4,568,300 due to the purchase of a Type 3 Fire Engine for the Fire Department under the Office of Emergency Services program.



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101 – General Fund

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The General Fund is the main operating fund for the City. It is one of the largest components of the total City Budget with a revenue budget of \$11,617,217 and expenditure budget of \$11,563,443 for fiscal year 2023/2024. The budget is a surplus budget where the revenue budget exceeds the expenditure budget by \$53,774.

The General Fund comprises of various service departments such as Elected Officials, Community Development, Administrative Services, Police Department, Fire/EMS Department, Airport Operations, but not limited to. Through these various departments, the City has the privilege to serve its resident by ensuring new constructions and existing structures are safe and meets policies and guideline as established, providing effective emergency services and education, providing full service 24 hours a day by committing to protect the residents of the City.

General Fund Budget Summary

General Fund Summary*

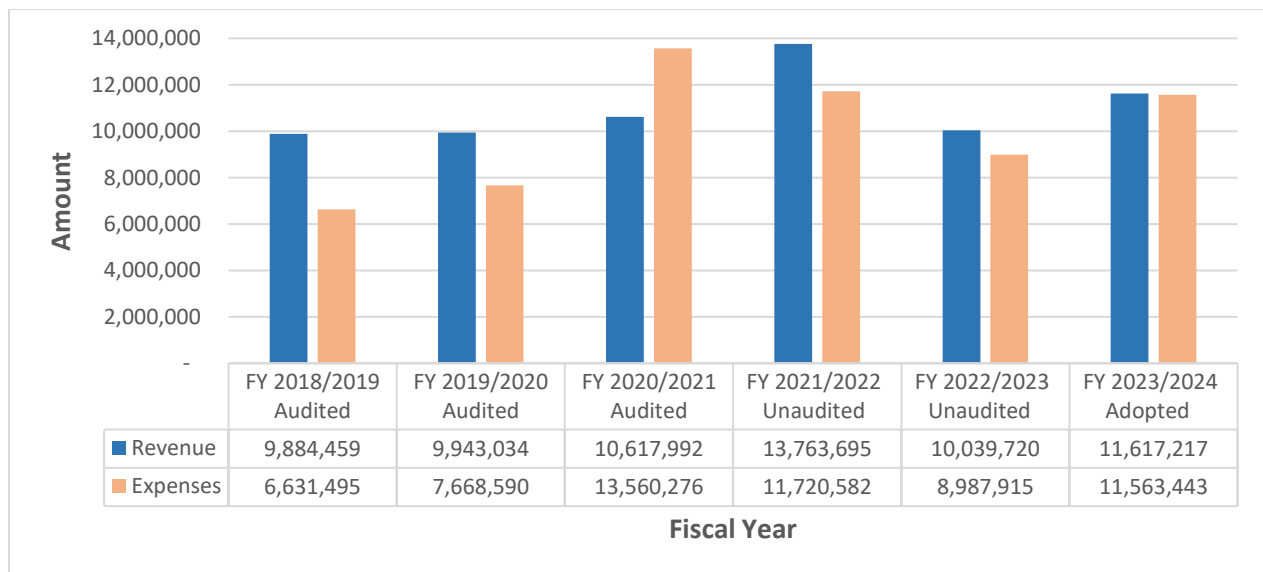
	2019 Audited	2020 Audited	2021 Audited	2022 (Unaudited)	2023 Adopted	2023 YTD Unaudited	2024 Adopted
Revenue	9,884,459	9,943,034	10,617,992	13,763,695	11,284,164	10,039,720	11,617,217
Expense							
Personnel Cost	4,805,426	5,521,559	6,393,487	6,237,357	8,465,768	6,524,717	7,930,319
O & M Cost	1,826,069	2,147,031	2,671,961	4,801,342	2,814,531	2,459,333	3,633,124
Other Expense Total	-	-	4,494,829	681,923	3,865	3,865	-
Total Expenses	6,631,495	7,668,590	13,560,276	11,720,623	11,284,164	8,987,915	11,563,443

	2019 Audited	2020 Audited	2021 Audited	2022 (Unaudited)	2023 Adopted	2023 YTD Unaudited	2024 Adopted
Net Income (Surplus+/Deficit-)	3,252,963	2,274,444	(2,942,284)	2,043,072	-	1,051,805	53,774

Revenue % Change 3%
Expense % Change 2%

*Do not include Fund 117 - ITG Intergovernmental Transfer Fund

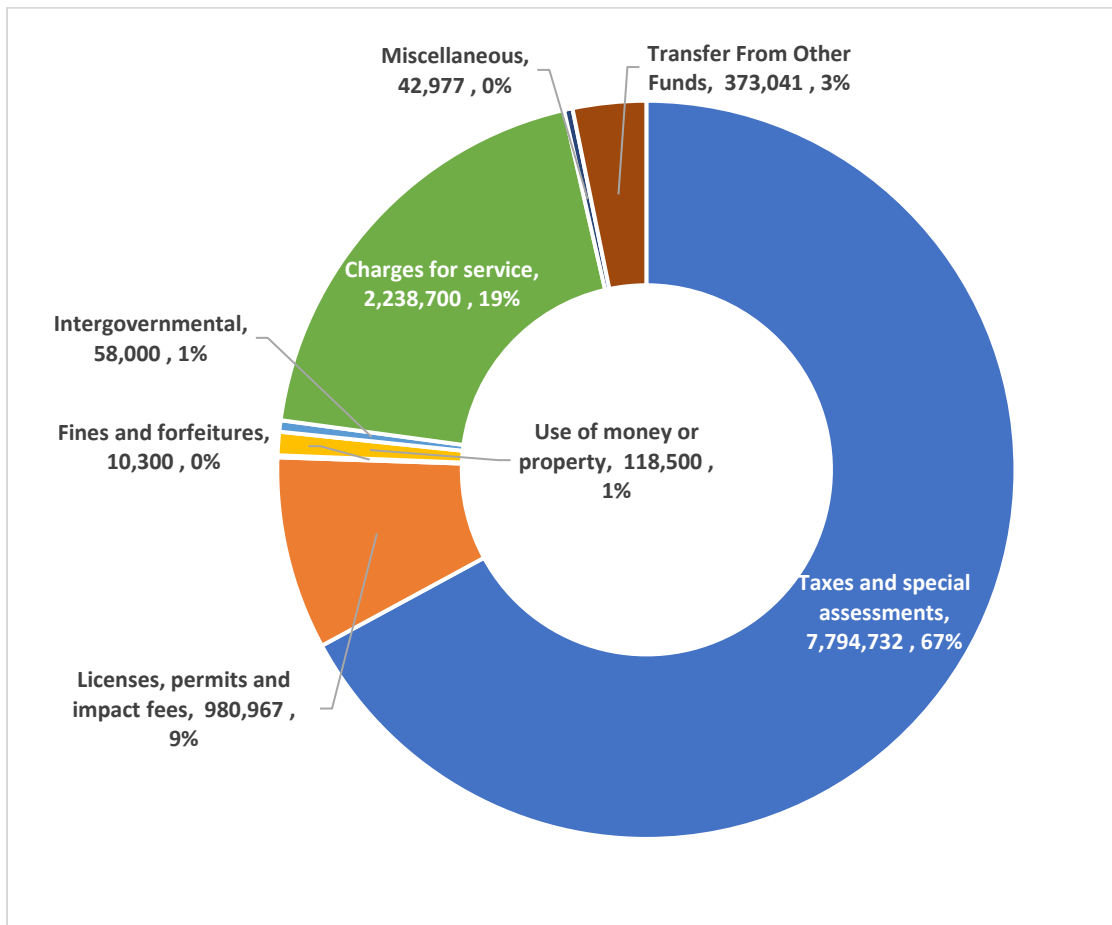
General Fund Revenue vs. Expenditure – 6-Year Trend



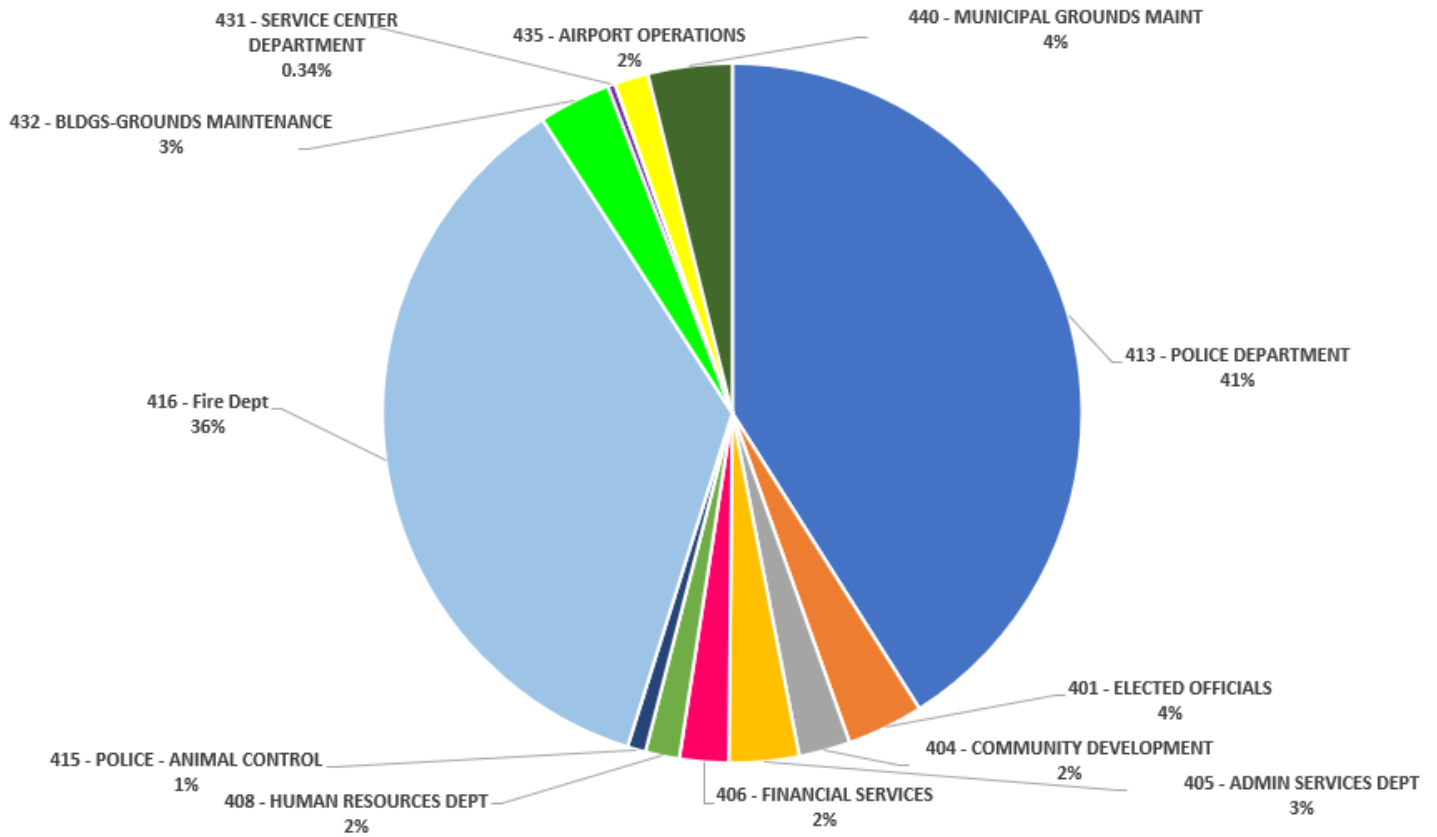
Revenue Grouped by Source

Sources*	FY22/23	FY22/23 YTD	FY23/24
	Adopted	UnAudited	Adopted
Taxes and special assessments	7,314,700.00	6,723,419.26	7,794,732.00
Licenses, permits and impact fees	1,393,894.00	771,467.28	844,800.00
Fines and forfeitures	15,300.00	9,066.52	10,300.00
Use of money or property	118,000.00	124,462.78	118,500.00
Intergovernmental	30,000.00	32,243.30	58,000.00
Charges for service	2,397,170.00	2,239,522.05	2,374,867.00
Miscellaneous	15,100.00	139,538.95	42,977.00
Transfer From Other Funds	0.00	0.00	373,041.00
Grand Total	11,284,164.00	10,039,720.14	11,617,217.00

*Do not include Fund 117 – Intergovernmental Transfer Fund



General Fund Expenditure Appropriation by Department



Department	FY 2023/2024 Adopted	Expenditure Allocation %
401 - Elected Officials	408,987	4%
404 - Community Development	274,933	2%
405 - Admin Services Dept	373,815	3%
406 - Financial Services	262,292	2%
408 - Human Resources Dept	182,069	2%
413 - Police Department	4,742,704	41%
415 - Police - Animal Control	97,694	1%
416 - Fire Dept	4,163,857	36%
431 - Service Center Department	39,858	0.34%
432 - Bldgs-Grounds Maintenance	386,800	3%
435 - Airport Operations	180,864	2%
440 - Municipal Grounds Maint	449,570	4%
General Fund Total	11,563,443	

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400 – Revenues

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
400 - REVENUES								
Revenue								
101-400-40010	Current Year Secured Tax	360,905	353,575	385,208	403,320	400,000	349,957	420,000
101-400-40020	Prior Year Secured Tax	10,420	6,902	-	-	-	-	-
101-400-40030	Supplemental Secured Tax	31,548	21,869	23,859	24,373	25,000	20,352	25,000
101-400-40040	Current Year Unsecured Tax	50,026	44,641	2,414	56,072	60,000	63,672	60,000
101-400-40050	Prior Year Unsecured Tax	3,608	10,682	2,835	1,922	2,500	-	2,500
101-400-40060	Supplemental Unsecured Tax	244	211	55,532	171	200	191	200
101-400-40070	Penalties & Interest	905	2,516	1,425	-	1,000	-	1,000
101-400-40080	Public Safety Pension Tax	406,561	442,217	479,511	491,308	490,000	519,018	540,000
101-400-40090	Supplemental Public Safety Pension Tax	9,458	14,158	24,683	9,707	25,000	8,392	25,000
101-400-40120	Property Tax in Lieu of VLF	1,607,772	1,759,275	1,881,111	1,966,557	2,000,000	2,167,158	2,274,866
101-400-40140	RDA ROPS PassThru/Residual Distribution	313,830	460,477	405,985	469,288	400,000	378,033	400,000
101-400-41010	CA Sales & Use Tax	987,893	914,132	953,896	1,230,156	1,100,000	1,016,611	1,177,124
101-400-41011	CA Measure J 1% Transaction Tax	408,315	1,705,095	1,997,565	2,250,345	2,100,000	1,561,804	2,106,042
101-400-41020	Local Public Safety Fund (LPSF) Salary	34,305	35,522	38,469	57,208	40,000	42,421	40,000
101-400-41030	Airplane Apportionment Tax	1,053	777	463	974	1,000	1,553	1,000
101-400-41040	PG&E Franchise Tax	76,075	81,081	92,341	97,512	95,000	114,534	115,000
101-400-41060	Transient Occupancy Tax (TOT)	26,781	40,644	35,680	49,116	40,000	52,069	45,000
101-400-41070	Real Property Transfers	23,892	34,362	39,505	34,573	35,000	23,958	37,000
101-400-41080	Mid Valley Franchise Fees	341,271	414,602	440,593	424,511	500,000	403,697	525,000
101-400-42010	Business Licenses	109,507	99,447	145,340	136,539	140,000	177,399	145,000
101-400-42030	Animal Licenses	5,347	98	296	47	200	30	200
101-400-42040	Bicycle Licenses	8	20	5	-	10	5	10
101-400-42050	Building Permits	378,479	62,638	44,787	262,409	100,000	71,108	120,000
101-400-42060	Electrical Permits	2,604	1,600	2,165	2,062	-	548	-
101-400-42070	Plumbing Permits	1,173	710	626	700	-	-	-
101-400-42080	Mechanical Permits	1,399	986	859	1,107	-	-	-
101-400-42110	Local Gun Permits	6,238	7,168	9,528	6,015	8,000	6,597	8,000
101-400-42120	Encroachment Permits	5,022	1,683	728	11,099	1,000	380	1,000
101-400-42130	Residential Solar Permit Fees	13,880	11,697	10,389	14,014	10,000	26,162	25,000
101-400-42170	Cannabis Application Fees	49,532	36,090	54,560	19,145	10,000	1,460	5,000
101-400-42180	Cannabis Regulatory Permit Renewal	18,333	-	-	-	5,700	-	-
101-400-42190	Cannabis Revenue Raising Fee	474,709	765,227	1,118,905	768,650	976,363	430,567	440,064
101-400-42200	Cannabis Regulatory Licensing Fee	218,257	350,659	27,234	137,882	142,621	57,111	100,526
101-400-43010	Vehicle Code Fines	15,145	13,947	15,526	10,700	15,000	8,158	10,000
101-400-43020	Other Court Fines	274	236	291	1,374	300	908	300
101-400-44010	Interest Earned	4,669	20,973	13,377	23,327	10,000	11,937	10,000
101-400-44020	Land Rentals	31,861	78,084	76,804	68,254	75,000	77,215	75,000
101-400-44060	Pride Sign Rentals	925	800	389	1,200	500	1,100	1,000
101-400-45010	Motor Vehicle In Lieu Fees	8,682	14,315	13,266	20,895	10,000	18,519	18,000
101-400-45060	Homeowners Property Tax Relief	9,998	9,424	9,193	9,066	10,000	4,482	10,000
101-400-45211	P.O.S.T. Reimbursement	12,191	19,407	4,789	3,448	5,000	9,242	5,000
101-400-45212	State Mandated Cost Reimbursement	-	15,070	6,665	12,431	5,000	-	25,000
101-400-46020	Planning & Dev. Fees	54,503	44,453	125,104	43,151	75,000	39,787	75,000
101-400-46040	Plan Checking Fees	49,617	47,762	59,054	102,982	40,000	43,564	45,000
101-400-46050	Vacant Building Registration	1,350	1,350	750	150	1,000	150	1,000
101-400-46060	Yard Sale Permit	-	-	-	-	-	-	-
101-400-46070	Code Enforcement Citation Misc.	2,266	1,100	1,141	3,339	-	7,350	5,600
101-400-46080	Weed & Lot Cleaning Fees	-	-	-	-	-	1,636	-
101-400-46090	Misc. Public Works Receipts	-	962	-	-	-	-	-
101-400-46120	Police Service Reimbursements	9,745	275	-	42,060	-	1,895	-
101-400-46130	Accident Report Fees	8,420	7,163	4,392	5,208	5,000	5,807	5,000
101-400-46140	Fingerprint Fees	12,482	12,258	10,962	15,866	10,000	15,402	10,000
101-400-46160	Miscellaneous Police Receipts	5,070	6,366	3,178	4,562	5,000	1,773	5,000
101-400-46170	Animal Shelter Fees	2,809	-	10	71	-	-	-
101-400-46220	CHUSD Resource Officer Program	47,948	21,360	-	-	76,035	-	-
101-400-46230	WHCC Resource Officer Program	46,793	-	-	-	76,035	135,059	136,167
101-400-46240	Dispatch Contract Fee	-	71,708	95,250	104,000	104,000	104,000	-
101-400-46263	CARES ACT Grant Revenue	-	-	47,418	8,502	-	-	-

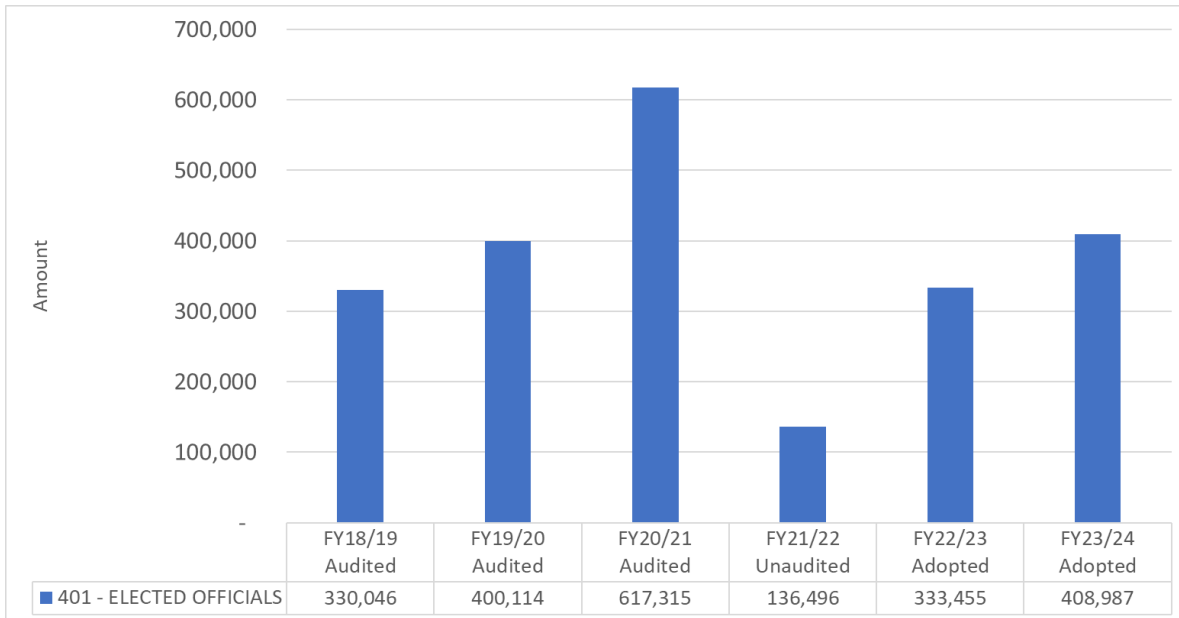
Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
101-400-46240	Dispatch Contract Fee	-	71,708	95,250	104,000	104,000	104,000	-
101-400-46263	CARES ACT Grant Revenue	-	-	47,418	8,502	-	-	-
101-400-46420	Water Enterprise Fund	11,017	-	-	-	-	-	-
101-400-46430	Natural Gas Enterprise Fund	5,008	-	-	-	-	-	-
101-400-46440	Sewer Enterprise Fund	4,340	-	-	-	-	-	-
101-400-46450	Sanitation Enterprise Fund	2,671	-	-	-	-	-	-
101-400-46470	RDA-Successor Agency Admn Allo	37,500	-	23,984	-	-	-	-
101-400-46660	General CIP Fund 140	1,700,000	-	-	-	-	-	-
101-400-46670	Mattress Recycling Program	-	513	-	-	-	-	-
101-400-46980	Late Fees	-	109	1,067	-	-	-	-
101-400-48020	Sale of City Property	-	6,410	27,515	13,901	-	-	-
101-400-48080	Proceeds from Capital Lease	-	-	-	2,007,791	-	-	-
101-400-48101	HOME Grant-Administrative Svc	-	-	-	-	-	-	-
101-400-48160	Miscellaneous Revenue	11,799	5,012	2,596	23,810	5,000	88,111	5,000
101-400-48170	Reimbursements & Refunds	-	-	381	2,500	-	-	-
101-400-48190	Donations	8,447	1,658	32	32	100	4,717	100
101-400-48191	Donations-K9 Program	28,638	-	19,000	8,000	-	16,500	-
101-400-48192	Donations-Veterans Banner Progr	5,179	5,031	67	201	-	-	-
101-400-48200	Administrative Fees	261	8,574	29	11,169	-	20	-
101-400-48220	Special Events Revenue	396	7,025	25,273	33,622	-	30,191	17,877
	400 - REVENUES Total	8,119,350	8,102,108	8,864,002	11,508,393	9,236,564	8,122,309	9,099,576

401 – Elected Officials



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Expenditure

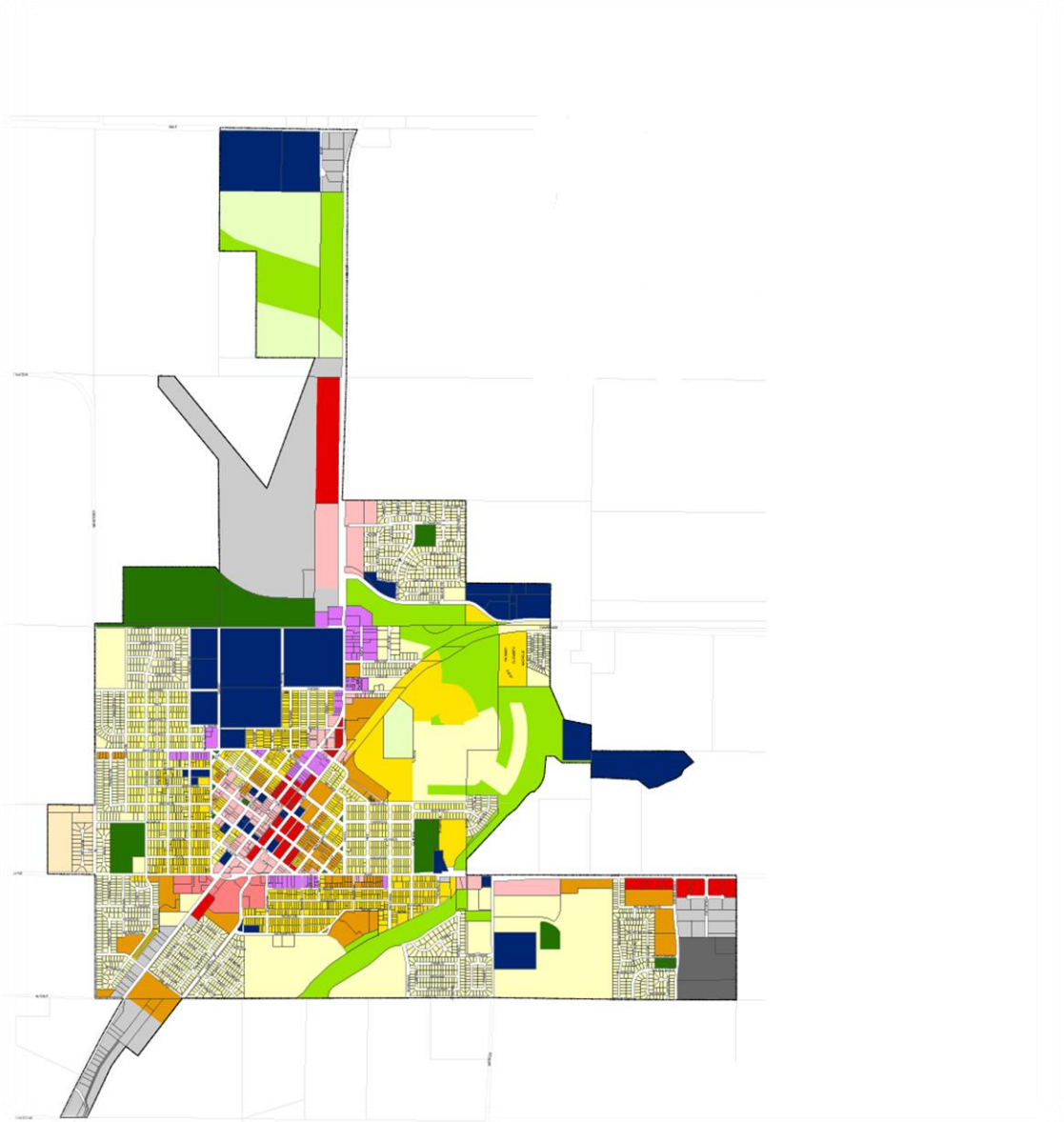


Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
101-401-60010	Salaries Regular	35	-	16	-	-	-	-
101-401-60020	Salaries Part Time	25,327	23,650	23,150	20,521	32,700	19,770	30,000
101-401-62000	Retirement CalPERS	3	-	1	-	-	-	-
101-401-62020	Medical/Life Insurance	31,987	155,408	12,742	-	-	-	-
101-401-62030	Social Security FICA	1,977	1,264	1,337	1,271	2,044	1,219	1,875
101-401-62040	Medicare Insurance	592	296	313	298	474	286	435
101-401-62050	Disability Income Insurance	186	-	(0)	-	-	-	-
101-401-62060	Deferred Comp. - 457 Retirement	1	-	0	-	-	-	-
101-401-62070	Workers' Comp. Insurance	899	976	1,144	1,255	3,924	1,298	3,600
101-401-62210	Unemployment Claims	558	1,044	-	-	-	-	-
	Total Personnel Cost	61,564	182,638	38,703	23,345	39,142	22,573	35,910
Operations & Maintenance Cost								
101-401-70010	Office Supplies	1,434	920	757	1,873	2,300	1,241	2,550
101-401-70030	Postage & Freight Out	143	-	226	-	300	33	300
101-401-70040	Printing & Binding	201	116	697	188	600	633	600
101-401-70070	Audio/Video Equipment Supplies	-	126	-	-	1,500	-	1,500
101-401-70200	Council Audio/Video Supply	115	-	-	-	500	-	500
101-401-70440	Miscellaneous Supplies	-	-	256	1,100	-	1,475	-
101-401-72030	Telephone	281	309	656	2,581	2,213	2,969	2,350
101-401-76010	General Advertising	-	-	-	32	-	-	-
101-401-84010	Office Equip. Repairs & Maint.	574	671	542	676	700	535	700
101-401-86010	Training, Travel, & Conference	8,728	9,995	1,093	18,463	10,400	9,029	20,400
101-401-86030	Subs., Dues, & Publications	14,313	20,626	17,089	13,606	17,000	14,465	17,000
101-401-86034	Coalinga Area Chamber of Commerce Stipend	-	-	-	15,000	-	-	-
101-401-88010	City Attorney Fees	175,674	94,140	156,260	-	135,000	60,484	135,000
101-401-88011	Legal Services	-	-	-	-	-	17,707	-
101-401-88020	Outside Attorney Fees	-	73,912	248,058	-	40,000	-	40,000
101-401-88040	Computer Programming/Consult.	1,185	1,311	1,172	2,687	3,400	1,472	3,400
101-401-88100	Professional Services	6,000	7,886	4,800	4,800	7,200	56,490	57,700
101-401-88220	Special Events Expense	7,790	6,545	18,498	25,603	-	19,885	17,877
101-401-88221	Youth in Government Program Expense	-	-	-	-	20,000	3,000	20,000
101-401-90010	Liability & Property Insurance	1,283	907	1,064	2,990	3,200	1,662	3,200
101-401-90041	Settlements & Judgements	-	-	84,021	-	-	-	-
101-401-92060	Election Expense	50,680	12	17,256	-	20,000	3,199	20,000
101-401-92080	Miscellaneous Expense	-	-	-	51	-	-	-
101-401-92081	Fireworks Display	-	-	22,516	23,500	30,000	11,750	30,000
101-401-98030	Office Furniture & Equipment	80	-	3,651	-	-	-	-
	Total Operations & Maintenance Cost	268,482	217,476	578,612	113,150	294,313	206,031	373,077
	401 - ELECTED OFFICIALS Total	330,046	400,114	617,315	136,496	333,455	228,604	408,987

Budget Change FY22/23 vs. FY23/24 23%

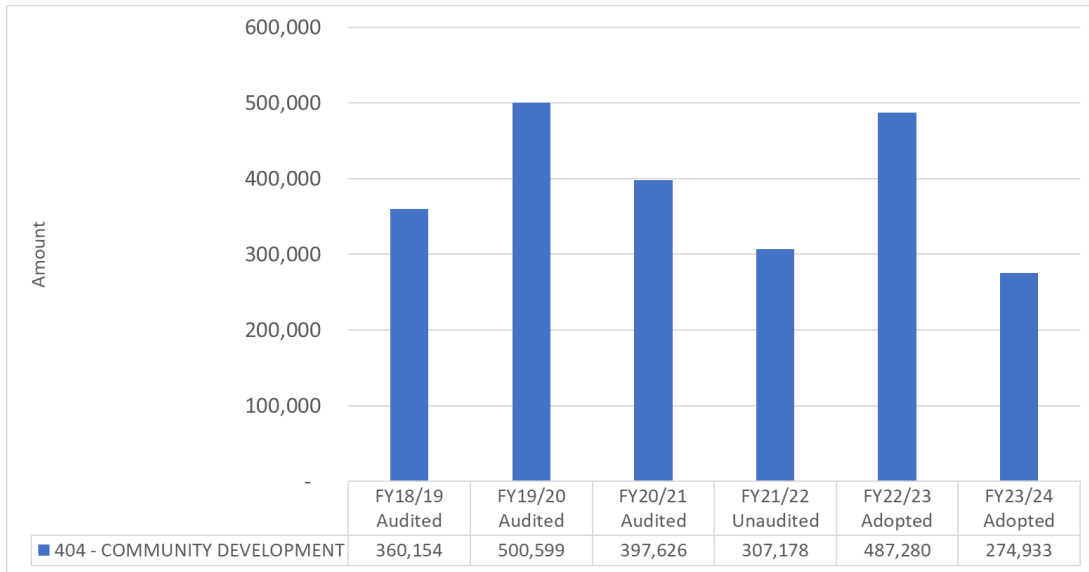
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404 – Community Development



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Expenditure



Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
101-404-60010	Salaries Regular	161,518	131,279	104,772	107,596	173,696	133,974	94,055
101-404-60020	Salaries Part Time	1,200	-	(107)	-	-	-	-
101-404-60030	Salaries Overtime	-	5	-	-	-	288	-
101-404-60050	Salaries Cash Outs	-	-	-	-	11,406	-	1,806
101-404-62000	Retirement CalPERS	14,098	12,171	10,594	10,490	17,745	13,311	10,852
101-404-62020	Medical/Life Insurance	20,771	142,632	17,713	20,175	43,024	39,074	36,568
101-404-62030	Social Security FICA	10,290	8,319	6,489	6,582	10,856	7,825	5,878
101-404-62040	Medicare Insurance	2,407	1,946	1,540	1,574	2,519	1,846	1,364
101-404-62050	Disability Income Insurance	964	448	117	422	2,171	139	941
101-404-62060	Deferred Comp. - 457 Retirement	7,503	12,380	6,087	6,186	6,821	5,190	1,196
101-404-62070	Workers' Comp. Insurance	6,933	16,218	4,867	5,318	14,022	8,993	2,802
101-404-62080	Uniform Allowance	-	-	-	-	400	-	200
101-404-62090	Other Payroll Expenses	-	-	-	26	-	-	-
101-404-62200	Retirement CalPERS UL	773	1,205	1,383	1,993	2,333	2,203	-
101-404-62210	Unemployment Claims	-	-	-	-	1,737	-	471
	Total Personnel Cost	226,457	326,604	153,456	160,362	286,730	212,842	156,133
Operations & Maintenance Cost								
101-404-70010	Office Supplies	565	677	995	643	600	537	600
101-404-70030	Postage & Freight Out	-	-	143	491	200	607	600
101-404-70040	Printing & Binding	444	28	32	-	100	129	100
101-404-70060	Small Tools & Equipment	16	365	108	-	200	110	200
101-404-70100	Uniforms	-	-	467	180	500	489	800
101-404-70160	Gasoline & Diesel	908	844	525	775	1,000	1,146	1,000
101-404-72030	Telephone	1,582	1,641	1,415	1,505	1,450	1,177	1,450
101-404-84010	Office Equip. Repairs & Maint.	681	453	587	662	1,000	619	1,000
101-404-84060	Vehicle Parts, Repairs & Maint.	20	272	35	-	500	786	700
101-404-86010	Training, Travel, & Conference	2,306	683	33	2,116	1,000	7,225	4,000
101-404-86030	Subs., Dues, & Publications	6,053	6,336	4,032	5,000	7,500	7,565	7,500
101-404-86500	Planning-Reimbursable Fees	22,818	26,130	75,000	41,197	50,000	12,730	50,000
101-404-88040	Computer Programming/Consult.	3,332	17,969	3,346	(3,749)	4,500	3,919	4,500
101-404-88090	General Engineering	-	-	113	4,784	1,000	160	1,000
101-404-88100	Professional Services	5,534	1,077	7,783	21,432	6,000	17,047	10,000
101-404-88120	Reimbursable Bldg Plan Ck Fee	5,495	4,560	1,610	13,841	5,000	7,650	5,000
101-404-88160	Housing Element	-	-	-	10,000	110,000	31,576	20,000
101-404-88180	Cannabis Professional Services	78,742	105,813	143,418	41,181	-	-	-
101-404-90010	Liability & Property Insurance	5,200	6,323	4,530	6,382	10,000	9,411	10,000
101-404-92080	Miscellaneous Expense	-	825	-	374	-	-	-
101-404-98030	Office Furniture & Equipment	-	-	-	-	-	463	350
	Total Operations & Maintenance Cost	133,697	173,996	244,171	146,816	200,550	103,348	118,800
404 - COMMUNITY DEVELOPMENT Total		360,154	500,599	397,626	307,178	487,280	316,190	274,933

Budget Change FY22/23 vs. FY23/24 **-44%**

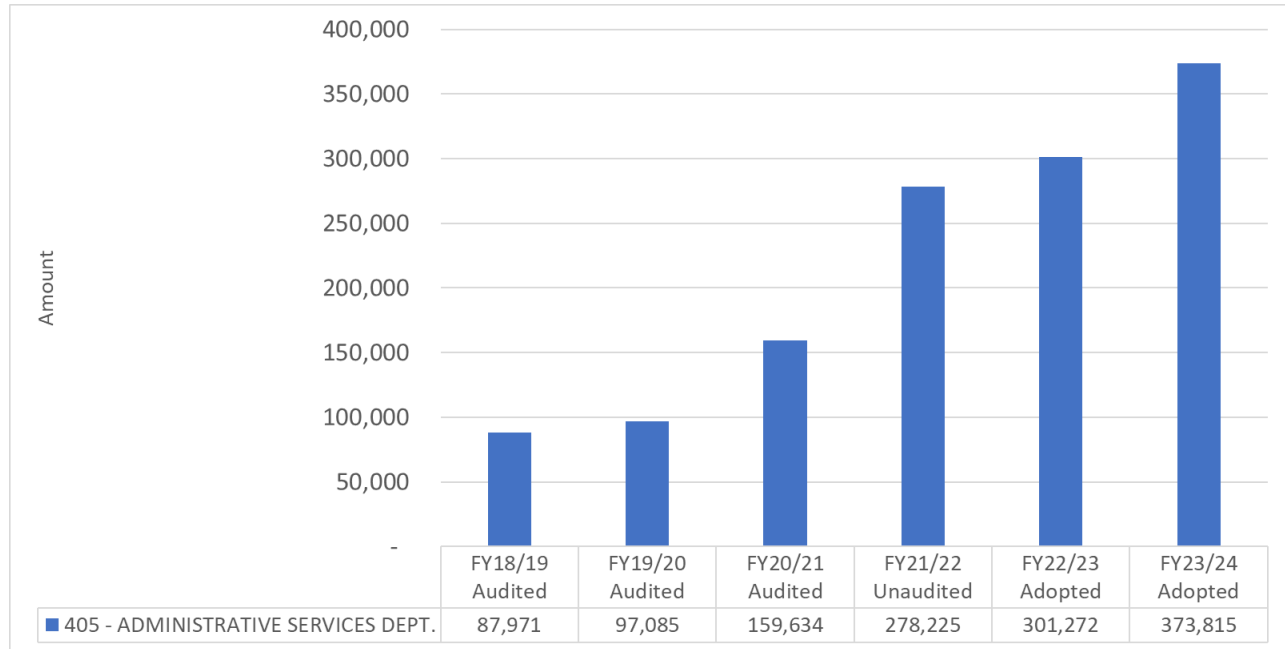
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405 – Administrative Services Department



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Expenditure



Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
101-405-60010	Salaries Regular	33,260	34,661	87,513	151,073	149,810	126,579	157,594
101-405-60030	Salaries Overtime	-	-	-	405	500	-	500
101-405-60050	Salaries Cash Outs	403	-	-	-	3,888	-	3,888
101-405-62000	Retirement CalPERS	2,917	3,292	9,011	13,740	15,460	12,854	16,904
101-405-62020	Medical/Life Insurance	6,257	6,636	22,587	37,715	34,467	31,775	38,403
101-405-62030	Social Security FICA	1,809	1,884	4,855	8,524	9,363	7,648	9,850
101-405-62040	Medicare Insurance	477	502	1,189	2,088	2,172	1,899	2,285
101-405-62050	Disability Income Insurance	533	118	145	592	1,873	231	1,576
101-405-62060	Deferred Comp. - 457 Retirement	1,541	1,491	2,718	3,836	4,845	3,805	5,656
101-405-62070	Workers' Comp. Insurance	7,179	11,422	7,275	10,101	17,977	6,108	18,911
101-405-62080	Uniform Allowance	-	-	-	-	200	-	200
101-405-62090	Other Payroll Expenses	-	-	-	97	-	-	-
101-405-62200	Retirement CalPERS UL	275	416	481	903	2,709	1,580	-
101-405-62210	Unemployment Claims	-	-	-	-	1,498	-	788
	Total Personnel Cost	54,650	60,423	135,775	229,075	244,762	192,479	256,555
101-405-70010	Office Supplies	1,222	1,573	996	2,115	2,800	1,916	3,050
101-405-70030	Postage & Freight Out	67	44	-	-	1,000	50	1,000
101-405-70040	Printing & Binding	25	-	-	1,313	1,000	-	1,000
101-405-70100	Uniforms	-	-	-	456	1,000	64	1,000
101-405-70160	Gasoline & Diesel	492	262	65	1,050	3,000	577	3,000
101-405-72030	Telephone	843	926	853	1,115	1,110	1,190	1,110
101-405-76010	General Advertising	5	7,255	6,603	12,248	6,000	5,829	6,000
101-405-84010	Office Equip. Repairs & Maint.	1,195	3,119	680	3,006	3,600	526	3,600
101-405-84060	Vehicle Parts, Repairs & Maint.	497	86	198	88	1,000	1,139	1,500
101-405-84100	Code Enforcement Abatement Expense	-	-	-	22	-	-	-
101-405-86010	Training, Travel, & Conference	3,740	5,772	589	6,681	8,500	4,293	8,500
101-405-86030	Subs., Dues, & Publications	9,583	15,009	8,616	8,521	11,000	9,657	11,000
101-405-88020	Outside Attorney Fees	13,587	-	-	-	-	-	-
101-405-88040	Computer Programming/Consult.	910	1,311	1,437	2,508	4,500	1,472	4,500
101-405-88100	Professional Services	24	-	-	258	1,000	356	1,000
101-405-89070	Fingerprinting	7	-	-	-	-	-	-
101-405-90010	Liability & Property Insurance	1,124	1,306	3,821	9,451	11,000	8,643	11,000
101-405-92080	Miscellaneous Expense	-	-	-	319	-	-	-
101-405-98572	Vehicles	-	-	-	-	-	-	60,000
	Total Operations & Maintenance Cost	33,321	36,662	23,859	49,150	56,510	35,712	117,260
405 - ADMINISTRATIVE SERVICES DEPT. Total		87,971	97,085	159,634	278,225	301,272	228,191	373,815

Budget Change FY22/23 vs. FY23/24 24%

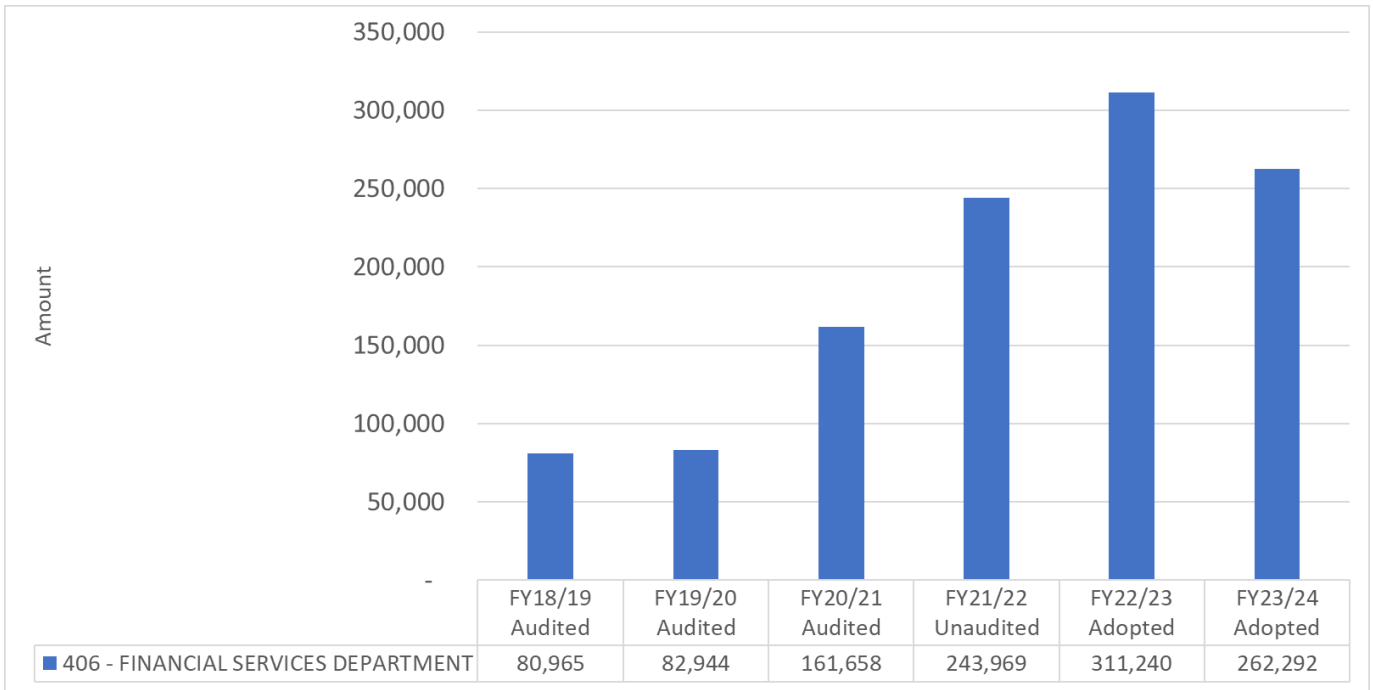
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406 – Financial Services Department



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Expenditure



Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
101-406-60010	Salaries Regular	29,958	32,949	73,786	121,910	145,488	68,821	113,767
101-406-60030	Salaries Overtime	8	3	(2)	-	500	33	500
101-406-60050	Salaries Cash Outs	-	-	-	-	2,798	-	3,000
101-406-62000	Retirement CalPERS	2,414	2,693	6,184	8,659	11,557	5,558	9,977
101-406-62020	Medical/Life Insurance	4,025	6,131	15,802	22,638	33,719	14,223	27,552
101-406-62030	Social Security FICA	1,876	2,005	4,518	7,288	9,093	4,247	7,110
101-406-62040	Medicare Insurance	439	469	1,056	1,724	2,110	993	1,650
101-406-62050	Disability Income Insurance	111	117	147	612	1,819	215	1,138
101-406-62060	Deferred Comp. - 457 Retirement	899	781	713	1,208	5,090	411	4,017
101-406-62070	Workers' Comp. Insurance	1,604	1,483	3,463	6,294	17,459	5,888	13,652
101-406-62200	Retirement CalPERS UL	154	320	342	618	792	581	-
101-406-62210	Unemployment Claims	1,170	1,822	941	84	1,455	-	569
	Total Personnel Cost	42,658	48,774	106,951	171,035	231,880	100,970	182,932
Operations & Maintenance Cost								
101-406-70010	Office Supplies	314	384	410	361	800	534	800
101-406-70030	Postage & Freight Out	46	-	-	-	100	-	100
101-406-70040	Printing & Binding	423	460	-	511	500	602	500
101-406-72030	Telephone	407	74	68	72	300	70	300
101-406-82040	Office Equipment Rental	1,045	-	-	-	-	-	-
101-406-84010	Office Equip. Repairs & Maint.	300	242	314	245	500	230	500
101-406-86010	Training, Travel, & Conference	582	598	(79)	1,234	1,000	856	2,875
101-406-86030	Subs., Dues, & Publications	22	48	11	187	100	175	105
101-406-88011	Legal Services	-	-	-	-	-	1,634	-
101-406-88030	Accounting/Auditing	11,475	9,513	10,129	20,390	20,000	6,836	14,420
101-406-88040	Computer Programming/Consult.	7,965	7,770	8,698	10,736	13,000	6,330	16,000
101-406-88100	Professional Services	6,232	9,855	10,371	10,330	15,000	13,152	15,000
101-406-89040	Physical w/Drug & Alcohol Test	20	20	-	19	50	19	50
101-406-89070	Fingerprinting	3	6	-	5	10	5	10
101-406-90010	Liability & Property Insurance	1,774	1,359	3,256	7,604	8,000	7,601	8,000
101-406-92080	Miscellaneous Expense	-	-	-	302	-	-	-
101-406-92090	Taxes, Licenses, & Fees	7,649	3,840	21,530	20,940	20,000	2,064	20,000
101-406-98030	Office Furniture & Equipment	51	-	-	-	-	-	700
	Total Operations & Maintenance Cost	38,307	34,170	54,707	72,935	79,360	40,108	79,360
406 - FINANCIAL SERVICES DEPARTMENT Total		80,965	82,944	161,658	243,969	311,240	141,078	262,292

Budget Change FY22/23 vs. FY23/24 -16%

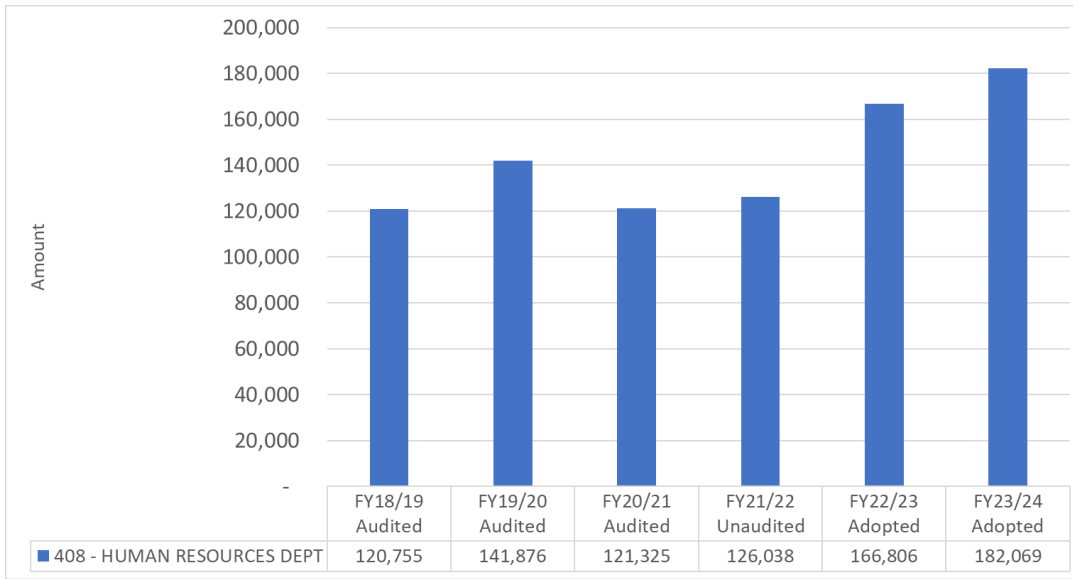
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408 – Human Resources Department



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Expenditure



Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
101-408-60010	Salaries Regular	64,062	60,098	66,797	64,382	74,998	72,260	86,429
101-408-60020	Salaries Part Time	-	-	-	-	-	1,921	-
101-408-60030	Salaries Overtime	882	398	302	449	1,000	690	700
101-408-60050	Salaries Cash Outs	-	-	-	-	1,269	-	1,659
101-408-62000	Retirement CalPERS	4,382	4,154	5,063	4,509	5,602	5,360	6,638
101-408-62010	Retirement 401A	-	21,912	-	-	-	-	-
101-408-62020	Medical/Life Insurance	6,175	5,708	6,099	5,646	6,746	7,392	7,558
101-408-62030	Social Security FICA	3,981	3,721	4,145	4,004	4,687	4,607	5,402
101-408-62040	Medicare Insurance	931	870	969	936	1,087	1,078	1,253
101-408-62050	Disability Income Insurance	-	-	-	-	937	-	864
101-408-62060	Deferred Comp. - 457 Retirement	85	73	85	126	2,250	51	2,593
101-408-62070	Workers' Comp. Insurance	1,809	2,544	3,136	3,038	9,000	3,072	10,371
101-408-62090	Other Payroll Expenses	-	-	-	149	-	-	-
101-408-62200	Retirement CalPERS UL	21	482	412	326	310	276	-
101-408-62210	Unemployment Claims	-	-	-	-	750	-	432
	Total Personnel Cost	82,327	99,961	87,008	83,565	108,636	96,706	123,899
Operations & Maintenance Cost								
101-408-70010	Office Supplies	1,354	789	1,270	481	1,800	1,089	1,800
101-408-70030	Postage & Freight Out	200	22	-	-	350	73	350
101-408-70040	Printing & Binding	-	-	13	-	800	-	800
101-408-72030	Telephone	597	656	604	852	1,070	645	1,070
101-408-84010	Office Equip. Repairs & Maint.	2,192	2,014	1,901	1,562	2,150	1,308	2,150
101-408-86010	Training, Travel, & Conference	606	2,355	1,815	157	2,200	58	2,200
101-408-86030	Subs., Dues, & Publications	187	2,720	4,740	2,667	4,000	1,034	4,000
101-408-88040	Computer Programming/Consult.	1,336	2,032	1,209	1,544	2,000	1,449	2,000
101-408-88060	Medical - General	105	1,802	3,302	1,618	6,500	2,508	6,500
101-408-88100	Professional Services	11,213	1,309	1,981	369	2,600	-	2,600
101-408-88230	Employee Wellness Program Expense	-	1,261	-	-	-	-	-
101-408-89010	Personnel Advertising	64	1,339	-	1,110	2,000	-	2,000
101-408-89020	Interview Expenses	-	144	-	130	300	9	300
101-408-89040	Physical w/Drug & Alcohol Test	3,455	3,568	2,211	3,472	10,000	2,271	10,000
101-408-89050	Polygraphs	4,000	3,000	1,400	3,600	3,200	1,150	3,200
101-408-89060	Psychological Evaluation	3,200	6,850	4,050	6,550	6,600	4,525	6,600
101-408-89070	Fingerprinting	1,555	999	855	1,078	1,500	282	1,500
101-408-89080	Background Investigations Exp	5,400	6,000	4,100	8,700	7,400	6,600	7,400
101-408-90010	Liability & Property Insurance	1,965	2,364	2,918	3,670	3,700	3,928	3,700
101-408-92080	Miscellaneous Expense	-	-	-	142	-	-	-
101-408-92090	Taxes, Licenses, & Fees	1,000	2,691	1,948	4,771	-	5,348	-
	Total Operations & Maintenance Cost	38,428	41,914	34,317	42,473	58,170	32,276	58,170
408 - HUMAN RESOURCES DEPT Total		120,755	141,876	121,325	126,038	166,806	128,982	182,069

Budget Change FY22/23 vs. FY23/24 9%

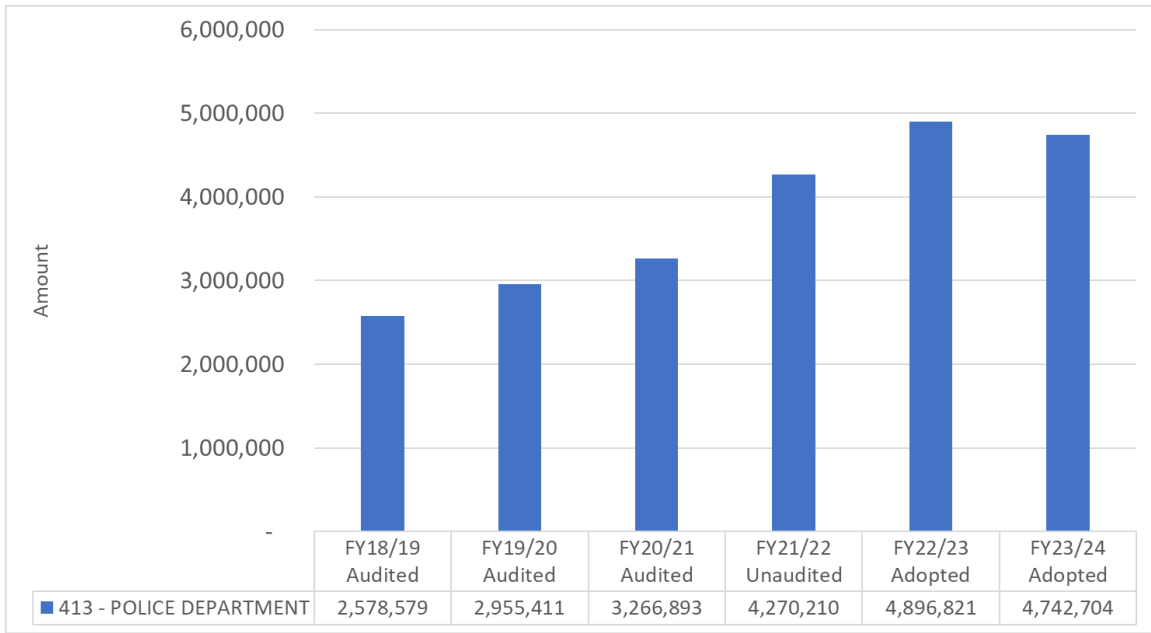
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413 – Police Department



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Expenditure



Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
101-413-60010	Salaries Regular	1,268,470	1,292,863	1,738,191	1,982,217	2,415,346	2,201,939	2,343,892
101-413-60020	Salaries Part Time	19,064	18,525	6,964	38,304	199,897	59,555	43,792
101-413-60030	Salaries Overtime	201,734	247,555	105,698	134,354	142,000	110,406	132,000
101-413-60050	Salaries Cash Outs	-	-	-	-	49,421	-	49,421
101-413-62000	Retirement CalPERS	139,606	194,934	215,734	213,827	297,948	221,522	281,513
101-413-62020	Medical/Life Insurance	262,617	237,143	310,273	272,962	450,111	303,854	431,293
101-413-62030	Social Security FICA	92,110	103,710	111,856	127,556	178,853	144,053	162,630
101-413-62040	Medicare Insurance	21,551	24,255	26,160	29,832	41,472	33,690	38,171
101-413-62050	Disability Income Insurance	974	990	1,878	4,550	6,997	1,397	7,057
101-413-62060	Deferred Comp. - 457 Retirement	15,510	14,896	7,856	16,892	28,000	18,441	20,000
101-413-62070	Workers' Comp. Insurance	63,370	163,157	90,428	165,909	326,905	188,351	298,461
101-413-62080	Uniform Allowance	12,300	16,200	5,400	13,200	34,800	15,016	32,400
101-413-62090	Other Payroll Expenses	-	-	-	262	-	-	-
101-413-62082	Vehicle Allowance	-	-	-	1,500	-	-	-
101-413-62200	Retirement CalPERS UL	2,657	13,476	18,106	45,432	35,969	33,942	1,884
101-413-62210	Unemployment Claims	(184)	(20)	-	11,700	26,152	1,812	23,877
	Total Personnel Cost	2,099,778	2,327,683	2,638,543	3,058,497	4,233,871	3,333,977	3,866,391

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Operations & Maintenance Cost								
101-413-70010	Office Supplies	3,798	5,425	4,577	2,421	5,000	4,805	5,000
101-413-70030	Postage & Freight Out	561	571	426	786	1,200	996	1,200
101-413-70040	Printing & Binding	5,176	1,455	132	946	3,000	1,037	3,000
101-413-70060	Small Tools & Equipment	1,937	410	1,375	230	2,000	149	2,000
101-413-70070	Audio/Video Equipment Supplies	-	227	380	-	500	-	500
101-413-70101	Uniforms-Safety Equipment	14,577	23,744	9,734	16,450	16,000	16,240	16,000
101-413-70160	Gasoline & Diesel	54,257	45,461	53,328	67,948	72,000	76,387	72,000
101-413-70280	Shelter Food/Supplies	126	-	-	-	-	-	-
101-413-70380	Inmate Food/Jail Supplies	5,798	7,138	7,347	8,768	6,000	7,070	6,000
101-413-70440	Miscellaneous Supplies	2,555	5,339	3,510	4,341	6,000	4,238	6,000
101-413-72010	Water, Gas, Sanitation & Sewer	908	429	621	608	750	589	750
101-413-72020	Electric	638	799	1,023	305	8,000	796	8,000
101-413-72030	Telephone	60,296	63,628	62,628	66,801	63,000	66,006	63,000
101-413-75030	Tuition Reimbursement	900	-	-	-	-	-	-
101-413-84010	Office Equip. Repairs & Maint.	5,354	4,257	4,128	4,971	3,000	3,904	3,000
101-413-84020	Major Equip. Repairs & Maint.	2,400	-	1,453	180	1,500	490	1,500
101-413-84030	Buildings Repairs & Maint.	7,141	8,053	22,964	7,871	3,000	8,063	6,000
101-413-84060	Vehicle Parts, Repairs & Maint.	33,736	26,785	35,071	43,620	35,000	61,389	35,000
101-413-86010	Training, Travel, & Conference	25,874	28,089	25,110	11,938	35,000	38,113	35,000
101-413-86030	Subs., Dues, & Publications	11,860	9,392	8,187	8,077	5,000	9,283	5,000
101-413-88011	Legal Services	-	-	-	-	-	4,287	-
101-413-88020	Outside Attorney Fees	-	-	11,283	-	-	8,633	-
101-413-88040	Computer Programming/Consult.	85,306	94,448	152,517	196,415	150,000	139,701	150,000
101-413-88080	Laboratory	1,958	2,216	1,914	2,278	4,000	980	4,000
101-413-88100	Professional Services	38,834	92,145	64,679	29,563	50,000	33,938	50,000
101-413-88110	Homeland Security Grant Match	489	-	-	-	-	-	-
101-413-89070	Fingerprinting	-	-	-	-	-	745	-
101-413-90010	Liability & Property Insurance	53,140	67,603	87,494	116,096	120,000	142,688	120,000
101-413-90041	Settlements & Judgements	245	-	14,144	-	6,000	422	6,000
101-413-90070	Investigative Expenses	10,612	22,449	15,869	3,286	20,000	12,909	20,000
101-413-92085	Police Officers' Assn Stipend	-	-	-	-	-	2,000	5,600
101-413-92120	Booking Fees	-	-	-	33	500	33	500
101-413-92210	Neighborhood Watch Program Exp	144	-	-	364	-	-	-
101-413-92211	K9 Program Expense	16,542	11,805	5,070	24,101	-	16,134	-
101-413-94070	Operating Transfer Out	-	-	8,547	-	-	-	-
101-413-92080	Miscellaneous Expense	-	-	-	5,515	-	-	-
101-413-98030	Office Furniture & Equipment	1,465	887	742	659	1,500	279	3,500
101-413-98040	Major Machinery & Equipment	32,172	28,195	24,097	587,143	45,000	226,365	247,763
101-413-98050	Capital Purchases	-	76,779	-	-	-	-	-
Total Operations & Maintenance Cost		478,801	627,728	628,350	1,211,713	662,950	888,667	876,313
413 - POLICE DEPARTMENT Total		2,578,579	2,955,411	3,266,893	4,270,210	4,896,821	4,222,644	4,742,704

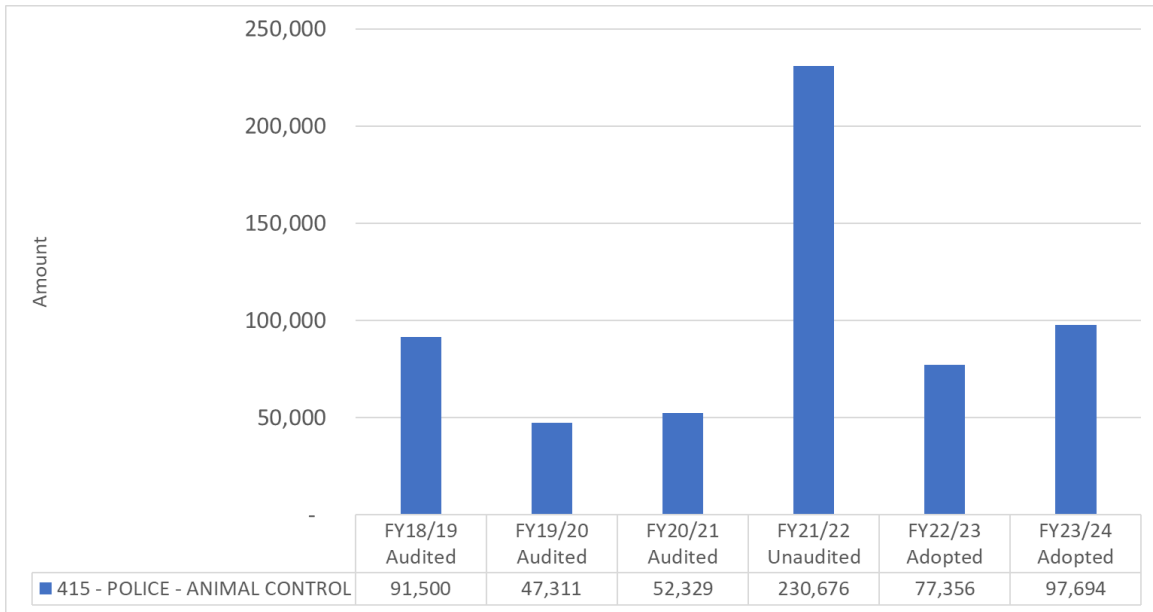
Budget Change FY22/23 vs. FY23/24 -3%

415 – Police – Animal Control



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Expenditure



Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
101-415-60010	Salaries Regular	31,643	1,265	(527)	-	24,791	-	-
101-415-60020	Salaries Part Time	-	-	-	-	-	-	24,791
101-415-60030	Salaries Overtime	4,207	949	(20)	-	-	-	-
101-415-60050	Salaries Cash Outs	-	-	-	-	-	-	-
101-415-62000	Retirement CalPERS	1,886	87	(36)	-	-	-	-
101-415-62020	Medical/Life Insurance	7,267	334	(253)	-	-	-	-
101-415-62030	Social Security FICA	2,208	137	(31)	-	1,549	-	1,549
101-415-62040	Medicare Insurance	516	32	(7)	-	359	-	359
101-415-62050	Disability Income Insurance	-	-	-	-	310	-	248
101-415-62060	Deferred Comp. - 457 Retirement	-	-	-	-	-	-	-
101-415-62070	Workers' Comp. Insurance	1,117	-	-	-	3,099	975	3,099
101-415-62080	Uniform Allowance	300	-	-	-	600	-	600
101-415-62210	Unemployment Claims	-	-	-	-	248	-	248
	Total Personnel Cost	49,144	2,804	(874)	-	30,956	975	30,894
Operations & Maintenance Cost								
101-415-70010	Office Supplies	154	-	-	-	1,100	-	1,100
101-415-70060	Small Tools & Equipment	544	-	-	-	600	-	600
101-415-70100	Uniforms	44	-	-	-	-	-	-
101-415-70160	Gasoline & Diesel	5,153	-	-	-	6,000	-	6,000
101-415-70280	Shelter Food/Supplies	2,830	1,604	-	-	-	-	-
101-415-70440	Miscellaneous Supplies	560	456	365	-	-	(101,554)	-
101-415-72010	Water, Gas, Sanitation & Sewer	-	-	-	535	-	1,035	-
101-415-72030	Telephone	3,568	678	702	692	-	457	-
101-415-84030	Buildings Repairs & Maint.	11,603	-	-	-	-	-	-
101-415-84060	Vehicle Parts, Repairs & Maint.	288	-	-	-	800	-	800
101-415-86010	Training, Travel, & Conference	2,512	-	-	80	1,200	-	1,200
101-415-88040	Computer Programming/Consult.	2,793	-	-	-	4,000	-	4,000
101-415-88100	Professional Services	10,547	41,769	21,600	41,650	31,600	19,890	52,000
101-415-90010	Liability & Property Insurance	1,213	-	-	-	1,100	1,261	1,100
101-415-92080	Miscellaneous Expense	-	-	-	40	-	-	-
101-415-98020	Buildings & Bldg. Improvements	188	-	-	187,679	-	4,588	-
101-415-98040	Major Machinery & Equipment	357	-	30,536	-	-	-	-
	Total Operations & Maintenance Cost	42,356	44,507	53,203	230,676	46,400	(74,324)	66,800
	415 - POLICE - ANIMAL CONTROL Total	91,500	47,311	52,329	230,636	77,356	(73,349)	97,694

Budget Change FY22/23 vs. FY23/24 26%

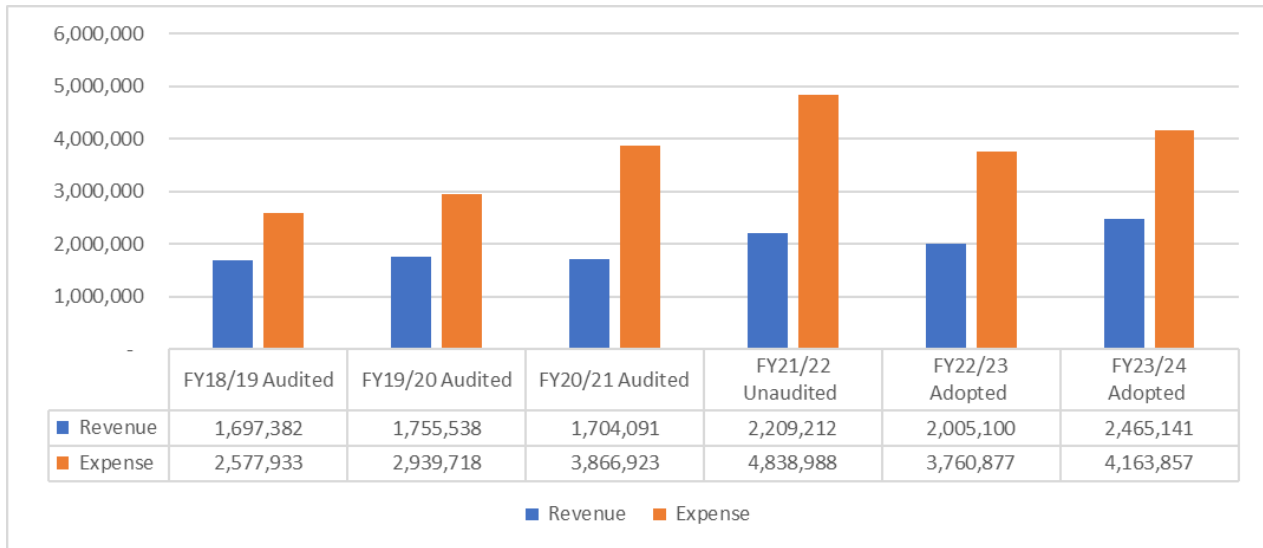
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416 – Fire/EMS Department



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Revenue and Expenditure Comparison



Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
101-416-48170	Reimbursements & Refunds	-	3,567	1,962	-	-	-	-
101-416-48171	Instructional Service Agreement R	-	-	-	3,780	-	-	3,000
101-416-48190	Donations	-	15,000	-	-	-	-	-
101-416-49000	Transfer from General Fund Rese	-	-	-	-	-	-	373,041
101-416-56010	OES-Forestry & Fire Protection	8,207	-	7,399	-	-	-	-
101-416-56020	OES-Response Reimbursement	-	-	283,003	471,405	200,000	259,331	250,000
101-416-56030	Fire-Homeland Security Grant	-	4,529	-	-	-	8,024	-
101-416-56040	Fire Department Fees	21,636	1,743	6,185	5,658	-	15,706	10,000
101-416-56510	Ambulance Receipts	1,226,188	1,166,417	1,367,497	1,702,363	1,800,000	1,577,743	1,800,000
101-416-56520	Fire/Amb Report Copy Reimb.	25	20	31	-	100	-	100
101-416-56530	Ambulance Contract-Fresno Co.	39,479	24,000	24,000	24,000	-	22,000	24,000
101-416-56540	Collections-Ambulance Billing	7,824	7,987	3,402	2,005	5,000	296	5,000
101-416-56560	GEMT Medicare Reimbursement	-	(6,749)	222	-	-	-	-
101-416-56570	GEMT Retro Reimbursement	-	-	10,392	-	-	-	-
101-416-56580	IGT Funds (Personnel Costs)	394,023	539,023	-	-	-	-	-
	Total Revenue	1,697,382	1,755,538	1,704,091	2,209,212	2,005,100	1,883,100	2,465,141

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
101-416-60010	Salaries Regular	1,088,431	1,237,968	1,652,267	1,204,954	1,384,767	1,231,199	1,394,843
101-416-60020	Salaries Part Time	20,263	14,880	27,191	58,721	63,936	36,536	72,000
101-416-60030	Salaries Overtime	490,620	443,597	634,109	434,735	532,942	377,990	530,000
101-416-60050	Salaries Cash Outs	1,003	-	-	-	24,818	-	26,824
101-416-62000	Retirement CalPERS	124,191	197,461	205,016	154,308	179,460	158,308	189,314
101-416-62020	Medical/Life Insurance	190,578	248,779	326,947	240,791	296,675	254,417	298,232
101-416-62030	Social Security FICA	96,833	102,860	132,979	100,066	100,544	98,054	111,678
101-416-62040	Medicare Insurance	23,055	25,225	32,673	24,586	24,006	23,278	29,269
101-416-62050	Disability Income Insurance	1,243	1,436	1,555	3,875	18,109	1,288	14,668
101-416-62060	Deferred Comp. - 457 Retirement	25,747	23,620	27,231	32,309	28,000	34,311	45,909
101-416-62070	Workers' Comp. Insurance	50,697	88,032	101,876	123,726	181,088	83,158	183,355
101-416-62080	Uniform Allowance	9,750	15,000	12,692	14,254	21,510	17,029	21,210
101-416-62200	Retirement CalPERS UL	1,989	12,981	17,732	7,050	32,551	33,429	4,316
101-416-62210	Unemployment Claims	26	521	8,349	2,001	13,848	-	6,974
	Total Personnel Cost	2,124,427	2,412,359	3,180,618	2,401,377	2,902,254	2,348,996	2,928,593
Operations & Maintenance Cost								
101-416-70010	Office Supplies	589	1,010	280	525	800	760	800
101-416-70030	Postage & Freight Out	41	279	134	88	200	102	200
101-416-70040	Printing & Binding	-	43	73	22	100	42	100
101-416-70050	Education Materials & Supplies	1,694	1,247	621	2,569	10,000	7,396	10,000
101-416-70060	Small Tools & Equipment	75	903	767	1,808	800	705	800
101-416-70070	Audio/Video Equipment Supplies	130	22	62	-	150	-	150
101-416-70102	Uniforms (Turnout Gear)	27,496	20,099	30,582	26,844	50,000	24,568	50,000
101-416-70160	Gasoline & Diesel	50,527	50,949	66,990	120,910	112,000	115,911	112,000
101-416-70440	Miscellaneous Supplies	218	67	439	1,365	600	1,703	1,000
101-416-70450	Station Supplies	1,996	2,046	3,974	3,675	2,800	3,552	2,800
101-416-72010	Water, Gas, Sanitation & Sewer	8,272	9,290	10,666	13,791	9,100	11,234	9,100
101-416-72020	Electric	19,161	20,146	21,873	24,931	23,000	19,763	23,000
101-416-72030	Telephone	23,687	21,333	9,235	11,313	10,000	11,456	10,000
101-416-75000	Medical Equipment & Supplies	26,379	44,810	49,687	-	-	-	-
101-416-75010	Meals-Ambulance Runs	1,146	2,325	2,424	-	-	11	-
101-416-75020	EMS-Linens	2,894	4,347	5,027	-	-	-	-
101-416-75030	Tuition Reimbursement	5,143	4,953	9,498	18,569	27,000	11,298	27,000
101-416-75040	Ambulance Billing Contract	77,664	51,516	70,670	-	-	-	-
101-416-75050	EMS-Billing Refunds	500	-	-	3,280	-	-	-
101-416-75060	Mandated Annual Service	19,523	28,028	27,343	21,308	25,000	23,824	30,000
101-416-84010	Office Equip. Repairs & Maint.	2,531	9,990	6,322	4,065	6,000	4,525	5,600
101-416-84020	Major Equip. Repairs & Maint.	1,593	11,110	2,836	-	3,500	1,362	3,500
101-416-84030	Buildings Repairs & Maint.	27,974	29,616	25,697	65,653	30,000	29,335	30,000
101-416-84050	Grounds Repairs & Maint.	396	567	764	642	700	403	700
101-416-84060	Vehicle Parts, Repairs & Maint.	55,893	55,376	73,022	41,235	55,000	46,563	60,500
101-416-84070	Misc. Repairs & Maint.	229	717	508	775	1,000	348	1,000
101-416-86010	Training, Travel, & Conference	1,689	2,848	10,272	15,211	15,000	13,485	15,000
101-416-86030	Subs., Dues, & Publications	900	1,374	191	2,789	2,000	534	2,000
101-416-86040	Required Certification Train	2,238	2,337	3,404	-	5,500	-	-
101-416-88040	Computer Programming/Consult.	6,872	7,304	8,525	14,741	9,700	13,100	9,700
101-416-88100	Professional Services	17,352	13,902	10,091	9,328	10,000	6,984	5,000
101-416-89070	Fingerprinting	-	-	-	38	-	-	-
101-416-90010	Liability & Property Insurance	54,921	78,336	94,783	89,231	99,000	101,977	99,000
101-416-92080	Miscellaneous Expense	-	-	-	3,781	-	-	-
101-416-92084	Firefighters' Assn Stipend	755	-	1,127	-	2,000	2,000	5,600
101-416-92090	Taxes, Licenses, & Fees	1,755	-	-	-	-	-	-
101-416-97061	Fire Equipment Lease Principal	-	-	-	143,000	280,000	280,000	280,000
101-416-97062	Fire Equipment Lease Interest	-	-	-	4,576	12,673	12,674	12,673
101-416-98030	Office Furniture & Equipment	11,272	-	14,054	2,790	-	406	-
101-416-98040	Major Machinery & Equipment	-	50,467	124,363	1,463,672	55,000	36,207	428,041
101-416-98043	Ladder Truck Expense	-	-	-	252,185	-	3,866	-
101-416-98044	Brush Truck/Street Sweeper Exper	-	-	-	72,904	-	4,906	-
	Total Operations & Maintenance Cost	453,505	527,358	686,305	2,437,611	858,623	791,002	1,235,264
	416 - FIRE/EMS DEPARTMENT Rever	1,697,382	1,755,538	1,704,091	2,209,212	2,005,100	1,883,100	2,465,141
	416 - FIRE/EMS DEPARTMENT Exper	2,577,933	2,939,718	3,866,923	4,838,988	3,760,877	3,139,998	4,163,857

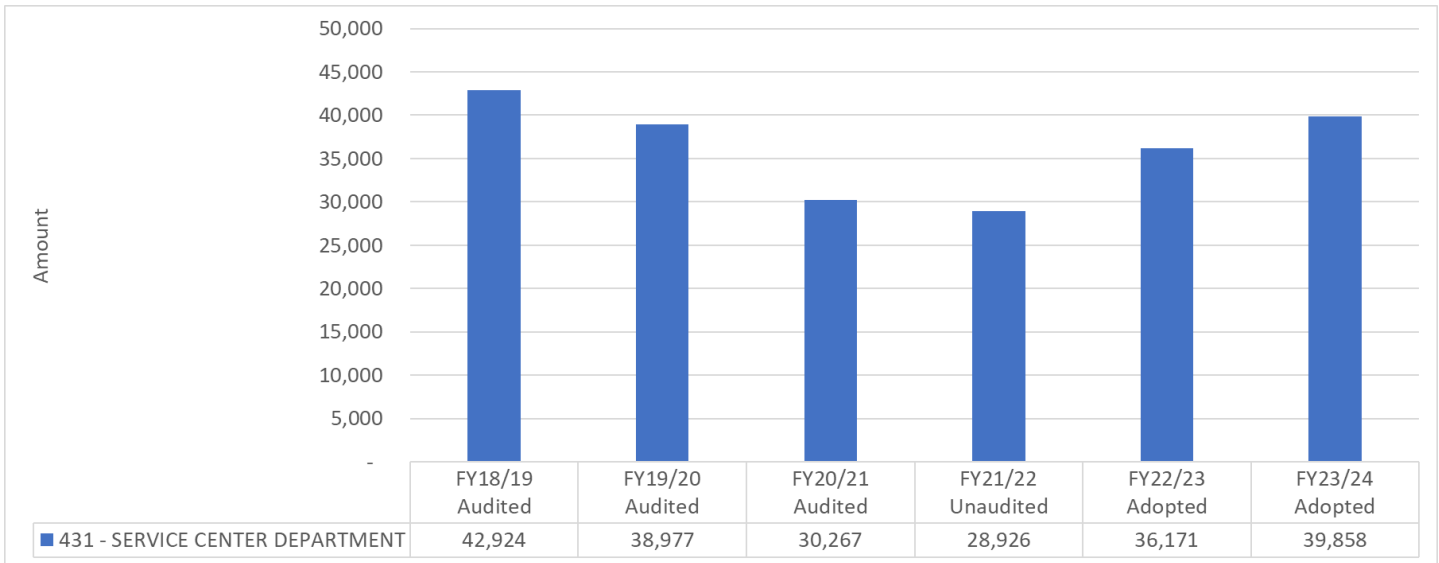
Expenditure Budget Change FY22/23 vs. FY23/24 11%

431 – Service Center Department



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Expenditure



Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
101-431-60010	Salaries Regular	23,159	24,188	17,562	16,530	18,264	15,796	18,042
101-431-60030	Salaries Overtime	3,568	-	-	-	400	-	400
101-431-60050	Salaries Cash Outs	-	-	-	-	702	-	500
101-431-62000	Retirement CalPERS	2,275	2,292	1,811	1,624	1,885	1,632	2,136
101-431-62020	Medical/Life Insurance	4,368	3,632	2,685	2,686	3,431	2,677	3,713
101-431-62030	Social Security FICA	1,681	1,537	1,115	1,047	1,141	1,001	1,128
101-431-62040	Medicare Insurance	393	359	261	245	265	234	262
101-431-62050	Disability Income Insurance	-	-	-	-	228	-	180
101-431-62060	Deferred Comp. - 457 Retirement	688	747	543	511	548	488	541
101-431-62070	Workers' Comp. Insurance	865	990	899	926	2,192	771	2,165
101-431-62080	Uniform Allowance	134	183	190	-	58	-	56
101-431-62200	Retirement CalPERS UL	197	297	344	503	69	513	-
101-431-62210	Unemployment Claims	-	-	-	-	183	-	180
	Total Personnel Cost	37,328	34,227	25,408	24,071	29,366	23,113	29,303
Operations & Maintenance Cost								
101-431-70010	Office Supplies	47	20	-	-	-	-	-
101-431-70060	Small Tools & Equipment	94	500	399	133	1,055	405	4,555
101-431-70100	Uniforms	789	915	835	1,306	1,000	856	1,050
101-431-70150	Vehicle Parts & Supplies	328	270	1,024	532	2,000	1,062	2,000
101-431-70160	Gasoline & Diesel	310	367	347	487	200	460	400
101-431-70440	Miscellaneous Supplies	119	-	40	-	-	-	-
101-431-72020	Electric	1,081	-	-	-	-	-	-
101-431-72030	Telephone	855	913	563	604	750	555	750
101-431-84060	Vehicle Parts, Repairs & Maint.	628	544	301	268	-	13	-
101-431-86030	Subs., Dues, & Publications	-	264	-	-	-	-	-
101-431-88040	Computer Programming/Consult.	71	36	49	56	-	44	-
101-431-88060	Medical - General	221	-	-	-	-	-	-
101-431-90010	Liability & Property Insurance	818	920	837	1,119	1,300	983	1,300
101-431-92080	Miscellaneous Expense	-	-	-	38	-	-	-
101-431-92090	Taxes, Licenses, & Fees	236	-	464	313	500	313	500
	Total Operations & Maintenance Cost	5,596	4,750	4,859	4,855	6,805	4,691	10,555
431 - SERVICE CENTER DEPARTMENT Total		42,924	38,977	30,267	28,926	36,171	27,804	39,858

Budget Change FY22/23 vs. FY23/24 10%

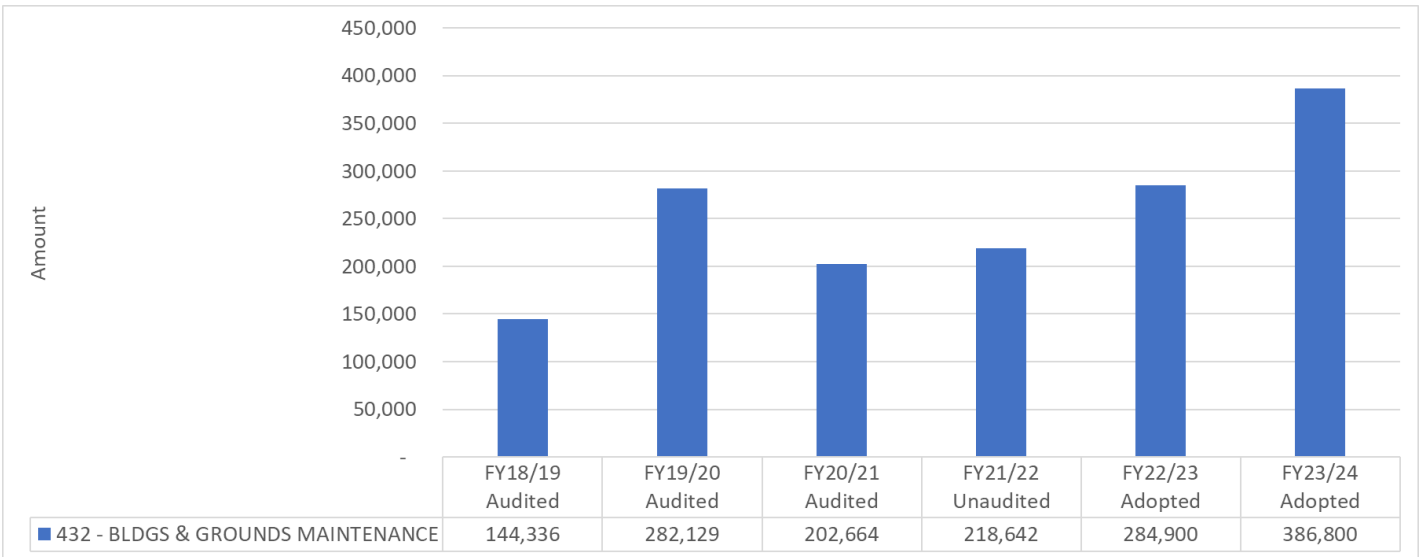
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432 – Buildings-Grounds Maintenance



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Expenditure



Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
101-432-62070	Workers' Comp. Insurance	-	-	-	1,502	-	-	-
101-432-62210	Unemployment Claims	662	-	-	-	-	-	-
	Total Personnel Cost	662	-	-	1,502	-	-	-
Operations & Maintenance Cost								
101-432-70010	Office Supplies	9	40	-	-	-	-	-
101-432-70060	Small Tools & Equipment	-	-	-	-	400	-	400
101-432-70100	Uniforms	-	-	-	-	-	(356)	-
101-432-70440	Miscellaneous Supplies	-	305	31	-	1,600	807	1,600
101-432-72010	Water, Gas, Sanitation & Sewer	17,753	16,518	18,582	20,921	17,600	24,330	19,550
101-432-72020	Electric	68,666	75,132	74,834	60,608	85,000	76,397	88,500
101-432-72030	Telephone	16,550	13,745	12,604	10,853	18,500	9,162	17,250
101-432-84020	Major Equip. Repairs & Maint.	98	-	3,500	-	10,000	-	30,000
101-432-84030	Buildings Repairs & Maint.	34,694	127,060	36,501	42,367	70,000	55,020	75,000
101-432-84050	Grounds Repairs & Maint.	805	1,500	-	13,266	7,000	-	7,000
101-432-84071	Inspections	5,100	3,463	3,206	5,578	9,800	7,934	12,500
101-432-88100	Professional Services	-	-	-	1,849	-	1,905	-
101-432-90010	Liability & Property Insurance	-	44,365	53,406	61,699	65,000	89,751	135,000
	Total Operations & Maintenance Cost	143,675	282,129	202,664	217,140	284,900	264,951	386,800
432 - BLDGS & GROUNDS MAINTENANCE Total		144,336	282,129	202,664	218,642	284,900	264,951	386,800

Budget Change FY22/23 vs. FY23/24 36%

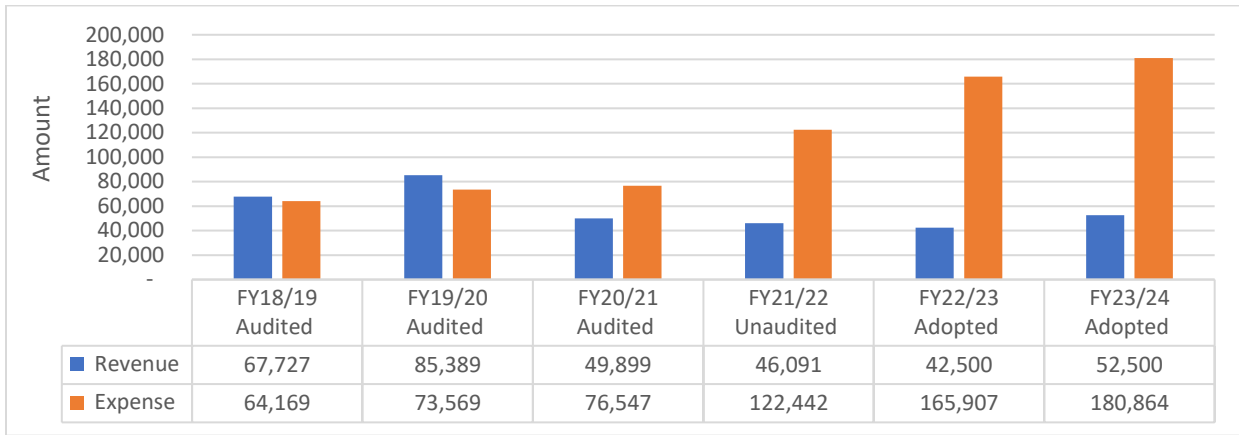
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435 – Airport Operations



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Revenue and Expenditure Comparison



Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
101-435-48160	Miscellaneous Revenue	10,251	5,446	18,430	-	10,000	-	10,000
101-435-55020	Airport Building Lease	4,895	3,850	4,198	2,650	4,000	3,850	4,000
101-435-55040	Airport Fuel Sales	23,843	7,078	-	-	-	-	-
101-435-55050	Airport Hangar Leases	27,771	28,388	26,472	27,252	28,000	29,983	28,000
101-435-55060	Airport Tie Down Rentals	967	626	394	784	500	378	500
101-435-55070	Airport Overnight Parking Fee	-	-	405	100	-	100	-
101-435-55090	Federal Aviation Admn Grant	-	-	-	15,305	-	-	-
101-435-55100	State Airport Grant	-	40,000	-	-	-	-	10,000
	Total Revenue	67,727	85,389	49,899	46,091	42,500	34,311	52,500
Personnel Cost								
101-435-60010	Salaries Regular	4,244	3,317	3,853	23,958	27,869	15,623	27,550
101-435-60030	Salaries Overtime	654	-	(41)	216	400	79	400
101-435-60050	Salaries Cash Outs	54	-	-	-	536	-	1,059
101-435-62000	Retirement CalPERS	377	309	392	2,278	2,876	2,120	3,063
101-435-62020	Medical/Life Insurance	821	403	506	4,049	4,378	3,035	5,092
101-435-62030	Social Security FICA	299	202	228	1,440	1,742	1,272	1,722
101-435-62040	Medicare Insurance	70	47	53	337	404	297	399
101-435-62050	Disability Income Insurance	-	-	-	-	348	-	276
101-435-62060	Deferred Comp. - 457 Retirement	122	18	33	680	836	613	827
101-435-62070	Workers' Comp. Insurance	282	380	492	1,126	3,344	1,138	3,306
101-435-62080	Uniform Allowance	-	-	-	-	10	-	20
101-435-62090	Other Payroll Expenses	-	-	-	79	-	-	-
101-435-62200	Retirement CalPERS UL	26	39	45	1,491	735	461	-
101-435-62210	Unemployment Claims	-	-	-	-	279	-	276
	Total Personnel Cost	6,950	4,715	5,560	35,653	43,757	24,638	43,989
Operations & Maintenance Cost								
101-435-70030	Postage & Freight Out	-	31	-	-	10	-	10
101-435-70040	Printing & Binding	-	-	-	-	215	-	215
101-435-72010	Water, Gas, Sanitation & Sewer	6,267	4,281	5,129	6,052	5,500	7,883	8,000
101-435-72020	Electric	11,586	15,526	14,877	15,797	18,000	11,323	18,000
101-435-72030	Telephone	1,939	2,111	2,028	2,350	2,000	1,893	2,200
101-435-80060	Fuel Purchases for Resale	16,254	15,946	-	-	30,000	-	30,000
101-435-84020	Major Equip. Repairs & Maint.	-	-	4,711	-	6,500	-	6,500
101-435-84030	Buildings Repairs & Maint.	1,535	10,808	13,427	6,422	7,000	1,442	17,500
101-435-84050	Grounds Repairs & Maint.	31	-	9,770	28,834	6,000	4,882	6,500
101-435-84060	Vehicle Parts, Repairs & Maint.	434	704	988	29	800	192	800
101-435-86010	Training, Travel, & Conference	-	-	-	-	250	-	250
101-435-86030	Subs., Dues, & Publications	-	8	50	75	75	75	100
101-435-88040	Computer Programming/Consult.	71	36	126	56	1,000	44	1,000
101-435-88091	Engineering & Consultants	-	-	-	-	20,000	-	20,000
101-435-88100	Professional Services	302	340	-	1,358	3,000	2,360	3,000
101-435-90010	Liability & Property Insurance	3,114	3,002	3,452	8,972	5,100	1,102	5,950
101-435-92080	Miscellaneous Expense	-	-	-	57	-	-	-
101-435-92090	Taxes, Licenses, & Fees	15,686	16,062	16,429	16,788	16,700	16,814	16,850
	Total Operations & Maintenance Cost	57,219	68,854	70,987	86,789	122,150	48,010	136,875
435 - AIRPORT OPERATIONS REVENUE Total		67,727	85,389	49,899	46,091	42,500	34,311	52,500
435 - AIRPORT OPERATIONS EXPENDITURE Total		64,169	73,569	76,547	122,442	165,907	72,647	180,864

Expenditure Budget Change FY22/23 vs. FY23/24 9%

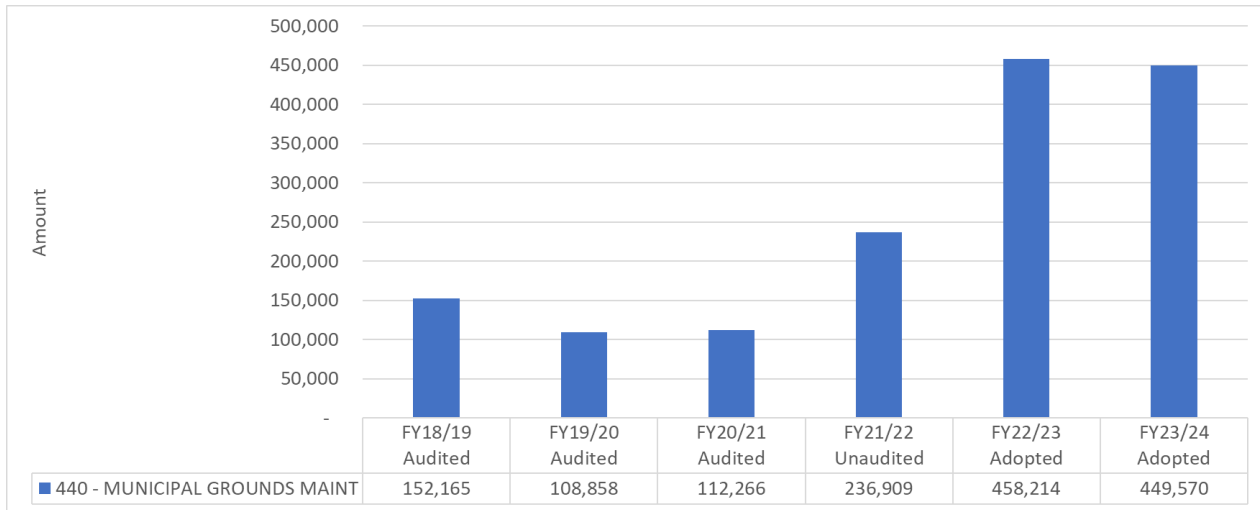
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440 – Municipal Grounds Maintenance



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Expenditure



Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
101-440-60010	Salaries Regular	10,620	11,438	12,017	13,966	155,527	101,506	153,649
101-440-60020	Salaries Part Time	1,333	2,855	1,535	23,474	-	6,129	-
101-440-60030	Salaries Overtime	2,111	1,262	1,217	320	3,012	651	3,000
101-440-60050	Salaries Cash Outs	-	-	-	-	3,012	-	2,955
101-440-62000	Retirement CalPERS	870	971	1,111	1,002	16,050	7,620	11,926
101-440-62020	Medical/Life Insurance	2,752	2,747	3,250	3,675	97,141	35,934	66,202
101-440-62030	Social Security FICA	860	955	923	1,776	9,720	6,605	9,603
101-440-62040	Medicare Insurance	201	223	216	416	2,255	1,544	2,228
101-440-62050	Disability Income Insurance	-	-	-	-	1,944	-	1,536
101-440-62060	Deferred Comp. - 457 Retirement	122	134	95	83	4,666	81	4,609
101-440-62070	Workers' Comp. Insurance	496	660	1,423	3,815	18,663	6,361	18,438
101-440-62080	Uniform Allowance	60	-	55	-	806	519	806
101-440-62200	Retirement CalPERS UL	59	123	131	167	63	500	-
101-440-62210	Unemployment Claims	-	2	365	181	1,555	-	768
	Total Personnel Cost	19,483	21,370	22,338	48,875	314,414	167,450	275,720
Operations & Maintenance Cost								
101-440-70010	Office Supplies	-	673	-	-	-	-	-
101-440-70030	Postage & Freight Out	115	-	-	-	-	-	-
101-440-70040	Printing & Binding	-	-	-	-	-	1	-
101-440-70060	Small Tools & Equipment	369	1,519	3,548	4,117	4,000	4,486	3,500
101-440-70100	Uniforms	-	-	-	284	3,000	3,112	3,150
101-440-70160	Gasoline & Diesel	6,571	6,413	7,292	2,264	3,500	2,799	3,500
101-440-70441	Irrigation Supplies	1,047	2,811	-	-	-	-	-
101-440-70442	Tree Purchasing/Planting	-	3,452	160	1,347	5,000	3,102	2,000
101-440-72011	Water/Electric - City Plots	88,452	47,224	62,646	55,430	60,000	46,595	66,000
101-440-82030	Equipment Rental	-	2,400	-	-	-	-	-
101-440-84050	Grounds Repairs & Maint.	22,916	8,097	7,373	26,077	30,000	26,142	50,000
101-440-84060	Vehicle Parts, Repairs & Maint.	1,301	4,901	4,755	4,642	8,000	6,597	5,000
101-440-84090	Graffiti Removal Expense	2,549	178	-	39	500	-	200
101-440-86010	Training, Travel, & Conference	4,829	-	-	17	2,000	26	2,000
101-440-86030	Subs., Dues, & Publications	-	1,507	-	-	1,000	-	1,000
101-440-88040	Computer Programming/Consult.	71	36	49	56	-	44	-
101-440-88060	Medical - General	22	64	34	7	-	2	-
101-440-88100	Professional Services	210	-	345	4,254	2,000	680	2,000
101-440-89040	Physical w/Drug & Alcohol Test	44	51	39	710	-	390	500
101-440-89070	Fingerprinting	6	8	4	224	-	64	200
101-440-90010	Liability & Property Insurance	530	1,502	676	4,610	4,800	8,216	4,800
101-440-90040	Claims & Judgments	-	-	2,846	-	-	-	-
101-440-92080	Miscellaneous Expense	-	-	-	410	-	-	-
101-440-92090	Taxes, Licenses, & Fees	-	28	17	-	-	-	-
101-440-92212	Veterans Banner Prog Expense	3,650	3,623	143	443	-	460	-
101-440-98040	Major Machinery & Equipment	-	3,003	-	-	20,000	-	30,000
101-440-98981	Splash Pad Project	-	-	-	83,104	-	16,144	-
	Total Operations & Maintenance Cost	132,682	87,487	89,927	188,034	143,800	118,861	173,850
440 - MUNICIPAL GROUNDS MAINT Total		152,165	108,858	112,266	236,909	458,214	286,311	449,570

Budget Change FY22/23 vs. FY23/24 -2%

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900 – Transfers to Other Funds

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Expenditure

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
900 - TRANSFERS TO OTHER FUNDS								
Operations & Maintenance Cost								
101-900-94072	Transfer to General Fund Reserve	-	-	4,494,829	434,480	3,865	3,865	-
101-900-94070	Operating Transfer Out	-	-	-	247,443	-	-	-
900 - TRANSFERS TO OTHER FUNDS Total		-	-	4,494,829	681,923	3,865	3,865	-

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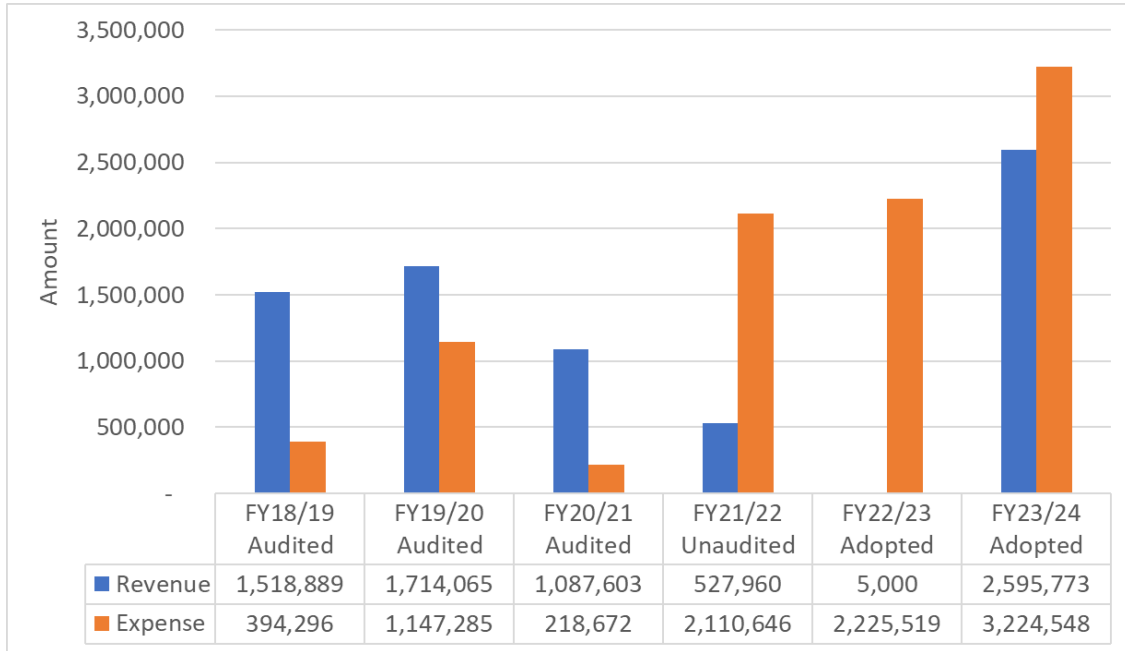
117 – IGT Intergovernmental Transfer



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416 – Fire/EMS Department (IGT Program)

Revenue and Expenditure Comparison



Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
117-400-44010	Interest Earned	30,276	23,356	7,663	3,386	5,000	3,133	5,000
117-400-45000	IGT-Revenue from Medi-Cal Plan	1,488,613	1,690,709	1,079,940	524,573	-	1,667,198	2,590,773
	Revenue Total	1,518,889	1,714,065	1,087,603	527,960	5,000	1,670,331	2,595,773
Personnel Cost								
117-416-60010	Salaries Regular	-	-	60,654	745,314	1,016,973	653,107	1,047,487
117-416-60020	Salaries Part Time	-	-	673	42,060	42,624	49,525	134,310
117-416-60030	Salaries Overtime	-	-	26,633	339,163	185,000	221,685	239,700
117-416-60050	Salaries Cash Outs	-	-	-	-	19,265	-	20,144
117-416-62000	Retirement CalPERS	-	-	4,986	73,321	107,967	70,838	114,229
117-416-62020	Medical/Life Insurance	-	-	12,507	149,994	261,370	138,064	258,628
117-416-62030	Social Security FICA	-	-	5,284	63,149	78,225	55,615	85,862
117-416-62040	Medicare Insurance	-	-	1,236	15,165	18,364	13,092	20,136
117-416-62050	Disability Income Insurance	-	-	4	425	13,245	142	11,818
117-416-62060	Deferred Comp. - 457 Retirement	-	-	185	12,803	19,783	13,506	19,945
117-416-62070	Workers' Comp. Insurance	-	-	-	48,399	127,152	49,704	141,816
117-416-62080	Uniform Allowance	-	-	-	1,125	15,848	7,350	15,798
117-416-62090	Other Payroll Expenses	-	-	-	18	-	-	-
117-416-62200	Retirement CalPERS UL	-	-	-	-	12,633	508	-
117-416-62210	Unemployment Claims	-	-	-	-	10,170	5,843	10,475
	Total Personnel Cost	-	-	112,162	1,490,935	1,928,619	1,278,979	2,120,348

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Operations & Maintenance Cost								
117-416-70010	Office Supplies	-	-	-	83	-	196	-
117-416-70040	Printing & Binding	-	-	-	361	-	-	-
117-416-70050	Education Materials & Supplies	-	-	-	-	-	20	-
117-416-70102	Uniforms	-	-	-	6,820	10,000	-	10,000
117-416-70160	Gasoline & Diesel	-	-	-	1,174	-	314	-
117-416-70440	Miscellaneous Supplies	-	-	-	11	-	1,468	-
117-416-70450	Station Supplies	-	-	-	641	-	140	-
117-416-70500	Managed Care Plan	-	-	-	-	-	-	800,000
117-416-72030	Telephone	-	-	-	201	-	168	-
117-416-75000	Medical Equipment & Supplies	-	-	4,004	69,078	60,000	67,953	70,000
117-416-75010	Meals-Ambulance Runs	-	-	-	1,364	2,200	1,946	2,200
117-416-75020	EMS-Linens	-	-	-	6,971	4,200	5,561	5,000
117-416-75030	Tuition Reimbursement	-	-	-	1,550	2,000	-	-
117-416-75040	Ambulance Billing Contract	-	-	6,139	71,936	100,000	94,857	100,000
117-416-75060	Mandated Annual Service	-	-	-	12,746	-	22,489	7,000
117-416-84010	Office Equip. Repairs & Maint.	-	-	-	256	-	239	-
117-416-84050	Grounds Repairs & Maint.	-	-	-	126,716	-	543,103	-
117-416-84060	Vehicle Parts, Repairs & Maint.	-	-	861	47,781	35,000	40,663	35,000
117-416-84070	Misc. Repairs & Maint.	-	-	-	125	-	1,077	1,500
117-416-86010	Training, Travel, & Conference	-	-	-	250	-	-	-
117-416-86030	Subs., Dues, & Publications	-	-	-	628	1,000	243	1,000
117-416-86040	Required Certification Train	-	-	-	3,890	2,500	4,467	2,500
117-416-88040	Computer Programming/Consult.	-	-	13	309	20,000	258	-
117-416-88060	Medical - General	-	-	-	835	-	1,441	-
117-416-88100	Professional Services	-	-	900	20,840	-	9,149	10,000
117-416-89040	Physical w/Drug & Alcohol Test	-	-	1,170	1,755	-	350	-
117-416-89060	Psychological Evaluation	-	-	-	-	-	350	-
117-416-89070	Fingerprinting	-	-	160	250	-	407	-
117-416-90010	Liability & Property Insurance	-	-	-	58,472	60,000	64,281	60,000
117-416-92080	Miscellaneous Expense	-	-	-	2,512	-	-	-
117-416-92090	Taxes, Licenses, & Fees	-	-	-	699	-	188	-
117-418-95020	IGT-Transfer to Other Funds	394,023	539,023	-	-	-	-	-
117-416-98040	Major Machinery & Equipment	-	-	-	181,458	-	22,885	-
117-418-98042	IGT-EMS Program Expense	273	608,262	93,262	-	-	-	-
	Total Operations & Maintenance Cost	394,296	1,147,285	106,510	619,711	296,900	884,212	1,104,200

117 - IGT - Intergovernmental Transfer Revenue Total	1,518,889	1,714,065	1,087,603	527,960	5,000	1,670,331	2,595,773
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117 - IGT - Intergovernmental Transfer Expenditure Total	394,296	1,147,285	218,672	2,110,646	2,225,519	2,163,191	3,224,548
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Budget Change FY22/23 vs. FY23/24 45%

Debt Service Fund

Bonds

Water Projects

Sewer Projects

Sewer Projects

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130 – Special Assessment Districts

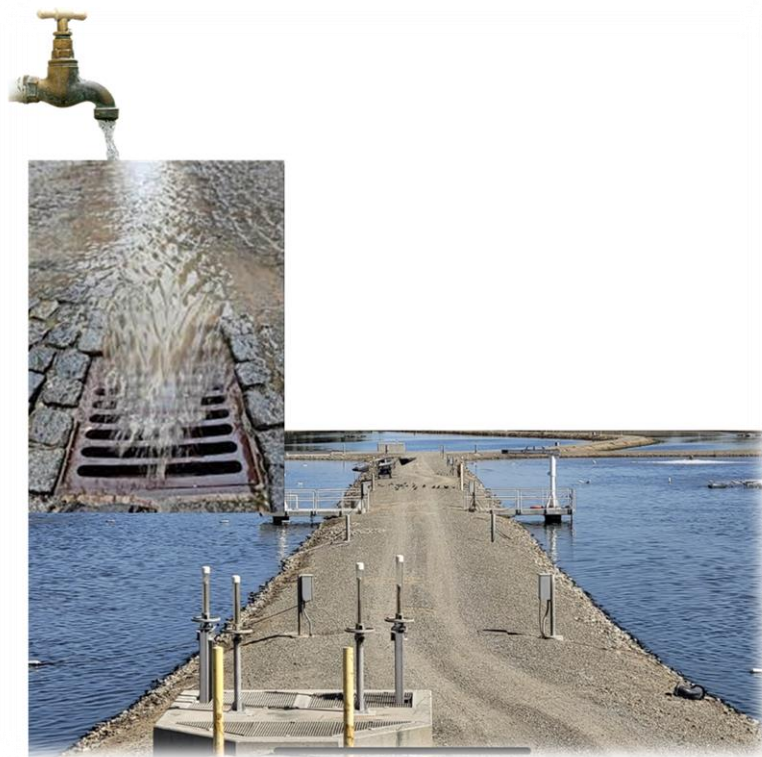
Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
130-400-44010	Interest Earned	2,330	539	154	67	-	88	-
130-451-47010	Assessment District Bond Payments	6	5	-	-	-	-	-
130-603-47010	Assessment District Bond Payments	19,275	19,400	19,475	-	-	-	-
	Total Revenue	21,611	19,945	19,629	67	-	88	-
Operations & Maintenance Cost								
130-451-86030	Subs., Dues, & Publications	-	75	-	-	-	-	-
130-451-88040	Computer Programming/Consult.	3,425	3,388	541	(24)	-	-	-
130-451-88101	Administrative Fees	-	-	-	-	-	-	-
130-451-92090	Taxes, Licenses, & Fees	-	-	-	-	-	-	-
130-451-96010	Bond Principal Payment	-	-	-	-	-	-	-
130-451-96020	Bond Interest Payment	2,325	-	-	-	-	-	-
130-603-88101	Administrative Fees	703	2,459	2,050	4,875	-	-	-
130-603-96010	Bond Principal Payment	17,000	18,000	19,000	-	-	-	-
130-603-96020	Bond Interest Payment	2,275	1,400	475	-	-	-	-
	Total Operations & Maintenance Cost	25,728	25,322	22,066	4,851	-	-	-
Expenditure Budget Change FY22/23 vs. FY23/24								0%

150 – Coalinga Public Financing Authority

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
150-400-44010	Interest Earned	61,809	117,538	7,593	6,071	-	23,412	20,000
150-400-44022	2000 Tax Allocation Bond Interest Revenue	-	-	-	-	-	-	-
150-400-44030	2009 Tax Allocation Bond Interest Revenue	-	-	-	-	-	-	-
150-400-44042	2000 Tax Allocation Bond Accreted Interest	119,337	126,935	135,015	143,611	152,754	-	162,479
150-400-44200	Transfer from Successor Agency	86,456	63,766	39,419	13,416	-	-	-
150-400-44220	Transfer from RDA Fund	22,359	16,563	10,269	3,478	-	-	-
150-400-44230	Transfer from Assessment District Fund	2,325	-	-	-	-	-	-
150-400-44240	Transfer from Water Fund	465,610	460,330	227,278	530,441	509,224	-	507,930
150-400-44250	Transfer from Sewer Fund	147,698	146,048	72,149	69,468	66,689	-	66,312
150-400-46920	Proceeds from 2021 Bond Issuance	-	-	18,810,000	-	-	-	-
150-400-46924	Proceeds from Prem of 2021 Wat/Sew Bond Issuance	-	-	514,615	-	-	-	-
150-400-48120	Operating Transfer In	-	-	539,296	-	-	-	-
150-400-48160	Miscellaneous Revenue	-	-	-	366,461	-	-	-
	Total Revenue	905,593	931,178	20,355,632	1,132,947	728,667	23,412	756,721
Operations & Maintenance Cost								
150-751-96012	1998A Principal	385,000	410,000	440,000	470,000	-	-	-
150-751-96024	1998A Interest	95,700	71,081	43,988	14,981	-	-	-
150-751-96501	Fiscal Agent Fees-1998 A	7,540	22,846	3,851	8,738	-	326	-
150-752-96502	Fiscal Agent Fees-1998 B	5,981	4,976	147	667	-	244	-
150-753-96503	Fiscal Agent Fees-1998 C	5,981	4,976	147	667	-	244	-
150-755-96015	2000 RDA Principal	-	-	-	-	-	-	-
150-755-96028	2000 RDA Interest	-	-	-	-	-	-	-
150-755-96504	Fiscal Agent Fees-2000 RDA	-	-	1,650	1,996	-	83	-
150-757-96016	2012 Water & Sewer Bond Principal	210,000	215,000	12,200,000	-	-	-	-
150-757-96029	2012 Water & Sewer Bond Interest	613,308	606,378	1,189,268	-	-	-	-
150-757-96505	Fiscal Agent Fees-2012 Wtr/Swr	-	1,509	3,750	6,931	-	85	-
150-758-96010	Bond Principal Payment	-	-	-	-	-	-	310,000
150-758-96020	Bond Interest Payment	-	-	-	-	-	-	301,817
150-758-96064	2021A Wtr/WW Revenue Bonds Principal	-	-	-	-	310,000	310,000	-
150-758-96065	2021A Wtr/WW Revenue Bonds Interest	-	-	-	-	303,488	151,744	-
150-759-96063	2021B Revenue Bonds Interest	-	-	-	-	272,425	-	-
150-760-96010	Bond Principal Payment	-	-	-	-	-	-	130,000
150-760-96020	Bond Interest Payment	-	-	-	-	-	-	272,425
150-764-96020	2021A Revenue Bonds Interest	-	-	-	599,909	-	-	-
150-764-96510	Bond Cost of Issuance	-	-	459,204	-	-	-	-
150-800-94032	Bond Premium & Discount Amortization	-	-	2,870	11,482	-	-	-
150-900-94074	Transfer to Water Fund	-	-	217,284	-	-	-	-
	Total Operations & Maintenance Cost	1,323,509	1,336,766	14,562,158	1,115,370	885,913	462,725	1,014,242
Expenditure Budget Change FY22/23 vs. FY23/24								14%

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Enterprise Fund



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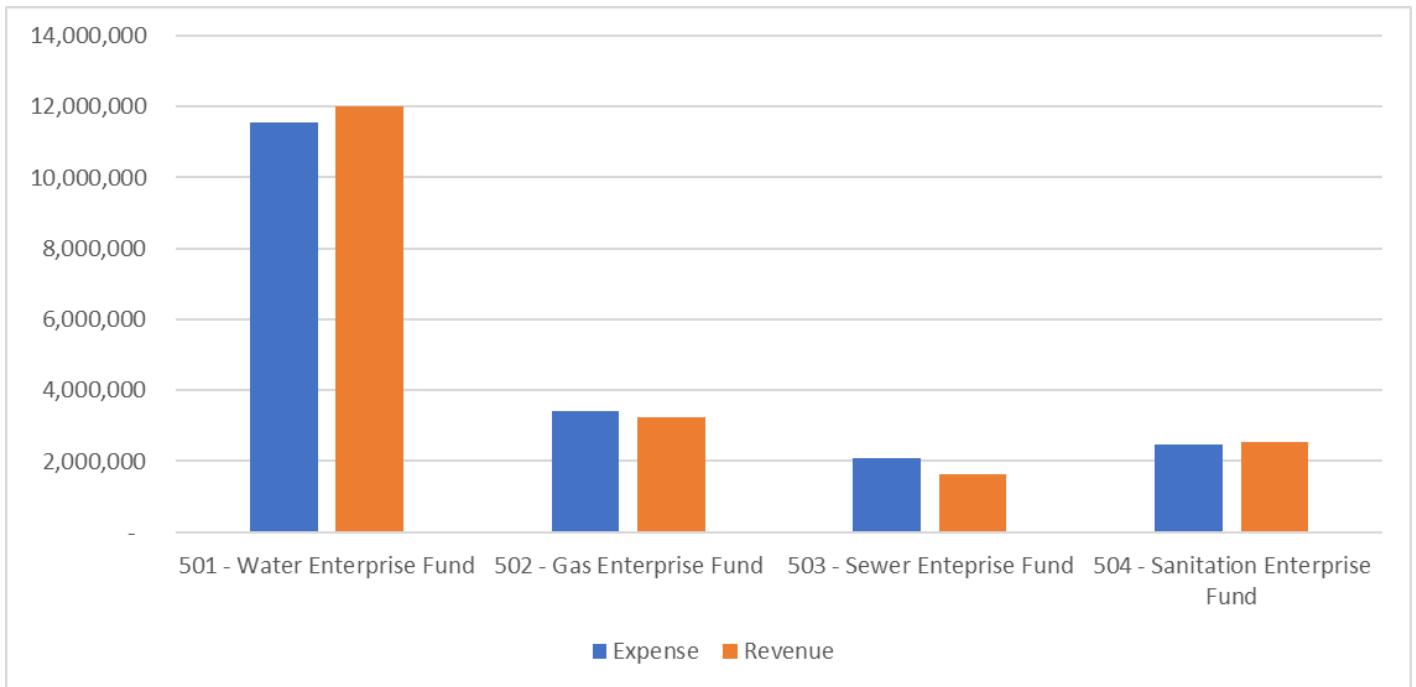
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The Enterprise Fund has the largest operating fund in the City. It is the largest components of the total City Budget with an adopted revenue budget of \$19,404,220 and expenditure budget of \$19,495,702 for fiscal year 2023/2024. The deficit budget of \$91,482 has an estimated total fund balance of \$13,710,782 at the end of fiscal year 2023/2024.

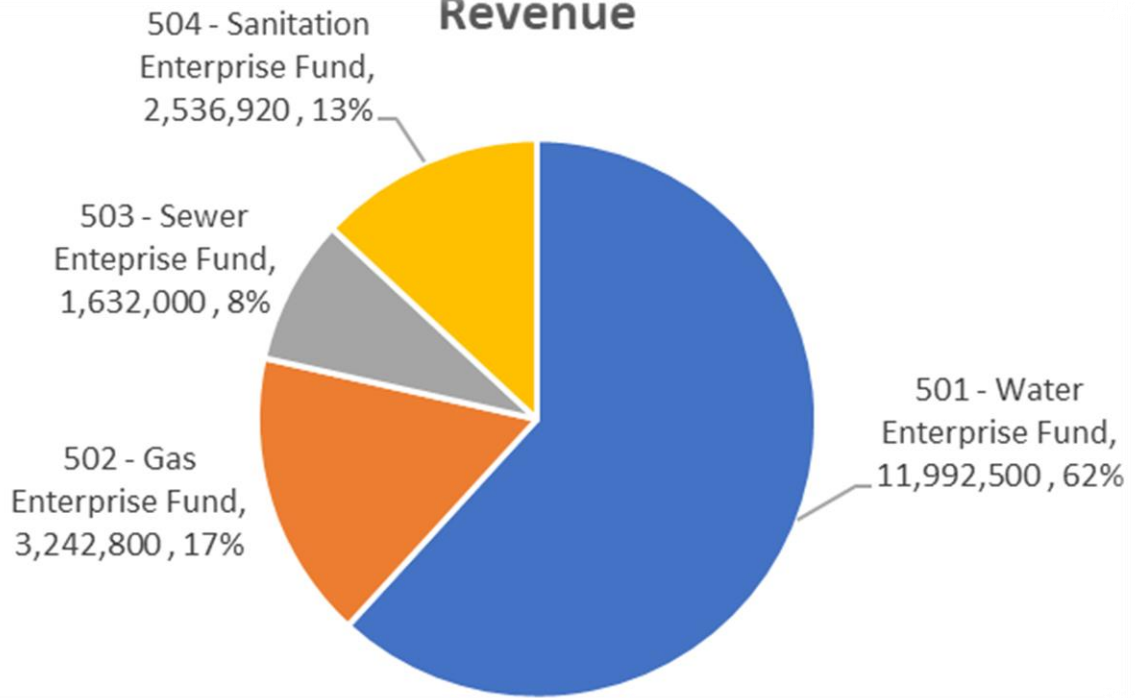
The Enterprise Fund includes the Water, Gas, Sewer, and Sanitation funds, where the Water fund receives 62% of the total fund revenue and uses 9% of the total fund expenditure budget.

Enterprise Fund Summary

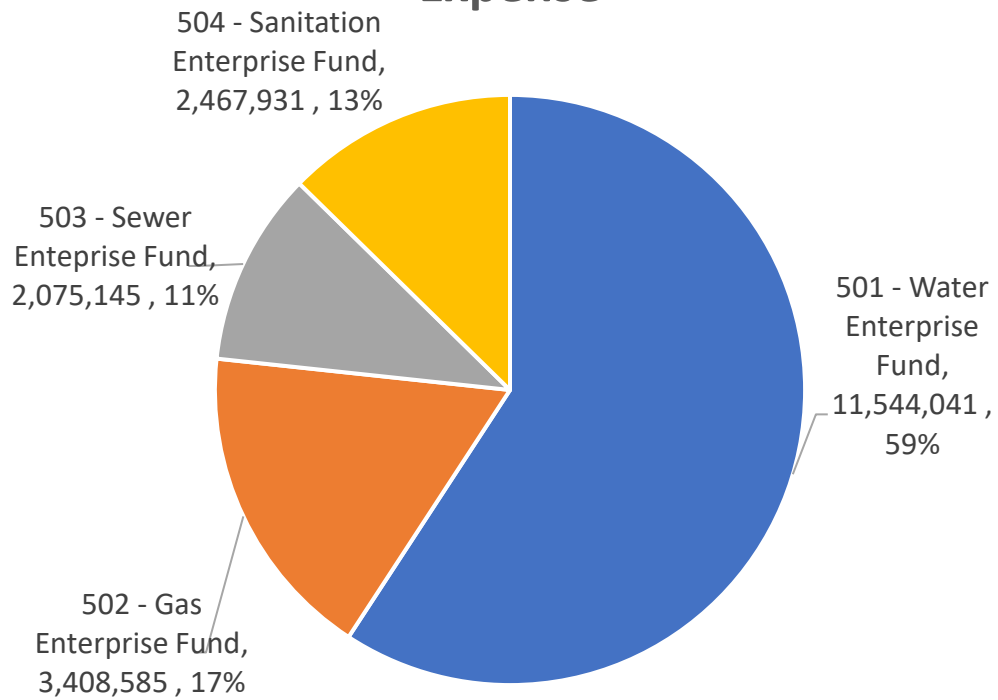
Revenue vs Expenditure Budget



Revenue



Expense



	2019 Audited	2020 Audited	2021 Audited	2022 Unaudited	2023 Adopted	2023 YTD Unaudited	2024 Adopted
Revenue							
501 - Water Enterprise Fund	5,446,825	5,656,596	5,793,608	5,806,703	11,239,000	6,180,421	11,992,500
502 - Gas Enterprise Fund	1,824,287	1,871,245	1,710,873	2,474,475	2,556,800	3,887,920	3,242,800
503 - Sewer Enterprise Fund	1,563,846	1,191,045	1,406,861	2,170,462	1,649,000	1,667,290	1,632,000
504 - Sanitation Enterprise Fund	1,879,527	2,084,104	2,135,420	2,393,686	2,541,920	2,397,009	2,536,920
Total Revenue	10,714,485	10,802,990	11,046,763	12,845,326	17,986,720	14,132,640	19,404,220

Expenditure

501 - Water Enterprise Fund

Personnel Cost	980,392	1,182,993	1,340,667	950,055	1,622,856	1,266,605	1,695,122
O & M Cost	4,019,557	5,175,763	4,430,858	3,965,070	9,206,664	3,257,817	9,848,919
Other Expenses	-	-	417,438	-	-	-	-
Total	4,999,948	6,358,756	6,188,963	4,915,126	10,829,520	4,524,422	11,544,041

502 - Gas Enterprise Fund

Personnel Cost	531,863	628,864	719,636	542,400	859,921	695,809	890,615
O & M Cost	1,611,057	1,290,121	1,400,976	2,427,701	2,367,540	3,260,865	2,517,970
Total	2,142,919	1,918,985	2,120,612	2,970,101	3,227,461	3,956,674	3,408,585

503 - Sewer Enterprise Fund

Personnel Cost	466,280	573,261	679,782	492,946	799,419	547,510	766,024
O & M Cost	842,528	851,489	954,327	940,914	1,209,424	1,371,561	1,309,121
Other Expenses	-	-	121,858	-	-	-	-
Total	1,308,809	1,424,751	1,755,967	1,433,860	2,008,843	1,919,070	2,075,145

504 - Sanitation Enterprise Fund

Personnel Cost	111,093	89,743	98,344	48,955	116,771	55,563	90,978
O & M Cost	100,736	128,686	97,534	89,298	66,610	71,708	76,953
Other Expenses	1,728,969	1,948,962	2,081,507	2,049,655	2,300,000	2,018,503	2,300,000
Total	1,940,798	2,167,391	2,277,385	2,187,907	2,483,381	2,145,773	2,467,931

Total Expenses	10,392,474	11,869,882	12,342,927	11,506,993	18,549,205	12,545,939	19,495,702
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Revenue % Change 8%

Expense % Change 5%

	2019 Audited	2020 Audited	2021 Audited	2022 (Unaudited)	2023 Adopted	2023 YTD Unaudited	2024 Adopted
Net Income (Surplus+/Deficit-)	322,011	(1,066,892)	(1,296,164)	1,338,333	(562,485)	1,586,701	(91,482)

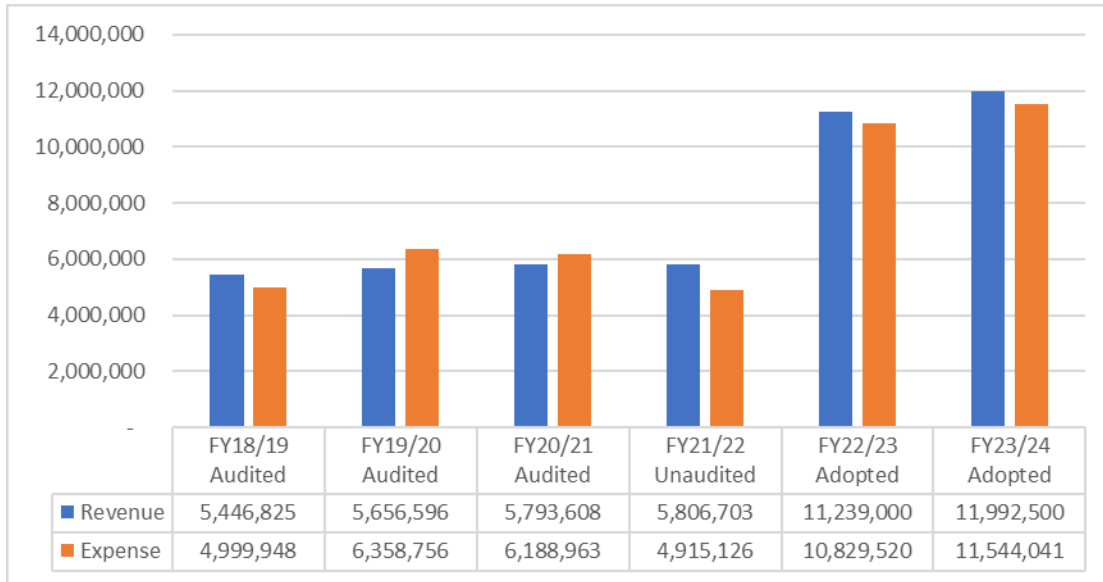
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501 – Water Enterprise Fund



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Revenue and Expenditure Comparison



400 – Revenues

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
501-400-44010	Interest Earned	48,987	32,839	2,096	12,200	1,000	3,418	1,000
501-400-46267	SWRCB Arrearages Grant Revenue	-	-	-	121,639	-	-	-
501-400-46921	Use of 2012 Water Bond Proceeds	-	-	-	-	-	-	-
501-400-46922	Use of 2021 Water Bond Proceeds	-	-	-	-	5,000,000	-	5,000,000
501-400-46925	Water Revenue Bond Reimbursements	-	-	-	-	-	1,187,634	-
501-400-46980	Late Fees	90,674	82,695	(81)	89,955	-	220,073	175,000
501-400-46990	UB Service Charges (i.e., NSF)	563	285	80	85	-	744	500
501-400-48020	Gain/Loss on Disposal of Asset	(6,482)	(16,469)	(730)	7,382	-	-	-
501-400-48100	Collections Kings Credit	2,530	-	-	-	-	-	-
501-400-48120	Operating Transfer In	-	-	217,284	-	-	-	-
501-400-48160	Miscellaneous Revenue	3,267	8,413	17,000	17,794	2,000	45,021	2,000
501-400-51010	Treated Water Sales	4,394,066	4,409,679	5,136,780	5,319,766	6,224,000	4,692,248	6,529,000
501-400-51020	Untreated Water Sales Contract	699,933	1,124,696	420,479	71,006	-	13,809	273,000
501-400-51030	Installation Charges	20,986	1,575	700	49,388	1,000	1,325	1,000
501-400-51040	Account Service Charges	-	-	-	-	1,000	-	1,000
501-400-51057	Water Dev. Impact Fees	192,301	12,883	-	117,488	10,000	16,149	10,000
Total Revenue		5,446,825	5,656,596	5,793,608	5,806,703	11,239,000	6,180,421	11,992,500

406 – Financial Services Department

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
501-406-60010	Salaries Regular	92,363	87,528	150,062	177,406	190,960	166,632	197,554
501-406-60020	Salaries Part Time	-	4,430	1,414	-	-	5,650	-
501-406-60030	Salaries Overtime	882	139	110	35	300	64	200
501-406-60050	Salaries Cash Outs	662	-	-	-	3,507	-	3,518
501-406-62000	Retirement CalPERS	8,417	10,631	13,480	14,212	17,184	13,515	17,744
501-406-62020	Medical/Life Insurance	19,520	77,571	35,503	38,089	41,916	36,139	43,320
501-406-62030	Social Security FICA	7,092	7,949	8,953	10,572	11,935	10,326	12,347
501-406-62040	Medicare Insurance	1,665	1,867	2,101	2,520	2,769	2,423	2,865
501-406-62050	Disability Income Insurance	242	295	455	1,275	2,387	446	1,976
501-406-62060	Deferred Comp. - 457 Retirement	2,685	2,424	2,612	2,913	7,083	1,223	7,202
501-406-62070	Workers' Comp. Insurance	3,453	5,022	6,882	8,480	22,915	7,733	23,706
501-406-62080	Uniform Allowance	-	-	-	-	-	-	-
501-406-62090	Other Payroll Expenses	-	-	-	5	-	-	-
501-406-62100	Accrued Comp	-	-	-	-	-	-	-
501-406-62200	Retirement CalPERS UL	601	1,365	1,432	1,861	1,935	1,836	-
501-406-62210	Unemployment Claims	4,212	6,557	6,443	302	1,910	-	1,976
	Total Personnel Cost	141,795	205,778	229,447	257,671	304,801	245,986	312,407
Operations & Maintenance Cost								
501-406-70010	Office Supplies	2,202	2,582	2,842	2,041	2,500	3,428	2,500
501-406-70030	Postage & Freight Out	13,933	11,055	13,996	18,479	15,000	16,325	15,000
501-406-70040	Printing & Binding	12,882	11,100	11,419	14,147	15,000	9,280	15,000
501-406-70160	Gasoline & Diesel	4,209	2,891	1,877	2,908	2,500	2,638	2,500
501-406-72030	Telephone	4,834	4,221	3,745	3,090	3,700	2,581	3,700
501-406-84010	Office Equip. Repairs & Maint.	3,875	3,487	3,443	3,445	3,500	3,146	3,500
501-406-86010	Training, Travel, & Conference	325	1,468	93	1,437	3,500	1,858	5,400
501-406-86030	Subs., Dues, & Publications	645	799	136	1,180	200	927	1,200
501-406-88010	City Attorney Fees	-	1,697	1,656	-	1,600	-	1,600
501-406-88011	Legal Services	-	-	-	-	-	128	-
501-406-88030	Accounting/Auditing	8,606	7,496	9,044	15,792	10,000	12,428	25,245
501-406-88040	Computer Programming/Consult.	39,810	41,122	26,721	30,408	28,000	26,056	28,000
501-406-88060	Medical - General	-	-	-	-	160	-	160
501-406-88100	Professional Services	8,990	3,181	13	29	6,000	5	6,000
501-406-88103	Other Professional Services	416	-	-	-	-	-	-
501-406-89010	Personnel Advertising	2	-	-	-	40	-	40
501-406-89020	Interview Expenses	-	-	-	-	5	19	5
501-406-89040	Physical w/Drug & Alcohol Test	70	144	-	50	160	266	160
501-406-89070	Fingerprinting	14	19	-	22	30	49	30
501-406-90010	Liability & Property Insurance	4,169	4,992	6,843	10,246	12,000	10,441	12,000
501-406-92080	SWRCB Arrearages Grant Expense	-	-	-	122,036	-	-	-
501-406-92090	Taxes, Licenses, & Fees	3,701	23,106	33,287	42,500	35,000	69,185	35,000
501-406-94020	Bad Debt Expense	-	38,920	61,446	56,035	10,000	22,083	18,004
501-406-94030	Cash Short/Over	50	(100)	85	(771)	150	(91)	150
501-406-98030	Office Furniture & Equipment	913	256	281	309	2,000	356	2,000
	Total Operations & Maintenance Cost	109,645	158,436	176,928	323,384	151,045	181,108	177,194
406 - Financial Services Department		251,441	364,215	406,376	581,055	455,846	427,094	489,601

Expenditure Budget Change FY22/23 vs. FY23/24 7%

503 – Water Plant Operations

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
501-503-60010	Salaries Regular	306,135	318,004	349,361	342,003	440,729	359,156	433,501
501-503-60020	Salaries Part Time	33,070	27,715	32,035	22,732	44,624	34,243	74,562
501-503-60030	Salaries Overtime	42,312	38,259	27,065	30,164	34,000	48,478	52,300
501-503-60050	Salaries Cash Outs	654	-	-	-	8,165	-	9,882
501-503-62000	Retirement CalPERS	(10,644)	85,659	70,479	(260,029)	41,605	30,567	41,916
501-503-62020	Medical/Life Insurance	53,831	64,893	93,166	62,410	108,453	63,888	106,408
501-503-62030	Social Security FICA	23,016	23,116	24,358	24,277	30,335	26,976	31,754
501-503-62040	Medicare Insurance	5,452	5,486	5,790	5,803	7,038	6,412	7,367
501-503-62050	Disability Income Insurance	1,100	241	330	993	6,067	327	5,081
501-503-62060	Deferred Comp. - 457 Retirement	4,703	8,094	9,250	10,143	14,307	11,380	14,254
501-503-62070	Workers' Comp. Insurance	13,877	18,890	23,488	23,412	58,242	20,995	60,968
501-503-62080	Uniform Allowance	-	-	-	352	1,398	900	1,478
501-503-62081	Safety Boot Allowance	1,017	1,373	1,744	-	-	-	-
501-503-62090	Other Payroll Expenses	-	-	-	102	-	-	-
501-503-62100	Accrued Comp	-	-	-	-	-	-	-
501-503-62200	Retirement CalPERS UL	1,421	3,136	3,310	4,139	5,392	6,524	-
501-503-62210	Unemployment Claims	-	6,374	5,678	-	4,407	-	4,335
	Total Personnel Cost	475,943	601,239	646,054	266,501	804,762	609,846	843,805
Operations & Maintenance Cost								
501-503-70010	Office Supplies	2,388	1,414	1,715	858	2,000	882	1,500
501-503-70030	Postage & Freight Out	700	140	2,450	-	1,000	-	500
501-503-70040	Printing & Binding	163	7	10	1	1,000	688	1,000
501-503-70060	Small Tools & Equipment	3,461	4,018	3,050	2,598	2,500	-	2,000
501-503-70100	Uniforms	2,779	3,241	1,917	2,910	2,000	1,593	2,100
501-503-70140	Utility Parts & Supplies	42,595	11,515	15,690	14,484	15,000	11,875	15,000
501-503-70160	Gasoline & Diesel	9,500	11,970	11,520	13,646	15,000	12,127	17,000
501-503-70202	Lab Supplies	16,030	21,795	18,656	23,034	15,000	11,153	15,000
501-503-70210	Chemicals Ammonia	27,292	20,594	30,351	30,446	33,000	19,433	40,000
501-503-70220	Chemicals Zinc Ortho	30,048	64,711	55,131	40,376	45,000	54,509	92,000
501-503-70230	Chemicals Chlorine	6,083	15,070	17,502	14,468	17,000	21,745	25,000
501-503-70240	Chemicals Aluminate Sulfate	107,183	94,323	143,365	139,879	140,000	201,132	185,000
501-503-70270	Chemicals Polymers	17,444	5,158	22,428	21,046	-	-	45,000
501-503-70300	Chemicals Hypochlorite	1,814	25,297	-	10,206	10,000	5,726	10,000
501-503-70350	Chemicals pH Adjustment Acid	-	-	-	-	-	-	50,000
501-503-70360	Chemicals Activated Carbon	-	-	-	-	-	-	-
501-503-70370	Chemicals Caustic Solution	-	-	-	-	-	3,253	50,000
501-503-70400	Chemicals Sodium Permanganate	47,230	57,323	75,644	118,735	90,000	78,880	110,000
501-503-72010	Water, Gas, Sanitation & Sewer	1,022	1,055	499	784	600	442	600
501-503-72020	Electric	666,125	708,848	730,756	757,272	750,000	413,629	840,000
501-503-72030	Telephone	6,733	9,461	8,612	9,173	7,500	9,823	8,000
501-503-80010	Water Purchases	823,031	1,805,752	1,709,371	751,811	825,000	831,327	799,000
501-503-82030	Equipment Rental	1,308	8,140	1,897	2,396	5,000	340	4,000
501-503-84010	Office Equip. Repairs & Maint.	797	564	1,468	571	5,000	393	3,000
501-503-84020	Major Equip. Repairs & Maint.	120,439	112,081	69,805	94,248	250,000	155,996	250,000
501-503-84030	Buildings Repairs & Maint.	44,886	45,542	8,817	7,217	50,000	8,649	75,000
501-503-84051	Grounds Chemicals & Maint.	7,390	6,508	7,451	7,455	7,500	-	7,500
501-503-84060	Vehicle Parts, Repairs & Maint.	795	3,768	8,153	1,901	3,000	2,852	3,000
501-503-84072	Safety Equip. Repairs & Maint.	7,806	4,226	2,964	1,029	5,000	1,452	4,000
501-503-86010	Training, Travel, & Conference	5,294	7,682	696	952	10,000	1,915	10,000
501-503-86030	Subs., Dues, & Publications	2,293	1,968	60	1,020	2,000	592	2,000
501-503-86032	Certifications, Renewals, Subs. & Dues	648	147	2,993	569	2,000	1,638	2,000
501-503-88010	City Attorney Fees	125	3,565	17,517	-	5,000	4,180	5,000
501-503-88011	Legal Services	-	-	-	-	-	105	-
501-503-88020	Outside Attorney Fees	6,478	11,922	-	-	-	-	-
501-503-88040	Computer Programming/Consult.	10,418	4,699	2,917	4,132	5,500	3,601	5,500
501-503-88060	Medical - General	625	1,018	1,407	24	-	632	-
501-503-88071	Westlands Coalinga Canal Maint.	215,618	185,400	-	-	205,000	-	210,400
501-503-88081	Outside Laboratory	27,711	17,568	11,912	8,021	17,000	13,340	34,000
501-503-88100	Professional Services	358,080	259,962	133,904	195,749	75,000	162,092	100,000
501-503-88130	Grant Writing/Application	-	1,639	1,272	8,027	15,000	42,737	-
501-503-89010	Personnel Advertising	5	-	-	-	-	-	-
501-503-89020	Interview Expenses	-	-	-	-	-	-	-
501-503-89040	Physical w/Drug & Alcohol Test	683	634	588	63	-	-	-
501-503-89070	Fingerprinting	118	134	67	-	-	66	-
501-503-90010	Liability & Property Insurance	15,076	29,876	38,860	42,132	45,000	46,637	45,000
501-503-92080	Miscellaneous Expense	-	-	-	1,048	-	-	-
501-503-92090	Taxes, Licenses, & Fees	17,845	39,976	41,872	50,985	60,000	54,387	60,000

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
501-503-94050	Overhead Allocation General	5,509	-	-	-	-	-	-
501-503-96051	2012 Water Rev Bonds Principal	-	-	-	-	-	-	-
501-503-96053	2012 Water Rev Bonds Interest	465,610	460,330	227,278	-	-	-	-
501-503-96062	2021B Revenue Bonds Principal	-	-	-	-	-	-	130,000
501-503-96063	2021B Revenue Bonds Interest	-	-	-	283,776	272,425	272,425	272,425
501-503-96064	2021A Wtr/WW Revenue Bonds Principal	-	-	-	-	240,000	-	240,000
501-503-96065	2021A Wtr/WW Revenue Bonds Interest	-	-	-	246,665	236,799	118,399	235,505
501-503-96500	Fiscal Agent Fees	2,365	2,555	-	4,626	3,000	1,667	3,000
501-503-98030	Office Furniture & Equipment	-	-	1,951	759	5,000	2,256	3,000
501-503-98040	Major Machinery & Equipment	57,892	98,051	13,247	-	50,000	3,611	100,000
501-503-98052	Improvements (Turbidimeters)	-	22,134	-	-	-	-	-
501-503-98057	Alum Sludge Removal	-	199,914	99,961	-	100,000	-	100,000
501-503-98058	Filter Media Replacement	-	20,627	-	-	-	-	-
501-503-98090	SCBA 2 Unit Purchase	6,292	-	-	-	-	-	-
501-503-98110	Calaveras Reservoir Inlet Rep.	-	-	-	-	-	-	-
501-503-98441	Water Revenue Bond Projects	55,050	(19,930)	(0)	1	5,000,000	151,400	5,000,000
501-503-98471	Turf Replacement Program Expense	-	-	-	1,800	-	1,267	15,000
	Total Operations & Maintenance Cost	3,248,778	4,392,394	3,545,723	2,916,893	8,645,824	2,730,845	9,228,030
	503 - Water Plant Operations	3,724,721	4,993,632	4,191,777	3,183,394	9,450,586	3,340,691	10,071,835

Expenditure Budget Change FY22/23 vs. FY23/24 7%

508 – Water Distribution

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
501-508-60010	Salaries Regular	215,545	217,081	267,598	263,794	301,084	250,909	314,323
501-508-60020	Salaries Part Time	17,771	38,069	20,472	(600)	-	169	-
501-508-60030	Salaries Overtime	27,340	16,855	16,849	18,604	15,500	20,180	20,700
501-508-60050	Salaries Cash Outs	563	-	-	-	5,983	-	6,044
501-508-62000	Retirement CalPERS	17,225	18,349	24,767	23,596	27,637	22,642	30,160
501-508-62020	Medical/Life Insurance	47,882	46,471	75,858	69,904	80,245	64,543	88,084
501-508-62030	Social Security FICA	15,480	16,153	18,295	17,443	18,818	16,551	19,645
501-508-62040	Medicare Insurance	3,690	3,857	4,363	4,191	4,366	3,969	4,558
501-508-62050	Disability Income Insurance	319	198	268	803	3,764	264	3,143
501-508-62060	Deferred Comp. - 457 Retirement	4,383	4,242	4,246	4,090	10,070	4,043	10,458
501-508-62070	Workers' Comp. Insurance	10,894	12,102	24,718	17,268	36,130	22,607	37,719
501-508-62080	Uniform Allowance	390	285	390	983	934	893	934
501-508-62090	Other Payroll Expenses	-	-	-	18	-	-	-
501-508-62100	Accrued Comp	-	-	-	-	-	-	-
501-508-62200	Retirement CalPERS UL	1,171	2,282	2,476	3,377	5,751	4,002	-
501-508-62210	Unemployment Claims	-	32	4,870	2,410	3,011	-	3,143
	Total Personnel Cost	362,653	375,976	465,166	425,883	513,293	410,773	538,911

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Operations & Maintenance Cost								
501-508-70010	Office Supplies	570	265	213	381	500	258	500
501-508-70030	Postage & Freight Out	77	53	167	(117)	100	-	100
501-508-70040	Printing & Binding	-	7	19	162	25	670	25
501-508-70060	Small Tools & Equipment	2,134	2,668	3,357	3,029	3,000	1,627	3,000
501-508-70100	Uniforms	2,424	2,061	2,373	3,698	2,000	2,303	2,100
501-508-70101	Uniforms-Safety Equipment	-	2,427	1,400	1,123	2,000	1,027	2,000
501-508-70130	Street Materials	15,369	3,021	6,396	10,348	7,500	3,349	5,000
501-508-70140	Utility Parts & Supplies	23,406	24,584	39,461	49,274	50,000	81,895	100,000
501-508-70160	Gasoline & Diesel	6,572	6,837	8,966	12,764	15,000	12,524	15,000
501-508-70440	Miscellaneous Supplies	376	121	-	-	-	1,257	-
501-508-72020	Electric	2,358	2,489	2,352	2,488	3,000	1,529	3,000
501-508-72030	Telephone	479	3,364	2,482	2,538	3,000	5,595	3,000
501-508-84010	Office Equip. Repairs & Maint.	2,089	1,290	1,272	182	3,500	307	1,000
501-508-84030	Buildings Repairs & Maint.	683	1,670	3,684	1,066	10,000	6,019	10,000
501-508-84060	Vehicle Parts, Repairs & Maint.	3,314	3,721	5,252	4,783	20,000	2,952	10,000
501-508-84070	Misc. Repairs & Maint.	-	-	-	-	10,000	3,132	-
501-508-86010	Training, Travel, & Conference	10,837	8,533	3,470	4,331	5,000	3,358	5,000
501-508-86030	Subs., Dues, & Publications	2,682	3,051	3,112	1,641	2,000	6,293	2,000
501-508-88010	City Attorney Fees	40	1,838	745	-	1,500	-	1,500
501-508-88040	Computer Programming/Consult.	925	1,690	2,076	3,779	5,500	3,372	5,500
501-508-88060	Medical - General	298	64	513	224	500	184	500
501-508-88100	Professional Services	46,207	12,608	40,532	24,029	30,000	43,563	30,000
501-508-88121	Geographic Information Systems	2,052	3,682	1,582	106	2,000	4,194	10,000
501-508-88130	Grant Writing/Application	-	1,098	7,058	17,424	15,000	8,574	20,000
501-508-88140	Water Conservation Plan BMP	-	-	-	-	-	-	-
501-508-89010	Personnel Advertising	4	-	-	-	100	-	100
501-508-89020	Interview Expenses	-	-	-	-	10	-	10
501-508-89040	Physical w/Drug & Alcohol Test	580	674	464	-	300	234	300
501-508-89070	Fingerprinting	82	102	51	-	60	40	60
501-508-90010	Liability & Property Insurance	11,772	23,309	31,235	31,800	35,000	36,242	35,000
501-508-90040	Claims & Judgments	-	-	-	-	-	-	-
501-508-92080	Miscellaneous Expense	-	-	-	669	-	-	-
501-508-92090	Taxes, Licenses, & Fees	15,495	108	1,206	3,815	6,200	1,205	5,000
501-508-94010	Depreciation Expense	456,683	489,708	513,243	537,109	-	-	-
501-508-94050	Overhead Allocation General	5,509	-	-	-	-	-	-
501-508-98030	Office Furniture & Equipment	-	-	-	961	7,000	2,162	4,000
501-508-98040	Major Machinery & Equipment	2,617	1,091	3,412	7,186	100,000	51,596	100,000
501-508-98054	Water Meters	45,503	22,799	22,113	(0)	70,000	60,403	70,000
501-508-98550	Plaza Beautification/Reconst.	-	-	-	-	-	-	-
501-508-98940	2016 Alley Paving Project	-	-	-	-	-	-	-
501-508-98950	Forest Ave 1st-Elm Ave St Proj	-	-	-	-	-	-	-
501-900-94070	Operating Transfer Out	-	-	417,438	-	-	-	-
Total Operations & Maintenance Cost		661,134	624,933	1,125,644	724,794	409,795	345,863	443,695
508 - Water Distribution Total		1,023,787	1,000,909	1,590,810	1,150,677	923,088	756,637	982,606
Expenditure Budget Change FY22/23 vs. FY23/24								6%
501 - Water Enterprise Fund Total Expenditure		4,999,948	6,358,756	6,188,963	4,915,126	10,829,520	4,524,422	11,544,041
Water Enterprise Expenditure Budget Change FY22/23 vs. FY23/24								7%

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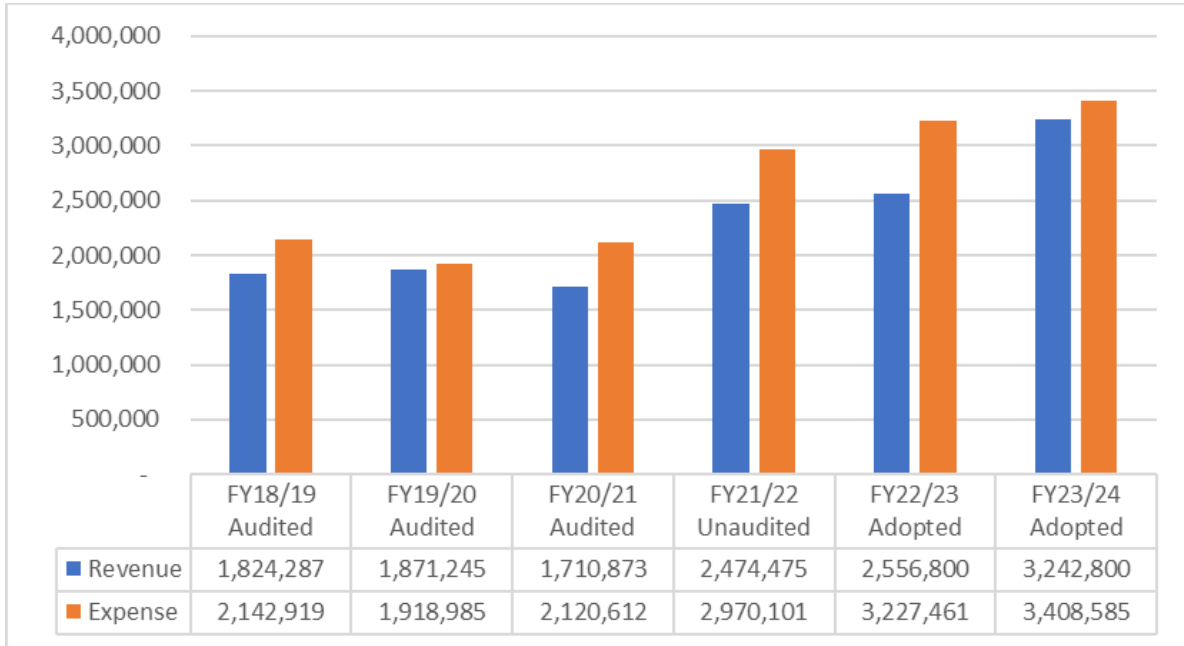
502 – Gas Enterprise Fund



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Revenue and Expenditure Comparison



400 – Revenues

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
502-400-44010	Interest Earned	19,739	10,069	2,646	955	4,000	1,909	4,000
502-400-46980	Late Fees	16,472	12,058	(2)	16,882	-	58,962	-
502-400-46990	UB Service Charges (i.e., NSF)	186	303	93	66	-	168	-
502-400-48020	Gain/Loss on Disposal of Asset	(1,280)	-	-	6,288	-	-	-
502-400-48100	Collections Kings Credit	999	-	-	-	-	-	-
502-400-48160	Miscellaneous Revenue	-	-	-	0	-	-	-
502-400-52010	Natural Gas Sales	1,730,309	1,845,214	1,707,536	2,355,484	2,552,000	3,826,882	3,238,000
502-400-52020	Installation Charges	57,862	3,600	600	94,800	500	-	500
502-400-52030	Account Service Charges	-	-	-	-	300	-	300
Total Revenue		1,824,287	1,871,245	1,710,873	2,474,475	2,556,800	3,887,920	3,242,800

406 – Financial Services Department

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
502-406-60010	Salaries Regular	101,215	90,916	127,225	150,509	155,845	143,363	163,603
502-406-60020	Salaries Part Time	-	3,692	1,179	-	-	4,974	-
502-406-60030	Salaries Overtime	769	120	95	35	250	57	250
502-406-60050	Salaries Cash Outs	27	-	-	-	2,770	-	2,770
502-406-62000	Retirement CalPERS	7,828	16,565	11,554	12,061	13,387	11,614	15,036
502-406-62020	Medical/Life Insurance	16,829	49,608	30,804	32,470	35,602	31,351	35,406
502-406-62030	Social Security FICA	6,146	6,893	7,669	8,958	9,740	8,886	10,225
502-406-62040	Medicare Insurance	1,442	1,617	1,799	2,134	2,260	2,084	2,372
502-406-62050	Disability Income Insurance	209	245	377	1,058	1,948	370	1,636
502-406-62060	Deferred Comp. - 457 Retirement	2,322	2,021	2,193	2,441	5,804	1,024	5,965
502-406-62070	Workers' Comp. Insurance	3,011	4,295	5,902	6,704	18,701	6,310	19,632
502-406-62080	Uniform Allowance	-	-	-	-	-	-	-
502-406-62090	Other Payroll Expenses	-	-	-	4	-	-	-
502-406-62100	Accrued Comp	-	-	-	-	-	-	-
502-406-62200	Retirement CalPERS UL	528	1,177	1,239	1,618	1,641	1,570	-
502-406-62210	Unemployment Claims	3,685	4,694	2,965	265	1,558	-	1,636
	Total Personnel Cost	144,012	181,843	193,001	218,257	249,506	211,605	258,531
Operations & Maintenance Cost								
502-406-70010	Office Supplies	2,336	1,766	2,481	1,779	2,500	3,002	2,500
502-406-70030	Postage & Freight Out	11,718	9,674	12,435	16,349	13,000	14,382	13,000
502-406-70040	Printing & Binding	11,267	9,713	9,964	12,670	10,000	8,237	10,000
502-406-70160	Gasoline & Diesel	3,129	2,529	1,642	2,800	1,600	2,308	1,600
502-406-72030	Telephone	4,230	3,695	3,277	2,713	3,500	2,265	3,500
502-406-84010	Office Equip. Repairs & Maint.	2,340	2,420	2,519	2,714	2,500	2,763	2,500
502-406-86010	Training, Travel, & Conference	282	1,223	78	1,232	2,000	1,495	5,303
502-406-86030	Subs., Dues, & Publications	564	673	117	1,043	500	812	900
502-406-88010	City Attorney Fees	-	1,365	858	-	1,000	-	1,000
502-406-88030	Accounting/Auditing	8,606	7,015	7,115	15,070	10,000	10,441	21,038
502-406-88040	Computer Programming/Consult.	38,887	40,615	25,808	29,564	35,000	25,306	25,100
502-406-88060	Medical - General	-	-	-	-	100	-	100
502-406-88100	Professional Services	7,858	2,676	12	29	4,000	5	4,000
502-406-88103	Other Professional Services	364	-	-	-	-	-	-
502-406-89010	Personnel Advertising	2	-	-	-	30	-	30
502-406-89020	Interview Expenses	-	-	-	-	5	15	5
502-406-89040	Physical w/Drug & Alcohol Test	61	122	-	75	120	231	120
502-406-89070	Fingerprinting	12	16	-	19	25	42	25
502-406-90010	Liability & Property Insurance	3,637	4,356	5,876	8,099	9,000	8,541	9,000
502-406-92080	Miscellaneous Expense	-	-	-	325	-	-	-
502-406-92090	Taxes, Licenses, & Fees	3,239	20,218	29,126	37,217	20,000	60,545	30,000
502-406-94020	Bad Debt Expense	-	17,815	22,976	46,997	10,000	15,892	17,164
502-406-94030	Cash Short/Over	-	-	-	-	100	-	100
502-406-98030	Office Furniture & Equipment	798	224	246	271	1,500	311	2,300
	Total Operations & Maintenance Cost	99,329	126,113	124,529	178,965	126,480	156,594	149,285
406 - Financial Services Department		243,341	307,956	317,530	397,222	375,986	368,199	407,816

Expenditure Budget Change FY22/23 vs. FY23/24 8%

510 – Gas Operations

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
502-510-60010	Salaries Regular	252,228	246,960	303,563	322,938	363,522	301,432	376,033
502-510-60020	Salaries Part Time	17,771	38,069	20,472	(600)	-	169	-
502-510-60030	Salaries Overtime	27,340	16,863	16,850	18,604	15,500	20,180	20,700
502-510-60050	Salaries Cash Outs	1,050	-	-	-	7,125	-	7,231
502-510-62000	Retirement CalPERS	(3,231)	49,929	54,581	(156,303)	33,760	28,108	37,040
502-510-62020	Medical/Life Insurance	52,601	50,432	65,068	79,210	90,160	72,747	95,503
502-510-62030	Social Security FICA	17,576	18,045	20,657	20,873	22,720	19,879	23,502
502-510-62040	Medicare Insurance	4,180	4,299	4,946	5,042	5,271	4,768	5,452
502-510-62050	Disability Income Insurance	479	327	469	1,416	4,544	465	3,760
502-510-62060	Deferred Comp. - 457 Retirement	5,653	5,130	5,319	6,002	12,694	5,742	13,025
502-510-62070	Workers' Comp. Insurance	10,502	14,001	26,692	20,227	43,623	25,129	45,124
502-510-62080	Uniform Allowance	400	400	400	550	952	1,121	952
502-510-62090	Other Payroll Expenses	-	-	-	36	-	-	-
502-510-62100	Accrued Comp	-	-	-	-	-	-	-
502-510-62200	Retirement CalPERS UL	1,302	2,534	2,750	3,738	6,909	4,464	-
502-510-62210	Unemployment Claims	-	32	4,870	2,410	3,635	-	3,760
	Total Personnel Cost	387,851	447,021	526,635	324,142	610,415	484,204	632,083
Operations & Maintenance Cost								
502-510-70010	Office Supplies	544	409	252	315	300	240	300
502-510-70030	Postage & Freight Out	2	89	-	53	150	-	150
502-510-70040	Printing & Binding	-	7	131	1	50	10	50
502-510-70060	Small Tools & Equipment	1,836	3,291	1,268	3,079	5,000	2,092	5,000
502-510-70100	Uniforms	2,424	3,627	5,289	6,687	2,500	2,303	2,625
502-510-70101	Uniforms-Safety Equipment	-	1,572	1,093	863	1,500	994	1,500
502-510-70130	Street Materials	2,969	391	865	4,400	3,000	717	2,000
502-510-70140	Utility Parts & Supplies	22,199	9,874	5,731	5,931	15,000	1,871	7,500
502-510-70160	Gasoline & Diesel	6,591	6,429	8,952	12,764	12,000	12,524	13,000
502-510-70440	Miscellaneous Supplies	578	121	535	726	1,000	549	1,000
502-510-72020	Electric	7,523	9,803	8,329	11,608	12,000	7,789	12,000
502-510-72030	Telephone	3,227	5,453	5,784	6,327	7,000	5,215	7,000
502-510-80020	PG&E Wholesale Transportation	338,815	335,349	376,979	740,667	643,000	766,040	841,000
502-510-80030	Gas Purchases for Resale	916,329	570,220	679,156	1,280,985	1,187,000	2,127,631	1,150,000
502-510-80100	Gas Assistance Program	3,265	1,186	683	2,055	5,000	5,000	5,000
502-510-84010	Office Equip. Repairs & Maint.	1,655	1,392	1,831	598	3,000	509	1,000
502-510-84030	Buildings Repairs & Maint.	1,805	7,791	7,123	790	10,000	5,642	10,000
502-510-84060	Vehicle Parts, Repairs & Maint.	2,967	3,371	3,485	3,589	20,000	2,669	10,000
502-510-86010	Training, Travel, & Conference	558	8,724	3,179	871	10,000	5,291	5,000
502-510-86030	Subs., Dues, & Publications	6,637	6,953	5,905	4,687	4,000	4,898	6,500
502-510-88010	City Attorney Fees	41	2,048	95	-	2,000	-	2,000
502-510-88040	Computer Programming/Consult.	2,296	3,645	4,542	7,752	10,000	6,902	8,000
502-510-88060	Medical - General	298	64	464	244	500	184	500
502-510-88100	Professional Services	50,481	66,587	57,258	58,473	75,000	47,942	75,000
502-510-88121	Geographic Information Systems	2,052	3,682	566	289	2,500	4,194	10,000
502-510-88130	Grant Writing/Application	-	1,451	5,483	7,409	7,000	8,574	9,000
502-510-89010	Personnel Advertising	4	-	-	-	-	-	-
502-510-89020	Interview Expenses	-	-	-	-	-	-	-
502-510-89040	Physical w/Drug & Alcohol Test	580	674	464	-	500	234	500
502-510-89070	Fingerprinting	82	102	51	-	60	11	60
502-510-90010	Liability & Property Insurance	11,346	14,410	17,611	22,770	25,000	21,997	25,000
502-510-92080	Miscellaneous Expense	-	-	-	795	-	-	-
502-510-92090	Taxes, Licenses, & Fees	-	109	1,207	3,815	4,000	372	4,000
502-510-94010	Depreciation Expense	48,821	62,087	60,135	57,764	-	-	-
502-510-94050	General Fund Overhead Allocation	5,008	-	-	-	-	-	-
502-510-94060	Service Center Overhead Allocation	51	-	-	-	-	-	-
502-510-98030	Office Furniture & Equipment	-	-	-	806	3,000	2,511	4,000
502-510-98040	Major Machinery & Equipment	33,019	1,680	(90)	1,623	120,000	50,644	100,000
502-510-98071	Gas Meter Purchases	37,726	31,417	12,091	-	50,000	8,721	50,000
502-510-98940	2016 Alley Paving Project	-	-	-	-	-	-	-
502-510-98950	Forest Ave 1st-Elm Ave St Proj	-	-	-	-	-	-	-
	Total Operations & Maintenance Cost	1,511,727	1,164,008	1,276,447	2,248,736	2,241,060	3,104,271	2,368,685
	510 - Gas Operations	1,899,578	1,611,029	1,803,082	2,572,878	2,851,475	3,588,475	3,000,768
Expenditure Budget Change FY22/23 vs. FY23/24								5%
	502 - Gas Enterprise Fund Total Expenditure	2,142,919	1,918,985	2,120,612	2,970,101	3,227,461	3,956,674	3,408,585
Gas Enterprise Expenditure Budget Change FY22/23 vs. FY23/24								6%

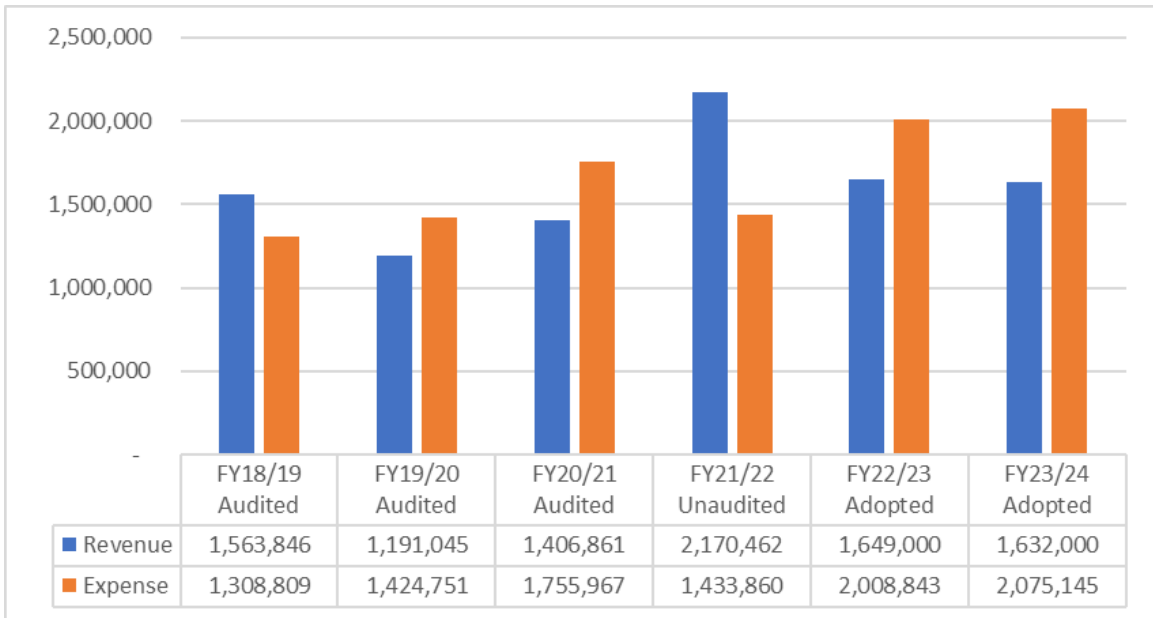
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503 – Sewer Enterprise Fund



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Revenue and Expenditure Comparison



400 – Revenues

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
503-400-44010	Interest Earned	14,694	29,483	5,199	2,958	5,000	6,689	5,000
503-400-44020	Land Rentals	20,350	11,350	22,700	34,050	25,000	22,700	25,000
503-400-46267	SWRCB Arrearages Grant Revenue	-	-	-	32,680	-	-	-
503-400-46277	Clean Water State Revolving Fund (CWSRF) F	-	-	-	-	-	92,001	-
503-400-46922	Use of 2012 Sewer Bond Proceeds	-	-	-	-	-	-	-
503-400-46980	Late Fees	9,627	6,040	(4)	9,374	-	23,672	-
503-400-46990	UB Service Charges (i.e., NSF)	290	285	80	66	-	155	-
503-400-48020	Gain/Loss on Disposal of Asset	(2,194)	-	-	4,505	-	-	-
503-400-48100	Collections Kings Credit	568	-	-	-	-	-	-
503-400-48160	Miscellaneous Revenue	-	-	3,865	10	-	-	-
503-400-53010	Sewer Service	983,091	1,108,271	1,374,896	1,657,871	1,617,000	1,478,243	1,600,000
503-400-53020	Sewer Connection Fees	11,625	750	125	63,704	2,000	125	2,000
503-400-53030	Account Service Charges	-	-	-	-	-	-	-
503-400-53050	Sewer Dev. Impact Fees	525,796	34,866	-	365,243	-	43,704	-
Total Revenue		1,563,846	1,191,045	1,406,861	2,170,462	1,649,000	1,667,290	1,632,000

406 – Financial Services Department

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
503-406-60010	Salaries Regular	43,204	56,624	89,515	107,060	113,195	98,638	118,348
503-406-60020	Salaries Part Time	-	2,426	775	-	-	3,275	-
503-406-60030	Salaries Overtime	506	79	63	13	150	43	150
503-406-60050	Salaries Cash Outs	18	-	-	-	3,115	-	3,115
503-406-62000	Retirement CalPERS	5,146	6,390	8,048	8,510	9,712	8,023	10,705
503-406-62020	Medical/Life Insurance	11,063	41,285	36,308	22,530	25,194	20,950	25,220
503-406-62030	Social Security FICA	4,041	4,764	5,353	6,347	7,075	6,114	7,397
503-406-62040	Medicare Insurance	948	1,118	1,255	1,514	1,641	1,434	1,716
503-406-62050	Disability Income Insurance	138	183	286	801	1,415	280	1,183
503-406-62060	Deferred Comp. - 457 Retirement	1,527	1,472	1,611	1,800	4,254	735	4,349
503-406-62070	Workers' Comp. Insurance	1,979	2,823	4,096	5,161	13,583	4,623	14,202
503-406-62080	Uniform Allowance	-	-	-	-	-	-	-
503-406-62090	Other Payroll Expenses	-	-	-	3	-	-	-
503-406-62100	Accrued Comp	-	-	-	-	-	-	-
503-406-62200	Retirement CalPERS UL	514	1,033	1,113	1,503	1,159	1,515	-
503-406-62210	Unemployment Claims	2,422	4,814	1,948	174	1,132	-	1,183
	Total Personnel Cost	71,505	123,010	150,371	155,417	181,625	145,632	187,569
Operations & Maintenance Cost								
503-406-70010	Office Supplies	1,395	1,177	1,438	1,051	1,500	1,706	1,500
503-406-70030	Postage & Freight Out	7,697	6,357	8,172	10,746	8,000	9,386	8,000
503-406-70040	Printing & Binding	7,406	6,383	6,569	8,373	7,000	5,480	7,000
503-406-70160	Gasoline & Diesel	2,250	1,662	1,079	1,840	1,000	1,517	1,000
503-406-72030	Telephone	2,191	1,890	1,547	1,518	1,500	1,261	1,500
503-406-84010	Office Equip. Repairs & Maint.	1,657	1,601	1,590	1,628	1,500	1,563	1,500
503-406-86010	Training, Travel, & Conference	186	919	59	802	2,000	1,115	3,274
503-406-86030	Subs., Dues, & Publications	371	475	80	660	200	533	653
503-406-88010	City Attorney Fees	-	891	958	-	1,000	-	1,000
503-406-88030	Accounting/Auditing	8,606	7,472	8,948	15,916	12,000	8,164	15,989
503-406-88040	Computer Programming/Consult.	37,260	39,569	23,899	27,724	30,000	23,609	30,000
503-406-88060	Medical - General	-	-	-	-	80	-	80
503-406-88100	Professional Services	5,129	1,956	8	11	3,000	5	3,000
503-406-88103	Other Professional Services	239	-	-	-	-	-	-
503-406-89010	Personnel Advertising	1	-	-	-	20	-	20
503-406-89020	Interview Expenses	-	-	-	-	5	12	5
503-406-89040	Physical w/Drug & Alcohol Test	40	84	-	53	80	155	80
503-406-89070	Fingerprinting	8	11	-	13	15	29	15
503-406-90010	Liability & Property Insurance	2,359	2,863	4,031	6,236	6,500	6,190	6,500
503-406-92080	SWRCB Arrearages Grant Expense	-	-	-	32,917	-	-	-
503-406-92090	Taxes, Licenses, & Fees	2,128	13,286	19,140	24,391	15,000	39,769	20,000
503-406-94020	Bad Debt Expense	-	24,182	20,895	23,669	10,000	10,504	11,089
503-406-94030	Cash Short/Over	-	-	-	-	20	-	20
503-406-98030	Office Furniture & Equipment	474	147	162	178	1,000	204	1,200
	Total Operations & Maintenance Cost	79,398	110,926	98,574	157,725	101,420	111,202	113,425
406 - Financial Services Department		150,902	233,937	248,945	313,141	283,045	256,834	300,994

Expenditure Budget Change FY22/23 vs. FY23/24 6%

520 – Sewer Treatment Plant

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
503-520-60010	Salaries Regular	162,990	167,288	189,110	187,381	229,773	160,658	201,625
503-520-60020	Salaries Part Time	14,173	11,878	13,729	9,742	19,124	484	-
503-520-60030	Salaries Overtime	18,017	16,399	11,597	12,931	16,000	723	10,000
503-520-60050	Salaries Cash Outs	744	-	-	-	4,670	-	3,877
503-520-62000	Retirement CalPERS	(4,911)	42,487	35,733	(121,647)	21,584	14,555	21,444
503-520-62020	Medical/Life Insurance	27,373	32,947	49,220	35,287	55,073	23,934	81,930
503-520-62030	Social Security FICA	11,549	11,640	12,598	12,619	15,556	9,579	12,602
503-520-62040	Medicare Insurance	2,770	2,802	3,050	3,094	3,609	2,351	2,924
503-520-62050	Disability Income Insurance	426	284	399	1,205	3,111	396	2,016
503-520-62060	Deferred Comp. - 457 Retirement	3,532	4,916	5,185	5,630	8,422	4,197	7,545
503-520-62070	Workers' Comp. Insurance	7,083	9,533	11,621	11,937	29,868	10,725	24,195
503-520-62081	Safety Boot Allowance	141	-	341	354	588	150	508
503-520-62090	Other Payroll Expenses	-	-	-	22	-	-	-
503-520-62100	Accrued Comp	-	-	-	-	-	-	-
503-520-62200	Retirement CalPERS UL	815	1,750	1,858	2,347	2,640	2,599	-
503-520-62210	Unemployment Claims	-	2,732	3,742	-	2,298	-	2,016
	Total Personnel Cost	244,702	304,656	338,185	160,900	412,316	230,350	370,681
Operations & Maintenance Cost								
503-520-70010	Office Supplies	306	148	275	70	500	305	500
503-520-70030	Postage & Freight Out	1	1	-	5	250	-	250
503-520-70040	Printing & Binding	22	7	10	1	250	49	250
503-520-70060	Small Tools & Equipment	2,260	2,766	226	149	1,000	154	500
503-520-70100	Uniforms	2,779	2,992	1,848	3,109	2,000	1,593	2,100
503-520-70140	Utility Parts & Supplies	8,649	6,624	9,405	7,235	10,000	5,660	10,000
503-520-70150	Vehicle Parts & Supplies	1,216	864	719	-	1,000	983	1,500
503-520-70160	Gasoline & Diesel	2,879	2,955	2,646	3,693	3,500	2,871	3,500
503-520-72010	Water, Gas, Sanitation & Sewer	8,213	12,364	23,194	20,929	18,000	25,108	20,000
503-520-72020	Electric	62,328	83,997	126,913	177,010	150,000	132,525	150,000
503-520-72030	Telephone	1,751	1,877	1,608	1,600	2,000	1,573	2,000
503-520-82030	Equipment Rental	(386)	180	1,783	198	2,000	170	2,000
503-520-84010	Office Equip. Repairs & Maint.	1,018	400	583	624	3,000	402	1,000
503-520-84020	Major Equip. Repairs & Maint.	44,623	16,879	63,789	32,085	40,000	37,052	100,000
503-520-84030	Buildings Repairs & Maint.	464	3,485	3,217	3,367	5,000	583	5,000
503-520-84051	Grounds Chemicals & Maint.	14,907	14,248	14,557	13,652	5,000	4,695	5,000
503-520-84060	Vehicle Parts, Repairs & Maint.	167	833	512	1,058	2,000	128	1,000
503-520-84073	Safety Equipment	234	1,853	1,748	1,583	2,000	261	1,000
503-520-86010	Training, Travel, & Conference	2,881	2,899	366	391	2,000	769	3,000
503-520-86030	Subs., Dues, & Publications	839	1,917	1,220	863	2,000	1,333	2,000
503-520-86033	Certifications, Renewals & Tests	2,249	140	1,173	329	3,500	754	1,000
503-520-88010	City Attorney Fees	20	591	1,502	-	2,000	660	1,000
503-520-88020	Outside Attorney Fees	6,478	11,922	-	-	-	-	-
503-520-88040	Computer Programming/Consult.	1,478	2,485	3,071	5,058	4,500	4,717	4,500
503-520-88060	Medical - General	252	436	647	22	700	207	700
503-520-88080	Laboratory	5,736	3,191	5,858	4,851	5,000	4,621	5,000
503-520-88100	Professional Services	86,002	56,386	33,215	11,181	25,000	9,639	20,000
503-520-88113	Sludge Removal Contract	2,210	-	-	-	50,000	-	30,000
503-520-88130	Grant Writing/Application	-	1,639	1,272	5,023	10,000	-	20,000
503-520-89010	Personnel Advertising	2	-	-	-	-	-	-
503-520-89020	Interview Expenses	-	-	-	-	-	-	-
503-520-89040	Physical w/Drug & Alcohol Test	293	272	252	27	300	-	300
503-520-89070	Fingerprinting	51	58	29	-	50	33	50
503-520-90010	Liability & Property Insurance	7,695	14,307	17,909	21,516	25,000	24,703	25,000
503-520-92080	Miscellaneous Expense	-	-	-	537	-	-	-
503-520-92090	Taxes, Licenses, & Fees	16,935	19,351	22,677	24,010	25,000	24,746	25,000
503-520-94010	Depreciation Expense	248,076	262,733	232,749	240,090	-	-	-
503-520-94050	Overhead Allocation General	2,170	-	-	-	-	-	-
503-520-96045	2012 Sewer Rev Bonds Principal	-	-	-	-	-	-	-
503-520-96048	2012 Sewer Rev Bonds Interest	147,698	146,048	72,149	-	-	-	-
503-520-96057	CalPOP Energy Efficiency Loan (PG&E)	-	-	-	-	-	-	-
503-520-96064	2021A Wtr/WW Revenue Bonds Principal	-	-	-	-	70,000	-	70,000
503-520-96065	2021A Wtr/WW Revenue Bonds Interest	-	-	-	69,468	66,689	33,345	33,156
503-520-96500	Fiscal Agent Fees	-	-	-	2,576	-	833	-
503-520-98030	Office Furniture & Equipment	-	-	-	-	-	708	-
503-520-98040	Major Machinery & Equipment	1,022	-	19,437	8,155	-	-	-
503-520-98050	Capital Purchases	-	-	-	31,100	-	-	-
503-520-98991	WWTP Automation & Security Upgrades	-	-	80,390	1,908	200,000	117,669	200,000
503-520-98992	WWTP Improvements	-	-	0	-	-	11,938	-
	Total Operations & Maintenance Cost	683,516	676,846	746,949	693,476	739,239	450,786	746,306
	520 - Sewer Treatment Plant	928,218	981,502	1,085,134	854,376	1,151,555	681,136	1,116,987

Expenditure Budget Change FY22/23 vs. FY23/24 -3%

521 – Sewer Collection

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITE	2024 ADOPTED
Personnel Cost								
503-521-60010	Salaries Regular	97,136	90,655	111,616	114,240	124,053	109,958	124,498
503-521-60020	Salaries Part Time	4,443	9,517	5,118	(150)	-	51	-
503-521-60030	Salaries Overtime	6,900	4,221	4,207	4,644	3,900	5,048	5,169
503-521-60050	Salaries Cash Outs	744	-	-	-	2,377	-	2,394
503-521-62000	Retirement CalPERS	7,169	7,662	10,381	10,244	11,674	10,188	12,702
503-521-62020	Medical/Life Insurance	17,981	16,767	37,253	26,263	28,761	24,926	30,537
503-521-62030	Social Security FICA	6,235	6,053	6,997	6,856	7,753	6,692	7,781
503-521-62040	Medicare Insurance	1,527	1,496	1,742	1,746	1,799	1,676	1,805
503-521-62050	Disability Income Insurance	425	284	399	1,205	1,551	396	1,245
503-521-62060	Deferred Comp. - 457 Retirement	3,128	2,948	2,694	2,793	5,250	2,882	5,231
503-521-62070	Workers' Comp. Insurance	3,714	4,936	8,341	6,578	14,886	7,629	14,940
503-521-62080	Uniform Allowance	100	-	105	-	236	236	226
503-521-62090	Other Payroll Expenses	-	-	-	21	-	-	-
503-521-62100	Accrued Comp	-	-	-	-	-	-	-
503-521-62200	Retirement CalPERS UL	572	1,048	1,154	1,586	1,997	1,846	-
503-521-62210	Unemployment Claims	-	8	1,217	602	1,241	-	1,245
	Total Personnel Cost	150,074	145,595	191,226	176,629	205,478	171,528	207,773
Operations & Maintenance Cost								
503-521-70010	Office Supplies	95	84	120	80	200	97	200
503-521-70030	Postage & Freight Out	1	0	-	19	50	-	50
503-521-70040	Printing & Binding	-	7	0	1	50	10	50
503-521-70100	Uniforms	2,435	2,061	2,373	3,698	2,500	2,303	2,625
503-521-70101	Uniforms-Safety Equipment	-	2,514	1,405	1,552	3,000	1,846	3,500
503-521-70130	Street Materials	8,631	-	842	5,082	4,500	678	3,000
503-521-70140	Utility Parts & Supplies	5,909	49	1,218	2,128	4,500	4,357	4,500
503-521-70160	Gasoline & Diesel	6,572	6,429	8,781	12,043	12,000	12,524	12,000
503-521-70440	Miscellaneous Supplies	802	1,164	1,698	1,659	2,000	1,066	1,500
503-521-72010	Water, Gas, Sanitation & Sewer	1,549	1,606	1,760	2,137	2,000	2,146	2,500
503-521-72020	Electric	8,607	9,588	9,220	9,361	10,000	7,005	11,000
503-521-72030	Telephone	2,969	4,935	4,162	4,140	5,000	3,829	5,000
503-521-84010	Office Equip. Repairs & Maint.	756	1,023	906	105	500	145	1,000
503-521-84020	Major Equip. Repairs & Maint.	7,613	20	8,639	4,402	15,000	24,727	20,000
503-521-84030	Buildings Repairs & Maint.	907	2,015	4,978	1,288	5,000	5,789	10,000
503-521-84060	Vehicle Parts, Repairs & Maint.	2,108	3,099	4,901	4,748	20,000	5,438	10,000
503-521-86010	Training, Travel, & Conference	1,771	1,696	885	871	5,000	1,371	5,000
503-521-86030	Subs., Dues, & Publications	2,160	1,729	2,273	787	3,000	1,221	3,000
503-521-88010	City Attorney Fees	10	967	189	-	1,000	-	1,000
503-521-88040	Computer Programming/Consult.	1,485	2,748	3,454	5,996	8,000	5,368	8,000
503-521-88060	Medical - General	71	64	126	56	100	46	100
503-521-88100	Professional Services	12,115	5,741	19,505	7,783	10,000	7,432	10,000
503-521-88121	Geographic Information Systems	2,807	3,682	566	106	1,000	4,194	10,000
503-521-88130	Grant Writing/Application	-	1,098	5,483	6,029	7,000	8,574	8,000
503-521-89010	Personnel Advertising	1	-	-	-	-	-	-
503-521-89020	Interview Expenses	-	-	-	-	-	-	-
503-521-89040	Physical w/Drug & Alcohol Test	138	168	116	-	150	59	150
503-521-89070	Fingerprinting	21	26	13	-	15	39	15
503-521-90010	Liability & Property Insurance	4,019	9,943	12,566	14,315	16,000	17,626	16,000
503-521-90040	Claims & Judgments	-	-	-	-	-	10,750	-
503-521-92080	Miscellaneous Expense	-	-	-	268	-	-	-
503-521-92090	Taxes, Licenses, & Fees	2,424	171	29	1,058	1,200	16	1,200
503-521-94050	Overhead Allocation General	2,170	-	-	-	-	-	-
503-521-98030	Office Furniture & Equipment	-	-	1,944	-	-	-	-
503-521-98040	Major Machinery & Equipment	1,468	1,090	10,651	-	30,000	39,264	100,000
503-521-98082	2012 Sewer Bond Capital Proj.	0	-	(0)	-	-	-	-
503-521-98904	Clean Water State Revolving Fund Exp	-	-	-	-	-	120,081	-
503-521-98940	2016 Alley Paving Proj	-	-	-	-	-	-	-
503-521-98950	Forest Ave 1st-Elm Ave St Proj	-	-	-	-	-	-	-
503-521-98994	La Questa Lift Station Rehab Proj	-	-	0	0	-	521,573	-
503-521-98995	New Lost Gatos Lift Station	-	-	(0)	(0)	200,000	-	200,000
503-900-94070	Operating Transfer Out	-	-	121,858	-	-	-	-
	Total Operations & Maintenance Cost	79,614	63,717	230,662	89,713	368,765	809,573	449,390
	521 - Sewer Collection	229,688	209,312	421,888	266,342	574,243	981,101	657,163
								Expenditure Budget Change FY22/23 vs. FY23/24 14%
	503 - Sewer Enterprise Fund Total Expenditure	1,308,809	1,424,751	1,755,967	1,433,860	2,008,843	1,919,070	2,075,145
								Sewer Enterprise Expenditure Budget Change FY22/23 vs. FY23/24 3%

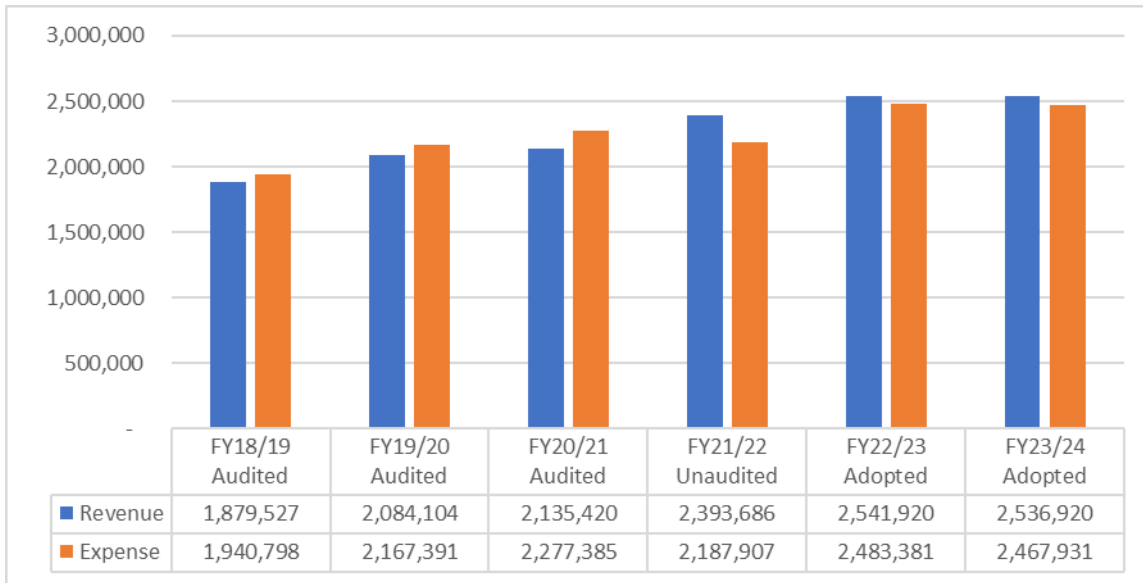
504 – Sanitation Enterprise Fund



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Revenue and Expenditure Comparison



400 – Revenues

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
504-400-44010	Interest Earned	(1,326)	5	5	21	5	437	5
504-400-45310	Beverage Container Recycling Grant	4,829	-	2,996	-	5,000	-	-
504-400-46980	Late Fees	19,189	12,051	(9)	11,423	-	32,878	-
504-400-46990	UB Service Charges (i.e., NSF)	674	603	173	133	-	323	-
504-400-48020	Gain/Loss on Disposal of Asset	(1,328)	-	(85,936)	5,000	-	-	-
504-400-48100	Collections Kings Credit	995	-	-	-	-	-	-
504-400-48170	Reimbursements & Refunds	-	-	-	6,432	-	20,894	-
504-400-54010	Refuse Collection Service	1,722,981	1,936,358	2,080,652	2,232,577	2,400,000	2,240,990	2,400,000
504-400-54020	State Highway Maintenance Fees	14,916	14,916	14,916	14,916	14,915	11,187	14,915
504-400-54070	Street Sweeping Charge	118,597	120,171	122,624	123,184	122,000	90,300	122,000
Total Revenue		1,879,527	2,084,104	2,135,420	2,393,686	2,541,920	2,397,009	2,536,920

406 – Financial Services Department/Utility Billing

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
504-406-60010	Salaries Regular	5,818	5,067	6,627	4,787	7,312	7,365	7,238
504-406-60020	Salaries Part Time	-	-	-	-	-	305	-
504-406-60030	Salaries Overtime	49	9	7	4	100	2	100
504-406-60050	Salaries Cash Outs	9	-	-	-	138	-	138
504-406-62000	Retirement CalPERS	441	426	627	610	641	602	662
504-406-62020	Medical/Life Insurance	818	1,138	1,764	1,669	1,734	1,546	1,617
504-406-62030	Social Security FICA	348	311	404	447	457	444	452
504-406-62040	Medicare Insurance	83	74	95	107	106	106	105
504-406-62050	Disability Income Insurance	16	15	19	53	91	18	72
504-406-62060	Deferred Comp. - 457 Retirement	145	117	115	124	265	71	274
504-406-62070	Workers' Comp. Insurance	194	273	333	338	877	300	869
504-406-62080	Uniform Allowance	-	-	-	-	-	-	-
504-406-62090	Other Payroll Expenses	-	-	-	2	-	-	-
504-406-62200	Retirement CalPERS UL	28	64	67	87	84	81	-
504-406-62210	Unemployment Claims	211	328	169	15	73	-	72
	Total Personnel Cost	8,159	7,823	10,228	8,244	11,878	10,839	11,599
Operations & Maintenance Cost								
504-406-70010	Office Supplies	134	118	142	91	150	176	150
504-406-70030	Postage & Freight Out	668	553	926	1,131	1,000	933	1,000
504-406-70040	Printing & Binding	644	555	608	1,288	1,000	597	1,000
504-406-70160	Gasoline & Diesel	196	145	94	451	150	132	150
504-406-72030	Telephone	478	464	529	196	500	172	500
504-406-84010	Office Equip. Repairs & Maint.	166	179	159	170	300	163	300
504-406-86010	Training, Travel, & Conference	16	56	3	61	100	62	175
504-406-86030	Subs., Dues, & Publications	32	38	6	75	25	51	60
504-406-88010	City Attorney Fees	1,315	78	49	-	100	-	100
504-406-88030	Accounting/Auditing	1,147	927	916	2,163	1,500	487	1,500
504-406-88040	Computer Programming/Consult.	7,087	7,735	4,407	4,988	6,000	2,814	6,000
504-406-88060	Medical - General	-	-	-	-	40	-	40
504-406-88100	Professional Services	2,812	137	1	4	1,000	5	1,000
504-406-88103	Other Professional Services	1,263	-	-	-	-	-	-
504-406-89010	Personnel Advertising	0	-	-	-	10	-	10
504-406-89020	Interview Expenses	-	-	-	-	5	1	5
504-406-89040	Physical w/Drug & Alcohol Test	11	4	-	41	40	13	40
504-406-89070	Fingerprinting	1	1	-	1	10	2	10
504-406-90010	Liability & Property Insurance	231	275	332	409	500	422	500
504-406-92080	Miscellaneous Expense	-	-	-	15	-	-	-
504-406-92090	Taxes, Licenses, & Fees	185	1,155	1,664	2,143	1,600	3,464	1,600
504-406-94020	Bad Debt Expense	-	30,036	32,462	40,748	2,000	22,146	18,693
504-406-94030	Cash Short/Over	-	-	-	-	10	-	10
504-406-98030	Office Furniture & Equipment	46	13	14	15	500	18	500
504-500-94020	Bad Debt Expense	-	-	-	-	10,000	-	-
	Total Operations & Maintenance Cost	16,431	42,468	42,313	53,993	26,540	31,658	33,343
406 - Financial Services Department/ 500 - Utility Billing		24,590	50,291	52,540	62,237	38,418	42,498	44,942

Expenditure Budget Change FY22/23 vs. FY23/24 17.0%

530 – Sanitation Franchise Operations

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Operations & Maintenance Cost								
504-530-88170	Mid Valley Sanitation Services	1,728,969	1,948,962	2,081,507	2,049,655	2,300,000	2,018,503	2,300,000
Total Operations & Maintenance Cost		1,728,969	1,948,962	2,081,507	2,049,655	2,300,000	2,018,503	2,300,000
530 - Sanitation Franchise Operations		1,728,969	1,948,962	2,081,507	2,049,655	2,300,000	2,018,503	2,300,000

Expenditure Budget Change FY22/23 vs. FY23/24 0%

535 – Street Sweeping Operations

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
504-535-60010	Salaries Regular	68,573	42,623	45,692	38,800	51,846	25,736	46,484
504-535-60020	Salaries Part Time	-	-	-	-	-	3,222	-
504-535-60030	Salaries Overtime	1,037	5,979	6,395	1,634	7,200	66	3,000
504-535-60050	Salaries Cash Outs	732	-	-	-	945	-	894
504-535-62000	Retirement CalPERS	2,627	8,011	8,314	(21,638)	5,313	2,048	3,610
504-535-62020	Medical/Life Insurance	22,628	18,956	20,591	15,356	24,148	8,752	13,704
504-535-62030	Social Security FICA	3,930	2,724	2,851	2,227	3,240	1,797	2,905
504-535-62040	Medicare Insurance	919	637	667	521	752	420	674
504-535-62050	Disability Income Insurance	-	-	-	-	648	-	471
504-535-62060	Deferred Comp. - 457 Retirement	623	261	291	203	1,555	23	1,395
504-535-62070	Workers' Comp. Insurance	1,522	2,066	2,508	2,549	6,222	2,386	5,578
504-535-62080	Uniform Allowance	-	135	200	176	400	179	200
504-535-62090	Other Payroll Expenses	-	-	-	3	-	-	-
504-535-62100	Accrued Comp	-	-	-	-	-	-	-
504-535-62200	Retirement CalPERS UL	343	527	608	881	2,106	94	-
504-535-62210	Unemployment Claims	-	-	-	-	518	-	465
Total Personnel Cost		102,934	81,920	88,116	40,711	104,893	44,724	79,380
Operations & Maintenance Cost								
504-535-70010	Office Supplies	32	11	16	0	50	-	50
504-535-70030	Postage & Freight Out	1	0	-	-	-	-	-
504-535-70040	Printing & Binding	-	-	0	-	-	-	-
504-535-70100	Uniforms	670	751	780	1,672	800	924	840
504-535-70160	Gasoline & Diesel	9,240	10,074	10,253	11,977	15,000	15,096	18,000
504-535-72030	Telephone	96	95	85	45	50	22	50
504-535-80021	Landfill Disposal Fee	-	-	-	-	-	-	-
504-535-84010	Office Equip. Repairs & Maint.	48	44	41	2	50	-	50
504-535-84020	Major Equip. Repairs & Maint.	-	-	-	-	-	-	-
504-535-84060	Vehicle Parts, Repairs & Maint.	13,302	17,915	20,005	15,988	20,000	19,445	20,000
504-535-86010	Training, Travel, & Conference	1	11	-	-	-	-	-
504-535-86030	Subs., Dues, & Publications	1	113	52	-	100	-	100
504-535-88040	Computer Programming/Consult.	732	406	465	427	20	438	20
504-535-88060	Medical - General	-	-	-	125	-	195	-
504-535-88100	Professional Services	2,317	735	379	1,584	500	848	1,000
504-535-89010	Personnel Advertising	1	-	-	-	-	-	-
504-535-89020	Interview Expenses	-	-	-	-	-	-	-
504-535-89040	Physical w/Drug & Alcohol Test	-	-	-	-	-	-	-
504-535-89070	Fingerprinting	1	-	-	-	-	32	-
504-535-90010	Liability & Property Insurance	1,653	2,548	2,979	3,347	3,500	3,049	3,500
504-535-92080	Miscellaneous Expense	-	-	-	137	-	-	-
504-535-92090	Taxes, Licenses, & Fees	-	26	28	-	-	-	-
504-535-94010	Depreciation Expense	53,539	53,487	20,139	-	-	-	-
504-535-94050	General Fund Cost Allocation	2,671	-	-	-	-	-	-
Total Operations & Maintenance Cost		84,306	86,217	55,221	35,304	40,070	40,049	43,610
535 - Street Sweeping Operations		187,240	168,138	143,337	76,015	144,963	84,773	122,990

Expenditure Budget Change FY22/23 vs. FY23/24 -15%

504 - Sanitation Enterprise Fund Total Expenditure **1,940,798** **2,167,391** **2,277,385** **2,187,907** **2,483,381** **2,145,773** **2,467,931**

Sanitation Enterprise Expenditure Budget Change FY22/23 vs. FY23/24 -1%

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Trust Fund



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102 – PD Evidence Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
102 - PD EVIDENCE FUND								
Revenue								
102-400-44010	Interest Earned	916	519	154	50	-	2	-
	Total Revenue	916	519	154	50	-	2	-

103 – PD FED Forfeiture Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
103-400-44010	Interest Earned	160	87	21	6	-	5	-
	Total Revenue	160	87	21	6	-	5	-
Personnel Cost								
103-413-60030	Salaries Overtime	6,614	-	-	-	-	-	-
103-413-62020	Medical/Life Insurance	949	-	-	-	-	-	-
103-413-62030	Social Security FICA	404	-	-	-	-	-	-
103-413-62040	Medicare Insurance	94	-	-	-	-	-	-
103-413-62060	Deferred Comp. - 457 Retirement	70	-	-	-	-	-	-
	Total Personnel Cost	8,131	-	-	-	-	-	-
Operations & Maintenance Cost								
103-413-70320	PD Fed Asset Forfeiture Exp	160	87	21	6	-	5	-
	Total Operations & Maintenance Cost	160	87	21	6	-	5	-

104 – Scholarship Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
104-400-44010	Interest Earned	505	275	82	36	100	48	100
	Total Revenue	505	275	82	36	100	48	100
Operations & Maintenance Cost								
104-630-92040	Scholarship	-	-	-	2,000	-	-	-
	Total Operations & Maintenance Cost	-	-	-	2,000	-	-	-

116 – PD Forfeiture-Unclaimed

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
116-400-42150	Asset Forfeiture Funds	-	7,925	-	-	-	-	-
116-400-44010	Interest Earned	263	136	39	10	-	14	-
	Total Revenue	263	8,061	39	10	-	14	-
Operations & Maintenance Cost								
116-413-70321	PD Asset Forfeiture Expense	14,842	-	18,751	-	-	-	-
	Total Operations & Maintenance Cost	14,842	-	18,751	-	-	-	-

820 – RORF-Redevelopment Obligation Retirement Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
820-400-40100	RPTTF-Redev Property TaxTrust-ROPS	1,628,683	1,292,839	1,294,150	1,190,059	1,354,346	1,171,299	1,112,846
820-400-44010	Interest Earned	42,782	27,168	5,810	8,375	5,000	2,426	5,000
820-400-44021	RDA Property Sale Interest Payment	9,673	9,341	7,359	-	-	-	-
820-400-44040	Imaginarium Lease	(116)	-	-	-	-	-	-
820-400-44171	Amortization of Gain on Refunding	1,805	-	1,803	1,804	-	-	-
820-400-48010	Sale of Real & Personal Prop.	62,059	87,154	-	-	-	-	-
820-400-48140	Kit Sang Laan Principal	-	12,452	(12,452)	-	-	9,266	11,000
	Total Revenue	1,744,885	1,428,954	1,296,670	1,200,238	1,359,346	1,182,991	1,128,846
Personnel Cost								
820-610-60010	Salaries Regular	117,159	121,331	48,950	56,569	49,212	43,576	48,983
820-610-60020	Salaries Part Time	-	-	-	-	-	34	-
820-610-60030	Salaries Overtime	19	9	7	9	200	18	-
820-610-60050	Salaries Cash Outs	1,100	-	-	-	1,088	-	974
820-610-62000	Retirement CalPERS	9,384	11,399	4,853	5,436	4,762	4,134	5,423
820-610-62020	Medical/Life Insurance	25,321	25,785	10,148	11,874	11,426	9,498	11,866
820-610-62030	Social Security FICA	6,683	7,032	2,737	3,100	3,076	2,420	3,061
820-610-62040	Medicare Insurance	1,633	1,724	693	799	714	610	710
820-610-62050	Disability Income Insurance	435	387	211	225	615	175	490
820-610-62060	Deferred Comp. - 457 Retirement	4,661	5,004	1,658	1,786	2,060	1,320	2,011
820-610-62070	Workers' Comp. Insurance	2,429	7,239	3,642	3,145	5,905	2,010	5,878
820-610-62090	Other Payroll Expenses	-	-	-	24	-	-	-
820-610-62200	Retirement CalPERS UL	920	1,477	1,682	2,411	709	1,815	-
820-610-62210	Unemployment Claims	95	-	-	-	492	-	490
	Total Personnel Cost	169,838	181,387	74,581	85,379	80,259	65,609	79,886
Operations & Maintenance Cost								
820-610-70010	Office Supplies	180	18	40	9	100	16	100
820-610-70030	Postage & Freight Out	1	0	-	-	-	-	-
820-610-70040	Printing & Binding	-	-	0	-	-	1	-
820-610-72030	Telephone	45	40	35	30	-	14	-
820-610-84010	Office Equip. Repairs & Maint.	41	36	34	23	-	20	-
820-610-86010	Training, Travel, & Conference	323	1,035	16	104	500	277	500
820-610-86030	Subs., Dues, & Publications	45	216	85	115	100	64	100
820-610-88010	City Attorney Fees	4,702	458	-	-	2,000	-	-
820-610-88011	Legal Services	1,232	-	-	-	-	-	2,000
820-610-88030	Accounting/Auditing	8,606	10,515	7,115	15,070	9,000	2,694	10,000
820-610-88040	Computer Programming/Consult.	3,685	3,430	2,121	2,383	3,000	1,482	3,000
820-610-88060	Medical - General	-	-	-	-	125	-	125
820-610-88100	Professional Services	19,653	21,731	14,085	14,218	15,000	14,477	15,000
820-610-89010	Personnel Advertising	1	-	-	-	30	-	30
820-610-89020	Interview Expenses	-	-	-	-	5	3	5
820-610-89040	Physical w/Drug & Alcohol Test	-	39	-	6	120	6	120
820-610-89070	Fingerprinting	43	6	-	2	20	2	20
820-610-90010	Liability & Property Insurance	4,104	7,708	2,127	3,112	3,500	2,898	3,500
820-610-92080	Miscellaneous Expense	-	525	-	367,902	2,000	-	2,000
820-610-92090	Taxes, Licenses, & Fees	-	40	42	58	100	16	100
820-610-92220	Distribution to Fresno County	188,059	306,655	-	-	-	-	-
820-610-94051	Admn Allowance to General Fund	37,500	-	23,984	-	-	-	-
820-610-96035	1993 Refunding Bonds Interest	86,456	63,766	39,419	13,416	-	-	-
820-610-96042	1993 Police Station Interest	22,359	16,563	10,269	3,478	-	-	-
820-610-96060	2018 TARB Principal	-	-	-	-	1,145,000	1,145,000	1,182,000
820-610-96061	2018 TARB Interest	129,645	129,414	115,560	99,477	79,847	79,847	46,803
820-610-96500	Fiscal Agent Fees	9,750	7,317	7,537	4,037	10,000	7,900	3,500
820-610-96510	Bond Cost of Issuance	-	-	-	-	-	-	-
820-610-96511	Arbitrage Rebate Fees	-	5,250	-	-	-	2,500	-
820-610-96512	Continuing Disclosure Fees	-	6,345	5,776	5,388	8,500	5,799	5,500
820-820-96210	2000 Tax Allocation Accreted Interest	119,337	126,935	135,015	143,611	-	-	-
	Total Operations & Maintenance Cost	635,768	708,041	363,259	672,440	1,278,947	1,263,015	1,274,403
820 - RORF - Redev Oblig Retirement Expenditure Total		805,606	889,428	437,840	757,819	1,359,206	1,328,624	1,354,289

Expenditure Budget Change FY22/23 vs. FY23/24 -0.4%

Special Revenue Fund



<https://www.fresnoedc.com/wp-content/uploads/2018/12/Measure-C-logo-300x179.jpg>

<https://sierranewsonline.com/wp-content/uploads/2020/11/caltrans-logo.jpg>

<https://www.hcd.ca.gov/grants-and-funding/programs-active/community-development-block-grant>

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105 – COPS Grant Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
105-400-44010	Interest Earned	1,145	1,039	328	176	-	224	-
105-400-45240	COPS AB1913	214,694	156,727	161,285	100,000	100,000	145,271	100,000
105-400-48080	Proceeds from Capital Lease	-	-	-	265,795	-	-	-
	Total Revenue	215,840	157,766	161,613	365,971	100,000	145,495	100,000
Operations & Maintenance Cost								
105-413-72030	Telephone	3,138	301	-	-	-	-	-
105-413-96058	Police Vehicles Leases Principal	40,693	43,816	47,178	49,654	47,178	38,848	58,178
105-413-96059	Police Vehicles Leases Interest	10,106	6,983	3,621	9,066	3,621	4,653	4,821
105-413-98040	Major Machinery & Equipment	18,477	(16,975)	5,851	-	-	2,568	20,000
105-413-98041	COPS Grant Equipment Expense	991	63,656	107,886	337,296	49,201	109,871	49,201
	Total Operations & Maintenance Cost	73,406	97,782	164,536	396,016	100,000	155,940	132,200
Expenditure Budget Change FY22/23 vs. FY23/24								32%

106 – Police Dept Grants

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
106-400-45221	AB 179 - Tech Improvement	-	-	-	-	-	250,000	-
106-400-45230	JAG Grant	-	-	-	-	-	-	-
106-400-45530	Body Camera Grant 2016BC-BX-K0	-	-	-	-	-	-	-
106-400-45540	Body Armor Grant	-	-	-	-	-	-	-
106-400-46251	CA Officer WellNess & Mental Health Grant	-	-	-	-	-	15,000	-
106-400-48120	Operating Transfer In	-	-	8,547	-	-	-	-
106-400-48271	SJVAPCD Proj#C-53268-A Rev	28,321	-	-	-	-	-	-
	Total Revenue	28,321	-	8,547	-	-	265,000	-
Operations & Maintenance Cost								
106-413-70101	Uniforms-Safety Equipment	648	394	-	-	-	-	-
106-413-71050	JAG Grant Equipment	-	-	-	-	-	-	-
106-413-72040	SJVAPCD Proj#C-53268-A Exp	28,321	-	-	-	-	-	-
106-413-72041	CA Officer WellNess & Mental Health Grant Exp	-	-	-	-	-	792	-
	Total Operations & Maintenance Cost	28,969	394	-	-	-	792	-

107 – Gas Tax Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
107-400-44010	Interest Earned	(1,165)	-	-	12	-	71	-
107-400-45070	CA Highway Users Tax (HUT) - Gas Tax 2103	60,424	124,717	120,672	142,957	178,139	121,369	179,032
107-400-45080	CA Highway Users Tax (HUT) - Gas Tax 2105	99,237	94,791	92,147	100,336	116,695	84,690	118,555
107-400-45090	CA Highway Users Tax (HUT) - Gas Tax 2106	55,870	48,184	51,164	56,685	61,846	48,222	64,034
107-400-45100	CA Highway Users Tax (HUT) - Gas Tax 2107	124,801	116,500	124,691	119,961	159,424	114,873	142,401
107-400-45110	CA Highway Users Tax (HUT) - Gas Tax 2107.5	4,000	4,000	4,000	4,000	4,000	4,000	4,000
107-400-45150	SB1 Loan Repayment Revenue	-	-	-	-	-	-	-
107-400-48020	Sale of City Property	-	-	-	4,077	-	-	-
	Total Revenue	343,167	388,192	392,673	428,027	520,104	373,225	508,022
Personnel Cost								
107-422-60010	Salaries Regular	85,036	86,640	99,495	129,615	154,094	130,245	158,962
107-422-60020	Salaries Part Time	3,110	6,662	3,583	(105)	-	67	-
107-422-60030	Salaries Overtime	4,843	2,965	2,991	4,437	2,678	4,878	5,095
107-422-60050	Salaries Cash Outs	328	-	-	-	2,678	-	3,057
107-422-62000	Retirement CalPERS	6,841	7,577	9,436	11,221	14,292	11,905	15,887
107-422-62010	Retirement 401A	-	-	(88)	-	-	-	-
107-422-62020	Medical/Life Insurance	13,654	14,100	17,820	27,477	35,269	28,670	37,109
107-422-62030	Social Security FICA	5,734	5,897	6,389	7,758	9,631	7,988	9,935
107-422-62040	Medicare Insurance	1,367	1,410	1,579	1,941	2,214	1,941	2,281
107-422-62050	Disability Income Insurance	485	390	428	1,472	1,926	488	1,590
107-422-62060	Deferred Comp. - 457 Retirement	3,396	3,295	2,600	3,080	6,726	2,877	6,544
107-422-62070	Workers' Comp. Insurance	3,289	4,393	6,577	7,281	18,491	8,763	19,075
107-422-62080	Uniform Allowance	250	250	250	-	210	210	226
107-422-62090	Other Payroll Expenses	-	-	-	28	-	-	-
107-422-62200	Retirement CalPERS UL	533	971	1,071	1,493	2,446	1,943	-
107-422-62210	Unemployment Claims	-	6	852	422	1,541	-	1,590
	Total Personnel Cost	128,865	134,556	152,982	196,119	252,196	199,976	261,351
Operations & Maintenance Cost								
107-422-70010	Office Supplies	209	99	64	64	50	100	100
107-422-70030	Postage & Freight Out	1	0	-	-	-	-	-
107-422-70040	Printing & Binding	-	-	0	-	-	1	-
107-422-70100	Uniforms	2,405	2,169	2,374	3,698	2,500	2,303	2,625
107-422-70120	Sidewalk Repairs	36,701	231	-	-	-	-	-
107-422-70130	Street Materials	37,445	12,770	-	6,949	75,000	25,732	50,000
107-422-70140	Utility Parts & Supplies	875	207	563	62	200	56	200
107-422-70160	Gasoline & Diesel	6,863	6,252	2,394	2,075	3,000	3,146	3,000
107-422-70190	Street Stripe Paint	1,957	2,947	617	89	1,000	6	1,000
107-422-70440	Miscellaneous Supplies	888	-	-	-	-	-	-
107-422-72011	Water/Electric - City Plots	40,521	42,629	69,389	42,467	50,000	34,338	53,000
107-422-72021	Street Light Electricity	136,002	110,953	-	5,196	-	-	-
107-422-72030	Telephone	411	359	316	378	500	283	500
107-422-84010	Office Equip. Repairs & Maint.	33	36	122	178	150	152	262
107-422-84030	Buildings Repairs & Maint.	-	500	564	-	-	-	-
107-422-84050	Grounds Repairs & Maint.	2,083	3,305	5,228	3,311	3,000	3,982	3,000
107-422-84060	Vehicle Parts, Repairs & Maint.	655	2,841	3,535	2,711	2,500	1,839	2,500
107-422-86010	Training, Travel, & Conference	438	206	804	163	1,000	352	1,446
107-422-86030	Subs., Dues, & Publications	3,665	4,378	4,373	2,758	4,000	3,907	4,035
107-422-88010	City Attorney Fees	12	861	398	-	-	-	-
107-422-88030	Accounting/Auditing	-	4,900	-	2,925	1,500	2,083	1,500
107-422-88040	Computer Programming/Consult.	4,051	4,567	6,614	10,493	10,000	6,797	14,208
107-422-88060	Medical - General	59	64	88	49	100	40	100
107-422-88100	Professional Services	15,140	29,616	37,578	12,336	10,000	22,809	10,000
107-422-88130	Grant Writing/Application	12,234	28,387	17,097	62,871	15,000	3,020	35,000
107-422-89010	Personnel Advertising	1	-	-	-	-	-	-
107-422-89020	Interview Expenses	-	-	-	-	-	3	-
107-422-89040	Physical w/Drug & Alcohol Test	102	118	81	6	-	65	-
107-422-89070	Fingerprinting	15	18	9	2	-	12	-
107-422-90010	Liability & Property Insurance	3,562	3,989	4,609	8,069	10,000	8,343	10,000
107-422-92080	Miscellaneous Expense	-	-	-	329	-	-	-
107-422-92090	Taxes, Licenses, & Fees	-	33	34	117	50	31	50
107-422-98040	Major Machinery & Equipment	-	4,932	4,940	-	-	-	-
107-422-98110	Street Light Study	-	-	-	-	-	-	-
	Total Operations & Maintenance Cost	306,327	267,368	161,792	167,295	189,550	119,398	192,526
107 - Gas Tax Expenditure Total		435,193	401,923	314,774	363,414	441,746	319,374	453,877

Expenditure Budget Change FY22/23 vs. FY23/24 3%

109 – TDA- Article 3 Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
109-400-44010	Interest Earned	832	453	126	24	100	67	100
109-400-45130	LTF Funds Article 3	-	-	-	59,770	12,000	-	15,000
Total Revenue		832	453	126	59,794	12,100	67	15,100
Operations & Maintenance Cost								
109-406-88011	Legal Services	-	-	-	-	-	209	-
109-424-98987	Sidewalk Improvements	-	-	72,733	3,250	100,000	79,041	50,000
Total Operations & Maintenance Cost		-	-	72,733	3,250	100,000	79,250	50,000
Expenditure Budget Change FY22/23 vs. FY23/24								-50%

110 – LTF- Article 8 Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
110-400-44010	Interest Earned	4,403	2,722	858	515	100	1,312	100
110-400-45140	LTF Funds Article 8	-	-	-	2,195,244	300,000	-	300,000
110-400-48160	Miscellaneous Revenue	-	-	-	27	-	-	-
Total Revenue		4,403	2,722	858	2,195,787	300,100	1,312	300,100
Operations & Maintenance Cost								
110-406-88011	Legal Services	-	-	-	-	-	209	-
110-424-70030	Postage & Freight Out	-	-	-	-	-	-	-
110-424-70040	Printing & Binding	-	-	-	-	-	-	-
110-424-72021	Street Light Electricity	-	-	117,991	110,467	115,000	96,966	115,000
110-424-86030	Subs., Dues, & Publications	-	75	-	-	-	-	-
110-424-88040	Computer Programming/Consult.	3,425	3,388	537	384	-	437	-
110-424-92090	Taxes, Licenses, & Fees	-	-	-	-	-	-	-
110-424-98040	Major Machinery & Equipment	-	-	-	129,475	60,000	-	-
110-424-98401	Slurry Seal & Cape Seal	-	-	-	842,068	500,000	5,170	1,200,000
110-424-98903	Coalinga Alley Paving (39-44) Exp	-	-	-	-	44,156	-	44,156
110-424-98940	2016 Alley Paving Project	25,355	1,130	27,630	414	-	-	-
110-424-98950	Forest Ave 1st-Elm Ave St Proj	-	-	-	-	-	-	-
110-424-98970	ADA Improv-ATP Cycle 03 Exp	-	-	13	-	-	-	-
110-424-98984	Gale Avenue Overlay Project	-	95,764	2,431	-	-	-	-
110-424-98988	Street, Crosswalk, Bike Lane Striping	-	-	-	-	20,000	-	-
110-424-98999	Street Light Acquisition Project	-	-	-	141,548	250,000	10,982	-
Total Operations & Maintenance Cost		28,780	100,356	148,603	1,224,355	989,156	113,764	1,359,156
Expenditure Budget Change FY22/23 vs. FY23/24								37%

111 – SB1-Road Rehab Maintenance Account Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
111-400-44010	Interest Earned	1,865	2,770	1,174	202	100	-	100
111-400-45150	SB1 Loan Repayment Revenue	20,397	20,334	-	-	-	-	-
111-400-45160	CA SB1 Road Maint & Rehab Acct (RMRA)	331,683	313,265	335,307	364,211	412,287	295,938	446,621
	Total Revenue	353,944	336,368	336,481	364,413	412,387	295,938	446,721
Operations & Maintenance Cost								
111-422-98401	Slurry Seal & Cape Seal	-	-	-	-	500,000	-	-
111-422-98910	Sunset St. Improvements Exp	16,288	94,481	720,543	11,799	-	1,273	-
111-422-98971	Fresno St. Improvements Exp	-	-	-	404,972	-	633	-
111-422-98978	Cherry Lane Improvements Exp	-	-	-	-	-	49,523	700,000
111-422-98997	7th St. Improvements Exp	-	-	-	445,257	-	847	-
	Total Operations & Maintenance Cost	16,288	94,481	720,543	862,027	500,000	52,276	700,000
Expenditure Budget Change FY22/23 vs. FY23/24								40%

114 – Habitat Conservation Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
114-400-44010	Interest Earned	1,023	537	154	67	-	87	-
	Total Revenue	1,023	537	154	67	-	87	-
Operations & Maintenance Cost								
114-404-92090	Taxes, Licenses, & Fees	3,803	3,876	3,959	4,085	-	4,097	-
	Total Operations & Maintenance Cost	3,803	3,876	3,959	4,085	-	4,097	-

125 – Measure C- Street Maintenance Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
125-400-44010	Interest Earned	4,582	3,237	1,126	616	2,000	945	2,000
125-400-45121	Measure C-Street Maintenance	195,468	217,299	247,428	277,463	250,000	212,710	250,000
	Total Revenue	200,051	220,536	248,555	278,079	252,000	213,655	252,000
Operations & Maintenance Cost								
125-422-70030	Postage & Freight Out	-	-	-	-	-	-	-
125-422-70040	Printing & Binding	-	-	-	-	-	-	-
125-422-70130	Street Materials	-	-	52,210	-	-	-	-
125-422-86030	Subs., Dues, & Publications	-	75	-	-	-	-	-
125-422-88040	Computer Programming/Consult.	3,425	3,388	537	384	-	437	-
125-422-88100	Professional Services	-	-	-	1,662	-	968	5,000
125-422-92090	Taxes, Licenses, & Fees	-	-	-	-	-	-	-
125-422-98401	Slurry Seal & Cape Seal	35,105	-	14,582	-	-	-	800,000
125-422-98880	Elm/Cambridge Signal	-	687	-	-	-	-	-
125-422-98902	Phelps Ave Ph 2 Exp STPL-5146(030)	-	-	-	-	-	-	334,379
125-422-98910	Sunset St. Improvements Exp	-	-	-	-	-	-	-
125-422-98972	Crack Sealing Expense	-	-	-	45,158	-	-	40,000
125-422-98973	Elm Ave. Improvements Near Fire Dept.	-	-	178	16,683	-	651,871	-
125-422-98996	STBG Polk St. Rehab Ph 2 Elm to Monterey Exp	-	-	2,584	-	90,722	-	-
	Total Operations & Maintenance Cost	38,529	4,149	70,090	63,887	90,722	653,276	1,179,379
Expenditure Budget Change FY22/23 vs. FY23/24								1200%

126 – Measure C- ADA Compliance Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
126-400-44010	Interest Earned	428	258	150	13	200	25	200
126-400-45122	Measure C-ADA Compliance	6,492	7,258	8,256	9,252	8,300	7,148	16,600
	Total Revenue	6,921	7,516	8,406	9,266	8,500	7,172	16,800
Operations & Maintenance Cost								
126-422-98460	City ADA Improvements	-	-	31,447	-	13,000	-	45,000
126-422-98500	ADA Compliance/Plan Services	-	-	12,233	-	-	-	-
126-422-98501	Sidewalk Curb Ramp Improvements	-	5,285	-	-	-	-	-
	Total Operations & Maintenance Cost	-	5,285	43,680	-	13,000	-	45,000
Expenditure Budget Change FY22/23 vs. FY23/24								246%

127 – Measure C- Flexible Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
127-400-44010	Interest Earned	12,759	4,503	1,329	390	1,000	742	1,000
127-400-45123	Measure C-Flexible Funding	239,381	260,947	299,463	336,969	300,000	255,083	300,000
	Total Revenue	252,140	265,450	300,792	337,359	301,000	255,825	301,000
Operations & Maintenance Cost								
127-422-70030	Postage & Freight Out	-	-	-	-	-	-	-
127-422-70040	Printing & Binding	-	-	-	-	-	-	-
127-422-84053	Median Landscape Maintenance	-	262	-	-	50,000	-	-
127-422-86030	Subs., Dues, & Publications	-	75	-	-	-	-	-
127-422-88040	Computer Programming/Consult.	3,425	3,388	537	384	-	437	-
127-422-88100	Professional Services	-	-	6,399	-	-	5,438	-
127-422-92090	Taxes, Licenses, & Fees	-	-	-	-	-	-	-
127-422-98040	Major Machinery & Equipment	-	-	311,330	-	-	-	-
127-422-98610	Elm Beautification 7th-Polk	-	-	-	-	-	-	-
127-422-98880	Elm/Cambridge Signal	4,557	2,599	99,300	-	-	-	-
127-422-98891	ADA Improv-ATP Cycle 2	-	-	-	-	-	-	-
127-422-98900	Traffic Calming & Safety-SGC	-	-	-	-	-	-	-
127-422-98901	Phelps Ave. Improvements	46,882	525,031	73,801	303	-	-	-
127-422-98930	Polk St. Improv-5th to Elm	-	-	65,655	-	-	-	-
127-422-98950	Forest Ave 1st-Elm Ave St Proj	-	48,767	-	-	-	-	-
127-422-98960	ADA Improv-ATP Cycle 2	-	-	-	-	-	-	-
127-422-98970	ADA Improv-ATP Cycle 3 Exp ATPSBIL-5146(020)	5,313	37,220	56,084	-	-	-	-
127-422-98975	ATP Cycle 5-Est Polk St Bike-Ped ATPCML-5146(031)	-	-	-	-	-	-	200,000
127-422-98976	Street Tree Maintenance	-	-	-	-	60,000	-	100,000
127-422-98977	CMAQ-NW Trail Seg 1/2/13/14 Exp	-	-	-	-	50,764	-	148,674
127-422-98980	CMAQ-Trail Seg 10/11/12 Exp	140	140	-	-	-	-	-
127-422-98982	Trail Improv-ATP Cycle 4 Exp ATPSBIL-5146(023)	-	-	-	-	-	-	67,000
127-422-98983	Center Median Island Improvements	-	174,027	137,329	-	50,000	-	200,000
127-422-98905	ATP Cycle 6-Trails-Los Gatos Bridge	-	-	-	-	-	-	16,000
127-422-98906	Hayes Street Safety Improvements	-	-	-	-	-	-	125,000
127-422-98993	Fresno St Repaving Project	-	-	36,204	-	-	-	-
127-422-98996	STBG Polk St. Rehab Ph 2 Elm to Monterey Exp	-	-	3,485	-	-	-	-
	Total Operations & Maintenance Cost	60,317	791,508	790,124	687	210,764	5,874	856,674
Expenditure Budget Change FY22/23 vs. FY23/24								306%

301 – CDBG Program Income

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
301-400-44010	Interest Earned	-	199	92	7	-	98	-
301-400-48060	Program Income	-	63,028	-	-	-	98,000	-
	Total Revenue	-	63,227	92	7	-	98,098	-
Operations & Maintenance Cost								
301-620-88100	Professional Services	-	-	47,754	11,080	-	-	-
	Total Operations & Maintenance Cost	-	-	47,754	11,080	-	-	-

303 – CDBG Program Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
303-400-46265	CDBG CV1 Grant Revenue	-	-	-	-	-	85,125	-
303-400-46266	CDBG CV2&CV3 Grant Revenue	-	-	-	-	-	55,338	-
	Total Revenue	-	-	-	-	-	140,462	-
Operations & Maintenance Cost								
303-405-88116	CDBG CV1 Grant Expense	-	-	12,679	84,381	-	1,267	-
303-405-88117	CDBG CV2&CV3 Grant Expense	-	-	4,067	57,238	-	5,138	-
	Total Operations & Maintenance Cost	-	-	16,746	141,618	-	6,405	-

304 – Home Program Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
304-400-45510	HOME Grant-Consultant Reimb.	-	-	-	-	-	-	-
304-400-45520	HOME-Developer Project Funds	-	-	-	-	-	-	-
304-400-48120	Operating Transfer In	-	-	-	-	-	-	-
	Total Revenue	-	-	-	-	-	-	-
Operations & Maintenance Cost								
304-404-88104	HOME Grant Admn-Consultants	-	-	-	-	-	-	-
304-404-88105	19-HOME-14965 Grant Expense	-	-	-	1,377	-	4,407	4,928
304-404-88114	HOME Developer Disbursements	-	-	-	-	-	-	-
	Total Operations & Maintenance Cost	-	-	-	1,377	-	4,407	4,928
Expenditure Budget Change FY22/23 vs. FY23/24								<u>100%</u>

305 – CalTrans Grant Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
305-400-45550	CMAQ-Trail Seg 13/14 Rev	210	-	-	-	-	-	-
305-400-45560	Forest Ave 1st-Elm Ave St Proj Rev STPL-5146(019)	45,007	1,276,220	23,939	9,833	-	-	-
305-400-45570	2016 Alley Paving Project CMAQ Rev CML-5146(021)	61,487	610	500	467,885	-	-	-
305-400-45580	ADA Improv-ATP Cycle 2 Rev ATPL5146(018)	-	-	-	-	-	-	-
305-400-45590	ADA Improv-ATP Cycle 3 Rev ATPSBIL-5146(020)	57,429	13,473	42,249	1,782,438	-	202,630	-
305-400-45600	STBG-Polk St Improv-5th to Elm Rev STPL-5146(024)	140	39,679	443,509	44,448	-	26,162	-
305-400-45610	CMAQ-Trail Seg 10/11/12 Rev CML-5146(022)	-	2,259	62,169	312,679	530,000	588,401	-
305-400-45611	STBG Lifeline-Sunset Ph 1 Rev STPL-5146(025)	-	-	211,796	570,346	-	31,174	-
305-400-45612	Trail Improv-ATP Cycle 4 Rev ATPSBIL-5146(023)	-	700	40,366	43,055	92,500	79,290	695,000
305-400-45613	STBG-Polk St Improv-Elm to CL West Rev	-	-	-	-	700,228	-	-
305-400-45614	Polk St Rehab Ph 2 Elm to Monterey STPL-5146(02)	-	-	26,899	63,726	-	700,227	-
305-400-45615	CMAQ Alley Paving Ph 2 (38-44) Rev CML-5146(029)	-	-	-	37,150	431,414	46,565	663,670
305-400-45616	CMAQ-NW Trail Seg 1, 2, 13, 14 Rev CML-5146(026)	-	-	-	36,592	391,812	49,369	1,090,000
305-400-45617	ATP Cycle 5-Est Polk St Bike-Ped ATPCML-5146(031)	-	-	-	844	-	-	367,225
305-400-45618	ATP Cycle 6-Trails-Los Gatos Bridge Rev	-	-	-	-	-	-	104,000
305-400-45619	Phelps Ave Ph 2 Rev STPL-5146(030)	-	-	-	-	96,900	31,378	648,000
Total Revenue		164,273	1,332,940	851,425	3,368,995	2,242,854	1,755,196	3,567,895
Operations & Maintenance Cost								
305-422-98902	Phelps Ave Ph 2 Exp STPL-5146(030)	-	-	-	-	96,900	46,659	648,000
305-422-98905	ATP Cycle 6-Trails-Los Gatos Bridge Exp	-	-	-	-	-	-	104,000
305-422-98910	STBG Lifeline-Sunset Ph 1 Exp STPL-5146(025)	-	-	75,832	168,905	-	-	-
305-422-98920	CMAQ-Trail Seg 13/14 Exp	210	-	-	-	-	-	-
305-422-98930	STBG-Polk St Improv-5th to Elm Exp STPL-5146(024)	140	39,679	443,509	45,393	-	7,449	-
305-422-98940	2016 Alley Paving Project CMAQ Exp CML-5146(021)	61,487	610	500	529,530	-	-	-
305-422-98950	Forest Ave 1st-Elm Ave St Proj Exp STPL-5146(019)	45,007	1,276,220	23,939	123,738	-	-	-
305-422-98960	ADA Improv-ATP Cycle 2 Exp ATPL5146(018)	-	-	-	-	-	-	-
305-422-98970	ADA Improv-ATP Cycle 3 Exp ATPSBIL-5146(020)	57,429	13,473	42,249	1,894,286	-	10,179	-
305-422-98974	CMAQ-NW Trail Seg 1/2/13/14 Exp CML-5146(026)	-	-	-	41,053	391,812	88,843	1,090,000
305-422-98975	ATP Cycle 5-Est Polk St Bike-Ped ATPCML-5146(031)	-	-	-	844	-	2,551	367,225
305-422-98980	CMAQ-Trail Seg 10/11/12 Exp CML-5146(022)	-	2,259	62,169	312,680	530,000	296,623	-
305-422-98982	Trail Improv-ATP Cycle 4 Exp ATPSBIL-5146(023)	-	700	40,366	41,976	92,500	61,811	695,000
305-422-98996	Polk St Rehab Ph 2 Elm to Monterey STPL-5146(02)	-	-	26,899	60,113	700,228	845,907	-
305-422-98998	CMAQ Alley Paving Ph 2 (38-44) Exp CML-5146(029)	-	-	-	37,150	431,414	25,990	663,670
Total Operations & Maintenance Cost		164,273	1,332,940	715,461	3,255,665	2,242,854	1,386,011	3,567,895
Expenditure Budget Change FY22/23 vs. FY23/24								59%

306 – Special Revenue Grants Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
306-400-46260	CA Waste Mgmt Board Tire Grant Revenue	4,590	-	-	-	-	-	-
306-400-46261	Park Improv 16-HRPP-11441 Grant Revenue	108,288	-	-	-	-	-	-
306-400-46262	SJVAPCD Grant Revenue	-	58,520	3,780	-	-	-	-
306-400-46263	CARES ACT Grant Revenue	-	-	105,861	-	-	-	-
306-400-46268	CIRA Grant Revenue	-	-	-	35,009	-	53,797	-
306-400-46272	Per Capita Parks Program Revenue	-	-	-	-	188,709	-	188,709
306-400-46274	Beverage Container Recycling Grant Revenue	-	-	-	-	-	5,000	5,000
306-400-46275	Cal Recycle SB 1383 Local Asst. Grant Revenue	-	-	-	-	-	-	-
306-400-46276	CDWR Urban Comm. Drought Relief Program Grant	-	-	-	-	-	1,185,835	-
	Total Revenue	112,878	58,520	109,641	35,009	188,709	1,244,632	193,709
Operations & Maintenance Cost								
306-401-98573	CARES ACT Grant Expense	-	-	105,861	-	-	-	-
306-404-98578	ADU Grant Expense	-	-	-	6,261	-	36,400	-
306-405-98572	SJVAPCD Grant Expense-AD	-	-	-	-	-	-	-
306-408-98574	CIRA Grant Expense-AD	-	-	-	2,284	-	-	-
306-413-98572	SJVAPCD Grant Expense-PD	-	-	-	-	-	100,000	-
306-413-98574	CIRA Grant Expense-PD	-	-	-	20,071	-	91,042	-
306-416-98574	CIRA Grant Expense-Fire	-	-	-	-	-	139,064	-
306-422-98570	Tire Amnesty Grant Expense	4,590	-	-	-	-	-	-
306-422-98571	Park Improv 16-HRPP-11441 Grant Expense	108,288	-	-	-	-	-	-
306-422-98572	SJVAPCD Grant Expense	-	58,520	3,780	-	-	-	-
306-422-98575	Centennial Park DPR Grant Expense	-	-	-	42,866	-	4,432	-
306-422-98576	Sandalwood Park DPR Grant Expense	-	-	-	42,866	-	4,432	-
306-422-98577	Per Capita Parks Program Expense	-	-	-	-	188,709	-	188,709
306-426-98580	Beverage Container Recycling Expense	-	-	-	-	-	3,000	5,000
306-432-98574	CIRA Grant Expense-Bldg & Maint	-	-	-	12,654	-	176,229	-
306-508-98979	CDWR Urban Comm. Drought Relief Program Exp	-	-	-	-	-	1,138,350	-
	Total Operations & Maintenance Cost	112,878	58,520	109,641	127,003	188,709	1,692,949	193,709
Expenditure Budget Change FY22/23 vs. FY23/24								3%

307 – ARPA Grant Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
307-400-46264	ARPA Funds Revenue	-	-	-	4,109,582	-	-	-
	Total Revenue	-	-	-	4,109,582	-	-	-
Personnel Cost								
307-401-60010	Salaries Regular	-	-	-	872,000	-	-	-
307-401-60020	Salaries Part Time	-	-	-	25,000	-	-	-
307-401-62030	Social Security FICA	-	-	-	55,614	-	-	-
307-401-62040	Medicare Insurance	-	-	-	13,007	-	-	-
307-401-62050	Disability Income Insurance	-	-	-	1,969	-	-	-
	Total Personnel Cost	-	-	-	967,590	-	-	-
Operations & Maintenance Cost								
307-401-98579	ARPA Grant Expense	-	-	-	-	-	84,090	1,079,080
	Total Operations & Maintenance Cost	-	-	-	-	-	84,090	1,079,080
307 - ARPA Grant Fund Expenditure Total		-	-	-	967,590	-	84,090	1,079,080
Expenditure Budget Change FY22/23 vs. FY23/24								100%

308 – AB179 Tech Improvement

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
308 - AB179 TECH IMPROVEMENT								
Revenue								
308-400-45221	AB 179 - Tech Improvement	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	-
Operations & Maintenance Cost								
308-413-98040	Major Machinery & Equipment	-	-	-	-	-	-	159,445
Total Operations & Maintenance Cost		-	-	-	-	-	-	159,445
Operations & Maintenance Cost								
308-416-98040	Major Machinery & Equipment	-	-	-	-	-	-	40,555
Total Operations & Maintenance Cost		-	-	-	-	-	-	40,555
308 - AB179 Tech Improvement Expenditure Total		-	-	-	-	-	-	200,000

309 – Rural Violent Crime Reduction Initiative Grant

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
309-400-46010	Grant Revenue	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	-
Operations & Maintenance Cost								
309-413-98040	Major Machinery & Equipment	-	-	-	-	-	-	134,329
Total Operations & Maintenance Cost		-	-	-	-	-	-	134,329

815 – Low-Mod Housing Asset Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
815-400-44010	Interest Earned	8,807	6,289	1,921	947	-	1,811	1,272
815-400-44160	Housing-CDBG Grant Revenue	-	-	-	-	-	-	-
815-400-48061	Housing Asset Fund Program Income	178,127	121,485	4,600	418,488	-	440,164	4,800
Total Revenue		186,934	127,774	6,521	419,435	-	441,975	6,072
Operations & Maintenance Cost								
815-609-88010	City Attorney Fees	-	279	-	-	-	-	-
815-609-88011	Legal Services	-	-	-	-	-	-	-
815-609-88100	Professional Services	19,854	24,910	17,364	26,616	-	18,381	21,990
815-609-88115	2013 HOME Grant Expense	-	-	-	-	-	-	-
815-609-88124	2013 CDBG Grant Expense	-	-	350	350	-	350	350
815-609-88150	Housing Asset Fund Expense	-	-	-	-	-	-	-
815-609-98011	Land Acquisition Expense	-	-	-	-	-	50,451	-
Total Operations & Maintenance Cost		19,854	25,188	17,714	26,966	-	69,182	22,340
Expenditure Budget Change FY22/23 vs. FY23/24								100%

851 – EDA Community Building Rentals

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
851-400-44010	Interest Earned	490	266	79	35	-	46	52
Total Revenue		490	266	79	35	-	46	52

852 – EDA Revolving Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
852-400-44010	Interest Earned	578	314	93	43	-	57	62
Total Revenue		578	314	93	43	-	57	62

Capital Projects Funds



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140 – General Capital Projects Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
140-400-44010	Interest Earned	17,605	587	126	25	-	5	-
140-400-45210	PARSAC-Program Reimbursement	-	-	9,999	(58)	-	19,590	-
140-400-45370	CMAQ-Alley Improvements	-	-	-	-	-	-	-
140-400-45470	2013 Elm/Cambridge HSIPL-5146(014)	9,911	13,975	280,222	108,113	-	425	-
140-400-45500	Traffic Calming & Safety-SGC	-	-	-	-	-	-	-
140-400-45510	HOME Grant-Consultant Reimb.	-	-	-	-	-	-	-
140-400-45520	HOME-Developer Project Funds	-	-	-	-	-	-	-
140-400-45560	Forest Ave 1st-Elm Ave. RSTP Grant	-	-	-	-	-	-	-
140-400-45570	2016 Alley Paving Project CMAQ	-	-	-	-	-	-	-
140-400-45580	ADA Improv-ATP Cycle 2 Rev	-	-	-	-	-	-	-
140-400-48102	Police-Homeland Security Grant	4,200	4,908	4,200	-	-	-	-
140-400-48280	Fire-Homeland Security Grant	-	-	4,470	-	-	-	-
	Total Revenue	31,716	19,469	299,018	108,080	-	20,020	-
Operations & Maintenance Cost								
140-404-88104	HOME Grant Admn-Consultants	-	-	-	-	-	-	-
140-404-88114	HOME Developer Disbursements	-	-	-	-	-	-	-
140-404-94070	Operating Transfer Out	-	-	-	-	-	-	-
140-413-88123	Police-Homeland Security Grant	4,200	4,908	4,200	-	-	-	-
140-416-84074	Fire-Homeland Security Grant	-	-	4,470	-	-	-	-
140-422-88040	Computer Programming/Consult.	2,725	3,032	103	(36)	-	-	-
140-422-88092	PARSAC-Program Exp. Reimburse	-	8,182	16,987	-	-	-	-
140-422-98060	To General Fund	1,700,000	-	-	-	-	-	-
140-422-98170	CMAQ-Various Alley Paving	-	-	50	-	-	-	-
140-422-98660	Comprehensive Fee & Rate Study	-	1,330	-	2,660	-	-	-
140-422-98881	2013 Elm/Cambridge HSIPL-5146(014)	9,911	13,975	280,222	161,662	-	37,989	-
140-422-98900	Traffic Calming & Safety-SGC	-	-	-	-	-	-	-
140-422-98940	2016 Alley Paving Project	-	-	-	-	-	-	-
140-422-98950	Forest Ave 1st-Elm Ave St Proj	-	742	-	-	-	-	-
140-422-98960	ADA Improv-ATP Cycle 02 Exp	-	-	-	-	-	-	-
140-422-98997	7th Street Improvements Expense	-	-	24,375	14,908	-	-	-
	Total Operations & Maintenance Cost	1,716,836	32,168	330,408	179,194	-	37,989	-

141 – Public Building – Facilities Impact Fees

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
141-400-44010	Interest Earned	803	535	137	59	-	102	-
141-400-51051	Building/Facility Impact Fees	30,820	2,020	-	26,366	-	329	-
	Total Revenue	31,623	2,555	137	26,424	-	431	-
Operations & Maintenance Cost								
141-422-72042	City Operational Efficiency	-	-	-	-	-	2,639	-
141-422-98985	Council Chambers Modernization	-	11,749	11,622	(642)	15,000	1,004	15,000
	Total Operations & Maintenance Cost	-	11,749	11,622	(642)	15,000	3,643	15,000

142 – Law Enforcement Impact Fees

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
142-400-44010	Interest Earned	661	510	152	49	-	38	-
142-400-48120	Operating Transfer In	-	-	-	99,273	-	-	-
142-400-51052	Law Enforcement Impact Fees	44,620	2,920	-	39,002	-	329	-
	Total Revenue	45,281	3,430	152	138,323	-	367	-

143 – Fire Protection Impact Fees

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
143-400-44010	Interest Earned	50	178	53	17	-	38	-
143-400-48120	Operating Transfer In	-	-	-	148,170	-	-	-
143-400-51053	Fire Protection Impact Fees	44,618	2,944	-	39,326	-	329	-
	Total Revenue	44,668	3,122	53	187,513	-	367	-

144 – Storm Drainage- Flood Control Impact Fees

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
144-400-44010	Interest Earned	2,411	1,776	491	232	-	368	-
144-400-51054	Storm/Flood Control Impact Fees	143,740	8,055	-	63,422	-	12,323	-
	Total Revenue	146,151	9,831	491	63,654	-	12,691	-
Operations & Maintenance Cost								
144-422-98986	Van Ness Storm Drain Ph 2 Expense	-	21,809	8,873	875	-	-	-
	Total Operations & Maintenance Cost	-	21,809	8,873	875	-	-	-

145 – Streets- Bridges Impact Fees

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
145-400-44010	Interest Earned	3,744	2,532	33	16	-	120	-
145-400-51055	Street & Roads Impact Fees	151,594	7,840	-	124,843	-	-	-
	Total Revenue	155,338	10,372	33	124,859	-	120	-
Operations & Maintenance Cost								
145-422-98901	Phelps Ave. Improvements	-	480,000	-	-	-	-	-
145-422-98990	Cambridge Ave Signalization	-	-	-	-	-	-	-
	Total Operations & Maintenance Cost	-	480,000	-	-	-	-	-

146 – Park Impact Fees

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
146-400-44010	Interest Earned	1,477	1,194	302	140	-	271	-
146-400-51056	Park Impact Fees	144,090	9,606	-	95,337	-	-	-
	Total Revenue	145,567	10,800	302	95,477	-	271	-
Operations & Maintenance Cost								
146-422-98221	Centennial Park Improvements	-	14,042	8,715	-	50,000	-	50,000
146-422-98222	Sandalwood Park Improvements	-	11,112	914	1,808	50,000	-	50,000
146-422-98223	Frame Park Improvements	-	10,507	10,840	-	-	-	5,000
	Total Operations & Maintenance Cost	-	35,661	20,469	1,808	100,000	-	105,000

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Closed Funds/Accounts



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101-540 – General Fund Transit Operations

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Personnel Cost								
101-540-60010	Salaries Regular	-	-	-	3,105	-	-	-
101-540-60030	Salaries Overtime	-	-	-	176	-	-	-
101-540-62000	Retirement CalPERS	-	-	-	59	-	-	-
101-540-62020	Medical/Life Insurance	-	-	-	(598)	-	-	-
101-540-62030	Social Security FICA	-	-	-	208	-	-	-
101-540-62040	Medicare Insurance	-	-	-	49	-	-	-
101-540-62060	Deferred Comp. - 457 Retirement	-	-	-	6	-	-	-
101-540-62070	Workers' Comp. Insurance	-	-	-	-	-	95	-
101-540-62210	Unemployment Claims	-	-	-	11,700	-	-	-
	540 - TRANSIT OPERATIONS Total	-	-	-	14,705	-	95	-

506 – Transit Operations Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
506-400-56021	Fares Fresno Route	17,190	12,388	8,220	-	-	-	-
506-400-56022	Fares Dial A Ride Route	597	582	669	-	-	-	-
506-400-56050	City Trans. Dev. Act Funds	278,250	265,508	301,465	-	-	-	-
	Total Revenue	296,037	278,478	310,354	-	-	-	-
Personnel Cost								
506-540-60010	Salaries Regular	164,098	153,206	171,225	-	-	-	-
506-540-60020	Salaries Part Time	1,656	-	(129)	-	-	-	-
506-540-60030	Salaries Overtime	18,454	28,561	31,045	-	-	-	-
506-540-60050	Salaries Cash Outs	821	-	-	-	-	-	-
506-540-62000	Retirement CalPERS	12,899	13,272	15,647	-	-	-	-
506-540-62020	Medical/Life Insurance	36,629	34,652	36,409	-	-	-	-
506-540-62030	Social Security FICA	11,131	10,911	12,104	-	-	-	-
506-540-62040	Medicare Insurance	2,624	2,576	2,852	-	-	-	-
506-540-62050	Disability Income Insurance	288	164	193	-	-	-	-
506-540-62060	Deferred Comp. - 457 Retirement	3,910	2,141	1,826	-	-	-	-
506-540-62070	Workers' Comp. Insurance	9,333	8,296	8,938	-	-	-	-
506-540-62200	Retirement CalPERS UL	869	1,663	1,812	-	-	-	-
506-540-62210	Unemployment Claims	7,650	4,040	-	-	-	-	-
	Total Personnel Cost	270,360	259,481	281,921	-	-	-	-
Operations & Maintenance Cost								
506-540-70010	Office Supplies	230	217	416	-	-	-	-
506-540-70030	Postage & Freight Out	2	1	-	-	-	-	-
506-540-70040	Printing & Binding	-	-	1	-	-	-	-
506-540-70100	Uniforms	909	954	955	-	-	-	-
506-540-70160	Gasoline & Diesel	6,726	5,854	19,671	-	-	-	-
506-540-70440	Miscellaneous Supplies	65	-	406	-	-	-	-
506-540-72030	Telephone	3,315	3,651	3,000	-	-	-	-
506-540-84010	Office Equip. Repairs & Maint.	512	459	426	-	-	-	-
506-540-84060	Vehicle Parts, Repairs & Maint.	199	-	198	-	-	-	-
506-540-86010	Training, Travel, & Conference	569	593	63	-	-	-	-
506-540-86030	Subs., Dues, & Publications	46	242	182	-	-	-	-
506-540-88030	Accounting/Auditing	1,721	1,355	1,230	-	-	-	-
506-540-88040	Computer Programming/Consult.	4,578	4,794	2,981	-	-	-	-
506-540-88060	Medical - General	10	-	-	-	-	-	-
506-540-88100	Professional Services	6,742	1,126	22	-	-	-	-
506-540-89010	Personnel Advertising	3	-	-	-	-	-	-
506-540-89040	Physical w/Drug & Alcohol Test	64	158	74	-	-	-	-
506-540-89070	Fingerprinting	3	3	-	-	-	-	-
506-540-92090	Taxes, Licenses, & Fees	-	87	91	-	-	-	-
	Total Operations & Maintenance Cost	25,696	19,495	29,715	-	-	-	-
Fund 506 - Transit Operations Expenditure Total		296,056	278,976	311,636	-	-	-	-

651 – Enterprise Internal Service Fund

Account No.	Account Description	2019 Audited	2020 Audited	2021 Audited	2022 (UNAUDITED)	2023 Adopted	2023 YTD Actuals (UNAUDITED)	2024 ADOPTED
Revenue								
651-400-44010	Interest Earned	-	311	-	-	-	-	-
651-400-46980	Late Fees	-	(241)	-	(272)	-	19	-
651-400-46990	UB Service Charges (i.e., NSF)	-	-	-	-	-	-	-
651-400-48100	Collections Kings Credit	-	3,131	2,555	3,968	-	545	-
	Total Revenue	-	3,201	2,555	3,696	-	564	-
Operations & Maintenance Cost								
651-500-86010	Training, Travel, & Conference	-	1	-	-	-	-	-
651-500-94020	Bad Debt Expense	-	-	-	32,472	-	26,331	(12,951)
	Total Operations & Maintenance Cost	-	1	-	32,472	-	26,331	(12,951)