

# FY 2024-2025 ADOPTED BUDGET



Adopted June 13, 2024

INTENTIONALLY LEFT BLANK

# Table of Contents

|   |           |
|---|-----------|
| <b>City Council</b> .....   | <b>5</b>  |
| <b>City Manager’s Letter</b> .....  | <b>9</b>  |
| <b>Resolutions</b> .....  | <b>13</b> |
| Resolution No. 4207 – Adopting the FY 2024/2025 Budget .....  | 15        |
| Resolution No. 4209 – Adopting the Annual Appropriations Limit.....                                   | 17        |
| Resolution No. 4208 – Ad Valorem Property Tax Revenue.....  | 19        |
| Resolution No. PFA 24-01 – Adopting the Coalinga Public Financing Authority FY 2024/2025 Budget ..... | 21        |
| Resolution No. SA-347 – Successor Agency of the City of Coalinga FY 2024/2025 Budget .....            | 23        |
| <b>Budgeted Elected Officials and Staff</b> .....   | <b>25</b> |
| <b>Demographics</b> .....   | <b>29</b> |
| <b>Budget Summary Review</b> .....  | <b>31</b> |
| Citywide Revenue Summary.....   | 33        |
| Citywide Revenue 5-Years Comparison.....  | 34        |
| Citywide Expenditure Appropriation Summary .....  | 35        |
| Citywide Expenditure 5-Years Comparison .....   | 36        |
| Citywide Fund Balance Summary .....   | 37        |
| <b>General Fund</b> .....   | <b>39</b> |
| 100 – General Fund Reserve .....  | 41        |
| 101 – General Fund .....  | 45        |
| General Fund Budget Summary .....   | 47        |
| General Fund Revenue vs. Expenditure – 5-Year Trend.....  | 47        |
| Revenue Grouped by Source .....   | 48        |
| General Fund Expenditure Appropriation by Department .....  | 49        |
| 400 – Revenues .....  | 51        |
| 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 .....   | 89        |
| 432 – Buildings & Grounds Maintenance .....   | 93        |
| 435 – Airport Operations.....   | 97        |

|   |            |
|---|------------|
| 440 – Municipal Grounds Maintenance .....                 | 101        |
| 900 – Transfers to Other Funds.....                       | 105        |
| 117 – IGT Intergovernmental Transfer .....                | 109        |
| <b>Debt Service Fund.....</b>                             | <b>113</b> |
| 130 – Special Assessment Districts.....                   | 115        |
| 150 – Coalinga Public Financing Authority .....           | 117        |
| <b>Enterprise Fund .....</b>                              | <b>119</b> |
| Enterprise Fund Summary .....                             | 121        |
| 501 – Water Enterprise Fund .....                         | 123        |
| 502 – Gas Enterprise Fund .....                           | 131        |
| 503 – Sewer Enterprise Fund .....                         | 137        |
| 504 – Sanitation Enterprise Fund .....                    | 145        |
| <b>Trust Fund .....</b>                                   | <b>151</b> |
| 102 – PD Evidence Fund .....                              | 153        |
| 103 – PD FED Forfeiture Fund .....                        | 155        |
| 104 – Scholarship Fund .....                              | 157        |
| 116 – PD Forfeiture-Unclaimed Fund .....                  | 159        |
| 820 – RORF-Redevelopment Obligation Retirement Fund ..... | 161        |
| <b>Special Revenue Fund.....</b>                          | <b>165</b> |
| 105 – COPS Grant Fund .....                               | 167        |
| 106 – Police Dept Grants .....                            | 169        |
| 107 – Gas Tax Fund.....                                   | 171        |
| 109 – TDA - Article 3 Fund .....                          | 173        |
| 110 – LTF - Article 8 Fund .....                          | 175        |
| 111 – SB1 - Road Rehab Maintenance Account Fund .....     | 177        |
| 114 – Habitat Conservation Fund.....                      | 179        |
| 125 – Measure C - Street Maintenance Fund .....           | 181        |
| 126 – Measure C - ADA Compliance Fund.....                | 183        |
| 127 – Measure C - Flexible Fund .....                     | 185        |
| 301 – CDBG Program Income .....                           | 187        |
| 303 – CDBG Program Fund .....                             | 189        |
| 304 – Home Program Fund .....                             | 191        |
| 305 – CalTrans Grant Fund .....                           | 193        |
| 306 – Special Revenue Grants Fund .....                   | 195        |
| 307 – ARPA Grant Fund .....                               | 197        |
| 308 – AB179 Tech Improvement Fund.....                    | 199        |

|  |            |
|--|------------|
| 309 – Rural Violent Crime Reduction Initiative Grant ..... | 201        |
| 310 – AHSC Program .....                                   | 203        |
| 815 – Low-Mod Housing Asset Fund .....                     | 205        |
| 851 – EDA Community Building Rentals.....                  | 207        |
| 852 – EDA Revolving Fund.....                              | 209        |
| <b>Capital Projects Funds.....</b>                         | <b>211</b> |
| 140 – General Capital Projects Fund .....                  | 213        |
| 141 – Public Building – Facilities Impact Fees .....       | 215        |
| 142 – Law Enforcement Impact Fees .....                    | 217        |
| 143 – Fire Protection Impact Fees.....                     | 219        |
| 144 – Storm Drainage - Flood Control Impact Fees .....     | 221        |
| 145 – Streets - Bridges Impact Fees .....                  | 223        |
| 146 – Park Impact Fees .....                               | 225        |
| <b>Closed Funds/Accounts.....</b>                          | <b>227</b> |
| 651 – Enterprise Internal Service Fund .....               | 229        |

INTENTIONALLY LEFT BLANK

# 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**



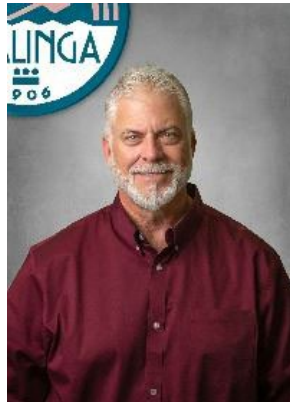
**June 5, 2023 – January 2025 (Appointed)  
District 1**

**Councilman, Nathan Vosburg**



**January 5, 2023 – January 2027  
District 3**

**Councilman, Lonnie Hedgecock**



**January 5, 2023 – January 2027  
District 5**

**Clerk, Shannon Jensen**



**Appointed**

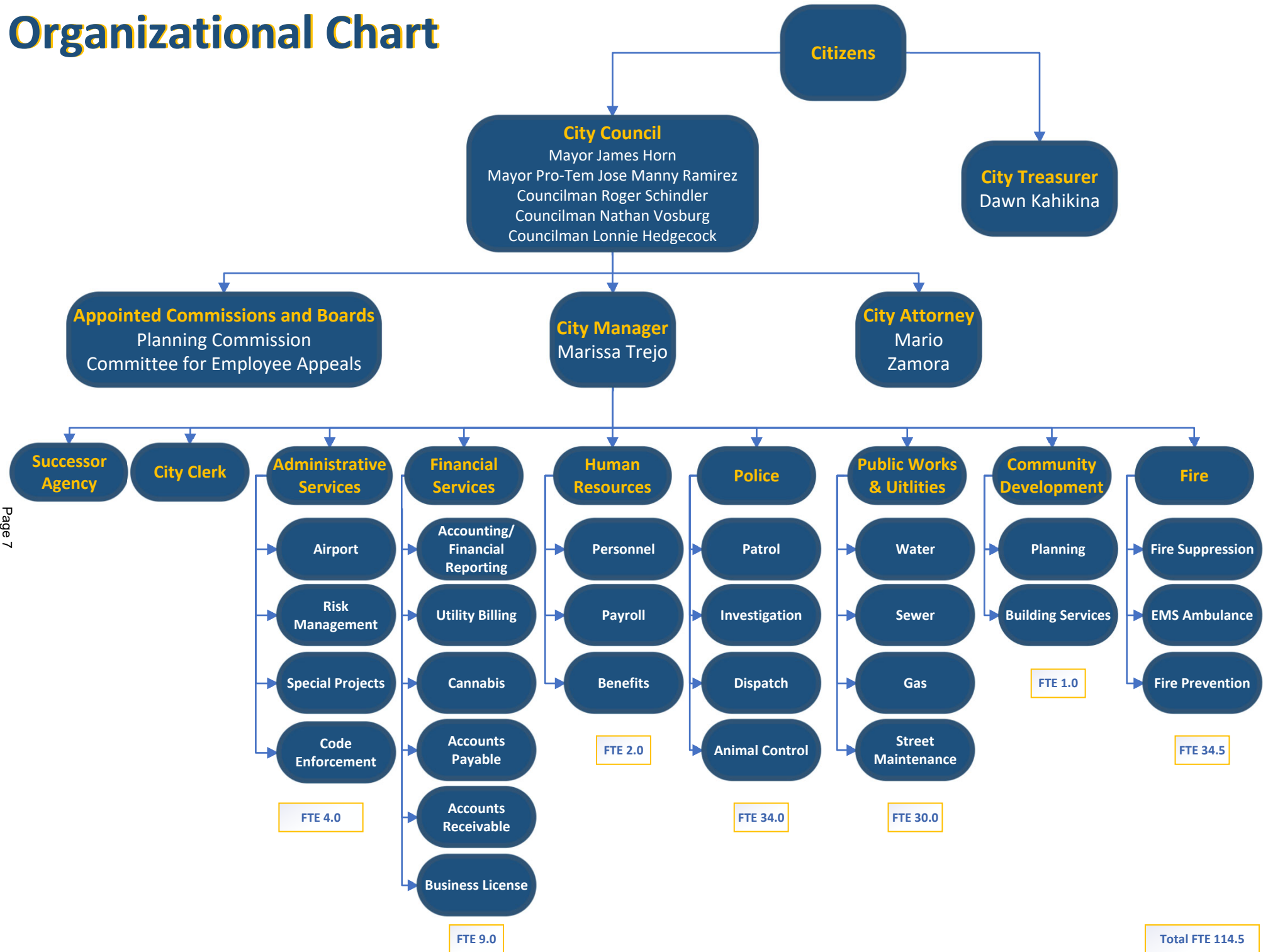
**Treasurer, Dawn Kahikina**



**January 7, 2021 – January 2025**

INTENTIONALLY LEFT BLANK

# Organizational Chart



INTENTIONALLY LEFT BLANK



## CITY OF COALINGA

June 13, 2024

Honorable Mayor Horn and Members of the Coalinga City Council:

It is my privilege to present you with the City of Coalinga's Fiscal Year (FY) 2024-2025 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, 2024, and ending on June 30, 2025.

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 structurally balanced budget for consideration and adoption. What that means is, our annual ongoing operational expenses are less than our anticipated annual ongoing revenue. We did, however, pull funds from our Reserve to complete one-time projects including, but not limited to, the Ramsey Park Splash Pad and the new Animal Shelter.

The Citywide expenditure budget is \$53,408,364 and the revenue budget is \$47,431,478.

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 \$14,225,291 and expenditure budget of \$14,225,291 for Fiscal Year 24/25 resulting in a structurally balanced General Fund budget.

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 (\$2,166,042). 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 change for FY 24/25 is a decrease of \$440,064 to \$219,919 in cannabis revenue raising fees. These types of 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 approximately 35% of the General Fund expenses and fire department operations account for 27% of the General Fund expenses.

The estimated General Fund Reserve balance as of today is estimated to be \$6,686,940, unaudited.

The General Fund Reserve is estimated to be \$4,304,911 at the end of FY 24/25.

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.

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 24/25 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

INTENTIONALLY LEFT BLANK

# Resolutions

INTENTIONALLY LEFT BLANK

**RESOLUTION NO. 4207**

**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, 2024 TO JUNE 30, 2025, 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, 2024 through June 30, 2025; 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 2024-2025.

**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, 2024 through June 30, 2025, presently on file in the office of the Deputy City Clerk entitled, "CITY OF COALINGA - ANNUAL BUDGET - FISCAL YEAR 2024-25," 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, 2024 through June 30, 2025.

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 a Special Meeting on **June 13, 2024** by the following vote:

AYES: Vosburg, Horn, Hedgecock, Schindler, Ramirez

NOES: None


ABSTAIN: None

ABSENT: None

APPROVED:

ATTEST:

  
\_\_\_\_\_  
City Clerk/Deputy City Clerk

  
\_\_\_\_\_  
James Horn, Mayor

INTENTIONALLY LEFT BLANK

**RESOLUTION NO. 4209**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2024-2025**

**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 2024-2025 is hereby set at \$11,770,242 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 a Special Meeting on **June 13, 2024**, by the following vote:

AYES: Vosburg, Horn, Hedgecock, Schindler, Ramirez

NOES: None

ABSTAIN: None

ABSENT: None

**APPROVED:**

**ATTEST:**

  
\_\_\_\_\_  
Shannon Jensen, City Clerk

  
\_\_\_\_\_  
James Horn, Mayor

**CITY OF COALINGA**  
**APPROPRIATIONS LIMIT for FY 2024-2025**

| ***RE SOURCE S***                |                  | ***APPROPRIATION S***         |  |
|----------------------------------|------------------|-------------------------------|--|
| <u>PROCEEDS OF TAXES</u>         |                  | <u>SUBJECT TO LIMITATIONS</u> |  |
| Property Taxes                   | 506,700          | 7,757,732                     | General Fund                                       |
| Ad Valorem Taxes (Public Safety) | 565,000          | 490,846                       | Highway Users Tax-Streets                          |
| Sales Taxes                      | 3,443,166        |                               |  |
| Business License Fees            | 145,000          |                               |  |
| Motor Vehicle In Lieu Fees       | 2,292,866        |                               |  |
| Other Taxes                      | 805,000          |                               |  |
| Highway Users Tax                | 490,846          |                               |  |
| <b>Total Proceeds of Taxes</b>   | <b>8,248,578</b> | <b>8,248,578</b>              | <b>Total Appropriations Subject to Limitations</b> |
|                                  |                  | <b>\$11,770,242</b>           | <b>Appropriations Limit for FY2025</b>             |

FY 2025 Appropriation Limit Calculation:

|                            |              |                 |
|----------------------------|--------------|-----------------|
| FY24 Appropriation Limit   | \$11,388,636 |                 |
| x Population Factor        | -0.13%       | City Population |
| = Increased Limit          | \$11,373,831 |                 |
| x Personal Income Factor   | 1.03         |                 |
| = FY25 Appropriation Limit | \$11,770,242 |                 |

Comparison

|   |              |  |
|---|--------------|--|
| FY25 Appropriation Limit                                | \$11,770,242 |  |
| FY25 Appropriations Subject to the Appropriations Limit | 8,248,578    |  |
| FY25 Appropriations under the Appropriations Limit      | \$3,521,664  |  |

**RESOLUTION NO. 4208**

**A 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 2024-2025 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 adopted at a Special Meeting of the City Council of the City of Coalinga on **June 13th, 2024**, by the following roll call vote.

AYES: Vosburg, Horn, Hedgecock, Schindler, Ramirez

NOES: None


ABSENT: None

ABSTAIN: None

**APPROVED:**

  
James Horn, Mayor

**ATTEST**

  
Shannon Jensen, City Clerk

INTENTIONALLY LEFT BLANK

**RESOLUTION NO. PFA 24-01**

**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, 2024 TO JUNE 30, 2025, 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, 2024 through June 30, 2025; 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 2024-2025.

**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, 2024 through June 30, 2025, presently on file in the office of the Deputy City Clerk entitled, "CITY OF COALINGA - ANNUAL BUDGET - FISCAL YEAR 2024-25," 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, 2024 through June 30, 2025.

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 Coalinga Public Financing Authority at a Special Meeting on **June 13, 2024**, by the following vote:

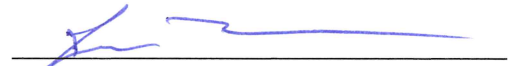
AYES: Vosburg, Horn, Hedgecock, Schindler, Ramirez

NOES: None

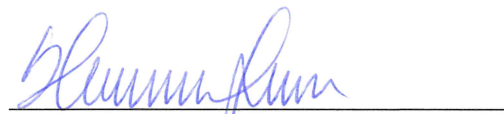
ABSTAIN: None

ABSENT: None

**APPROVED:**

  
\_\_\_\_\_  
James Horn, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Shannon Jensen, City Clerk

**RESOLUTION NO. SA-347**

**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, 2024 TO JUNE 30, 2025, 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, 2024 through June 30, 2025; 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 2024- 2025.

**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, 2024 through June 30, 2025, presently on file in the office of the Deputy City Clerk entitled, "CITY OF COALINGA - ANNUAL BUDGET - FISCAL YEAR 2024-25," 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, 2024 through June 30, 2025.

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 a Special Meeting on **June 13, 2024**, by the following vote:


AYES: Vosburg, Horn, Hedgecock, Schindler, Ramirez

NOES: None

ABSTAIN: None

ABSENT: None

**APPROVED**

  
\_\_\_\_\_  
James Horn, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Shannon Jensen, City Clerk

# Budgeted Elected Officials and Staff

INTENTIONALLY LEFT BLANK

| Position                                       | FY 2020   | FY 2021   | FY 2022   | FY 2023   | FY 2024   | FY 2025   |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| 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                                     | 0         | 0         | 0         | 0         | 0         | 0         |
| <b>Total</b>                                   | <b>6</b>  | <b>6</b>  | <b>6</b>  | <b>6</b>  | <b>6</b>  | <b>6</b>  |
| Position                                       | FY 2020   | FY 2021   | FY 2022   | FY 2023   | FY 2024   | FY 2025   |
| City Manager                                   | 1         | 1         | 1         | 1         | 1         | 1         |
| Assistant to City Manager/Dep City Clerk       | 0         | 0         | 0         | 0         | 0         | 0         |
| Assistant to City Manager/City Clerk           | 1         | 1         | 1         | 1         | 1         | 1         |
| Senior Administrative Analyst                  | 1         | 1         | 1         | 1         | 1         | 1         |
| Code Enforcement Officer                       | 0         | 0         | 1         | 1         | 1         | 1         |
| Custodian                                      | 0         | 0         | 1         | 0         | 0         | 0         |
| Custodian (part-time)                          | 0         | 0         | 0         | 0         | 0         | 0         |
| Bus Driver                                     | 1         | 1         | 0         | 0         | 0         | 0         |
| Lead Bus Driver                                | 1         | 1         | 0         | 0         | 0         | 0         |
| Relief Bus Driver                              | 2         | 2         | 0         | 0         | 0         | 0         |
| City Ambassador                                | 10        | 10        | 10        | 10        | 10        | 10        |
| <b>Total</b>                                   | <b>17</b> | <b>17</b> | <b>15</b> | <b>14</b> | <b>14</b> | <b>14</b> |
| Position                                       | FY 2020   | FY 2021   | FY 2022   | FY 2023   | FY 2024   | FY 2025   |
| 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         |
| <b>Total</b>                                   | <b>7</b>  | <b>7</b>  | <b>7</b>  | <b>7</b>  | <b>7</b>  | <b>7</b>  |
| Position                                       | FY 2020   | FY 2021   | FY 2022   | FY 2023   | FY 2024   | FY 2025   |
| 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         | 2         | 2         | 1         | 1         |
| Accounting Technician                          | 1         | 0         | 0         | 0         | 1         | 2         |
| Account Clerk III                              | 1         | 2         | 2         | 2         | 2         | 2         |
| Account Clerk II                               | 2         | 2         | 2         | 2         | 2         | 1         |
| Account Clerk I                                | 0         | 1         | 1         | 1         | 1         | 1         |
| <b>Total</b>                                   | <b>7</b>  | <b>8</b>  | <b>9</b>  | <b>9</b>  | <b>9</b>  | <b>9</b>  |
| Position                                       | FY 2020   | FY 2021   | FY 2022   | FY 2023   | FY 2024   | FY 2025   |
| Community Development Director                 | 1         | 0         | 0         | 0         | 0         | 0         |
| Certified Building Official/Building Inspector | 1         | 1         | 1         | 1         | 1         | 1         |
| Planning Commissioner                          | 5         | 5         | 5         | 5         | 5         | 5         |
| <b>Total</b>                                   | <b>7</b>  | <b>6</b>  | <b>6</b>  | <b>6</b>  | <b>6</b>  | <b>6</b>  |
| Position                                       | FY 2020   | FY 2021   | FY 2022   | FY 2023   | FY 2024   | FY 2025   |
| Police Chief                                   | 1         | 1         | 1         | 1         | 1         | 1         |
| Commander                                      | 0         | 1         | 1         | 1         | 1         | 1         |
| Lieutenant                                     | 1         | 0         | 0         | 0         | 0         | 0         |
| Sergeant                                       | 4         | 4         | 5         | 5         | 5         | 5         |
| Corporal                                       | 2         | 2         | 2         | 4         | 4         | 2         |
| School Resources Officer                       | 2         | 2         | 2         | 1         | 1         | 1         |
| Police Officer                                 | 7         | 8         | 10        | 10        | 10        | 14        |
| Public Safety Dispatcher                       | 4         | 0         | 0         | 0         | 0         | 0         |
| Public Safety Dispatcher - Part-Time           | 4         | 0         | 0         | 0         | 0         | 0         |
| Records Clerk                                  | 2         | 0         | 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         |
| Police Technician III                          | 0         | 1         | 1         | 1         | 1         | 1         |
| Police Technician II                           | 0         | 1         | 1         | 1         | 3         | 3         |

| <b>Position</b>                           | <b>FY 2020</b> | <b>FY 2021</b> | <b>FY 2022</b> | <b>FY 2023</b> | <b>FY 2024</b> | <b>FY 2025</b> |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Police Technician I                       | 0              | 4              | 4              | 4              | 3              | 3              |
| Police Technician I-III Part-Time         | 0              | 4              | 4              | 4              | 2              | 2              |
| Secretary to Chief of Police              | 1              | 1              | 1              | 1              | 1              | 0              |
| Administrative Services Supervisor        | 0              | 0              | 0              | 0              | 0              | 1              |
| Animal Control/Com Services Officer       | 0              | 0              | 0              | 0              | 0              | 1              |
| Animal Control/Com Services Officer (p/t) | 0              | 0              | 0              | 0              | 1              | 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              | 4              | 0              | 0              | 0              | 0              | 0              |
| Citizen on Patrol- Volunteer              | 8              | 8              | 8              | 8              | 8              | 8              |
| <b>Total</b>                              | <b>40</b>      | <b>37</b>      | <b>40</b>      | <b>41</b>      | <b>41</b>      | <b>43</b>      |
| <b>Position</b>                           | <b>FY 2020</b> | <b>FY 2021</b> | <b>FY 2022</b> | <b>FY 2023</b> | <b>FY 2024</b> | <b>FY 2025</b> |
| Fire Chief                                | 1              | 1              | 1              | 1              | 1              | 1              |
| Fire Division Chief                       | 0              | 0              | 1              | 1              | 1              | 0              |
| Battalion Chiefs                          | 0              | 0              | 0              | 0              | 0              | 3              |
| Captain                                   | 3              | 3              | 3              | 3              | 4              | 3              |
| 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 (p/t)                    | 0              | 0              | 0              | 0              | 0              | 1              |
| Office Assistant- Volunteer               | 0              | 0              | 0              | 0              | 0              | 0              |
| Secretary/Administrative Secretary        | 1              | 1              | 1              | 1              | 1              | 1              |
| Reserve Firefighter/EMT/Paramedic         | 8              | 8              | 6              | 6              | 6              | 6              |
| Non-Safety Paramedic                      | 0              | 0              | 3              | 3              | 3              | 3              |
| Non-Safety EMT                            | 0              | 0              | 3              | 3              | 3              | 3              |
| Per Diem Non-Safety Paramedic             | 0              | 0              | 0              | 0              | 2              | 2              |
| Per Diem Non-Safety EMT                   | 0              | 0              | 0              | 0              | 2              | 2              |
| <b>Total</b>                              | <b>28</b>      | <b>28</b>      | <b>33</b>      | <b>33</b>      | <b>38</b>      | <b>40</b>      |
| <b>Position</b>                           | <b>FY 2020</b> | <b>FY 2021</b> | <b>FY 2022</b> | <b>FY 2023</b> | <b>FY 2024</b> | <b>FY 2025</b> |
| Assistant City Manager                    | 0              | 1              | 1              | 1              | 1              | 1              |
| Administrative Secretary                  | 0              | 1              | 1              | 1              | 1              | 1              |
| Public Works & Utilities Director         | 1              | 0              | 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              | 0              | 0              | 0              | 0              | 0              |
| Secretary                                 | 1              | 0              | 0              | 0              | 0              | 0              |
| Assistant Field Services Manager          | 0              | 0              | 0              | 0              | 0              | 0              |
| Maintenance Worker III                    | 3              | 1              | 2              | 2              | 2              | 2              |
| Maintenance Worker I-II                   | 7              | 9              | 8              | 8              | 8              | 8              |
| Meter Reader                              | 0              | 0              | 0              | 0              | 0              | 2              |
| Equipment Mechanic                        | 1              | 1              | 1              | 1              | 1              | 1              |
| Maintenance Worker I/Street Sweeper       | 1              | 1              | 1              | 1              | 1              | 1              |
| Groundskeeper                             | 0              | 0              | 2              | 2              | 4              | 4              |
| Chief Plant Operator                      | 1              | 1              | 1              | 1              | 1              | 1              |
| Water Operator Apprentice-IV              | 1              | 1              | 1              | 1              | 3              | 3              |
| Water Operator I-II                       | 4              | 4              | 4              | 4              | 0              | 0              |
| Water Operator Apprentice                 | 0              | 0              | 0              | 0              | 0              | 0              |
| Water Operator I-III (part-time)          | 0              | 2              | 2              | 2              | 2              | 2              |
| Waste Water Operator Apprentice-II        | 0              | 0              | 0              | 0              | 2              | 2              |
| <b>Total</b>                              | <b>24</b>      | <b>25</b>      | <b>27</b>      | <b>27</b>      | <b>29</b>      | <b>31</b>      |
|   | <b>FY 2020</b> | <b>FY 2021</b> | <b>FY 2022</b> | <b>FY 2023</b> | <b>FY 2024</b> | <b>FY 2025</b> |
| <b>Total Number of City Employees</b>     | <b>136</b>     | <b>134</b>     | <b>143</b>     | <b>143</b>     | <b>150</b>     | <b>156</b>     |

# Demographics

- Incorporated:** 1906
- Government:** The City of Coalinga is a General Law City operating in 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 was estimated at 17,284, which has a growth rate of -0.49%.
- County:** Coalinga is located within Fresno County.
- Household Income:** The average household income is \$68,976 with a poverty rate of 19%.
- Median Home Price:** The average home value is \$279,845, which is up 3.6% compared to last year.
- Unemployment Rate:** Coalinga's unemployment is 12% compared to Fresno County at 5.2%.

**Resources:**

World population review –2024 Population, county, (<https://worldpopulationreview.com/us-cities/coalinga-ca-population>)

Nextburb – household income, poverty rate, unemployment rate, (<https://www.nextburb.com/us/ca/coalinga/map/>)

Zillow – Home price (<https://www.zillow.com/home-values/97153/coalinga-ca-93210/>)

INTENTIONALLY LEFT BLANK

# Budget Summary Review



[This Photo](#) by Unknown Author is licensed under [CC BY-NC-ND](#)

INTENTIONALLY LEFT BLANK

## 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 revenue net increase in fiscal year 2024/2025 of 22%; \$2,608,074, to fund the splash pad project and multiple one-time projects. Tax increased by 3%/\$191,500 from the previous fiscal year and the City continues to lose 49%/\$266,905 of Cannabis revenue compared to last fiscal year.

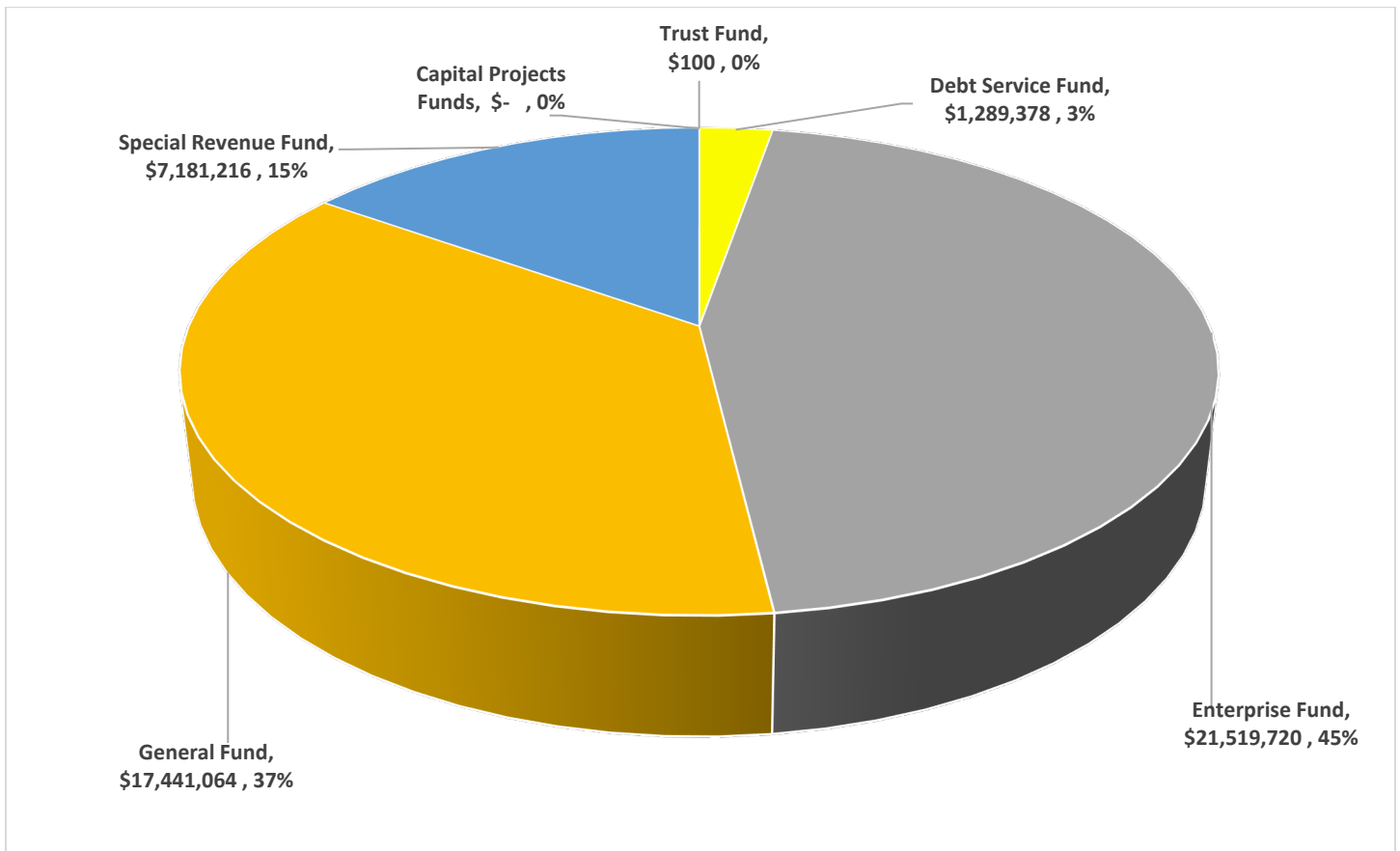
The **Debt Service Fund** is revenue received from the Enterprise Funds to repay the debt related to water and sewer projects. The revenue budget had increased by 70%/\$756,721 due to the expectancy of the debt payment schedule.

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 increased by 11%/\$2,115,500 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 and remains unchanged.

The **Special Revenue Fund** consists of Federal and State funding through programs or grants awarded. Revenue consists of the 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 5%/\$344,837 compared to fiscal year 2023/2024.

Fiscal year 2024/2025 Revenue Budget was adopted as follows:



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

Grouped by Fund Type

## Citywide Revenue 5-Years Comparison

| Fund  | 2020<br>Audited   | 2021<br>Audited   | 2022<br>Audited   | 2023<br>Audited   | 2024<br>Adopted   | 2025<br>Adopted   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>General Fund</b>                                 |                   |                   |                   |                   |                   |                   |
| 100 - General Fund Reserve                          | -                 | 4,494,829         | 437,876           | 21,024            | -                 | -                 |
| 101 - General Fund                                  | 9,943,034         | 10,617,992        | 13,763,695        | 12,035,816        | 11,617,217        | 14,225,291        |
| 117 - IGT-Intergovernmental Transfer                | 1,714,065         | 1,087,603         | 527,960           | 1,675,729         | 2,595,773         | 3,215,773         |
| <b>General Fund Total</b>                           | <b>11,657,099</b> | <b>16,200,423</b> | <b>14,729,530</b> | <b>13,732,568</b> | <b>14,212,990</b> | <b>17,441,064</b> |
| <b>Debt Service Fund</b>                            |                   |                   |                   |                   |                   |                   |
| 130 - Special Assessment Districts                  | 19,945            | 19,629            | 67                | 320               | -                 | 200               |
| 150 - Coalinga Public Financing Authority           | 931,178           | 20,355,632        | 1,132,947         | 787,138           | 756,721           | 1,289,178         |
| <b>Debt Service Fund Total</b>                      | <b>951,123</b>    | <b>20,375,262</b> | <b>1,133,013</b>  | <b>787,458</b>    | <b>756,721</b>    | <b>1,289,378</b>  |
| <b>Enterprise Fund</b>                              |                   |                   |                   |                   |                   |                   |
| 501 - Water Enterprise Fund                         | 5,656,596         | 5,793,608         | 5,806,703         | 6,077,705         | 11,992,500        | 13,916,500        |
| 502 - Gas Enterprise Fund                           | 1,871,245         | 1,710,873         | 2,474,475         | 4,083,200         | 3,242,800         | 3,314,300         |
| 503 - Sewer Enterprise Fund                         | 1,191,045         | 1,406,861         | 2,170,462         | 1,992,065         | 1,632,000         | 1,732,000         |
| 504 - Sanitation Enterprise Fund                    | 2,084,104         | 2,135,420         | 2,393,686         | 2,632,248         | 2,536,920         | 2,556,920         |
| 506 - Transit Operations *                          | 278,478           | 310,354           |                   |                   |                   |                   |
| 651 - Ent. Internal Service Fund **                 | 3,201             | 2,555             | 3,696             | 564               | -                 | -                 |
| <b>Enterprise Fund Total</b>                        | <b>11,084,669</b> | <b>11,359,672</b> | <b>12,849,022</b> | <b>14,785,781</b> | <b>19,404,220</b> | <b>21,519,720</b> |
| <b>Trust Fund</b>                                   |                   |                   |                   |                   |                   |                   |
| 102 - PD Evidence Fund                              | 519               | 154               | 50                | 197               | -                 | -                 |
| 103 - PD Fed Forfeiture Fund                        | 87                | 21                | 6                 | 19                | -                 | -                 |
| 104 - Scholarship Fund                              | 275               | 82                | 36                | 174               | 100               | 100               |
| 116 - PD Forfeiture-Unclaimed                       | 8,061             | 39                | 10                | 50                | -                 | -                 |
| <b>Trust Fund Total</b>                             | <b>8,942</b>      | <b>296</b>        | <b>102</b>        | <b>441</b>        | <b>100</b>        | <b>100</b>        |
| <b>Special Revenue Fund</b>                         |                   |                   |                   |                   |                   |                   |
| 105 - COPS Grant Fund                               | 157,766           | 161,613           | 431,242           | 145,695           | 100,000           | 100,000           |
| 106 - Police Dept Grants                            | -                 | 8,547             | -                 | 265,000           | -                 | 422,284           |
| 107 - Gas Tax Fund                                  | 388,192           | 392,673           | 428,027           | 453,228           | 508,022           | 490,846           |
| 109 - TDA - Article 3 Fund                          | 453               | 126               | 59,794            | 101               | 15,100            | 19,774            |
| 110 - LTF - Article 8 Fund                          | 2,722             | 858               | 2,195,787         | 4,582             | 300,100           | 583,677           |
| 111 - SB1-RD Rehab Maint Acct Fund                  | 336,368           | 336,481           | 364,413           | 403,394           | 446,721           | 462,477           |
| 114 - Habitat Conservation Fund                     | 537               | 154               | 67                | 309               | -                 | 300               |
| 125 - Measure C-Street Maint                        | 220,536           | 248,555           | 278,079           | 290,815           | 252,000           | 284,062           |
| 126 - Measure C-ADA Compliance                      | 7,516             | 8,406             | 9,266             | 9,709             | 16,800            | 10,072            |
| 127 - Measure C-Flexible Fund                       | 265,450           | 300,792           | 337,359           | 356,418           | 301,000           | 346,271           |
| 301 - CDBG Program Income                           | 63,227            | 92                | 7                 | 98,356            | -                 | 200               |
| 303 - CDBG Program Fund                             | -                 | -                 | -                 | 164,769           | -                 | -                 |
| 304 - Home Program Fund                             | -                 | -                 | -                 | 6,023             | -                 | -                 |
| 305 - Caltrans Grants Fund                          | 1,332,940         | 851,425           | 3,368,995         | 1,309,993         | 3,567,895         | 2,776,215         |
| 306 - Special Revenue Grants Fund                   | 58,520            | 109,641           | 35,009            | 1,847,908         | 193,709           | 503,959           |
| 307 - ARPA Grant Fund                               | -                 | -                 | 4,109,582         | -                 | -                 | -                 |
| 308 - AB179   | -                 | -                 | -                 | -                 | -                 | -                 |
| 309 - Rual Violent Crime Reduction Initiative Grant | -                 | -                 | -                 | -                 | -                 | -                 |
| 310 - AHSC Grant                                    | -                 | -                 | -                 | 1,060             | -                 | 500,000           |
| 815 - Low-Mod Housing Asset Fund                    | 127,774           | 6,521             | 407,435           | 69,140            | 6,072             | 6,072             |
| 820 - RORF-Redev Oblig Retirement Fund (RDA)        | 1,428,954         | 1,296,670         | 1,200,238         | 1,522,091         | 1,128,846         | 674,893           |
| 851 - EDA Community Bldg Rentals                    | 266               | 79                | 35                | 172               | 52                | 52                |
| 852 - EDA Revolving Fund                            | 314               | 93                | 43                | 208               | 62                | 62                |
| <b>Special Revenue Fund Total</b>                   | <b>4,391,535</b>  | <b>3,722,726</b>  | <b>13,225,376</b> | <b>6,948,972</b>  | <b>6,836,379</b>  | <b>7,181,216</b>  |
| <b>Capital Projects Funds</b>                       |                   |                   |                   |                   |                   |                   |
| 140 - General Capital Project Fund                  | 19,469            | 299,018           | 108,080           | 48,368            | -                 | -                 |
| 141 - Public Building-Facilities Impact Fees        | 2,555             | 137               | 26,424            | 691               | -                 | -                 |
| 142 - Law Enforcement Impact Fees                   | 3,430             | 152               | 138,323           | 466               | -                 | -                 |
| 143 - Fire Protection Impact Fees                   | 3,122             | 53                | 187,513           | 467               | -                 | -                 |
| 144 - Storm Drainage - Flood Control Impact Fees    | 9,831             | 491               | 63,654            | 13,658            | -                 | -                 |
| 145 - Streets - Bridges Impact Fees                 | 10,372            | 33                | 124,859           | 434               | -                 | -                 |
| 146 - Park Impact Fees                              | 10,800            | 302               | 95,477            | 983               | -                 | -                 |
| <b>Capital Projects Funds Total</b>                 | <b>59,578</b>     | <b>300,184</b>    | <b>744,331</b>    | <b>65,067</b>     | <b>-</b>          | <b>-</b>          |
| <b>Grand Total</b>                                  | <b>28,152,946</b> | <b>51,958,562</b> | <b>42,681,374</b> | <b>36,320,288</b> | <b>41,210,410</b> | <b>47,431,478</b> |
| * Fund Closed in FY21/22                            |                   |                   |                   |                   |                   |                   |
| ** Fund Closed in FY23/24                           |                   |                   |                   |                   |                   |                   |

## 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.

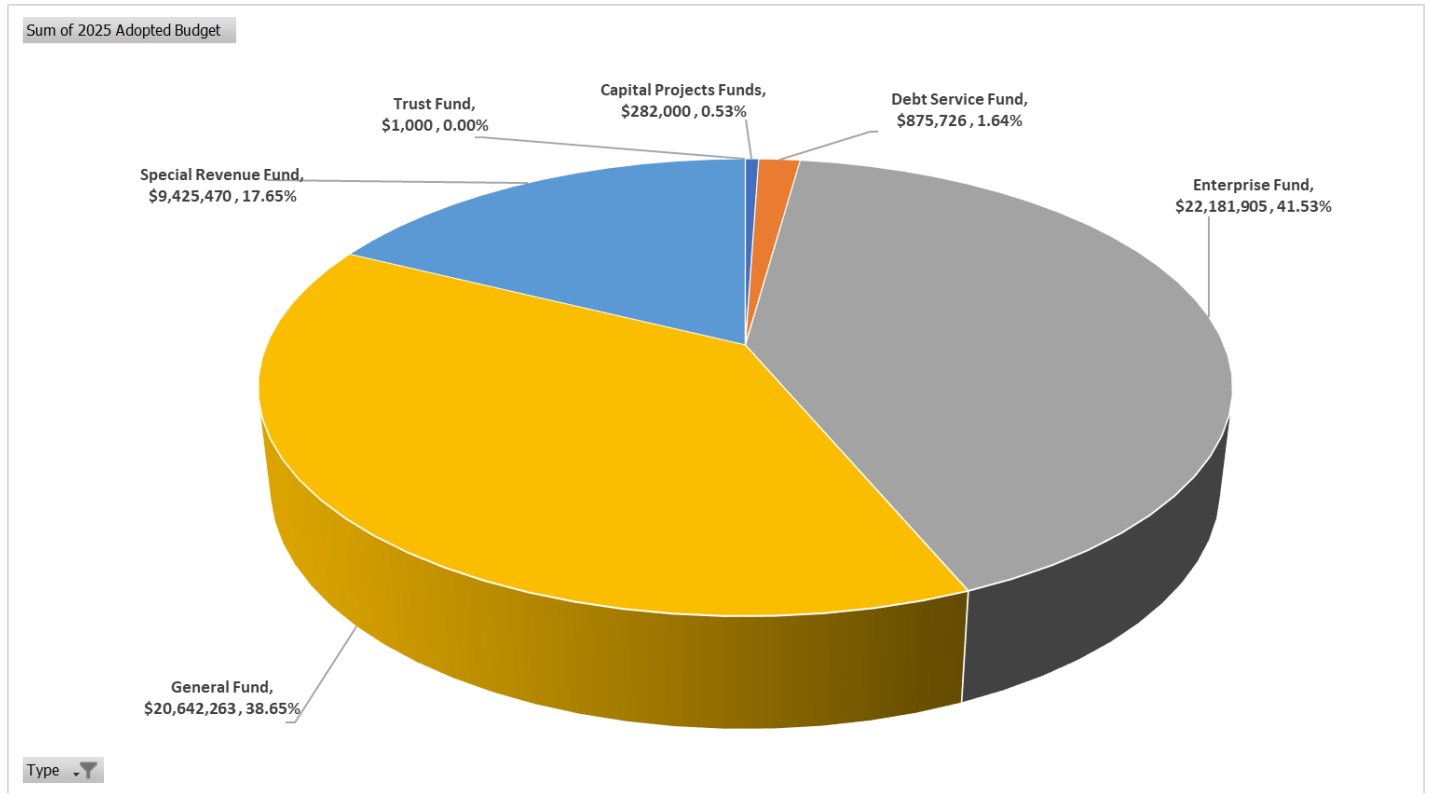
The **Debt Service Fund** is debt obligations for bonds issued in 2018 and 2021 for water and sewer projects.

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 2024/2025 Expenditure Budget was approved as follows:



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

Grouped by Fund Type

## Citywide Expenditure 5-Years Comparison

| Fund  | 2020<br>Audited   | 2021<br>Audited   | 2022<br>Audited   | 2023<br>Audited   | 2024<br>Adopted   | 2025<br>Adopted   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>General Fund</b>                                 |                   |                   |                   |                   |                   |                   |
| 100 - General Fund Reserve                          | -                 | -                 | -                 | 5,366             | 373,041           | 2,676,320         |
| 101 - General Fund                                  | 7,668,590         | 13,560,276        | 11,720,623        | 10,074,013        | 11,563,443        | 14,225,291        |
| 117 - IGT-Intergovernmental Transfer                | 1,147,285         | 218,672           | 2,110,646         | 2,325,447         | 3,224,548         | 3,740,652         |
| <b>General Fund Total</b>                           | <b>8,815,876</b>  | <b>13,778,948</b> | <b>13,831,269</b> | <b>12,404,826</b> | <b>15,161,032</b> | <b>20,642,263</b> |
| <b>Debt Service Fund</b>                            |                   |                   |                   |                   |                   |                   |
| 130 - Special Assessment Districts                  | 25,322            | 22,066            | 4,851             | 11                | -                 | -                 |
| 150 - Coalinga Public Financing Authority           | 1,336,766         | 14,562,158        | 1,115,370         | 887,975           | 1,014,242         | 875,726           |
| <b>Debt Service Fund Total</b>                      | <b>1,362,088</b>  | <b>14,584,224</b> | <b>1,120,221</b>  | <b>887,986</b>    | <b>1,014,242</b>  | <b>875,726</b>    |
| <b>Enterprise Fund</b>                              |                   |                   |                   |                   |                   |                   |
| 501 - Water Enterprise Fund                         | 6,358,756         | 6,188,963         | 4,926,717         | 5,839,753         | 11,544,041        | 13,602,876        |
| 502 - Gas Enterprise Fund                           | 1,918,985         | 2,120,612         | 2,978,846         | 4,114,698         | 3,408,585         | 4,152,905         |
| 503 - Sewer Enterprise Fund                         | 1,424,751         | 1,755,967         | 1,442,261         | 1,761,154         | 2,075,145         | 1,937,425         |
| 504 - Sanitation Enterprise Fund                    | 2,167,391         | 2,277,385         | 2,187,979         | 2,776,251         | 2,467,931         | 2,488,699         |
| 506 - Transit Operations *                          | 278,976           | 311,636           |                   |                   |                   |                   |
| 651 - Ent. Internal Service Fund **                 | 1                 | -                 | 32,472            | 26,331            | (12,951)          | -                 |
| <b>Enterprise Fund Total</b>                        | <b>12,148,858</b> | <b>12,654,563</b> | <b>11,568,275</b> | <b>14,518,187</b> | <b>19,482,751</b> | <b>22,181,905</b> |
| <b>Trust Fund</b>                                   |                   |                   |                   |                   |                   |                   |
| 102 - PD Evidence Fund                              | 97,782            | -                 | -                 | -                 | -                 | -                 |
| 103 - PD Fed Forfeiture Fund                        | 3,641             | -                 | 7,500             | -                 | -                 | -                 |
| 104 - Scholarship Fund                              | -                 | -                 | 2,000             | -                 | -                 | 1,000             |
| 116 - PD Forfeiture-Unclaimed                       | -                 | 18,751            | -                 | -                 | -                 | -                 |
| <b>Trust Fund Total</b>                             | <b>101,423</b>    | <b>18,751</b>     | <b>9,500</b>      | <b>-</b>          | <b>-</b>          | <b>1,000</b>      |
| <b>Special Revenue Fund</b>                         |                   |                   |                   |                   |                   |                   |
| 105 - COPS Grant Fund                               | 97,782            | 164,536           | 396,016           | 189,557           | 132,200           | 213,841           |
| 106 - Police Dept Grants                            | 394               | -                 | -                 | 792               | -                 | 422,284           |
| 107 - Gas Tax Fund                                  | 401,923           | 314,774           | 363,414           | 349,083           | 453,877           | 518,784           |
| 109 - TDA - Article 3 Fund                          | -                 | 72,733            | 3,250             | 150,365           | 50,000            | 50,000            |
| 110 - LTF - Article 8 Fund                          | 100,356           | 148,603           | 1,224,355         | 140,022           | 1,359,156         | 1,892,364         |
| 111 - SB1-RD Rehab Maint Acct Fund                  | 94,481            | 720,543           | 862,027           | 80,796            | 700,000           | 100,000           |
| 114 - Habitat Conservation Fund                     | 3,876             | 3,959             | 4,085             | 4,097             | -                 | 4,047             |
| 125 - Measure C-Street Maint                        | 4,149             | 70,090            | 63,887            | 820,891           | 1,179,379         | 1,541,243         |
| 126 - Measure C-ADA Compliance                      | 5,285             | 43,680            | -                 | -                 | 45,000            | 45,000            |
| 127 - Measure C-Flexible Fund                       | 791,508           | 790,124           | 687               | 6,589             | 856,674           | 685,229           |
| 301 - CDBG Program Income                           | -                 | 47,754            | 11,080            | -                 | -                 | -                 |
| 303 - CDBG Program Fund                             | -                 | 16,746            | 141,618           | 6,405             | -                 | -                 |
| 304 - Home Program Fund                             | -                 | -                 | 1,377             | 4,646             | 4,928             | 4,928             |
| 305 - Caltrans Grants Fund                          | 1,332,940         | 715,461           | 3,255,665         | 1,426,816         | 3,567,895         | 2,112,545         |
| 306 - Special Revenue Grants Fund                   | 58,520            | 109,641           | 127,003           | 1,709,421         | 193,709           | 428,959           |
| 307 - ARPA Grant Fund                               | -                 | -                 | 967,590           | 196,284           | 1,079,080         | -                 |
| 308 - AB179   | -                 | -                 | -                 | 337               | 200,000           | 32,369            |
| 309 - Rual Violent Crime Reduciton Initiative Grant | -                 | -                 | -                 | -                 | 134,329           | -                 |
| 310 - AHSC Grant                                    | -                 | -                 | -                 | 1,060             | -                 | 500,000           |
| 815 - Low-Mod Housing Asset Fund                    | 25,188            | 17,714            | 26,966            | 74,871            | 22,340            | 25,000            |
| 820 - RORF-Redev Oblig Retirement Fund (RDA)        | 889,428           | 437,840           | 757,819           | 711,507           | 1,354,289         | 848,877           |
| 851 - EDA Community Bldg Rentals                    | -                 | -                 | -                 | -                 | -                 | -                 |
| 852 - EDA Revolving Fund                            | -                 | -                 | -                 | -                 | -                 | -                 |
| <b>Special Revenue Fund Total</b>                   | <b>3,805,831</b>  | <b>3,674,199</b>  | <b>8,206,838</b>  | <b>5,873,539</b>  | <b>11,332,857</b> | <b>9,425,470</b>  |
| <b>Capital Projects Funds</b>                       |                   |                   |                   |                   |                   |                   |
| 140 - General Capital Project Fund                  | 32,168            | 330,408           | 179,194           | 38,143            | -                 | -                 |
| 141 - Public Building-Facilities Impact Fees        | 11,749            | 11,622            | (642)             | 3,643             | 15,000            | 21,000            |
| 144 - Storm Drainage - Flood Control Impact Fees    | 21,809            | 8,873             | 875               | -                 | -                 | 10,000            |
| 145 - Streets - Bridges Impact Fees                 | 480,000           | -                 | -                 | -                 | -                 | 241,000           |
| 146 - Park Impact Fees                              | 35,661            | 20,469            | 1,808             | -                 | 105,000           | 10,000            |
| <b>Capital Projects Funds Total</b>                 | <b>581,388</b>    | <b>371,371</b>    | <b>181,234</b>    | <b>41,786</b>     | <b>120,000</b>    | <b>282,000</b>    |
| <b>Grand Total</b>                                  | <b>26,815,464</b> | <b>45,082,056</b> | <b>34,917,337</b> | <b>33,726,324</b> | <b>47,110,881</b> | <b>53,408,364</b> |
| * Fund Closed in FY21/22                            |                   |                   |                   |                   |                   |                   |
| ** Fund Closed in FY23/24                           |                   |                   |                   |                   |                   |                   |

## Citywide Fund Balance Summary

| Funds  | Unaudited<br>Fund Balance |                   | Estimated<br>Fund Balance |                   |
|--|---------------------------|-------------------|---------------------------|-------------------|
|  | @ 6/30/2024               | Revenue           | Expenditure               | @ 6/30/2025       |
| 100 - General Fund Reserve                       | 6,981,231                 | 0                 | 2,676,320                 | 4,304,911         |
| 101 - General Fund                               | 4,156,845                 | 14,225,291        | 14,225,291                | 4,156,845         |
| 102 - PD Evidence Fund                           | 2,991                     | 0                 | 0                         | 2,991             |
| 103 - PD Fed Forfeiture Fund                     | 5,497                     | 0                 | 0                         | 5,497             |
| 104 - Scholarship Fund                           | 50,511                    | 100               | 1,000                     | 49,611            |
| 105 - COPS Grant Fund                            | 138,616                   | 100,000           | 213,841                   | 24,775            |
| 106 - Police Dept Grants                         | 264,208                   | 422,284           | 422,284                   | 264,208           |
| 107 - Gas Tax Fund                               | 196,436                   | 490,846           | 518,784                   | 168,498           |
| 109 - TDA - Article 3 Fund                       | (117,529)                 | 19,774            | 50,000                    | (147,755)         |
| 110 - LTF - Article 8 Fund                       | 784,225                   | 583,677           | 1,892,364                 | (524,462)         |
| 111 - SB1-RD Rehab Maint Acct Fund               | (287,067)                 | 462,477           | 100,000                   | 75,410            |
| 114 - Habitat Conservation Fund                  | 85,606                    | 300               | 4,047                     | 81,859            |
| 116 - PD Forfeiture-Unclaimed                    | 14,613                    | 0                 | 0                         | 14,613            |
| 117 - IGT-Intergovernmental Transfer             | 2,332,621                 | 3,215,773         | 3,740,652                 | 1,807,742         |
| 125 - Measure C-Street Maint                     | (479,463)                 | 284,062           | 1,541,243                 | (1,736,644)       |
| 126 - Measure C-ADA Compliance                   | (1,353)                   | 10,072            | 45,000                    | (36,281)          |
| 127 - Measure C-Flexible Fund                    | 315,840                   | 346,271           | 685,229                   | (23,118)          |
| 130 - Special Assessment Districts               | 92,602                    | 200               | 0                         | 92,802            |
| 140 - General Capital Project Fund               | 98,645                    | 0                 | 0                         | 98,645            |
| 141 - Public Building-Facilities Impact Fees     | 113,770                   | 0                 | 21,000                    | 92,770            |
| 142 - Law Enforcement Impact Fees                | 76,690                    | 0                 | 0                         | 76,690            |
| 143 - Fire Protection Impact Fees                | 77,271                    | 0                 | 0                         | 77,271            |
| 144 - Storm Drainage - Flood Control Impact Fees | 439,644                   | 0                 | 10,000                    | 429,644           |
| 145 - Streets - Bridges Impact Fees              | 236,462                   | 0                 | 241,000                   | (4,538)           |
| 146 - Park Impact Fees                           | 154,154                   | 0                 | 10,000                    | 144,154           |
| 150 - Coalinga Public Financing Authority        | 23,746,271                | 1,289,178         | 875,726                   | 24,159,723        |
| 301 - CDBG Program Income                        | 103,164                   | 200               | 0                         | 103,364           |
| 303 - CDBG Program Fund                          | 60,553                    | 0                 | 0                         | 60,553            |
| 304 - Home Program Fund                          | (9,463)                   | 0                 | 4,928                     | (14,391)          |
| 305 - Caltrans Grants Fund                       | 577,673                   | 2,776,215         | 2,112,545                 | 1,241,343         |
| 306 - Special Revenue Grants Fund                | (392,071)                 | 503,959           | 428,959                   | (317,071)         |
| 308 - AB179                                      | (153,923)                 | 0                 | 32,369                    | (186,292)         |
| 310 - AHSC Grant                                 | (1,060)                   | 500,000           | 500,000                   | (1,060)           |
| 501 - Water Enterprise Fund                      | 4,818,546                 | 13,916,500        | 13,602,876                | 5,132,170         |
| 502 - Gas Enterprise Fund                        | 1,421,429                 | 3,314,300         | 4,152,905                 | 582,824           |
| 503 - Sewer Enterprise Fund                      | 5,787,344                 | 1,732,000         | 1,937,425                 | 5,581,919         |
| 504 - Sanitation Enterprise Fund                 | 66,818                    | 2,556,920         | 2,488,699                 | 135,039           |
| 651 - Ent. Internal Service Fund                 | (86,647)                  | 0                 | 0                         | (86,647)          |
| 815 - Low-Mod Housing Asset Fund                 | 1,971,827                 | 6,072             | 25,000                    | 1,952,899         |
| 820 - RORF-Redev Oblig Retirement Fund (RDA)     | (2,228,856)               | 674,893           | 848,877                   | (2,402,840)       |
| 851 - EDA Community Bldg Rentals                 | 47,893                    | 52                | 0                         | 47,945            |
| 852 - EDA Revolving Fund                         | 60,116                    | 62                | 0                         | 60,178            |
| <b>Grand Total</b>                               | <b>51,522,681</b>         | <b>47,431,478</b> | <b>53,408,364</b>         | <b>45,545,795</b> |

Note: Funds with zero fund balance were hidden.

INTENTIONALLY LEFT BLANK

# General Fund

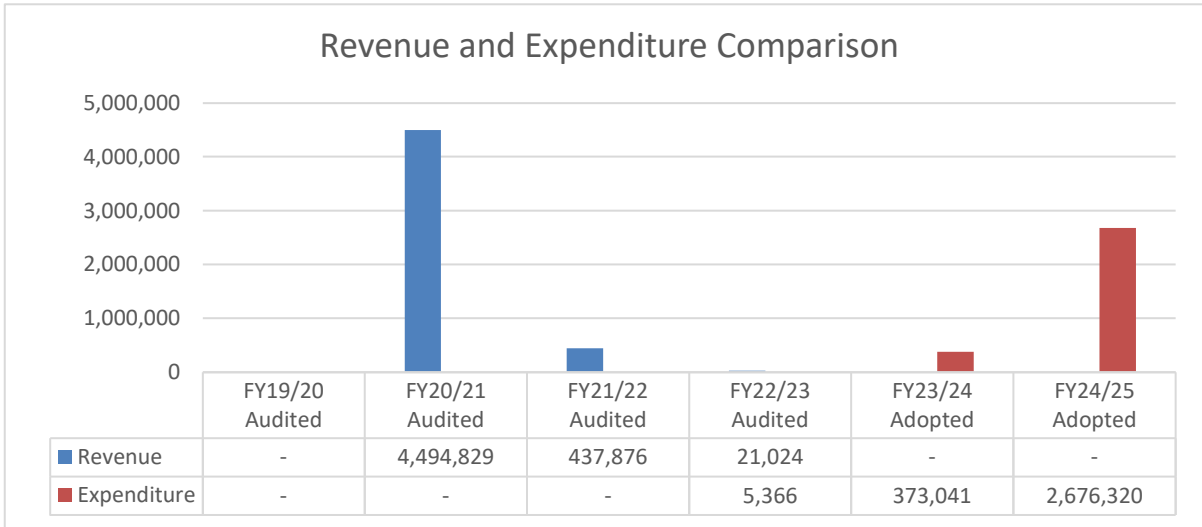
INTENTIONALLY LEFT BLANK

# 100 – General Fund Reserve



(Image courtesy of Getty Images)

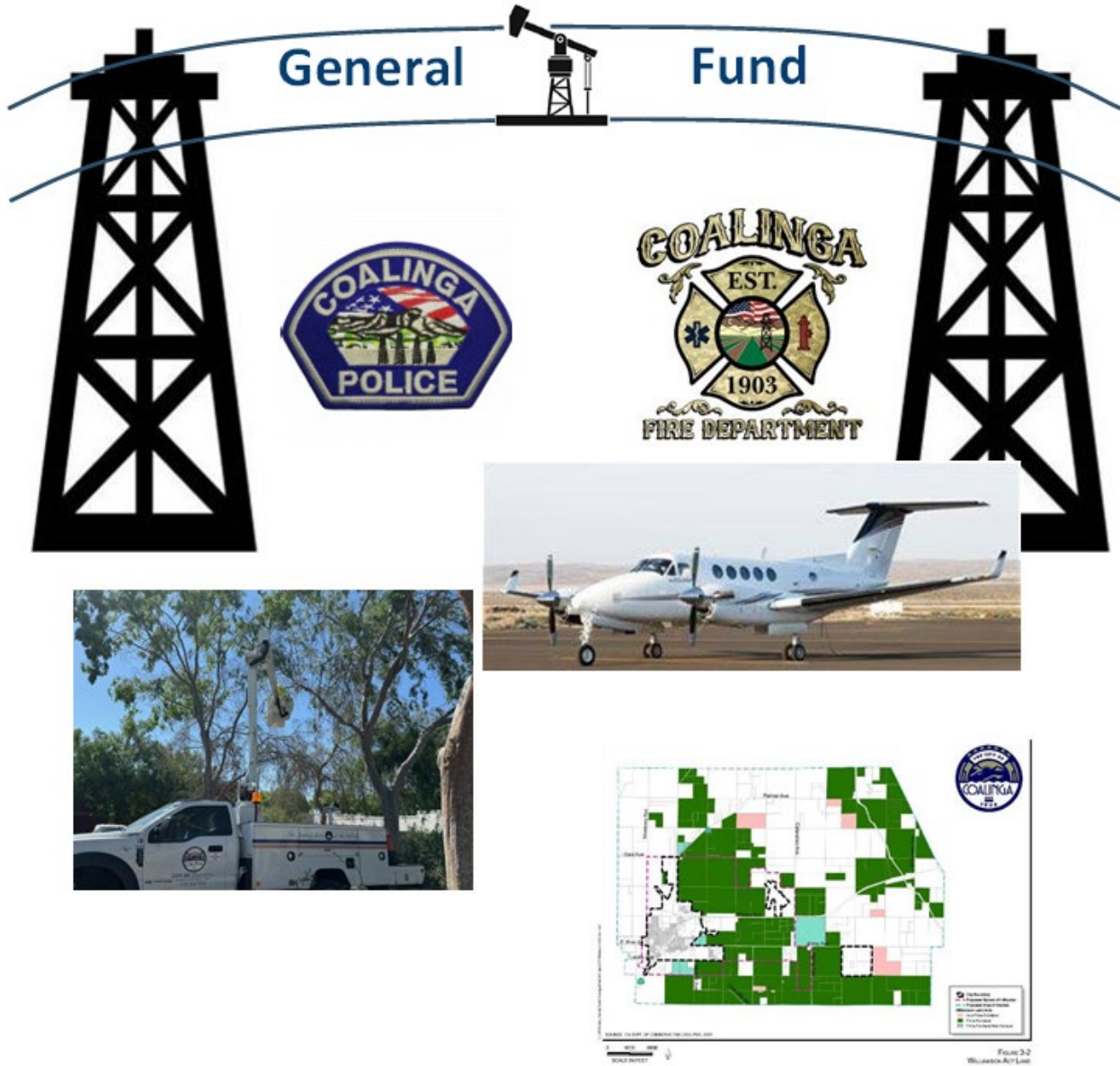
INTENTIONALLY LEFT BLANK



|   | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-)      | 2024-2025 Adopted Budget | Variance %     |
|---|-------------------|-------------------|--------------------------|-------------------------|--------------------|--------------------------|----------------|
| <b>Fund: 100 - GENERAL FUND RESERVE FUND</b>                    |                   |                   |                          |                         |                    |                          |                |
| <b>Revenue</b>  |                   |                   |                          |                         |                    |                          |                |
| Department: 400 - REVENUES                                      |                   |                   |                          |                         |                    |                          |                |
| Category: 44 - USE OF PROPERTY & MONEY                          |                   |                   |                          |                         |                    |                          |                |
| <a href="#">100-400-44010</a> Interest Earned                   | 3,396             | 17,159            | 0                        | 20,705                  | 0                  | 0                        | 0.00%          |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b>        | <b>3,396</b>      | <b>17,159</b>     | <b>0</b>                 | <b>20,705</b>           | <b>0</b>           | <b>0</b>                 | <b>0.00%</b>   |
| Category: 49 - TRANSFERS FROM OTHER FUNDS                       |                   |                   |                          |                         |                    |                          |                |
| <a href="#">100-400-49320</a> Transfer from General Fund        | 434,480           | 3,865             | 0                        | 0                       | 0                  | 0                        | 0.00%          |
| <b>Category: 49 - TRANSFERS FROM OTHER FUNDS Total:</b>         | <b>434,480</b>    | <b>3,865</b>      | <b>0</b>                 | <b>0</b>                | <b>0</b>           | <b>0</b>                 | <b>0.00%</b>   |
| <b>Department: 400 - REVENUES Total:</b>                        | <b>437,876</b>    | <b>21,024</b>     | <b>0</b>                 | <b>20,705</b>           | <b>0</b>           | <b>0</b>                 | <b>0.00%</b>   |
| <b>Revenue Total:</b>   | <b>437,876</b>    | <b>21,024</b>     | <b>0</b>                 | <b>20,705</b>           | <b>0</b>           | <b>0</b>                 | <b>0.00%</b>   |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b>                |                   |                   |                          |                         |                    |                          | <b>0.00%</b>   |
| <b>Expense</b>  |                   |                   |                          |                         |                    |                          |                |
| Department: 900 - TRANSFERS TO OTHER FUNDS                      |                   |                   |                          |                         |                    |                          |                |
| Category: 99 - NON-OPERATING EXPENSES                           |                   |                   |                          |                         |                    |                          |                |
| <a href="#">100-900-94073</a> Transfer to General Fund          | 0                 | 5,366             | 373,041                  | 523,544                 | 2,303,279          | 2,676,320                | 617.43%        |
| <b>Category: 99 - NON-OPERATING EXPENSES Total:</b>             | <b>0</b>          | <b>5,366</b>      | <b>373,041</b>           | <b>523,544</b>          | <b>2,303,279</b>   | <b>2,676,320</b>         | <b>617.43%</b> |
| <b>Department: 900 - TRANSFERS TO OTHER FUNDS Total:</b>        | <b>0</b>          | <b>5,366</b>      | <b>373,041</b>           | <b>523,544</b>          | <b>2,303,279</b>   | <b>2,676,320</b>         | <b>617.43%</b> |
| <b>Expense Total:</b>   | <b>0</b>          | <b>5,366</b>      | <b>373,041</b>           | <b>523,544</b>          | <b>2,303,279</b>   | <b>2,676,320</b>         | <b>617.43%</b> |
| <b>Fund: 100 - GENERAL FUND RESERVE FUND Surplus (Deficit):</b> | <b>437,876</b>    | <b>15,658</b>     | <b>(373,041)</b>         | <b>(502,839)</b>        | <b>(2,303,279)</b> | <b>(2,676,320)</b>       | <b>617.43%</b> |
| <b>Adopted Budget - Final Surplus (Deficit):</b>                | <b>437,876</b>    | <b>15,658</b>     | <b>(373,041)</b>         | <b>(502,839)</b>        | <b>(2,303,279)</b> | <b>(2,676,320)</b>       | <b>617.43%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>            |                   |                   |                          |                         |                    |                          | <b>617.43%</b> |

INTENTIONALLY LEFT BLANK

# 101 – General Fund



INTENTIONALLY LEFT BLANK

The General Fund is the main operating fund for the City. The structurally balanced budget is one of the largest components of the total City Budget with a revenue budget of \$14,225,291 and expenditure budget of \$14,225,291 for fiscal year 2024/2025.

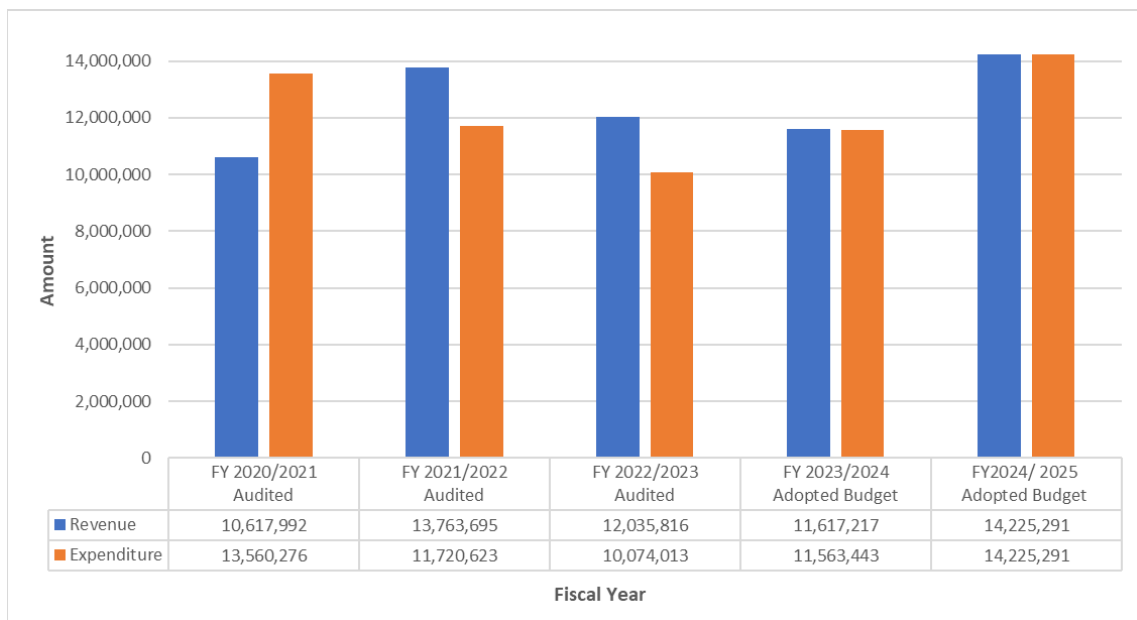
The General Fund comprises of various service departments such as Elected Officials, Community Development, Administrative Services, Police Department, Fire/EMS Department, Airport Operations, but not limited to. Through these various departments, the City has the privilege to serve its resident by ensuring 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

|                                     | 2021<br>Audited   | 2022<br>Audited   | 2023<br>Audited   | 2024 Adopted<br>Budget | 2025 Adopted<br>Budget |
|-------------------------------------|-------------------|-------------------|-------------------|------------------------|------------------------|
| <b>Revenue</b>                      |                   |                   |                   |                        |                        |
| Rev                                 | 10,617,992        | 13,763,695        | 12,035,816        | 11,617,217             | 14,225,291             |
| <b>Revenue Total</b>                | <b>10,617,992</b> | <b>13,763,695</b> | <b>12,035,816</b> | <b>11,617,217</b>      | <b>14,225,291</b>      |
| <b>Expenditure</b>                  |                   |                   |                   |                        |                        |
| Personnel Cost                      | 6,393,487         | 6,237,357         | 6,971,214         | 7,930,319              | 7,885,296              |
| O & M Cost                          | 2,474,517         | 2,338,887         | 2,808,678         | 2,862,770              | 3,973,372              |
| Capital Expenditure                 | 197,444           | 2,462,455         | 290,256           | 770,354                | 2,366,623              |
| Other Expense                       | 4,494,829         | 681,923           | 3,865             | 0                      | 0                      |
| <b>Expenditure Total</b>            | <b>13,560,276</b> | <b>11,720,623</b> | <b>10,074,013</b> | <b>11,563,443</b>      | <b>14,225,291</b>      |
| <b>Net Income Surplus/(Deficit)</b> |                   |                   |                   |                        |                        |
|                                     | (2,942,284)       | 2,043,072         | 1,961,803         | 53,774                 | 0                      |
|                                     |                   |                   |                   | Revenue % Change       | 22%                    |
|                                     |                   |                   |                   | Expenditure % Change   | 23%                    |

\*Fund 117 - ITG Intergovernmental Transfer Fund not included.

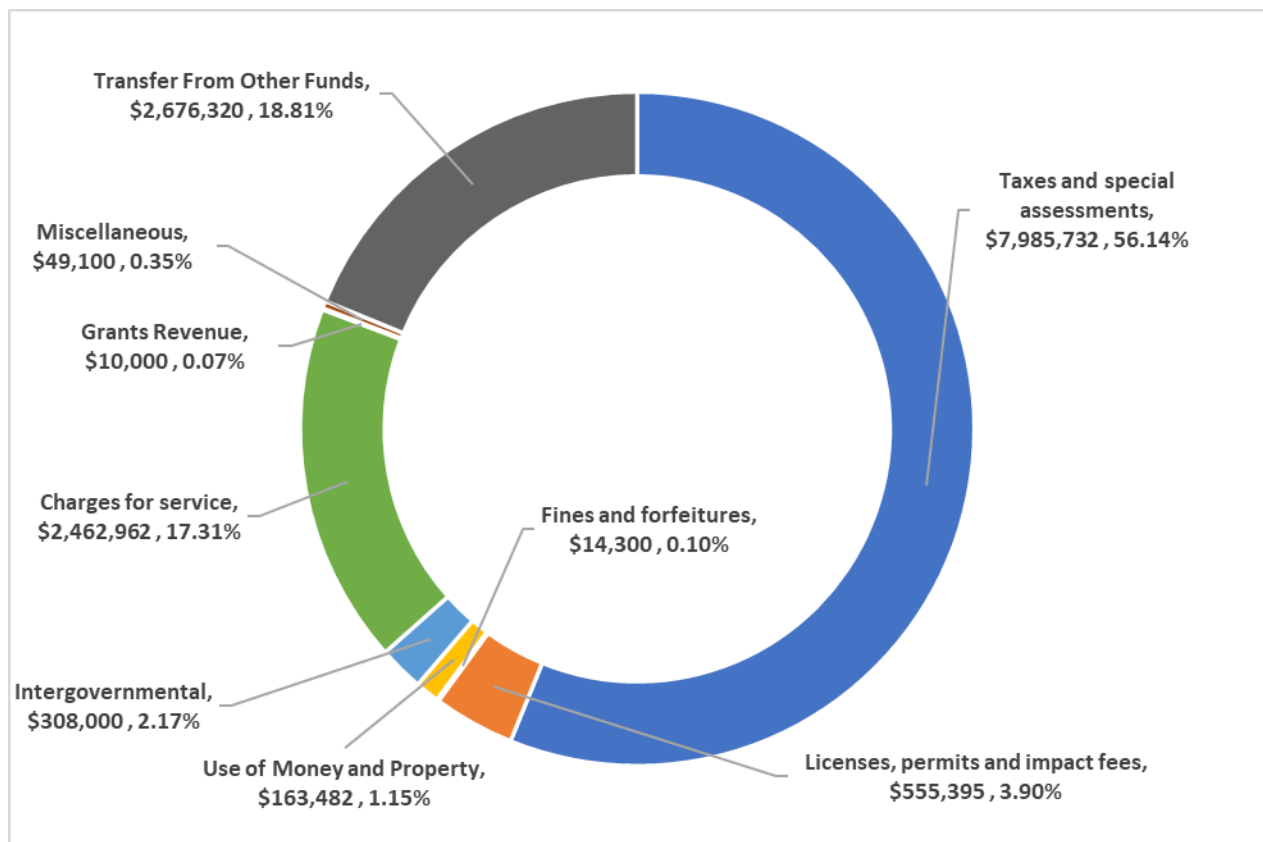
### General Fund Revenue vs. Expenditure – 5-Year Trend



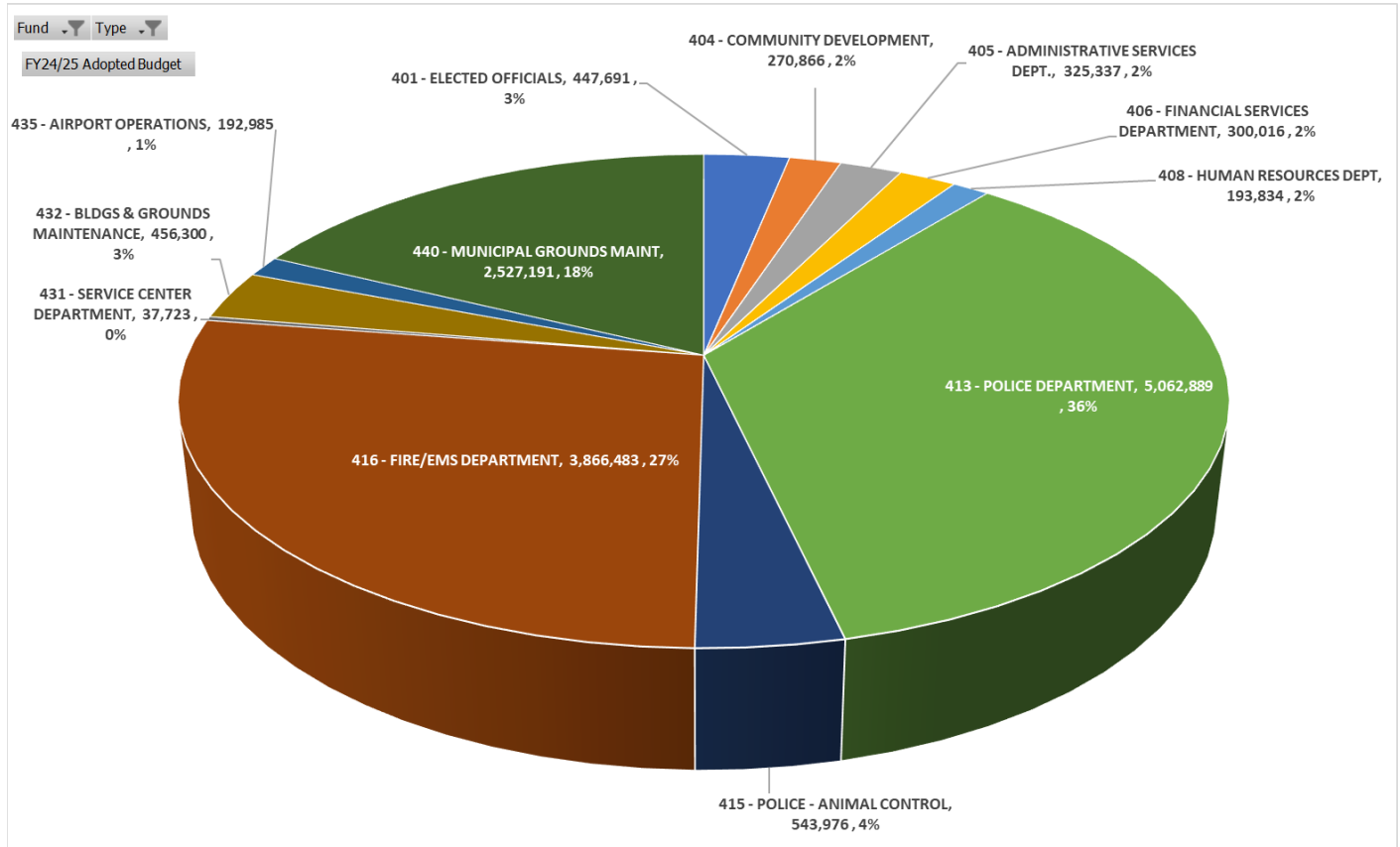
## Revenue Grouped by Source

| Sources                           | FY23/24           | FY23/24           | FY24/25           |
|-----------------------------------|-------------------|-------------------|-------------------|
|                                   | Adopted Budget    | Unaudited         | Adopted Budget    |
| Taxes and special assessments     | 7,794,732         | 7,075,212         | 7,985,732         |
| Licenses, permits and impact fees | 844,800           | 601,765           | 555,395           |
| Fines and forfeitures             | 10,300            | 14,307            | 14,300            |
| Use of Money and Property         | 118,500           | 170,910           | 163,482           |
| Intergovernmental                 | 308,000           | 173,097           | 308,000           |
| Charges for service               | 2,124,867         | 2,773,832         | 2,462,962         |
| Grants Revenue                    | 10,000            | 4,695             | 10,000            |
| Miscellaneous                     | 32,977            | 88,786            | 49,100            |
| Transfer From Other Funds         | 373,041           | 523,544           | 2,676,320         |
| <b>Grand Total</b>                | <b>11,617,217</b> | <b>11,426,149</b> | <b>14,225,291</b> |

\*Fund 117 - ITG Intergovernmental Transfer Fund not included.



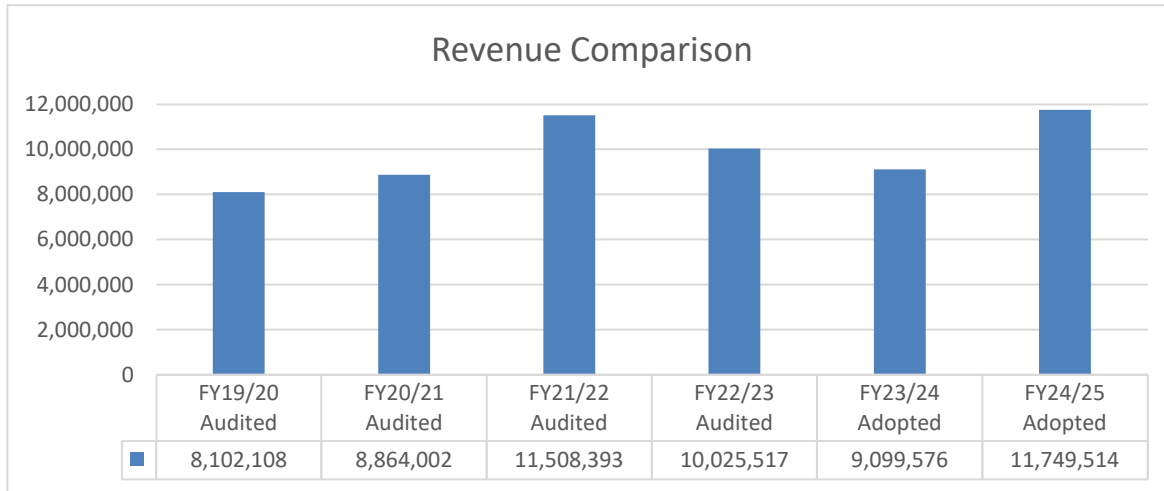
# General Fund Expenditure Appropriation by Department



| Department                          | FY24/25 Adopted Budget | Expenditure Allocation % |
|-------------------------------------|------------------------|--------------------------|
| 401 - ELECTED OFFICIALS             | 447,691                | 3.15%                    |
| 404 - COMMUNITY DEVELOPMENT         | 270,866                | 1.90%                    |
| 405 - ADMINISTRATIVE SERVICES DEPT. | 325,337                | 2.29%                    |
| 406 - FINANCIAL SERVICES DEPARTMENT | 300,016                | 2.11%                    |
| 408 - HUMAN RESOURCES DEPT          | 193,834                | 1.36%                    |
| 413 - POLICE DEPARTMENT             | 5,062,889              | 35.59%                   |
| 415 - POLICE - ANIMAL CONTROL       | 543,976                | 3.82%                    |
| 416 - FIRE/EMS DEPARTMENT           | 3,866,483              | 27.18%                   |
| 431 - SERVICE CENTER DEPARTMENT     | 37,723                 | 0.27%                    |
| 432 - BLDGS & GROUNDS MAINTENANCE   | 456,300                | 3.21%                    |
| 435 - AIRPORT OPERATIONS            | 192,985                | 1.36%                    |
| 440 - MUNICIPAL GROUNDS MAINT       | 2,527,191              | 17.77%                   |
| <b>Grand Total</b>                  | <b>14,225,291</b>      |                          |

\*Fund 117 - ITG Intergovernmental Transfer Fund not included.

INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 101 - GENERAL FUND**  
**Department: 400 - REVENUES**  
**Revenue**

**Category: 40 - TAX REVENUE**

| Code                                     | Description                               | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-)   | 2024-2025 Adopted Budget | Variance %    |
|--|---|-------------------|-------------------|--------------------------|-------------------------|-----------------|--------------------------|---------------|
| 101-400-40010                            | Current Year Secured Tax                  | 403,320           | 420,897           | 420,000                  | 365,543                 | 0               | 420,000                  | 0.00%         |
| 101-400-40030                            | Supplemental Secured Tax                  | 24,373            | 39,117            | 25,000                   | 28,057                  | 0               | 25,000                   | 0.00%         |
| 101-400-40040                            | Current Year Unsecured Tax                | 56,072            | 63,672            | 60,000                   | 68,266                  | 0               | 60,000                   | 0.00%         |
| 101-400-40050                            | Prior Year Unsecured Tax                  | 1,922             | 1,030             | 2,500                    | 1,424                   | (1,500)         | 1,000                    | -60.00%       |
| 101-400-40060                            | Supplemental Unsecured Tax                | 171               | 191               | 200                      | 4,226                   | 0               | 200                      | 0.00%         |
| 101-400-40070                            | Penalties & Interest                      | 0                 | 0                 | 1,000                    | 0                       | (500)           | 500                      | -50.00%       |
| 101-400-40080                            | Public Safety Pension Tax                 | 491,308           | 529,420           | 540,000                  | 562,670                 | 0               | 540,000                  | 0.00%         |
| 101-400-40090                            | Supplemental Public Safety Pension Tax    | 9,707             | 23,056            | 25,000                   | 9,813                   | 0               | 25,000                   | 0.00%         |
| 101-400-40120                            | Property Tax in Lieu of VLF               | 1,966,557         | 2,167,158         | 2,274,866                | 2,296,449               | 0               | 2,274,866                | 0.00%         |
| 101-400-40140                            | RDA ROPS PassThru/Residual Distrib. Tax   | 469,288           | 573,480           | 400,000                  | 532,138                 | 0               | 400,000                  | 0.00%         |
| 101-400-41010                            | CA Sales & Use Tax                        | 1,230,156         | 1,199,061         | 1,177,124                | 888,622                 | 60,000          | 1,237,124                | 5.10%         |
| 101-400-41011                            | CA Measure J 1% Transaction Tax           | 2,250,345         | 2,249,728         | 2,106,042                | 1,753,614               | 60,000          | 2,166,042                | 2.85%         |
| 101-400-41020                            | Local Public Safety Fund (LPSF) Sales Tax | 57,208            | 51,563            | 40,000                   | 50,477                  | 0               | 40,000                   | 0.00%         |
| 101-400-41030                            | Airplane Apportionment Tax                | 974               | 1,553             | 1,000                    | 2,459                   | 0               | 1,000                    | 0.00%         |
| 101-400-41031                            | Assessment Tax                            | 0                 | 0                 | 0                        | 0                       | 64,000          | 64,000                   | 0.00%         |
| 101-400-41040                            | PG&E Franchise Tax                        | 97,512            | 114,534           | 115,000                  | 119,699                 | 4,000           | 119,000                  | 3.48%         |
| 101-400-41060                            | Transient Occupancy Tax (TOT)             | 49,116            | 52,069            | 45,000                   | 67,999                  | 5,000           | 50,000                   | 11.11%        |
| 101-400-41070                            | Real Property Transfers                   | 34,573            | 27,364            | 37,000                   | 17,639                  | 0               | 37,000                   | 0.00%         |
| 101-400-41080                            | Mid Valley Franchise Fees                 | 424,511           | 528,147           | 525,000                  | 306,119                 | 0               | 525,000                  | 0.00%         |
| 101-400-42190                            | Cannabis Revenue Raising Fee              | 768,650           | 467,761           | 440,064                  | 283,804                 | (220,145)       | 219,919                  | -50.03%       |
| <b>Category: 40 - TAX REVENUE Total:</b> |   | <b>8,335,761</b>  | <b>8,509,803</b>  | <b>8,234,796</b>         | <b>7,359,016</b>        | <b>(29,145)</b> | <b>8,205,651</b>         | <b>-0.35%</b> |

**Category: 42 - LICENSES & PERMITS REVENUE**

|               |                   |         |         |         |         |          |         |        |
|---------------|-------------------|---------|---------|---------|---------|----------|---------|--------|
| 101-400-42010 | Business Licenses | 136,539 | 178,007 | 145,000 | 166,816 | 0        | 145,000 | 0.00%  |
| 101-400-42030 | Animal Licenses   | 47      | 30      | 200     | (101)   | 0        | 200     | 0.00%  |
| 101-400-42040 | Bicycle Licenses  | 0       | 5       | 10      | 0       | 0        | 10      | 0.00%  |
| 101-400-42050 | Building Permits  | 262,409 | 72,471  | 120,000 | 102,474 | (10,000) | 110,000 | -8.33% |

|   |  | 2021-2022      | 2022-2023      | 2023-2024      | 2023-2024      | Request         | 2024-2025      | Variance      |
|---|--|----------------|----------------|----------------|----------------|-----------------|----------------|---------------|
|   |  | Audited        | Audited        | Adopted        | YTD            | (+/-)           | Adopted        | %             |
|   |  |                |                | Budget         | Unaudited      |                 | Budget         |               |
| <a href="#">101-400-42060</a>                               | Electrical Permits                     | 2,062          | 548            | 0              | 0              | 0               | 0              | 0.00%         |
| <a href="#">101-400-42070</a>                               | Plumbing Permits                       | 700            | 0              | 0              | 0              | 0               | 0              | 0.00%         |
| <a href="#">101-400-42080</a>                               | Mechanical Permits                     | 1,107          | 0              | 0              | 0              | 0               | 0              | 0.00%         |
| <a href="#">101-400-42110</a>                               | Local Gun Permits                      | 6,015          | 6,597          | 8,000          | 7,739          | 0               | 8,000          | 0.00%         |
| <a href="#">101-400-42120</a>                               | Encroachment Permits                   | 11,099         | 380            | 1,000          | 228            | (500)           | 500            | -50.00%       |
| <a href="#">101-400-42130</a>                               | Residential Solar Permit Fees          | 14,014         | 25,762         | 25,000         | 11,441         | (12,000)        | 13,000         | -48.00%       |
| <b>Category: 42 - LICENSES &amp; PERMITS REVENUE Total:</b> |  | <b>433,992</b> | <b>283,801</b> | <b>299,210</b> | <b>288,597</b> | <b>(22,500)</b> | <b>276,710</b> | <b>-7.52%</b> |
| <b>Category: 43 - FINES &amp; PENALTIES REVENUE</b>         |  |                |                |                |                |                 |                |               |
| <a href="#">101-400-43010</a>                               | Vehicle Code Fines                     | 10,700         | 8,440          | 10,000         | 7,386          | 0               | 10,000         | 0.00%         |
| <a href="#">101-400-43020</a>                               | Other Court Fines                      | 1,374          | 3,471          | 300            | 6,920          | 4,000           | 4,300          | 1,333.33%     |
| <b>Category: 43 - FINES &amp; PENALTIES REVENUE Total:</b>  |  | <b>12,074</b>  | <b>11,911</b>  | <b>10,300</b>  | <b>14,307</b>  | <b>4,000</b>    | <b>14,300</b>  | <b>38.83%</b> |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY</b>           |  |                |                |                |                |                 |                |               |
| <a href="#">101-400-44010</a>                               | Interest Earned                        | 23,327         | 38,691         | 10,000         | 48,523         | 30,000          | 40,000         | 300.00%       |
| <a href="#">101-400-44020</a>                               | Land Rentals                           | 68,254         | 70,310         | 75,000         | 84,919         | 0               | 75,000         | 0.00%         |
| <a href="#">101-400-44060</a>                               | Pride Sign Rentals                     | 1,200          | 1,100          | 1,000          | 1,000          | 0               | 1,000          | 0.00%         |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b>    |  | <b>92,781</b>  | <b>110,101</b> | <b>86,000</b>  | <b>134,442</b> | <b>30,000</b>   | <b>116,000</b> | <b>34.88%</b> |
| <b>Category: 45 - INTERGOVERNMENTAL</b>                     |  |                |                |                |                |                 |                |               |
| <a href="#">101-400-45010</a>                               | Motor Vehicle In Lieu Fees             | 20,895         | 18,519         | 18,000         | 22,317         | 0               | 18,000         | 0.00%         |
| <a href="#">101-400-45060</a>                               | Homeowners Property Tax Relief         | 9,066          | 8,964          | 10,000         | 4,570          | 0               | 10,000         | 0.00%         |
| <a href="#">101-400-45211</a>                               | POST Reimbursement                     | 3,448          | 9,242          | 5,000          | 5,744          | 0               | 5,000          | 0.00%         |
| <a href="#">101-400-45212</a>                               | SB90 State Mandated Cost Reimbursement | 12,431         | 12,526         | 25,000         | 6,939          | 0               | 25,000         | 0.00%         |
| <b>Category: 45 - INTERGOVERNMENTAL Total:</b>              |  | <b>45,840</b>  | <b>49,251</b>  | <b>58,000</b>  | <b>39,569</b>  | <b>0</b>        | <b>58,000</b>  | <b>0.00%</b>  |
| <b>Category: 46 - GRANTS REVENUE</b>                        |  |                |                |                |                |                 |                |               |
| <a href="#">101-400-46263</a>                               | CARES ACT Grant Revenue                | 8,502          | 0              | 0              | 0              | 0               | 0              | 0.00%         |
| <b>Category: 46 - GRANTS REVENUE Total:</b>                 |  | <b>8,502</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0.00%</b>  |
| <b>Category: 47 - CHARGES FOR SERVICES REVENUE</b>          |  |                |                |                |                |                 |                |               |
| <a href="#">101-400-42170</a>                               | Cannabis Application Fees              | 19,145         | 1,460          | 5,000          | 2,118          | 0               | 5,000          | 0.00%         |
| <a href="#">101-400-42180</a>                               | Cannabis Regulatory Permit Renewal     | 0              | 0              | 0              | 0              | 0               | 0              | 0.00%         |
| <a href="#">101-400-42200</a>                               | Cannabis Regulatory Licensing Fee      | 137,882        | 57,111         | 100,526        | 27,246         | (46,760)        | 53,766         | -46.52%       |
| <a href="#">101-400-46020</a>                               | Planning & Dev. Fees                   | 43,151         | 40,008         | 75,000         | 25,146         | (15,000)        | 60,000         | -20.00%       |
| <a href="#">101-400-46040</a>                               | Plan Checking Fees                     | 102,982        | 44,014         | 45,000         | 60,316         | 10,000          | 55,000         | 22.22%        |
| <a href="#">101-400-46050</a>                               | Vacant Building Registration           | 150            | 150            | 1,000          | 150            | (500)           | 500            | -50.00%       |
| <a href="#">101-400-46070</a>                               | Code Enforcement Citation Misc.        | 3,339          | 7,350          | 5,600          | 30,498         | 14,400          | 20,000         | 257.14%       |
| <a href="#">101-400-46080</a>                               | Weed & Lot Cleaning Fees               | 0              | 1,636          | 0              | 0              | 0               | 0              | 0.00%         |
| <a href="#">101-400-46100</a>                               | Court Fees and Costs                   | 0              | 0              | 0              | 3,700          | 3,000           | 3,000          | 0.00%         |
| <a href="#">101-400-46120</a>                               | Police Service Reimbursements          | 42,060         | 1,895          | 0              | 0              | 0               | 0              | 0.00%         |
| <a href="#">101-400-46130</a>                               | Accident Report Fees                   | 5,208          | 5,862          | 5,000          | 6,982          | 0               | 5,000          | 0.00%         |
| <a href="#">101-400-46140</a>                               | Fingerprint Fees                       | 15,866         | 15,819         | 10,000         | 12,348         | 0               | 10,000         | 0.00%         |
| <a href="#">101-400-46160</a>                               | Miscellaneous Police Receipts          | 4,562          | 1,880          | 5,000          | 3,454          | 0               | 5,000          | 0.00%         |
| <a href="#">101-400-46170</a>                               | Animal Shelter Fees                    | 71             | 0              | 0              | 0              | 0               | 0              | 0.00%         |
| <a href="#">101-400-46220</a>                               | CHUSD Resource Officer Program         | 0              | 0              | 0              | 0              | 0               | 0              | 0.00%         |
| <a href="#">101-400-46230</a>                               | WHCC Resource Officer Program          | 0              | 135,059        | 136,167        | 140,367        | 0               | 136,167        | 0.00%         |
| <a href="#">101-400-46240</a>                               | Dispatch Contract Fee                  | 104,000        | 156,000        | 0              | 0              | 0               | 0              | 0.00%         |
| <a href="#">101-400-46982</a>                               | Miscellaneous Service Fees             | 0              | 0              | 0              | 219            | 0               | 0              | 0.00%         |
| <b>Category: 47 - CHARGES FOR SERVICES REVENUE Total:</b>   |  | <b>478,416</b> | <b>468,243</b> | <b>388,293</b> | <b>312,545</b> | <b>(34,860)</b> | <b>353,433</b> | <b>-8.98%</b> |
| <b>Category: 48 - MISCELLANEOUS REVENUE</b>                 |  |                |                |                |                |                 |                |               |
| <a href="#">101-400-46670</a>                               | Mattress Recycling Program             | 0              | 0              | 0              | 0              | 0               | 0              | 0.00%         |
| <a href="#">101-400-48020</a>                               | Sale of City Property                  | 13,901         | 0              | 0              | 4,225          | 0               | 0              | 0.00%         |
| <a href="#">101-400-48080</a>                               | Proceeds from Capital Lease            | 2,007,791      | 201,769        | 0              | 0              | 0               | 0              | 0.00%         |
| <a href="#">101-400-48160</a>                               | Miscellaneous Revenue                  | 23,810         | 90,955         | 5,000          | 38,647         | 0               | 5,000          | 0.00%         |

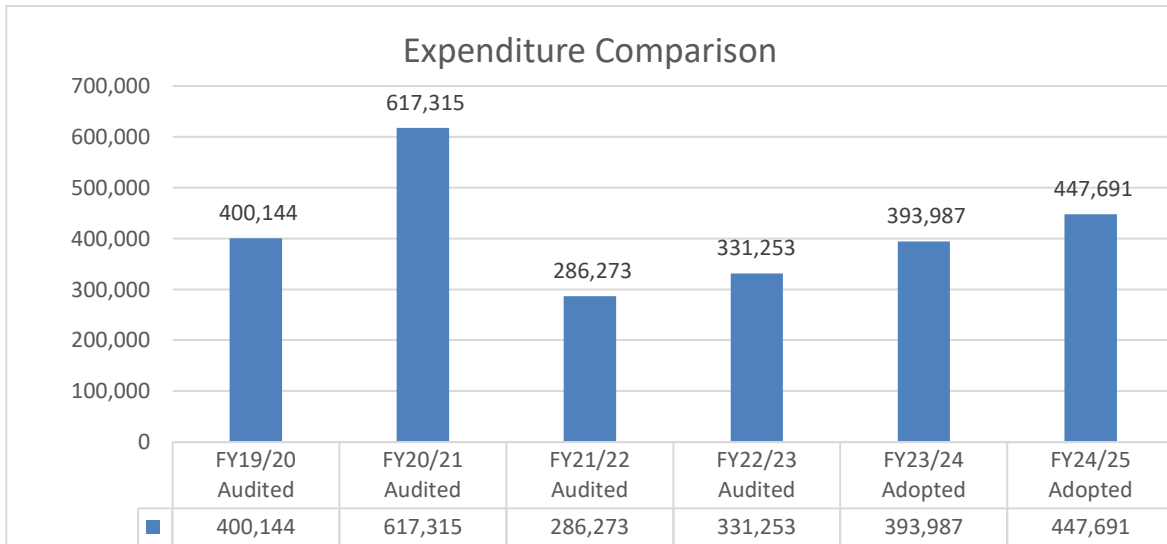
|   |                                    | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>%  |
|---|------------------------------------|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|----------------|
| <a href="#">101-400-48170</a>                           | Reimbursements & Refunds           | 2,500                | 0                    | 0                              | 2,981                         | 0                | 0                              | 0.00%          |
| <a href="#">101-400-48190</a>                           | Donations                          |                      |                      |                                |                               |                  |                                | 0.00%          |
| <a href="#">101-400-48191</a>                           | Donations-K9 Program               | 8,000                | 16,500               | 0                              | 8                             | 14,000           | 14,000                         | 0.00%          |
| <a href="#">101-400-48192</a>                           | Donations-Veterans Banner Program  | 201                  | 0                    | 0                              | 0                             | 0                | 0                              | 0.00%          |
| <a href="#">101-400-48200</a>                           | Administrative Fees                | 11,169               | 20                   | 0                              | 9,412                         | 5,000            | 5,000                          | 0.00%          |
| <a href="#">101-400-48220</a>                           | Special Events Revenue             | 33,622               | 30,251               | 17,877                         | 37,622                        | 7,123            | 25,000                         | 39.84%         |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b>      |                                    | <b>2,101,026</b>     | <b>345,756</b>       | <b>22,977</b>                  | <b>93,011</b>                 | <b>26,123</b>    | <b>49,100</b>                  | <b>113.69%</b> |
| <b>Category: 49 - TRANSFERS FROM OTHER FUNDS</b>        |                                    |                      |                      |                                |                               |                  |                                |                |
| <a href="#">101-400-48120</a>                           | Operating Transfer In              | 0                    | 241,284              | 0                              | 0                             | 0                | 0                              | 0.00%          |
| <a href="#">101-400-49000</a>                           | Transfer from General Fund Reserve | 0                    | 5,366                | 0                              | 150,503                       | 2,676,320        | 2,676,320                      | 0.00%          |
| <b>Category: 49 - TRANSFERS FROM OTHER FUNDS Total:</b> |                                    | <b>0</b>             | <b>246,650</b>       | <b>0</b>                       | <b>150,503</b>                | <b>2,676,320</b> | <b>2,676,320</b>               | <b>0.00%</b>   |
| <b>Revenue Total:</b>                                   |                                    | <b>11,508,393</b>    | <b>10,025,517</b>    | <b>9,099,576</b>               | <b>8,391,991</b>              | <b>2,649,938</b> | <b>11,749,514</b>              | <b>29.12%</b>  |
| <b>Department: 400 - REVENUES Total:</b>                |                                    | <b>11,508,393</b>    | <b>10,025,517</b>    | <b>9,099,576</b>               | <b>8,391,991</b>              | <b>2,649,938</b> | <b>11,749,514</b>              | <b>29.12%</b>  |
| <b>Fund: 101 - GENERAL FUND Total:</b>                  |                                    | <b>11,508,393</b>    | <b>10,025,517</b>    | <b>9,099,576</b>               | <b>8,391,991</b>              | <b>2,649,938</b> | <b>11,749,514</b>              | <b>29.12%</b>  |
| <b>Adopted Budget Total:</b>                            |                                    | <b>11,508,393</b>    | <b>10,025,517</b>    | <b>9,099,576</b>               | <b>8,391,991</b>              | <b>2,649,938</b> | <b>11,749,514</b>              | <b>29.12%</b>  |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b>        |                                    |                      |                      |                                |                               |                  |                                | <b>29.12%</b>  |

INTENTIONALLY LEFT BLANK

# 401 – Elected Officials



INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 101 - GENERAL FUND**

**Department: 401 - ELECTED OFFICIALS**

**Expense**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

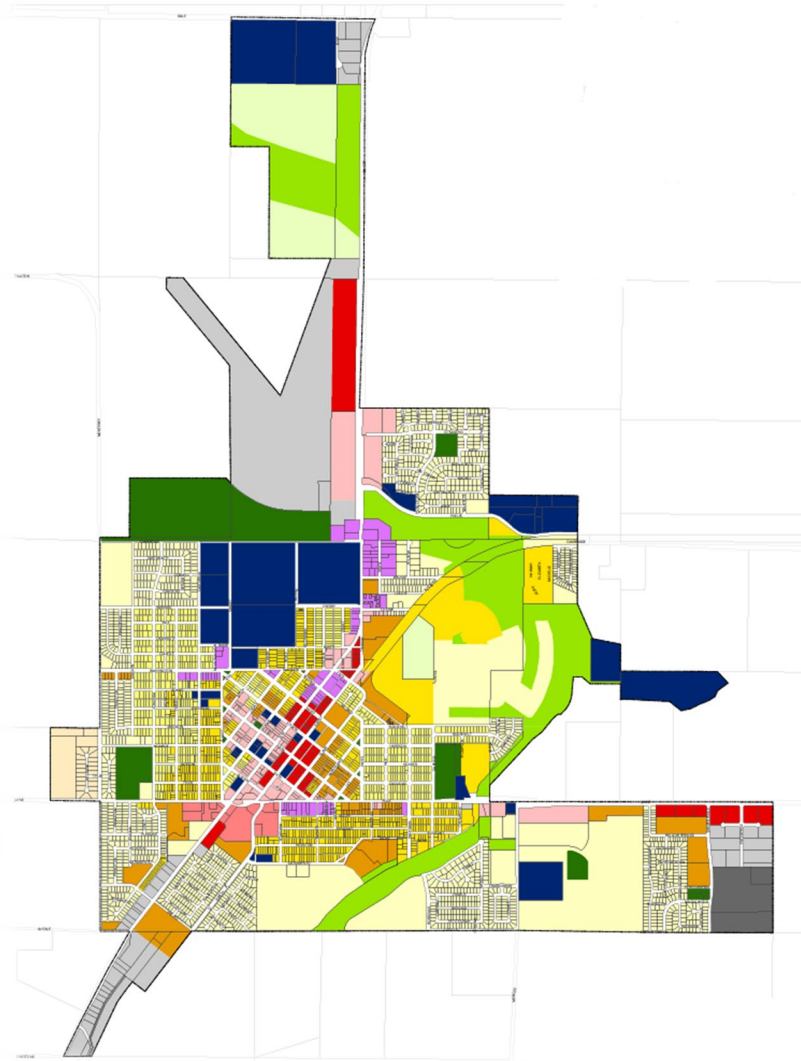
| Code  | Description              | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance %    |
|---|--------------------------|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|---------------|
| 101-401-60020   | Salaries Part Time       | 20,521            | 20,798            | 30,000                   | 15,725                  | 6,400         | 31,000                   | 3.33%         |
| 101-401-62030   | Social Security FICA     | 1,271             | 1,286             | 1,875                    | 975                     | 47            | 1,922                    | 2.51%         |
| 101-401-62040   | Medicare Insurance       | 298               | 301               | 435                      | 228                     | 15            | 450                      | 3.45%         |
| 101-401-62070   | Workers' Comp. Insurance | 1,255             | 1,298             | 3,600                    | 1,258                   | (600)         | 3,000                    | -16.67%       |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b> |                          | <b>23,345</b>     | <b>23,684</b>     | <b>35,910</b>            | <b>18,186</b>           | <b>5,862</b>  | <b>36,372</b>            | <b>16.32%</b> |

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

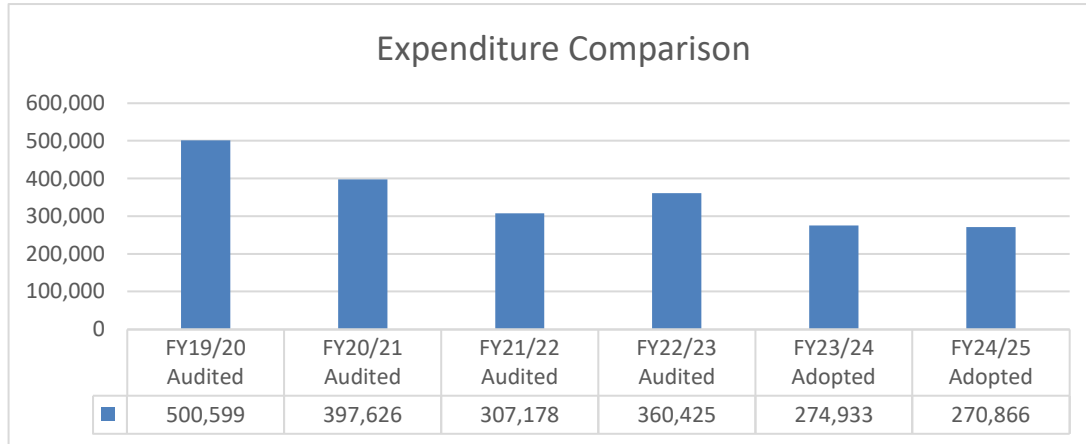
| Code          | Description                               | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|---------------|---|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
| 101-401-70010 | Office Supplies                           | 1,873             | 1,941             | 2,550                    | 373                     | 0             | 2,550                    | 0.00%      |
| 101-401-70030 | Postage & Freight Out                     | 0                 | 33                | 300                      | 0                       | 0             | 300                      | 0.00%      |
| 101-401-70040 | Printing & Binding                        | 188               | 792               | 600                      | 258                     | 0             | 600                      | 0.00%      |
| 101-401-70070 | Audio/Video Equipment Supplies            | 0                 | 1,916             | 1,500                    | 0                       | 0             | 1,500                    | 0.00%      |
| 101-401-70200 | Council Audio/Video Supply                | 0                 | 0                 | 500                      | 36                      | 0             | 500                      | 0.00%      |
| 101-401-70440 | Miscellaneous Supplies                    | 1,100             | 1,475             | 0                        | 0                       | 0             | 0                        | 0.00%      |
| 101-401-72030 | Telephone                                 | 2,581             | 3,259             | 2,350                    | 3,336                   | 1,154         | 3,504                    | 49.11%     |
| 101-401-76010 | General Advertising                       | 32                | 0                 | 0                        | 0                       | 500           | 500                      | 0.00%      |
| 101-401-84010 | Office Equip. Repairs & Maint.            | 676               | 535               | 700                      | 263                     | 0             | 700                      | 0.00%      |
| 101-401-86010 | Training, Travel, & Conference            | 18,463            | 12,209            | 20,400                   | 12,868                  | (18,400)      | 2,000                    | -90.20%    |
| 101-401-86011 | Training, Travel, & Conference District 1 | 0                 | 0                 | 0                        | 0                       | 5,000         | 5,000                    | 0.00%      |
| 101-401-86012 | Training, Travel, & Conference District 2 | 0                 | 0                 | 0                        | 0                       | 5,000         | 5,000                    | 0.00%      |
| 101-401-86013 | Training, Travel, & Conference District 3 | 0                 | 0                 | 0                        | 0                       | 5,000         | 5,000                    | 0.00%      |
| 101-401-86014 | Training, Travel, & Conference District 4 | 0                 | 0                 | 0                        | 0                       | 5,000         | 5,000                    | 0.00%      |
| 101-401-86015 | Training, Travel, & Conference District 5 | 0                 | 0                 | 0                        | 0                       | 5,000         | 5,000                    | 0.00%      |
| 101-401-86030 | Subs., Dues, & Publications               | 13,606            | 14,676            | 17,000                   | 15,751                  | 0             | 17,000                   | 0.00%      |
| 101-401-86034 | Coalinga Area Chamber of Commerce Stipend | 15,000            | 60,000            | (15,000)                 | 0                       | 0             | 0                        | 0.00%      |
| 101-401-88010 | City Attorney Fees                        | 126,901           | 60,484            | 135,000                  | 49,838                  | 0             | 135,000                  | 0.00%      |
| 101-401-88011 | Legal Services                            | 0                 | 39,975            | 0                        | 0                       | 0             | 0                        | 0.00%      |
| 101-401-88020 | Outside Attorney Fees                     | 22,877            | 0                 | 40,000                   | 18,433                  | 0             | 40,000                   | 0.00%      |
| 101-401-88040 | Computer Programming/Consult.             | 2,687             | 3,648             | 3,400                    | 1,027                   | 1,260         | 4,660                    | 37.06%     |

|   | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>% |
|---|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|
| <a href="#">101-401-88100</a> Professional Services               | 4,800                | 56,490               | 57,700                         | 54,248                        | 2,500            | 60,200                         | 4.33%         |
| <a href="#">101-401-88220</a> Special Events Expense              | 25,603               | 23,231               | 17,877                         | 19,727                        | 11,228           | 29,105                         | 62.81%        |
| <a href="#">101-401-88221</a> Youth in Government Program Expense | 0                    | 6,030                | 20,000                         | 1,500                         | 0                | 20,000                         | 0.00%         |
| <a href="#">101-401-90010</a> Liability & Property Insurance      | 2,990                | 1,662                | 3,200                          | 1,357                         | 0                | 3,200                          | 0.00%         |
| <a href="#">101-401-92060</a> Election Expense                    | 0                    | 3,199                | 20,000                         | 2,689                         | 15,000           | 35,000                         | 75.00%        |
| <a href="#">101-401-92080</a> Miscellaneous Expense               | 51                   | 0                    | 0                              | 12,100                        | 0                | 0                              | 0.00%         |
| <a href="#">101-401-92081</a> Fireworks Display                   | 23,500               | 11,750               | 30,000                         | 11,750                        | 0                | 30,000                         | 0.00%         |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>      | <b>262,928</b>       | <b>303,305</b>       | <b>358,077</b>                 | <b>205,553</b>                | <b>38,242</b>    | <b>411,319</b>                 | <b>10.68%</b> |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                        |                      |                      |                                |                               |                  |                                |               |
| <a href="#">101-401-98030</a> Office Furniture & Equipment        | 0                    | 4,265                | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>                 | <b>0</b>             | <b>4,265</b>         | <b>0</b>                       | <b>0</b>                      | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>  |
| <b>Expense Total:</b>   | <b>286,273</b>       | <b>331,253</b>       | <b>393,987</b>                 | <b>223,739</b>                | <b>44,104</b>    | <b>447,691</b>                 | <b>11.19%</b> |
| <b>Department: 401 - ELECTED OFFICIALS Total:</b>                 | <b>286,273</b>       | <b>331,253</b>       | <b>393,987</b>                 | <b>223,739</b>                | <b>44,104</b>    | <b>447,691</b>                 | <b>11.19%</b> |
| <b>Fund: 101 - GENERAL FUND Total:</b>                            | <b>286,273</b>       | <b>331,253</b>       | <b>393,987</b>                 | <b>223,739</b>                | <b>44,104</b>    | <b>447,691</b>                 | <b>11.19%</b> |
| <b>Adopted Budget Total:</b>                                      | <b>286,273</b>       | <b>331,253</b>       | <b>393,987</b>                 | <b>223,739</b>                | <b>44,104</b>    | <b>447,691</b>                 | <b>11.19%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>              |                      |                      |                                |                               |                  |                                | <b>11.19%</b> |

# 404 – Community Development



INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 101 - GENERAL FUND**

**Department: 404 - COMMUNITY DEVELOPMENT**

**Expense**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

| Code  | Description                     | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance %   |
|---|---------------------------------|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|--------------|
| 101-404-60010   | Salaries Regular                | 107,596           | 140,057           | 94,055                   | 91,168                  | (640)         | 93,415                   | -0.68%       |
| 101-404-60030   | Salaries Overtime               | 0                 | 288               | 0                        | 0                       | 0             | 0                        | 0.00%        |
| 101-404-60050   | Salaries Cash Outs              | 0                 | 0                 | 1,806                    | 0                       | 308           | 2,114                    | 17.05%       |
| 101-404-62000   | Retirement CalPERS              | 10,490            | 13,660            | 10,852                   | 10,122                  | (39)          | 10,813                   | -0.36%       |
| 101-404-62020   | Medical/Life Insurance          | 20,175            | 41,974            | 36,568                   | 34,363                  | (847)         | 35,721                   | -2.32%       |
| 101-404-62030   | Social Security FICA            | 6,582             | 8,155             | 5,878                    | 5,077                   | (86)          | 5,792                    | -1.47%       |
| 101-404-62040   | Medicare Insurance              | 1,574             | 1,923             | 1,364                    | 1,190                   | 139           | 1,503                    | 10.21%       |
| 101-404-62050   | Disability Income Insurance     | 422               | 410               | 941                      | 145                     | 87            | 1,028                    | 9.30%        |
| 101-404-62060   | Deferred Comp. - 457 Retirement | 6,186             | 5,332             | 1,196                    | 2,078                   | 2,102         | 3,298                    | 175.72%      |
| 101-404-62070   | Workers' Comp. Insurance        | 5,318             | 9,160             | 2,802                    | 5,030                   | 4,800         | 7,602                    | 171.31%      |
| 101-404-62080   | Uniform Allowance               | 0                 | 0                 | 200                      | 164                     | 0             | 200                      | 0.00%        |
| 101-404-62090   | Other Payroll Expenses          | 26                | (51)              | 0                        | 0                       | 0             | 0                        | 0.00%        |
| 101-404-62200   | Retirement CalPERS UL           | 1,993             | 2,617             | 0                        | 0                       | 0             | 0                        | 0.00%        |
| 101-404-62210   | Unemployment Claims             | 0                 | 0                 | 471                      | 0                       | (471)         | 0                        | -100.00%     |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b> |                                 | <b>160,362</b>    | <b>223,525</b>    | <b>156,133</b>           | <b>149,338</b>          | <b>5,353</b>  | <b>161,486</b>           | <b>3.43%</b> |

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

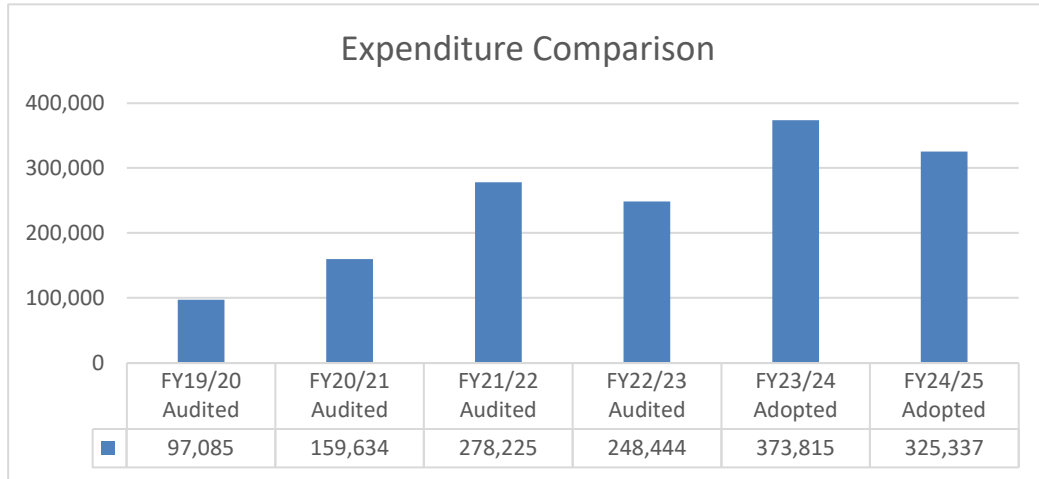
|               |                                 |         |        |        |        |       |        |         |
|---------------|---------------------------------|---------|--------|--------|--------|-------|--------|---------|
| 101-404-70010 | Office Supplies                 | 643     | 591    | 600    | 718    | 0     | 600    | 0.00%   |
| 101-404-70030 | Postage & Freight Out           | 491     | 607    | 600    | 0      | (400) | 200    | -66.67% |
| 101-404-70040 | Printing & Binding              | 0       | 129    | 100    | 0      | 300   | 400    | 300.00% |
| 101-404-70060 | Small Tools & Equipment         | 0       | 110    | 200    | 269    | 500   | 700    | 250.00% |
| 101-404-70100 | Uniforms                        | 180     | 489    | 800    | 536    | 0     | 800    | 0.00%   |
| 101-404-70160 | Gasoline & Diesel               | 775     | 1,234  | 1,000  | 1,376  | 1,000 | 2,000  | 100.00% |
| 101-404-72030 | Telephone                       | 1,505   | 1,268  | 1,450  | 1,395  | 250   | 1,700  | 17.24%  |
| 101-404-84010 | Office Equip. Repairs & Maint.  | 662     | 636    | 1,000  | 412    | 250   | 1,250  | 25.00%  |
| 101-404-84060 | Vehicle Parts, Repairs & Maint. | 0       | 786    | 700    | 373    | 1,240 | 1,940  | 177.14% |
| 101-404-86010 | Training, Travel, & Conference  | 2,116   | 8,204  | 4,000  | 4,422  | 2,000 | 6,000  | 50.00%  |
| 101-404-86030 | Subs., Dues, & Publications     | 5,000   | 7,612  | 7,500  | 8,346  | 2,000 | 9,500  | 26.67%  |
| 101-404-86500 | Planning-Reimbursable Fees      | 41,197  | 17,123 | 50,000 | 21,289 | 0     | 50,000 | 0.00%   |
| 101-404-88010 | City Attorney Fees              | 0       | 0      | 0      | 0      | 3,000 | 3,000  | 0.00%   |
| 101-404-88040 | Computer Programming/Consult.   | (3,749) | 8,253  | 4,500  | 3,290  | 440   | 4,940  | 9.78%   |

|  |                                | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>% |
|--|--------------------------------|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|
| <a href="#">101-404-88090</a>                                | General Engineering            | 4,784                | 160                  | 1,000                          | 0                             | 0                | 1,000                          | 0.00%         |
| <a href="#">101-404-88100</a>                                | Professional Services          | 21,432               | 18,844               | 10,000                         | 10,497                        | 0                | 10,000                         | 0.00%         |
| <a href="#">101-404-88101</a>                                | Administrative Fees            | 0                    | 2                    | 0                              | 9                             | 0                | 0                              | 0.00%         |
| <a href="#">101-404-88120</a>                                | Reimbursable Bldg Plan Ck Fee  | 13,841               | 4,430                | 5,000                          | 897                           | 0                | 5,000                          | 0.00%         |
| <a href="#">101-404-88160</a>                                | Housing Element                | 10,000               | 56,547               | 20,000                         | 0                             | (20,000)         | 0                              | -100.00%      |
| <a href="#">101-404-88180</a>                                | Cannabis Professional Services | 41,181               | 0                    | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">101-404-90010</a>                                | Liability & Property Insurance | 6,382                | 9,411                | 10,000                         | 5,287                         | 0                | 10,000                         | 0.00%         |
| <a href="#">101-404-92080</a>                                | Miscellaneous Expense          | 374                  | 0                    | 0                              | 4,828                         | 0                | 0                              | 0.00%         |
| <a href="#">101-404-92090</a>                                | Taxes, Licenses, & Fees        | 0                    | 0                    | 0                              | 775                           | 0                | 0                              | 0.00%         |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                                | <b>146,816</b>       | <b>136,437</b>       | <b>118,450</b>                 | <b>64,718</b>                 | <b>(9,420)</b>   | <b>109,030</b>                 | <b>-7.95%</b> |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                   |                                |                      |                      |                                |                               |                  |                                |               |
| <a href="#">101-404-98011</a>                                | Land Purchase                  | 0                    | 0                    | 0                              | 110,476                       | 0                | 0                              | 0.00%         |
| <a href="#">101-404-98030</a>                                | Office Furniture & Equipment   | 0                    | 463                  | 350                            | 243                           | 0                | 350                            | 0.00%         |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>            |                                | <b>0</b>             | <b>463</b>           | <b>350</b>                     | <b>110,719</b>                | <b>0</b>         | <b>350</b>                     | <b>0.00%</b>  |
| <b>Expense Total:</b>  |                                | <b>307,178</b>       | <b>360,425</b>       | <b>274,933</b>                 | <b>324,775</b>                | <b>(4,067)</b>   | <b>270,866</b>                 | <b>-1.48%</b> |
| <b>Department: 404 - COMMUNITY DEVELOPMENT Total:</b>        |                                | <b>307,178</b>       | <b>360,425</b>       | <b>274,933</b>                 | <b>324,775</b>                | <b>(4,067)</b>   | <b>270,866</b>                 | <b>-1.48%</b> |
| <b>Fund: 101 - GENERAL FUND Total:</b>                       |                                | <b>307,178</b>       | <b>360,425</b>       | <b>274,933</b>                 | <b>324,775</b>                | <b>(4,067)</b>   | <b>270,866</b>                 | <b>-1.48%</b> |
| <b>Adopted Budget Total:</b>                                 |                                | <b>307,178</b>       | <b>360,425</b>       | <b>274,933</b>                 | <b>324,775</b>                | <b>(4,067)</b>   | <b>270,866</b>                 | <b>-1.48%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>         |                                |                      |                      |                                |                               |                  |                                | <b>-1.48%</b> |

# 405 – Administrative Services Department



INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 101 - GENERAL FUND**

**Department: 405 - ADMINISTRATIVE SERVICES DEPT.**

**Expense**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

| Code  | Description                     | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance %   |
|---|---------------------------------|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|--------------|
| 101-405-60010   | Salaries Regular                | 151,073           | 137,560           | 157,594                  | 157,572                 | 6,343         | 163,937                  | 4.02%        |
| 101-405-60020   | Salaries Part Time              | 0                 | 0                 | 0                        | 3,844                   | 4,680         | 4,680                    | 0.00%        |
| 101-405-60030   | Salaries Overtime               | 405               | 197               | 500                      | 2,187                   | 500           | 1,000                    | 100.00%      |
| 101-405-60050   | Salaries Cash Outs              | 0                 | 0                 | 3,888                    | 0                       | 0             | 3,888                    | 0.00%        |
| 101-405-62000   | Retirement CalPERS              | 13,740            | 13,595            | 16,904                   | 16,260                  | 752           | 17,656                   | 4.45%        |
| 101-405-62020   | Medical/Life Insurance          | 37,715            | 29,964            | 38,403                   | 39,136                  | 0             | 38,403                   | 0.00%        |
| 101-405-62030   | Social Security FICA            | 8,524             | 8,282             | 9,850                    | 9,471                   | 604           | 10,454                   | 6.14%        |
| 101-405-62040   | Medicare Insurance              | 2,088             | 2,047             | 2,285                    | 2,290                   | 442           | 2,727                    | 19.34%       |
| 101-405-62050   | Disability Income Insurance     | 592               | 689               | 1,576                    | 252                     | 279           | 1,855                    | 17.71%       |
| 101-405-62060   | Deferred Comp. - 457 Retirement | 3,836             | 4,111             | 5,656                    | 4,235                   | 201           | 5,857                    | 3.56%        |
| 101-405-62070   | Workers' Comp. Insurance        | 10,101            | 6,108             | 18,911                   | 8,284                   | (8,911)       | 10,000                   | -47.12%      |
| 101-405-62080   | Uniform Allowance               | 0                 | 0                 | 200                      | 600                     | 0             | 200                      | 0.00%        |
| 101-405-62090   | Other Payroll Expenses          | 97                | (86)              | 0                        | 0                       | 0             | 0                        | 0.00%        |
| 101-405-62200   | Retirement CalPERS UL           | 903               | 2,158             | 0                        | 0                       | 0             | 0                        | 0.00%        |
| 101-405-62210   | Unemployment Claims             | 0                 | 0                 | 788                      | 0                       | (788)         | 0                        | -100.00%     |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b> |                                 | <b>229,075</b>    | <b>204,626</b>    | <b>256,555</b>           | <b>244,129</b>          | <b>4,102</b>  | <b>260,657</b>           | <b>1.60%</b> |

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

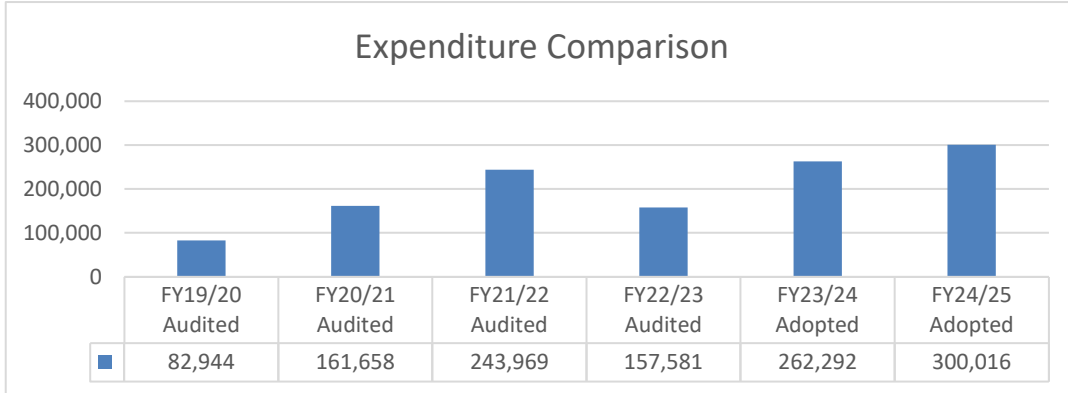
|               |                                    |        |       |       |       |       |       |        |
|---------------|------------------------------------|--------|-------|-------|-------|-------|-------|--------|
| 101-405-70010 | Office Supplies                    | 2,115  | 3,639 | 3,050 | 1,739 | 0     | 3,050 | 0.00%  |
| 101-405-70030 | Postage & Freight Out              | 0      | 50    | 1,000 | 27    | 0     | 1,000 | 0.00%  |
| 101-405-70040 | Printing & Binding                 | 1,313  | 740   | 1,000 | 146   | 0     | 1,000 | 0.00%  |
| 101-405-70080 | Payments to Participants           | 0      | 0     | 0     | 0     | 0     | 0     | 0.00%  |
| 101-405-70100 | Uniforms                           | 456    | 64    | 1,000 | 244   | 0     | 1,000 | 0.00%  |
| 101-405-70160 | Gasoline & Diesel                  | 1,050  | 577   | 3,000 | 631   | 0     | 3,000 | 0.00%  |
| 101-405-72030 | Telephone                          | 1,115  | 1,307 | 1,110 | 1,607 | 350   | 1,460 | 31.53% |
| 101-405-76010 | General Advertising                | 12,248 | 5,829 | 6,000 | 2,729 | 0     | 6,000 | 0.00%  |
| 101-405-84010 | Office Equip. Repairs & Maint.     | 3,006  | 2,475 | 3,600 | 1,536 | 0     | 3,600 | 0.00%  |
| 101-405-84060 | Vehicle Parts, Repairs & Maint.    | 88     | 1,156 | 1,500 | 575   | 0     | 1,500 | 0.00%  |
| 101-405-84100 | Code Enforcement Abatement Expense | 22     | 0     | 0     | 0     | 1,500 | 1,500 | 0.00%  |

|   |                                | 2021-2022      | 2022-2023      | 2023-2024      | 2023-2024      | Request         | 2024-2025      | Variance        |
|---|--------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|-----------------|
|   |                                | Audited        | Audited        | Adopted        | YTD            | (+/-)           | Adopted        | %               |
|   |                                |                |                | Budget         | Unaudited      |                 | Budget         |                 |
| <a href="#">101-405-86010</a>                                 | Training, Travel, & Conference | 6,681          | 5,168          | 8,500          | 8,833          | 0               | 8,500          | 0.00%           |
| <a href="#">101-405-86030</a>                                 | Subs., Dues, & Publications    | 8,521          | 10,137         | 11,000         | 8,768          | 0               | 11,000         | 0.00%           |
| <a href="#">101-405-88040</a>                                 | Computer Programming/Consult.  | 2,508          | 3,648          | 4,500          | 1,027          | 1,293           | 5,793          | 28.73%          |
| <a href="#">101-405-88100</a>                                 | Professional Services          | 258            | 356            | 1,000          | 19             | 0               | 1,000          | 0.00%           |
| <a href="#">101-405-88101</a>                                 | Administrative Fees            | 0              | 27             | 0              | 130            | 144             | 144            | 0.00%           |
| <a href="#">101-405-89070</a>                                 | Fingerprinting                 | 0              | 0              | 0              | 27             | 0               | 0              | 0.00%           |
| <a href="#">101-405-90010</a>                                 | Liability & Property Insurance | 9,451          | 8,643          | 11,000         | 9,830          | 4,133           | 15,133         | 37.57%          |
| <a href="#">101-405-92080</a>                                 | Miscellaneous Expense          | 319            | 0              | 0              | 0              | 0               | 0              | 0.00%           |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>  |                                | <b>49,150</b>  | <b>43,817</b>  | <b>57,260</b>  | <b>37,868</b>  | <b>7,420</b>    | <b>64,680</b>  | <b>12.96%</b>   |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                    |                                |                |                |                |                |                 |                |                 |
| <a href="#">101-405-98572</a>                                 | SJVAPCD Grant Expense-AD       | 0              | 0              | 60,000         | 0              | (60,000)        | 0              | -100.00%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>             |                                | <b>0</b>       | <b>0</b>       | <b>60,000</b>  | <b>0</b>       | <b>(60,000)</b> | <b>0</b>       | <b>-100.00%</b> |
| <b>Expense Total:</b>   |                                | <b>278,225</b> | <b>248,444</b> | <b>373,815</b> | <b>281,997</b> | <b>(48,478)</b> | <b>325,337</b> | <b>-12.97%</b>  |
| <b>Department: 405 - ADMINISTRATIVE SERVICES DEPT. Total:</b> |                                | <b>278,225</b> | <b>248,444</b> | <b>373,815</b> | <b>281,997</b> | <b>(48,478)</b> | <b>325,337</b> | <b>-12.97%</b>  |
| <b>Fund: 101 - GENERAL FUND Total:</b>                        |                                | <b>278,225</b> | <b>248,444</b> | <b>373,815</b> | <b>281,997</b> | <b>(48,478)</b> | <b>325,337</b> | <b>-12.97%</b>  |
| <b>Adopted Budget Total:</b>                                  |                                | <b>278,225</b> | <b>248,444</b> | <b>373,815</b> | <b>281,997</b> | <b>(48,478)</b> | <b>325,337</b> | <b>-12.97%</b>  |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>          |                                |                |                |                |                |                 |                | <b>-12.97%</b>  |

# 406 – Financial Services Department



INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 101 - GENERAL FUND**  
**Department: 406 - FINANCE**  
**Expense**

| <b>Category: 60 - PERSONNEL SERVICES EXPENSE</b>        |                                 |                |                |                |                |               |                |              |
|---|---------------------------------|----------------|----------------|----------------|----------------|---------------|----------------|--------------|
| <a href="#">101-406-60010</a>                           | Salaries Regular                | 121,910        | 78,430         | 113,767        | 115,313        | 5,542         | 119,309        | 4.87%        |
| <a href="#">101-406-60020</a>                           | Salaries Part Time              | 0              | 0              | 0              | 0              | 12,800        | 12,800         | 0.00%        |
| <a href="#">101-406-60030</a>                           | Salaries Overtime               | 0              | 48             | 500            | 22             | 0             | 500            | 0.00%        |
| <a href="#">101-406-60050</a>                           | Salaries Cash Outs              | 0              | 0              | 3,000          | 0              | 0             | 3,000          | 0.00%        |
| <a href="#">101-406-62000</a>                           | Retirement CalPERS              | 8,659          | 6,217          | 9,977          | 9,984          | 336           | 10,313         | 3.37%        |
| <a href="#">101-406-62020</a>                           | Medical/Life Insurance          | 22,638         | 13,262         | 27,552         | 29,687         | 0             | 27,552         | 0.00%        |
| <a href="#">101-406-62030</a>                           | Social Security FICA            | 7,288          | 4,810          | 7,110          | 6,825          | 1,140         | 8,250          | 16.03%       |
| <a href="#">101-406-62040</a>                           | Medicare Insurance              | 1,724          | 1,125          | 1,650          | 1,597          | 280           | 1,930          | 16.97%       |
| <a href="#">101-406-62050</a>                           | Disability Income Insurance     | 612            | 626            | 1,138          | 225            | 326           | 1,464          | 28.65%       |
| <a href="#">101-406-62060</a>                           | Deferred Comp. - 457 Retirement | 1,208          | 430            | 4,017          | 550            | (2,017)       | 2,000          | -50.21%      |
| <a href="#">101-406-62070</a>                           | Workers' Comp. Insurance        | 6,294          | 5,888          | 13,652         | 5,997          | (5,652)       | 8,000          | -41.40%      |
| <a href="#">101-406-62090</a>                           | Other Payroll Expenses          | 0              | (78)           | 0              | 0              | 0             | 0              | 0.00%        |
| <a href="#">101-406-62200</a>                           | Retirement CalPERS UL           | 618            | 791            | 0              | 0              | 0             | 0              | 0.00%        |
| <a href="#">101-406-62210</a>                           | Unemployment Claims             | 84             | 0              | 569            | 0              | (569)         | 0              | -100.00%     |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b> |                                 | <b>171,035</b> | <b>111,548</b> | <b>182,932</b> | <b>170,200</b> | <b>12,186</b> | <b>195,118</b> | <b>6.66%</b> |

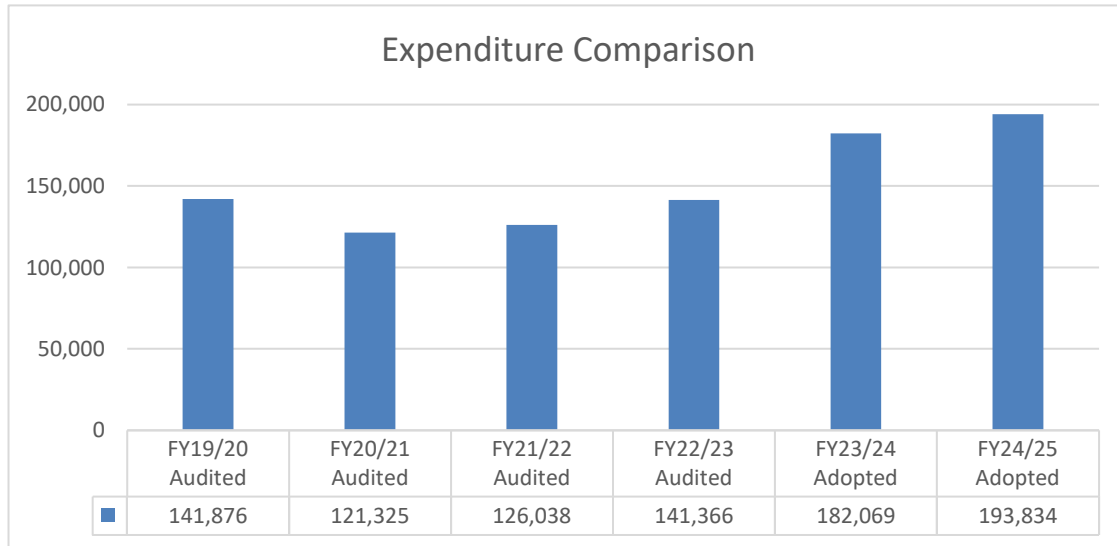
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b> |                                |        |        |        |        |        |        |         |
|---|--------------------------------|--------|--------|--------|--------|--------|--------|---------|
| <a href="#">101-406-70010</a>                         | Office Supplies                | 361    | 544    | 800    | 711    | 730    | 1,530  | 91.25%  |
| <a href="#">101-406-70030</a>                         | Postage & Freight Out          | 0      | 0      | 100    | 1      | 50     | 150    | 50.00%  |
| <a href="#">101-406-70040</a>                         | Printing & Binding             | 511    | 602    | 500    | 0      | 0      | 500    | 0.00%   |
| <a href="#">101-406-72030</a>                         | Telephone                      | 72     | 75     | 300    | 328    | 0      | 300    | 0.00%   |
| <a href="#">101-406-82040</a>                         | Office Equipment Rental        | 0      | 0      | 0      | 0      | 0      | 0      | 0.00%   |
| <a href="#">101-406-84010</a>                         | Office Equip. Repairs & Maint. | 245    | 230    | 500    | 244    | 0      | 500    | 0.00%   |
| <a href="#">101-406-84012</a>                         | Computer Equipment             | 0      | 0      | 0      | 0      | 1,860  | 1,860  | 0.00%   |
| <a href="#">101-406-86010</a>                         | Training, Travel, & Conference | 1,234  | 992    | 2,875  | 2,058  | 0      | 2,875  | 0.00%   |
| <a href="#">101-406-86030</a>                         | Subs., Dues, & Publications    | 187    | 188    | 105    | 17     | 105    | 210    | 100.00% |
| <a href="#">101-406-88010</a>                         | City Attorney Fees             | 0      | 0      | 0      | 5,686  | 5,000  | 5,000  | 0.00%   |
| <a href="#">101-406-88011</a>                         | Legal Services                 | 0      | 1,634  | 0      | 0      | 0      | 0      | 0.00%   |
| <a href="#">101-406-88030</a>                         | Accounting/Auditing            | 20,390 | 8,710  | 14,420 | 20,355 | 6,000  | 20,420 | 41.61%  |
| <a href="#">101-406-88040</a>                         | Computer Programming/Consult.  | 10,736 | 7,812  | 16,000 | 10,268 | 2,233  | 18,233 | 13.96%  |
| <a href="#">101-406-88100</a>                         | Professional Services          | 10,330 | 15,557 | 15,000 | 17,195 | 10,250 | 25,250 | 68.33%  |
| <a href="#">101-406-89040</a>                         | Physical w/Drug & Alcohol Test | 19     | 19     | 50     | 0      | 0      | 50     | 0.00%   |

|  | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>%   |
|--|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|-----------------|
| <a href="#">101-406-89070</a> Fingerprinting                 | 5                    | 5                    | 10                             | 0                             | 10               | 20                             | 100.00%         |
| <a href="#">101-406-90010</a> Liability & Property Insurance | 7,604                | 7,601                | 8,000                          | 6,467                         | 0                | 8,000                          | 0.00%           |
| <a href="#">101-406-92080</a> Miscellaneous Expense          | 302                  | 0                    | 0                              | 0                             | 0                | 0                              | 0.00%           |
| <a href="#">101-406-92090</a> Taxes, Licenses, & Fees        | 20,940               | 2,064                | 20,000                         | 9,274                         | 0                | 20,000                         | 0.00%           |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> | <b>72,935</b>        | <b>46,033</b>        | <b>78,660</b>                  | <b>72,603</b>                 | <b>26,238</b>    | <b>104,898</b>                 | <b>33.36%</b>   |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                   |                      |                      |                                |                               |                  |                                |                 |
| <a href="#">101-406-98030</a> Office Furniture & Equipment   | 0                    | 0                    | 700                            | 551                           | (700)            | 0                              | -100.00%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>            | <b>0</b>             | <b>0</b>             | <b>700</b>                     | <b>551</b>                    | <b>(700)</b>     | <b>0</b>                       | <b>-100.00%</b> |
| <b>Expense Total:</b>  | <b>243,969</b>       | <b>157,581</b>       | <b>262,292</b>                 | <b>243,353</b>                | <b>37,724</b>    | <b>300,016</b>                 | <b>14.38%</b>   |
| <b>Department: 406 - FINANCE Total:</b>                      | <b>243,969</b>       | <b>157,581</b>       | <b>262,292</b>                 | <b>243,353</b>                | <b>37,724</b>    | <b>300,016</b>                 | <b>14.38%</b>   |
| <b>Fund: 101 - GENERAL FUND Total:</b>                       | <b>243,969</b>       | <b>157,581</b>       | <b>262,292</b>                 | <b>243,353</b>                | <b>37,724</b>    | <b>300,016</b>                 | <b>14.38%</b>   |
| <b>Adopted Budget Total:</b>                                 | <b>243,969</b>       | <b>157,581</b>       | <b>262,292</b>                 | <b>243,353</b>                | <b>37,724</b>    | <b>300,016</b>                 | <b>14.38%</b>   |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>         |                      |                      |                                |                               |                  |                                | <b>14.38%</b>   |

# 408 – Human Resources Department



INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 101 - GENERAL FUND**

**Department: 408 - HUMAN RESOURCES DEPT**

**Expense**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

| Code  | Description                     | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance %   |
|---|---------------------------------|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|--------------|
| 101-408-60010   | Salaries Regular                | 64,382            | 77,991            | 86,429                   | 78,620                  | 3,248         | 89,677                   | 3.76%        |
| 101-408-60020   | Salaries Part Time              | 0                 | 2,721             | 0                        | 1,669                   | 0             | 0                        | 0.00%        |
| 101-408-60030   | Salaries Overtime               | 449               | 690               | 700                      | 24                      | 100           | 800                      | 14.29%       |
| 101-408-60050   | Salaries Cash Outs              | 0                 | 0                 | 1,659                    | 0                       | 65            | 1,724                    | 3.92%        |
| 101-408-62000   | Retirement CalPERS              | 4,509             | 5,687             | 6,638                    | 6,174                   | 420           | 7,058                    | 6.33%        |
| 101-408-62020   | Medical/Life Insurance          | 5,646             | 6,456             | 7,558                    | 11,122                  | 5,037         | 12,595                   | 66.64%       |
| 101-408-62030   | Social Security FICA            | 4,004             | 5,047             | 5,402                    | 5,008                   | 158           | 5,560                    | 2.93%        |
| 101-408-62040   | Medicare Insurance              | 936               | 1,181             | 1,253                    | 1,171                   | 47            | 1,300                    | 3.73%        |
| 101-408-62050   | Disability Income Insurance     | 0                 | 0                 | 864                      | 0                       | 122           | 986                      | 14.08%       |
| 101-408-62060   | Deferred Comp. - 457 Retirement | 126               | 51                | 2,593                    | 29                      | (1,593)       | 1,000                    | -61.43%      |
| 101-408-62070   | Workers' Comp. Insurance        | 3,038             | 3,072             | 10,371                   | 4,541                   | (4,371)       | 6,000                    | -42.15%      |
| 101-408-62090   | Other Payroll Expenses          | 149               | 0                 | 0                        | 0                       | 0             | 0                        | 0.00%        |
| 101-408-62200   | Retirement CalPERS UL           | 326               | 328               | 0                        | 0                       | 0             | 0                        | 0.00%        |
| 101-408-62210   | Unemployment Claims             | 0                 | 0                 | 432                      | 0                       | (432)         | 0                        | -100.00%     |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b> |                                 | <b>83,565</b>     | <b>103,222</b>    | <b>123,899</b>           | <b>108</b>              | <b>2,801</b>  | <b>126,700</b>           | <b>2.26%</b> |

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

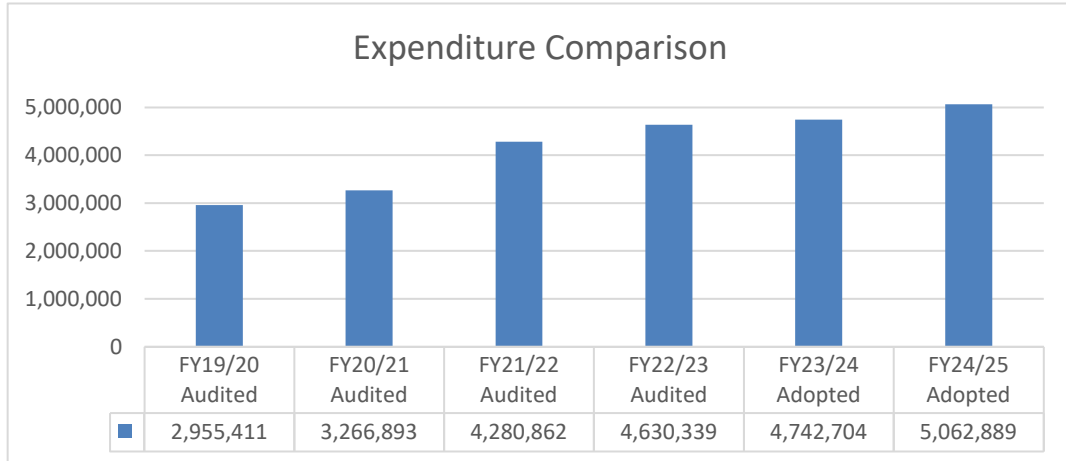
|               |                                |       |       |       |       |     |       |        |
|---------------|--------------------------------|-------|-------|-------|-------|-----|-------|--------|
| 101-408-70010 | Office Supplies                | 481   | 1,156 | 1,800 | 1,516 | 0   | 1,800 | 0.00%  |
| 101-408-70030 | Postage & Freight Out          | 0     | 73    | 350   | 0     | 0   | 350   | 0.00%  |
| 101-408-70040 | Printing & Binding             | 0     | 0     | 800   | 0     | 0   | 800   | 0.00%  |
| 101-408-72030 | Telephone                      | 852   | 665   | 1,070 | 304   | 0   | 1,070 | 0.00%  |
| 101-408-84010 | Office Equip. Repairs & Maint. | 1,562 | 1,325 | 2,150 | 1,100 | 0   | 2,150 | 0.00%  |
| 101-408-86010 | Training, Travel, & Conference | 157   | 58    | 2,200 | 519   | 0   | 2,200 | 0.00%  |
| 101-408-86030 | Subs., Dues, & Publications    | 2,667 | 1,047 | 4,000 | 1,815 | 0   | 4,000 | 0.00%  |
| 101-408-88040 | Computer Programming/Consult.  | 1,544 | 3,659 | 2,000 | 904   | 592 | 2,592 | 29.60% |
| 101-408-88060 | Medical - General              | 1,618 | 2,508 | 6,500 | 2,155 | 0   | 6,500 | 0.00%  |
| 101-408-88100 | Professional Services          | 369   | 496   | 2,600 | 496   | 0   | 2,600 | 0.00%  |
| 101-408-88101 | Administrative Fees            | 0     | 14    | 0     | 53    | 72  | 72    | 0.00%  |

|  |                                | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>% |
|--|--------------------------------|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|
| <a href="#">101-408-89010</a>                                | Personnel Advertising          | 1,110                | 0                    | 2,000                          | 0                             | 0                | 2,000                          | 0.00%         |
| <a href="#">101-408-89020</a>                                | Interview Expenses             | 130                  | 9                    | 300                            | 0                             | 0                | 300                            | 0.00%         |
| <a href="#">101-408-89040</a>                                | Physical w/Drug & Alcohol Test | 3,472                | 3,269                | 10,000                         | 1,414                         | 0                | 10,000                         | 0.00%         |
| <a href="#">101-408-89050</a>                                | Polygraphs                     | 3,600                | 1,900                | 3,200                          | 1,250                         | 0                | 3,200                          | 0.00%         |
| <a href="#">101-408-89060</a>                                | Psychological Evaluation       | 6,550                | 4,525                | 6,600                          | 4,240                         | 0                | 6,600                          | 0.00%         |
| <a href="#">101-408-89070</a>                                | Fingerprinting                 | 1,078                | 464                  | 1,500                          | 505                           | 0                | 1,500                          | 0.00%         |
| <a href="#">101-408-89080</a>                                | Background Investigations Exp  | 8,700                | 7,300                | 7,400                          | 9,620                         | 3,000            | 10,400                         | 40.54%        |
| <a href="#">101-408-90010</a>                                | Liability & Property Insurance | 3,670                | 3,928                | 3,700                          | 4,897                         | 1,300            | 5,000                          | 35.14%        |
| <a href="#">101-408-92080</a>                                | Miscellaneous Expense          | 142                  | 0                    | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">101-408-92090</a>                                | Taxes, Licenses, & Fees        | 4,771                | 5,748                | 0                              | 2,973                         | 4,000            | 4,000                          | 0.00%         |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                                | <b>42,473</b>        | <b>38,144</b>        | <b>58,170</b>                  | <b>33,760</b>                 | <b>8,964</b>     | <b>67,134</b>                  | 15.41%        |
| <b>Expense Total:</b>  |                                | <b>126,038</b>       | <b>141,366</b>       | <b>182,069</b>                 | <b>142,119</b>                | <b>11,765</b>    | <b>193,834</b>                 | 6.46%         |
| <b>Department: 408 - HUMAN RESOURCES DEPT Total:</b>         |                                | <b>126,038</b>       | <b>141,366</b>       | <b>182,069</b>                 | <b>142,119</b>                | <b>11,765</b>    | <b>193,834</b>                 | 6.46%         |
| <b>Fund: 101 - GENERAL FUND Total:</b>                       |                                | <b>126,038</b>       | <b>141,366</b>       | <b>182,069</b>                 | <b>142,119</b>                | <b>11,765</b>    | <b>193,834</b>                 | 6.46%         |
| <b>Adopted Budget Total:</b>                                 |                                | <b>126,038</b>       | <b>141,366</b>       | <b>182,069</b>                 | <b>142,119</b>                | <b>11,765</b>    | <b>193,834</b>                 | 6.46%         |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>         |                                |                      |                      |                                |                               |                  |                                | <b>6.46%</b>  |

# 413 – Police Department



INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 101 - GENERAL FUND**  
**Department: 413 - POLICE DEPARTMENT**  
**Expense**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

| Code  | Description                     | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-)   | 2024-2025 Adopted Budget | Variance %    |
|---|---------------------------------|-------------------|-------------------|--------------------------|-------------------------|-----------------|--------------------------|---------------|
| 101-413-60010   | Salaries Regular                | 1,982,217         | 2,395,861         | 2,343,892                | 2,412,567               | 44,530          | 2,388,422                | 1.90%         |
| 101-413-60020   | Salaries Part Time              | 38,304            | 66,835            | 43,792                   | 39,450                  | 287             | 44,079                   | 0.66%         |
| 101-413-60030   | Salaries Overtime               | 134,354           | 118,298           | 132,000                  | 143,677                 | (2,000)         | 130,000                  | -1.52%        |
| 101-413-60050   | Salaries Cash Outs              | 0                 | 0                 | 49,421                   | 0                       | (766)           | 48,655                   | -1.55%        |
| 101-413-62000   | Retirement CalPERS              | 213,827           | 232,418           | 281,513                  | 239,421                 | (9,026)         | 272,487                  | -3.21%        |
| 101-413-62020   | Medical/Life Insurance          | 272,962           | 332,430           | 431,293                  | 358,274                 | 0               | 431,293                  | 0.00%         |
| 101-413-62030   | Social Security FICA            | 127,556           | 154,073           | 162,630                  | 157,765                 | 2,185           | 164,815                  | 1.34%         |
| 101-413-62040   | Medicare Insurance              | 29,832            | 36,033            | 38,171                   | 36,897                  | 3,113           | 41,284                   | 8.15%         |
| 101-413-62050   | Disability Income Insurance     | 4,550             | 4,087             | 7,057                    | 1,546                   | 1,330           | 8,387                    | 18.85%        |
| 101-413-62060   | Deferred Comp. - 457 Retirement | 16,892            | 19,713            | 20,000                   | 18,801                  | 2,000           | 22,000                   | 10.00%        |
| 101-413-62070   | Workers' Comp. Insurance        | 165,909           | 198,628           | 298,461                  | 152,605                 | (92,461)        | 206,000                  | -30.98%       |
| 101-413-62080   | Uniform Allowance               | 13,200            | 15,016            | 32,400                   | 36,588                  | 7,500           | 39,900                   | 23.15%        |
| 101-413-62082   | Vehicle Allowance               | 1,500             | 0                 | 0                        | 0                       | 0               | 0                        | 0.00%         |
| 101-413-62090   | Other Payroll Expenses          | 262               | (510)             | 0                        | 0                       | 0               | 0                        | 0.00%         |
| 101-413-62200   | Retirement CalPERS UL           | 45,432            | 40,547            | 1,884                    | 1,413                   | 19,171          | 21,055                   | 1,017.57%     |
| 101-413-62210   | Unemployment Claims             | 11,700            | 5,541             | 23,877                   | 932                     | (20,877)        | 3,000                    | -87.44%       |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b> |                                 | <b>3,058,497</b>  | <b>3,618,970</b>  | <b>3,866,391</b>         | <b>3,599,937</b>        | <b>(45,014)</b> | <b>3,821,377</b>         | <b>-1.16%</b> |

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

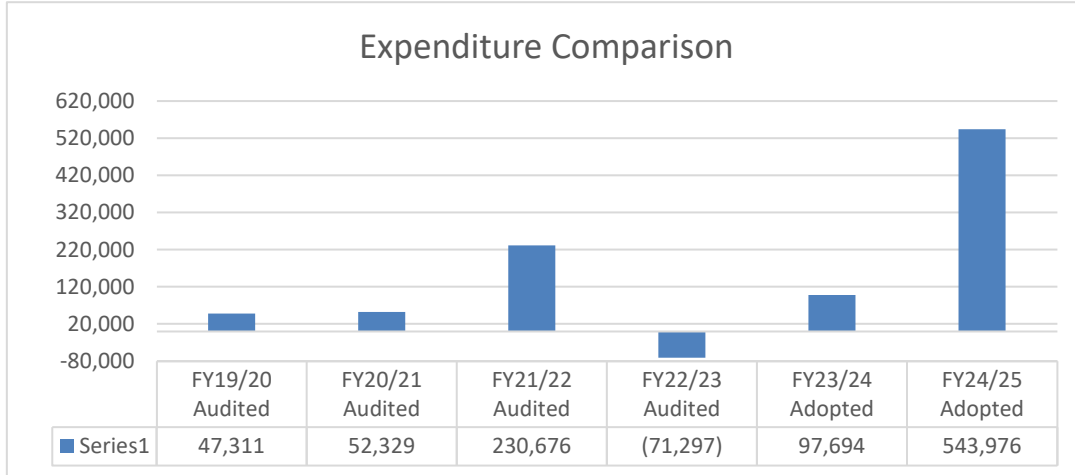
| Code          | Description                    | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|---------------|--------------------------------|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
| 101-413-70010 | Office Supplies                | 2,421             | 5,096             | 5,000                    | 7,160                   | 0             | 5,000                    | 0.00%      |
| 101-413-70030 | Postage & Freight Out          | 786               | 1,043             | 1,200                    | 81                      | 0             | 1,200                    | 0.00%      |
| 101-413-70040 | Printing & Binding             | 946               | 1,037             | 3,000                    | 2,425                   | 0             | 3,000                    | 0.00%      |
| 101-413-70060 | Small Tools & Equipment        | 230               | 149               | 2,000                    | 1,182                   | 0             | 2,000                    | 0.00%      |
| 101-413-70070 | Audio/Video Equipment Supplies | 0                 | 0                 | 500                      | 160                     | 0             | 500                      | 0.00%      |
| 101-413-70101 | Uniforms-Safety Equipment      | 16,450            | 16,271            | 16,000                   | 15,316                  | 10,000        | 26,000                   | 62.50%     |
| 101-413-70160 | Gasoline & Diesel              | 67,948            | 85,539            | 72,000                   | 118,501                 | 24,000        | 96,000                   | 33.33%     |
| 101-413-70380 | Inmate Food/Jail Supplies      | 8,768             | 7,867             | 6,000                    | 9,886                   | 4,100         | 10,100                   | 68.33%     |
| 101-413-70440 | Miscellaneous Supplies         | 4,341             | 5,588             | 6,000                    | 7,808                   | 0             | 6,000                    | 0.00%      |

|  |                                  | 2021-2022        | 2022-2023        | 2023-2024        | 2023-2024        | Request         | 2024-2025        | Variance       |
|--|----------------------------------|------------------|------------------|------------------|------------------|-----------------|------------------|----------------|
|  |                                  | Audited          | Audited          | Adopted          | YTD              | (+/-)           | Adopted          | %              |
|  |                                  |                  |                  | Budget           | Unaudited        |                 | Budget           |                |
| <a href="#">101-413-72010</a>                                | Water, Gas, Sanitation & Sewer   | 608              | 712              | 750              | 597              | 0               | 750              | 0.00%          |
| <a href="#">101-413-72020</a>                                | Electric                         | 305              | 819              | 8,000            | 171              | 0               | 8,000            | 0.00%          |
| <a href="#">101-413-72030</a>                                | Telephone                        | 66,801           | 73,585           | 63,000           | 62,288           | 0               | 63,000           | 0.00%          |
| <a href="#">101-413-84010</a>                                | Office Equip. Repairs & Maint.   | 4,971            | 3,969            | 3,000            | 3,466            | 0               | 3,000            | 0.00%          |
| <a href="#">101-413-84020</a>                                | Major Equip. Repairs & Maint.    | 180              | 490              | 1,500            | 1,485            | 0               | 1,500            | 0.00%          |
| <a href="#">101-413-84030</a>                                | Buildings Repairs & Maint.       | 7,871            | 13,428           | 6,000            | 31,196           | 10,000          | 16,000           | 166.67%        |
| <a href="#">101-413-84060</a>                                | Vehicle Parts, Repairs & Maint.  | 43,620           | 67,576           | 35,000           | 91,372           | 25,000          | 60,000           | 71.43%         |
| <a href="#">101-413-86010</a>                                | Training, Travel, & Conference   | 11,938           | 40,846           | 35,000           | 47,291           | 10,000          | 45,000           | 28.57%         |
| <a href="#">101-413-86030</a>                                | Subs., Dues, & Publications      | 8,077            | 9,900            | 5,000            | 12,315           | 0               | 5,000            | 0.00%          |
| <a href="#">101-413-88010</a>                                | City Attorney Fees               | 0                | 0                | 0                | 2,438            | 0               | 0                | 0.00%          |
| <a href="#">101-413-88011</a>                                | Legal Services                   | 0                | 7,743            | 0                | 0                | 0               | 0                | 0.00%          |
| <a href="#">101-413-88020</a>                                | Outside Attorney Fees            | 10,652           | 8,633            | 0                | 2,334            | 0               | 0                | 0.00%          |
| <a href="#">101-413-88040</a>                                | Computer Programming/Consult.    | 196,415          | 150,258          | 150,000          | 115,031          | 71,268          | 221,268          | 47.51%         |
| <a href="#">101-413-88080</a>                                | Laboratory                       | 2,278            | 980              | 4,000            | 2,296            | 0               | 4,000            | 0.00%          |
| <a href="#">101-413-88100</a>                                | Professional Services            | 29,563           | 41,685           | 50,000           | 35,205           | 0               | 50,000           | 0.00%          |
| <a href="#">101-413-88101</a>                                | Administrative Fees              | 0                | 71               | 0                | 278              | 0               | 0                | 0.00%          |
| <a href="#">101-413-89070</a>                                | Fingerprinting                   | 0                | 745              | 0                | 0                | 0               | 0                | 0.00%          |
| <a href="#">101-413-90010</a>                                | Liability & Property Insurance   | 116,096          | 142,688          | 120,000          | 141,685          | 30,831          | 150,831          | 25.69%         |
| <a href="#">101-413-90041</a>                                | Settlements & Judgements         | 0                | 422              | 6,000            | 0                | 0               | 6,000            | 0.00%          |
| <a href="#">101-413-90070</a>                                | Investigative Expenses           | 3,286            | 14,012           | 20,000           | 15,129           | 0               | 20,000           | 0.00%          |
| <a href="#">101-413-92080</a>                                | Miscellaneous Expense            | 5,515            | 0                | 0                | 0                | 0               | 0                | 0.00%          |
| <a href="#">101-413-92085</a>                                | Police Officers' Assn Stipend    | 0                | 2,000            | 5,600            | 0                | 0               | 5,600            | 0.00%          |
| <a href="#">101-413-92120</a>                                | Booking Fees                     | 33               | 33               | 500              | 141              | 0               | 500              | 0.00%          |
| <a href="#">101-413-92210</a>                                | Neighborhood Watch Program Exp   | 364              | 0                | 0                | 0                | 0               | 0                | 0.00%          |
| <a href="#">101-413-92211</a>                                | K9 Program Expense               | 24,101           | 18,369           | 0                | 9,792            | 20,000          | 20,000           | 0.00%          |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                                  | <b>634,563</b>   | <b>721,551</b>   | <b>625,050</b>   | <b>737,027</b>   | <b>205,199</b>  | <b>830,249</b>   | <b>32.83%</b>  |
| <b>Category: 80 - DEBT SERVICE EXPENSE</b>                   |                                  |                  |                  |                  |                  |                 |                  |                |
| <a href="#">101-413-96058</a>                                | Police Vehicles Leases Principal | 0                | 11,504           | 0                | 0                | 16,000          | 16,000           | 0.00%          |
| <a href="#">101-413-96059</a>                                | Vehicle Leases Interest          | 0                | 3,092            | 0                | 0                | 3,000           | 3,000            | 0.00%          |
| <a href="#">101-413-97061</a>                                | Police Equipment Lease Principal | 0                | 188,958          | 0                | 179,609          | 184,224         | 184,224          | 0.00%          |
| <a href="#">101-413-97062</a>                                | Police Equipment Lease Interest  | 0                | 0                | 0                | 9,349            | 4,734           | 4,734            | 0.00%          |
| <b>Category: 80 - DEBT SERVICE EXPENSE Total:</b>            |                                  | <b>0</b>         | <b>203,554</b>   | <b>0</b>         | <b>188,958</b>   | <b>207,958</b>  | <b>207,958</b>   | <b>0.00%</b>   |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                   |                                  |                  |                  |                  |                  |                 |                  |                |
| <a href="#">101-413-98030</a>                                | Office Furniture & Equipment     | 659              | 279              | 3,500            | 0                | 0               | 3,500            | 0.00%          |
| <a href="#">101-413-98040</a>                                | Major Machinery & Equipment      | 587,143          | 85,984           | 247,763          | 45,084           | (47,958)        | 199,805          | -19.36%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>            |                                  | <b>587,802</b>   | <b>86,263</b>    | <b>251,263</b>   | <b>45,084</b>    | <b>(47,958)</b> | <b>203,305</b>   | <b>-19.09%</b> |
| <b>Expense Total:</b>  |                                  | <b>4,280,862</b> | <b>4,630,339</b> | <b>4,742,704</b> | <b>4,571,006</b> | <b>320,185</b>  | <b>5,062,889</b> | <b>6.75%</b>   |
| <b>Department: 413 - POLICE DEPARTMENT Total:</b>            |                                  | <b>4,280,862</b> | <b>4,630,339</b> | <b>4,742,704</b> | <b>4,571,006</b> | <b>320,185</b>  | <b>5,062,889</b> | <b>6.75%</b>   |
| <b>Fund: 101 - GENERAL FUND Total:</b>                       |                                  | <b>4,280,862</b> | <b>4,630,339</b> | <b>4,742,704</b> | <b>4,571,006</b> | <b>320,185</b>  | <b>5,062,889</b> | <b>6.75%</b>   |
| <b>Adopted Budget Total:</b>                                 |                                  | <b>4,280,862</b> | <b>4,630,339</b> | <b>4,742,704</b> | <b>4,571,006</b> | <b>320,185</b>  | <b>5,062,889</b> | <b>6.75%</b>   |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>         |                                  |                  |                  |                  |                  |                 |                  | <b>6.75%</b>   |

# 415 – Police – Animal Control



INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 101 - GENERAL FUND**

**Department: 415 - POLICE - ANIMAL CONTROL**

**Expense**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

| Code  | Description                     | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance %     |
|---|---------------------------------|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|----------------|
| 101-415-60010   | Salaries Regular                | 0                 | 0                 | 0                        | 5,680                   | 39,620        | 39,620                   | 0.00%          |
| 101-415-60020   | Salaries Part Time              | 0                 | 0                 | 24,791                   | 0                       | (24,791)      | 0                        | -100.00%       |
| 101-415-60030   | Salaries Overtime               | 0                 | 0                 | 0                        | 0                       | 2,000         | 2,000                    | 0.00%          |
| 101-415-60050   | Salaries Cash Outs              | 0                 | 0                 | 0                        | 0                       | 762           | 762                      | 0.00%          |
| 101-415-62000   | Retirement CalPERS              | 0                 | 0                 | 0                        | 436                     | 3,118         | 3,118                    | 0.00%          |
| 101-415-62020   | Medical/Life Insurance          | 0                 | 0                 | 0                        | 1,792                   | 12,309        | 12,309                   | 0.00%          |
| 101-415-62030   | Social Security FICA            | 0                 | 0                 | 1,549                    | 327                     | 907           | 2,456                    | 58.55%         |
| 101-415-62040   | Medicare Insurance              | 0                 | 0                 | 359                      | 77                      | 216           | 575                      | 60.17%         |
| 101-415-62050   | Disability Income Insurance     | 0                 | 0                 | 248                      | 0                       | 188           | 436                      | 75.81%         |
| 101-415-62060   | Deferred Comp. - 457 Retirement | 0                 | 0                 | 0                        | 0                       | 1,189         | 1,189                    | 0.00%          |
| 101-415-62070   | Workers' Comp. Insurance        | 0                 | 975               | 3,099                    | 1,268                   | 1,854         | 4,953                    | 59.83%         |
| 101-415-62080   | Uniform Allowance               | 0                 | 0                 | 600                      | 0                       | 1,200         | 1,800                    | 200.00%        |
| 101-415-62210   | Unemployment Claims             | 0                 | 0                 | 248                      | 0                       | 148           | 396                      | 59.68%         |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b> |                                 | <b>0</b>          | <b>975</b>        | <b>30,894</b>            | <b>9,580</b>            | <b>38,720</b> | <b>69,614</b>            | <b>125.33%</b> |

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

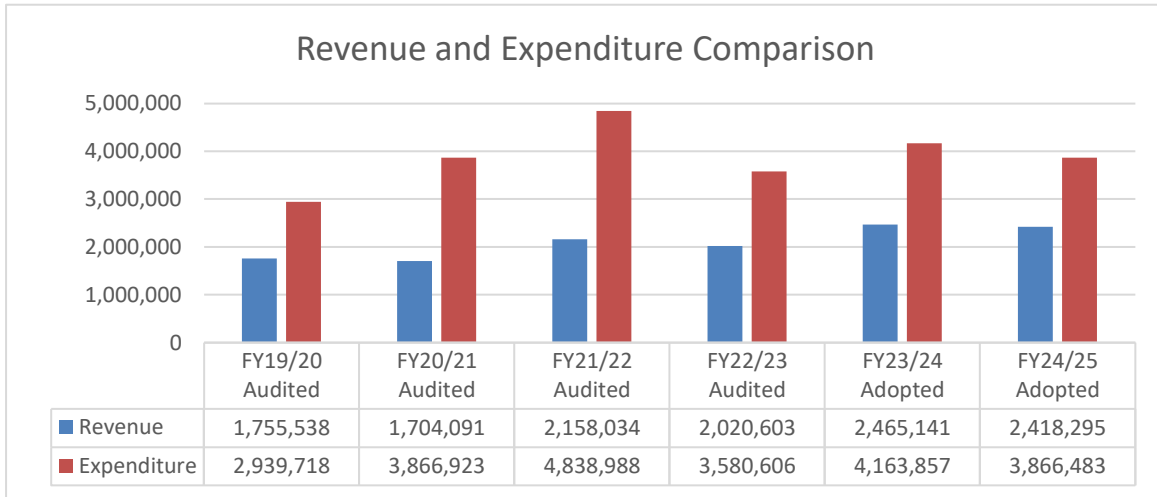
|               |                                 |        |           |        |        |         |        |          |
|---------------|---------------------------------|--------|-----------|--------|--------|---------|--------|----------|
| 101-415-70010 | Office Supplies                 | 0      | 0         | 1,100  | 884    | (100)   | 1,000  | -9.09%   |
| 101-415-70060 | Small Tools & Equipment         | 0      | 0         | 600    | 155    | 0       | 600    | 0.00%    |
| 101-415-70100 | Uniforms                        | 0      | 0         | 0      | 0      | 500     | 500    | 0.00%    |
| 101-415-70160 | Gasoline & Diesel               | 0      | 0         | 6,000  | 0      | 2,000   | 8,000  | 33.33%   |
| 101-415-70280 | Shelter Food/Supplies           | 0      | 0         | 0      | 0      | 1,000   | 1,000  | 0.00%    |
| 101-415-70440 | Miscellaneous Supplies          | 0      | (101,554) | 0      | 0      | 2,000   | 2,000  | 0.00%    |
| 101-415-72010 | Water, Gas, Sanitation & Sewer  | 535    | 1,248     | 0      | 1,063  | 1,400   | 1,400  | 0.00%    |
| 101-415-72030 | Telephone                       | 692    | 496       | 0      | 370    | 600     | 600    | 0.00%    |
| 101-415-84060 | Vehicle Parts, Repairs & Maint. | 0      | 0         | 800    | 67     | 0       | 800    | 0.00%    |
| 101-415-86010 | Training, Travel, & Conference  | 80     | 0         | 1,200  | 500    | 1,800   | 3,000  | 150.00%  |
| 101-415-88040 | Computer Programming/Consult.   | 0      | 0         | 4,000  | 0      | (4,000) | 0      | -100.00% |
| 101-415-88100 | Professional Services           | 41,650 | 21,690    | 52,000 | 43,580 | 0       | 52,000 | 0.00%    |
| 101-415-90010 | Liability & Property Insurance  | 0      | 1,261     | 1,100  | 1,367  | 1,262   | 2,362  | 114.73%  |

|  | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>%  |
|--|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|----------------|
| <a href="#">101-415-92080</a> Miscellaneous Expense          | 40                   | 0                    | 0                              | 0                             | 0                | 0                              | 0.00%          |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> | <b>42,997</b>        | <b>(76,859)</b>      | <b>66,800</b>                  | <b>47,987</b>                 | <b>6,462</b>     | <b>73,262</b>                  | 9.67%          |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                   |                      |                      |                                |                               |                  |                                |                |
| <a href="#">101-415-98020</a> Buildings & Bldg. Improvements | 187,679              | 4,588                | 0                              | 11,160                        | 401,100          | 401,100                        | 0.00%          |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>            | <b>187,679</b>       | <b>4,588</b>         | <b>0</b>                       | <b>11,160</b>                 | <b>401,100</b>   | <b>401,100</b>                 | 0.00%          |
| <b>Expense Total:</b>  | <b>230,676</b>       | <b>(71,297)</b>      | <b>97,694</b>                  | <b>68,727</b>                 | <b>446,282</b>   | <b>543,976</b>                 | 456.82%        |
| <b>Department: 415 - POLICE - ANIMAL CONTROL Total:</b>      | <b>230,676</b>       | <b>(71,297)</b>      | <b>97,694</b>                  | <b>68,727</b>                 | <b>446,282</b>   | <b>543,976</b>                 | 456.82%        |
| <b>Fund: 101 - GENERAL FUND Total:</b>                       | <b>230,676</b>       | <b>(71,297)</b>      | <b>97,694</b>                  | <b>68,727</b>                 | <b>446,282</b>   | <b>543,976</b>                 | 456.82%        |
| <b>Adopted Budget Total:</b>                                 | <b>230,676</b>       | <b>(71,297)</b>      | <b>97,694</b>                  | <b>68,727</b>                 | <b>446,282</b>   | <b>543,976</b>                 | 456.82%        |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>         |                      |                      |                                |                               |                  |                                | <b>456.82%</b> |

# 416 – Fire/EMS Department



INTENTIONALLY LEFT BLANK



|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

Fund: 101 - GENERAL FUND

Department: 416 - FIRE/EMS DEPARTMENT

Revenue

Category: 45 - INTERGOVERNMENTAL

|                               |   |          |         |         |         |       |         |         |
|-------------------------------|---|----------|---------|---------|---------|-------|---------|---------|
| <a href="#">101-416-48171</a> | Instructional Service Agreement Revenue | 3,780    | 0       | 3,000   | 18,552  | 4,000 | 7,000   | 133.33% |
| <a href="#">101-416-56020</a> | OES-Response Reimbursement              | 471,405  | 259,331 | 250,000 | 133,528 | 0     | 250,000 | 0.00%   |
| <a href="#">101-416-48171</a> | Instructional Service Agreement Revenue | (51,178) | 0       | 3,000   | 18,552  | 4,000 | 7,000   | 133.33% |

Category: 45 - INTERGOVERNMENTAL Total:

|                |                |                |                |              |                |              |
|----------------|----------------|----------------|----------------|--------------|----------------|--------------|
| <b>424,008</b> | <b>259,331</b> | <b>253,000</b> | <b>152,080</b> | <b>4,000</b> | <b>257,000</b> | <b>1.58%</b> |
|----------------|----------------|----------------|----------------|--------------|----------------|--------------|

Category: 46 - GRANTS REVENUE

|                               |                              |   |       |   |   |   |   |       |
|-------------------------------|------------------------------|---|-------|---|---|---|---|-------|
| <a href="#">101-416-56030</a> | Fire-Homeland Security Grant | 0 | 8,024 | 0 | 0 | 0 | 0 | 0.00% |
|-------------------------------|------------------------------|---|-------|---|---|---|---|-------|

Category: 46 - GRANTS REVENUE Total:

|          |              |          |          |          |          |              |
|----------|--------------|----------|----------|----------|----------|--------------|
| <b>0</b> | <b>8,024</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
|----------|--------------|----------|----------|----------|----------|--------------|

Category: 47 - CHARGES FOR SERVICES REVENUE

|                               |                               |           |           |           |           |         |           |        |
|-------------------------------|-------------------------------|-----------|-----------|-----------|-----------|---------|-----------|--------|
| <a href="#">101-416-56040</a> | Fire Department Fees          | 5,658     | 15,924    | 10,000    | 17,405    | 0       | 10,000    | 0.00%  |
| <a href="#">101-416-56510</a> | Ambulance Receipts            | 1,702,363 | 1,713,027 | 1,800,000 | 2,079,768 | 301,195 | 2,101,195 | 16.73% |
| <a href="#">101-416-56520</a> | Fire/Amb Report Copy Reimb.   | 0         | 0         | 100       | 0         | 0       | 100       | 0.00%  |
| <a href="#">101-416-56530</a> | Ambulance Contract-Fresno Co. | 24,000    | 24,000    | 24,000    | 41,000    | 21,000  | 45,000    | 87.50% |
| <a href="#">101-416-56540</a> | Collections-Ambulance Billing | 2,005     | 296       | 5,000     | 0         | 0       | 5,000     | 0.00%  |

Category: 47 - CHARGES FOR SERVICES REVENUE Total:

|                  |                  |                  |                  |                |                  |               |
|------------------|------------------|------------------|------------------|----------------|------------------|---------------|
| <b>1,734,026</b> | <b>1,753,248</b> | <b>1,839,100</b> | <b>2,138,173</b> | <b>322,195</b> | <b>2,161,295</b> | <b>17.52%</b> |
|------------------|------------------|------------------|------------------|----------------|------------------|---------------|

Category: 48 - MISCELLANEOUS REVENUE

|                               |                          |   |   |   |         |   |   |       |
|-------------------------------|--------------------------|---|---|---|---------|---|---|-------|
| <a href="#">101-416-48170</a> | Reimbursements & Refunds | 0 | 0 | 0 | 334,145 | 0 | 0 | 0.00% |
|-------------------------------|--------------------------|---|---|---|---------|---|---|-------|

Category: 48 - MISCELLANEOUS REVENUE Total:

|          |          |          |                |          |          |              |
|----------|----------|----------|----------------|----------|----------|--------------|
| <b>0</b> | <b>0</b> | <b>0</b> | <b>334,145</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
|----------|----------|----------|----------------|----------|----------|--------------|

Category: 49 - TRANSFERS FROM OTHER FUNDS

|                               |                                    |   |   |         |         |           |   |          |
|-------------------------------|------------------------------------|---|---|---------|---------|-----------|---|----------|
| <a href="#">101-416-49000</a> | Transfer from General Fund Reserve | 0 | 0 | 373,041 | 373,041 | (373,041) | 0 | -100.00% |
|-------------------------------|------------------------------------|---|---|---------|---------|-----------|---|----------|

Category: 49 - TRANSFERS FROM OTHER FUNDS Total:

|          |          |                |                |                  |          |                 |
|----------|----------|----------------|----------------|------------------|----------|-----------------|
| <b>0</b> | <b>0</b> | <b>373,041</b> | <b>373,041</b> | <b>(373,041)</b> | <b>0</b> | <b>-100.00%</b> |
|----------|----------|----------------|----------------|------------------|----------|-----------------|

Revenue Total:

|                  |                  |                  |                  |                 |                  |               |
|------------------|------------------|------------------|------------------|-----------------|------------------|---------------|
| <b>2,158,034</b> | <b>2,020,603</b> | <b>2,465,141</b> | <b>2,663,294</b> | <b>(46,846)</b> | <b>2,418,295</b> | <b>-1.90%</b> |
|------------------|------------------|------------------|------------------|-----------------|------------------|---------------|

Revenue Budget Change FY23/24 vs. FY24/25 **-1.90%**

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

|                               |                    |           |           |           |           |           |           |         |
|-------------------------------|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|---------|
| <a href="#">101-416-60010</a> | Salaries Regular   | 1,204,954 | 1,326,956 | 1,394,843 | 1,357,294 | 96,104    | 1,490,947 | 6.89%   |
| <a href="#">101-416-60020</a> | Salaries Part Time | 58,721    | 38,421    | 72,000    | 11,720    | (48,000)  | 24,000    | -66.67% |
| <a href="#">101-416-60030</a> | Salaries Overtime  | 434,735   | 397,707   | 530,000   | 376,067   | (130,000) | 400,000   | -24.53% |
| <a href="#">101-416-60050</a> | Salaries Cash Outs | 0         | 0         | 26,824    | 0         | (6,824)   | 20,000    | -25.44% |
| <a href="#">101-416-62000</a> | Retirement CalPERS | 154,308   | 166,545   | 189,314   | 176,496   | 4,964     | 194,278   | 2.62%   |

|  |                                 | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>% |
|--|---------------------------------|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|
| <a href="#">101-416-62020</a>                                | Medical/Life Insurance          | 240,791              | 239,844              | 298,232                        | 281,246                       | 0                | 298,232                        | 0.00%         |
| <a href="#">101-416-62030</a>                                | Social Security FICA            | 100,066              | 104,802              | 111,678                        | 105,924                       | 2,248            | 113,926                        | 2.01%         |
| <a href="#">101-416-62040</a>                                | Medicare Insurance              | 24,586               | 24,856               | 29,269                         | 24,827                        | 6,580            | 35,849                         | 22.48%        |
| <a href="#">101-416-62050</a>                                | Disability Income Insurance     | 3,875                | 3,772                | 14,668                         | 1,291                         | 1,996            | 16,664                         | 13.60%        |
| <a href="#">101-416-62060</a>                                | Deferred Comp. - 457 Retirement | 32,309               | 36,610               | 45,909                         | 36,324                        | (5,909)          | 40,000                         | -12.87%       |
| <a href="#">101-416-62070</a>                                | Workers' Comp. Insurance        | 123,726              | 91,382               | 183,355                        | 106,582                       | (20,000)         | 163,355                        | -10.91%       |
| <a href="#">101-416-62080</a>                                | Uniform Allowance               | 14,254               | 17,029               | 21,210                         | 21,504                        | 210              | 21,420                         | 0.99%         |
| <a href="#">101-416-62090</a>                                | Other Payroll Expenses          | 0                    | (471)                | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">101-416-62200</a>                                | Retirement CalPERS UL           | 7,050                | 39,921               | 4,316                          | 3,237                         | 33,124           | 37,440                         | 767.47%       |
| <a href="#">101-416-62210</a>                                | Unemployment Claims             | 2,001                | 0                    | 6,974                          | 0                             | 0                | 6,974                          | 0.00%         |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b>      |                                 | <b>2,401,377</b>     | <b>2,487,372</b>     | <b>2,928,593</b>               | <b>2,502,512</b>              | <b>(65,508)</b>  | <b>2,863,085</b>               | <b>-2.24%</b> |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>        |                                 |                      |                      |                                |                               |                  |                                |               |
| <a href="#">101-416-70010</a>                                | Office Supplies                 | 525                  | 780                  | 800                            | 815                           | 0                | 800                            | 0.00%         |
| <a href="#">101-416-70030</a>                                | Postage & Freight Out           | 88                   | 102                  | 200                            | 42                            | 0                | 200                            | 0.00%         |
| <a href="#">101-416-70040</a>                                | Printing & Binding              | 22                   | 42                   | 100                            | 0                             | 0                | 100                            | 0.00%         |
| <a href="#">101-416-70050</a>                                | Education Materials & Supplies  | 2,569                | 9,551                | 10,000                         | 4,313                         | 0                | 10,000                         | 0.00%         |
| <a href="#">101-416-70060</a>                                | Small Tools & Equipment         | 1,808                | 705                  | 800                            | 610                           | 0                | 800                            | 0.00%         |
| <a href="#">101-416-70070</a>                                | Audio/Video Equipment Supplies  | 0                    | 0                    | 150                            | 81                            | 0                | 150                            | 0.00%         |
| <a href="#">101-416-70102</a>                                | Uniforms                        | 26,844               | 42,572               | 50,000                         | 13,672                        | 30,000           | 80,000                         | 60.00%        |
| <a href="#">101-416-70160</a>                                | Gasoline & Diesel               | 120,910              | 126,270              | 112,000                        | 150,369                       | 0                | 112,000                        | 0.00%         |
| <a href="#">101-416-70440</a>                                | Miscellaneous Supplies          | 1,365                | 2,234                | 1,000                          | 1,512                         | 0                | 1,000                          | 0.00%         |
| <a href="#">101-416-70450</a>                                | Station Supplies                | 3,675                | 3,587                | 2,800                          | 3,914                         | 2,200            | 5,000                          | 78.57%        |
| <a href="#">101-416-72010</a>                                | Water, Gas, Sanitation & Sewer  | 13,791               | 12,926               | 9,100                          | 10,109                        | 0                | 9,100                          | 0.00%         |
| <a href="#">101-416-72020</a>                                | Electric                        | 24,931               | 24,645               | 23,000                         | 27,915                        | 0                | 23,000                         | 0.00%         |
| <a href="#">101-416-72030</a>                                | Telephone                       | 11,313               | 12,542               | 10,000                         | 14,689                        | 0                | 10,000                         | 0.00%         |
| <a href="#">101-416-75010</a>                                | Meals-Ambulance Runs            | 0                    | 11                   | 0                              | 15                            | 0                | 0                              | 0.00%         |
| <a href="#">101-416-75030</a>                                | Tuition Reimbursement           | 18,569               | 11,798               | 27,000                         | 15,164                        | 0                | 27,000                         | 0.00%         |
| <a href="#">101-416-75040</a>                                | Ambulance Billing Contract      | 0                    | 2,016                | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">101-416-75050</a>                                | EMS-Ambulance Billing Refunds   | 3,280                | 0                    | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">101-416-75060</a>                                | Mandated Annual Service         | 21,308               | 25,174               | 30,000                         | 15,864                        | 0                | 30,000                         | 0.00%         |
| <a href="#">101-416-84010</a>                                | Office Equip. Repairs & Maint.  | 4,065                | 4,562                | 5,600                          | 2,697                         | 0                | 5,600                          | 0.00%         |
| <a href="#">101-416-84020</a>                                | Major Equip. Repairs & Maint.   | 0                    | 1,362                | 3,500                          | 3,485                         | 0                | 3,500                          | 0.00%         |
| <a href="#">101-416-84030</a>                                | Buildings Repairs & Maint.      | 65,653               | 116,363              | 30,000                         | 18,670                        | 50,000           | 80,000                         | 166.67%       |
| <a href="#">101-416-84050</a>                                | Grounds Repairs & Maint.        | 642                  | 403                  | 700                            | 623                           | 0                | 700                            | 0.00%         |
| <a href="#">101-416-84060</a>                                | Vehicle Parts, Repairs & Maint. | 41,235               | 54,442               | 60,500                         | 67,515                        | 0                | 60,500                         | 0.00%         |
| <a href="#">101-416-84070</a>                                | Misc. Repairs & Maint.          | 775                  | 348                  | 1,000                          | 1,013                         | 0                | 1,000                          | 0.00%         |
| <a href="#">101-416-86010</a>                                | Training, Travel, & Conference  | 15,211               | 14,914               | 15,000                         | 15,175                        | 0                | 15,000                         | 0.00%         |
| <a href="#">101-416-86030</a>                                | Subs., Dues, & Publications     | 2,789                | 4,998                | 2,000                          | 3,154                         | 0                | 2,000                          | 0.00%         |
| <a href="#">101-416-86040</a>                                | Required Certification Train    | 0                    | 0                    | 0                              | 652                           | 0                | 0                              | 0.00%         |
| <a href="#">101-416-88010</a>                                | City Attorney Fees              | 0                    | 0                    | 0                              | 331                           | 0                | 0                              | 0.00%         |
| <a href="#">101-416-88020</a>                                | Outside Attorney Fees           | 0                    | 0                    | 0                              | 30,617                        | 0                | 0                              | 0.00%         |
| <a href="#">101-416-88040</a>                                | Computer Programming/Consult.   | 14,741               | 14,872               | 9,700                          | 9,065                         | 6,783            | 16,483                         | 69.93%        |
| <a href="#">101-416-88100</a>                                | Professional Services           | 9,328                | 10,315               | 5,000                          | 6,275                         | 0                | 5,000                          | 0.00%         |
| <a href="#">101-416-88101</a>                                | Administrative Fees             | 0                    | 24                   | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">101-416-89070</a>                                | Fingerprinting                  | 38                   | 0                    | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">101-416-89080</a>                                | Background Investigations Exp   | 0                    | 0                    | 0                              | 280                           | 0                | 0                              | 0.00%         |
| <a href="#">101-416-90010</a>                                | Liability & Property Insurance  | 89,231               | 101,977              | 99,000                         | 111,604                       | 0                | 99,000                         | 0.00%         |
| <a href="#">101-416-92080</a>                                | Miscellaneous Expense           | 3,781                | 0                    | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">101-416-92084</a>                                | Firefighters' Assn Stipend      | 0                    | 2,000                | 5,600                          | 0                             | 0                | 5,600                          | 0.00%         |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                                 | <b>498,486</b>       | <b>601,537</b>       | <b>514,550</b>                 | <b>530,239</b>                | <b>88,983</b>    | <b>603,533</b>                 | <b>17.29%</b> |

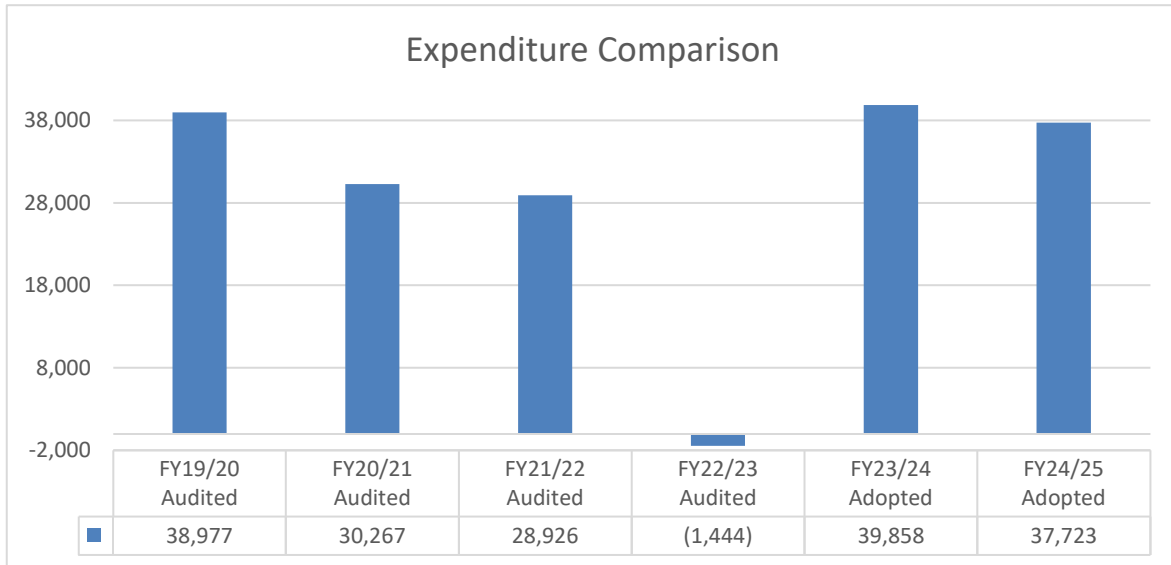
|   | 2021-2022<br>Audited               | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-)   | 2024-2025<br>Adopted<br>Budget | Variance<br>%      |                |
|---|------------------------------------|----------------------|--------------------------------|-------------------------------|--------------------|--------------------------------|--------------------|----------------|
| <b>Category: 80 - DEBT SERVICE EXPENSE</b>                      |                                    |                      |                                |                               |                    |                                |                    |                |
| <a href="#">101-416-96058</a>                                   | Vehicle Leases Principal           | 0                    | 15,263                         | 0                             | 0                  | 0                              | 0.00%              |                |
| <a href="#">101-416-96059</a>                                   | Vehicle Leases Interest            | 0                    | 4,894                          | 0                             | 0                  | 0                              | 0.00%              |                |
| <a href="#">101-416-97061</a>                                   | Fire Equipment Lease Principal     | 143,000              | 280,000                        | 280,000                       | 286,000            | 13,000                         | 293,000            | 4.64%          |
| <a href="#">101-416-97062</a>                                   | Fire Equipment Lease Interest      | 4,576                | 12,674                         | 12,673                        | 9,802              | (5,808)                        | 6,865              | -45.83%        |
| <b>Category: 80 - DEBT SERVICE EXPENSE Total:</b>               |                                    | <b>147,576</b>       | <b>312,830</b>                 | <b>292,673</b>                | <b>295,802</b>     | <b>7,192</b>                   | <b>299,865</b>     | <b>2.46%</b>   |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                      |                                    |                      |                                |                               |                    |                                |                    |                |
| <a href="#">101-416-98030</a>                                   | Office Furniture & Equipment       | 2,790                | 406                            | 0                             | 153                | 0                              | 0                  | 0.00%          |
| <a href="#">101-416-98040</a>                                   | Major Machinery & Equipment        | 1,463,672            | 169,403                        | 428,041                       | 422,233            | (328,041)                      | 100,000            | -76.64%        |
| <a href="#">101-416-98043</a>                                   | Ladder Fire Truck Expense          | 252,185              | 4,150                          | 0                             | 7,568              | 0                              | 0                  | 0.00%          |
| <a href="#">101-416-98044</a>                                   | Brush Truck/Street Sweeper Expense | 72,904               | 4,906                          | 0                             | 19,360             | 0                              | 0                  | 0.00%          |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>               |                                    | <b>1,791,550</b>     | <b>178,866</b>                 | <b>428,041</b>                | <b>449,314</b>     | <b>(328,041)</b>               | <b>100,000</b>     | <b>-76.64%</b> |
| <b>Expense Total:</b>   |                                    | <b>4,838,988</b>     | <b>3,580,606</b>               | <b>4,163,857</b>              | <b>3,777,867</b>   | <b>(297,374)</b>               | <b>3,866,483</b>   | <b>-7.14%</b>  |
| <b>Department: 416 - FIRE/EMS DEPARTMENT Surplus (Deficit):</b> |                                    | <b>(2,680,955)</b>   | <b>(1,560,003)</b>             | <b>(1,698,716)</b>            | <b>(1,114,573)</b> | <b>250,528</b>                 | <b>(1,448,188)</b> | <b>-14.75%</b> |
| <b>Fund: 101 - GENERAL FUND Surplus (Deficit):</b>              |                                    | <b>(2,680,955)</b>   | <b>(1,560,003)</b>             | <b>(1,698,716)</b>            | <b>(780,428)</b>   | <b>250,528</b>                 | <b>(1,448,188)</b> | <b>-14.75%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                        |                                    | <b>(2,680,955)</b>   | <b>(1,560,003)</b>             | <b>(1,698,716)</b>            | <b>(780,428)</b>   | <b>250,528</b>                 | <b>(1,448,188)</b> | <b>-14.75%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>            |                                    |                      |                                |                               |                    |                                | <b>-7.14%</b>      |                |

INTENTIONALLY LEFT BLANK

# 431 – Service Center Department



INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Proposed Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|---------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|---------------------------|------------|

**Fund: 101 - GENERAL FUND**

**Department: 431 - SERVICE CENTER DEPARTMENT**

**Expense**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

| Code  | Description                     | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-)  | 2024-2025 Proposed Budget | Variance %    |
|---|---------------------------------|-------------------|-------------------|--------------------------|-------------------------|----------------|---------------------------|---------------|
| 101-431-60010   | Salaries Regular                | 16,530            | 17,354            | 18,042                   | 15,748                  | (991)          | 17,051                    | -5.49%        |
| 101-431-60030   | Salaries Overtime               | 0                 | 0                 | 400                      | 11                      | 0              | 400                       | 0.00%         |
| 101-431-60050   | Salaries Cash Outs              | 0                 | 0                 | 500                      | 0                       | (500)          | 0                         | -100.00%      |
| 101-431-62000   | Retirement CalPERS              | 1,624             | 1,727             | 2,136                    | 1,476                   | (794)          | 1,342                     | -37.18%       |
| 101-431-62020   | Medical/Life Insurance          | 2,686             | (29,004)          | 3,713                    | 2,609                   | (265)          | 3,448                     | -7.14%        |
| 101-431-62030   | Social Security FICA            | 1,047             | 1,100             | 1,128                    | 992                     | (71)           | 1,057                     | -6.26%        |
| 101-431-62040   | Medicare Insurance              | 245               | 257               | 262                      | 232                     | (15)           | 247                       | -5.58%        |
| 101-431-62050   | Disability Income Insurance     | 0                 | 0                 | 180                      | 0                       | 8              | 188                       | 4.20%         |
| 101-431-62060   | Deferred Comp. - 457 Retirement | 511               | 536               | 541                      | 335                     | (29)           | 512                       | -5.41%        |
| 101-431-62070   | Workers' Comp. Insurance        | 926               | 771               | 2,165                    | 969                     | (119)          | 2,046                     | -5.50%        |
| 101-431-62080   | Uniform Allowance               | 0                 | 56                | 56                       | 0                       | 0              | 56                        | 0.00%         |
| 101-431-62200   | Retirement CalPERS UL           | 503               | 604               | 0                        | 0                       | 0              | 0                         | 0.00%         |
| 101-431-62210   | Unemployment Claims             | 0                 | 0                 | 180                      | 0                       | (9)            | 171                       | -5.00%        |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b> |                                 | <b>24,071</b>     | <b>(6,599)</b>    | <b>29,303</b>            | <b>22,372</b>           | <b>(2,785)</b> | <b>26,518</b>             | <b>-9.50%</b> |

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

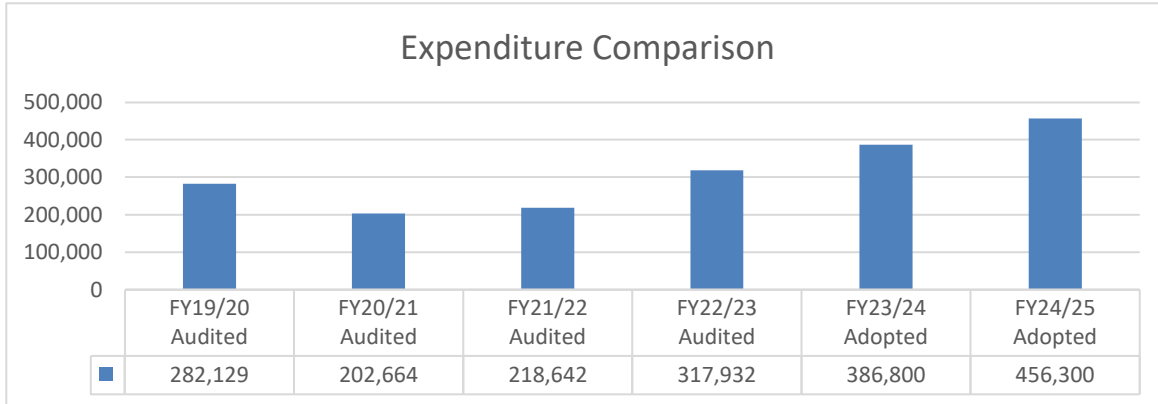
|               |                                 |       |       |       |       |     |       |        |
|---------------|---------------------------------|-------|-------|-------|-------|-----|-------|--------|
| 101-431-70060 | Small Tools & Equipment         | 133   | 607   | 4,555 | 1,789 | 0   | 4,555 | 0.00%  |
| 101-431-70100 | Uniforms                        | 1,306 | 932   | 1,050 | 971   | 0   | 1,050 | 0.00%  |
| 101-431-70150 | Vehicle Parts & Supplies        | 532   | 1,088 | 2,000 | 2,607 | 0   | 2,000 | 0.00%  |
| 101-431-70160 | Gasoline & Diesel               | 487   | 460   | 400   | 316   | 200 | 600   | 50.00% |
| 101-431-72030 | Telephone                       | 604   | 607   | 750   | 614   | 0   | 750   | 0.00%  |
| 101-431-84060 | Vehicle Parts, Repairs & Maint. | 268   | 13    | 0     | 60    | 0   | 0     | 0.00%  |
| 101-431-86030 | Subs., Dues, & Publications     | 0     | 14    | 0     | 0     | 0   | 0     | 0.00%  |
| 101-431-88040 | Computer Programming/Consult.   | 56    | 44    | 0     | 48    | 350 | 350   | 0.00%  |
| 101-431-89070 | Fingerprinting                  | 0     | 0     | 0     | 9     | 0   | 0     | 0.00%  |
| 101-431-90010 | Liability & Property Insurance  | 1,119 | 983   | 1,300 | 1,045 | 0   | 1,300 | 0.00%  |
| 101-431-92080 | Miscellaneous Expense           | 38    | 0     | 0     | 0     | 0   | 0     | 0.00%  |

|  | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Proposed<br>Budget | Variance<br>% |
|--|----------------------|----------------------|--------------------------------|-------------------------------|------------------|---------------------------------|---------------|
| <a href="#">101-431-92090</a> Taxes, Licenses, & Fees        | 313                  | 408                  | 500                            | 707                           | 100              | 600                             | 20.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> | <b>4,855</b>         | <b>5,155</b>         | <b>10,555</b>                  | <b>8,166</b>                  | <b>650</b>       | <b>11,205</b>                   | 6.16%         |
| <b>Expense Total:</b>  | <b>28,926</b>        | <b>(1,444)</b>       | <b>39,858</b>                  | <b>30,538</b>                 | <b>(2,135)</b>   | <b>37,723</b>                   | -5.36%        |
| <b>Department: 431 - SERVICE CENTER DEPARTMENT Total:</b>    | <b>28,926</b>        | <b>(1,444)</b>       | <b>39,858</b>                  | <b>30,538</b>                 | <b>(2,135)</b>   | <b>37,723</b>                   | -5.36%        |
| <b>Fund: 101 - GENERAL FUND Total:</b>                       | <b>28,926</b>        | <b>(1,444)</b>       | <b>39,858</b>                  | <b>30,538</b>                 | <b>(2,135)</b>   | <b>37,723</b>                   | -5.36%        |
| <b>Adopted Budget Total:</b>                                 | <b>28,926</b>        | <b>(1,444)</b>       | <b>39,858</b>                  | <b>30,538</b>                 | <b>(2,135)</b>   | <b>37,723</b>                   | -5.36%        |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>         |                      |                      |                                |                               |                  |                                 | <b>-5.36%</b> |

# 432 – Buildings & Grounds Maintenance



INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 101 - GENERAL FUND**

**Department: 432 - BLDGS & GROUNDS MAINTENANCE**

**Expense**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

|   |                                 |              |          |          |          |          |          |              |
|---|---------------------------------|--------------|----------|----------|----------|----------|----------|--------------|
| <a href="#">101-432-60010</a>                           | Salaries Regular                | 0            | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">101-432-60030</a>                           | Salaries Overtime               | 0            | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">101-432-62000</a>                           | Retirement CalPERS              | 0            | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">101-432-62020</a>                           | Medical/Life Insurance          | 0            | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">101-432-62030</a>                           | Social Security FICA            | 0            | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">101-432-62040</a>                           | Medicare Insurance              | 0            | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">101-432-62050</a>                           | Disability Income Insurance     | 0            | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">101-432-62060</a>                           | Deferred Comp. - 457 Retirement | 0            | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">101-432-62070</a>                           | Workers' Comp. Insurance        | 1,502        | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">101-432-62080</a>                           | Uniform Allowance               | 0            | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">101-432-62210</a>                           | Unemployment Claims             | 0            | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b> |                                 | <b>1,502</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|                               |                                |        |        |         |         |         |         |         |
|-------------------------------|--------------------------------|--------|--------|---------|---------|---------|---------|---------|
| <a href="#">101-432-70060</a> | Small Tools & Equipment        | 0      | 0      | 400     | 0       | 0       | 400     | 0.00%   |
| <a href="#">101-432-70100</a> | Uniforms                       | 0      | (356)  | 0       | 0       | 0       | 0       | 0.00%   |
| <a href="#">101-432-70440</a> | Miscellaneous Supplies         | 0      | 1,430  | 1,600   | 75      | 0       | 1,600   | 0.00%   |
| <a href="#">101-432-72010</a> | Water, Gas, Sanitation & Sewer | 20,921 | 29,265 | 19,550  | 19,732  | 6,500   | 26,050  | 33.25%  |
| <a href="#">101-432-72020</a> | Electric                       | 60,608 | 95,279 | 88,500  | 101,619 | 32,000  | 120,500 | 36.16%  |
| <a href="#">101-432-72030</a> | Telephone                      | 10,853 | 10,210 | 17,250  | 5,763   | (3,500) | 13,750  | -20.29% |
| <a href="#">101-432-84020</a> | Major Equip. Repairs & Maint.  | 0      | 0      | 30,000  | 19,346  | 5,000   | 35,000  | 16.67%  |
| <a href="#">101-432-84030</a> | Buildings Repairs & Maint.     | 42,367 | 82,514 | 75,000  | 76,192  | 8,500   | 83,500  | 11.33%  |
| <a href="#">101-432-84050</a> | Grounds Repairs & Maint.       | 13,266 | 0      | 7,000   | 6,296   | 0       | 7,000   | 0.00%   |
| <a href="#">101-432-84071</a> | Inspections                    | 5,578  | 7,934  | 12,500  | 6,660   | 0       | 12,500  | 0.00%   |
| <a href="#">101-432-88100</a> | Professional Services          | 1,849  | 1,905  | 0       | 1,962   | 1,000   | 1,000   | 0.00%   |
| <a href="#">101-432-90010</a> | Liability & Property Insurance | 61,699 | 89,751 | 135,000 | 130,010 | 20,000  | 155,000 | 14.81%  |

|  |  |                |                |                |                |               |                |               |
|--|--|----------------|----------------|----------------|----------------|---------------|----------------|---------------|
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |  | <b>217,140</b> | <b>317,932</b> | <b>386,800</b> | <b>367,655</b> | <b>69,500</b> | <b>456,300</b> | <b>17.97%</b> |
|--|--|----------------|----------------|----------------|----------------|---------------|----------------|---------------|

|                       |  |                |                |                |                |               |                |               |
|-----------------------|--|----------------|----------------|----------------|----------------|---------------|----------------|---------------|
| <b>Expense Total:</b> |  | <b>218,642</b> | <b>317,932</b> | <b>386,800</b> | <b>367,655</b> | <b>69,500</b> | <b>456,300</b> | <b>17.97%</b> |
|-----------------------|--|----------------|----------------|----------------|----------------|---------------|----------------|---------------|

|   |  |                |                |                |                |               |                |               |
|---|--|----------------|----------------|----------------|----------------|---------------|----------------|---------------|
| <b>Department: 432 - BLDGS &amp; GROUNDS MAINTENANCE Total:</b> |  | <b>218,642</b> | <b>317,932</b> | <b>386,800</b> | <b>367,655</b> | <b>69,500</b> | <b>456,300</b> | <b>17.97%</b> |
|---|--|----------------|----------------|----------------|----------------|---------------|----------------|---------------|

|  |  |                |                |                |                |               |                |               |
|--|--|----------------|----------------|----------------|----------------|---------------|----------------|---------------|
| <b>Fund: 101 - GENERAL FUND Total:</b> |  | <b>218,642</b> | <b>317,932</b> | <b>386,800</b> | <b>367,655</b> | <b>69,500</b> | <b>456,300</b> | <b>17.97%</b> |
|--|--|----------------|----------------|----------------|----------------|---------------|----------------|---------------|

|                              |  |                |                |                |                |               |                |               |
|------------------------------|--|----------------|----------------|----------------|----------------|---------------|----------------|---------------|
| <b>Adopted Budget Total:</b> |  | <b>218,642</b> | <b>317,932</b> | <b>386,800</b> | <b>367,655</b> | <b>69,500</b> | <b>456,300</b> | <b>17.97%</b> |
|------------------------------|--|----------------|----------------|----------------|----------------|---------------|----------------|---------------|

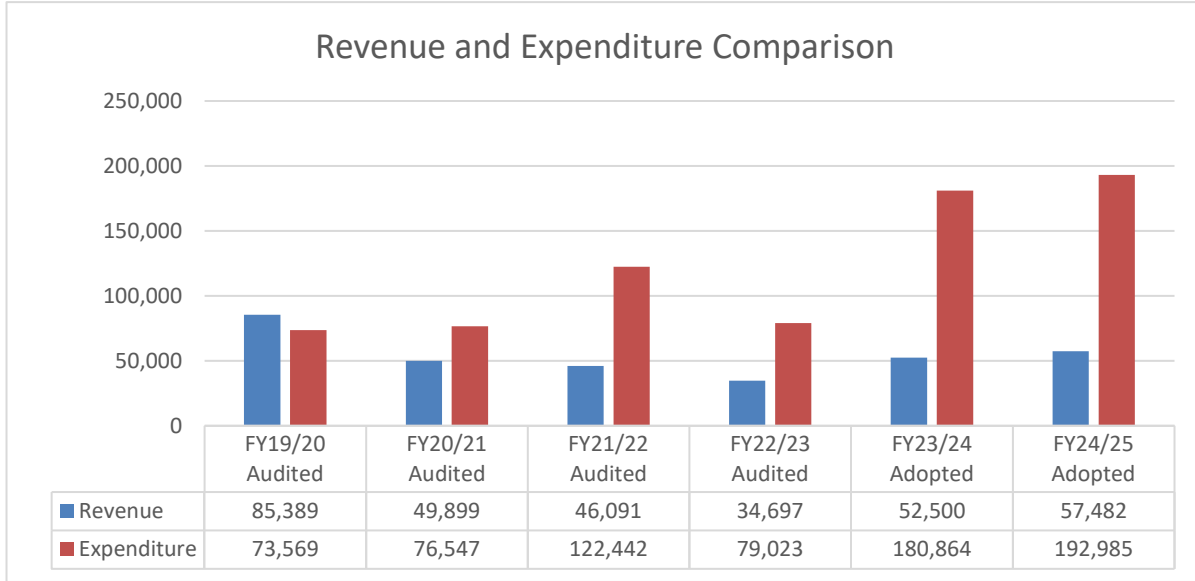
**Expenditure Budget Change FY23/24 vs. FY24/25 17.97%**

INTENTIONALLY LEFT BLANK

# 435 – Airport Operations



INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 101 - GENERAL FUND**

**Department: 435 - AIRPORT OPERATIONS**

**Revenue**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |                               |               |               |               |               |              |               |               |
|--|-------------------------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|
| <a href="#">101-435-55020</a>                            | Airport Building Lease        | 2,650         | 4,200         | 4,000         | 3,850         | 0            | 4,000         | 0.00%         |
| <a href="#">101-435-55050</a>                            | Airport Hangar Leases         | 27,252        | 29,983        | 28,000        | 32,085        | 7,482        | 35,482        | 26.72%        |
| <a href="#">101-435-55060</a>                            | Airport Tie Down Rentals      | 784           | 414           | 500           | 432           | 0            | 500           | 0.00%         |
| <a href="#">101-435-55070</a>                            | Airport Overnight Parking Fee | 100           | 100           | 0             | 100           | 0            | 0             | 0.00%         |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |                               | <b>30,786</b> | <b>34,697</b> | <b>32,500</b> | <b>36,467</b> | <b>7,482</b> | <b>39,982</b> | <b>23.02%</b> |

**Category: 46 - GRANTS REVENUE**

|   |                                   |               |          |               |              |          |               |              |
|---|-----------------------------------|---------------|----------|---------------|--------------|----------|---------------|--------------|
| <a href="#">101-435-55090</a>               | Federal Aviation Admn (FAA) Grant | 15,305        | 0        | 0             | 4,695        | 0        | 0             | 0.00%        |
| <a href="#">101-435-55100</a>               | State Airport Grant               | 0             | 0        | 10,000        | 0            | 0        | 10,000        | 0.00%        |
| <b>Category: 46 - GRANTS REVENUE Total:</b> |                                   | <b>15,305</b> | <b>0</b> | <b>10,000</b> | <b>4,695</b> | <b>0</b> | <b>10,000</b> | <b>0.00%</b> |

**Category: 47 - CHARGES FOR SERVICES REVENUE**

|   |                    |          |          |          |          |              |              |              |
|---|--------------------|----------|----------|----------|----------|--------------|--------------|--------------|
| <a href="#">101-435-55040</a>                             | Airport Fuel Sales | 0        | 0        | 0        | 0        | 7,500        | 7,500        | 0.00%        |
| <b>Category: 47 - CHARGES FOR SERVICES REVENUE Total:</b> |                    | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>7,500</b> | <b>7,500</b> | <b>0.00%</b> |

**Category: 48 - MISCELLANEOUS REVENUE**

|  |                       |          |          |               |          |                 |          |                 |
|--|-----------------------|----------|----------|---------------|----------|-----------------|----------|-----------------|
| <a href="#">101-435-48160</a>                      | Miscellaneous Revenue | 0        | 0        | 10,000        | 0        | (10,000)        | 0        | -100.00%        |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b> |                       | <b>0</b> | <b>0</b> | <b>10,000</b> | <b>0</b> | <b>(10,000)</b> | <b>0</b> | <b>-100.00%</b> |

|  |               |               |               |               |              |               |              |
|--|---------------|---------------|---------------|---------------|--------------|---------------|--------------|
| <b>Revenue Total:</b>                            | <b>46,091</b> | <b>34,697</b> | <b>52,500</b> | <b>41,163</b> | <b>4,982</b> | <b>57,482</b> | <b>9.49%</b> |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b> |               |               |               |               |              |               | <b>9.49%</b> |

**Expense**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

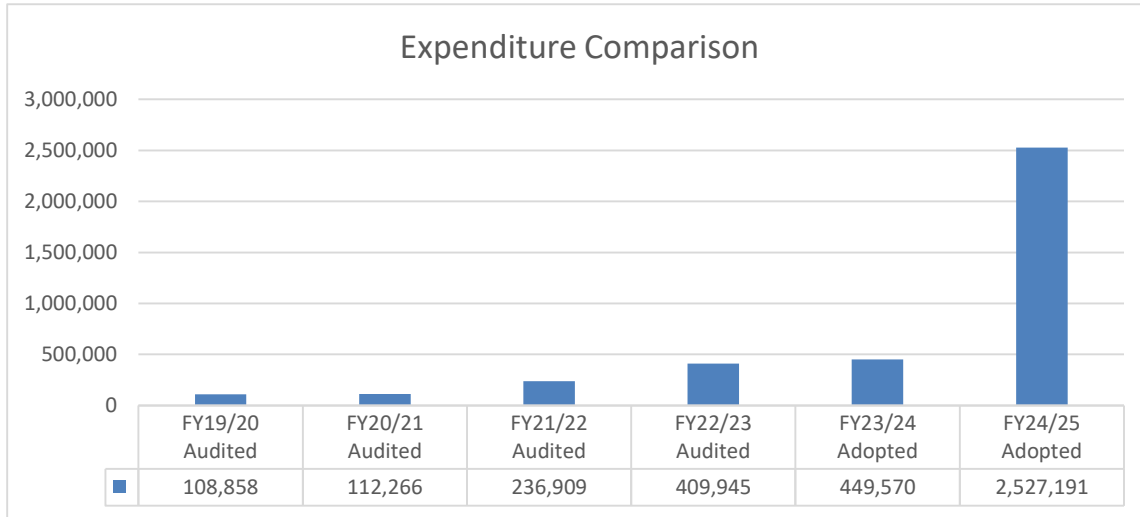
|                               |                             |        |        |        |        |       |        |        |
|-------------------------------|-----------------------------|--------|--------|--------|--------|-------|--------|--------|
| <a href="#">101-435-60010</a> | Salaries Regular            | 23,958 | 17,351 | 27,550 | 23,952 | 1,424 | 28,974 | 5.17%  |
| <a href="#">101-435-60030</a> | Salaries Overtime           | 216    | 86     | 400    | 1      | 0     | 400    | 0.00%  |
| <a href="#">101-435-60050</a> | Salaries Cash Outs          | 0      | 0      | 1,059  | 0      | (48)  | 1,011  | -4.53% |
| <a href="#">101-435-62000</a> | Retirement CalPERS          | 2,278  | 2,251  | 3,063  | 2,702  | 159   | 3,222  | 5.20%  |
| <a href="#">101-435-62020</a> | Medical/Life Insurance      | 4,049  | 3,312  | 5,092  | 3,641  | 0     | 5,092  | 0.00%  |
| <a href="#">101-435-62030</a> | Social Security FICA        | 1,440  | 1,376  | 1,722  | 1,468  | 74    | 1,796  | 4.30%  |
| <a href="#">101-435-62040</a> | Medicare Insurance          | 337    | 322    | 399    | 343    | 21    | 420    | 5.14%  |
| <a href="#">101-435-62050</a> | Disability Income Insurance | 0      | 0      | 276    | 0      | 44    | 319    | 15.79% |

|  |                                 | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>% |
|--|---------------------------------|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|
| <a href="#">101-435-62060</a>                                  | Deferred Comp. - 457 Retirement | 680                  | 660                  | 827                            | 663                           | 43               | 869                            | 5.14%         |
| <a href="#">101-435-62070</a>                                  | Workers' Comp. Insurance        | 1,126                | 1,138                | 3,306                          | 1,484                         | 171              | 3,477                          | 5.17%         |
| <a href="#">101-435-62080</a>                                  | Uniform Allowance               | 0                    | 0                    | 20                             | 0                             | 0                | 20                             | 0.00%         |
| <a href="#">101-435-62090</a>                                  | Other Payroll Expenses          | 79                   | 0                    | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">101-435-62200</a>                                  | Retirement CalPERS UL           | 1,491                | 572                  | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">101-435-62210</a>                                  | Unemployment Claims             | 0                    | 0                    | 276                            | 0                             | 15               | 290                            | 5.26%         |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b>        |                                 | <b>35,653</b>        | <b>27,068</b>        | <b>43,989</b>                  | <b>34,253</b>                 | <b>1,901</b>     | <b>45,890</b>                  | <b>4.32%</b>  |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>          |                                 |                      |                      |                                |                               |                  |                                |               |
| <a href="#">101-435-70030</a>                                  | Postage & Freight Out           | 0                    | 0                    | 10                             | 0                             | 0                | 10                             | 0.00%         |
| <a href="#">101-435-70040</a>                                  | Printing & Binding              | 0                    | 0                    | 215                            | 0                             | 0                | 215                            | 0.00%         |
| <a href="#">101-435-72010</a>                                  | Water, Gas, Sanitation & Sewer  | 6,052                | 9,828                | 8,000                          | 8,445                         | 2,500            | 10,500                         | 31.25%        |
| <a href="#">101-435-72020</a>                                  | Electric                        | 15,797               | 13,668               | 18,000                         | 13,451                        | 3,500            | 21,500                         | 19.44%        |
| <a href="#">101-435-72030</a>                                  | Telephone                       | 2,350                | 2,095                | 2,200                          | 1,393                         | 0                | 2,200                          | 0.00%         |
| <a href="#">101-435-80060</a>                                  | Fuel Purchases for Resale       | 0                    | 0                    | 30,000                         | 0                             | 0                | 30,000                         | 0.00%         |
| <a href="#">101-435-84020</a>                                  | Major Equip. Repairs & Maint.   | 0                    | 0                    | 6,500                          | 0                             | 0                | 6,500                          | 0.00%         |
| <a href="#">101-435-84030</a>                                  | Buildings Repairs & Maint.      | 6,422                | 1,800                | 17,500                         | 5,923                         | 0                | 17,500                         | 0.00%         |
| <a href="#">101-435-84050</a>                                  | Grounds Repairs & Maint.        | 28,834               | 4,882                | 6,500                          | 645                           | 1,000            | 7,500                          | 15.38%        |
| <a href="#">101-435-84060</a>                                  | Vehicle Parts, Repairs & Maint. | 29                   | 192                  | 800                            | 409                           | 200              | 1,000                          | 25.00%        |
| <a href="#">101-435-86010</a>                                  | Training, Travel, & Conference  | 0                    | 0                    | 250                            | 2,940                         | 2,000            | 2,250                          | 800.00%       |
| <a href="#">101-435-86030</a>                                  | Subs., Dues, & Publications     | 75                   | 89                   | 100                            | 75                            | 75               | 175                            | 75.00%        |
| <a href="#">101-435-88040</a>                                  | Computer Programming/Consult.   | 56                   | 44                   | 1,000                          | 48                            | 105              | 1,105                          | 10.50%        |
| <a href="#">101-435-88060</a>                                  | Medical - General               | 0                    | 0                    | 0                              | 4                             | 0                | 0                              | 0.00%         |
| <a href="#">101-435-88091</a>                                  | Engineering & Consultants       | 0                    | 0                    | 20,000                         | 0                             | 0                | 20,000                         | 0.00%         |
| <a href="#">101-435-88100</a>                                  | Professional Services           | 1,358                | 1,435                | 3,000                          | 1,573                         | 0                | 3,000                          | 0.00%         |
| <a href="#">101-435-88101</a>                                  | Administrative Fees             | 0                    | 7                    | 0                              | 28                            | 0                | 0                              | 0.00%         |
| <a href="#">101-435-90010</a>                                  | Liability & Property Insurance  | 8,972                | 1,102                | 5,950                          | 5,188                         | 840              | 6,790                          | 14.12%        |
| <a href="#">101-435-92080</a>                                  | Miscellaneous Expense           | 57                   | 0                    | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">101-435-92090</a>                                  | Taxes, Licenses, & Fees         | 16,788               | 16,814               | 16,850                         | 12,762                        | 0                | 16,850                         | 0.00%         |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>   |                                 | <b>86,789</b>        | <b>51,955</b>        | <b>136,875</b>                 | <b>52,885</b>                 | <b>10,220</b>    | <b>147,095</b>                 | <b>7.47%</b>  |
| <b>Expense Total:</b>  |                                 | <b>122,442</b>       | <b>79,023</b>        | <b>180,864</b>                 | <b>87,138</b>                 | <b>12,121</b>    | <b>192,985</b>                 | <b>6.70%</b>  |
| <b>Department: 435 - AIRPORT OPERATIONS Surplus (Deficit):</b> |                                 | <b>(76,352)</b>      | <b>(44,326)</b>      | <b>(128,364)</b>               | <b>(45,975)</b>               | <b>(7,139)</b>   | <b>(135,503)</b>               | <b>5.56%</b>  |
| <b>Fund: 101 - GENERAL FUND Surplus (Deficit):</b>             |                                 | <b>(76,352)</b>      | <b>(44,326)</b>      | <b>(128,364)</b>               | <b>(45,975)</b>               | <b>(7,139)</b>   | <b>(135,503)</b>               | <b>5.56%</b>  |
| <b>Adopted Budget Surplus (Deficit):</b>                       |                                 | <b>(76,352)</b>      | <b>(44,326)</b>      | <b>(128,364)</b>               | <b>(45,975)</b>               | <b>(7,139)</b>   | <b>(135,503)</b>               | <b>5.56%</b>  |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>           |                                 |                      |                      |                                |                               |                  |                                | <b>6.70%</b>  |

# 440 – Municipal Grounds Maintenance



INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 101 - GENERAL FUND**

**Department: 440 - MUNICIPAL GROUNDS MAINT**

**Expense**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

|   |                                 |               |                |                |                |              |                |              |
|---|---------------------------------|---------------|----------------|----------------|----------------|--------------|----------------|--------------|
| <a href="#">101-440-60010</a>                           | Salaries Regular                | 13,966        | 110,173        | 153,649        | 133,571        | 13,133       | 166,782        | 8.55%        |
| <a href="#">101-440-60020</a>                           | Salaries Part Time              | 23,474        | 6,129          | 0              | (8,519)        | 0            | 0              | 0.00%        |
| <a href="#">101-440-60030</a>                           | Salaries Overtime               | 320           | 651            | 3,000          | 270            | (2,000)      | 1,000          | -66.67%      |
| <a href="#">101-440-60050</a>                           | Salaries Cash Outs              | 0             | 0              | 2,955          | 0              | 308          | 3,263          | 10.42%       |
| <a href="#">101-440-62000</a>                           | Retirement CalPERS              | 1,002         | 8,119          | 11,926         | 10,341         | 1,320        | 13,246         | 11.07%       |
| <a href="#">101-440-62020</a>                           | Medical/Life Insurance          | 3,675         | 35,090         | 66,202         | 44,870         | 0            | 66,202         | 0.00%        |
| <a href="#">101-440-62030</a>                           | Social Security FICA            | 1,776         | 7,129          | 9,603          | 8,259          | 737          | 10,340         | 7.67%        |
| <a href="#">101-440-62040</a>                           | Medicare Insurance              | 416           | 1,667          | 2,228          | 1,931          | 190          | 2,418          | 8.53%        |
| <a href="#">101-440-62050</a>                           | Disability Income Insurance     | 0             | 0              | 1,536          | 0              | 299          | 1,835          | 19.43%       |
| <a href="#">101-440-62060</a>                           | Deferred Comp. - 457 Retirement | 83            | 87             | 4,609          | 89             | (3,690)      | 919            | -80.06%      |
| <a href="#">101-440-62070</a>                           | Workers' Comp. Insurance        | 3,815         | 6,361          | 18,438         | 8,162          | (8,438)      | 10,000         | -45.76%      |
| <a href="#">101-440-62080</a>                           | Uniform Allowance               | 0             | 719            | 806            | 529            | 0            | 806            | 0.00%        |
| <a href="#">101-440-62200</a>                           | Retirement CalPERS UL           | 167           | 606            | 0              | 0              | 0            | 0              | 0.00%        |
| <a href="#">101-440-62210</a>                           | Unemployment Claims             | 181           | 0              | 768            | 0              | 900          | 1,668          | 117.19%      |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b> |                                 | <b>48,875</b> | <b>176,730</b> | <b>275,720</b> | <b>199,503</b> | <b>2,759</b> | <b>278,479</b> | <b>1.00%</b> |

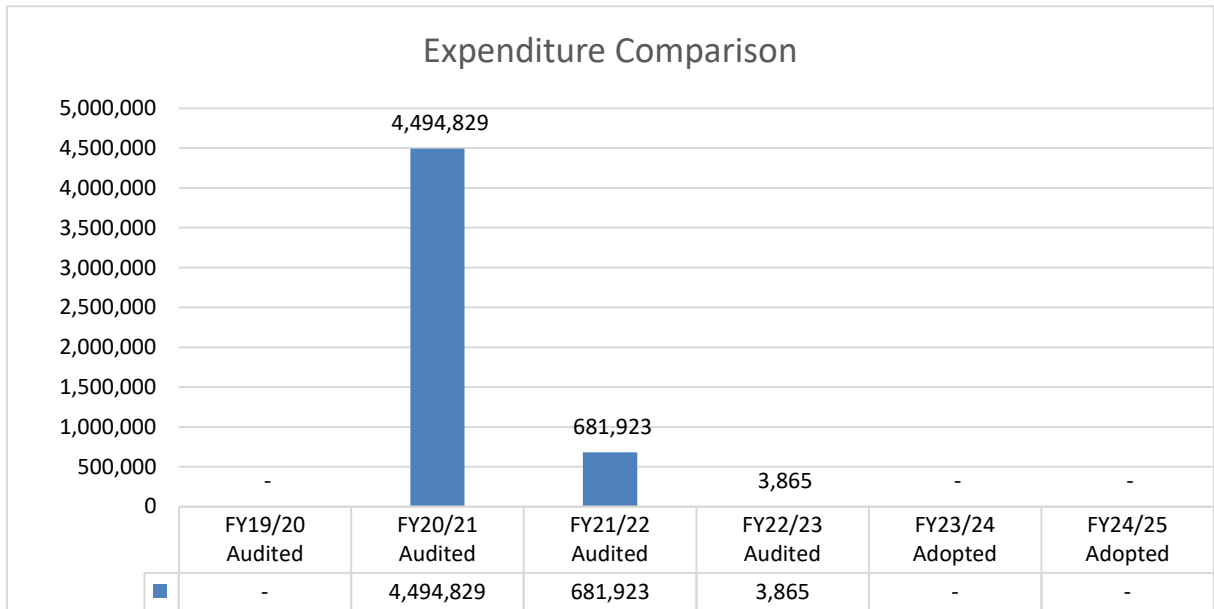
**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|                               |                                 |        |         |        |        |        |        |        |
|-------------------------------|---------------------------------|--------|---------|--------|--------|--------|--------|--------|
| <a href="#">101-440-70001</a> | Land Rental                     | 0      | 0       | 0      | 1      | 0      | 0      | 0.00%  |
| <a href="#">101-440-70010</a> | Office Supplies                 | 0      | 0       | 0      | 0      | 100    | 100    | 0.00%  |
| <a href="#">101-440-70040</a> | Printing & Binding              | 0      | 1       | 0      | 0      | 0      | 0      | 0.00%  |
| <a href="#">101-440-70060</a> | Small Tools & Equipment         | 4,117  | 4,486   | 3,500  | 7,716  | 0      | 3,500  | 0.00%  |
| <a href="#">101-440-70100</a> | Uniforms                        | 284    | 3,575   | 3,150  | 3,598  | 871    | 4,021  | 27.65% |
| <a href="#">101-440-70160</a> | Gasoline & Diesel               | 2,264  | 3,128   | 3,500  | 1,107  | 0      | 3,500  | 0.00%  |
| <a href="#">101-440-70442</a> | Tree Purchase/Planting          | 1,347  | 1,367   | 2,000  | 0      | 0      | 2,000  | 0.00%  |
| <a href="#">101-440-72011</a> | Water/Electric - City Plots     | 55,430 | 61,277  | 66,000 | 67,257 | 32,800 | 98,800 | 49.70% |
| <a href="#">101-440-84050</a> | Grounds Repairs & Maint.        | 26,077 | 120,454 | 50,000 | 31,583 | 0      | 50,000 | 0.00%  |
| <a href="#">101-440-84060</a> | Vehicle Parts, Repairs & Maint. | 4,642  | 8,514   | 5,000  | 6,137  | 0      | 5,000  | 0.00%  |

|  |                                | 2021-2022      | 2022-2023      | 2023-2024      | 2023-2024      | Request          | 2024-2025        | Variance        |
|--|--------------------------------|----------------|----------------|----------------|----------------|------------------|------------------|-----------------|
|  |                                | Audited        | Audited        | Adopted        | YTD            | (+/-)            | Adopted          | %               |
|  |                                |                |                | Budget         | Unaudited      |                  | Budget           |                 |
| <a href="#">101-440-84090</a>                                | Graffiti Removal Expense       | 39             | 58             | 200            | 107            | 0                | 200              | 0.00%           |
| <a href="#">101-440-86010</a>                                | Training, Travel, & Conference | 17             | 26             | 2,000          | 0              | 0                | 2,000            | 0.00%           |
| <a href="#">101-440-86030</a>                                | Subs., Dues, & Publications    | 0              | 14             | 1,000          | 134            | 0                | 1,000            | 0.00%           |
| <a href="#">101-440-88040</a>                                | Computer Programming/Consult.  | 56             | 44             | 0              | 48             | 980              | 980              | 0.00%           |
| <a href="#">101-440-88060</a>                                | Medical - General              | 7              | 2              | 0              | 2              | 0                | 0                | 0.00%           |
| <a href="#">101-440-88100</a>                                | Professional Services          | 4,254          | 740            | 2,000          | 3,629          | 2,000            | 4,000            | 100.00%         |
| <a href="#">101-440-89040</a>                                | Physical w/Drug & Alcohol Test | 710            | 390            | 500            | 200            | 0                | 500              | 0.00%           |
| <a href="#">101-440-89070</a>                                | Fingerprinting                 | 224            | 64             | 200            | 64             | 0                | 200              | 0.00%           |
| <a href="#">101-440-90010</a>                                | Liability & Property Insurance | 4,610          | 8,216          | 4,800          | 8,802          | 5,143            | 9,943            | 107.15%         |
| <a href="#">101-440-90040</a>                                | Claims & Judgments             | 0              | 0              | 0              | 0              | 0                | 0                | 0.00%           |
| <a href="#">101-440-92080</a>                                | Miscellaneous Expense          | 410            | 0              | 0              | 0              | 0                | 0                | 0.00%           |
| <a href="#">101-440-92090</a>                                | Taxes, Licenses, & Fees        | 0              | 0              | 0              | 0              | 0                | 0                | 0.00%           |
| <a href="#">101-440-92212</a>                                | Veterans Banner Prog Expense   | 443            | 460            | 0              | 0              | 0                | 0                | 0.00%           |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                                | <b>104,930</b> | <b>212,815</b> | <b>143,850</b> | <b>130,386</b> | <b>41,894</b>    | <b>185,744</b>   | <b>29.12%</b>   |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                   |                                |                |                |                |                |                  |                  |                 |
| <a href="#">101-440-98040</a>                                | Major Machinery & Equipment    | 0              | 0              | 30,000         | 23,399         | (20,000)         | 10,000           | -66.67%         |
| <a href="#">101-440-98981</a>                                | Splash Pad Project             | 83,104         | 20,399         | 0              | 208,235        | 2,052,968        | 2,052,968        | 0.00%           |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>            |                                | <b>83,104</b>  | <b>20,399</b>  | <b>30,000</b>  | <b>231,634</b> | <b>2,032,968</b> | <b>2,062,968</b> | <b>6776.56%</b> |
| <b>Expense Total:</b>  |                                | <b>236,909</b> | <b>409,945</b> | <b>449,570</b> | <b>561,523</b> | <b>2,077,621</b> | <b>2,527,191</b> | <b>462.13%</b>  |
| <b>Department: 440 - MUNICIPAL GROUNDS MAINT Total:</b>      |                                | <b>236,909</b> | <b>409,945</b> | <b>449,570</b> | <b>561,523</b> | <b>2,077,621</b> | <b>2,527,191</b> | <b>462.13%</b>  |
| <b>Fund: 101 - GENERAL FUND Total:</b>                       |                                | <b>236,909</b> | <b>409,945</b> | <b>449,570</b> | <b>561,523</b> | <b>2,077,621</b> | <b>2,527,191</b> | <b>462.13%</b>  |
| <b>Adopted Budget Total:</b>                                 |                                | <b>236,909</b> | <b>409,945</b> | <b>449,570</b> | <b>561,523</b> | <b>2,077,621</b> | <b>2,527,191</b> | <b>462.13%</b>  |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>         |                                |                |                |                |                |                  |                  | <b>462.13%</b>  |

## 900 – Transfers to Other Funds

INTENTIONALLY LEFT BLANK



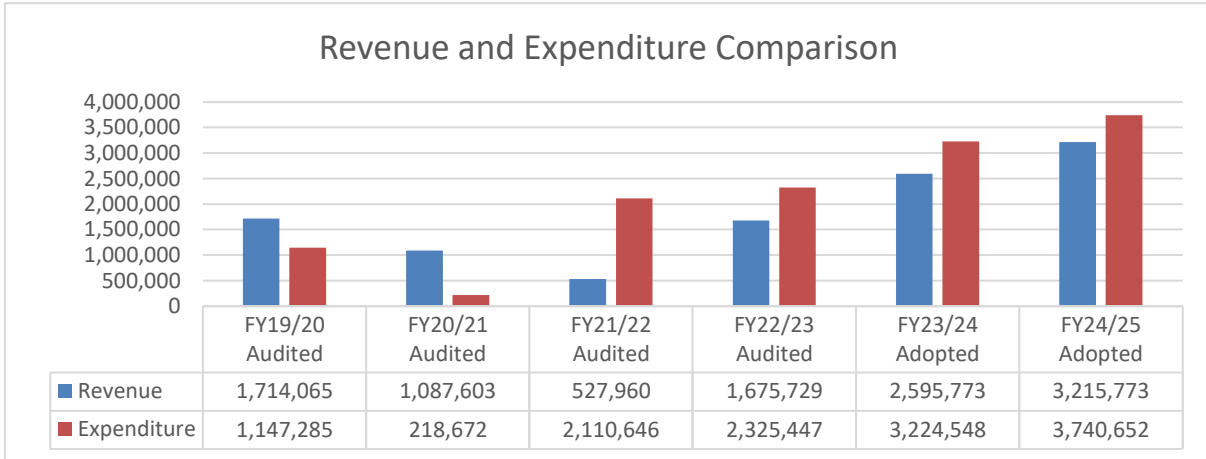
|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance %   |
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|--------------|
| <b>Fund: 101 - GENERAL FUND</b>                                |                   |                   |                          |                         |               |                          |              |
| <b>Expense</b>   |                   |                   |                          |                         |               |                          |              |
| <b>Department: 900 - TRANSFERS TO OTHER FUNDS</b>              |                   |                   |                          |                         |               |                          |              |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>          |                   |                   |                          |                         |               |                          |              |
| <a href="#">101-900-94070</a> Operating Transfer Out           | 247,443           | 0                 | 0                        | 2,320,255               | 0             | 0                        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>   | <b>247,443</b>    | <b>0</b>          | <b>0</b>                 | <b>2,320,255</b>        | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Category: 99 - NON-OPERATING EXPENSES</b>                   |                   |                   |                          |                         |               |                          |              |
| <a href="#">101-900-94072</a> Transfer to General Fund Reserve | 434,480           | 3,865             | 0                        | 0                       | 0             | 0                        | 0.00%        |
| <b>Category: 99 - NON-OPERATING EXPENSES Total:</b>            | <b>434,480</b>    | <b>3,865</b>      | <b>0</b>                 | <b>0</b>                | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Department: 900 - TRANSFERS TO OTHER FUNDS Total:</b>       | <b>681,923</b>    | <b>3,865</b>      | <b>0</b>                 | <b>2,320,255</b>        | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Expense Total:</b>  | <b>681,923</b>    | <b>3,865</b>      | <b>0</b>                 | <b>2,320,255</b>        | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Fund: 101 - GENERAL FUND Total:</b>                         | <b>681,923</b>    | <b>3,865</b>      | <b>0</b>                 | <b>2,320,255</b>        | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Proposed Budget Total:</b>                                  | <b>681,923</b>    | <b>3,865</b>      | <b>0</b>                 | <b>2,320,255</b>        | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>           |                   |                   |                          |                         |               |                          | <b>0.00%</b> |

INTENTIONALLY LEFT BLANK

# 117 – IGT Intergovernmental Transfer



INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 117 - IGT-INTERGOVERNMENTAL TRANSFER**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |                 |              |              |              |               |          |              |              |
|--|-----------------|--------------|--------------|--------------|---------------|----------|--------------|--------------|
| <a href="#">117-400-44010</a>                            | Interest Earned | 3,386        | 8,530        | 5,000        | 11,820        | 0        | 5,000        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |                 | <b>3,386</b> | <b>8,530</b> | <b>5,000</b> | <b>11,820</b> | <b>0</b> | <b>5,000</b> | <b>0.00%</b> |

**Category: 45 - INTERGOVERNMENTAL**

|  |                             |          |          |          |                |          |          |              |
|--|-----------------------------|----------|----------|----------|----------------|----------|----------|--------------|
| <a href="#">117-400-56560</a>                  | GEMT Medicare Reimbursement | 0        | 0        | 0        | 527,745        | 0        | 0        | 0.00%        |
| <b>Category: 45 - INTERGOVERNMENTAL Total:</b> |                             | <b>0</b> | <b>0</b> | <b>0</b> | <b>527,745</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 46 - GRANTS REVENUE**

|   |                         |          |          |          |               |               |               |              |
|---|-------------------------|----------|----------|----------|---------------|---------------|---------------|--------------|
| <a href="#">117-400-46278</a>               | IGT CHD Education Grant | 0        | 0        | 0        | 20,000        | 20,000        | 20,000        | 0.00%        |
| <b>Category: 46 - GRANTS REVENUE Total:</b> |                         | <b>0</b> | <b>0</b> | <b>0</b> | <b>20,000</b> | <b>20,000</b> | <b>20,000</b> | <b>0.00%</b> |

**Category: 48 - MISCELLANEOUS REVENUE**

|  |                                |                |                  |                  |                  |                |                  |               |
|--|--------------------------------|----------------|------------------|------------------|------------------|----------------|------------------|---------------|
| <a href="#">117-400-45000</a>                      | IGT Revenue from Medi-Cal Plan | 524,573        | 1,667,198        | 2,590,773        | 2,830,466        | 600,000        | 3,190,773        | 23.16%        |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b> |                                | <b>524,573</b> | <b>1,667,198</b> | <b>2,590,773</b> | <b>2,830,466</b> | <b>600,000</b> | <b>3,190,773</b> | <b>23.16%</b> |

|  |                |                  |                  |                  |                |                  |               |
|--|----------------|------------------|------------------|------------------|----------------|------------------|---------------|
| <b>Department: 400 - REVENUES Total:</b> | <b>527,960</b> | <b>1,675,729</b> | <b>2,595,773</b> | <b>3,390,031</b> | <b>620,000</b> | <b>3,215,773</b> | <b>23.88%</b> |
|--|----------------|------------------|------------------|------------------|----------------|------------------|---------------|

|                       |                |                  |                  |                  |                |                  |               |
|-----------------------|----------------|------------------|------------------|------------------|----------------|------------------|---------------|
| <b>Revenue Total:</b> | <b>527,960</b> | <b>1,675,729</b> | <b>2,595,773</b> | <b>3,390,031</b> | <b>620,000</b> | <b>3,215,773</b> | <b>23.88%</b> |
|-----------------------|----------------|------------------|------------------|------------------|----------------|------------------|---------------|

**Revenue Budget Change FY23/24 vs. FY24/25 23.88%**

**Expense**

**Department: 416 - FIRE/EMS DEPARTMENT**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

|                               |                                 |         |         |           |         |          |           |        |
|-------------------------------|---------------------------------|---------|---------|-----------|---------|----------|-----------|--------|
| <a href="#">117-416-60010</a> | Salaries Regular                | 745,314 | 713,758 | 1,047,487 | 863,019 | 79,810   | 1,127,297 | 7.62%  |
| <a href="#">117-416-60020</a> | Salaries Part Time              | 42,060  | 54,624  | 134,310   | 27,392  | 6,438    | 140,748   | 4.79%  |
| <a href="#">117-416-60030</a> | Salaries Overtime               | 339,163 | 242,428 | 239,700   | 384,161 | 8,300    | 248,000   | 3.46%  |
| <a href="#">117-416-60050</a> | Salaries Cash Outs              | 0       | 0       | 20,144    | 0       | 1,535    | 21,679    | 7.62%  |
| <a href="#">117-416-62000</a> | Retirement CalPERS              | 73,321  | 75,669  | 114,229   | 95,560  | 30,686   | 144,915   | 26.86% |
| <a href="#">117-416-62020</a> | Medical/Life Insurance          | 149,994 | 134,534 | 258,628   | 202,098 | (17,973) | 240,655   | -6.95% |
| <a href="#">117-416-62030</a> | Social Security FICA            | 63,149  | 60,774  | 85,862    | 77,002  | 4,757    | 90,619    | 5.54%  |
| <a href="#">117-416-62040</a> | Medicare Insurance              | 15,165  | 14,299  | 20,136    | 18,045  | 1,251    | 21,387    | 6.21%  |
| <a href="#">117-416-62050</a> | Disability Income Insurance     | 425     | 416     | 11,818    | 256     | 2,131    | 13,949    | 18.03% |
| <a href="#">117-416-62060</a> | Deferred Comp. - 457 Retirement | 12,803  | 14,322  | 19,945    | 13,618  | 14,774   | 34,719    | 74.08% |
| <a href="#">117-416-62070</a> | Workers' Comp. Insurance        | 48,399  | 49,704  | 141,816   | 73,726  | 10,349   | 152,165   | 7.30%  |
| <a href="#">117-416-62080</a> | Uniform Allowance               | 1,125   | 7,358   | 15,798    | 14,325  | 1,152    | 16,950    | 7.29%  |
| <a href="#">117-416-62090</a> | Other Payroll Expenses          | 18      | (52)    | 0         | 0       | 0        | 0         | 0.00%  |

|  |                                 | 2021-2022          | 2022-2023        | 2023-2024        | 2023-2024        | Request        | 2024-2025        | Variance       |
|--|---------------------------------|--------------------|------------------|------------------|------------------|----------------|------------------|----------------|
|  |                                 | Audited            | Audited          | Adopted          | YTD              | (+/-)          | Adopted          | %              |
|  |                                 |                    |                  | Budget           | Unaudited        |                | Budget           |                |
| <a href="#">117-416-62200</a>  | Retirement CalPERS UL           | 0                  | 591              | 0                | 0                | 0              | 0                | 0.00%          |
| <a href="#">117-416-62210</a>  | Unemployment Claims             | 0                  | 5,843            | 10,475           | 0                | 798            | 11,273           | 7.62%          |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b>              |                                 | <b>1,490,935</b>   | <b>1,374,266</b> | <b>2,120,348</b> | <b>1,769,202</b> | <b>144,008</b> | <b>2,264,356</b> | <b>6.79%</b>   |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>                |                                 |                    |                  |                  |                  |                |                  |                |
| <a href="#">117-416-70010</a>  | Office Supplies                 | 83                 | 202              | 0                | 229              | 0              | 0                | 0.00%          |
| <a href="#">117-416-70040</a>  | Printing & Binding              | 361                | 0                | 0                | 654              | 0              | 0                | 0.00%          |
| <a href="#">117-416-70050</a>  | Education Materials & Supplies  | 0                  | 20               | 0                | 1,551            | 4,000          | 4,000            | 0.00%          |
| <a href="#">117-416-70102</a>  | Uniforms                        | 6,820              | 0                | 10,000           | 14,894           | 0              | 10,000           | 0.00%          |
| <a href="#">117-416-70160</a>  | Gasoline & Diesel               | 1,174              | 314              | 0                | 0                | 0              | 0                | 0.00%          |
| <a href="#">117-416-70440</a>  | Miscellaneous Supplies          | 11                 | 1,468            | 0                | 0                | 0              | 0                | 0.00%          |
| <a href="#">117-416-70450</a>  | Station Supplies                | 641                | 140              | 0                | 0                | 0              | 0                | 0.00%          |
| <a href="#">117-416-70500</a>  | Voluntary Rate Range Program    | 0                  | 0                | 800,000          | 1,161,953        | 200,000        | 1,000,000        | 25.00%         |
| <a href="#">117-416-70501</a>  | GEMT Program                    | 0                  | 39,422           | 0                | 129,182          | 100,000        | 100,000          | 0.00%          |
| <a href="#">117-416-72030</a>  | Telephone                       | 201                | 173              | 0                | 87               | 0              | 0                | 0.00%          |
| <a href="#">117-416-75000</a>  | Medical Equipment & Supplies    | 69,078             | 79,206           | 70,000           | 67,033           | 0              | 70,000           | 0.00%          |
| <a href="#">117-416-75010</a>  | Meals-Ambulance Runs            | 1,364              | 2,041            | 2,200            | 2,554            | 0              | 2,200            | 0.00%          |
| <a href="#">117-416-75020</a>  | EMS-Linens                      | 6,971              | 6,086            | 5,000            | 7,773            | 0              | 5,000            | 0.00%          |
| <a href="#">117-416-75030</a>  | Tuition Reimbursement           | 1,550              | 110              | 0                | 17,640           | 16,000         | 16,000           | 0.00%          |
| <a href="#">117-416-75040</a>  | Ambulance Billing Contract      | 71,936             | 102,538          | 100,000          | 94,007           | 0              | 100,000          | 0.00%          |
| <a href="#">117-416-75060</a>  | Mandated Annual Service         | 12,746             | 22,489           | 7,000            | 0                | 0              | 7,000            | 0.00%          |
| <a href="#">117-416-84010</a>  | Office Equip. Repairs & Maint.  | 256                | 242              | 0                | 199              | 0              | 0                | 0.00%          |
| <a href="#">117-416-84050</a>  | Grounds Repairs & Maint.        | 126,716            | 543,103          | 0                | 0                | 0              | 0                | 0.00%          |
| <a href="#">117-416-84060</a>  | Vehicle Parts, Repairs & Maint. | 47,781             | 45,037           | 35,000           | 102,270          | 35,000         | 70,000           | 100.00%        |
| <a href="#">117-416-84070</a>  | Misc. Repairs & Maint.          | 125                | 1,077            | 1,500            | 154              | 0              | 1,500            | 0.00%          |
| <a href="#">117-416-86010</a>  | Training, Travel, & Conference  | 250                | 45               | 0                | 2                | 0              | 0                | 0.00%          |
| <a href="#">117-416-86030</a>  | Subs., Dues, & Publications     | 628                | 243              | 1,000            | 531              | 0              | 1,000            | 0.00%          |
| <a href="#">117-416-86040</a>  | Required Certification Train    | 3,890              | 4,765            | 2,500            | 4,665            | 1,500          | 4,000            | 60.00%         |
| <a href="#">117-416-88040</a>  | Computer Programming/Consult.   | 309                | 778              | 0                | 200              | 0              | 0                | 0.00%          |
| <a href="#">117-416-88060</a>  | Medical - General               | 835                | 1,441            | 0                | 2,846            | 0              | 0                | 0.00%          |
| <a href="#">117-416-88100</a>  | Professional Services           | 20,840             | 11,144           | 10,000           | 15,002           | 0              | 10,000           | 0.00%          |
| <a href="#">117-416-88101</a>  | Administrative Fees             | 0                  | 3                | 0                | 13               | 0              | 0                | 0.00%          |
| <a href="#">117-416-89040</a>  | Physical w/Drug & Alcohol Test  | 1,755              | 882              | 0                | 147              | 0              | 0                | 0.00%          |
| <a href="#">117-416-89060</a>  | Psychological Evaluation        | 0                  | 350              | 0                | 160              | 0              | 0                | 0.00%          |
| <a href="#">117-416-89070</a>  | Fingerprinting                  | 250                | 507              | 0                | 322              | 0              | 0                | 0.00%          |
| <a href="#">117-416-90010</a>  | Liability & Property Insurance  | 58,472             | 64,281           | 60,000           | 79,506           | 15,596         | 75,596           | 25.99%         |
| <a href="#">117-416-92080</a>  | Miscellaneous Expense           | 2,512              | 0                | 0                | 0                | 0              | 0                | 0.00%          |
| <a href="#">117-416-92090</a>  | Taxes, Licenses, & Fees         | 699                | 188              | 0                | 1,319            | 0              | 0                | 0.00%          |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>         |                                 | <b>438,253</b>     | <b>928,296</b>   | <b>1,104,200</b> | <b>1,704,890</b> | <b>372,096</b> | <b>1,476,296</b> | <b>33.70%</b>  |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                           |                                 |                    |                  |                  |                  |                |                  |                |
| <a href="#">117-416-98040</a>  | Major Machinery & Equipment     | 181,458            | 22,885           | 0                | 0                | 0              | 0                | 0.00%          |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>                    |                                 | <b>181,458</b>     | <b>22,885</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0.00%</b>   |
| <b>Department: 416 - FIRE/EMS DEPARTMENT Total:</b>                  |                                 | <b>2,110,646</b>   | <b>2,325,447</b> | <b>3,224,548</b> | <b>3,474,092</b> | <b>516,104</b> | <b>3,740,652</b> | <b>16.01%</b>  |
| <b>Expense Total:</b>  |                                 | <b>2,110,646</b>   | <b>2,325,447</b> | <b>3,224,548</b> | <b>3,474,092</b> | <b>516,104</b> | <b>3,740,652</b> | <b>16.01%</b>  |
| <b>Fund: 117 - IGT-INTERGOVERNMENTAL TRANSFER Surplus (Deficit):</b> |                                 | <b>(1,582,687)</b> | <b>(649,719)</b> | <b>(628,775)</b> | <b>(84,061)</b>  | <b>103,896</b> | <b>(524,879)</b> | <b>-16.52%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                             |                                 | <b>(1,582,687)</b> | <b>(649,719)</b> | <b>(628,775)</b> | <b>(84,061)</b>  | <b>103,896</b> | <b>(524,879)</b> | <b>-16.52%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>                 |                                 |                    |                  |                  |                  |                |                  | <b>16.01%</b>  |

# Debt Service Fund

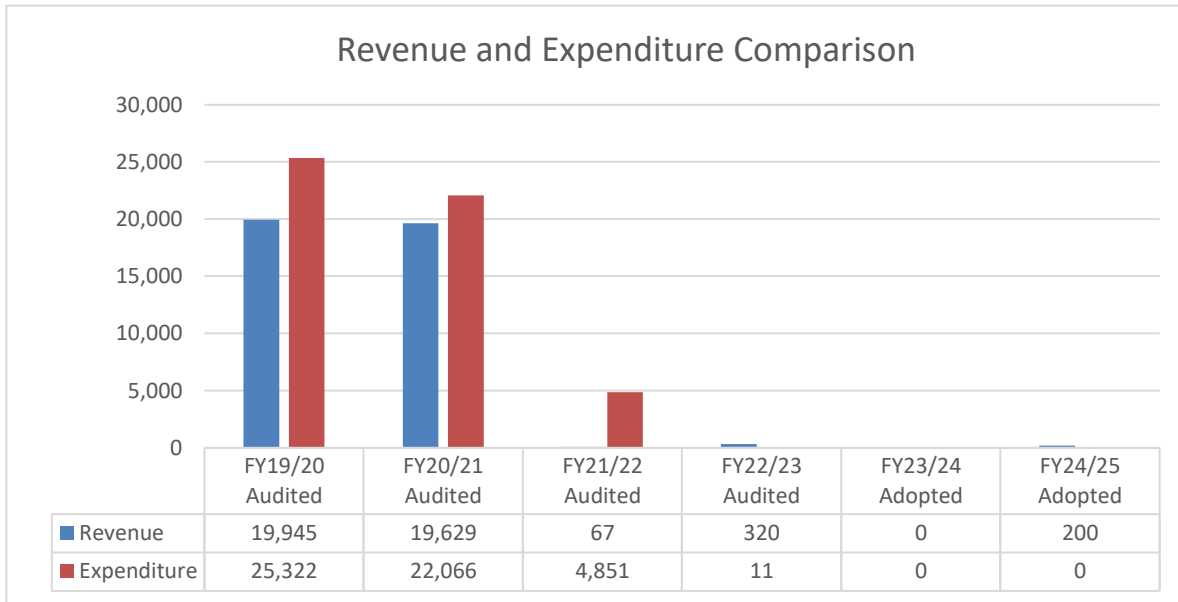
**Bonds**

**Water Projects**

**Sewer Projects**

**Sewer Projects**

INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 130 - SPECIAL ASSESSMENT DISTRICTS**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |           |            |          |            |            |            |              |
|--|-----------|------------|----------|------------|------------|------------|--------------|
| <a href="#">130-400-44010</a> Interest Earned            | 67        | 320        | 0        | 404        | 200        | 200        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> | <b>67</b> | <b>320</b> | <b>0</b> | <b>404</b> | <b>200</b> | <b>200</b> | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>                 | <b>67</b> | <b>320</b> | <b>0</b> | <b>404</b> | <b>200</b> | <b>200</b> | <b>0.00%</b> |
| <b>Revenue Total:</b>                                    | <b>67</b> | <b>320</b> | <b>0</b> | <b>404</b> | <b>200</b> | <b>200</b> | <b>0.00%</b> |

**Revenue Budget Change FY23/24 vs. FY24/25** **0.00%**

**Expense**

**Department: 451 - ELM AVE ASSESSMENT DISTRICT 1992-1**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |             |           |          |          |          |          |              |
|--|-------------|-----------|----------|----------|----------|----------|--------------|
| <a href="#">130-451-86030</a> Subs., Dues, & Publications          | 0           | 11        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">130-451-88040</a> Computer Programming/Consult.        | (24)        | 0         | 0        | 0        | 0        | 0        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>       | <b>(24)</b> | <b>11</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Department: 451 - ELM AVE ASSESSMENT DISTRICT 1992-1 Total:</b> | <b>(24)</b> | <b>11</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Department: 603 - RURAL WATER ASSESSMENT DISTRICT # 1**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |              |          |          |           |          |          |              |
|--|--------------|----------|----------|-----------|----------|----------|--------------|
| <a href="#">130-603-88100</a> Professional Services          | 0            | 0        | 0        | 40        | 0        | 0        | 0.00%        |
| <a href="#">130-603-88101</a> Administrative Fees            | 4,875        | 0        | 0        | 0         | 0        | 0        | 0.00%        |
| <a href="#">130-603-92090</a> Taxes, Licenses, & Fees        | 0            | 0        | 0        | 49        | 0        | 0        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> | <b>4,875</b> | <b>0</b> | <b>0</b> | <b>89</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Department: 603 - RURAL WATER ASSESSMENT DISTRICT # 1 Total:** 4,875    0    0    89    0    0    0    0.00%

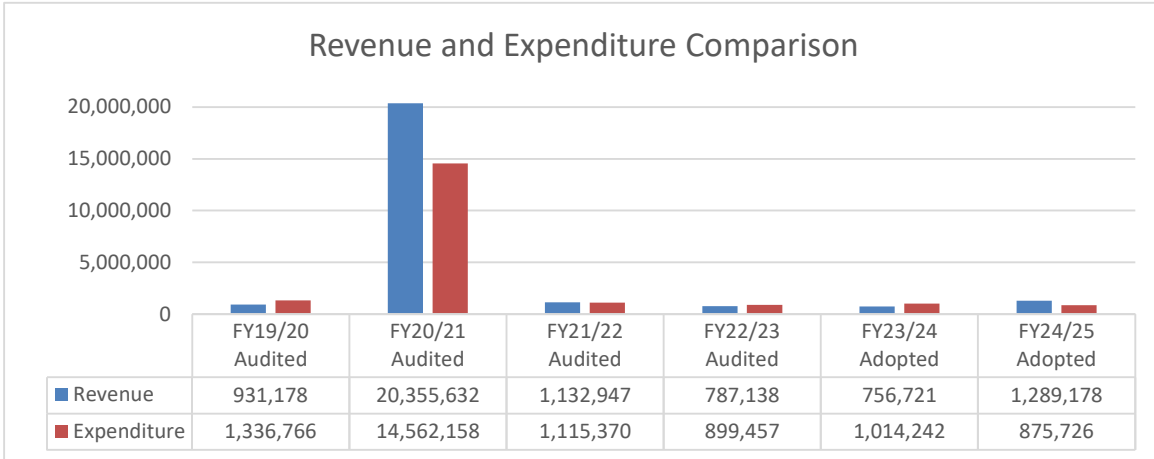
**Expense Total:** 4,851    11    0    89    0    0    0    0.00%

**Fund: 130 - SPECIAL ASSESSMENT DISTRICTS Surplus (Deficit):** (4,784)    309    0    315    200    200    0.00%

**Adopted Budget Surplus (Deficit):** (4,784)    309    0    315    200    200    0.00%

**Expenditure Budget Change FY23/24 vs. FY24/25** **0.00%**

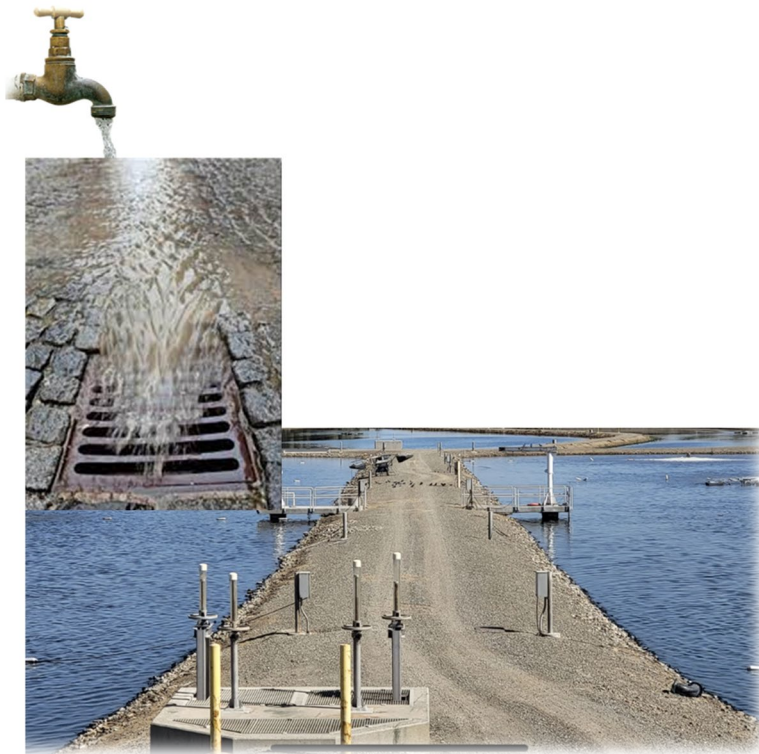
INTENTIONALLY LEFT BLANK



|  |  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-)  | 2024-2025 Adopted Budget | Variance %    |
|--|--|-------------------|-------------------|--------------------------|-------------------------|----------------|--------------------------|---------------|
| <b>Fund: 150 - COALINGA PUBLIC FINANCING AUTH</b>        |  |                   |                   |                          |                         |                |                          |               |
| <b>Revenue</b>   |  |                   |                   |                          |                         |                |                          |               |
| <b>Department: 400 - REVENUES</b>                        |  |                   |                   |                          |                         |                |                          |               |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY</b>        |  |                   |                   |                          |                         |                |                          |               |
| <a href="#">150-400-44010</a>                            | Interest Earned                            | 6,071             | 58,471            | 20,000                   | 9,847                   | (8,000)        | 12,000                   | -40.00%       |
| <a href="#">150-400-44042</a>                            | 2000 Tax Allocation Bond Accreted Interest | 143,611           | 152,754           | 162,479                  | 0                       | 0              | 162,479                  | 0.00%         |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |  | <b>149,682</b>    | <b>211,225</b>    | <b>182,479</b>           | <b>9,847</b>            | <b>(8,000)</b> | <b>174,479</b>           | <b>-4.38%</b> |
| <b>Category: 48 - MISCELLANEOUS REVENUE</b>              |  |                   |                   |                          |                         |                |                          |               |
| <a href="#">150-400-48160</a>                            | Miscellaneous Revenue                      | 366,461           | 0                 | 0                        | 0                       | 0              | 0                        | 0.00%         |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b>       |  | <b>366,461</b>    | <b>0</b>          | <b>0</b>                 | <b>0</b>                | <b>0</b>       | <b>0</b>                 | <b>0.00%</b>  |
| <b>Category: 49 - TRANSFERS FROM OTHER FUNDS</b>         |  |                   |                   |                          |                         |                |                          |               |
| <a href="#">150-400-44200</a>                            | Transfer from Successor Agency             | 13,416            | 0                 | 0                        | 0                       | 0              | 0                        | 0.00%         |
| <a href="#">150-400-44220</a>                            | Transfer from RDA Fund                     | 3,478             | 0                 | 0                        | 0                       | 0              | 0                        | 0.00%         |
| <a href="#">150-400-44240</a>                            | Transfer from Water Fund                   | 530,441           | 509,224           | 507,930                  | 0                       | 503,613        | 1,011,543                | 99.15%        |
| <a href="#">150-400-44250</a>                            | Transfer from Sewer Fund                   | 69,468            | 66,689            | 66,312                   | 0                       | 36,844         | 103,156                  | 55.56%        |
| <b>Category: 49 - TRANSFERS FROM OTHER FUNDS Total:</b>  |  | <b>616,803</b>    | <b>575,913</b>    | <b>574,242</b>           | <b>0</b>                | <b>540,457</b> | <b>1,114,699</b>         | <b>94.12%</b> |
| <b>Department: 400 - REVENUES Total:</b>                 |  | <b>1,132,947</b>  | <b>787,138</b>    | <b>756,721</b>           | <b>9,847</b>            | <b>532,457</b> | <b>1,289,178</b>         | <b>70.36%</b> |
| <b>Revenue Total:</b>                                    |  | <b>1,132,947</b>  | <b>787,138</b>    | <b>756,721</b>           | <b>9,847</b>            | <b>532,457</b> | <b>1,289,178</b>         | <b>70.36%</b> |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b>         |  |                   |                   |                          |                         |                |                          | <b>70.36%</b> |
| <b>Expense</b>   |  |                   |                   |                          |                         |                |                          |               |
| <b>Department: 751 - 1998 SERIES A</b>                   |  |                   |                   |                          |                         |                |                          |               |
| <b>Category: 80 - DEBT SERVICE EXPENSE</b>               |  |                   |                   |                          |                         |                |                          |               |
| <a href="#">150-751-96012</a>                            | 1998A Bond Principal                       | 470,000           | 0                 | 0                        | 0                       | 0              | 0                        | 0.00%         |
| <a href="#">150-751-96024</a>                            | 1998A Bond Interest                        | 14,981            | 0                 | 0                        | 0                       | 0              | 0                        | 0.00%         |
| <a href="#">150-751-96501</a>                            | Fiscal Agent Fees-1998 A                   | 8,738             | 687               | 0                        | 0                       | 0              | 0                        | 0.00%         |
| <b>Category: 80 - DEBT SERVICE EXPENSE Total:</b>        |  | <b>493,719</b>    | <b>687</b>        | <b>0</b>                 | <b>0</b>                | <b>0</b>       | <b>0</b>                 | <b>0.00%</b>  |
| <b>Department: 751 - 1998 SERIES A Total:</b>            |  | <b>493,719</b>    | <b>687</b>        | <b>0</b>                 | <b>0</b>                | <b>0</b>       | <b>0</b>                 | <b>0.00%</b>  |
| <b>Department: 752 - 1998 SERIES B</b>                   |  |                   |                   |                          |                         |                |                          |               |
| <b>Category: 80 - DEBT SERVICE EXPENSE</b>               |  |                   |                   |                          |                         |                |                          |               |
| <a href="#">150-752-96502</a>                            | Fiscal Agent Fees-1998 B                   | 667               | 604               | 0                        | 0                       | 0              | 0                        | 0.00%         |
| <b>Category: 80 - DEBT SERVICE EXPENSE Total:</b>        |  | <b>667</b>        | <b>604</b>        | <b>0</b>                 | <b>0</b>                | <b>0</b>       | <b>0</b>                 | <b>0.00%</b>  |
| <b>Department: 752 - 1998 SERIES B Total:</b>            |  | <b>667</b>        | <b>604</b>        | <b>0</b>                 | <b>0</b>                | <b>0</b>       | <b>0</b>                 | <b>0.00%</b>  |
| <b>Department: 753 - 1998 SERIES C</b>                   |  |                   |                   |                          |                         |                |                          |               |
| <b>Category: 80 - DEBT SERVICE EXPENSE</b>               |  |                   |                   |                          |                         |                |                          |               |
| <a href="#">150-753-96503</a>                            | Fiscal Agent Fees-1998 C                   | 667               | 604               | 0                        | 0                       | 0              | 0                        | 0.00%         |
| <b>Category: 80 - DEBT SERVICE EXPENSE Total:</b>        |  | <b>667</b>        | <b>604</b>        | <b>0</b>                 | <b>0</b>                | <b>0</b>       | <b>0</b>                 | <b>0.00%</b>  |
| <b>Department: 753 - 1998 SERIES C Total:</b>            |  | <b>667</b>        | <b>604</b>        | <b>0</b>                 | <b>0</b>                | <b>0</b>       | <b>0</b>                 | <b>0.00%</b>  |

|   |                                      | 2021-2022        | 2022-2023        | 2023-2024        | 2023-2024      | Request          | 2024-2025      | Variance        |
|---|--------------------------------------|------------------|------------------|------------------|----------------|------------------|----------------|-----------------|
|   |                                      | Audited          | Audited          | Adopted          | YTD            | (+/-)            | Adopted        | %               |
|   |                                      |                  |                  | Budget           | Unaudited      |                  | Budget         |                 |
| <b>Department: 755 - 2000 RDA SERIES</b>  |                                      |                  |                  |                  |                |                  |                |                 |
| <b>Category: 80 - DEBT SERVICE EXPENSE</b>                                      |                                      |                  |                  |                  |                |                  |                |                 |
| <a href="#">150-755-96504</a>   | Fiscal Agent Fees-2000 RDA           | 1,996            | 83               | 0                | 0              | 0                | 0              | 0.00%           |
| <b>Category: 80 - DEBT SERVICE EXPENSE Total:</b>                               |                                      | <b>1,996</b>     | <b>83</b>        | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0.00%</b>    |
| <b>Department: 755 - 2000 RDA SERIES Total:</b>                                 |                                      | <b>1,996</b>     | <b>83</b>        | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0.00%</b>    |
| <b>Department: 757 - 2012 WATER &amp; SEWER PRINCIPAL &amp; INTEREST</b>        |                                      |                  |                  |                  |                |                  |                |                 |
| <b>Category: 80 - DEBT SERVICE EXPENSE</b>                                      |                                      |                  |                  |                  |                |                  |                |                 |
| <a href="#">150-757-96505</a>   | Fiscal Agent Fees-2012 Wtr/Swr       | 6,931            | 85               | 0                | 0              | 0                | 0              | 0.00%           |
| <b>Category: 80 - DEBT SERVICE EXPENSE Total:</b>                               |                                      | <b>6,931</b>     | <b>85</b>        | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0.00%</b>    |
| <b>Department: 757 - 2012 WATER &amp; SEWER PRINCIPAL &amp; INTEREST Total:</b> |                                      | <b>6,931</b>     | <b>85</b>        | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0.00%</b>    |
| <b>Department: 758 - 2021A REVENUE BONDS</b>                                    |                                      |                  |                  |                  |                |                  |                |                 |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>                           |                                      |                  |                  |                  |                |                  |                |                 |
| <a href="#">150-758-88100</a>   | Professional Services                | 0                | 0                | 0                | 7,917          | 0                | 0              | 0.00%           |
| <a href="#">150-758-92090</a>   | Taxes, Licenses, & Fees              | 0                | 0                | 0                | 6,998          | 0                | 0              | 0.00%           |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>                    |                                      | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>14,915</b>  | <b>0</b>         | <b>0</b>       | <b>0.00%</b>    |
| <b>Category: 80 - DEBT SERVICE EXPENSE</b>                                      |                                      |                  |                  |                  |                |                  |                |                 |
| <a href="#">150-758-96010</a>   | Bond Principal Payment               | 0                | 0                | 310,000          | 0              | (65,000)         | 245,000        | -20.97%         |
| <a href="#">150-758-96020</a>   | Bond Interest Payment                | 0                | 0                | 301,817          | 0              | (68,316)         | 233,501        | -22.63%         |
| <a href="#">150-758-96064</a>   | 2021A Wtr/WW Revenue Bonds Principal | 0                | 310,000          | 0                | 0              | 0                | 0              | 0.00%           |
| <a href="#">150-758-96065</a>   | 2021A Wtr/WW Revenue Bonds Interest  | 0                | 575,913          | 0                | 0              | 0                | 0              | 0.00%           |
| <b>Category: 80 - DEBT SERVICE EXPENSE Total:</b>                               |                                      | <b>0</b>         | <b>885,913</b>   | <b>611,817</b>   | <b>0</b>       | <b>(133,316)</b> | <b>478,501</b> | <b>-21.79%</b>  |
| <b>Department: 758 - 2021A REVENUE BONDS Total:</b>                             |                                      | <b>0</b>         | <b>885,913</b>   | <b>611,817</b>   | <b>14,915</b>  | <b>(133,316)</b> | <b>478,501</b> | <b>-21.79%</b>  |
| <b>Department: 760 - 2021B REVENUE BOND</b>                                     |                                      |                  |                  |                  |                |                  |                |                 |
| <b>Category: 80 - DEBT SERVICE EXPENSE</b>                                      |                                      |                  |                  |                  |                |                  |                |                 |
| <a href="#">150-760-96010</a>   | Bond Principal Payment               | 0                | 0                | 130,000          | 0              | 0                | 130,000        | 0.00%           |
| <a href="#">150-760-96020</a>   | Bond Interest Payment                | 0                | 0                | 272,425          | 1,350          | (5,200)          | 267,225        | -1.91%          |
| <b>Category: 80 - DEBT SERVICE EXPENSE Total:</b>                               |                                      | <b>0</b>         | <b>0</b>         | <b>402,425</b>   | <b>1,350</b>   | <b>(5,200)</b>   | <b>397,225</b> | <b>-1.29%</b>   |
| <b>Department: 760 - 2021B REVENUE BOND Total:</b>                              |                                      | <b>0</b>         | <b>0</b>         | <b>402,425</b>   | <b>1,350</b>   | <b>(5,200)</b>   | <b>397,225</b> | <b>-1.29%</b>   |
| <b>Department: 764 - 2021 WATER &amp; SEWER REFUNDING REVENUE BOND</b>          |                                      |                  |                  |                  |                |                  |                |                 |
| <b>Category: 80 - DEBT SERVICE EXPENSE</b>                                      |                                      |                  |                  |                  |                |                  |                |                 |
| <a href="#">150-764-96020</a>   | 2021A Revenue Bonds Interest         | 599,909          | 0                | 0                | 0              | 0                | 0              | 0.00%           |
| <b>Category: 80 - DEBT SERVICE EXPENSE Total:</b>                               |                                      | <b>599,909</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0.00%</b>    |
| <b>Department: 764 - 2021 WATER &amp; SEWER REFUNDING REVENUE BOND Total:</b>   |                                      | <b>599,909</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0.00%</b>    |
| <b>Department: 800 - 2021A/B BOND SERIES</b>                                    |                                      |                  |                  |                  |                |                  |                |                 |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>                           |                                      |                  |                  |                  |                |                  |                |                 |
| <a href="#">150-800-94032</a>   | Bond Premium & Discount Amortization | 11,482           | 11,482           | 0                | 0              | 0                | 0              | 0.00%           |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>                    |                                      | <b>11,482</b>    | <b>11,482</b>    | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0.00%</b>    |
| <b>Department: 800 - 2021A/B BOND SERIES Total:</b>                             |                                      | <b>11,482</b>    | <b>11,482</b>    | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0.00%</b>    |
| <b>Expense Total:</b>   |                                      | <b>1,115,370</b> | <b>899,457</b>   | <b>1,014,242</b> | <b>16,265</b>  | <b>(138,516)</b> | <b>875,726</b> | <b>-13.66%</b>  |
| <b>Fund: 150 - COALINGA PUBLIC FINANCING AUTH Surplus (Deficit):</b>            |                                      | <b>17,576</b>    | <b>(112,319)</b> | <b>(257,521)</b> | <b>(6,418)</b> | <b>670,973</b>   | <b>413,452</b> | <b>-260.55%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>  |                                      | <b>17,576</b>    | <b>(112,319)</b> | <b>(257,521)</b> | <b>(6,418)</b> | <b>670,973</b>   | <b>413,452</b> | <b>-260.55%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>                            |                                      |                  |                  |                  |                |                  |                | <b>-13.66%</b>  |

# Enterprise Fund



[https://encrypted-tbn0.gstatic.com/images?q=tbn:ANd9GcR4AzEQLFB84h\\_IpwwXUJ3JMYA1nHQXvz9bifkV5rxXzKEP0oo\\_DjhsS0bPUMDqrTfzg8c&usqp=CAU](https://encrypted-tbn0.gstatic.com/images?q=tbn:ANd9GcR4AzEQLFB84h_IpwwXUJ3JMYA1nHQXvz9bifkV5rxXzKEP0oo_DjhsS0bPUMDqrTfzg8c&usqp=CAU)

<https://www.publicdomainpictures.net/pictures/200000/nahled/tap-running-water.jpg>

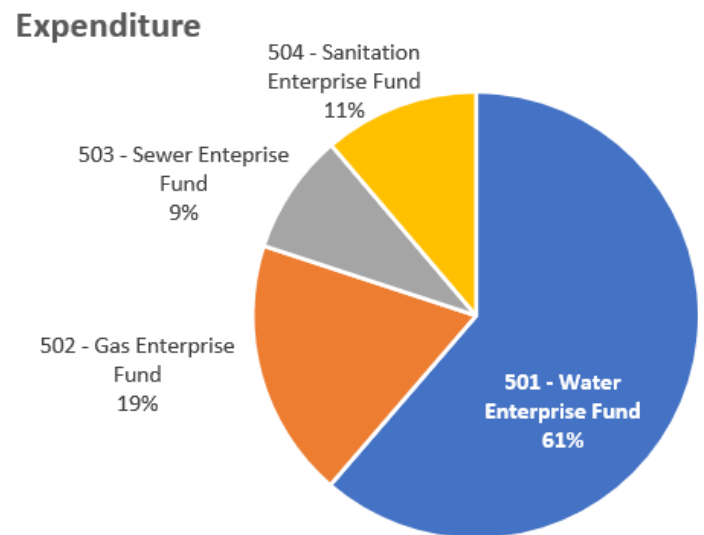
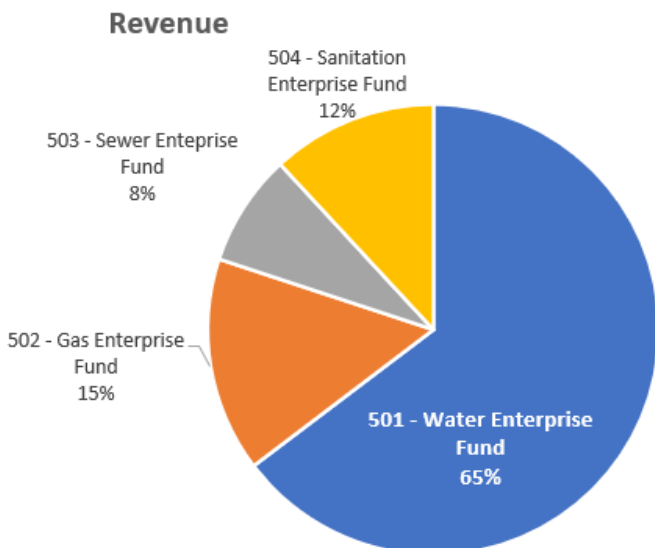
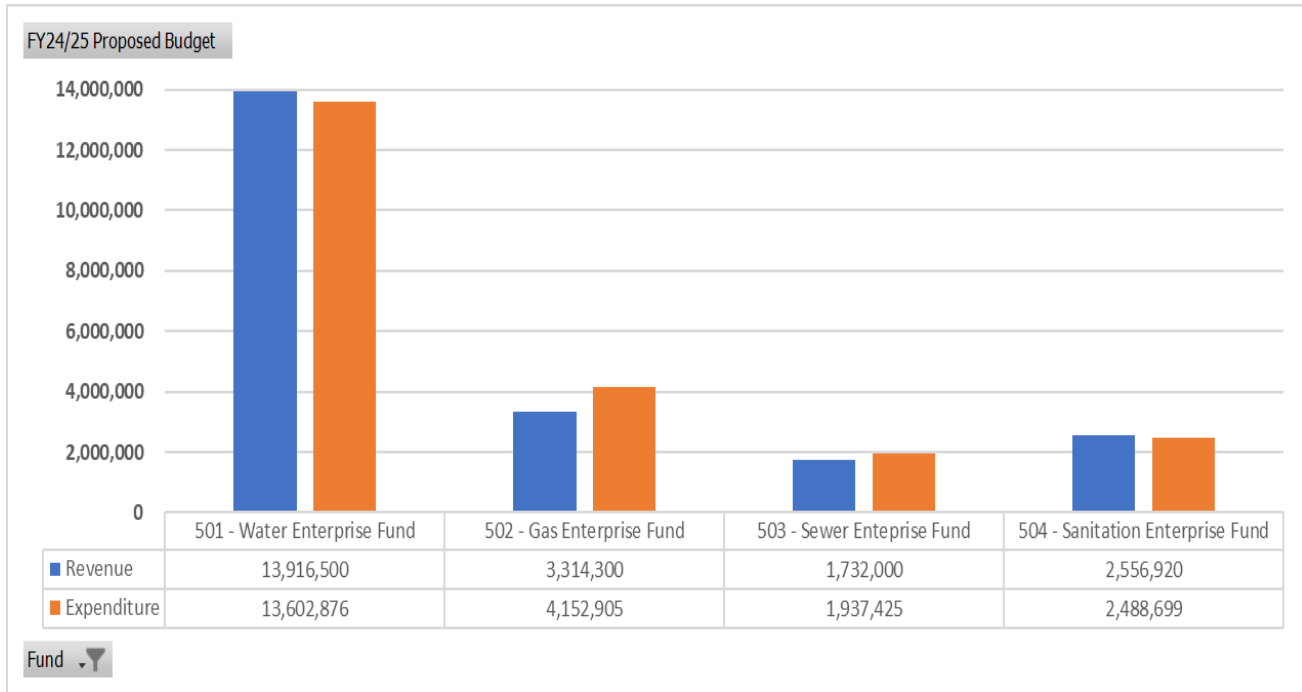
INTENTIONALLY LEFT BLANK

The Enterprise Fund has the largest operating fund in the City. It is the largest component of the total City Budget with an adopted total revenue budget of \$21,519,720 and expenditure budget of \$22,181,905 for fiscal year 2024/2025. The deficit budget of \$662,185 has an estimated total fund balance of \$11,431,952 at the end of fiscal year 2024/2025.

The Enterprise Fund includes the Water, Gas, Sewer, and Sanitation funds, where the Water fund has the largest revenue and expenditure budgets.

## Enterprise Fund Summary

### Revenue vs Expenditure Budget



|                                  | FY20/21           | FY21/22           | FY23/24           | FY24/25           |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Revenue                          | Audited           | Audited           | Adopted Budget    | Adopted Budget    |
| 501 - Water Enterprise Fund      | 5,793,608         | 5,806,703         | 11,992,500        | 13,916,500        |
| 502 - Gas Enterprise Fund        | 1,710,873         | 2,474,475         | 3,242,800         | 3,314,300         |
| 503 - Sewer Enterprise Fund      | 1,406,861         | 2,170,462         | 1,632,000         | 1,732,000         |
| 504 - Sanitation Enterprise Fund | 2,135,420         | 2,393,686         | 2,536,920         | 2,556,920         |
| <b>Total Revenue</b>             | <b>11,046,763</b> | <b>12,845,326</b> | <b>19,404,220</b> | <b>21,519,720</b> |

**Expenditure**

|   |                  |                  |                   |                   |
|---|------------------|------------------|-------------------|-------------------|
| <b>501 - Water Enterprise Fund</b>            |                  |                  |                   |                   |
| Personnel Cost                                | 1,340,667        | 961,647          | 1,695,122         | 1,853,607         |
| O & M Cost                                    | 4,289,893        | 3,954,055        | 4,454,919         | 5,412,769         |
| Capital Expenditure                           | 140,965          | 11,016           | 5,394,000         | 6,336,500         |
| Other Expenditures                            | 417,438          | 0                | 0                 | 0                 |
| <b>501 - Water Enterprise Fund Total</b>      | <b>6,188,963</b> | <b>4,926,717</b> | <b>11,544,041</b> | <b>13,602,876</b> |
| <b>502 - Gas Enterprise Fund</b>              |                  |                  |                   |                   |
| Personnel Cost                                | 719,636          | 551,145          | 890,615           | 980,571           |
| O & M Cost                                    | 1,388,728        | 2,425,001        | 2,361,670         | 2,812,334         |
| Capital Expenditure                           | 12,248           | 2,700            | 156,300           | 360,000           |
| <b>502 - Gas Enterprise Fund Total</b>        | <b>2,120,612</b> | <b>2,978,846</b> | <b>3,408,585</b>  | <b>4,152,905</b>  |
| <b>503 - Sewer Enterprise Fund</b>            |                  |                  |                   |                   |
| Personnel Cost                                | 679,782          | 501,347          | 766,024           | 775,365           |
| O & M Cost                                    | 963,603          | 899,572          | 807,921           | 962,060           |
| Capital Expenditure                           | 112,582          | 41,342           | 501,200           | 200,000           |
| <b>503 - Sewer Enterprise Fund Total</b>      | <b>1,755,967</b> | <b>1,442,261</b> | <b>2,075,145</b>  | <b>1,937,425</b>  |
| <b>504 - Sanitation Enterprise Fund</b>       |                  |                  |                   |                   |
| Personnel Cost                                | 98,344           | 49,026           | 90,978            | 103,333           |
| O & M Cost                                    | 2,179,027        | 2,138,937        | 2,376,453         | 2,385,366         |
| Capital Expenditure                           | 14               | 15               | 500               | 0                 |
| <b>504 - Sanitation Enterprise Fund Total</b> | <b>2,277,385</b> | <b>2,187,979</b> | <b>2,467,931</b>  | <b>2,488,699</b>  |

|                          |                   |                   |                   |                   |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total Expenditure</b> | <b>12,342,927</b> | <b>11,535,803</b> | <b>19,495,702</b> | <b>22,181,905</b> |
|--------------------------|-------------------|-------------------|-------------------|-------------------|

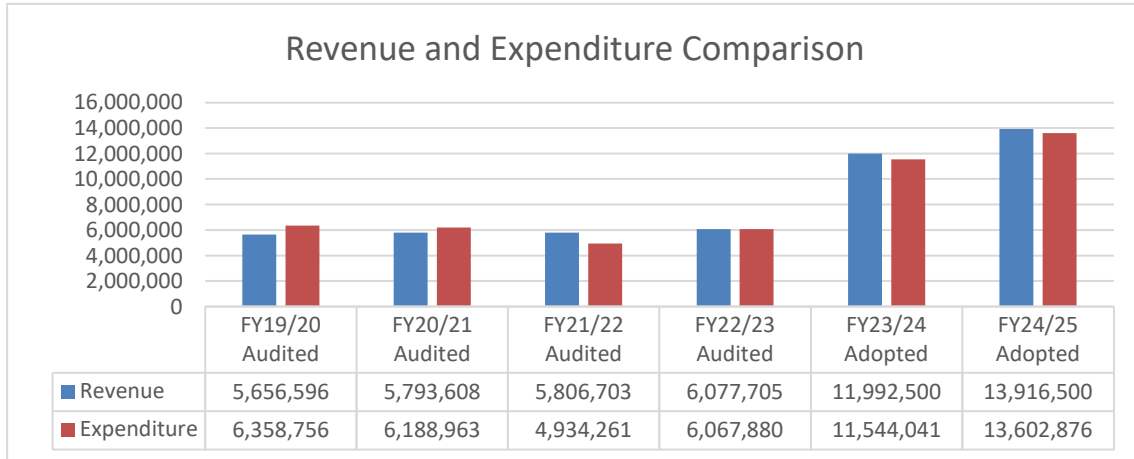
|                              | FY20/21     | FY21/22   | FY23/24        | FY24/25        |
|------------------------------|-------------|-----------|----------------|----------------|
| Net Income Surplus/(Deficit) | Audited     | Audited   | Adopted Budget | Adopted Budget |
| Net Income Surplus/(Deficit) | (1,296,164) | 1,309,523 | (91,482)       | (662,185)      |

Revenue % Change 11%  
Expenditure % Change 14%

# 501 – Water Enterprise Fund



INTENTIONALLY LEFT BLANK



|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Proposed Budget | Variance % |
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|---------------------------|------------|
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|---------------------------|------------|

**Fund: 501 - WATER ENTERPRISE FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |                 |               |                |              |          |          |              |              |
|--|-----------------|---------------|----------------|--------------|----------|----------|--------------|--------------|
| <a href="#">501-400-44010</a>                            | Interest Earned | 12,200        | 297,029        | 1,000        | 5,879    | 0        | 1,000        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |                 | <b>12,200</b> | <b>297,029</b> | <b>1,000</b> | <b>6</b> | <b>0</b> | <b>1,000</b> | <b>0.00%</b> |

**Category: 46 - GRANTS REVENUE**

|   |   |                |          |          |           |                  |                  |              |
|---|---|----------------|----------|----------|-----------|------------------|------------------|--------------|
| <a href="#">501-400-46267</a>               | SWRCB Arrearages Grant Revenue            | 121,639        | 0        | 0        | 98,400    | 0                | 0                | 0.00%        |
| <a href="#">501-400-46276</a>               | CDWR Urban Comm. Drought Relief Program G | 0              | 0        | 0        | 0         | 1,145,000        | 1,145,000        | 0.00%        |
| <b>Category: 46 - GRANTS REVENUE Total:</b> |   | <b>121,639</b> | <b>0</b> | <b>0</b> | <b>98</b> | <b>1,145,000</b> | <b>1,145,000</b> | <b>0.00%</b> |

**Category: 47 - CHARGES FOR SERVICES REVENUE**

|   |                                |                  |                  |                  |                  |                |                  |               |
|---|--------------------------------|------------------|------------------|------------------|------------------|----------------|------------------|---------------|
| <a href="#">501-400-46980</a>                             | Late Fees                      | 89,955           | 235,285          | 175,000          | 205,833          | 0              | 175,000          | 0.00%         |
| <a href="#">501-400-46990</a>                             | UB Service Charges (i.e., NSF) | 85               | 759              | 500              | 431              | 0              | 500              | 0.00%         |
| <a href="#">501-400-51010</a>                             | Treated Water Sales            | 5,319,766        | 5,178,008        | 6,529,000        | 5,156,124        | (686,000)      | 5,843,000        | -10.51%       |
| <a href="#">501-400-51020</a>                             | Untreated Water Sales Contract | 71,006           | 307,178          | 273,000          | 1,218,573        | 1,465,000      | 1,738,000        | 536.63%       |
| <a href="#">501-400-51030</a>                             | Installation Charges           | 49,388           | 1,400            | 1,000            | 8,050            | 0              | 1,000            | 0.00%         |
| <a href="#">501-400-51040</a>                             | Account Service Charges        | 0                | 0                | 1,000            | 0                | 0              | 1,000            | 0.00%         |
| <b>Category: 47 - CHARGES FOR SERVICES REVENUE Total:</b> |                                | <b>5,530,201</b> | <b>5,722,630</b> | <b>6,979,500</b> | <b>6,589,012</b> | <b>779,000</b> | <b>7,758,500</b> | <b>11.16%</b> |

**Category: 48 - MISCELLANEOUS REVENUE**

|  |                                   |               |               |                  |            |          |                  |              |
|--|-----------------------------------|---------------|---------------|------------------|------------|----------|------------------|--------------|
| <a href="#">501-400-46922</a>                      | Use of 2021 Water Bond Proceeds   | 0             | 0             | 5,000,000        | 0          | 0        | 5,000,000        | 0.00%        |
| <a href="#">501-400-46925</a>                      | Water Revenue Bond Reimbursements | 0             | 0             | 0                | 631,257    | 0        | 0                | 0.00%        |
| <a href="#">501-400-48020</a>                      | Gain/Loss on Disposal of Asset    | 7,382         | (3,124)       | 0                | 0          | 0        | 0                | 0.00%        |
| <a href="#">501-400-48160</a>                      | Miscellaneous Revenue             | 17,794        | 45,021        | 2,000            | 0          | 0        | 2,000            | 0.00%        |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b> |                                   | <b>25,176</b> | <b>41,897</b> | <b>5,002,000</b> | <b>631</b> | <b>0</b> | <b>5,002,000</b> | <b>0.00%</b> |

**Category: 51 - IMPACT FEES REVENUE**

|  |                        |                |               |               |            |          |               |              |
|--|------------------------|----------------|---------------|---------------|------------|----------|---------------|--------------|
| <a href="#">501-400-51057</a>                    | Water Dev. Impact Fees | 117,488        | 16,149        | 10,000        | 162,714    | 0        | 10,000        | 0.00%        |
| <b>Category: 51 - IMPACT FEES REVENUE Total:</b> |                        | <b>117,488</b> | <b>16,149</b> | <b>10,000</b> | <b>163</b> | <b>0</b> | <b>10,000</b> | <b>0.00%</b> |

**Department: 400 - REVENUES Total:** 5,806,703 6,077,705 11,992,500 7,487,261 1,924,000 13,916,500 16.04%

**Revenue Total:** 5,806,703 6,077,705 11,992,500 7,487,261 1,924,000 13,916,500 16.04%

**Revenue Budget Change FY23/24 vs. FY24/25 16.04%**

|  |                                     | 2021-2022      | 2022-2023      | 2023-2024      | 2023-2024  | Request        | 2024-2025      | Variance       |
|--|-------------------------------------|----------------|----------------|----------------|------------|----------------|----------------|----------------|
|  |                                     | Audited        | Audited        | Adopted        | YTD        | (+/-)          | Proposed       | %              |
|  |                                     |                |                | Budget         | Unaudited  |                | Budget         |                |
| <b>Expense</b>   |                                     |                |                |                |            |                |                |                |
| <b>Department: 406 - FINANCE</b>                             |                                     |                |                |                |            |                |                |                |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE</b>             |                                     |                |                |                |            |                |                |                |
| <a href="#">501-406-60010</a>                                | Salaries Regular                    | 178,536        | 178,119        | 197,554        | 181,451    | 18,162         | 215,716        | 9.19%          |
| <a href="#">501-406-60020</a>                                | Salaries Part Time                  | 0              | 6,174          | 0              | 59         | 0              | 0              | 0.00%          |
| <a href="#">501-406-60030</a>                                | Salaries Overtime                   | 35             | 70             | 200            | 10         | 0              | 200            | 0.00%          |
| <a href="#">501-406-60050</a>                                | Salaries Cash Outs                  | 0              | 0              | 3,518          | 0          | 630            | 4,148          | 17.91%         |
| <a href="#">501-406-62000</a>                                | Retirement CalPERS                  | 14,212         | 14,228         | 17,744         | 16,275     | 2,074          | 19,818         | 11.69%         |
| <a href="#">501-406-62020</a>                                | Medical/Life Insurance              | 38,089         | 34,308         | 43,320         | 39,647     | 0              | 43,320         | 0.00%          |
| <a href="#">501-406-62030</a>                                | Social Security FICA                | 10,572         | 11,055         | 12,347         | 10,872     | 1,027          | 13,374         | 8.32%          |
| <a href="#">501-406-62040</a>                                | Medicare Insurance                  | 2,520          | 2,593          | 2,865          | 2,548      | 263            | 3,128          | 9.20%          |
| <a href="#">501-406-62050</a>                                | Disability Income Insurance         | 1,275          | 1,301          | 1,976          | 467        | 397            | 2,373          | 20.12%         |
| <a href="#">501-406-62060</a>                                | Deferred Comp. - 457 Retirement     | 2,913          | 1,265          | 7,202          | 1,138      | 691            | 7,893          | 9.60%          |
| <a href="#">501-406-62070</a>                                | Workers' Comp. Insurance            | 8,480          | 7,733          | 23,706         | 10,293     | (10,000)       | 13,706         | -42.18%        |
| <a href="#">501-406-62090</a>                                | Other Payroll Expenses              | 5              | (162)          | 0              | 0          | 0              | 0              | 0.00%          |
| <a href="#">501-406-62200</a>                                | Retirement CalPERS UL               | 1,861          | 2,200          | 0              | 0          | 0              | 0              | 0.00%          |
| <a href="#">501-406-62210</a>                                | Unemployment Claims                 | 302            | 0              | 1,976          | 0          | 181            | 2,157          | 9.19%          |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b>      |                                     | <b>258,800</b> | <b>258,883</b> | <b>312,407</b> | <b>263</b> | <b>13,426</b>  | <b>325,833</b> | <b>4.30%</b>   |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>        |                                     |                |                |                |            |                |                |                |
| <a href="#">501-406-70010</a>                                | Office Supplies                     | 2,041          | 3,556          | 2,500          | 2,822      | 614            | 3,114          | 24.56%         |
| <a href="#">501-406-70030</a>                                | Postage & Freight Out               | 18,479         | 19,767         | 15,000         | 10,632     | 0              | 15,000         | 0.00%          |
| <a href="#">501-406-70040</a>                                | Printing & Binding                  | 14,147         | 11,473         | 15,000         | 5,109      | 0              | 15,000         | 0.00%          |
| <a href="#">501-406-70160</a>                                | Gasoline & Diesel                   | 2,908          | 2,935          | 2,500          | 1,106      | 0              | 2,500          | 0.00%          |
| <a href="#">501-406-72030</a>                                | Telephone                           | 3,090          | 2,674          | 3,700          | 1,862      | 0              | 3,700          | 0.00%          |
| <a href="#">501-406-84010</a>                                | Office Equip. Repairs & Maint.      | 3,445          | 3,213          | 3,500          | 3,320      | 0              | 3,500          | 0.00%          |
| <a href="#">501-406-84012</a>                                | Computer Equipment                  | 0              | 0              | 0              | 0          | 2,757          | 2,757          | 0.00%          |
| <a href="#">501-406-86010</a>                                | Training, Travel, & Conference      | 1,437          | 2,031          | 5,400          | 2,760      | 0              | 5,400          | 0.00%          |
| <a href="#">501-406-86030</a>                                | Subs., Dues, & Publications         | 1,180          | 964            | 1,200          | 898        | 0              | 1,200          | 0.00%          |
| <a href="#">501-406-88010</a>                                | City Attorney Fees                  | 491            | 0              | 1,600          | 667        | 0              | 1,600          | 0.00%          |
| <a href="#">501-406-88011</a>                                | Legal Services                      | 0              | 128            | 0              | 0          | 0              | 0              | 0.00%          |
| <a href="#">501-406-88030</a>                                | Accounting/Auditing                 | 15,792         | 14,376         | 25,245         | 40,710     | 13,399         | 38,644         | 53.08%         |
| <a href="#">501-406-88040</a>                                | Computer Programming/Consult.       | 30,408         | 29,717         | 28,000         | 26,911     | 26,473         | 54,473         | 94.55%         |
| <a href="#">501-406-88060</a>                                | Medical - General                   | 0              | 0              | 160            | 0          | 0              | 160            | 0.00%          |
| <a href="#">501-406-88100</a>                                | Professional Services               | 29             | 44             | 6,000          | 2,289      | 0              | 6,000          | 0.00%          |
| <a href="#">501-406-88101</a>                                | Administrative Fees                 | 0              | 1              | 0              | 3          | 0              | 0              | 0.00%          |
| <a href="#">501-406-89010</a>                                | Personnel Advertising               | 0              | 0              | 40             | 0          | 0              | 40             | 0.00%          |
| <a href="#">501-406-89020</a>                                | Interview Expenses                  | 0              | 19             | 5              | 0          | 0              | 5              | 0.00%          |
| <a href="#">501-406-89040</a>                                | Physical w/Drug & Alcohol Test      | 50             | 266            | 160            | 3          | 0              | 160            | 0.00%          |
| <a href="#">501-406-89070</a>                                | Fingerprinting                      | 22             | 49             | 30             | 0          | 0              | 30             | 0.00%          |
| <a href="#">501-406-90010</a>                                | Liability & Property Insurance      | 10,246         | 10,441         | 12,000         | 11,163     | 0              | 12,000         | 0.00%          |
| <a href="#">501-406-92080</a>                                | Misc/SWRCB Arrearages Grant Expense | 122,036        | 0              | 0              | 98,400     | 0              | 0              | 0.00%          |
| <a href="#">501-406-92090</a>                                | Taxes, Licenses, & Fees             | 42,500         | 72,020         | 35,000         | 90,357     | 70,000         | 105,000        | 200.00%        |
| <a href="#">501-406-94020</a>                                | Bad Debt Expense                    | 56,035         | 22,083         | 18,004         | 0          | 1,996          | 20,000         | 11.09%         |
| <a href="#">501-406-94030</a>                                | Cash Short/Over                     | (771)          | (91)           | 150            | (110)      | 0              | 150            | 0.00%          |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                                     | <b>323,566</b> | <b>195,666</b> | <b>175,194</b> | <b>299</b> | <b>115,239</b> | <b>290,433</b> | <b>65.78%</b>  |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                   |                                     |                |                |                |            |                |                |                |
| <a href="#">501-406-98030</a>                                | Office Furniture & Equipment        | 309            | 356            | 2,000          | 1,716      | (2,000)        | 0              | -              |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>            |                                     | <b>309</b>     | <b>356</b>     | <b>2,000</b>   | <b>2</b>   | <b>(2,000)</b> | <b>0</b>       | <b>100.00%</b> |
| <b>Department: 406 - FINANCE Total:</b>                      |                                     | <b>582,675</b> | <b>454,905</b> | <b>489,601</b> | <b>563</b> | <b>126,665</b> | <b>616,266</b> | <b>25.87%</b>  |

|   |                                 | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Proposed<br>Budget | Variance<br>% |
|---|---------------------------------|----------------------|----------------------|--------------------------------|-------------------------------|------------------|---------------------------------|---------------|
| <b>Department: 503 - WATER PLANT OPERATIONS</b>         |                                 |                      |                      |                                |                               |                  |                                 |               |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE</b>        |                                 |                      |                      |                                |                               |                  |                                 |               |
| <a href="#">501-503-60010</a>                           | Salaries Regular                | 348,108              | 384,007              | 433,501                        | 373,689                       | 55,171           | 488,672                         | 12.73%        |
| <a href="#">501-503-60020</a>                           | Salaries Part Time              | 22,732               | 37,111               | 74,562                         | 43,895                        | 7,456            | 82,018                          | 10.00%        |
| <a href="#">501-503-60030</a>                           | Salaries Overtime               | 30,164               | 52,123               | 52,300                         | 47,510                        | 0                | 52,300                          | 0.00%         |
| <a href="#">501-503-60050</a>                           | Salaries Cash Outs              | 0                    | 0                    | 9,882                          | 0                             | (484)            | 9,398                           | -4.90%        |
| <a href="#">501-503-62000</a>                           | Retirement CalPERS              | (260,029)            | 256,115              | 41,916                         | 33,717                        | 3,402            | 45,318                          | 8.12%         |
| <a href="#">501-503-62020</a>                           | Medical/Life Insurance          | 62,410               | 61,944               | 106,408                        | 76,806                        | 0                | 106,408                         | 0.00%         |
| <a href="#">501-503-62030</a>                           | Social Security FICA            | 24,277               | 28,963               | 31,754                         | 28,456                        | 3,629            | 35,383                          | 11.43%        |
| <a href="#">501-503-62040</a>                           | Medicare Insurance              | 5,803                | 6,877                | 7,367                          | 6,717                         | 908              | 8,275                           | 12.33%        |
| <a href="#">501-503-62050</a>                           | Disability Income Insurance     | 993                  | 970                  | 5,081                          | 345                           | 1,197            | 6,278                           | 23.57%        |
| <a href="#">501-503-62060</a>                           | Deferred Comp. - 457 Retirement | 10,143               | 12,237               | 14,254                         | 12,145                        | 1,711            | 15,965                          | 12.01%        |
| <a href="#">501-503-62070</a>                           | Workers' Comp. Insurance        | 23,412               | 20,995               | 60,968                         | 29,163                        | 0                | 60,968                          | 0.00%         |
| <a href="#">501-503-62080</a>                           | Uniform Allowance               | 352                  | 918                  | 1,478                          | 426                           | 0                | 1,478                           | 0.00%         |
| <a href="#">501-503-62090</a>                           | Other Payroll Expenses          | 102                  | (121)                | 0                              | 0                             | 0                | 0                               | 0.00%         |
| <a href="#">501-503-62200</a>                           | Retirement CalPERS UL           | 4,139                | 7,491                | 0                              | 0                             | 0                | 0                               | 0.00%         |
| <a href="#">501-503-62210</a>                           | Unemployment Claims             | 0                    | 0                    | 4,335                          | 0                             | 552              | 4,887                           | 12.73%        |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b> |                                 | <b>272,606</b>       | <b>869,629</b>       | <b>843,805</b>                 | <b>653</b>                    | <b>73,543</b>    | <b>917,348</b>                  | <b>8.72%</b>  |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>   |                                 |                      |                      |                                |                               |                  |                                 |               |
| <a href="#">501-503-70010</a>                           | Office Supplies                 | 858                  | 896                  | 1,500                          | 379                           | (1,000)          | 500                             | -66.67%       |
| <a href="#">501-503-70030</a>                           | Postage & Freight Out           | 0                    | 21                   | 500                            | 179                           | 0                | 500                             | 0.00%         |
| <a href="#">501-503-70040</a>                           | Printing & Binding              | 1                    | 688                  | 1,000                          | 0                             | (500)            | 500                             | -50.00%       |
| <a href="#">501-503-70060</a>                           | Small Tools & Equipment         | 2,598                | 2,432                | 2,000                          | 1,364                         | 0                | 2,000                           | 0.00%         |
| <a href="#">501-503-70080</a>                           | Payments to Participants        | 0                    | 0                    | 0                              | 0                             | 0                | 0                               | 0.00%         |
| <a href="#">501-503-70100</a>                           | Uniforms                        | 2,910                | 1,701                | 2,100                          | 1,737                         | 1,000            | 3,100                           | 47.62%        |
| <a href="#">501-503-70140</a>                           | Utility Parts & Supplies        | 14,484               | 12,614               | 15,000                         | 14,115                        | (3,000)          | 12,000                          | -20.00%       |
| <a href="#">501-503-70160</a>                           | Gasoline & Diesel               | 13,646               | 14,852               | 17,000                         | 13,126                        | 3,000            | 20,000                          | 17.65%        |
| <a href="#">501-503-70202</a>                           | Lab Supplies                    | 23,034               | 11,153               | 15,000                         | 10,343                        | 0                | 15,000                          | 0.00%         |
| <a href="#">501-503-70210</a>                           | Chemicals Ammonia               | 30,446               | 25,573               | 40,000                         | 17,133                        | 0                | 40,000                          | 0.00%         |
| <a href="#">501-503-70211</a>                           | Chemicals Carbon Dioxide        | 0                    | 0                    | 0                              | 0                             | 50,000           | 50,000                          | 0.00%         |
| <a href="#">501-503-70220</a>                           | Chemicals Zinc Ortho            | 40,376               | 111,233              | 92,000                         | 57,099                        | (27,000)         | 65,000                          | -29.35%       |
| <a href="#">501-503-70230</a>                           | Chemicals Chlorine              | 14,468               | 28,181               | 25,000                         | 28,684                        | 0                | 25,000                          | 0.00%         |
| <a href="#">501-503-70240</a>                           | Chemicals Aluminate Sulfate     | 139,879              | 207,998              | 185,000                        | 108,912                       | (30,000)         | 155,000                         | -16.22%       |
| <a href="#">501-503-70270</a>                           | Chemicals Polymers              | 21,046               | 0                    | 45,000                         | 0                             | (33,000)         | 12,000                          | -73.33%       |
| <a href="#">501-503-70300</a>                           | Chemicals Hypochlorite          | 10,206               | 5,726                | 10,000                         | 11,713                        | 3,000            | 13,000                          | 30.00%        |
| <a href="#">501-503-70350</a>                           | Chemicals pH Adjustment Acid    | 0                    | 0                    | 50,000                         | 0                             | (50,000)         | 0                               | -             |
| <a href="#">501-503-70370</a>                           | Chemicals Caustic Solution      | 0                    | 3,253                | 50,000                         | 0                             | (50,000)         | 0                               | -             |
| <a href="#">501-503-70400</a>                           | Chemicals Sodium Permanganate   | 118,735              | 103,968              | 110,000                        | 53,036                        | (30,000)         | 80,000                          | -27.27%       |
| <a href="#">501-503-72010</a>                           | Water, Gas, Sanitation & Sewer  | 784                  | 594                  | 600                            | 296                           | 0                | 600                             | 0.00%         |
| <a href="#">501-503-72020</a>                           | Electric                        | 757,272              | 664,502              | 840,000                        | 753,336                       | 160,000          | 1,000,000                       | 19.05%        |
| <a href="#">501-503-72030</a>                           | Telephone                       | 9,173                | 10,409               | 8,000                          | 9,064                         | (1,500)          | 6,500                           | -18.75%       |
| <a href="#">501-503-80010</a>                           | Water Purchases                 | 751,811              | 1,103,412            | 799,000                        | 1,042,816                     | 697,000          | 1,496,000                       | 87.23%        |
| <a href="#">501-503-82030</a>                           | Equipment Rental                | 2,396                | 408                  | 4,000                          | 384                           | 0                | 4,000                           | 0.00%         |
| <a href="#">501-503-84010</a>                           | Office Equip. Repairs & Maint.  | 571                  | 397                  | 3,000                          | 831                           | (1,500)          | 1,500                           | -50.00%       |
| <a href="#">501-503-84020</a>                           | Major Equip. Repairs & Maint.   | 94,248               | 276,622              | 250,000                        | 261,430                       | 0                | 250,000                         | 0.00%         |
| <a href="#">501-503-84030</a>                           | Buildings Repairs & Maint.      | 7,217                | 9,099                | 75,000                         | 36,795                        | (25,000)         | 50,000                          | -33.33%       |
| <a href="#">501-503-84051</a>                           | Grounds Chemicals & Maint.      | 7,455                | 7,082                | 7,500                          | 3,873                         | 0                | 7,500                           | 0.00%         |
| <a href="#">501-503-84060</a>                           | Vehicle Parts, Repairs & Maint. | 1,901                | 3,308                | 3,000                          | 2,595                         | 1,000            | 4,000                           | 33.33%        |
| <a href="#">501-503-84072</a>                           | Safety Equip. Repairs & Maint.  | 1,029                | 1,452                | 4,000                          | 2,953                         | 0                | 4,000                           | 0.00%         |

|  |  | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Proposed<br>Budget | Variance<br>% |
|--|--|----------------------|----------------------|--------------------------------|-------------------------------|------------------|---------------------------------|---------------|
| <a href="#">501-503-86010</a>                                | Training, Travel, & Conference         | 952                  | 1,915                | 10,000                         | 9,524                         | 0                | 10,000                          | 0.00%         |
| <a href="#">501-503-86030</a>                                | Subs., Dues, & Publications            | 1,020                | 688                  | 2,000                          | 1,462                         | 1,150            | 3,150                           | 57.50%        |
| <a href="#">501-503-86032</a>                                | Certifications, Renewals, Subs. & Dues | 569                  | 1,743                | 2,000                          | 334                           | 0                | 2,000                           | 0.00%         |
| <a href="#">501-503-88010</a>                                | City Attorney Fees                     | 7,028                | 4,180                | 5,000                          | 7,841                         | 2,000            | 7,000                           | 40.00%        |
| <a href="#">501-503-88011</a>                                | Legal Services                         | 0                    | 503                  | 0                              | 0                             | 0                | 0                               | 0.00%         |
| <a href="#">501-503-88040</a>                                | Computer Programming/Consult.          | 4,132                | 4,495                | 5,500                          | 5,720                         | 1,680            | 7,180                           | 30.55%        |
| <a href="#">501-503-88060</a>                                | Medical - General                      | 24                   | 632                  | 0                              | 666                           | 0                | 0                               | 0.00%         |
| <a href="#">501-503-88071</a>                                | Westlands Coalinga Canal Maint.        | 0                    | 0                    | 210,400                        | 0                             | 162,600          | 373,000                         | 77.28%        |
| <a href="#">501-503-88081</a>                                | Outside Laboratory                     | 8,021                | 15,950               | 34,000                         | 10,977                        | (20,000)         | 14,000                          | -58.82%       |
| <a href="#">501-503-88100</a>                                | Professional Services                  | 195,749              | 160,685              | 100,000                        | 96,554                        | (23,320)         | 76,680                          | -23.32%       |
| <a href="#">501-503-88101</a>                                | Administrative Fees                    | 0                    | 32                   | 0                              | 39                            | 100              | 100                             | 0.00%         |
| <a href="#">501-503-88130</a>                                | Grant Writing/Application              | 8,027                | 32,499               | 0                              | 0                             | 0                | 0                               | 0.00%         |
| <a href="#">501-503-89010</a>                                | Personnel Advertising                  | 0                    | 0                    | 0                              | 0                             | 0                | 0                               | 0.00%         |
| <a href="#">501-503-89020</a>                                | Interview Expenses                     | 0                    | 0                    | 0                              | 0                             | 0                | 0                               | 0.00%         |
| <a href="#">501-503-89040</a>                                | Physical w/Drug & Alcohol Test         | 63                   | 0                    | 0                              | 8                             | 100              | 100                             | 0.00%         |
| <a href="#">501-503-89070</a>                                | Fingerprinting                         | 0                    | 68                   | 0                              | 69                            | 100              | 100                             | 0.00%         |
| <a href="#">501-503-90010</a>                                | Liability & Property Insurance         | 42,132               | 46,637               | 45,000                         | 55,710                        | 16,189           | 61,189                          | 35.98%        |
| <a href="#">501-503-92080</a>                                | Miscellaneous Expense                  | 1,048                | 0                    | 0                              | 0                             | 0                | 0                               | 0.00%         |
| <a href="#">501-503-92090</a>                                | Taxes, Licenses, & Fees                | 50,985               | 54,498               | 60,000                         | 54,468                        | 0                | 60,000                          | 0.00%         |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |  | <b>2,386,295</b>     | <b>2,932,095</b>     | <b>3,129,100</b>               | <b>2,675,566</b>              | <b>803,099</b>   | <b>3,932,199</b>                | <b>25.67%</b> |
| <b>Category: 80 - DEBT SERVICE EXPENSE</b>                   |  |                      |                      |                                |                               |                  |                                 |               |
| <a href="#">501-503-96062</a>                                | 2021B Revenue Bonds Principal          | 0                    | 0                    | 130,000                        | 130,000                       | 0                | 130,000                         | 0.00%         |
| <a href="#">501-503-96063</a>                                | 2021B Revenue Bonds Interest           | 283,776              | 272,425              | 272,425                        | 272,425                       | (5,200)          | 267,225                         | -1.91%        |
| <a href="#">501-503-96064</a>                                | 2021A Wtr/WW Revenue Bonds Principal   | 0                    | 0                    | 240,000                        | 239,602                       | 5,000            | 245,000                         | 2.08%         |
| <a href="#">501-503-96065</a>                                | 2021A Wtr/WW Revenue Bonds Interest    | 246,665              | 236,799              | 235,505                        | 234,555                       | (2,004)          | 233,501                         | -0.85%        |
| <a href="#">501-503-96500</a>                                | Fiscal Agent Fees                      | 4,626                | 1,667                | 3,000                          | 1,667                         | 0                | 3,000                           | 0.00%         |
| <b>Category: 80 - DEBT SERVICE EXPENSE Total:</b>            |  | <b>535,068</b>       | <b>510,890</b>       | <b>880,930</b>                 | <b>878</b>                    | <b>(2,204)</b>   | <b>878,726</b>                  | <b>-0.25%</b> |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                   |  |                      |                      |                                |                               |                  |                                 |               |
| <a href="#">501-503-98030</a>                                | Office Furniture & Equipment           | 759                  | 2,256                | 3,000                          | 2,379                         | (1,500)          | 1,500                           | -50.00%       |
| <a href="#">501-503-98040</a>                                | Major Machinery & Equipment            | 0                    | 3,611                | 100,000                        | 6,042                         | (50,000)         | 50,000                          | -50.00%       |
| <a href="#">501-503-98057</a>                                | Alum Sludge Removal                    | 0                    | 0                    | 100,000                        | 0                             | (100,000)        | 0                               | -             |
| <a href="#">501-503-98441</a>                                | Water Revenue Bond Projects            | 1                    | 0                    | 5,000,000                      | 1,833,322                     | 0                | 5,000,000                       | 0.00%         |
| <a href="#">501-503-98471</a>                                | CDWR Turf Replacement Program Exp      | 1,800                | 1,267                | 15,000                         | 7,766                         | 130,000          | 145,000                         | 866.67%       |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>            |  | <b>2,559</b>         | <b>7,134</b>         | <b>5,218,000</b>               | <b>1,849,510</b>              | <b>(21,500)</b>  | <b>5,196,500</b>                | <b>-0.41%</b> |
| <b>Department: 503 - WATER PLANT OPERATIONS Total:</b>       |  | <b>3,196,528</b>     | <b>4,319,749</b>     | <b>10,071,835</b>              | <b>6,056,195</b>              | <b>852,938</b>   | <b>10,924,773</b>               | <b>8.47%</b>  |
| <b>Department: 508 - WATER DISTRIBUTION</b>                  |  |                      |                      |                                |                               |                  |                                 |               |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE</b>             |  |                      |                      |                                |                               |                  |                                 |               |
| <a href="#">501-508-60010</a>                                | Salaries Regular                       | 268,152              | 270,697              | 314,323                        | 267,434                       | 32,183           | 346,506                         | 10.24%        |
| <a href="#">501-508-60020</a>                                | Salaries Part Time                     | (600)                | 239                  | 0                              | 1,097                         | 0                | 0                               | 0.00%         |
| <a href="#">501-508-60030</a>                                | Salaries Overtime                      | 18,604               | 21,758               | 20,700                         | 22,475                        | 2,300            | 23,000                          | 11.11%        |
| <a href="#">501-508-60050</a>                                | Salaries Cash Outs                     | 0                    | 0                    | 6,044                          | 0                             | 470              | 6,514                           | 7.78%         |
| <a href="#">501-508-62000</a>                                | Retirement CalPERS                     | 23,596               | 23,942               | 30,160                         | 24,855                        | 2,013            | 32,173                          | 6.68%         |
| <a href="#">501-508-62020</a>                                | Medical/Life Insurance                 | 69,904               | 62,337               | 88,084                         | 69,584                        | 32,511           | 120,595                         | 36.91%        |
| <a href="#">501-508-62030</a>                                | Social Security FICA                   | 17,443               | 17,885               | 19,645                         | 17,666                        | 1,838            | 21,483                          | 9.36%         |
| <a href="#">501-508-62040</a>                                | Medicare Insurance                     | 4,191                | 4,281                | 4,558                          | 4,194                         | 793              | 5,351                           | 17.41%        |
| <a href="#">501-508-62050</a>                                | Disability Income Insurance            | 803                  | 785                  | 3,143                          | 280                           | 669              | 3,812                           | 21.28%        |
| <a href="#">501-508-62060</a>                                | Deferred Comp. - 457 Retirement        | 4,090                | 4,402                | 10,458                         | 4,394                         | 1,025            | 11,483                          | 9.80%         |
| <a href="#">501-508-62070</a>                                | Workers' Comp. Insurance               | 17,268               | 22,787               | 37,719                         | 18,387                        | (2,719)          | 35,000                          | -7.21%        |
| <a href="#">501-508-62080</a>                                | Uniform Allowance                      | 983                  | 945                  | 934                            | 836                           | 110              | 1,044                           | 11.78%        |
| <a href="#">501-508-62090</a>                                | Other Payroll Expenses                 | 18                   | (98)                 | 0                              | 0                             | 0                | 0                               | 0.00%         |

|   | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Proposed<br>Budget | Variance<br>% |
|---|----------------------|----------------------|--------------------------------|-------------------------------|------------------|---------------------------------|---------------|
| <a href="#">501-508-62200</a> Retirement CalPERS UL                       | 3,377                | 4,777                | 0                              | 0                             | 0                | 0                               | 0.00%         |
| <a href="#">501-508-62210</a> Unemployment Claims                         | 2,410                | 0                    | 3,143                          | 0                             | 322              | 3,465                           | 10.24%        |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b>                   | <b>430,240</b>       | <b>434,738</b>       | <b>538,911</b>                 | <b>431</b>                    | <b>71,515</b>    | <b>610,426</b>                  | 13.27%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>                     |                      |                      |                                |                               |                  |                                 |               |
| <a href="#">501-508-70010</a> Office Supplies                             | 381                  | 330                  | 500                            | 461                           | 0                | 500                             | 0.00%         |
| <a href="#">501-508-70030</a> Postage & Freight Out                       | (117)                | 10                   | 100                            | 90                            | 0                | 100                             | 0.00%         |
| <a href="#">501-508-70040</a> Printing & Binding                          | 162                  | 670                  | 25                             | 0                             | 0                | 25                              | 0.00%         |
| <a href="#">501-508-70060</a> Small Tools & Equipment                     | 3,029                | 3,786                | 3,000                          | 1,878                         | 2,000            | 5,000                           | 66.67%        |
| <a href="#">501-508-70100</a> Uniforms                                    | 3,698                | 2,500                | 2,100                          | 2,263                         | 4,250            | 6,350                           | 202.38%       |
| <a href="#">501-508-70101</a> Uniforms-Safety Equipment                   | 1,123                | 1,027                | 2,000                          | 2,579                         | 0                | 2,000                           | 0.00%         |
| <a href="#">501-508-70130</a> Street Materials                            | 10,348               | 3,349                | 5,000                          | 1,351                         | 0                | 5,000                           | 0.00%         |
| <a href="#">501-508-70140</a> Utility Parts & Supplies                    | 49,274               | 82,508               | 100,000                        | 80,717                        | 0                | 100,000                         | 0.00%         |
| <a href="#">501-508-70160</a> Gasoline & Diesel                           | 12,764               | 13,611               | 15,000                         | 13,715                        | 5,000            | 20,000                          | 33.33%        |
| <a href="#">501-508-70440</a> Miscellaneous Supplies                      | 0                    | 1,257                | 0                              | 0                             | 0                | 0                               | 0.00%         |
| <a href="#">501-508-72020</a> Electric                                    | 2,488                | 1,886                | 3,000                          | 1,974                         | 600              | 3,600                           | 20.00%        |
| <a href="#">501-508-72030</a> Telephone                                   | 2,538                | 5,899                | 3,000                          | 4,093                         | 10,000           | 13,000                          | 333.33%       |
| <a href="#">501-508-84010</a> Office Equip. Repairs & Maint.              | 182                  | 405                  | 1,000                          | 138                           | (500)            | 500                             | -50.00%       |
| <a href="#">501-508-84030</a> Buildings Repairs & Maint.                  | 1,066                | 7,140                | 10,000                         | 7,624                         | 5,000            | 15,000                          | 50.00%        |
| <a href="#">501-508-84060</a> Vehicle Parts, Repairs & Maint.             | 4,783                | 4,192                | 10,000                         | 20,248                        | 0                | 10,000                          | 0.00%         |
| <a href="#">501-508-84070</a> Misc. Repairs & Maint.                      | 0                    | 3,132                | 0                              | 0                             | 0                | 0                               | 0.00%         |
| <a href="#">501-508-86010</a> Training, Travel, & Conference              | 4,331                | 3,375                | 5,000                          | 9,288                         | 3,000            | 8,000                           | 60.00%        |
| <a href="#">501-508-86030</a> Subs., Dues, & Publications                 | 1,641                | 6,409                | 2,000                          | 2,438                         | 1,150            | 3,150                           | 57.50%        |
| <a href="#">501-508-88010</a> City Attorney Fees                          | 24                   | 0                    | 1,500                          | 162                           | 0                | 1,500                           | 0.00%         |
| <a href="#">501-508-88040</a> Computer Programming/Consult.               | 3,779                | 4,201                | 5,500                          | 3,049                         | 1,175            | 6,675                           | 21.36%        |
| <a href="#">501-508-88060</a> Medical - General                           | 224                  | 184                  | 500                            | 212                           | 0                | 500                             | 0.00%         |
| <a href="#">501-508-88100</a> Professional Services                       | 24,029               | 47,523               | 30,000                         | 17,379                        | 2,550            | 32,550                          | 8.50%         |
| <a href="#">501-508-88101</a> Administrative Fees                         | 0                    | 7                    | 0                              | 28                            | 100              | 100                             | 0.00%         |
| <a href="#">501-508-88121</a> Geographic Information Systems              | 106                  | 4,407                | 10,000                         | 4,894                         | 5,000            | 15,000                          | 50.00%        |
| <a href="#">501-508-88130</a> Grant Writing/Application                   | 17,424               | 10,395               | 20,000                         | 10,224                        | (10,000)         | 10,000                          | -50.00%       |
| <a href="#">501-508-89010</a> Personnel Advertising                       | 0                    | 0                    | 100                            | 0                             | 0                | 100                             | 0.00%         |
| <a href="#">501-508-89020</a> Interview Expenses                          | 0                    | 0                    | 10                             | 0                             | 0                | 10                              | 0.00%         |
| <a href="#">501-508-89040</a> Physical w/Drug & Alcohol Test              | 0                    | 234                  | 300                            | 143                           | 0                | 300                             | 0.00%         |
| <a href="#">501-508-89070</a> Fingerprinting                              | 0                    | 42                   | 60                             | 127                           | 0                | 60                              | 0.00%         |
| <a href="#">501-508-90010</a> Liability & Property Insurance              | 31,800               | 36,242               | 35,000                         | 43,098                        | 12,391           | 47,391                          | 35.40%        |
| <a href="#">501-508-92080</a> Miscellaneous Expense                       | 669                  | 0                    | 0                              | 0                             | 0                | 0                               | 0.00%         |
| <a href="#">501-508-92090</a> Taxes, Licenses, & Fees                     | 3,815                | 1,205                | 5,000                          | 315                           | 0                | 5,000                           | 0.00%         |
| <a href="#">501-508-94010</a> Depreciation Expense                        | 537,109              | 547,488              | 0                              | 0                             | 0                | 0                               | 0.00%         |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>              | <b>716,671</b>       | <b>793,413</b>       | <b>269,695</b>                 | <b>228</b>                    | <b>41,716</b>    | <b>311,411</b>                  | 15.47%        |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                                |                      |                      |                                |                               |                  |                                 |               |
| <a href="#">501-508-98030</a> Office Furniture & Equipment                | 961                  | 2,162                | 4,000                          | 1,048                         | 1,000            | 5,000                           | 25.00%        |
| <a href="#">501-508-98040</a> Major Machinery & Equipment                 | 7,186                | 2,510                | 100,000                        | 69,397                        | 0                | 100,000                         | 0.00%         |
| <a href="#">501-508-98054</a> Water Meters                                | (0)                  | 60,403               | 70,000                         | 44,091                        | (35,000)         | 35,000                          | -50.00%       |
| <a href="#">501-508-98472</a> CDWR Advanced Metering Infrastructure (AMI) | 0                    | 0                    | 0                              | 233,654                       | 1,000,000        | 1,000,000                       | 0.00%         |
| <a href="#">501-508-98907</a> Pleasant St Sewer Main Reconstruction       | 0                    | 0                    | 0                              | 2,603                         | 0                | 0                               | 0.00%         |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>                         | <b>8,147</b>         | <b>65,075</b>        | <b>174,000</b>                 | <b>351</b>                    | <b>966,000</b>   | <b>1,140,000</b>                | 555.17%       |
| <b>Department: 508 - WATER DISTRIBUTION Total:</b>                        | <b>1,155,058</b>     | <b>1,293,226</b>     | <b>982,606</b>                 | <b>1,010,482</b>              | <b>1,079,231</b> | <b>2,061,837</b>                | 109.83%       |
| <b>Expense Total:</b>   | <b>4,934,261</b>     | <b>6,067,880</b>     | <b>11,544,041</b>              | <b>7,630,054</b>              | <b>2,058,835</b> | <b>13,602,876</b>               | 17.83%        |
| <b>Fund: 501 - WATER ENTERPRISE FUND Surplus (Deficit):</b>               | <b>872,442</b>       | <b>9,825</b>         | <b>448,459</b>                 | <b>(143)</b>                  | <b>(134,835)</b> | <b>313,624</b>                  | -30.07%       |
| <b>Adopted Budget Surplus (Deficit):</b>                                  | <b>872,442</b>       | <b>9,825</b>         | <b>448,459</b>                 | <b>(142,792)</b>              | <b>(134,835)</b> | <b>313,624</b>                  | -30.07%       |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>                      |                      |                      |                                |                               |                  |                                 | <b>17.83%</b> |

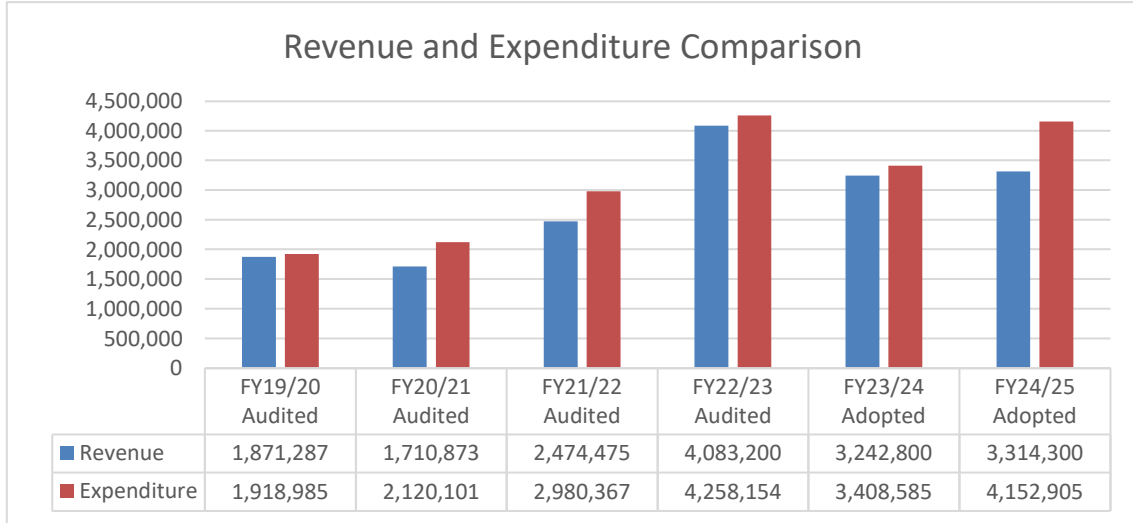
INTENTIONALLY LEFT BLANK

# 502 – Gas Enterprise Fund



**Know what's below.  
Call before you dig.**

INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Proposed Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|---------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|---------------------------|------------|

**Fund: 502 - GAS ENTERPRISE FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |                 |            |              |              |          |          |              |              |
|--|-----------------|------------|--------------|--------------|----------|----------|--------------|--------------|
| <a href="#">502-400-44010</a>                            | Interest Earned | 955        | 5,175        | 4,000        | 4,634    | 0        | 4,000        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |                 | <b>955</b> | <b>5,175</b> | <b>4,000</b> | <b>5</b> | <b>0</b> | <b>4,000</b> | <b>0.00%</b> |

**Category: 47 - CHARGES FOR SERVICES REVENUE**

|   |                                |                  |                  |                  |                  |               |                  |              |
|---|--------------------------------|------------------|------------------|------------------|------------------|---------------|------------------|--------------|
| <a href="#">502-400-46980</a>                             | Late Fees                      | 16,882           | 65,386           | 0                | 49,878           | 0             | 0                | 0.00%        |
| <a href="#">502-400-46990</a>                             | UB Service Charges (i.e., NSF) | 66               | 183              | 0                | 120              | 0             | 0                | 0.00%        |
| <a href="#">502-400-52010</a>                             | Natural Gas Sales              | 2,355,484        | 4,012,457        | 3,238,000        | 2,594,898        | 62,000        | 3,300,000        | 1.91%        |
| <a href="#">502-400-52020</a>                             | Installation Charges           | 94,800           | 0                | 500              | 12,000           | 9,500         | 10,000           | 1,900.00%    |
| <a href="#">502-400-52030</a>                             | Account Service Charges        | 0                | 0                | 300              | 0                | 0             | 300              | 0.00%        |
| <b>Category: 47 - CHARGES FOR SERVICES REVENUE Total:</b> |                                | <b>2,467,232</b> | <b>4,078,025</b> | <b>3,238,800</b> | <b>2,656,895</b> | <b>71,500</b> | <b>3,310,300</b> | <b>2.21%</b> |

**Category: 48 - MISCELLANEOUS REVENUE**

|  |                                |              |          |          |          |          |          |              |
|--|--------------------------------|--------------|----------|----------|----------|----------|----------|--------------|
| <a href="#">502-400-48020</a>                      | Gain/Loss on Disposal of Asset | 6,288        | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">502-400-48160</a>                      | Miscellaneous Revenue          | 0            | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b> |                                | <b>6,288</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Department: 400 - REVENUES Total:**

|                  |                  |                  |                  |               |                  |              |
|------------------|------------------|------------------|------------------|---------------|------------------|--------------|
| <b>2,474,475</b> | <b>4,083,200</b> | <b>3,242,800</b> | <b>2,661,530</b> | <b>71,500</b> | <b>3,314,300</b> | <b>2.20%</b> |
|------------------|------------------|------------------|------------------|---------------|------------------|--------------|

**Revenue Total:**

|                  |                  |                  |                  |               |                  |              |
|------------------|------------------|------------------|------------------|---------------|------------------|--------------|
| <b>2,474,475</b> | <b>4,083,200</b> | <b>3,242,800</b> | <b>2,661,530</b> | <b>71,500</b> | <b>3,314,300</b> | <b>2.20%</b> |
|------------------|------------------|------------------|------------------|---------------|------------------|--------------|

**Revenue Budget Change FY23/24 vs. FY24/25 2.20%**

**Expense**

**Department: 406 - FINANCE**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

|                               |                             |         |         |         |         |        |         |        |
|-------------------------------|-----------------------------|---------|---------|---------|---------|--------|---------|--------|
| <a href="#">502-406-60010</a> | Salaries Regular            | 151,986 | 152,901 | 163,603 | 150,539 | 18,239 | 181,842 | 11.15% |
| <a href="#">502-406-60020</a> | Salaries Part Time          | 0       | 5,436   | 0       | 59      | 0      | 0       | 0.00%  |
| <a href="#">502-406-60030</a> | Salaries Overtime           | 35      | 61      | 250     | 7       | 0      | 250     | 0.00%  |
| <a href="#">502-406-60050</a> | Salaries Cash Outs          | 0       | 0       | 2,770   | 0       | 728    | 3,498   | 26.28% |
| <a href="#">502-406-62000</a> | Retirement CalPERS          | 12,061  | 12,202  | 15,036  | 13,505  | 1,902  | 16,938  | 12.65% |
| <a href="#">502-406-62020</a> | Medical/Life Insurance      | 32,470  | 29,686  | 35,406  | 32,618  | 0      | 35,406  | 0.00%  |
| <a href="#">502-406-62030</a> | Social Security FICA        | 8,958   | 9,495   | 10,225  | 9,023   | 1,049  | 11,274  | 10.26% |
| <a href="#">502-406-62040</a> | Medicare Insurance          | 2,134   | 2,227   | 2,372   | 2,115   | 266    | 2,638   | 11.20% |
| <a href="#">502-406-62050</a> | Disability Income Insurance | 1,058   | 1,080   | 1,636   | 388     | 364    | 2,000   | 22.25% |

|  |                                 | 2021-2022      | 2022-2023      | 2023-2024      | 2023-2024  | Request        | 2024-2025      | Variance       |
|--|---------------------------------|----------------|----------------|----------------|------------|----------------|----------------|----------------|
|  |                                 | Audited        | Audited        | Adopted        | YTD        | (+/-)          | Proposed       | %              |
|  |                                 |                |                | Budget         | Unaudited  |                | Budget         |                |
| <a href="#">502-406-62060</a>                                | Deferred Comp. - 457 Retirement | 2,441          | 1,058          | 5,965          | 938        | 670            | 6,635          | 11.23%         |
| <a href="#">502-406-62070</a>                                | Workers' Comp. Insurance        | 6,704          | 6,310          | 19,632         | 8,521      | (4,000)        | 15,632         | -20.38%        |
| <a href="#">502-406-62090</a>                                | Other Payroll Expenses          | 4              | (135)          | 0              | 0          | 0              | 0              | 0.00%          |
| <a href="#">502-406-62200</a>                                | Retirement CalPERS UL           | 1,618          | 1,874          | 0              | 0          | 0              | 0              | 0.00%          |
| <a href="#">502-406-62210</a>                                | Unemployment Claims             | 265            | 0              | 1,636          | 0          | 182            | 1,818          | 11.12%         |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b>      |                                 | <b>219,735</b> | <b>222,196</b> | <b>258,531</b> | <b>218</b> | <b>19,400</b>  | <b>277,931</b> | <b>7.50%</b>   |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>        |                                 |                |                |                |            |                |                |                |
| <a href="#">502-406-70010</a>                                | Office Supplies                 | 1,779          | 3,115          | 2,500          | 2,477      | 138            | 2,638          | 5.52%          |
| <a href="#">502-406-70030</a>                                | Postage & Freight Out           | 16,349         | 17,407         | 13,000         | 9,304      | 0              | 13,000         | 0.00%          |
| <a href="#">502-406-70040</a>                                | Printing & Binding              | 12,670         | 10,143         | 10,000         | 4,470      | 0              | 10,000         | 0.00%          |
| <a href="#">502-406-70160</a>                                | Gasoline & Diesel               | 2,800          | 2,568          | 1,600          | 967        | 0              | 1,600          | 0.00%          |
| <a href="#">502-406-72030</a>                                | Telephone                       | 2,713          | 2,347          | 3,500          | 1,683      | 0              | 3,500          | 0.00%          |
| <a href="#">502-406-84010</a>                                | Office Equip. Repairs & Maint.  | 2,714          | 2,822          | 2,500          | 2,914      | 0              | 2,500          | 0.00%          |
| <a href="#">502-406-84012</a>                                | Computer Equipment              | 0              | 0              | 0              | 0          | 2,167          | 2,167          | 0.00%          |
| <a href="#">502-406-86010</a>                                | Training, Travel, & Conference  | 1,232          | 1,640          | 5,303          | 2,007      | 0              | 5,303          | 0.00%          |
| <a href="#">502-406-86030</a>                                | Subs., Dues, & Publications     | 1,043          | 812            | 900            | 793        | 0              | 900            | 0.00%          |
| <a href="#">502-406-88010</a>                                | City Attorney Fees              | 391            | 0              | 1,000          | 559        | 0              | 1,000          | 0.00%          |
| <a href="#">502-406-88030</a>                                | Accounting/Auditing             | 15,070         | 12,244         | 21,038         | 33,925     | 11,931         | 32,969         | 56.71%         |
| <a href="#">502-406-88040</a>                                | Computer Programming/Consult.   | 29,564         | 28,736         | 25,100         | 26,377     | 28,197         | 53,297         | 112.34%        |
| <a href="#">502-406-88060</a>                                | Medical - General               | 0              | 0              | 100            | 0          | 0              | 100            | 0.00%          |
| <a href="#">502-406-88100</a>                                | Professional Services           | 29             | 44             | 4,000          | 39         | 0              | 4,000          | 0.00%          |
| <a href="#">502-406-88101</a>                                | Administrative Fees             | 0              | 1              | 0              | 3          | 0              | 0              | 0.00%          |
| <a href="#">502-406-88103</a>                                | Other Professional Services     | 0              | 0              | 0              | 0          | 0              | 0              | 0.00%          |
| <a href="#">502-406-89010</a>                                | Personnel Advertising           | 0              | 0              | 30             | 0          | 0              | 30             | 0.00%          |
| <a href="#">502-406-89020</a>                                | Interview Expenses              | 0              | 15             | 5              | 0          | 0              | 5              | 0.00%          |
| <a href="#">502-406-89040</a>                                | Physical w/Drug & Alcohol Test  | 75             | 231            | 120            | 3          | 0              | 120            | 0.00%          |
| <a href="#">502-406-89070</a>                                | Fingerprinting                  | 19             | 43             | 25             | 0          | 0              | 25             | 0.00%          |
| <a href="#">502-406-90010</a>                                | Liability & Property Insurance  | 8,099          | 8,541          | 9,000          | 9,237      | 1,000          | 10,000         | 11.11%         |
| <a href="#">502-406-92080</a>                                | Miscellaneous Expense           | 325            | 0              | 0              | 0          | 0              | 0              | 0.00%          |
| <a href="#">502-406-92090</a>                                | Taxes, Licenses, & Fees         | 37,217         | 63,026         | 30,000         | 80,135     | 53,300         | 83,300         | 177.67%        |
| <a href="#">502-406-94020</a>                                | Bad Debt Expense                | 46,997         | 15,892         | 17,164         | 14         | 2,836          | 20,000         | 16.52%         |
| <a href="#">502-406-94030</a>                                | Cash Short/Over                 | 0              | 0              | 100            | 0          | 0              | 100            | 0.00%          |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                                 | <b>179,086</b> | <b>169,627</b> | <b>146,985</b> | <b>175</b> | <b>99,569</b>  | <b>246,554</b> | <b>67.74%</b>  |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                   |                                 |                |                |                |            |                |                |                |
| <a href="#">502-406-98030</a>                                | Office Furniture & Equipment    | 271            | 311            | 2,300          | 1,466      | (2,300)        | 0              | -100.00%       |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>            |                                 | <b>271</b>     | <b>311</b>     | <b>2,300</b>   | <b>1</b>   | <b>(2,300)</b> | <b>0</b>       | <b>100.00%</b> |
| <b>Department: 406 - FINANCE Total:</b>                      |                                 | <b>399,091</b> | <b>392,134</b> | <b>407,816</b> | <b>394</b> | <b>116,669</b> | <b>524,485</b> | <b>28.61%</b>  |
| <b>Department: 510 - GAS OPERATIONS</b>                      |                                 |                |                |                |            |                |                |                |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE</b>             |                                 |                |                |                |            |                |                |                |
| <a href="#">502-510-60010</a>                                | Salaries Regular                | 330,206        | 325,023        | 376,033        | 326,883    | 29,822         | 405,855        | 7.93%          |
| <a href="#">502-510-60020</a>                                | Salaries Part Time              | (600)          | 239            | 0              | 1,097      | 0              | 0              | 0.00%          |
| <a href="#">502-510-60030</a>                                | Salaries Overtime               | 18,604         | 21,758         | 20,700         | 22,471     | 1,300          | 22,000         | 6.28%          |
| <a href="#">502-510-60050</a>                                | Salaries Cash Outs              | 0              | 0              | 7,231          | 0          | 574            | 7,805          | 7.94%          |
| <a href="#">502-510-62000</a>                                | Retirement CalPERS              | (156,303)      | 173,176        | 37,040         | 31,173     | 1,894          | 38,934         | 5.11%          |
| <a href="#">502-510-62020</a>                                | Medical/Life Insurance          | 79,210         | 70,335         | 95,503         | 78,494     | 37,285         | 132,788        | 39.04%         |
| <a href="#">502-510-62030</a>                                | Social Security FICA            | 20,873         | 21,468         | 23,502         | 21,310     | 1,662          | 25,164         | 7.07%          |
| <a href="#">502-510-62040</a>                                | Medicare Insurance              | 5,042          | 5,140          | 5,452          | 5,048      | 974            | 6,426          | 17.85%         |
| <a href="#">502-510-62050</a>                                | Disability Income Insurance     | 1,416          | 1,380          | 3,760          | 490        | 705            | 4,465          | 18.74%         |
| <a href="#">502-510-62060</a>                                | Deferred Comp. - 457 Retirement | 6,002          | 6,264          | 13,025         | 6,683      | 952            | 13,977         | 7.31%          |
| <a href="#">502-510-62070</a>                                | Workers' Comp. Insurance        | 20,227         | 25,308         | 45,124         | 21,879     | (5,000)        | 40,124         | -11.08%        |

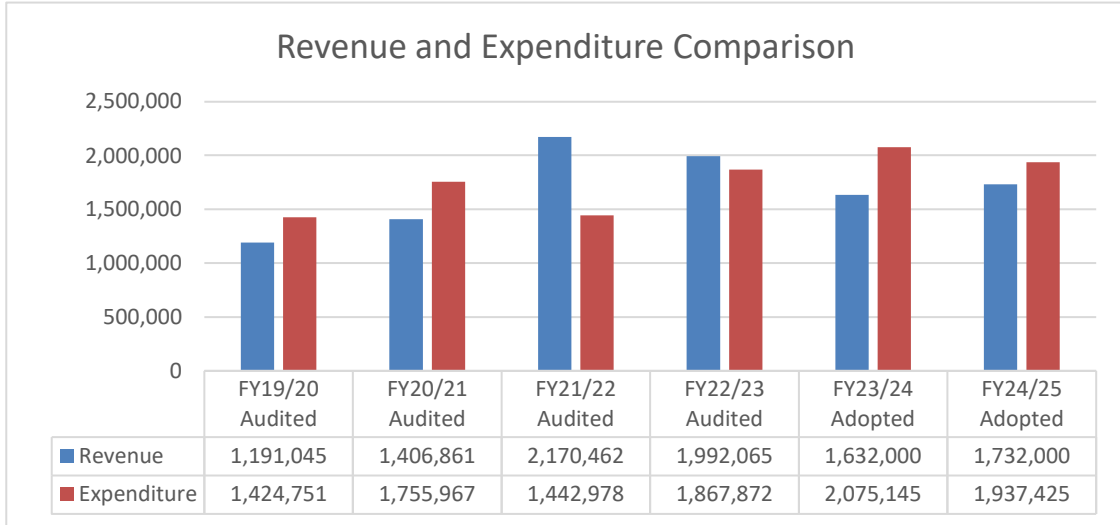
|  |                                 | 2021-2022        | 2022-2023        | 2023-2024        | 2023-2024        | Request          | 2024-2025        | Variance       |
|--|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
|  |                                 | Audited          | Audited          | Adopted          | YTD              | (+/-)            | Proposed         | %              |
|  |                                 |                  |                  | Budget           | Unaudited        |                  | Budget           |                |
| <a href="#">502-510-62080</a>                                | Uniform Allowance               | 550              | 1,152            | 952              | 836              | 90               | 1,042            | 9.45%          |
| <a href="#">502-510-62090</a>                                | Other Payroll Expenses          | 36               | (172)            | 0                | 0                | 0                | 0                | 0.00%          |
| <a href="#">502-510-62200</a>                                | Retirement CalPERS UL           | 3,738            | 5,503            | 0                | 0                | 0                | 0                | 0.00%          |
| <a href="#">502-510-62210</a>                                | Unemployment Claims             | 2,410            | 0                | 3,760            | 0                | 300              | 4,060            | 7.97%          |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b>      |                                 | <b>331,410</b>   | <b>656,573</b>   | <b>632,083</b>   | <b>516</b>       | <b>70,557</b>    | <b>702,640</b>   | <b>11.16%</b>  |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>        |                                 |                  |                  |                  |                  |                  |                  |                |
| <a href="#">502-510-70010</a>                                | Office Supplies                 | 315              | 255              | 300              | 461              | 0                | 300              | 0.00%          |
| <a href="#">502-510-70030</a>                                | Postage & Freight Out           | 53               | 10               | 150              | 0                | 0                | 150              | 0.00%          |
| <a href="#">502-510-70040</a>                                | Printing & Binding              | 1                | 10               | 50               | 0                | 0                | 50               | 0.00%          |
| <a href="#">502-510-70060</a>                                | Small Tools & Equipment         | 3,079            | 2,549            | 5,000            | 1,897            | 0                | 5,000            | 0.00%          |
| <a href="#">502-510-70100</a>                                | Uniforms                        | 6,687            | 2,500            | 2,625            | 2,263            | 571              | 3,196            | 21.75%         |
| <a href="#">502-510-70101</a>                                | Uniforms-Safety Equipment       | 863              | 994              | 1,500            | 2,302            | 1,500            | 3,000            | 100.00%        |
| <a href="#">502-510-70130</a>                                | Street Materials                | 4,400            | 717              | 2,000            | 720              | 0                | 2,000            | 0.00%          |
| <a href="#">502-510-70140</a>                                | Utility Parts & Supplies        | 5,931            | 1,871            | 7,500            | 4,645            | 0                | 7,500            | 0.00%          |
| <a href="#">502-510-70160</a>                                | Gasoline & Diesel               | 12,764           | 13,611           | 13,000           | 13,714           | 2,000            | 15,000           | 15.38%         |
| <a href="#">502-510-70440</a>                                | Miscellaneous Supplies          | 726              | 745              | 1,000            | 996              | 200              | 1,200            | 20.00%         |
| <a href="#">502-510-72020</a>                                | Electric                        | 11,608           | 9,799            | 12,000           | 9,962            | 2,000            | 14,000           | 16.67%         |
| <a href="#">502-510-72030</a>                                | Telephone                       | 6,327            | 5,539            | 7,000            | 3,829            | 0                | 7,000            | 0.00%          |
| <a href="#">502-510-80020</a>                                | PG&E Wholesale Transportation   | 740,667          | 799,678          | 841,000          | 771,001          | 71,000           | 912,000          | 8.44%          |
| <a href="#">502-510-80030</a>                                | Gas Purchases for Resale        | 1,280,985        | 2,143,414        | 1,150,000        | 1,337,094        | 250,000          | 1,400,000        | 21.74%         |
| <a href="#">502-510-80100</a>                                | Gas Assistance Program          | 2,055            | 5,000            | 5,000            | 1,213            | 0                | 5,000            | 0.00%          |
| <a href="#">502-510-84010</a>                                | Office Equip. Repairs & Maint.  | 598              | 613              | 1,000            | 381              | 0                | 1,000            | 0.00%          |
| <a href="#">502-510-84030</a>                                | Buildings Repairs & Maint.      | 790              | 5,750            | 10,000           | 7,530            | 5,000            | 15,000           | 50.00%         |
| <a href="#">502-510-84060</a>                                | Vehicle Parts, Repairs & Maint. | 3,589            | 4,922            | 10,000           | 15,422           | 0                | 10,000           | 0.00%          |
| <a href="#">502-510-86010</a>                                | Training, Travel, & Conference  | 871              | 8,567            | 5,000            | 11,349           | 300              | 5,300            | 6.00%          |
| <a href="#">502-510-86030</a>                                | Subs., Dues, & Publications     | 4,687            | 5,086            | 6,500            | 5,332            | 900              | 7,400            | 13.85%         |
| <a href="#">502-510-88010</a>                                | City Attorney Fees              | 1,129            | 0                | 2,000            | 395              | 0                | 2,000            | 0.00%          |
| <a href="#">502-510-88040</a>                                | Computer Programming/Consult.   | 7,752            | 8,366            | 8,000            | 5,093            | 2,084            | 10,084           | 26.05%         |
| <a href="#">502-510-88060</a>                                | Medical - General               | 244              | 184              | 500              | 228              | 0                | 500              | 0.00%          |
| <a href="#">502-510-88100</a>                                | Professional Services           | 58,473           | 64,540           | 75,000           | 50,569           | 2,550            | 77,550           | 3.40%          |
| <a href="#">502-510-88101</a>                                | Administrative Fees             | 0                | 17               | 0                | 66               | 100              | 100              | 0.00%          |
| <a href="#">502-510-88121</a>                                | Geographic Information Systems  | 289              | 4,407            | 10,000           | 4,894            | 5,000            | 15,000           | 50.00%         |
| <a href="#">502-510-88130</a>                                | Grant Writing/Application       | 7,409            | 10,395           | 9,000            | 10,224           | 6,000            | 15,000           | 66.67%         |
| <a href="#">502-510-89040</a>                                | Physical w/Drug & Alcohol Test  | 0                | 234              | 500              | 143              | 0                | 500              | 0.00%          |
| <a href="#">502-510-89070</a>                                | Fingerprinting                  | 0                | 13               | 60               | 121              | 0                | 60               | 0.00%          |
| <a href="#">502-510-90010</a>                                | Liability & Property Insurance  | 22,770           | 21,997           | 25,000           | 24,870           | 1,890            | 26,890           | 7.56%          |
| <a href="#">502-510-92080</a>                                | Miscellaneous Expense           | 795              | 0                | 0                | 0                | 0                | 0                | 0.00%          |
| <a href="#">502-510-92090</a>                                | Taxes, Licenses, & Fees         | 3,815            | 372              | 4,000            | 1,112            | 0                | 4,000            | 0.00%          |
| <a href="#">502-510-94010</a>                                | Depreciation Expense            | 57,764           | 60,368           | 0                | 0                | 0                | 0                | 0.00%          |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                                 | <b>2,247,436</b> | <b>3,182,521</b> | <b>2,214,685</b> | <b>2,287,829</b> | <b>351,095</b>   | <b>2,565,780</b> | <b>15.85%</b>  |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                   |                                 |                  |                  |                  |                  |                  |                  |                |
| <a href="#">502-510-98030</a>                                | Office Furniture & Equipment    | 806              | 2,511            | 4,000            | 1,048            | 6,000            | 10,000           | 150.00%        |
| <a href="#">502-510-98040</a>                                | Major Machinery & Equipment     | 1,623            | 1,558            | 100,000          | 81,995           | 0                | 100,000          | 0.00%          |
| <a href="#">502-510-98061</a>                                | Anode Bed Rectifier Replacement | 0                | 0                | 0                | 0                | 200,000          | 200,000          | 0.00%          |
| <a href="#">502-510-98071</a>                                | Gas Meter Purchases             | 0                | 22,857           | 50,000           | 45,805           | 0                | 50,000           | 0.00%          |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>            |                                 | <b>2,429</b>     | <b>26,926</b>    | <b>154,000</b>   | <b>129</b>       | <b>206,000</b>   | <b>360,000</b>   | <b>133.77%</b> |
| <b>Department: 510 - GAS OPERATIONS Total:</b>               |                                 | <b>2,581,276</b> | <b>3,866,020</b> | <b>3,000,768</b> | <b>2,933,040</b> | <b>627,652</b>   | <b>3,628,420</b> | <b>20.92%</b>  |
| <b>Expense Total:</b>  |                                 | <b>2,980,367</b> | <b>4,258,154</b> | <b>3,408,585</b> | <b>3,327,123</b> | <b>744,320</b>   | <b>4,152,905</b> | <b>21.84%</b>  |
| <b>Fund: 502 - GAS ENTERPRISE FUND Surplus (Deficit):</b>    |                                 | <b>(505,892)</b> | <b>(174,955)</b> | <b>(165,785)</b> | <b>(666)</b>     | <b>(672,820)</b> | <b>(838,605)</b> | <b>405.84%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                     |                                 | <b>(505,892)</b> | <b>(174,955)</b> | <b>(165,785)</b> | <b>(665,593)</b> | <b>(672,820)</b> | <b>(838,605)</b> | <b>405.84%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>         |                                 |                  |                  |                  |                  |                  |                  | <b>21.84%</b>  |

INTENTIONALLY LEFT BLANK

# 503 – Sewer Enterprise Fund



INTENTIONALLY LEFT BLANK



|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Proposed Budget | Variance % |
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|---------------------------|------------|
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|---------------------------|------------|

**Fund: 503 - SEWER ENTERPRISE FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |                 |               |               |               |           |          |               |              |
|--|-----------------|---------------|---------------|---------------|-----------|----------|---------------|--------------|
| <a href="#">503-400-44010</a>                            | Interest Earned | 2,958         | 17,702        | 5,000         | 16,046    | 0        | 5,000         | 0.00%        |
| <a href="#">503-400-44020</a>                            | Land Rentals    | 34,050        | 22,700        | 25,000        | 24,700    | 0        | 25,000        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |                 | <b>37,008</b> | <b>40,402</b> | <b>30,000</b> | <b>41</b> | <b>0</b> | <b>30,000</b> | <b>0.00%</b> |

**Category: 46 - GRANTS REVENUE**

|   |   |               |                |          |            |          |          |              |
|---|---|---------------|----------------|----------|------------|----------|----------|--------------|
| <a href="#">503-400-46267</a>               | SWRCB Arrearages Grant Revenue                | 32,680        | 0              | 0        | 7,137      | 0        | 0        | 0.00%        |
| <a href="#">503-400-46277</a>               | Clean Water State Revolving Fund (CWSRF) Proj | 0             | 267,804        | 0        | 255,646    | 0        | 0        | 0.00%        |
| <b>Category: 46 - GRANTS REVENUE Total:</b> |   | <b>32,680</b> | <b>267,804</b> | <b>0</b> | <b>263</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 47 - CHARGES FOR SERVICES REVENUE**

|   |                                |                  |                  |                  |                  |                |                  |              |
|---|--------------------------------|------------------|------------------|------------------|------------------|----------------|------------------|--------------|
| <a href="#">503-400-46980</a>                             | Late Fees                      | 9,374            | 25,732           | 0                | 22,060           | 0              | 0                | 0.00%        |
| <a href="#">503-400-46990</a>                             | UB Service Charges (i.e., NSF) | 66               | 170              | 0                | 120              | 0              | 0                | 0.00%        |
| <a href="#">503-400-53010</a>                             | Sewer Service                  | 1,657,871        | 1,614,126        | 1,600,000        | 1,512,370        | 100,000        | 1,700,000        | 6.25%        |
| <a href="#">503-400-53020</a>                             | Sewer Connection Fees          | 63,704           | 125              | 2,000            | 1,500            | 0              | 2,000            | 0.00%        |
| <a href="#">503-400-53050</a>                             | Sewer Dev. Impact Fees         | 365,243          | 43,704           | 0                | 437,408          | 0              | 0                | 0.00%        |
| <b>Category: 47 - CHARGES FOR SERVICES REVENUE Total:</b> |                                | <b>2,096,259</b> | <b>1,683,858</b> | <b>1,602,000</b> | <b>1,973,457</b> | <b>100,000</b> | <b>1,702,000</b> | <b>6.24%</b> |

**Category: 48 - MISCELLANEOUS REVENUE**

|  |                                |              |          |          |          |          |          |              |
|--|--------------------------------|--------------|----------|----------|----------|----------|----------|--------------|
| <a href="#">503-400-48020</a>                      | Gain/Loss on Disposal of Asset | 4,505        | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">503-400-48160</a>                      | Miscellaneous Revenue          | 10           | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b> |                                | <b>4,515</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

|  |  |                  |                  |                  |                  |                |                  |              |
|--|--|------------------|------------------|------------------|------------------|----------------|------------------|--------------|
| <b>Department: 400 - REVENUES Total:</b> |  | <b>2,170,462</b> | <b>1,992,065</b> | <b>1,632,000</b> | <b>2,276,986</b> | <b>100,000</b> | <b>1,732,000</b> | <b>6.13%</b> |
|--|--|------------------|------------------|------------------|------------------|----------------|------------------|--------------|

|                       |  |                  |                  |                  |                  |                |                  |              |
|-----------------------|--|------------------|------------------|------------------|------------------|----------------|------------------|--------------|
| <b>Revenue Total:</b> |  | <b>2,170,462</b> | <b>1,992,065</b> | <b>1,632,000</b> | <b>2,276,986</b> | <b>100,000</b> | <b>1,732,000</b> | <b>6.13%</b> |
|-----------------------|--|------------------|------------------|------------------|------------------|----------------|------------------|--------------|

**Expense**

**Department: 406 - FINANCE**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

|                               |                        |         |         |         |         |        |         |         |
|-------------------------------|------------------------|---------|---------|---------|---------|--------|---------|---------|
| <a href="#">503-406-60010</a> | Salaries Regular       | 108,069 | 104,619 | 118,348 | 109,190 | 14,341 | 132,689 | 12.12%  |
| <a href="#">503-406-60020</a> | Salaries Part Time     | 0       | 3,581   | 0       | 44      | 0      | 0       | 0.00%   |
| <a href="#">503-406-60030</a> | Salaries Overtime      | 13      | 48      | 150     | 7       | 0      | 150     | 0.00%   |
| <a href="#">503-406-60050</a> | Salaries Cash Outs     | 0       | 0       | 3,115   | 0       | (563)  | 2,552   | -18.07% |
| <a href="#">503-406-62000</a> | Retirement CalPERS     | 8,510   | 8,467   | 10,705  | 9,861   | 1,594  | 12,299  | 14.88%  |
| <a href="#">503-406-62020</a> | Medical/Life Insurance | 22,530  | 19,974  | 25,220  | 23,462  | 0      | 25,220  | 0.00%   |

|  |                                     | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Proposed<br>Budget | Variance<br>%  |
|--|-------------------------------------|----------------------|----------------------|--------------------------------|-------------------------------|------------------|---------------------------------|----------------|
| <a href="#">503-406-62030</a>                                | Social Security FICA                | 6,347                | 6,560                | 7,397                          | 6,543                         | 830              | 8,227                           | 11.22%         |
| <a href="#">503-406-62040</a>                                | Medicare Insurance                  | 1,514                | 1,538                | 1,716                          | 1,533                         | 209              | 1,925                           | 12.18%         |
| <a href="#">503-406-62050</a>                                | Disability Income Insurance         | 801                  | 818                  | 1,183                          | 293                           | 278              | 1,461                           | 23.45%         |
| <a href="#">503-406-62060</a>                                | Deferred Comp. - 457 Retirement     | 1,800                | 759                  | 4,349                          | 698                           | 523              | 4,872                           | 12.03%         |
| <a href="#">503-406-62070</a>                                | Workers' Comp. Insurance            | 5,161                | 4,623                | 14,202                         | 6,219                         | (3,000)          | 11,202                          | -21.12%        |
| <a href="#">503-406-62090</a>                                | Other Payroll Expenses              | 3                    | (102)                | 0                              | 0                             | 0                | 0                               | 0.00%          |
| <a href="#">503-406-62200</a>                                | Retirement CalPERS UL               | 1,503                | 1,743                | 0                              | 0                             | 0                | 0                               | 0.00%          |
| <a href="#">503-406-62210</a>                                | Unemployment Claims                 | 174                  | 0                    | 1,183                          | 0                             | 145              | 1,328                           | 12.21%         |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b>      |                                     | <b>156,426</b>       | <b>152,629</b>       | <b>187,569</b>                 | <b>158</b>                    | <b>14,356</b>    | <b>201,925</b>                  | <b>7.65%</b>   |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>        |                                     |                      |                      |                                |                               |                  |                                 |                |
| <a href="#">503-406-70010</a>                                | Office Supplies                     | 1,051                | 1,770                | 1,500                          | 1,484                         | 377              | 1,877                           | 25.13%         |
| <a href="#">503-406-70030</a>                                | Postage & Freight Out               | 10,746               | 11,374               | 8,000                          | 6,112                         | 0                | 8,000                           | 0.00%          |
| <a href="#">503-406-70040</a>                                | Printing & Binding                  | 8,373                | 6,732                | 7,000                          | 2,938                         | 0                | 7,000                           | 0.00%          |
| <a href="#">503-406-70160</a>                                | Gasoline & Diesel                   | 1,840                | 1,687                | 1,000                          | 636                           | 0                | 1,000                           | 0.00%          |
| <a href="#">503-406-72030</a>                                | Telephone                           | 1,518                | 1,309                | 1,500                          | 1,031                         | 0                | 1,500                           | 0.00%          |
| <a href="#">503-406-84010</a>                                | Office Equip. Repairs & Maint.      | 1,628                | 1,597                | 1,500                          | 1,652                         | 0                | 1,500                           | 0.00%          |
| <a href="#">503-406-84012</a>                                | Computer Equipment                  | 0                    | 0                    | 0                              | 0                             | 1,398            | 1,398                           | 0.00%          |
| <a href="#">503-406-86010</a>                                | Training, Travel, & Conference      | 802                  | 1,223                | 3,274                          | 1,748                         | 0                | 3,274                           | 0.00%          |
| <a href="#">503-406-86030</a>                                | Subs., Dues, & Publications         | 660                  | 569                  | 653                            | 529                           | 47               | 700                             | 7.20%          |
| <a href="#">503-406-88010</a>                                | City Attorney Fees                  | 231                  | 0                    | 1,000                          | 412                           | 0                | 1,000                           | 0.00%          |
| <a href="#">503-406-88030</a>                                | Accounting/Auditing                 | 15,916               | 9,794                | 15,989                         | 25,783                        | 9,067            | 25,056                          | 56.71%         |
| <a href="#">503-406-88040</a>                                | Computer Programming/Consult.       | 27,724               | 26,242               | 30,000                         | 25,405                        | 20,304           | 50,304                          | 67.68%         |
| <a href="#">503-406-88060</a>                                | Medical - General                   | 0                    | 0                    | 80                             | 0                             | 0                | 80                              | 0.00%          |
| <a href="#">503-406-88100</a>                                | Professional Services               | 11                   | 19                   | 3,000                          | 2,265                         | 0                | 3,000                           | 0.00%          |
| <a href="#">503-406-88101</a>                                | Administrative Fees                 | 0                    | 1                    | 0                              | 2                             | 0                | 0                               | 0.00%          |
| <a href="#">503-406-88103</a>                                | Other Professional Services         | 0                    | 0                    | 0                              | 0                             | 0                | 0                               | 0.00%          |
| <a href="#">503-406-89010</a>                                | Personnel Advertising               | 0                    | 0                    | 20                             | 0                             | 0                | 20                              | 0.00%          |
| <a href="#">503-406-89020</a>                                | Interview Expenses                  | 0                    | 12                   | 5                              | 0                             | 0                | 5                               | 0.00%          |
| <a href="#">503-406-89040</a>                                | Physical w/Drug & Alcohol Test      | 53                   | 155                  | 80                             | 2                             | 0                | 80                              | 0.00%          |
| <a href="#">503-406-89070</a>                                | Fingerprinting                      | 13                   | 29                   | 15                             | 0                             | 0                | 15                              | 0.00%          |
| <a href="#">503-406-90010</a>                                | Liability & Property Insurance      | 6,236                | 6,190                | 6,500                          | 6,739                         | 1,000            | 7,500                           | 15.38%         |
| <a href="#">503-406-92080</a>                                | Misc/SWRCB Arrearages Grant Expense | 32,917               | 0                    | 0                              | 7,137                         | 0                | 0                               | 0.00%          |
| <a href="#">503-406-92090</a>                                | Taxes, Licenses, & Fees             | 24,391               | 41,399               | 20,000                         | 52,659                        | 32,700           | 52,700                          | 163.50%        |
| <a href="#">503-406-94020</a>                                | Bad Debt Expense                    | 23,669               | 10,504               | 11,089                         | 0                             | 911              | 12,000                          | 8.22%          |
| <a href="#">503-406-94030</a>                                | Cash Short/Over                     | 0                    | 0                    | 20                             | 0                             | 0                | 20                              | 0.00%          |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                                     | <b>157,778</b>       | <b>120,607</b>       | <b>112,225</b>                 | <b>137</b>                    | <b>65,804</b>    | <b>178,029</b>                  | <b>58.64%</b>  |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                   |                                     |                      |                      |                                |                               |                  |                                 |                |
| <a href="#">503-406-98030</a>                                | Office Furniture & Equipment        | 178                  | 204                  | 1,200                          | 1,023                         | (1,200)          | 0                               | -100.00%       |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>            |                                     | <b>178</b>           | <b>204</b>           | <b>1,200</b>                   | <b>1</b>                      | <b>(1,200)</b>   | <b>0</b>                        | <b>100.00%</b> |
| <b>Department: 406 - FINANCE Total:</b>                      |                                     | <b>314,382</b>       | <b>273,440</b>       | <b>300,994</b>                 | <b>295</b>                    | <b>78,960</b>    | <b>379,954</b>                  | <b>26.23%</b>  |
| <b>Department: 520 - SEWER TREATMENT PLANT</b>               |                                     |                      |                      |                                |                               |                  |                                 |                |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE</b>             |                                     |                      |                      |                                |                               |                  |                                 |                |
| <a href="#">503-520-60010</a>                                | Salaries Regular                    | 192,022              | 164,188              | 201,625                        | 168,663                       | 3,536            | 205,161                         | 1.75%          |
| <a href="#">503-520-60020</a>                                | Salaries Part Time                  | 9,742                | 526                  | 0                              | 88                            | 0                | 0                               | 0.00%          |
| <a href="#">503-520-60030</a>                                | Salaries Overtime                   | 12,931               | 723                  | 10,000                         | 4,580                         | 0                | 10,000                          | 0.00%          |
| <a href="#">503-520-60050</a>                                | Salaries Cash Outs                  | 0                    | 0                    | 3,877                          | 0                             | 68               | 3,945                           | 1.75%          |
| <a href="#">503-520-62000</a>                                | Retirement CalPERS                  | (121,647)            | 121,751              | 21,444                         | 16,236                        | (1,225)          | 20,219                          | -5.71%         |
| <a href="#">503-520-62020</a>                                | Medical/Life Insurance              | 35,287               | 22,687               | 81,930                         | 28,410                        | (47,149)         | 34,781                          | -57.55%        |
| <a href="#">503-520-62030</a>                                | Social Security FICA                | 12,619               | 10,096               | 12,602                         | 10,543                        | 118              | 12,720                          | 0.94%          |
| <a href="#">503-520-62040</a>                                | Medicare Insurance                  | 3,094                | 2,472                | 2,924                          | 2,529                         | 516              | 3,440                           | 17.66%         |

|  |                                      | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Proposed<br>Budget | Variance<br>%  |
|--|--------------------------------------|----------------------|----------------------|--------------------------------|-------------------------------|------------------|---------------------------------|----------------|
| <a href="#">503-520-62050</a>                                | Disability Income Insurance          | 1,205                | 1,175                | 2,016                          | 418                           | 242              | 2,258                           | 11.99%         |
| <a href="#">503-520-62060</a>                                | Deferred Comp. - 457 Retirement      | 5,630                | 4,521                | 7,545                          | 4,282                         | 163              | 7,708                           | 2.16%          |
| <a href="#">503-520-62070</a>                                | Workers' Comp. Insurance             | 11,937               | 10,725               | 24,195                         | 11,021                        | (4,000)          | 20,195                          | -16.53%        |
| <a href="#">503-520-62081</a>                                | Safety Boot Allowance                | 354                  | 158                  | 508                            | 251                           | 0                | 508                             | 0.00%          |
| <a href="#">503-520-62090</a>                                | Other Payroll Expenses               | 22                   | (146)                | 0                              | 0                             | 0                | 0                               | 0.00%          |
| <a href="#">503-520-62200</a>                                | Retirement CalPERS UL                | 2,347                | 3,109                | 0                              | 0                             | 0                | 0                               | 0.00%          |
| <a href="#">503-520-62210</a>                                | Unemployment Claims                  | 0                    | 0                    | 2,016                          | 0                             | 37               | 2,053                           | 1.82%          |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b>      |                                      | <b>165,541</b>       | <b>341,986</b>       | <b>370,681</b>                 | <b>247</b>                    | <b>(47,693)</b>  | <b>322,988</b>                  | <b>-12.87%</b> |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>        |                                      |                      |                      |                                |                               |                  |                                 |                |
| <a href="#">503-520-70010</a>                                | Office Supplies                      | 70                   | 305                  | 500                            | 414                           | 500              | 1,000                           | 100.00%        |
| <a href="#">503-520-70030</a>                                | Postage & Freight Out                | 5                    | 21                   | 250                            | 0                             | 0                | 250                             | 0.00%          |
| <a href="#">503-520-70040</a>                                | Printing & Binding                   | 1                    | 49                   | 250                            | 0                             | 0                | 250                             | 0.00%          |
| <a href="#">503-520-70060</a>                                | Small Tools & Equipment              | 149                  | 154                  | 500                            | 804                           | 500              | 1,000                           | 100.00%        |
| <a href="#">503-520-70100</a>                                | Uniforms                             | 3,109                | 1,700                | 2,100                          | 1,321                         | 600              | 2,700                           | 28.57%         |
| <a href="#">503-520-70140</a>                                | Utility Parts & Supplies             | 7,235                | 6,817                | 10,000                         | 6,455                         | 0                | 10,000                          | 0.00%          |
| <a href="#">503-520-70150</a>                                | Vehicle Parts & Supplies             | 0                    | 983                  | 1,500                          | 1,233                         | 0                | 1,500                           | 0.00%          |
| <a href="#">503-520-70160</a>                                | Gasoline & Diesel                    | 3,693                | 3,540                | 3,500                          | 3,848                         | 500              | 4,000                           | 14.29%         |
| <a href="#">503-520-72010</a>                                | Water, Gas, Sanitation & Sewer       | 20,929               | 33,124               | 20,000                         | 25,065                        | 10,000           | 30,000                          | 50.00%         |
| <a href="#">503-520-72020</a>                                | Electric                             | 177,010              | 167,011              | 150,000                        | 184,524                       | 60,000           | 210,000                         | 40.00%         |
| <a href="#">503-520-72030</a>                                | Telephone                            | 1,600                | 1,674                | 2,000                          | 1,194                         | 500              | 2,500                           | 25.00%         |
| <a href="#">503-520-82030</a>                                | Equipment Rental                     | 198                  | 204                  | 2,000                          | 192                           | 0                | 2,000                           | 0.00%          |
| <a href="#">503-520-84010</a>                                | Office Equip. Repairs & Maint.       | 624                  | 413                  | 1,000                          | 485                           | 0                | 1,000                           | 0.00%          |
| <a href="#">503-520-84020</a>                                | Major Equip. Repairs & Maint.        | 32,085               | 39,140               | 100,000                        | 48,537                        | (50,000)         | 50,000                          | -50.00%        |
| <a href="#">503-520-84030</a>                                | Buildings Repairs & Maint.           | 3,367                | 613                  | 5,000                          | 225                           | (4,000)          | 1,000                           | -80.00%        |
| <a href="#">503-520-84051</a>                                | Grounds Chemicals & Maint.           | 13,652               | 4,695                | 5,000                          | 2,543                         | 0                | 5,000                           | 0.00%          |
| <a href="#">503-520-84060</a>                                | Vehicle Parts, Repairs & Maint.      | 1,058                | 242                  | 1,000                          | 1,943                         | 2,000            | 3,000                           | 200.00%        |
| <a href="#">503-520-84073</a>                                | Safety Equipment                     | 1,583                | 358                  | 1,000                          | 271                           | 0                | 1,000                           | 0.00%          |
| <a href="#">503-520-86010</a>                                | Training, Travel, & Conference       | 391                  | 769                  | 3,000                          | 2,816                         | 5,000            | 8,000                           | 166.67%        |
| <a href="#">503-520-86030</a>                                | Subs., Dues, & Publications          | 863                  | 1,427                | 2,000                          | 1,225                         | 900              | 2,900                           | 45.00%         |
| <a href="#">503-520-86033</a>                                | Certifications, Renewals & Tests     | 329                  | 754                  | 1,000                          | 350                           | 0                | 1,000                           | 0.00%          |
| <a href="#">503-520-88010</a>                                | City Attorney Fees                   | 462                  | 660                  | 1,000                          | 3,863                         | 0                | 1,000                           | 0.00%          |
| <a href="#">503-520-88040</a>                                | Computer Programming/Consult.        | 5,058                | 5,775                | 4,500                          | 4,408                         | 880              | 5,380                           | 19.56%         |
| <a href="#">503-520-88060</a>                                | Medical - General                    | 22                   | 207                  | 700                            | 328                           | 0                | 700                             | 0.00%          |
| <a href="#">503-520-88080</a>                                | Laboratory                           | 4,851                | 4,073                | 5,000                          | 8,524                         | 5,000            | 10,000                          | 100.00%        |
| <a href="#">503-520-88100</a>                                | Professional Services                | 11,181               | 9,668                | 20,000                         | 21,511                        | 240              | 20,240                          | 1.20%          |
| <a href="#">503-520-88101</a>                                | Administrative Fees                  | 0                    | 8                    | 0                              | 31                            | 100              | 100                             | 0.00%          |
| <a href="#">503-520-88113</a>                                | Sludge Removal Contract              | 0                    | 0                    | 30,000                         | 0                             | 0                | 30,000                          | 0.00%          |
| <a href="#">503-520-88130</a>                                | Grant Writing/Application            | 5,023                | 0                    | 20,000                         | 0                             | (10,000)         | 10,000                          | -50.00%        |
| <a href="#">503-520-89040</a>                                | Physical w/Drug & Alcohol Test       | 27                   | 0                    | 300                            | 334                           | 0                | 300                             | 0.00%          |
| <a href="#">503-520-89070</a>                                | Fingerprinting                       | 0                    | 34                   | 50                             | 34                            | 0                | 50                              | 0.00%          |
| <a href="#">503-520-90010</a>                                | Liability & Property Insurance       | 21,516               | 24,703               | 25,000                         | 24,283                        | 2,254            | 27,254                          | 9.02%          |
| <a href="#">503-520-92080</a>                                | Miscellaneous Expense                | 537                  | 0                    | 0                              | 0                             | 0                | 0                               | 0.00%          |
| <a href="#">503-520-92090</a>                                | Taxes, Licenses, & Fees              | 24,010               | 24,746               | 25,000                         | 29,512                        | 5,000            | 30,000                          | 20.00%         |
| <a href="#">503-520-94010</a>                                | Depreciation Expense                 | 240,090              | 250,037              | 0                              | 0                             | 0                | 0                               | 0.00%          |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                                      | <b>580,730</b>       | <b>583,903</b>       | <b>443,150</b>                 | <b>376</b>                    | <b>29,974</b>    | <b>473,124</b>                  | <b>6.76%</b>   |
| <b>Category: 80 - DEBT SERVICE EXPENSE</b>                   |                                      |                      |                      |                                |                               |                  |                                 |                |
| <a href="#">503-520-96064</a>                                | 2021A Wtr/WW Revenue Bonds Principal | 0                    | 0                    | 70,000                         | 70,000                        | 0                | 70,000                          | 0.00%          |
| <a href="#">503-520-96065</a>                                | 2021A Wtr/WW Revenue Bonds Interest  | 69,468               | 66,689               | 33,156                         | 65,928                        | 0                | 33,156                          | 0.00%          |
| <a href="#">503-520-96500</a>                                | Fiscal Agent Fees                    | 2,576                | 833                  | 0                              | 833                           | 0                | 0                               | 0.00%          |
| <b>Category: 80 - DEBT SERVICE EXPENSE Total:</b>            |                                      | <b>72,044</b>        | <b>67,522</b>        | <b>103,156</b>                 | <b>137</b>                    | <b>0</b>         | <b>103,156</b>                  | <b>0.00%</b>   |

|   | 2021-2022<br>Audited                | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Proposed<br>Budget | Variance<br>%  |                |
|---|-------------------------------------|----------------------|--------------------------------|-------------------------------|------------------|---------------------------------|----------------|----------------|
| <b>Category: 98 - CAPITAL EXPENDITURES</b>              |                                     |                      |                                |                               |                  |                                 |                |                |
| <a href="#">503-520-98030</a>                           | Office Furniture & Equipment        | 0                    | 708                            | 0                             | 0                | 0                               | 0.00%          |                |
| <a href="#">503-520-98040</a>                           | Major Machinery & Equipment         | 8,155                | 0                              | 0                             | 0                | 0                               | 0.00%          |                |
| <a href="#">503-520-98050</a>                           | Capital Purchases                   | 31,100               | 0                              | 0                             | 0                | 0                               | 0.00%          |                |
| <a href="#">503-520-98991</a>                           | WWTP Automation & Security Upgrades | 1,908                | (0)                            | 200,000                       | 0                | (100,000)                       | 100,000        | -50.00%        |
| <a href="#">503-520-98992</a>                           | WWTP Improvements                   | 0                    | 15,088                         | 0                             | 100,115          | 0                               | 0              | 0.00%          |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>       |                                     | <b>41,164</b>        | <b>15,796</b>                  | <b>200,000</b>                | <b>100</b>       | <b>(100,000)</b>                | <b>100,000</b> | <b>-50.00%</b> |
| <b>Department: 520 - SEWER TREATMENT PLANT Total:</b>   |                                     | <b>859,479</b>       | <b>1,009,207</b>               | <b>1,116,987</b>              | <b>860</b>       | <b>(117,719)</b>                | <b>999,268</b> | <b>-10.54%</b> |
| <b>Department: 521 - SEWER COLLECTION</b>               |                                     |                      |                                |                               |                  |                                 |                |                |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE</b>        |                                     |                      |                                |                               |                  |                                 |                |                |
| <a href="#">503-521-60010</a>                           | Salaries Regular                    | 116,991              | 114,686                        | 124,498                       | 113,798          | 32,203                          | 156,701        | 25.87%         |
| <a href="#">503-521-60020</a>                           | Salaries Part Time                  | (150)                | 72                             | 0                             | 281              | 0                               | 0              | 0.00%          |
| <a href="#">503-521-60030</a>                           | Salaries Overtime                   | 4,644                | 5,442                          | 5,169                         | 5,619            | 0                               | 5,169          | 0.00%          |
| <a href="#">503-521-60050</a>                           | Salaries Cash Outs                  | 0                    | 0                              | 2,394                         | 0                | 619                             | 3,013          | 25.86%         |
| <a href="#">503-521-62000</a>                           | Retirement CalPERS                  | 10,244               | 10,767                         | 12,702                        | 11,197           | 2,758                           | 15,460         | 21.72%         |
| <a href="#">503-521-62020</a>                           | Medical/Life Insurance              | 26,263               | 24,101                         | 30,537                        | 26,373           | 3,315                           | 33,852         | 10.86%         |
| <a href="#">503-521-62030</a>                           | Social Security FICA                | 6,856                | 7,247                          | 7,781                         | 7,137            | 1,935                           | 9,716          | 24.87%         |
| <a href="#">503-521-62040</a>                           | Medicare Insurance                  | 1,746                | 1,806                          | 1,805                         | 1,733            | 934                             | 2,739          | 51.73%         |
| <a href="#">503-521-62050</a>                           | Disability Income Insurance         | 1,205                | 1,175                          | 1,245                         | 418              | 479                             | 1,724          | 38.48%         |
| <a href="#">503-521-62060</a>                           | Deferred Comp. - 457 Retirement     | 2,793                | 3,157                          | 5,231                         | 3,506            | 1,024                           | 6,255          | 19.57%         |
| <a href="#">503-521-62070</a>                           | Workers' Comp. Insurance            | 6,578                | 7,674                          | 14,940                        | 7,426            | (1,000)                         | 13,940         | -6.69%         |
| <a href="#">503-521-62080</a>                           | Uniform Allowance                   | 0                    | 251                            | 226                           | 209              | 90                              | 316            | 39.82%         |
| <a href="#">503-521-62090</a>                           | Other Payroll Expenses              | 21                   | (146)                          | 0                             | 0                | 0                               | 0              | 0.00%          |
| <a href="#">503-521-62200</a>                           | Retirement CalPERS UL               | 1,586                | 2,256                          | 0                             | 0                | 0                               | 0              | 0.00%          |
| <a href="#">503-521-62210</a>                           | Unemployment Claims                 | 602                  | 0                              | 1,245                         | 0                | 322                             | 1,567          | 25.87%         |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b> |                                     | <b>179,380</b>       | <b>178,487</b>                 | <b>207,773</b>                | <b>178</b>       | <b>42,679</b>                   | <b>250,452</b> | <b>20.54%</b>  |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>   |                                     |                      |                                |                               |                  |                                 |                |                |
| <a href="#">503-521-70010</a>                           | Office Supplies                     | 80                   | 110                            | 200                           | 347              | 0                               | 200            | 0.00%          |
| <a href="#">503-521-70030</a>                           | Postage & Freight Out               | 19                   | 0                              | 50                            | 0                | 0                               | 50             | 0.00%          |
| <a href="#">503-521-70040</a>                           | Printing & Binding                  | 1                    | 10                             | 50                            | 0                | 0                               | 50             | 0.00%          |
| <a href="#">503-521-70100</a>                           | Uniforms                            | 3,698                | 2,499                          | 2,625                         | 2,263            | 571                             | 3,196          | 21.75%         |
| <a href="#">503-521-70101</a>                           | Uniforms-Safety Equipment           | 1,552                | 1,846                          | 3,500                         | 2,444            | 0                               | 3,500          | 0.00%          |
| <a href="#">503-521-70130</a>                           | Street Materials                    | 5,082                | 678                            | 3,000                         | 1,246            | 0                               | 3,000          | 0.00%          |
| <a href="#">503-521-70140</a>                           | Utility Parts & Supplies            | 2,128                | 5,003                          | 4,500                         | 5,141            | 0                               | 4,500          | 0.00%          |
| <a href="#">503-521-70160</a>                           | Gasoline & Diesel                   | 12,043               | 13,611                         | 12,000                        | 13,714           | 3,000                           | 15,000         | 25.00%         |
| <a href="#">503-521-70440</a>                           | Miscellaneous Supplies              | 1,659                | 1,533                          | 1,500                         | 1,030            | 0                               | 1,500          | 0.00%          |
| <a href="#">503-521-72010</a>                           | Water, Gas, Sanitation & Sewer      | 2,137                | 2,432                          | 2,500                         | 1,627            | 0                               | 2,500          | 0.00%          |
| <a href="#">503-521-72020</a>                           | Electric                            | 9,361                | 8,652                          | 11,000                        | 8,977            | 1,500                           | 12,500         | 13.64%         |
| <a href="#">503-521-72030</a>                           | Telephone                           | 4,140                | 4,271                          | 5,000                         | 3,360            | 0                               | 5,000          | 0.00%          |
| <a href="#">503-521-84010</a>                           | Office Equip. Repairs & Maint.      | 105                  | 246                            | 1,000                         | 82               | 0                               | 1,000          | 0.00%          |
| <a href="#">503-521-84020</a>                           | Major Equip. Repairs & Maint.       | 4,402                | 24,727                         | 20,000                        | 28,692           | 20,000                          | 40,000         | 100.00%        |
| <a href="#">503-521-84030</a>                           | Buildings Repairs & Maint.          | 1,288                | 6,802                          | 10,000                        | 7,927            | 5,000                           | 15,000         | 50.00%         |
| <a href="#">503-521-84060</a>                           | Vehicle Parts, Repairs & Maint.     | 4,748                | 5,984                          | 10,000                        | 34,433           | 5,000                           | 15,000         | 50.00%         |
| <a href="#">503-521-86010</a>                           | Training, Travel, & Conference      | 871                  | 1,388                          | 5,000                         | 4,263            | 3,000                           | 8,000          | 60.00%         |
| <a href="#">503-521-86030</a>                           | Subs., Dues, & Publications         | 787                  | 1,337                          | 3,000                         | 1,363            | 1,100                           | 4,100          | 36.67%         |
| <a href="#">503-521-88010</a>                           | City Attorney Fees                  | 24                   | 0                              | 1,000                         | 162              | 0                               | 1,000          | 0.00%          |
| <a href="#">503-521-88040</a>                           | Computer Programming/Consult.       | 5,996                | 6,339                          | 8,000                         | 4,094            | 1,175                           | 9,175          | 14.69%         |
| <a href="#">503-521-88060</a>                           | Medical - General                   | 56                   | 46                             | 100                           | 53               | 0                               | 100            | 0.00%          |
| <a href="#">503-521-88100</a>                           | Professional Services               | 7,783                | 8,654                          | 10,000                        | 27,588           | 2,550                           | 12,550         | 25.50%         |
| <a href="#">503-521-88101</a>                           | Administrative Fees                 | 0                    | 7                              | 0                             | 28               | 100                             | 100            | 0.00%          |

|  |  | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Proposed<br>Budget | Variance<br>%  |
|--|--|----------------------|----------------------|--------------------------------|-------------------------------|------------------|---------------------------------|----------------|
| <a href="#">503-521-88121</a>                                | Geographic Information Systems               | 106                  | 4,407                | 10,000                         | 4,894                         | 5,000            | 15,000                          | 50.00%         |
| <a href="#">503-521-88130</a>                                | Grant Writing/Application                    | 6,029                | 10,395               | 8,000                          | 10,224                        | 2,000            | 10,000                          | 25.00%         |
| <a href="#">503-521-89040</a>                                | Physical w/Drug & Alcohol Test               | 0                    | 59                   | 150                            | 36                            | 0                | 150                             | 0.00%          |
| <a href="#">503-521-89070</a>                                | Fingerprinting                               | 0                    | 39                   | 15                             | 31                            | 0                | 15                              | 0.00%          |
| <a href="#">503-521-90010</a>                                | Liability & Property Insurance               | 14,315               | 17,626               | 16,000                         | 19,682                        | 8,365            | 24,365                          | 52.28%         |
| <a href="#">503-521-90040</a>                                | Claims & Judgments                           | 0                    | 10,750               | 0                              | 750                           | 0                | 0                               | 0.00%          |
| <a href="#">503-521-92080</a>                                | Miscellaneous Expense                        | 268                  | 0                    | 0                              | 0                             | 0                | 0                               | 0.00%          |
| <a href="#">503-521-92090</a>                                | Taxes, Licenses, & Fees                      | 1,058                | 16                   | 1,200                          | 0                             | 0                | 1,200                           | 0.00%          |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |  | <b>89,737</b>        | <b>139,464</b>       | <b>149,390</b>                 | <b>184</b>                    | <b>58,361</b>    | <b>207,751</b>                  | <b>39.07%</b>  |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                   |  |                      |                      |                                |                               |                  |                                 |                |
| <a href="#">503-521-98040</a>                                | Major Machinery & Equipment                  | 0                    | (531)                | 100,000                        | 80,480                        | 0                | 100,000                         | 0.00%          |
| <a href="#">503-521-98904</a>                                | Clean Water State Revolving Fund (CWSRF) Exp | 0                    | 267,804              | 0                              | 122,747                       | 0                | 0                               | 0.00%          |
| <a href="#">503-521-98907</a>                                | Pleasant St Sewer Main Reconstruction        | 0                    | 0                    | 0                              | 43,605                        | 0                | 0                               | 0.00%          |
| <a href="#">503-521-98908</a>                                | Grant St Alley Sewer Line Replacement        | 0                    | 0                    | 0                              | 35,085                        | 0                | 0                               | 0.00%          |
| <a href="#">503-521-98994</a>                                | La Questa Lift Station Rehab Proj            | 0                    | (0)                  | 0                              | 0                             | 0                | 0                               | 0.00%          |
| <a href="#">503-521-98995</a>                                | New Los Gatos Lift Station                   | (0)                  | 0                    | 200,000                        | 0                             | (200,000)        | 0                               | -100.00%       |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>            |  | <b>0</b>             | <b>267,273</b>       | <b>300,000</b>                 | <b>282</b>                    | <b>(200,000)</b> | <b>100,000</b>                  | <b>-66.67%</b> |
| <b>Department: 521 - SEWER COLLECTION Total:</b>             |  | <b>269,117</b>       | <b>585,225</b>       | <b>657,163</b>                 | <b>644</b>                    | <b>(98,960)</b>  | <b>558,203</b>                  | <b>-15.06%</b> |
| <b>Expense Total:</b>  |  | <b>1,442,978</b>     | <b>1,867,872</b>     | <b>2,075,145</b>               | <b>1,799,644</b>              | <b>(137,720)</b> | <b>1,937,425</b>                | <b>-6.64%</b>  |
| <b>Fund: 503 - SEWER ENTERPRISE FUND Surplus (Deficit):</b>  |  | <b>727,484</b>       | <b>124,192</b>       | <b>(443,145)</b>               | <b>477</b>                    | <b>237,720</b>   | <b>(205,425)</b>                | <b>-53.64%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                     |  | <b>727,484</b>       | <b>124,192</b>       | <b>(443,145)</b>               | <b>477,342</b>                | <b>237,720</b>   | <b>(205,425)</b>                | <b>-53.64%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>         |  |                      |                      |                                |                               |                  |                                 | <b>-6.64%</b>  |

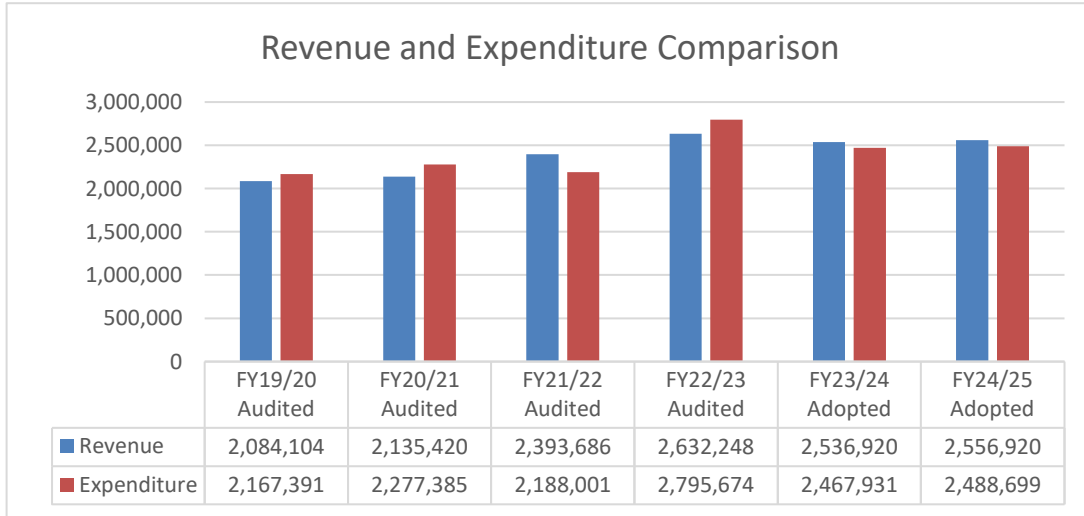
INTENTIONALLY LEFT BLANK

# 504 – Sanitation Enterprise Fund



<https://encrypted-tbn0.gstatic.com/images?q=tbn:ANd9GcR7e08bA3IDckOch50rc80jj1lqBslpHQw0lw&usqp=CAU>

INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Proposed Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|---------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|---------------------------|------------|

**Fund: 504 - SANITATION ENTERPRISE FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |                 |           |            |          |            |          |          |              |
|--|-----------------|-----------|------------|----------|------------|----------|----------|--------------|
| <a href="#">504-400-44010</a>                            | Interest Earned | 21        | 748        | 5        | 454        | 0        | 5        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |                 | <b>21</b> | <b>748</b> | <b>5</b> | <b>454</b> | <b>0</b> | <b>5</b> | <b>0.00%</b> |

**Category: 47 - CHARGES FOR SERVICES REVENUE**

|   |                                |                  |                  |                  |                  |               |                  |              |
|---|--------------------------------|------------------|------------------|------------------|------------------|---------------|------------------|--------------|
| <a href="#">504-400-46980</a>                             | Late Fees                      | 11,423           | 36,332           | 0                | 40,699           | 20,000        | 20,000           | 0.00%        |
| <a href="#">504-400-46990</a>                             | UB Service Charges (i.e., NSF) | 133              | 353              | 0                | 240              | 0             | 0                | 0.00%        |
| <a href="#">504-400-54010</a>                             | Refuse Collection Service      | 2,232,577        | 2,448,828        | 2,400,000        | 2,414,604        | 0             | 2,400,000        | 0.00%        |
| <a href="#">504-400-54020</a>                             | State Highway Maintenance Fees | 14,916           | 14,916           | 14,915           | 7,458            | 0             | 14,915           | 0.00%        |
| <a href="#">504-400-54070</a>                             | Street Sweeping Charge         | 123,184          | 100,345          | 122,000          | 109,927          | 0             | 122,000          | 0.00%        |
| <b>Category: 47 - CHARGES FOR SERVICES REVENUE Total:</b> |                                | <b>2,382,233</b> | <b>2,600,773</b> | <b>2,536,915</b> | <b>2,572,928</b> | <b>20,000</b> | <b>2,556,915</b> | <b>0.79%</b> |

**Category: 48 - MISCELLANEOUS REVENUE**

|  |                                |               |               |          |           |          |          |              |
|--|--------------------------------|---------------|---------------|----------|-----------|----------|----------|--------------|
| <a href="#">504-400-48020</a>                      | Gain/Loss on Disposal of Asset | 5,000         | 0             | 0        | 0         | 0        | 0        | 0.00%        |
| <a href="#">504-400-48170</a>                      | Reimbursements & Refunds       | 6,432         | 30,726        | 0        | 18,795    | 0        | 0        | 0.00%        |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b> |                                | <b>11,432</b> | <b>30,726</b> | <b>0</b> | <b>19</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

|  |  |                  |                  |                  |                  |               |                  |              |
|--|--|------------------|------------------|------------------|------------------|---------------|------------------|--------------|
| <b>Department: 400 - REVENUES Total:</b> |  | <b>2,393,686</b> | <b>2,632,248</b> | <b>2,536,920</b> | <b>2,592,177</b> | <b>20,000</b> | <b>2,556,920</b> | <b>0.79%</b> |
|--|--|------------------|------------------|------------------|------------------|---------------|------------------|--------------|

|                       |  |                  |                  |                  |                  |               |                  |              |
|-----------------------|--|------------------|------------------|------------------|------------------|---------------|------------------|--------------|
| <b>Revenue Total:</b> |  | <b>2,393,686</b> | <b>2,632,248</b> | <b>2,536,920</b> | <b>2,592,177</b> | <b>20,000</b> | <b>2,556,920</b> | <b>0.79%</b> |
|-----------------------|--|------------------|------------------|------------------|------------------|---------------|------------------|--------------|

**Revenue Budget Change FY23/24 vs. FY24/25 0.79%**

**Expense**

**Department: 406 - FINANCE**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

|                               |                                 |       |       |       |       |       |        |        |
|-------------------------------|---------------------------------|-------|-------|-------|-------|-------|--------|--------|
| <a href="#">504-406-60010</a> | Salaries Regular                | 4,859 | 7,929 | 7,238 | 6,941 | 2,914 | 10,152 | 40.26% |
| <a href="#">504-406-60020</a> | Salaries Part Time              | 0     | 330   | 0     | 0     | 0     | 0      | 0.00%  |
| <a href="#">504-406-60030</a> | Salaries Overtime               | 4     | 2     | 100   | 0     | 0     | 100    | 0.00%  |
| <a href="#">504-406-60050</a> | Salaries Cash Outs              | 0     | 0     | 138   | 0     | 57    | 195    | 41.30% |
| <a href="#">504-406-62000</a> | Retirement CalPERS              | 610   | 631   | 662   | 627   | 355   | 1,017  | 53.69% |
| <a href="#">504-406-62020</a> | Medical/Life Insurance          | 1,669 | 1,459 | 1,617 | 1,488 | 0     | 1,617  | 0.00%  |
| <a href="#">504-406-62030</a> | Social Security FICA            | 447   | 476   | 452   | 412   | 177   | 629    | 39.16% |
| <a href="#">504-406-62040</a> | Medicare Insurance              | 107   | 113   | 105   | 98    | 42    | 147    | 40.00% |
| <a href="#">504-406-62050</a> | Disability Income Insurance     | 53    | 54    | 72    | 19    | 40    | 112    | 55.56% |
| <a href="#">504-406-62060</a> | Deferred Comp. - 457 Retirement | 124   | 74    | 274   | 65    | 94    | 368    | 34.31% |

|  |                                | 2021-2022        | 2022-2023        | 2023-2024        | 2023-2024        | Request      | 2024-2025        | Variance       |
|--|--------------------------------|------------------|------------------|------------------|------------------|--------------|------------------|----------------|
|  |                                | Audited          | Audited          | Adopted          | YTD              | (+/-)        | Proposed         | %              |
|  |                                |                  |                  | Budget           | Unaudited        |              | Budget           |                |
| <a href="#">504-406-62070</a>                                  | Workers' Comp. Insurance       | 338              | 300              | 869              | 382              | 349          | 1,218            | 40.16%         |
| <a href="#">504-406-62090</a>                                  | Other Payroll Expenses         | 2                | (7)              | 0                | 0                | 0            | 0                | 0.00%          |
| <a href="#">504-406-62200</a>                                  | Retirement CalPERS UL          | 87               | 96               | 0                | 0                | 0            | 0                | 0.00%          |
| <a href="#">504-406-62210</a>                                  | Unemployment Claims            | 15               | 0                | 72               | 0                | 30           | 102              | 41.67%         |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b>        |                                | <b>8,316</b>     | <b>11,457</b>    | <b>11,599</b>    | <b>10</b>        | <b>4,058</b> | <b>15,657</b>    | <b>34.99%</b>  |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>          |                                |                  |                  |                  |                  |              |                  |                |
| <a href="#">504-406-70010</a>                                  | Office Supplies                | 91               | 183              | 150              | 144              | 0            | 150              | 0.00%          |
| <a href="#">504-406-70030</a>                                  | Postage & Freight Out          | 1,131            | 1,106            | 1,000            | 532              | 0            | 1,000            | 0.00%          |
| <a href="#">504-406-70040</a>                                  | Printing & Binding             | 1,288            | 706              | 1,000            | 255              | 0            | 1,000            | 0.00%          |
| <a href="#">504-406-70160</a>                                  | Gasoline & Diesel              | 451              | 147              | 150              | 55               | 0            | 150              | 0.00%          |
| <a href="#">504-406-72030</a>                                  | Telephone                      | 196              | 177              | 500              | 93               | 0            | 500              | 0.00%          |
| <a href="#">504-406-84010</a>                                  | Office Equip. Repairs & Maint. | 170              | 167              | 300              | 171              | 0            | 300              | 0.00%          |
| <a href="#">504-406-84012</a>                                  | Computer Equipment             | 0                | 0                | 0                | 0                | 539          | 539              | 0.00%          |
| <a href="#">504-406-86010</a>                                  | Training, Travel, & Conference | 61               | 68               | 175              | 107              | 0            | 175              | 0.00%          |
| <a href="#">504-406-86030</a>                                  | Subs., Dues, & Publications    | 75               | 51               | 60               | 53               | 0            | 60               | 0.00%          |
| <a href="#">504-406-88010</a>                                  | City Attorney Fees             | 22               | 0                | 100              | 24               | 0            | 100              | 0.00%          |
| <a href="#">504-406-88030</a>                                  | Accounting/Auditing            | 2,163            | 660              | 1,500            | 1,357            | 400          | 1,900            | 26.67%         |
| <a href="#">504-406-88040</a>                                  | Computer Programming/Consult.  | 4,988            | 2,928            | 6,000            | 3,621            | 1,672        | 7,672            | 27.87%         |
| <a href="#">504-406-88060</a>                                  | Medical - General              | 0                | 0                | 40               | 0                | 0            | 40               | 0.00%          |
| <a href="#">504-406-88100</a>                                  | Professional Services          | 4                | 10               | 1,000            | 5                | 0            | 1,000            | 0.00%          |
| <a href="#">504-406-88101</a>                                  | Administrative Fees            | 0                | 0                | 0                | 0                | 0            | 0                | 0.00%          |
| <a href="#">504-406-88103</a>                                  | Other Professional Services    | 0                | 0                | 0                | 0                | 0            | 0                | 0.00%          |
| <a href="#">504-406-89010</a>                                  | Personnel Advertising          | 0                | 0                | 10               | 0                | 0            | 10               | 0.00%          |
| <a href="#">504-406-89020</a>                                  | Interview Expenses             | 0                | 1                | 5                | 0                | 0            | 5                | 0.00%          |
| <a href="#">504-406-89040</a>                                  | Physical w/Drug & Alcohol Test | 41               | 13               | 40               | 0                | 0            | 40               | 0.00%          |
| <a href="#">504-406-89070</a>                                  | Fingerprinting                 | 1                | 2                | 10               | 0                | 0            | 10               | 0.00%          |
| <a href="#">504-406-90010</a>                                  | Liability & Property Insurance | 409              | 422              | 500              | 428              | 50           | 550              | 10.00%         |
| <a href="#">504-406-92080</a>                                  | Miscellaneous Expense          | 15               | 0                | 0                | 0                | 0            | 0                | 0.00%          |
| <a href="#">504-406-92090</a>                                  | Taxes, Licenses, & Fees        | 2,143            | 3,606            | 1,600            | 5,804            | 1,100        | 2,700            | 68.75%         |
| <a href="#">504-406-94020</a>                                  | Bad Debt Expense               | 40,748           | 22,146           | 18,693           | 3                | 1,307        | 20,000           | 6.99%          |
| <a href="#">504-406-94030</a>                                  | Cash Short/Over                | 0                | 0                | 10               | 0                | 0            | 10               | 0.00%          |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>   |                                | <b>54,000</b>    | <b>32,391</b>    | <b>32,843</b>    | <b>13</b>        | <b>5,068</b> | <b>37,911</b>    | <b>15.43%</b>  |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                     |                                |                  |                  |                  |                  |              |                  |                |
| <a href="#">504-406-98030</a>                                  | Office Furniture & Equipment   | 15               | 18               | 500              | 74               | (500)        | 0                | -100.00%       |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>              |                                | <b>15</b>        | <b>18</b>        | <b>500</b>       | <b>74</b>        | <b>(500)</b> | <b>0</b>         | <b>100.00%</b> |
| <b>Department: 406 - FINANCE Total:</b>                        |                                | <b>62,331</b>    | <b>43,866</b>    | <b>44,942</b>    | <b>23</b>        | <b>8,626</b> | <b>53,568</b>    | <b>19.19%</b>  |
| <b>Department: 530 - SANITATION FRANCHISE OPERATION</b>        |                                |                  |                  |                  |                  |              |                  |                |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>          |                                |                  |                  |                  |                  |              |                  |                |
| <a href="#">504-530-88100</a>                                  | Professional Services          | 0                | 0                | 0                | 93               | 0            | 0                | 0.00%          |
| <a href="#">504-530-88170</a>                                  | Mid Valley Sanitation Services | 2,049,655        | 2,640,756        | 2,300,000        | 1,530,723        | 0            | 2,300,000        | 0.00%          |
| <a href="#">504-530-92090</a>                                  | Taxes, Licenses, & Fees        | 0                | 0                | 0                | 115              | 0            | 0                | 0.00%          |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>   |                                | <b>2,049,655</b> | <b>2,640,756</b> | <b>2,300,000</b> | <b>1,530,931</b> | <b>0</b>     | <b>2,300,000</b> | <b>0.00%</b>   |
| <b>Department: 530 - SANITATION FRANCHISE OPERATION Total:</b> |                                | <b>2,049,655</b> | <b>2,640,756</b> | <b>2,300,000</b> | <b>1,530,931</b> | <b>0</b>     | <b>2,300,000</b> | <b>0.00%</b>   |
| <b>Department: 535 - STREET SWEEPING OPERATIONS</b>            |                                |                  |                  |                  |                  |              |                  |                |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE</b>               |                                |                  |                  |                  |                  |              |                  |                |
| <a href="#">504-535-60010</a>                                  | Salaries Regular               | 38,800           | 28,647           | 46,484           | 27,288           | 3,488        | 49,972           | 7.50%          |
| <a href="#">504-535-60020</a>                                  | Salaries Part Time             | 0                | 3,236            | 0                | 29               | 0            | 0                | 0.00%          |
| <a href="#">504-535-60030</a>                                  | Salaries Overtime              | 1,634            | 66               | 3,000            | 0                | 0            | 3,000            | 0.00%          |
| <a href="#">504-535-60050</a>                                  | Salaries Cash Outs             | 0                | 0                | 894              | 0                | 67           | 961              | 7.49%          |
| <a href="#">504-535-62000</a>                                  | Retirement CalPERS             | (21,638)         | 21,640           | 3,610            | 2,492            | 363          | 3,973            | 10.06%         |

|  |                                 | 2021-2022        | 2022-2023        | 2023-2024        | 2023-2024        | Request       | 2024-2025        | Variance      |
|--|---------------------------------|------------------|------------------|------------------|------------------|---------------|------------------|---------------|
|  |                                 | Audited          | Audited          | Adopted          | YTD              | (+/-)         | Proposed         | %             |
|  |                                 |                  |                  | Budget           | Unaudited        |               | Budget           |               |
| <a href="#">504-535-62020</a>                                    | Medical/Life Insurance          | 15,356           | 8,767            | 13,704           | 10,549           | 0             | 13,704           | 0.00%         |
| <a href="#">504-535-62030</a>                                    | Social Security FICA            | 2,227            | 1,970            | 2,905            | 1,965            | 194           | 3,099            | 6.67%         |
| <a href="#">504-535-62040</a>                                    | Medicare Insurance              | 521              | 461              | 674              | 460              | 51            | 725              | 7.56%         |
| <a href="#">504-535-62050</a>                                    | Disability Income Insurance     | 0                | 0                | 471              | 0                | 79            | 550              | 16.77%        |
| <a href="#">504-535-62060</a>                                    | Deferred Comp. - 457 Retirement | 203              | 25               | 1,395            | 28               | 104           | 1,499            | 7.49%         |
| <a href="#">504-535-62070</a>                                    | Workers' Comp. Insurance        | 2,549            | 2,386            | 5,578            | 2,576            | 419           | 5,997            | 7.51%         |
| <a href="#">504-535-62080</a>                                    | Uniform Allowance               | 176              | 179              | 200              | 145              | 0             | 200              | 0.00%         |
| <a href="#">504-535-62090</a>                                    | Other Payroll Expenses          | 3                | 0                | 0                | 0                | 0             | 0                | 0.00%         |
| <a href="#">504-535-62200</a>                                    | Retirement CalPERS UL           | 881              | 125              | 0                | 0                | 0             | 0                | 0.00%         |
| <a href="#">504-535-62210</a>                                    | Unemployment Claims             | 0                | 0                | 465              | 0                | 3,531         | 3,996            | 759.65%       |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b>          |                                 | <b>40,711</b>    | <b>67,502</b>    | <b>79,380</b>    | <b>46</b>        | <b>8,296</b>  | <b>87,676</b>    | <b>10.45%</b> |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>            |                                 |                  |                  |                  |                  |               |                  |               |
| <a href="#">504-535-70010</a>                                    | Office Supplies                 | 0                | 0                | 50               | 8                | 0             | 50               | 0.00%         |
| <a href="#">504-535-70100</a>                                    | Uniforms                        | 1,672            | 1,000            | 840              | 587              | 271           | 1,111            | 32.26%        |
| <a href="#">504-535-70160</a>                                    | Gasoline & Diesel               | 11,977           | 16,254           | 18,000           | 11,985           | 2,000         | 20,000           | 11.11%        |
| <a href="#">504-535-72030</a>                                    | Telephone                       | 45               | 22               | 50               | 0                | 0             | 50               | 0.00%         |
| <a href="#">504-535-84010</a>                                    | Office Equip. Repairs & Maint.  | 2                | 0                | 50               | 0                | 0             | 50               | 0.00%         |
| <a href="#">504-535-84060</a>                                    | Vehicle Parts, Repairs & Maint. | 15,988           | 21,655           | 20,000           | 6,351            | 0             | 20,000           | 0.00%         |
| <a href="#">504-535-86030</a>                                    | Subs., Dues, & Publications     | 0                | 5                | 100              | 19               | 0             | 100              | 0.00%         |
| <a href="#">504-535-88040</a>                                    | Computer Programming/Consult.   | 427              | 438              | 20               | 487              | 1,574         | 1,594            | 7,870.00%     |
| <a href="#">504-535-88060</a>                                    | Medical - General               | 125              | 195              | 0                | 200              | 0             | 0                | 0.00%         |
| <a href="#">504-535-88100</a>                                    | Professional Services           | 1,584            | 897              | 1,000            | 840              | 0             | 1,000            | 0.00%         |
| <a href="#">504-535-88101</a>                                    | Administrative Fees             | 0                | 0                | 0                | 2                | 0             | 0                | 0.00%         |
| <a href="#">504-535-89010</a>                                    | Personnel Advertising           | 0                | 0                | 0                | 0                | 0             | 0                | 0.00%         |
| <a href="#">504-535-89020</a>                                    | Interview Expenses              | 0                | 0                | 0                | 0                | 0             | 0                | 0.00%         |
| <a href="#">504-535-89040</a>                                    | Physical w/Drug & Alcohol Test  | 0                | 0                | 0                | 1                | 0             | 0                | 0.00%         |
| <a href="#">504-535-89070</a>                                    | Fingerprinting                  | 0                | 33               | 0                | 0                | 0             | 0                | 0.00%         |
| <a href="#">504-535-90010</a>                                    | Liability & Property Insurance  | 3,347            | 3,049            | 3,500            | 2,778            | 0             | 3,500            | 0.00%         |
| <a href="#">504-535-92080</a>                                    | Miscellaneous Expense           | 137              | 0                | 0                | 0                | 0             | 0                | 0.00%         |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>     |                                 | <b>35,304</b>    | <b>43,549</b>    | <b>43,610</b>    | <b>23</b>        | <b>3,845</b>  | <b>47,455</b>    | <b>8.82%</b>  |
| <b>Department: 535 - STREET SWEEPING OPERATIONS Total:</b>       |                                 | <b>76,015</b>    | <b>111,051</b>   | <b>122,990</b>   | <b>69</b>        | <b>12,141</b> | <b>135,131</b>   | <b>9.87%</b>  |
| <b>Expense Total:</b>  |                                 | <b>2,188,001</b> | <b>2,795,674</b> | <b>2,467,931</b> | <b>1,622,480</b> | <b>20,768</b> | <b>2,488,699</b> | <b>0.84%</b>  |
| <b>Fund: 504 - SANITATION ENTERPRISE FUND Surplus (Deficit):</b> |                                 | <b>205,685</b>   | <b>(163,426)</b> | <b>68,989</b>    | <b>970</b>       | <b>(768)</b>  | <b>68,221</b>    | <b>0.00%</b>  |
| <b>Adopted Budget Surplus (Deficit):</b>                         |                                 | <b>205,685</b>   | <b>(163,426)</b> | <b>68,989</b>    | <b>969,696</b>   | <b>(768)</b>  | <b>68,221</b>    | <b>0.00%</b>  |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>             |                                 |                  |                  |                  |                  |               |                  | <b>0.84%</b>  |

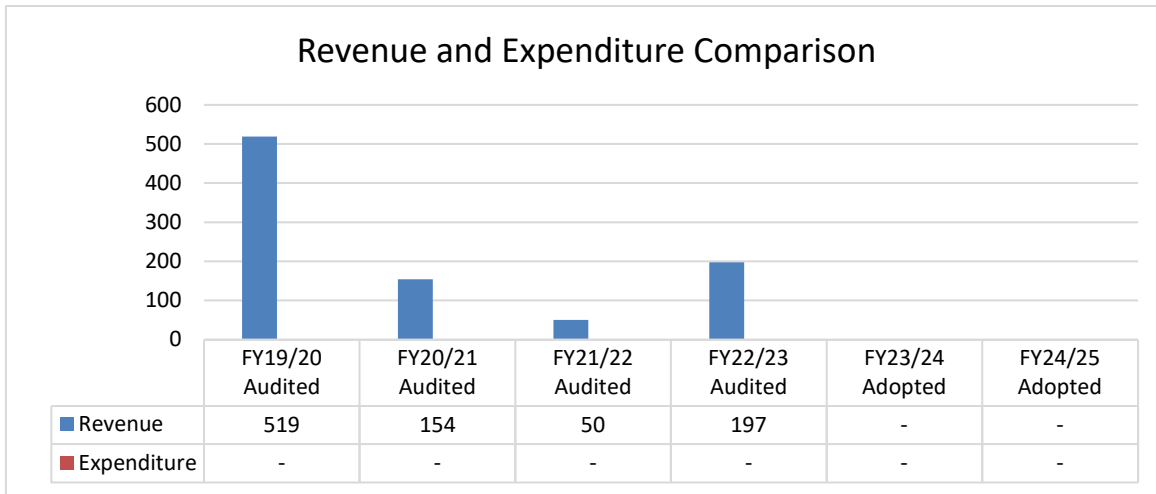
INTENTIONALLY LEFT BLANK

# Trust Fund



[https://m.foolcdn.com/media/dubs/images/original\\_imageshttpsg.foolcdn.comeditorialimag.width-880\\_ubHVb0e.jpg](https://m.foolcdn.com/media/dubs/images/original_imageshttpsg.foolcdn.comeditorialimag.width-880_ubHVb0e.jpg)

INTENTIONALLY LEFT BLANK



|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 102 - PD EVIDENCE FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |           |            |          |            |          |          |              |
|--|-----------|------------|----------|------------|----------|----------|--------------|
| <a href="#">102-400-44010</a> Interest Earned            | 50        | 197        | 0        | 491        | 0        | 0        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> | <b>50</b> | <b>197</b> | <b>0</b> | <b>491</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>                 | <b>50</b> | <b>197</b> | <b>0</b> | <b>491</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Revenue Total:</b>                                    | <b>50</b> | <b>197</b> | <b>0</b> | <b>491</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Revenue Budget Change FY23/24 vs. FY24/25 0.00%**

**Expense**

**Department: 413 - POLICE DEPARTMENT**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

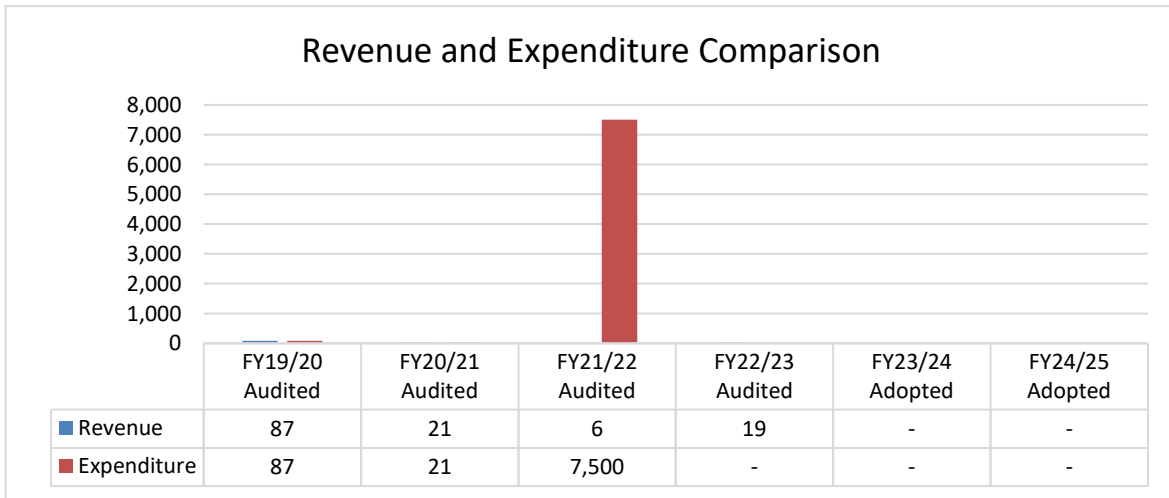
|  |          |          |          |           |          |          |              |
|--|----------|----------|----------|-----------|----------|----------|--------------|
| <a href="#">102-413-88100</a> Professional Services          | 0        | 0        | 0        | 25        | 0        | 0        | 0.00%        |
| <a href="#">102-413-92090</a> Taxes, Licenses, & Fees        | 0        | 0        | 0        | 30        | 0        | 0        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>55</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Department: 413 - POLICE DEPARTMENT Total:</b>            | <b>0</b> | <b>0</b> | <b>0</b> | <b>55</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Expense Total:</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>55</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Fund: 102 - PD EVIDENCE FUND Surplus (Deficit):** 50    197    0    436    0    0    0.00%

**Adopted Budget - Final Surplus (Deficit):** 50    197    0    436    0    0    0.00%

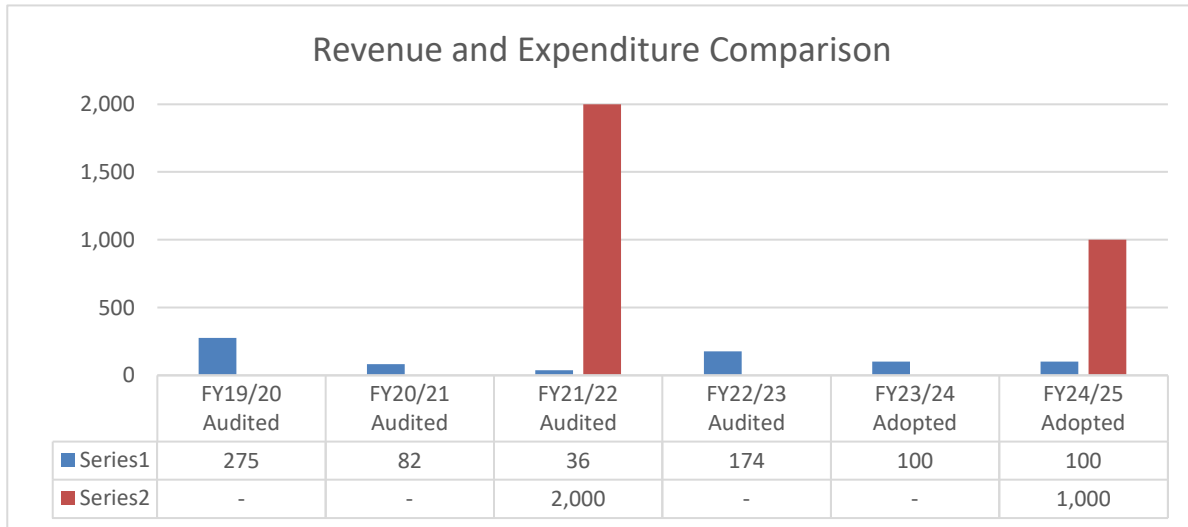
**Expenditure Budget Change FY23/24 vs. FY24/25 0.00%**

INTENTIONALLY LEFT BLANK



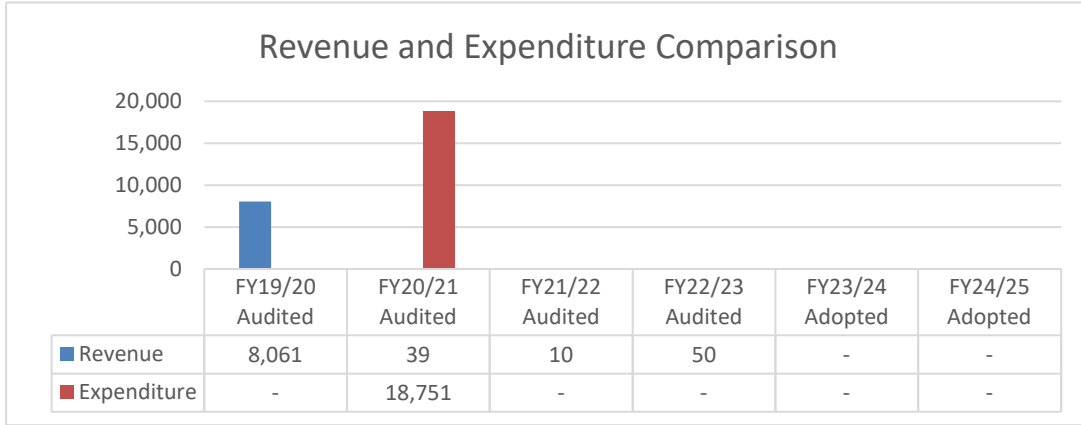
|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance %     |
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|----------------|
| <b>Fund: 103 - PD FED FORFEITURE FUND</b>                    |                   |                   |                          |                         |               |                          |                |
| <b>Revenue</b>   |                   |                   |                          |                         |               |                          |                |
| <b>Department: 400 - REVENUES</b>                            |                   |                   |                          |                         |               |                          |                |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY</b>            |                   |                   |                          |                         |               |                          |                |
| <a href="#">103-400-44010</a> Interest Earned                |                   |                   | 6                        | 19                      | 0             | 24                       | 0 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b>     |                   |                   | <b>6</b>                 | <b>19</b>               | <b>0</b>      | <b>24</b>                | <b>0 0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>                     |                   |                   | <b>6</b>                 | <b>19</b>               | <b>0</b>      | <b>24</b>                | <b>0 0.00%</b> |
| <b>Revenue Total:</b>  |                   |                   | <b>6</b>                 | <b>19</b>               | <b>0</b>      | <b>24</b>                | <b>0 0.00%</b> |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b>             |                   |                   |                          |                         |               |                          | <b>0.00%</b>   |
| <b>Expense</b>   |                   |                   |                          |                         |               |                          |                |
| <b>Department: 413 - POLICE DEPARTMENT</b>                   |                   |                   |                          |                         |               |                          |                |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>        |                   |                   |                          |                         |               |                          |                |
| <a href="#">103-413-70320</a> PD Fed Asset Forfeiture Exp    |                   |                   | 7,500                    | 0                       | 0             | 0                        | 0 0.00%        |
| <a href="#">103-413-88100</a> Professional Services          |                   |                   | 0                        | 0                       | 0             | 2                        | 0 0.00%        |
| <a href="#">103-413-92090</a> Taxes, Licenses, & Fees        |                   |                   | 0                        | 0                       | 0             | 3                        | 0 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                   |                   | <b>7,500</b>             | <b>0</b>                | <b>0</b>      | <b>5</b>                 | <b>0 0.00%</b> |
| <b>Department: 413 - POLICE DEPARTMENT Total:</b>            |                   |                   | <b>7,500</b>             | <b>0</b>                | <b>0</b>      | <b>5</b>                 | <b>0 0.00%</b> |
| <b>Expense Total:</b>  |                   |                   | <b>7,500</b>             | <b>0</b>                | <b>0</b>      | <b>5</b>                 | <b>0 0.00%</b> |
| <b>Fund: 103 - PD FED FORFEITURE FUND Surplus (Deficit):</b> |                   |                   | <b>(7,494)</b>           | <b>19</b>               | <b>0</b>      | <b>19</b>                | <b>0 0.00%</b> |
| <b>Adopted Budget - Final Surplus (Deficit):</b>             |                   |                   | <b>(7,494)</b>           | <b>19</b>               | <b>0</b>      | <b>19</b>                | <b>0 0.00%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>         |                   |                   |                          |                         |               |                          | <b>0.00%</b>   |

INTENTIONALLY LEFT BLANK



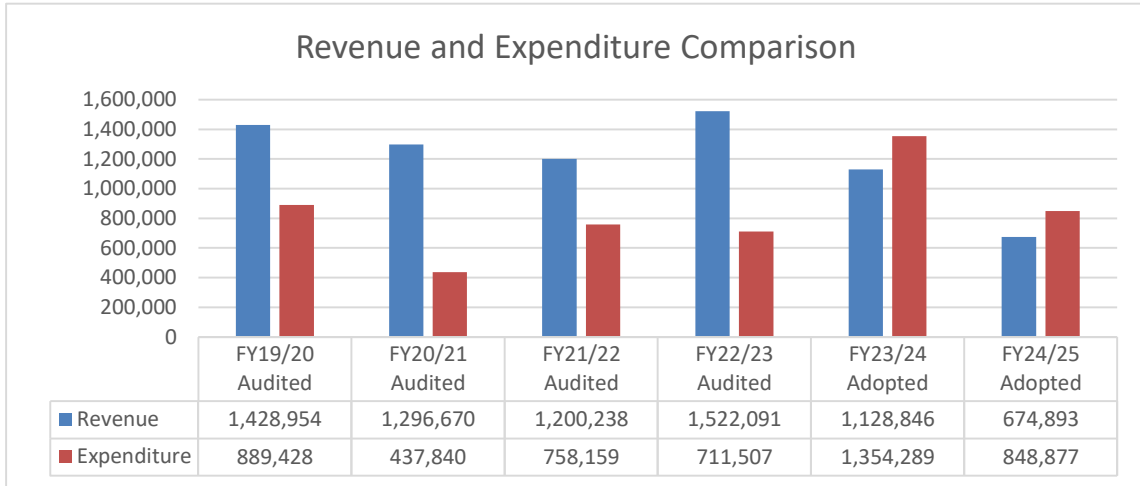
|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-)  | 2024-2025 Adopted Budget | Variance %    |
|--|-------------------|-------------------|--------------------------|-------------------------|----------------|--------------------------|---------------|
| <b>Fund: 104 - SCHOLARSHIP FUND</b>                          |                   |                   |                          |                         |                |                          |               |
| <b>Revenue</b>   |                   |                   |                          |                         |                |                          |               |
| <b>Department: 400 - REVENUES</b>                            |                   |                   |                          |                         |                |                          |               |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY</b>            |                   |                   |                          |                         |                |                          |               |
| <a href="#">104-400-44010</a> Interest Earned                | 36                | 174               | 100                      | 220                     | 0              | 100                      | 0.00%         |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b>     | <b>36</b>         | <b>174</b>        | <b>100</b>               | <b>220</b>              | <b>0</b>       | <b>100</b>               | <b>0.00%</b>  |
| <b>Department: 400 - REVENUES Total:</b>                     | <b>36</b>         | <b>174</b>        | <b>100</b>               | <b>220</b>              | <b>0</b>       | <b>100</b>               | <b>0.00%</b>  |
| <b>Revenue Total:</b>  | <b>36</b>         | <b>174</b>        | <b>100</b>               | <b>220</b>              | <b>0</b>       | <b>100</b>               | <b>0.00%</b>  |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b>             |                   |                   |                          |                         |                |                          | <b>0.00%</b>  |
| <b>Expense</b>   |                   |                   |                          |                         |                |                          |               |
| <b>Department: 630 - AYRES/BEASON SCHOLARSHIP</b>            |                   |                   |                          |                         |                |                          |               |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>        |                   |                   |                          |                         |                |                          |               |
| <a href="#">104-630-92040</a> Scholarship                    | 2,000             | 0                 | 0                        | 0                       | 1,000          | 1,000                    | 0.00%         |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> | <b>2,000</b>      | <b>0</b>          | <b>0</b>                 | <b>0</b>                | <b>1,000</b>   | <b>1,000</b>             | <b>0.00%</b>  |
| <b>Department: 630 - AYRES/BEASON SCHOLARSHIP Total:</b>     | <b>2,000</b>      | <b>0</b>          | <b>0</b>                 | <b>0</b>                | <b>1,000</b>   | <b>1,000</b>             | <b>0.00%</b>  |
| <b>Expense Total:</b>  | <b>2,000</b>      | <b>0</b>          | <b>0</b>                 | <b>0</b>                | <b>1,000</b>   | <b>1,000</b>             | <b>0.00%</b>  |
| <b>Fund: 104 - SCHOLARSHIP FUND Surplus (Deficit):</b>       | <b>(1,964)</b>    | <b>174</b>        | <b>100</b>               | <b>220</b>              | <b>(1,000)</b> | <b>(900)</b>             | <b>-1000%</b> |
| <b>Adopted Budget - Final Surplus (Deficit):</b>             | <b>(1,964)</b>    | <b>174</b>        | <b>100</b>               | <b>220</b>              | <b>(1,000)</b> | <b>(900)</b>             | <b>-1000%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>         |                   |                   |                          |                         |                |                          | <b>0.00%</b>  |

INTENTIONALLY LEFT BLANK



|  |                         | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance %   |
|--|-------------------------|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|--------------|
| <b>Fund: 116 - PD FORFEITURE/UNCLAIMED FUND</b>                    |                         |                   |                   |                          |                         |               |                          |              |
| <b>Revenue</b>   |                         |                   |                   |                          |                         |               |                          |              |
| <b>Department: 400 - REVENUES</b>                                  |                         |                   |                   |                          |                         |               |                          |              |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY</b>                  |                         |                   |                   |                          |                         |               |                          |              |
| <a href="#">116-400-44010</a>                                      | Interest Earned         | 10                | 50                | 0                        | 64                      | 0             | 0                        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b>           |                         | <b>10</b>         | <b>50</b>         | <b>0</b>                 | <b>64</b>               | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>                           |                         | <b>10</b>         | <b>50</b>         | <b>0</b>                 | <b>64</b>               | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Revenue Total:</b>  |                         | <b>10</b>         | <b>50</b>         | <b>0</b>                 | <b>64</b>               | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b>                   |                         |                   |                   |                          |                         |               |                          | <b>0.00%</b> |
| <b>Expense</b>   |                         |                   |                   |                          |                         |               |                          |              |
| <b>Department: 413 - POLICE DEPARTMENT</b>                         |                         |                   |                   |                          |                         |               |                          |              |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>              |                         |                   |                   |                          |                         |               |                          |              |
| <a href="#">116-413-88100</a>                                      | Professional Services   | 0                 | 0                 | 0                        | 6                       | 0             | 0                        | 0.00%        |
| <a href="#">116-413-92090</a>                                      | Taxes, Licenses, & Fees | 0                 | 0                 | 0                        | 8                       | 0             | 0                        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>       |                         | <b>0</b>          | <b>0</b>          | <b>0</b>                 | <b>14</b>               | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Department: 413 - POLICE DEPARTMENT Total:</b>                  |                         | <b>0</b>          | <b>0</b>          | <b>0</b>                 | <b>14</b>               | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Expense Total:</b>  |                         | <b>0</b>          | <b>0</b>          | <b>0</b>                 | <b>14</b>               | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Fund: 116 - PD FORFEITURE/UNCLAIMED FUND Surplus (Deficit):</b> |                         | <b>10</b>         | <b>50</b>         | <b>0</b>                 | <b>50</b>               | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                           |                         | <b>10</b>         | <b>50</b>         | <b>0</b>                 | <b>50</b>               | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>               |                         |                   |                   |                          |                         |               |                          | <b>0.00%</b> |

INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 820 - RORF-REDEV OBLIG RETIREMENT FUND (RDA)**

**Revenue**

**Department: 400 - REVENUES**

**Category: 40 - TAX REVENUE**

|  |                                     |                  |                  |                  |                |                  |                |                |
|--|-------------------------------------|------------------|------------------|------------------|----------------|------------------|----------------|----------------|
| <a href="#">820-400-40100</a>            | RPTTF-Redev Property Tax Trust-ROPS | 1,190,059        | 1,129,630        | 1,112,846        | 666,277        | (453,953)        | 658,893        | -40.79%        |
| <b>Category: 40 - TAX REVENUE Total:</b> |                                     | <b>1,190,059</b> | <b>1,129,630</b> | <b>1,112,846</b> | <b>666,277</b> | <b>(453,953)</b> | <b>658,893</b> | <b>-40.79%</b> |

**Category: 44 - USE OF PROPERTY & MONEY**

|  |                            |              |               |               |               |          |               |              |
|--|----------------------------|--------------|---------------|---------------|---------------|----------|---------------|--------------|
| <a href="#">820-400-44010</a>                            | Interest Earned            | 8,375        | 3,547         | 5,000         | 5,382         | 0        | 5,000         | 0.00%        |
| <a href="#">820-400-44021</a>                            | RDA Property Sale Interest | 0            | 0             | 0             | 0             | 0        | 0             | 0.00%        |
| <a href="#">820-400-48140</a>                            | Kit Sang Laan Principal    | 0            | 9,266         | 11,000        | 8,675         | 0        | 11,000        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |                            | <b>8,375</b> | <b>12,814</b> | <b>16,000</b> | <b>14,058</b> | <b>0</b> | <b>16,000</b> | <b>0.00%</b> |

**Category: 48 - MISCELLANEOUS REVENUE**

|  |                               |          |                |          |                |          |          |              |
|--|-------------------------------|----------|----------------|----------|----------------|----------|----------|--------------|
| <a href="#">820-400-48010</a>                      | Sale of Real & Personal Prop. | 0        | 377,843        | 0        | 109,404        | 0        | 0        | 0.00%        |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b> |                               | <b>0</b> | <b>377,843</b> | <b>0</b> | <b>109,404</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |                                   |              |              |          |          |          |          |              |
|--|-----------------------------------|--------------|--------------|----------|----------|----------|----------|--------------|
| <a href="#">820-400-44171</a>                                | Amortization of Gain on Refunding | 1,804        | 1,804        | 0        | 0        | 0        | 0        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                                   | <b>1,804</b> | <b>1,804</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Department: 400 - REVENUES Total:**

**Revenue Total:**

|                  |                  |                  |                |                  |                |                |
|------------------|------------------|------------------|----------------|------------------|----------------|----------------|
| <b>1,200,238</b> | <b>1,522,091</b> | <b>1,128,846</b> | <b>789,739</b> | <b>(453,953)</b> | <b>674,893</b> | <b>-40.21%</b> |
| <b>1,200,238</b> | <b>1,522,091</b> | <b>1,128,846</b> | <b>789,739</b> | <b>(453,953)</b> | <b>674,893</b> | <b>-40.21%</b> |

**Revenue Budget Change FY23/24 vs. FY24/25 -40.21%**

**Expense**

**Department: 610 - SUCCESSOR AGENCY-RDA**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

|                               |                                 |        |        |        |        |       |        |        |
|-------------------------------|---------------------------------|--------|--------|--------|--------|-------|--------|--------|
| <a href="#">820-610-60010</a> | Salaries Regular                | 56,569 | 46,999 | 48,983 | 48,653 | 3,281 | 52,264 | 6.70%  |
| <a href="#">820-610-60020</a> | Salaries Part Time              | 0      | 48     | 0      | 29     | 0     | 0      | 0.00%  |
| <a href="#">820-610-60030</a> | Salaries Overtime               | 9      | 18     | 0      | 0      | 0     | 0      | 0.00%  |
| <a href="#">820-610-60050</a> | Salaries Cash Outs              | 0      | 0      | 974    | 0      | 123   | 1,097  | 12.63% |
| <a href="#">820-610-62000</a> | Retirement CalPERS              | 5,436  | 4,470  | 5,423  | 5,251  | 245   | 5,668  | 4.52%  |
| <a href="#">820-610-62020</a> | Medical/Life Insurance          | 11,874 | 10,448 | 11,866 | 11,331 | 2,241 | 14,107 | 18.89% |
| <a href="#">820-610-62030</a> | Social Security FICA            | 3,100  | 2,623  | 3,061  | 2,755  | 183   | 3,244  | 5.96%  |
| <a href="#">820-610-62040</a> | Medicare Insurance              | 799    | 657    | 710    | 674    | 48    | 758    | 6.72%  |
| <a href="#">820-610-62050</a> | Disability Income Insurance     | 225    | 191    | 490    | 179    | 80    | 570    | 16.37% |
| <a href="#">820-610-62060</a> | Deferred Comp. - 457 Retirement | 1,786  | 1,420  | 2,011  | 1,443  | 128   | 2,139  | 6.36%  |

|  |  | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>% |
|--|--|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|
| <a href="#">820-610-62070</a>                                | Workers' Comp. Insurance                       | 3,145                | 2,010                | 5,878                          | 2,555                         | 394              | 6,272                          | 6.70%         |
| <a href="#">820-610-62090</a>                                | Other Payroll Expenses                         | 24                   | 0                    | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">820-610-62200</a>                                | Retirement CalPERS UL                          | 2,411                | 2,026                | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">820-610-62210</a>                                | Unemployment Claims                            | 0                    | 0                    | 490                            | 0                             | 33               | 523                            | 6.77%         |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b>      |  | <b>85,379</b>        | <b>70,910</b>        | <b>79,886</b>                  | <b>72,870</b>                 | <b>6,756</b>     | <b>86,642</b>                  | 8.46%         |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>        |  |                      |                      |                                |                               |                  |                                |               |
| <a href="#">820-610-70010</a>                                | Office Supplies                                | 9                    | 17                   | 100                            | 18                            | 0                | 100                            | 0.00%         |
| <a href="#">820-610-70030</a>                                | Postage & Freight Out                          | 0                    | 0                    | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">820-610-70040</a>                                | Printing & Binding                             | 0                    | 1                    | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">820-610-72030</a>                                | Telephone                                      | 30                   | 14                   | 0                              | 68                            | 100              | 100                            | 0.00%         |
| <a href="#">820-610-84010</a>                                | Office Equip. Repairs & Maint.                 | 23                   | 20                   | 0                              | 17                            | 40               | 40                             | 0.00%         |
| <a href="#">820-610-84012</a>                                | Computer Equipment                             | 0                    | 0                    | 0                              | 0                             | 128              | 128                            | 0.00%         |
| <a href="#">820-610-86010</a>                                | Training, Travel, & Conference                 | 104                  | 300                  | 500                            | 445                           | 178              | 678                            | 35.60%        |
| <a href="#">820-610-86030</a>                                | Subs., Dues, & Publications                    | 115                  | 118                  | 100                            | 37                            | 30               | 130                            | 30.00%        |
| <a href="#">820-610-88010</a>                                | City Attorney Fees                             | 340                  | 0                    | 0                              | 73                            | 2,000            | 2,000                          | 0.00%         |
| <a href="#">820-610-88011</a>                                | Legal Services                                 | 0                    | 0                    | 2,000                          | 0                             | (2,000)          | 0                              | -100.00%      |
| <a href="#">820-610-88030</a>                                | Accounting/Auditing                            | 15,070               | 3,919                | 10,000                         | 6,785                         | 2,000            | 12,000                         | 20.00%        |
| <a href="#">820-610-88040</a>                                | Computer Programming/Consult.                  | 2,383                | 1,526                | 3,000                          | 1,886                         | 494              | 3,494                          | 16.47%        |
| <a href="#">820-610-88060</a>                                | Medical - General                              | 0                    | 0                    | 125                            | 0                             | 0                | 125                            | 0.00%         |
| <a href="#">820-610-88100</a>                                | Professional Services                          | 14,218               | 14,594               | 15,000                         | 13,911                        | 1,000            | 16,000                         | 6.67%         |
| <a href="#">820-610-88101</a>                                | Administrative Fees                            | 0                    | 6                    | 0                              | 25                            | 50               | 50                             | 0.00%         |
| <a href="#">820-610-89010</a>                                | Personnel Advertising                          | 0                    | 0                    | 30                             | 0                             | 0                | 30                             | 0.00%         |
| <a href="#">820-610-89020</a>                                | Interview Expenses                             | 0                    | 3                    | 5                              | 0                             | 0                | 5                              | 0.00%         |
| <a href="#">820-610-89040</a>                                | Physical w/Drug & Alcohol Test                 | 6                    | 6                    | 120                            | 1                             | 0                | 120                            | 0.00%         |
| <a href="#">820-610-89070</a>                                | Fingerprinting                                 | 2                    | 2                    | 20                             | 10                            | 0                | 20                             | 0.00%         |
| <a href="#">820-610-90010</a>                                | Liability & Property Insurance                 | 3,112                | 2,898                | 3,500                          | 3,072                         | 0                | 3,500                          | 0.00%         |
| <a href="#">820-610-92080</a>                                | Miscellaneous Expense                          | 367,902              | 0                    | 2,000                          | 0                             | 0                | 2,000                          | 0.00%         |
| <a href="#">820-610-92090</a>                                | Taxes, Licenses, & Fees                        | 58                   | 16                   | 100                            | 533                           | 0                | 100                            | 0.00%         |
| <a href="#">820-610-96512</a>                                | Continuing Disclosure Fees                     | 5,388                | 5,799                | 5,500                          | 5,563                         | 2,000            | 7,500                          | 36.36%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |  | <b>408,760</b>       | <b>29,239</b>        | <b>42,100</b>                  | <b>32,444</b>                 | <b>6,020</b>     | <b>48,120</b>                  | 14.30%        |
| <b>Category: 80 - DEBT SERVICE EXPENSE</b>                   |  |                      |                      |                                |                               |                  |                                |               |
| <a href="#">820-610-96035</a>                                | 1993 Refunding Bonds Interest                  | 13,416               | 0                    | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">820-610-96042</a>                                | 1993 Police Station Interest                   | 3,478                | 0                    | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <a href="#">820-610-96060</a>                                | 2018 Tax Alloc Refunding Bond (TARB) Principal | 0                    | 0                    | 1,182,000                      | 1,182,000                     | (662,000)        | 520,000                        | -56.01%       |
| <a href="#">820-610-96061</a>                                | 2018 Tax Alloc Refunding Bond (TARB) Interest  | 99,477               | 70,362               | 46,803                         | 46,803                        | (24,168)         | 22,635                         | -51.64%       |
| <a href="#">820-610-96500</a>                                | Fiscal Agent Fees                              | 4,037                | 7,900                | 3,500                          | 7,900                         | 5,500            | 9,000                          | 157.14%       |
| <a href="#">820-610-96511</a>                                | Arbitrage Rebate Fees                          | 0                    | 2,500                | 0                              | 0                             | 0                | 0                              | 0.00%         |
| <b>Category: 80 - DEBT SERVICE EXPENSE Total:</b>            |  | <b>120,408</b>       | <b>80,762</b>        | <b>1,232,303</b>               | <b>1,236,703</b>              | <b>(680,668)</b> | <b>551,635</b>                 | -55.24%       |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                   |  |                      |                      |                                |                               |                  |                                |               |
| <a href="#">820-609-98011</a>                                | Land Purchase                                  | 0                    | 0                    | 0                              | 6,931                         | 0                | 0                              | 0.00%         |
| <a href="#">820-610-92220</a>                                | Distribution to Fresno County                  | 0                    | 377,843              | 0                              | 110,000                       | 0                | 0                              | 0.00%         |
| <a href="#">820-610-98030</a>                                | Office Furniture & Equipment                   | 0                    | 0                    | 0                              | 86                            | 0                | 0                              | 0.00%         |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>            |  | <b>0</b>             | <b>377,843</b>       | <b>0</b>                       | <b>117,017</b>                | <b>0</b>         | <b>0</b>                       | 0.00%         |
| <b>Department: 610 - SUCCESSOR AGENCY-RDA Total:</b>         |  | <b>614,548</b>       | <b>558,753</b>       | <b>1,354,289</b>               | <b>1,459,034</b>              | <b>(667,892)</b> | <b>686,397</b>                 | -49.32%       |

|  |  | 2021-2022      | 2022-2023      | 2023-2024        | 2023-2024        | Request          | 2024-2025        | Variance       |
|--|--|----------------|----------------|------------------|------------------|------------------|------------------|----------------|
|  |  | Audited        | Audited        | Adopted          | YTD              | (+/-)            | Adopted          | %              |
|  |  |                |                | Budget           | Unaudited        |                  | Budget           |                |
| <b>Department: 820 - 2000 TAX ALLOCATION BOND ACCRETED INTEREST</b>          |  |                |                |                  |                  |                  |                  |                |
| <b>Category: 80 - DEBT SERVICE EXPENSE</b>                                   |  |                |                |                  |                  |                  |                  |                |
| <a href="#">820-820-96210</a>  | 2000 Tax Allocation Bond Accreted Interest | 143,611        | 152,754        | 0                | 0                | 162,480          | 162,480          | 0.00%          |
| <b>Category: 80 - DEBT SERVICE EXPENSE Total:</b>                            |  | <b>143,611</b> | <b>152,754</b> | <b>0</b>         | <b>0</b>         | <b>162,480</b>   | <b>162,480</b>   | <b>0.00%</b>   |
| <b>Department: 820 - 2000 TAX ALLOCATION BOND ACCRETED INTEREST Total:</b>   |  | <b>143,611</b> | <b>152,754</b> | <b>0</b>         | <b>0</b>         | <b>162,480</b>   | <b>162,480</b>   | <b>0.00%</b>   |
| <b>Expense Total:</b>  |  | <b>758,159</b> | <b>711,507</b> | <b>1,354,289</b> | <b>1,459,034</b> | <b>(505,412)</b> | <b>848,877</b>   | <b>-37.32%</b> |
| <b>Fund: 820 - RORF-REDEV OBLIG RETIREMENT FUND (RDA) Surplus (Deficit):</b> |  | <b>442,080</b> | <b>810,584</b> | <b>(225,443)</b> | <b>(669,296)</b> | <b>51,459</b>    | <b>(173,984)</b> | <b>-22.83%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                                     |  | <b>442,080</b> | <b>810,584</b> | <b>(225,443)</b> | <b>(669,296)</b> | <b>51,459</b>    | <b>(173,984)</b> | <b>-22.83%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>                         |  |                |                |                  |                  |                  |                  | <b>-37.32%</b> |

INTENTIONALLY LEFT BLANK

# Special Revenue Fund

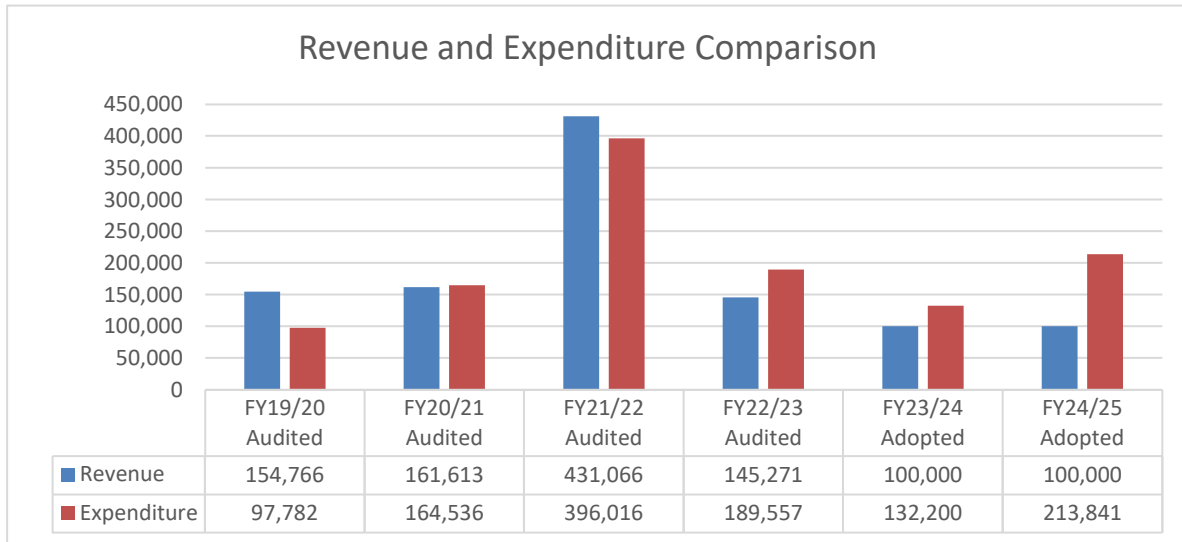


<https://www.fresnoedc.com/wp-content/uploads/2018/12/Measure-C-logo-300x179.jpg>

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

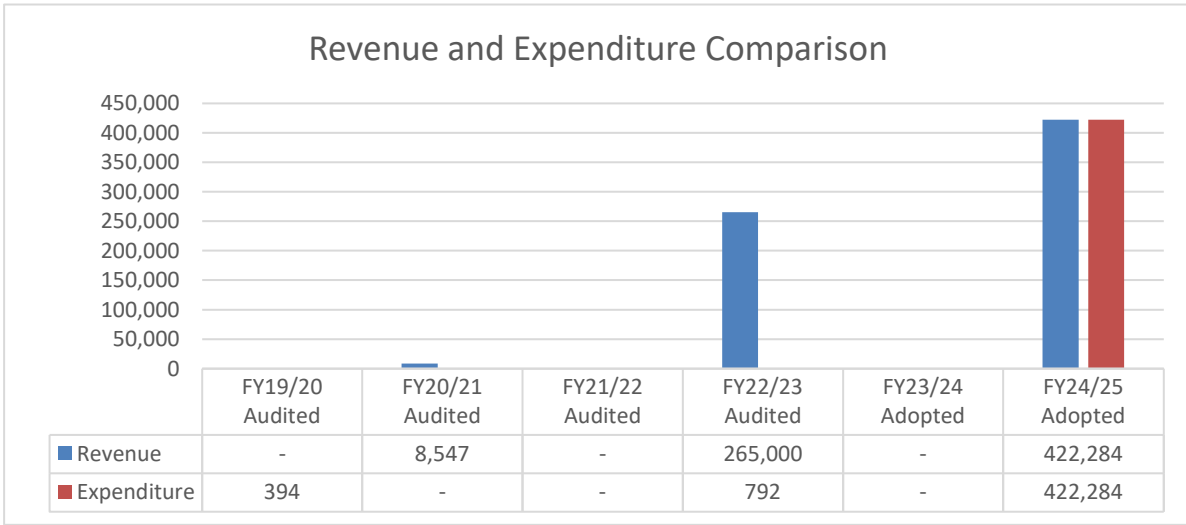
<https://www.hcd.ca.gov/grants-and-funding/programs-active/community-development-block-grant>

INTENTIONALLY LEFT BLANK



|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-)   | 2024-2025 Adopted Budget | Variance %     |
|--|-------------------|-------------------|--------------------------|-------------------------|-----------------|--------------------------|----------------|
| <b>Fund: 105 - COPS GRANT FUND</b>                             |                   |                   |                          |                         |                 |                          |                |
| <b>Revenue</b>   |                   |                   |                          |                         |                 |                          |                |
| <b>Department: 400 - REVENUES</b>                              |                   |                   |                          |                         |                 |                          |                |
| <b>Category: 46 - GRANTS REVENUE</b>                           |                   |                   |                          |                         |                 |                          |                |
| <a href="#">105-400-45240</a> COPS AB1913                      | 165,271           | 145,271           | 100,000                  | 120,000                 | 0               | 100,000                  | 0.00%          |
| <b>Category: 46 - GRANTS REVENUE Total:</b>                    | <b>165,271</b>    | <b>145,271</b>    | <b>100,000</b>           | <b>120,000</b>          | <b>0</b>        | <b>100,000</b>           | <b>0.00%</b>   |
| <b>Category: 48 - MISCELLANEOUS REVENUE</b>                    |                   |                   |                          |                         |                 |                          |                |
| <a href="#">105-400-48080</a> Proceeds from Capital Lease      | 265,795           | 0                 | 0                        | 0                       | 0               | 0                        | 0.00%          |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b>             | <b>265,795</b>    | <b>0</b>          | <b>0</b>                 | <b>0</b>                | <b>0</b>        | <b>0</b>                 | <b>0.00%</b>   |
| <b>Department: 400 - REVENUES Total:</b>                       | <b>431,066</b>    | <b>145,271</b>    | <b>100,000</b>           | <b>120,000</b>          | <b>0</b>        | <b>100,000</b>           | <b>0.00%</b>   |
| <b>Revenue Total:</b>  | <b>431,066</b>    | <b>145,271</b>    | <b>100,000</b>           | <b>120,000</b>          | <b>0</b>        | <b>100,000</b>           | <b>0.00%</b>   |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b>               |                   |                   |                          |                         |                 |                          | <b>0.00%</b>   |
| <b>Expense</b>   |                   |                   |                          |                         |                 |                          |                |
| <b>Department: 413 - POLICE DEPARTMENT</b>                     |                   |                   |                          |                         |                 |                          |                |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>          |                   |                   |                          |                         |                 |                          |                |
| <a href="#">105-413-70071</a> Hardware/Software Upgrade        | 0                 | 0                 | 0                        | 25,953                  | 0               | 0                        | 0.00%          |
| <a href="#">105-413-88100</a> Professional Services            | 0                 | 0                 | 0                        | 53                      | 0               | 0                        | 0.00%          |
| <a href="#">105-413-92090</a> Taxes, Licenses, & Fees          | 0                 | 0                 | 0                        | 65                      | 0               | 0                        | 0.00%          |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>   | <b>0</b>          | <b>0</b>          | <b>0</b>                 | <b>26,071</b>           | <b>0</b>        | <b>0</b>                 | <b>0.00%</b>   |
| <b>Category: 80 - DEBT SERVICE EXPENSE</b>                     |                   |                   |                          |                         |                 |                          |                |
| <a href="#">105-413-96058</a> Police Vehicles Leases Principal | 49,654            | 37,130            | 58,178                   | 38,156                  | 24,047          | 82,225                   | 41.33%         |
| <a href="#">105-413-96059</a> Police Vehicles Leases Interest  | 9,066             | 5,070             | 4,821                    | 4,044                   | 6,795           | 11,616                   | 140.95%        |
| <b>Category: 80 - DEBT SERVICE EXPENSE Total:</b>              | <b>58,720</b>     | <b>42,200</b>     | <b>62,999</b>            | <b>42,201</b>           | <b>30,842</b>   | <b>93,841</b>            | <b>48.96%</b>  |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                     |                   |                   |                          |                         |                 |                          |                |
| <a href="#">105-413-98040</a> Major Machinery & Equipment      | 0                 | 2,568             | 20,000                   | 35,402                  | 0               | 20,000                   | 0.00%          |
| <a href="#">105-413-98041</a> COPS Grant Equipment Expense     | 337,296           | 144,789           | 49,201                   | 128,503                 | 50,799          | 100,000                  | 103.25%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>              | <b>337,296</b>    | <b>147,357</b>    | <b>69,201</b>            | <b>163,905</b>          | <b>50,799</b>   | <b>120,000</b>           | <b>73.41%</b>  |
| <b>Department: 413 - POLICE DEPARTMENT Total:</b>              | <b>396,016</b>    | <b>189,557</b>    | <b>132,200</b>           | <b>232,177</b>          | <b>81,641</b>   | <b>213,841</b>           | <b>61.76%</b>  |
| <b>Expense Total:</b>  | <b>396,016</b>    | <b>189,557</b>    | <b>132,200</b>           | <b>232,177</b>          | <b>81,641</b>   | <b>213,841</b>           | <b>61.76%</b>  |
| <b>Fund: 105 - COPS GRANT FUND Surplus (Deficit):</b>          | <b>35,051</b>     | <b>(44,286)</b>   | <b>(32,200)</b>          | <b>(112,177)</b>        | <b>(81,641)</b> | <b>(113,841)</b>         | <b>253.54%</b> |
| <b>Adopted Budget - Final Surplus (Deficit):</b>               | <b>35,051</b>     | <b>(44,286)</b>   | <b>(32,200)</b>          | <b>(112,177)</b>        | <b>(81,641)</b> | <b>(113,841)</b>         | <b>253.54%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>           |                   |                   |                          |                         |                 |                          | <b>61.76%</b>  |

INTENTIONALLY LEFT BLANK



|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 106 - POLICE DEPT GRANTS**

**Revenue**

**Department: 400 - REVENUES**

**Category: 46 - GRANTS REVENUE**

|   |   |          |                |          |                |                |                |              |
|---|---|----------|----------------|----------|----------------|----------------|----------------|--------------|
| <a href="#">106-400-45221</a>               | AB 179 - Tech Improvement                 | 0        | 250,000        | 0        | 0              | 0              | 0              | 0.00%        |
| <a href="#">106-400-46110</a>               | Grant Revenue                             | 0        | 0              | 0        | 0              | 422,284        | 422,284        | 0.00%        |
| <a href="#">106-400-46251</a>               | CA Officer Wellness & Mental Health Grant | 0        | 15,000         | 0        | (4,749)        | 0              | 0              | 0.00%        |
| <b>Category: 46 - GRANTS REVENUE Total:</b> |   | <b>0</b> | <b>265,000</b> | <b>0</b> | <b>(4,749)</b> | <b>422,284</b> | <b>422,284</b> | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>    |   | <b>0</b> | <b>265,000</b> | <b>0</b> | <b>(4,749)</b> | <b>422,284</b> | <b>422,284</b> | <b>0.00%</b> |
| <b>Revenue Total:</b>                       |   | <b>0</b> | <b>265,000</b> | <b>0</b> | <b>(4,749)</b> | <b>422,284</b> | <b>422,284</b> | <b>0.00%</b> |

**Revenue Budget Change FY23/24 vs. FY24/25 0.00%**

**Expense**

**Department: 413 - POLICE DEPARTMENT**

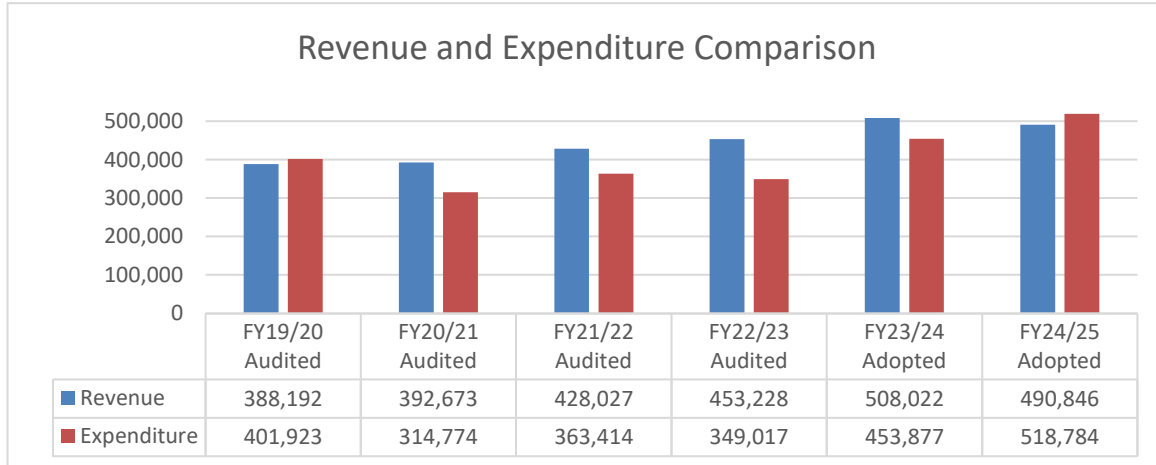
**Category: 46 - GRANTS REVENUE**

|   |   |          |            |          |          |          |          |              |
|---|---|----------|------------|----------|----------|----------|----------|--------------|
| <a href="#">106-413-72041</a>               | CA Officer Wellness & Mental Health Grant Exp | 0        | 792        | 0        | 0        | 0        | 0        | 0.00%        |
| <b>Category: 46 - GRANTS REVENUE Total:</b> |   | <b>0</b> | <b>792</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 60 - PERSONNEL SERVICES EXPENSE**

|   |                                 |          |          |          |          |                |                |              |
|---|---------------------------------|----------|----------|----------|----------|----------------|----------------|--------------|
| <a href="#">106-413-60010</a>                           | Saleries Regular                | 0        | 0        | 0        | 0        | 144,748        | 144,748        | 0.00%        |
| <a href="#">106-413-60030</a>                           | Salaries Overtime               | 0        | 0        | 0        | 0        | 21,000         | 21,000         | 0.00%        |
| <a href="#">106-413-60050</a>                           | Salaries Cash Outs              | 0        | 0        | 0        | 0        | 2,784          | 2,784          | 0.00%        |
| <a href="#">106-413-62000</a>                           | Retirement CalPERS              | 0        | 0        | 0        | 0        | 15,995         | 15,995         | 0.00%        |
| <a href="#">106-413-62020</a>                           | Medical/Life Insurance          | 0        | 0        | 0        | 0        | 50,000         | 50,000         | 0.00%        |
| <a href="#">106-413-62030</a>                           | Social Security FICA            | 0        | 0        | 0        | 0        | 8,974          | 8,974          | 0.00%        |
| <a href="#">106-413-62040</a>                           | Medicare Insurance              | 0        | 0        | 0        | 0        | 2,099          | 2,099          | 0.00%        |
| <a href="#">106-413-62060</a>                           | Deferred Comp. - 457 Retirement | 0        | 0        | 0        | 0        | 4,342          | 4,342          | 0.00%        |
| <a href="#">106-413-62070</a>                           | Worker's Comp. Insurance        | 0        | 0        | 0        | 0        | 18,094         | 18,094         | 0.00%        |
| <a href="#">106-413-62080</a>                           | Uniform Allowance               | 0        | 0        | 0        | 0        | 2,400          | 2,400          | 0.00%        |
| <a href="#">106-413-62210</a>                           | Unemployment Claims             | 0        | 0        | 0        | 0        | 1,448          | 1,448          | 0.00%        |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b> |                                 | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>271,884</b> | <b>271,884</b> | <b>0.00%</b> |

|  | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>% |
|--|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>        |                      |                      |                                |                               |                  |                                |               |
| <a href="#">106-413-70010</a> Office Supplies                | 0                    | 0                    | 0                              | 1,540                         | 0                | 0                              | 0.00%         |
| <a href="#">106-413-88030</a> Accounting/Auditing            | 0                    | 0                    | 0                              | 0                             | 3,400            | 3,400                          | 0.00%         |
| <a href="#">106-413-88100</a> Professional Services          | 0                    | 0                    | 0                              | 0                             | 28,000           | 28,000                         | 0.00%         |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> | <b>0</b>             | <b>0</b>             | <b>0</b>                       | <b>1,541</b>                  | <b>31,400</b>    | <b>31,400</b>                  | <b>0.00%</b>  |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                   |                      |                      |                                |                               |                  |                                |               |
| <a href="#">106-413-98040</a> Major Machinery & Equipment    | 0                    | 0                    | 0                              | 326,672                       | 119,000          | 119,000                        | 0.00%         |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>            | <b>0</b>             | <b>0</b>             | <b>0</b>                       | <b>326,672</b>                | <b>119,000</b>   | <b>119,000</b>                 | <b>0.00%</b>  |
| <b>Department: 413 - POLICE DEPARTMENT Total:</b>            | <b>0</b>             | <b>792</b>           | <b>0</b>                       | <b>328,213</b>                | <b>422,284</b>   | <b>422,284</b>                 | <b>0.00%</b>  |
| <b>Expense Total:</b>  | <b>0</b>             | <b>792</b>           | <b>0</b>                       | <b>328,213</b>                | <b>422,284</b>   | <b>422,284</b>                 | <b>0.00%</b>  |
| <b>Fund: 106 - POLICE DEPT GRANTS Surplus (Deficit):</b>     | <b>0</b>             | <b>264,208</b>       | <b>0</b>                       | <b>(332,962)</b>              | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>  |
| <b>Adopted Budget - Final Surplus (Deficit):</b>             | <b>0</b>             | <b>264,208</b>       | <b>0</b>                       | <b>(332,962)</b>              | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>  |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>         |                      |                      |                                |                               |                  |                                | <b>0.00%</b>  |



| 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>% |
|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|
|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|

**Fund: 107 - GAS TAX FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |                 |           |            |          |            |          |          |              |
|--|-----------------|-----------|------------|----------|------------|----------|----------|--------------|
| <a href="#">107-400-44010</a>                            | Interest Earned | 12        | 378        | 0        | 663        | 0        | 0        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |                 | <b>12</b> | <b>378</b> | <b>0</b> | <b>663</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 45 - INTERGOVERNMENTAL**

|  |   |                |                |                |                |                 |                |               |
|--|---|----------------|----------------|----------------|----------------|-----------------|----------------|---------------|
| <a href="#">107-400-45070</a>                  | CA Hwy Users Tax (HUT) - Gas Tax 2103   | 142,957        | 147,248        | 179,032        | 135,606        | (18,597)        | 160,435        | -10.39%       |
| <a href="#">107-400-45080</a>                  | CA Hwy Users Tax (HUT) - Gas Tax 2105   | 100,336        | 102,845        | 118,555        | 90,124         | (6,391)         | 112,164        | -5.39%        |
| <a href="#">107-400-45090</a>                  | CA Hwy Users Tax (HUT) - Gas Tax 2106   | 56,685         | 58,597         | 64,034         | 51,127         | (3,075)         | 60,959         | -4.80%        |
| <a href="#">107-400-45100</a>                  | CA Hwy Users Tax (HUT) - Gas Tax 2107   | 119,961        | 140,160        | 142,401        | 121,239        | 10,887          | 153,288        | 7.65%         |
| <a href="#">107-400-45110</a>                  | CA Hwy Users Tax (HUT) - Gas Tax 2107.5 | 4,000          | 4,000          | 4,000          | 4,000          | 0               | 4,000          | 0.00%         |
| <b>Category: 45 - INTERGOVERNMENTAL Total:</b> |   | <b>423,938</b> | <b>452,850</b> | <b>508,022</b> | <b>402,096</b> | <b>(17,176)</b> | <b>490,846</b> | <b>-3.38%</b> |

**Category: 48 - MISCELLANEOUS REVENUE**

|  |                          |              |          |          |              |          |          |              |
|--|--------------------------|--------------|----------|----------|--------------|----------|----------|--------------|
| <a href="#">107-400-48020</a>                      | Sale of City Property    | 4,077        | 0        | 0        | 2,325        | 0        | 0        | 0.00%        |
| <a href="#">107-400-48170</a>                      | Reimbursements & Refunds | 0            | 0        | 0        | 109          | 0        | 0        | 0.00%        |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b> |                          | <b>4,077</b> | <b>0</b> | <b>0</b> | <b>2,434</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

|  |                |                |                |                |                 |                |               |
|--|----------------|----------------|----------------|----------------|-----------------|----------------|---------------|
| <b>Department: 400 - REVENUES Total:</b> | <b>428,027</b> | <b>453,228</b> | <b>508,022</b> | <b>405,193</b> | <b>(17,176)</b> | <b>490,846</b> | <b>-3.38%</b> |
|--|----------------|----------------|----------------|----------------|-----------------|----------------|---------------|

|                       |                |                |                |                |                 |                |               |
|-----------------------|----------------|----------------|----------------|----------------|-----------------|----------------|---------------|
| <b>Revenue Total:</b> | <b>428,027</b> | <b>453,228</b> | <b>508,022</b> | <b>405,193</b> | <b>(17,176)</b> | <b>490,846</b> | <b>-3.38%</b> |
|-----------------------|----------------|----------------|----------------|----------------|-----------------|----------------|---------------|

**Revenue Budget Change FY23/24 vs. FY24/25 -3.38%**

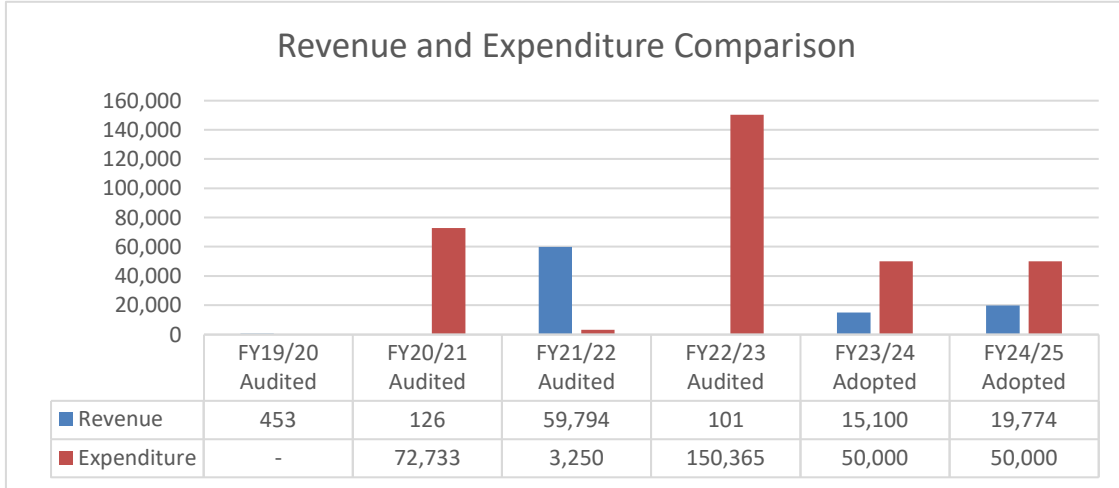
**Expense**

**Department: 422 - PUBLIC WORKS**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

|                               |                                 |         |         |         |         |        |         |        |
|-------------------------------|---------------------------------|---------|---------|---------|---------|--------|---------|--------|
| <a href="#">107-422-60010</a> | Salaries Regular                | 129,615 | 140,527 | 158,962 | 138,470 | 31,825 | 190,787 | 20.02% |
| <a href="#">107-422-60020</a> | Salaries Part Time              | (105)   | 95      | 0       | 296     | 0      | 0       | 0.00%  |
| <a href="#">107-422-60030</a> | Salaries Overtime               | 4,437   | 5,265   | 5,095   | 5,617   | 405    | 5,500   | 7.95%  |
| <a href="#">107-422-60050</a> | Salaries Cash Outs              | 0       | 0       | 3,057   | 0       | 612    | 3,669   | 20.02% |
| <a href="#">107-422-62000</a> | Retirement CalPERS              | 11,221  | 12,602  | 15,887  | 13,612  | 2,474  | 18,361  | 15.57% |
| <a href="#">107-422-62020</a> | Medical/Life Insurance          | 27,477  | 27,881  | 37,109  | 31,681  | 0      | 37,109  | 0.00%  |
| <a href="#">107-422-62030</a> | Social Security FICA            | 7,758   | 8,634   | 9,935   | 8,664   | 1,894  | 11,829  | 19.06% |
| <a href="#">107-422-62040</a> | Medicare Insurance              | 1,941   | 2,092   | 2,281   | 2,055   | 940    | 3,221   | 41.20% |
| <a href="#">107-422-62050</a> | Disability Income Insurance     | 1,472   | 1,442   | 1,590   | 511     | 509    | 2,099   | 32.04% |
| <a href="#">107-422-62060</a> | Deferred Comp. - 457 Retirement | 3,080   | 3,163   | 6,544   | 3,889   | 1,004  | 7,548   | 15.34% |

|  |                                 | 2021-2022      | 2022-2023      | 2023-2024      | 2023-2024      | Request         | 2024-2025       | Variance        |
|--|---------------------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|
|  |                                 | Audited        | Audited        | Adopted        | YTD            | (+/-)           | Adopted         | %               |
|  |                                 |                |                | Budget         | Unaudited      |                 | Budget          |                 |
| <a href="#">107-422-62070</a>                                | Workers' Comp. Insurance        | 7,281          | 8,808          | 19,075         | 8,759          | (0)             | 19,075          | 0.00%           |
| <a href="#">107-422-62080</a>                                | Uniform Allowance               | 0              | 216            | 226            | 203            | 100             | 326             | 44.25%          |
| <a href="#">107-422-62090</a>                                | Other Payroll Expenses          | 28             | (180)          | 0              | 0              | 0               | 0               | 0.00%           |
| <a href="#">107-422-62200</a>                                | Retirement CalPERS UL           | 1,493          | 2,425          | 0              | 0              | 0               | 0               | 0.00%           |
| <a href="#">107-422-62210</a>                                | Unemployment Claims             | 422            | 0              | 1,590          | 0              | 317             | 1,907           | 19.97%          |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b>      |                                 | <b>196,119</b> | <b>212,969</b> | <b>261,351</b> | <b>213,757</b> | <b>40,080</b>   | <b>301,431</b>  | <b>15.34%</b>   |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>        |                                 |                |                |                |                |                 |                 |                 |
| <a href="#">107-422-70010</a>                                | Office Supplies                 | 64             | 112            | 100            | 70             | 106             | 206             | 106.00%         |
| <a href="#">107-422-70040</a>                                | Printing & Binding              | 0              | 1              | 0              | 0              | 0               | 0               | 0.00%           |
| <a href="#">107-422-70100</a>                                | Uniforms                        | 3,698          | 2,499          | 2,625          | 2,263          | 0               | 2,625           | 0.00%           |
| <a href="#">107-422-70130</a>                                | Street Materials                | 6,949          | 25,727         | 50,000         | 25,031         | 0               | 50,000          | 0.00%           |
| <a href="#">107-422-70140</a>                                | Utility Parts & Supplies        | 62             | 56             | 200            | 489            | 300             | 500             | 150.00%         |
| <a href="#">107-422-70160</a>                                | Gasoline & Diesel               | 2,075          | 3,429          | 3,000          | 1,214          | (1,000)         | 2,000           | -33.33%         |
| <a href="#">107-422-70190</a>                                | Street Stripe Paint             | 89             | 6              | 1,000          | 1,856          | (1,000)         | 0               | -100.00%        |
| <a href="#">107-422-72011</a>                                | Water/Electric - City Plots     | 42,467         | 42,324         | 53,000         | 41,671         | 2,000           | 55,000          | 3.77%           |
| <a href="#">107-422-72021</a>                                | Street Light Electricity        | 5,196          | 2,511          | 0              | 0              | 0               | 0               | 0.00%           |
| <a href="#">107-422-72030</a>                                | Telephone                       | 378            | 290            | 500            | 230            | 0               | 500             | 0.00%           |
| <a href="#">107-422-84010</a>                                | Office Equip. Repairs & Maint.  | 178            | 162            | 262            | 142            | 0               | 262             | 0.00%           |
| <a href="#">107-422-84012</a>                                | Computer Equipment              | 0              | 0              | 0              | 0              | 128             | 128             | 0.00%           |
| <a href="#">107-422-84050</a>                                | Grounds Repairs & Maint.        | 3,311          | 3,982          | 3,000          | 920            | 6,700           | 9,700           | 223.33%         |
| <a href="#">107-422-84060</a>                                | Vehicle Parts, Repairs & Maint. | 2,711          | 2,709          | 2,500          | 7,718          | 0               | 2,500           | 0.00%           |
| <a href="#">107-422-86010</a>                                | Training, Travel, & Conference  | 163            | 375            | 1,446          | 2,752          | 2,532           | 3,978           | 175.10%         |
| <a href="#">107-422-86030</a>                                | Subs., Dues, & Publications     | 2,758          | 3,918          | 4,035          | 4,450          | 2,865           | 6,900           | 71.00%          |
| <a href="#">107-422-88010</a>                                | City Attorney Fees              | 0              | 0              | 0              | 73             | 100             | 100             | 0.00%           |
| <a href="#">107-422-88030</a>                                | Accounting/Auditing             | 2,925          | 2,444          | 1,500          | 6,785          | 5,600           | 7,100           | 373.33%         |
| <a href="#">107-422-88040</a>                                | Computer Programming/Consult.   | 10,493         | 7,348          | 14,208         | 7,232          | 3,346           | 17,554          | 23.55%          |
| <a href="#">107-422-88060</a>                                | Medical - General               | 49             | 40             | 100            | 47             | 0               | 100             | 0.00%           |
| <a href="#">107-422-88100</a>                                | Professional Services           | 12,336         | 26,634         | 10,000         | 29,560         | 7,550           | 17,550          | 75.50%          |
| <a href="#">107-422-88101</a>                                | Administrative Fees             | 0              | 10             | 0              | 37             | 100             | 100             | 0.00%           |
| <a href="#">107-422-88121</a>                                | Geographic Information Systems  | 0              | 0              | 0              | 0              | 5,000           | 5,000           | 0.00%           |
| <a href="#">107-422-88130</a>                                | Grant Writing/Application       | 62,871         | 3,020          | 35,000         | 54,556         | (10,000)        | 25,000          | -28.57%         |
| <a href="#">107-422-89020</a>                                | Interview Expenses              | 0              | 3              | 0              | 0              | 0               | 0               | 0.00%           |
| <a href="#">107-422-89040</a>                                | Physical w/Drug & Alcohol Test  | 6              | 65             | 0              | 37             | 0               | 0               | 0.00%           |
| <a href="#">107-422-89070</a>                                | Fingerprinting                  | 2              | 12             | 0              | 34             | 0               | 0               | 0.00%           |
| <a href="#">107-422-90010</a>                                | Liability & Property Insurance  | 8,069          | 8,343          | 10,000         | 9,533          | 0               | 10,000          | 0.00%           |
| <a href="#">107-422-92080</a>                                | Miscellaneous Expense           | 329            | 0              | 0              | 0              | 0               | 0               | 0.00%           |
| <a href="#">107-422-92090</a>                                | Taxes, Licenses, & Fees         | 117            | 31             | 50             | 59             | 0               | 50              | 0.00%           |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                                 | <b>167,295</b> | <b>136,048</b> | <b>192,526</b> | <b>196,759</b> | <b>24,327</b>   | <b>216,853</b>  | <b>12.64%</b>   |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                   |                                 |                |                |                |                |                 |                 |                 |
| <a href="#">107-422-98030</a>                                | Office Furniture & Equipment    | 0              | 0              | 0              | 86             | 500             | 500             | 0.00%           |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>            |                                 | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>86</b>      | <b>500</b>      | <b>500</b>      | <b>0.00%</b>    |
| <b>Department: 422 - PUBLIC WORKS Total:</b>                 |                                 | <b>363,414</b> | <b>349,017</b> | <b>453,877</b> | <b>410,602</b> | <b>64,907</b>   | <b>518,784</b>  | <b>14.30%</b>   |
| <b>Expense Total:</b>  |                                 | <b>363,414</b> | <b>349,017</b> | <b>453,877</b> | <b>410,602</b> | <b>64,907</b>   | <b>518,784</b>  | <b>14.30%</b>   |
| <b>Fund: 107 - GAS TAX FUND Surplus (Deficit):</b>           |                                 | <b>64,613</b>  | <b>104,212</b> | <b>54,145</b>  | <b>(5,410)</b> | <b>(82,083)</b> | <b>(27,938)</b> | <b>-151.60%</b> |
| <b>Adopted Budget - Final Surplus (Deficit):</b>             |                                 | <b>64,613</b>  | <b>104,212</b> | <b>54,145</b>  | <b>(5,410)</b> | <b>(82,083)</b> | <b>(27,938)</b> | <b>-151.60%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>         |                                 |                |                |                |                |                 |                 | <b>14.30%</b>   |



|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 109 - TDA - ARTICLE 3 FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |                 |           |            |            |          |              |          |                 |
|--|-----------------|-----------|------------|------------|----------|--------------|----------|-----------------|
| <a href="#">109-400-44010</a>                            | Interest Earned | 24        | 101        | 100        | 0        | (100)        | 0        | -100.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |                 | <b>24</b> | <b>101</b> | <b>100</b> | <b>0</b> | <b>(100)</b> | <b>0</b> | <b>-100.00%</b> |

**Category: 45 - INTERGOVERNMENTAL**

|  |                     |               |          |               |               |              |               |               |
|--|---------------------|---------------|----------|---------------|---------------|--------------|---------------|---------------|
| <a href="#">109-400-45130</a>                  | LTF Funds Article 3 | 59,770        | 0        | 15,000        | 64,392        | 4,774        | 19,774        | 31.83%        |
| <b>Category: 45 - INTERGOVERNMENTAL Total:</b> |                     | <b>59,770</b> | <b>0</b> | <b>15,000</b> | <b>64,392</b> | <b>4,774</b> | <b>19,774</b> | <b>31.83%</b> |

|  |  |               |            |               |               |              |               |               |
|--|--|---------------|------------|---------------|---------------|--------------|---------------|---------------|
| <b>Department: 400 - REVENUES Total:</b> |  | <b>59,794</b> | <b>101</b> | <b>15,100</b> | <b>64,392</b> | <b>4,674</b> | <b>19,774</b> | <b>30.95%</b> |
|--|--|---------------|------------|---------------|---------------|--------------|---------------|---------------|

|                       |  |               |            |               |               |              |               |               |
|-----------------------|--|---------------|------------|---------------|---------------|--------------|---------------|---------------|
| <b>Revenue Total:</b> |  | <b>59,794</b> | <b>101</b> | <b>15,100</b> | <b>64,392</b> | <b>4,674</b> | <b>19,774</b> | <b>30.95%</b> |
|-----------------------|--|---------------|------------|---------------|---------------|--------------|---------------|---------------|

**Revenue Budget Change FY23/24 vs. FY24/25 30.95%**

**Expense**

**Department: 406 - FINANCE**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |                |          |            |          |          |          |          |              |
|--|----------------|----------|------------|----------|----------|----------|----------|--------------|
| <a href="#">109-406-88011</a>                                | Legal Services | 0        | 209        | 0        | 0        | 0        | 0        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                | <b>0</b> | <b>209</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

|   |  |          |            |          |          |          |          |              |
|---|--|----------|------------|----------|----------|----------|----------|--------------|
| <b>Department: 406 - FINANCE Total:</b> |  | <b>0</b> | <b>209</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
|---|--|----------|------------|----------|----------|----------|----------|--------------|

**Department: 424 - Article 8**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|                               |                       |   |   |   |    |   |   |       |
|-------------------------------|-----------------------|---|---|---|----|---|---|-------|
| <a href="#">109-424-88100</a> | Professional Services | 0 | 0 | 0 | 13 | 0 | 0 | 0.00% |
|-------------------------------|-----------------------|---|---|---|----|---|---|-------|

|                               |                         |   |   |   |    |   |   |       |
|-------------------------------|-------------------------|---|---|---|----|---|---|-------|
| <a href="#">109-424-92090</a> | Taxes, Licenses, & Fees | 0 | 0 | 0 | 16 | 0 | 0 | 0.00% |
|-------------------------------|-------------------------|---|---|---|----|---|---|-------|

|  |  |          |          |          |           |          |          |              |
|--|--|----------|----------|----------|-----------|----------|----------|--------------|
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |  | <b>0</b> | <b>0</b> | <b>0</b> | <b>28</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
|--|--|----------|----------|----------|-----------|----------|----------|--------------|

**Category: 98 - CAPITAL EXPENDITURES**

|                               |                       |       |         |        |   |   |        |       |
|-------------------------------|-----------------------|-------|---------|--------|---|---|--------|-------|
| <a href="#">109-424-98987</a> | Sidewalk Improvements | 3,250 | 150,156 | 50,000 | 0 | 0 | 50,000 | 0.00% |
|-------------------------------|-----------------------|-------|---------|--------|---|---|--------|-------|

|   |  |              |                |               |          |          |               |              |
|---|--|--------------|----------------|---------------|----------|----------|---------------|--------------|
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b> |  | <b>3,250</b> | <b>150,156</b> | <b>50,000</b> | <b>0</b> | <b>0</b> | <b>50,000</b> | <b>0.00%</b> |
|---|--|--------------|----------------|---------------|----------|----------|---------------|--------------|

|   |  |              |                |               |           |          |               |              |
|---|--|--------------|----------------|---------------|-----------|----------|---------------|--------------|
| <b>Department: 424 - Article 8 Total:</b> |  | <b>3,250</b> | <b>150,156</b> | <b>50,000</b> | <b>28</b> | <b>0</b> | <b>50,000</b> | <b>0.00%</b> |
|---|--|--------------|----------------|---------------|-----------|----------|---------------|--------------|

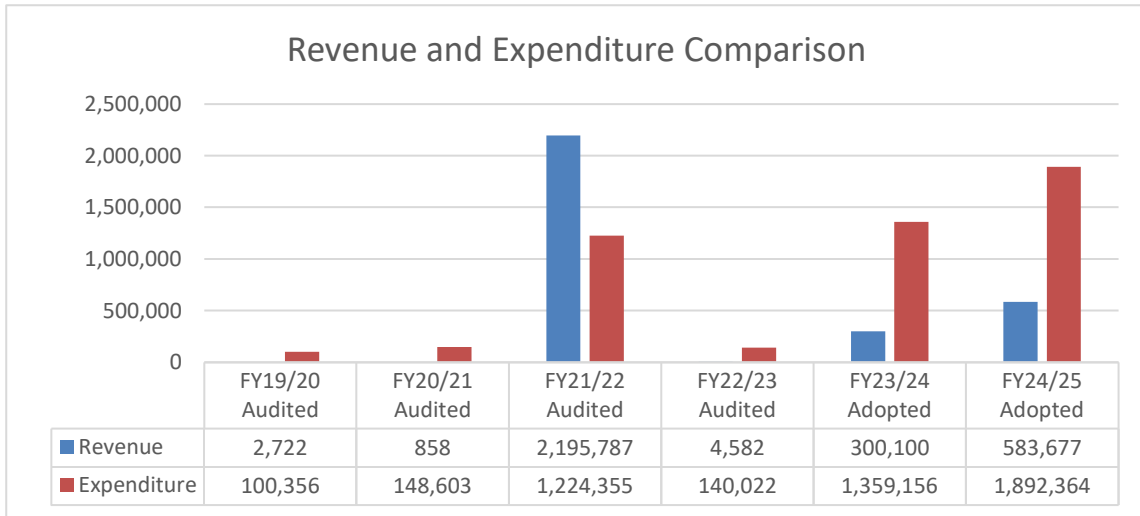
|                       |  |              |                |               |           |          |               |              |
|-----------------------|--|--------------|----------------|---------------|-----------|----------|---------------|--------------|
| <b>Expense Total:</b> |  | <b>3,250</b> | <b>150,365</b> | <b>50,000</b> | <b>28</b> | <b>0</b> | <b>50,000</b> | <b>0.00%</b> |
|-----------------------|--|--------------|----------------|---------------|-----------|----------|---------------|--------------|

|  |  |               |                  |                 |               |              |                 |                |
|--|--|---------------|------------------|-----------------|---------------|--------------|-----------------|----------------|
| <b>Fund: 109 - TDA - ARTICLE 3 FUND Surplus (Deficit):</b> |  | <b>56,544</b> | <b>(150,264)</b> | <b>(34,900)</b> | <b>64,364</b> | <b>4,674</b> | <b>(30,226)</b> | <b>-13.39%</b> |
|--|--|---------------|------------------|-----------------|---------------|--------------|-----------------|----------------|

|  |  |               |                  |                 |               |              |                 |                |
|--|--|---------------|------------------|-----------------|---------------|--------------|-----------------|----------------|
| <b>Adopted Budget - Final Surplus (Deficit):</b> |  | <b>56,544</b> | <b>(150,264)</b> | <b>(34,900)</b> | <b>64,364</b> | <b>4,674</b> | <b>(30,226)</b> | <b>-13.39%</b> |
|--|--|---------------|------------------|-----------------|---------------|--------------|-----------------|----------------|

**Expenditure Budget Change FY23/24 vs. FY24/25 0.00%**

INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 110 - LTF - ARTICLE 8 FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |                 |            |              |            |          |          |            |              |
|--|-----------------|------------|--------------|------------|----------|----------|------------|--------------|
| <a href="#">110-400-44010</a>                            | Interest Earned | 515        | 4,582        | 100        | 5,402    | 0        | 100        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |                 | <b>515</b> | <b>4,582</b> | <b>100</b> | <b>5</b> | <b>0</b> | <b>100</b> | <b>0.00%</b> |

**Category: 45 - INTERGOVERNMENTAL**

|  |                     |                  |          |                |                  |                |                |               |
|--|---------------------|------------------|----------|----------------|------------------|----------------|----------------|---------------|
| <a href="#">110-400-45140</a>                  | LTF Funds Article 8 | 2,195,244        | 0        | 300,000        | 2,367,687        | 283,577        | 583,577        | 94.53%        |
| <b>Category: 45 - INTERGOVERNMENTAL Total:</b> |                     | <b>2,195,244</b> | <b>0</b> | <b>300,000</b> | <b>2,367,687</b> | <b>283,577</b> | <b>583,577</b> | <b>94.53%</b> |

**Category: 48 - MISCELLANEOUS REVENUE**

|  |                       |           |          |          |            |          |          |              |
|--|-----------------------|-----------|----------|----------|------------|----------|----------|--------------|
| <a href="#">110-400-48160</a>                      | Miscellaneous Revenue | 27        | 0        | 0        | 466        | 0        | 0        | 0.00%        |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b> |                       | <b>27</b> | <b>0</b> | <b>0</b> | <b>466</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

|  |                  |              |                |                  |                |                |               |
|--|------------------|--------------|----------------|------------------|----------------|----------------|---------------|
| <b>Department: 400 - REVENUES Total:</b> | <b>2,195,787</b> | <b>4,582</b> | <b>300,100</b> | <b>2,373,554</b> | <b>283,577</b> | <b>583,677</b> | <b>94.49%</b> |
|--|------------------|--------------|----------------|------------------|----------------|----------------|---------------|

|                       |                  |              |                |                  |                |                |               |
|-----------------------|------------------|--------------|----------------|------------------|----------------|----------------|---------------|
| <b>Revenue Total:</b> | <b>2,195,787</b> | <b>4,582</b> | <b>300,100</b> | <b>2,373,554</b> | <b>283,577</b> | <b>583,677</b> | <b>94.49%</b> |
|-----------------------|------------------|--------------|----------------|------------------|----------------|----------------|---------------|

**Revenue Budget Change FY23/24 vs. FY24/25 94.49%**

**Expense**

**Department: 406 - FINANCE**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |                |          |            |          |          |          |          |              |
|--|----------------|----------|------------|----------|----------|----------|----------|--------------|
| <a href="#">110-406-88011</a>                                | Legal Services | 0        | 209        | 0        | 0        | 0        | 0        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                | <b>0</b> | <b>209</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

|   |          |            |          |          |          |          |          |              |
|---|----------|------------|----------|----------|----------|----------|----------|--------------|
| <b>Department: 406 - FINANCE Total:</b> | <b>0</b> | <b>209</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
|---|----------|------------|----------|----------|----------|----------|----------|--------------|

**Department: 424 - Article 8**

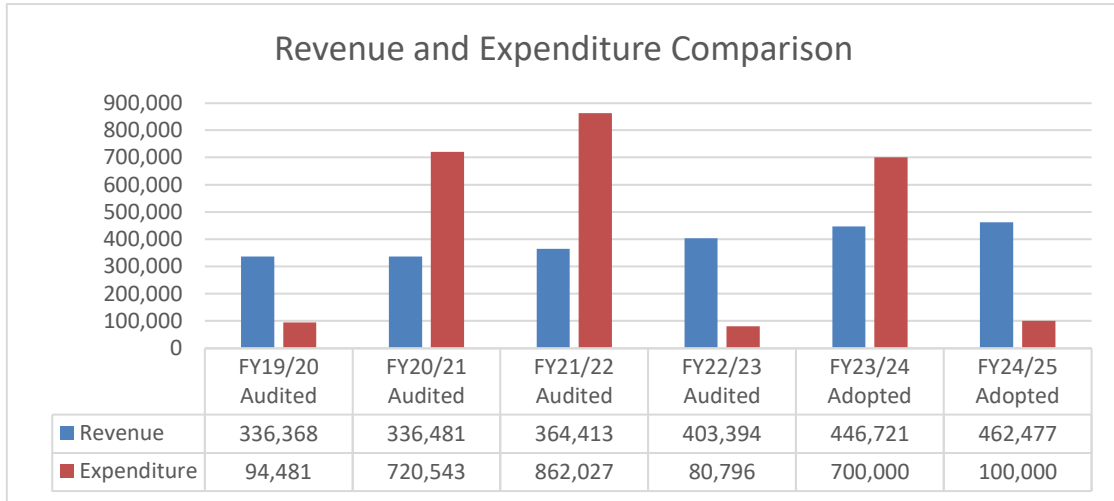
**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |                               |                |                |                |                |              |                |              |
|--|-------------------------------|----------------|----------------|----------------|----------------|--------------|----------------|--------------|
| <a href="#">110-424-72021</a>                                | Street Light Electricity      | 110,467        | 119,388        | 115,000        | 133,068        | 5,000        | 120,000        | 4.35%        |
| <a href="#">110-424-88040</a>                                | Computer Programming/Consult. | 384            | 437            | 0              | 484            | 1,364        | 1,364          | 0.00%        |
| <a href="#">110-424-88100</a>                                | Professional Services         | 0              | 0              | 0              | 571            | 0            | 0              | 0.00%        |
| <a href="#">110-424-92090</a>                                | Taxes, Licenses, & Fees       | 0              | 0              | 0              | 706            | 1,000        | 1,000          | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                               | <b>110,851</b> | <b>119,825</b> | <b>115,000</b> | <b>134,829</b> | <b>7,364</b> | <b>122,364</b> | <b>6.40%</b> |

**Category: 98 - CAPITAL EXPENDITURES**

|                               |                                   |         |       |           |     |          |           |          |
|-------------------------------|-----------------------------------|---------|-------|-----------|-----|----------|-----------|----------|
| <a href="#">110-424-98040</a> | Major Machinery & Equipment       | 129,475 | 0     | 0         | 0   | 0        | 0         | 0.00%    |
| <a href="#">110-424-98401</a> | Slurry Seal & Cape Seal           | 842,068 | 8,895 | 1,200,000 | 420 | 0        | 1,200,000 | 0.00%    |
| <a href="#">110-424-98903</a> | Coalinga Alley Paving (39-44) Exp | 0       | 0     | 44,156    | 0   | (44,156) | 0         | -100.00% |
| <a href="#">110-424-98912</a> | Durian/Birch St. Improv.          | 0       | 0     | 0         | 0   | 550,000  | 550,000   | 0.00%    |

|  |   | 2021-2022        | 2022-2023        | 2023-2024          | 2023-2024        | Request          | 2024-2025          | Variance      |
|--|---|------------------|------------------|--------------------|------------------|------------------|--------------------|---------------|
|  |   | Audited          | Audited          | Adopted            | YTD              | (+/-)            | Adopted            | %             |
|  |   |                  |                  | Budget             | Unaudited        |                  | Budget             |               |
| <a href="#">110-424-98940</a>                              | 2016 Alley Paving Project CMAQ Exp CML-5146 | 414              | 0                | 0                  | 0                | 0                | 0                  | 0.00%         |
| <a href="#">110-424-98970</a>                              | ADA Improv-ATP Cycle 3 Exp ATPSBIL-5146(020 | 0                | 0                | 0                  | 0                | 0                | 0                  | 0.00%         |
| <a href="#">110-424-98988</a>                              | Street, Crosswalk, Bike Lane Striping       | 0                | 0                | 0                  | 0                | 20,000           | 20,000             | 0.00%         |
| <a href="#">110-424-98999</a>                              | Street Light Acquisition Project            | 141,548          | 11,093           | 0                  | 0                | 0                | 0                  | 0.00%         |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>          |   | <b>1,113,504</b> | <b>19,988</b>    | <b>1,244,156</b>   | <b>420</b>       | <b>525,844</b>   | <b>1,770,000</b>   | <b>42.27%</b> |
| <b>Department: 424 - Article 8 Total:</b>                  |   | <b>1,224,355</b> | <b>139,813</b>   | <b>1,359,156</b>   | <b>135,249</b>   | <b>533,208</b>   | <b>1,892,364</b>   | <b>39.23%</b> |
| <b>Expense Total:</b>                                      |   | <b>1,224,355</b> | <b>140,022</b>   | <b>1,359,156</b>   | <b>135,249</b>   | <b>533,208</b>   | <b>1,892,364</b>   | <b>39.23%</b> |
| <b>Fund: 110 - LTF - ARTICLE 8 FUND Surplus (Deficit):</b> |   | <b>971,432</b>   | <b>(135,440)</b> | <b>(1,059,056)</b> | <b>2,238,305</b> | <b>(249,631)</b> | <b>(1,308,687)</b> | <b>23.57%</b> |
| <b>Adopted Budget - Final Surplus (Deficit):</b>           |   | <b>971,432</b>   | <b>(135,440)</b> | <b>(1,059,056)</b> | <b>2,238,305</b> | <b>(249,631)</b> | <b>(1,308,687)</b> | <b>23.57%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>       |   |                  |                  |                    |                  |                  |                    | <b>39.23%</b> |



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 111 - SB1-ROAD REHAB MAINT ACCT FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |            |            |            |            |          |            |              |
|--|------------|------------|------------|------------|----------|------------|--------------|
| <a href="#">111-400-44010</a> Interest Earned            | 202        | 183        | 100        | 256        | 0        | 100        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> | <b>202</b> | <b>183</b> | <b>100</b> | <b>256</b> | <b>0</b> | <b>100</b> | <b>0.00%</b> |

**Category: 45 - INTERGOVERNMENTAL**

|   |                |                |                |                |               |                |              |
|---|----------------|----------------|----------------|----------------|---------------|----------------|--------------|
| <a href="#">111-400-45160</a> CA SB1 Road Maint & Rehab Acct (RMRA) | 364,211        | 403,210        | 446,621        | 342,772        | 15,756        | 462,377        | 3.53%        |
| <b>Category: 45 - INTERGOVERNMENTAL Total:</b>                      | <b>364,211</b> | <b>403,210</b> | <b>446,621</b> | <b>342,772</b> | <b>15,756</b> | <b>462,377</b> | <b>3.53%</b> |

**Category: 48 - MISCELLANEOUS REVENUE**

|  |          |          |          |               |          |          |              |
|--|----------|----------|----------|---------------|----------|----------|--------------|
| <a href="#">111-400-48170</a> Reimbursements & Refunds | 0        | 0        | 0        | 61,320        | 0        | 0        | 0.00%        |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b>     | <b>0</b> | <b>0</b> | <b>0</b> | <b>61,320</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Department: 400 - REVENUES Total:**

**Revenue Total:**

**Revenue Budget Change FY23/24 vs. FY24/25 3.53%**

**Expense**

**Department: 422 - PUBLIC WORKS**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |          |          |          |           |          |          |              |
|--|----------|----------|----------|-----------|----------|----------|--------------|
| <a href="#">111-422-88100</a> Professional Services          | 0        | 0        | 0        | 23        | 0        | 0        | 0.00%        |
| <a href="#">111-422-92090</a> Taxes, Licenses, & Fees        | 0        | 0        | 0        | 28        | 0        | 0        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>51</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 98 - CAPITAL EXPENDITURES**

|  |                |               |                |                |                  |                |                |
|--|----------------|---------------|----------------|----------------|------------------|----------------|----------------|
| <a href="#">111-422-98401</a> Slurry Seal & Cape Seal      | 0              | 0             | 0              | 0              | 0                | 0              | 0.00%          |
| <a href="#">111-422-98910</a> Sunset St Improvements Exp   | 11,799         | 1,273         | 0              | 0              | 0                | 0              | 0.00%          |
| <a href="#">111-422-98911</a> Sacramento St Rehab          | 0              | 0             | 0              | 0              | 100,000          | 100,000        | 0.00%          |
| <a href="#">111-422-98971</a> Fresno St Improvements Exp   | 404,972        | 633           | 0              | 0              | 0                | 0              | 0.00%          |
| <a href="#">111-422-98978</a> Cherry Lane Improvements Exp | 0              | 78,042        | 700,000        | 841,070        | (700,000)        | 0              | -100.00%       |
| <a href="#">111-422-98997</a> 7th St Improvements Exp      | 445,257        | 847           | 0              | 0              | 0                | 0              | 0.00%          |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>          | <b>862,027</b> | <b>80,796</b> | <b>700,000</b> | <b>841,070</b> | <b>(600,000)</b> | <b>100,000</b> | <b>-85.71%</b> |

**Department: 422 - PUBLIC WORKS Total:**

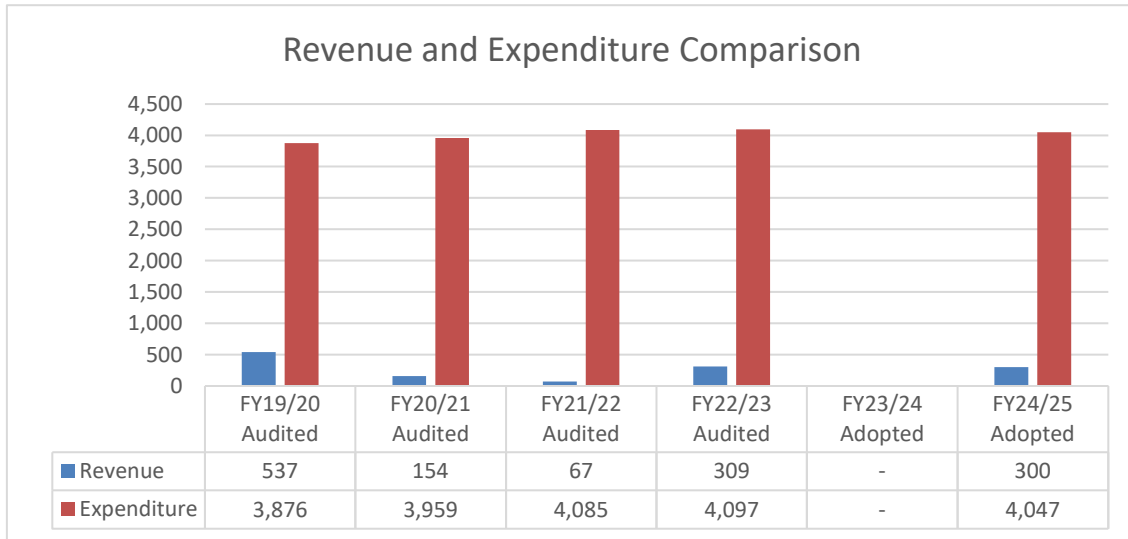
**Expense Total:**

**Fund: 111 - SB1-ROAD REHAB MAINT ACCT FUND Surplus (Deficit):**

**Adopted Budget - Final Surplus (Deficit):**

**Expenditure Budget Change FY23/24 vs. FY24/25 -85.71%**

INTENTIONALLY LEFT BLANK



|  | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>% |
|--|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|
|--|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|

**Fund: 114 - HABITAT CONSERVATION FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |                 |           |            |          |            |            |            |              |
|--|-----------------|-----------|------------|----------|------------|------------|------------|--------------|
| <a href="#">114-400-44010</a>                            | Interest Earned | 67        | 309        | 0        | 381        | 300        | 300        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |                 | <b>67</b> | <b>309</b> | <b>0</b> | <b>381</b> | <b>300</b> | <b>300</b> | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>                 |                 | <b>67</b> | <b>309</b> | <b>0</b> | <b>381</b> | <b>300</b> | <b>300</b> | <b>0.00%</b> |
| <b>Revenue Total:</b>                                    |                 | <b>67</b> | <b>309</b> | <b>0</b> | <b>381</b> | <b>300</b> | <b>300</b> | <b>0.00%</b> |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b>         |                 |           |            |          |            |            |            | <b>0.00%</b> |

**Expense**

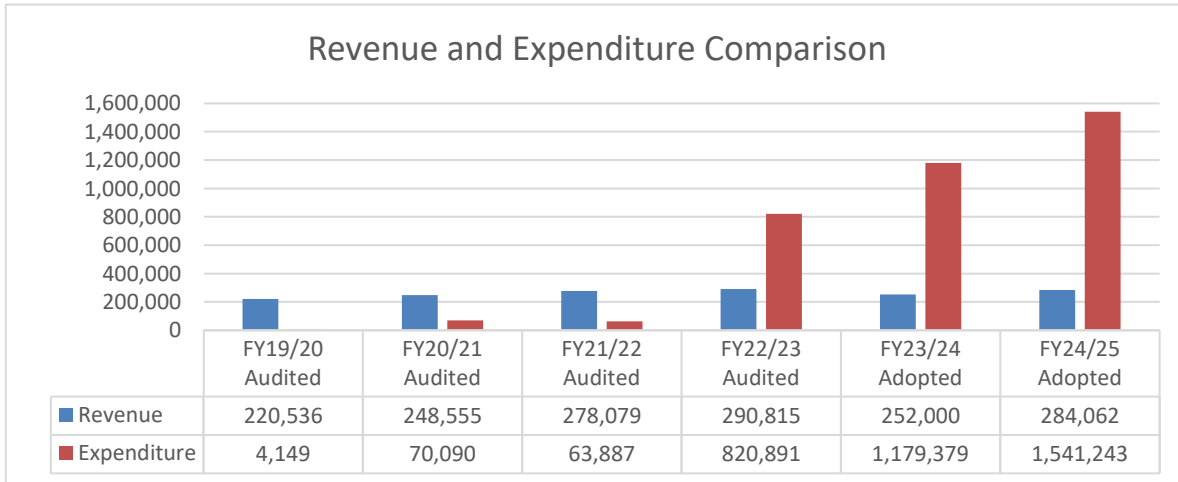
**Department: 404 - COMMUNITY DEVELOPMENT**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|   |                         |                |                |          |                |                |                |              |
|---|-------------------------|----------------|----------------|----------|----------------|----------------|----------------|--------------|
| <a href="#">114-404-88100</a>                                   | Professional Services   | 0              | 0              | 0        | 39             | 0              | 0              | 0.00%        |
| <a href="#">114-404-92090</a>                                   | Taxes, Licenses, & Fees | 4,085          | 4,097          | 0        | 3,239          | 4,047          | 4,047          | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>    |                         | <b>4,085</b>   | <b>4,097</b>   | <b>0</b> | <b>3,278</b>   | <b>4,047</b>   | <b>4,047</b>   | <b>0.00%</b> |
| <b>Department: 404 - COMMUNITY DEVELOPMENT Total:</b>           |                         | <b>4,085</b>   | <b>4,097</b>   | <b>0</b> | <b>3,278</b>   | <b>4,047</b>   | <b>4,047</b>   | <b>0.00%</b> |
| <b>Expense Total:</b>   |                         | <b>4,085</b>   | <b>4,097</b>   | <b>0</b> | <b>3,278</b>   | <b>4,047</b>   | <b>4,047</b>   | <b>0.00%</b> |
| <b>Fund: 114 - HABITAT CONSERVATION FUND Surplus (Deficit):</b> |                         | <b>(4,018)</b> | <b>(3,788)</b> | <b>0</b> | <b>(2,897)</b> | <b>(3,747)</b> | <b>(3,747)</b> | <b>0.00%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                        |                         | <b>(4,018)</b> | <b>(3,788)</b> | <b>0</b> | <b>(2,897)</b> | <b>(3,747)</b> | <b>(3,747)</b> | <b>0.00%</b> |

**Expenditure Budget Change FY23/24 vs. FY24/25** **0.00%**

INTENTIONALLY LEFT BLANK



| 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>% |
|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|
|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|

**Fund: 125 - MEASURE C-STREET MAINTENANCE**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |                 |            |              |              |              |          |              |              |
|--|-----------------|------------|--------------|--------------|--------------|----------|--------------|--------------|
| <a href="#">125-400-44010</a>                            | Interest Earned | 616        | 2,609        | 2,000        | 2,085        | 0        | 2,000        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |                 | <b>616</b> | <b>2,609</b> | <b>2,000</b> | <b>2,085</b> | <b>0</b> | <b>2,000</b> | <b>0.00%</b> |

**Category: 45 - INTERGOVERNMENTAL**

|  |                              |                |                |                |                |               |                |               |
|--|------------------------------|----------------|----------------|----------------|----------------|---------------|----------------|---------------|
| <a href="#">125-400-45121</a>                  | Measure C-Street Maintenance | 277,463        | 288,206        | 250,000        | 243,770        | 32,062        | 282,062        | 12.82%        |
| <b>Category: 45 - INTERGOVERNMENTAL Total:</b> |                              | <b>277,463</b> | <b>288,206</b> | <b>250,000</b> | <b>243,770</b> | <b>32,062</b> | <b>282,062</b> | <b>12.82%</b> |
| <b>Department: 400 - REVENUES Total:</b>       |                              | <b>278,079</b> | <b>290,815</b> | <b>252,000</b> | <b>245,855</b> | <b>32,062</b> | <b>284,062</b> | <b>12.72%</b> |
| <b>Revenue Total:</b>                          |                              | <b>278,079</b> | <b>290,815</b> | <b>252,000</b> | <b>245,855</b> | <b>32,062</b> | <b>284,062</b> | <b>12.72%</b> |

**Revenue Budget Change FY23/24 vs. FY24/25 12.72%**

**Expense**

**Department: 422 - PUBLIC WORKS**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |                               |              |              |              |              |              |              |               |
|--|-------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| <a href="#">125-422-88040</a>                                | Computer Programming/Consult. | 384          | 437          | 0            | 484          | 1,364        | 1,364        | 0.00%         |
| <a href="#">125-422-88100</a>                                | Professional Services         | 1,662        | 5,095        | 5,000        | 2,595        | 0            | 5,000        | 0.00%         |
| <a href="#">125-422-92090</a>                                | Taxes, Licenses, & Fees       | 0            | 0            | 0            | 402          | 500          | 500          | 0.00%         |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                               | <b>2,046</b> | <b>5,532</b> | <b>5,000</b> | <b>3,481</b> | <b>1,864</b> | <b>6,864</b> | <b>37.28%</b> |

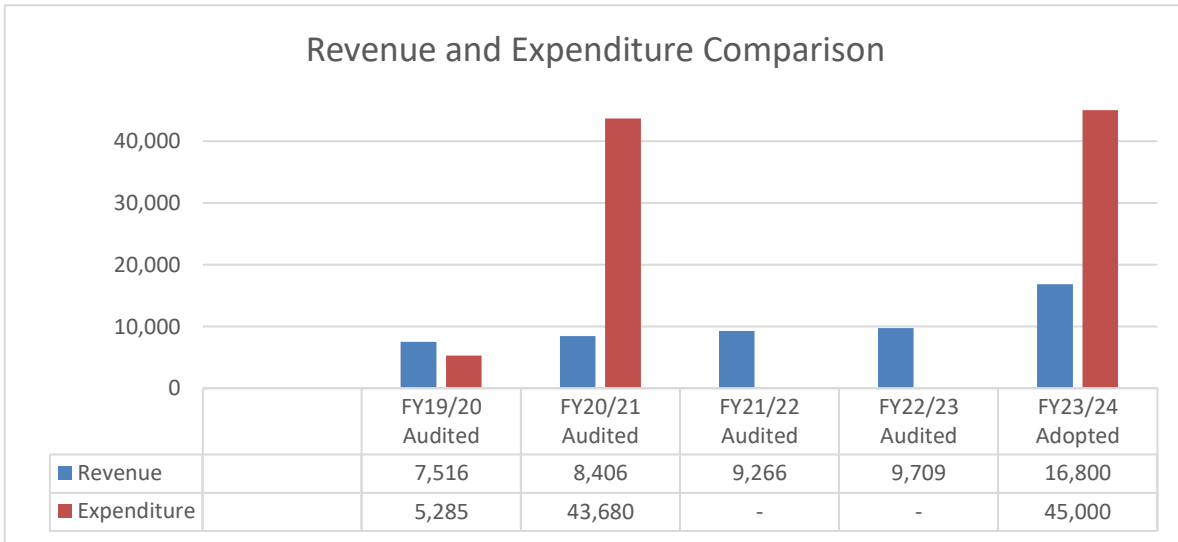
**Category: 98 - CAPITAL EXPENDITURES**

|   |   |               |                |                  |               |                |                  |               |
|---|---|---------------|----------------|------------------|---------------|----------------|------------------|---------------|
| <a href="#">125-422-98401</a>                     | Slurry Seal & Cape Seal                     | 0             | 0              | 800,000          | 0             | 0              | 800,000          | 0.00%         |
| <a href="#">125-422-98880</a>                     | Elm/Cambridge Signal                        | 0             | 0              | 0                | 0             | 0              | 0                | 0.00%         |
| <a href="#">125-422-98902</a>                     | Phelps Ave Ph 2 Exp STPL-5146(030)          | 0             | 0              | 334,379          | 0             | 300,000        | 634,379          | 89.72%        |
| <a href="#">125-422-98972</a>                     | Crack Sealing Expense                       | 45,158        | 0              | 40,000           | 0             | 60,000         | 100,000          | 150.00%       |
| <a href="#">125-422-98973</a>                     | Elm Ave. Improvements Near Fire Dept.       | 16,683        | 815,360        | 0                | 28,000        | 0              | 0                | 0.00%         |
| <a href="#">125-422-98996</a>                     | STBG Polk St Rehab Ph 2 Elm to Monterey Exp | 0             | 0              | 0                | 0             | 0              | 0                | 0.00%         |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b> |   | <b>61,841</b> | <b>815,360</b> | <b>1,174,379</b> | <b>28,000</b> | <b>360,000</b> | <b>1,534,379</b> | <b>30.65%</b> |
| <b>Department: 422 - PUBLIC WORKS Total:</b>      |   | <b>63,887</b> | <b>820,891</b> | <b>1,179,379</b> | <b>31,481</b> | <b>361,864</b> | <b>1,541,243</b> | <b>30.68%</b> |
| <b>Expense Total:</b>                             |   | <b>63,887</b> | <b>820,891</b> | <b>1,179,379</b> | <b>31,481</b> | <b>361,864</b> | <b>1,541,243</b> | <b>30.68%</b> |

|  |  |                |                  |                  |                |                  |                    |               |
|--|--|----------------|------------------|------------------|----------------|------------------|--------------------|---------------|
| <b>Fund: 125 - MEASURE C-STREET MAINTENANCE Surplus (Deficit):</b> |  | <b>214,192</b> | <b>(530,076)</b> | <b>(927,379)</b> | <b>214,374</b> | <b>(329,802)</b> | <b>(1,257,181)</b> | <b>35.56%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                           |  | <b>214,192</b> | <b>(530,076)</b> | <b>(927,379)</b> | <b>214,374</b> | <b>(329,802)</b> | <b>(1,257,181)</b> | <b>35.56%</b> |

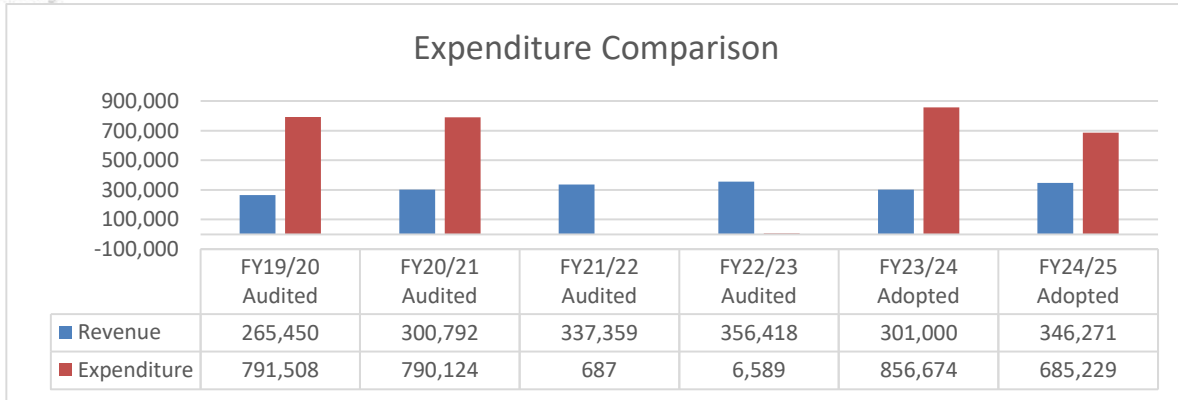
**Expenditure Budget Change FY23/24 vs. FY24/25 30.68%**

INTENTIONALLY LEFT BLANK



|  |                          | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-)  | 2024-2025 Adopted Budget | Variance %     |
|--|--------------------------|-------------------|-------------------|--------------------------|-------------------------|----------------|--------------------------|----------------|
| <b>Fund: 126 - MEASURE C-ADA COMPLIANCE</b>                    |                          |                   |                   |                          |                         |                |                          |                |
| <b>Revenue</b>   |                          |                   |                   |                          |                         |                |                          |                |
| <b>Department: 400 - REVENUES</b>                              |                          |                   |                   |                          |                         |                |                          |                |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY</b>              |                          |                   |                   |                          |                         |                |                          |                |
| <a href="#">126-400-44010</a>                                  | Interest Earned          | 13                | 99                | 200                      | 148                     | 0              | 200                      | 0.00%          |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b>       |                          | <b>13</b>         | <b>99</b>         | <b>200</b>               | <b>148</b>              | <b>0</b>       | <b>200</b>               | <b>0.00%</b>   |
| <b>Category: 45 - INTERGOVERNMENTAL</b>                        |                          |                   |                   |                          |                         |                |                          |                |
| <a href="#">126-400-45122</a>                                  | Measure C-ADA Compliance | 9,252             | 9,611             | 16,600                   | 8,157                   | (6,728)        | 9,872                    | -40.53%        |
| <b>Category: 45 - INTERGOVERNMENTAL Total:</b>                 |                          | <b>9,252</b>      | <b>9,611</b>      | <b>16,600</b>            | <b>8,157</b>            | <b>(6,728)</b> | <b>9,872</b>             | <b>-40.53%</b> |
| <b>Department: 400 - REVENUES Total:</b>                       |                          | <b>9,266</b>      | <b>9,709</b>      | <b>16,800</b>            | <b>8,305</b>            | <b>(6,728)</b> | <b>10,072</b>            | <b>-40.05%</b> |
| <b>Revenue Total:</b>  |                          | <b>9,266</b>      | <b>9,709</b>      | <b>16,800</b>            | <b>8,305</b>            | <b>(6,728)</b> | <b>10,072</b>            | <b>-40.05%</b> |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b>               |                          |                   |                   |                          |                         |                |                          | <b>-40.05%</b> |
| <b>Expense</b>   |                          |                   |                   |                          |                         |                |                          |                |
| <b>Department: 422 - PUBLIC WORKS</b>                          |                          |                   |                   |                          |                         |                |                          |                |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>          |                          |                   |                   |                          |                         |                |                          |                |
| <a href="#">126-422-88100</a>                                  | Professional Services    | 0                 | 0                 | 0                        | 12                      | 0              | 0                        | 0.00%          |
| <a href="#">126-422-92090</a>                                  | Taxes, Licenses, & Fees  | 0                 | 0                 | 0                        | 15                      | 0              | 0                        | 0.00%          |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>   |                          | <b>0</b>          | <b>0</b>          | <b>0</b>                 | <b>27</b>               | <b>0</b>       | <b>0</b>                 | <b>0.00%</b>   |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                     |                          |                   |                   |                          |                         |                |                          |                |
| <a href="#">126-422-98460</a>                                  | City ADA Improvements    | 0                 | 0                 | 45,000                   | 0                       | 0              | 45,000                   | 0.00%          |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>              |                          | <b>0</b>          | <b>0</b>          | <b>45,000</b>            | <b>0</b>                | <b>0</b>       | <b>45,000</b>            | <b>0.00%</b>   |
| <b>Department: 422 - PUBLIC WORKS Total:</b>                   |                          | <b>0</b>          | <b>0</b>          | <b>45,000</b>            | <b>27</b>               | <b>0</b>       | <b>45,000</b>            | <b>0.00%</b>   |
| <b>Expense Total:</b>  |                          | <b>0</b>          | <b>0</b>          | <b>45,000</b>            | <b>27</b>               | <b>0</b>       | <b>45,000</b>            | <b>0.00%</b>   |
| <b>Fund: 126 - MEASURE C-ADA COMPLIANCE Surplus (Deficit):</b> |                          | <b>9,266</b>      | <b>9,709</b>      | <b>(28,200)</b>          | <b>8,278</b>            | <b>(6,728)</b> | <b>(34,928)</b>          | <b>23.86%</b>  |
| <b>Adopted Budget Surplus (Deficit):</b>                       |                          | <b>9,266</b>      | <b>9,709</b>      | <b>(28,200)</b>          | <b>8,278</b>            | <b>(6,728)</b> | <b>(34,928)</b>          | <b>23.86%</b>  |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>           |                          |                   |                   |                          |                         |                |                          | <b>0.00%</b>   |

INTENTIONALLY LEFT BLANK



|  | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>% |
|--|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|
|--|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|

**Fund: 127 - MEASURE C-FLEXIBLE FUNDING**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |                 |            |              |              |              |          |              |              |
|--|-----------------|------------|--------------|--------------|--------------|----------|--------------|--------------|
| <a href="#">127-400-44010</a>                            | Interest Earned | 390        | 3,022        | 1,000        | 4,685        | 0        | 1,000        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |                 | <b>390</b> | <b>3,022</b> | <b>1,000</b> | <b>4,685</b> | <b>0</b> | <b>1,000</b> | <b>0.00%</b> |

**Category: 45 - INTERGOVERNMENTAL**

|  |                            |                |                |                |                |               |                |               |
|--|----------------------------|----------------|----------------|----------------|----------------|---------------|----------------|---------------|
| <a href="#">127-400-45123</a>                  | Measure C-Flexible Funding | 336,969        | 353,396        | 300,000        | 296,899        | 45,271        | 345,271        | 15.09%        |
| <b>Category: 45 - INTERGOVERNMENTAL Total:</b> |                            | <b>336,969</b> | <b>353,396</b> | <b>300,000</b> | <b>296,899</b> | <b>45,271</b> | <b>345,271</b> | <b>15.09%</b> |

**Department: 400 - REVENUES Total:**

**Revenue Total:**

|  |  |                |                |                |                |               |                |               |
|--|--|----------------|----------------|----------------|----------------|---------------|----------------|---------------|
|  |  | <b>337,359</b> | <b>356,418</b> | <b>301,000</b> | <b>301,583</b> | <b>45,271</b> | <b>346,271</b> | <b>15.04%</b> |
|  |  | <b>337,359</b> | <b>356,418</b> | <b>301,000</b> | <b>301,583</b> | <b>45,271</b> | <b>346,271</b> | <b>15.04%</b> |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b> |  |                |                |                |                |               | <b>15.04%</b>  |               |

**Expense**

**Department: 422 - PUBLIC WORKS**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |                               |            |              |          |              |               |               |              |
|--|-------------------------------|------------|--------------|----------|--------------|---------------|---------------|--------------|
| <a href="#">127-422-84053</a>                                | Median Landscape Maintenance  | 0          | 0            | 0        | 0            | 0             | 0             | 0.00%        |
| <a href="#">127-422-88040</a>                                | Computer Programming/Consult. | 384        | 437          | 0        | 484          | 1,364         | 1,364         | 0.00%        |
| <a href="#">127-422-88100</a>                                | Professional Services         | 0          | 6,153        | 0        | 6,222        | 10,000        | 10,000        | 0.00%        |
| <a href="#">127-422-92090</a>                                | Taxes, Licenses, & Fees       | 0          | 0            | 0        | 465          | 500           | 500           | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                               | <b>384</b> | <b>6,589</b> | <b>0</b> | <b>7,171</b> | <b>11,864</b> | <b>11,864</b> | <b>0.00%</b> |

**Category: 98 - CAPITAL EXPENDITURES**

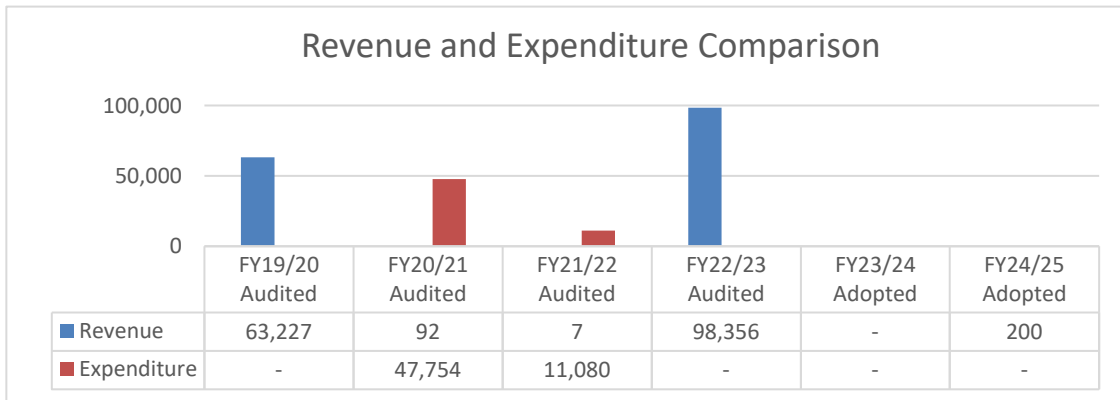
|   |  |            |          |                |               |                  |                |                |
|---|--|------------|----------|----------------|---------------|------------------|----------------|----------------|
| <a href="#">127-422-98040</a>                     | Major Machinery & Equipment                    | 0          | 0        | 0              | 0             | 0                | 0              | 0.00%          |
| <a href="#">127-422-98610</a>                     | Elm Beautification 7th-Polk                    | 0          | 0        | 0              | 0             | 5,000            | 5,000          | 0.00%          |
| <a href="#">127-422-98901</a>                     | Phelps Ave. Improvements                       | 303        | 0        | 0              | 0             | 0                | 0              | 0.00%          |
| <a href="#">127-422-98905</a>                     | ATP Cycle 6-Trails-Los Gatos Bridge            | 0          | 0        | 16,000         | 0             | 0                | 16,000         | 0.00%          |
| <a href="#">127-422-98906</a>                     | Hayes Street Safety Improvements               | 0          | 0        | 125,000        | 0             | (125,000)        | 0              | -100.00%       |
| <a href="#">127-422-98907</a>                     | Pleasant St Sewer Main Reconstruction          | 0          | 0        | 0              | 18,874        | 0                | 0              | 0.00%          |
| <a href="#">127-422-98975</a>                     | ATP Cycle 5-Est Polk St Bike-Ped ATPCML-5146(0 | 0          | 0        | 200,000        | 0             | (4,000)          | 196,000        | -2.00%         |
| <a href="#">127-422-98976</a>                     | Street Tree Maintenance                        | 0          | 0        | 100,000        | 1,362         | (75,000)         | 25,000         | -75.00%        |
| <a href="#">127-422-98977</a>                     | CMAQ-NW Trail Seg 1/2/13/14 Exp                | 0          | 0        | 148,674        | 0             | (109,309)        | 39,365         | -73.52%        |
| <a href="#">127-422-98982</a>                     | Trail Improv-ATP Cycle 4 Exp ATPSBIL-5146(023) | 0          | 0        | 67,000         | 0             | 200,000          | 267,000        | 298.51%        |
| <a href="#">127-422-98983</a>                     | Center Median Island Improvements              | 0          | 0        | 200,000        | 0             | (75,000)         | 125,000        | -37.50%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b> |  | <b>303</b> | <b>0</b> | <b>856,674</b> | <b>20,236</b> | <b>(183,309)</b> | <b>673,365</b> | <b>-21.40%</b> |

**Department: 422 - PUBLIC WORKS Total:**

**Expense Total:**

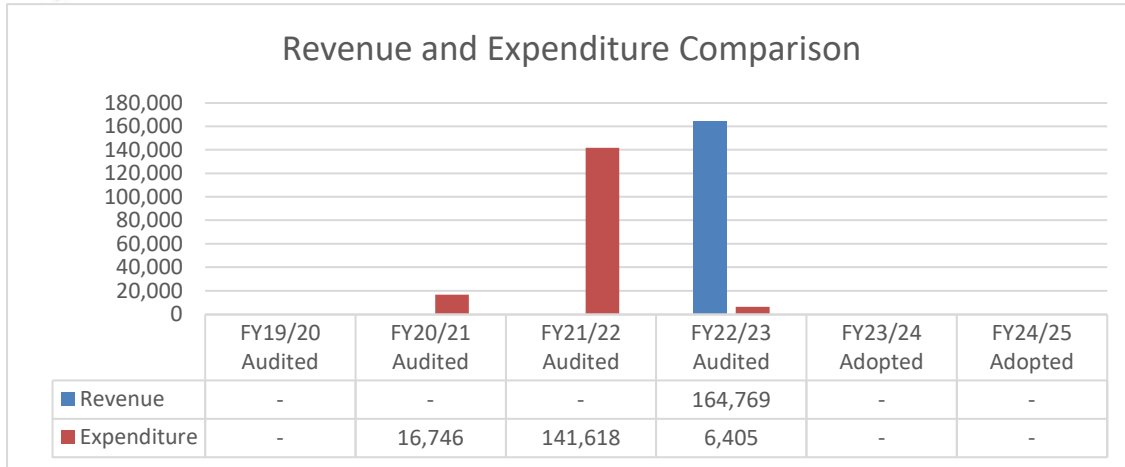
|  |  |                |                |                  |                |                  |                  |                |
|--|--|----------------|----------------|------------------|----------------|------------------|------------------|----------------|
|  |  | <b>687</b>     | <b>6,589</b>   | <b>856,674</b>   | <b>27,407</b>  | <b>(171,445)</b> | <b>685,229</b>   | <b>-20.01%</b> |
|  |  | <b>687</b>     | <b>6,589</b>   | <b>856,674</b>   | <b>27,407</b>  | <b>(171,445)</b> | <b>685,229</b>   | <b>-20.01%</b> |
| <b>Fund: 127 - MEASURE C-FLEXIBLE FUNDING Surplus (Deficit):</b> |  | <b>336,672</b> | <b>349,829</b> | <b>(555,674)</b> | <b>274,176</b> | <b>216,716</b>   | <b>(338,958)</b> | <b>-39.00%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                         |  | <b>336,672</b> | <b>349,829</b> | <b>(555,674)</b> | <b>274,176</b> | <b>216,716</b>   | <b>(338,958)</b> | <b>-39.00%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>             |  |                |                |                  |                |                  | <b>-20.01%</b>   |                |

INTENTIONALLY LEFT BLANK



|  |                         | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance %   |
|--|-------------------------|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|--------------|
| <b>Fund: 301 - CDBG PROGRAM INCOME</b>                       |                         |                   |                   |                          |                         |               |                          |              |
| <b>Revenue</b>   |                         |                   |                   |                          |                         |               |                          |              |
| <b>Department: 400 - REVENUES</b>                            |                         |                   |                   |                          |                         |               |                          |              |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY</b>            |                         |                   |                   |                          |                         |               |                          |              |
| <a href="#">301-400-44010</a>                                | Interest Earned         | 7                 | 356               | 0                        | 450                     | 200           | 200                      | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b>     |                         | <b>7</b>          | <b>356</b>        | <b>0</b>                 | <b>450</b>              | <b>200</b>    | <b>200</b>               | <b>0.00%</b> |
| <b>Category: 48 - MISCELLANEOUS REVENUE</b>                  |                         |                   |                   |                          |                         |               |                          |              |
| <a href="#">301-400-48060</a>                                | Program Income          | 0                 | 98,000            | 0                        | 0                       | 0             | 0                        | 0.00%        |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b>           |                         | <b>0</b>          | <b>98,000</b>     | <b>0</b>                 | <b>0</b>                | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>                     |                         | <b>7</b>          | <b>98,356</b>     | <b>0</b>                 | <b>450</b>              | <b>200</b>    | <b>200</b>               | <b>0.00%</b> |
| <b>Revenue Total:</b>  |                         | <b>7</b>          | <b>98,356</b>     | <b>0</b>                 | <b>450</b>              | <b>200</b>    | <b>200</b>               | <b>0.00%</b> |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b>             |                         |                   |                   |                          |                         |               |                          | <b>0.00%</b> |
| <b>Expense</b>   |                         |                   |                   |                          |                         |               |                          |              |
| <b>Department: 620 - REVOLVING LOAN</b>                      |                         |                   |                   |                          |                         |               |                          |              |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>        |                         |                   |                   |                          |                         |               |                          |              |
| <a href="#">301-620-88100</a>                                | Professional Services   | 11,080            | 0                 | 0                        | 44                      | 0             | 0                        | 0.00%        |
| <a href="#">301-620-92090</a>                                | Taxes, Licenses, & Fees | 0                 | 0                 | 0                        | 55                      | 0             | 0                        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                         | <b>11,080</b>     | <b>0</b>          | <b>0</b>                 | <b>99</b>               | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Department: 620 - REVOLVING LOAN Total:</b>               |                         | <b>11,080</b>     | <b>0</b>          | <b>0</b>                 | <b>99</b>               | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Expense Total:</b>  |                         | <b>11,080</b>     | <b>0</b>          | <b>0</b>                 | <b>99</b>               | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Fund: 301 - CDBG PROGRAM INCOME Surplus (Deficit):</b>    |                         | <b>(11,073)</b>   | <b>98,356</b>     | <b>0</b>                 | <b>351</b>              | <b>200</b>    | <b>200</b>               | <b>0.00%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                     |                         | <b>(11,073)</b>   | <b>98,356</b>     | <b>0</b>                 | <b>351</b>              | <b>200</b>    | <b>200</b>               | <b>0.00%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>         |                         |                   |                   |                          |                         |               |                          | <b>0.00%</b> |

INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 303 - CDBG PROGRAM FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 46 - GRANTS REVENUE**

|   |                            |          |                |          |          |          |          |              |
|---|----------------------------|----------|----------------|----------|----------|----------|----------|--------------|
| <a href="#">303-400-46265</a>               | CDBG CV1 Grant Revenue     | 0        | 98,327         | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">303-400-46266</a>               | CDBG CV2&CV3 Grant Revenue | 0        | 66,442         | 0        | 0        | 0        | 0        | 0.00%        |
| <b>Category: 46 - GRANTS REVENUE Total:</b> |                            | <b>0</b> | <b>164,769</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>    |                            | <b>0</b> | <b>164,769</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Revenue Total:</b>                       |                            | <b>0</b> | <b>164,769</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Revenue Budget Change FY23/24 vs. FY24/25** **0.00%**

**Expense**

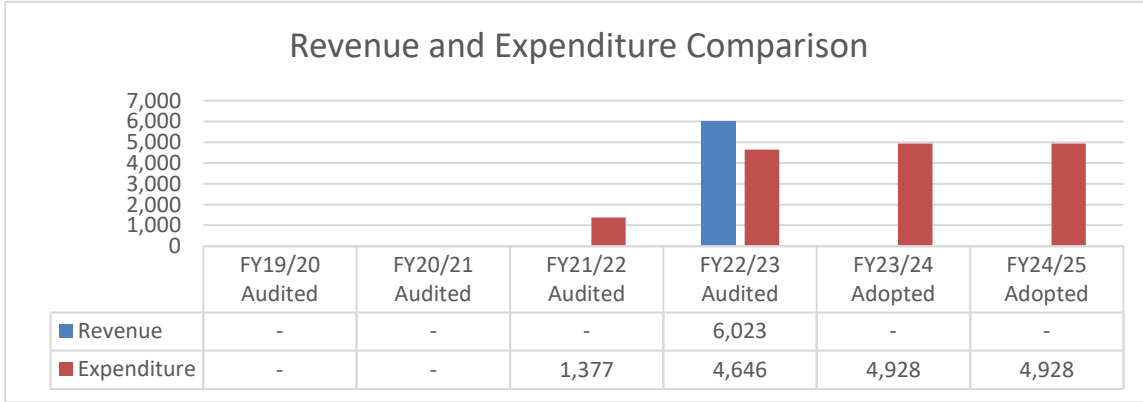
**Department: 405 - ADMINISTRATIVE SERVICES DEPT.**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|   |                            |                  |                |          |                  |          |          |              |
|---|----------------------------|------------------|----------------|----------|------------------|----------|----------|--------------|
| <a href="#">303-405-88116</a>                                 | CDBG CV1 Grant Expense     | 84,381           | 1,267          | 0        | (622)            | 0        | 0        | 0.00%        |
| <a href="#">303-405-88117</a>                                 | CDBG CV2&CV3 Grant Expense | 57,238           | 5,138          | 0        | 129,845          | 0        | 0        | 0.00%        |
| <a href="#">303-405-88118</a>                                 | Land Rental                | 0                | 0              | 0        | 203,142          | 0        | 0        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>  |                            | <b>141,618</b>   | <b>6,405</b>   | <b>0</b> | <b>332,365</b>   | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Department: 405 - ADMINISTRATIVE SERVICES DEPT. Total:</b> |                            | <b>141,618</b>   | <b>6,405</b>   | <b>0</b> | <b>332,365</b>   | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Expense Total:</b>   |                            | <b>141,618</b>   | <b>6,405</b>   | <b>0</b> | <b>332,365</b>   | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Fund: 303 - CDBG PROGRAM FUND Surplus (Deficit):</b>       |                            | <b>(141,618)</b> | <b>158,364</b> | <b>0</b> | <b>(332,365)</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                      |                            | <b>(141,618)</b> | <b>158,364</b> | <b>0</b> | <b>(332,365)</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Expenditure Budget Change FY23/24 vs. FY24/25** **0.00%**

INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 304 - HOME PROGRAM FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 46 - GRANTS REVENUE**

|  |                             |          |              |          |          |          |              |              |
|--|-----------------------------|----------|--------------|----------|----------|----------|--------------|--------------|
| <a href="#">304-400-45521</a>                    | 19-HOME-14965 Grant Revenue | 0        | 6,023        | 0        | 0        | 0        | 0            | 0.00%        |
| <b>Category: 46 - GRANTS REVENUE Total:</b>      |                             | <b>0</b> | <b>6,023</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>     | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>         |                             | <b>0</b> | <b>6,023</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>     | <b>0.00%</b> |
| <b>Revenue Total:</b>                            |                             | <b>0</b> | <b>6,023</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>     | <b>0.00%</b> |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b> |                             |          |              |          |          |          | <b>0.00%</b> |              |

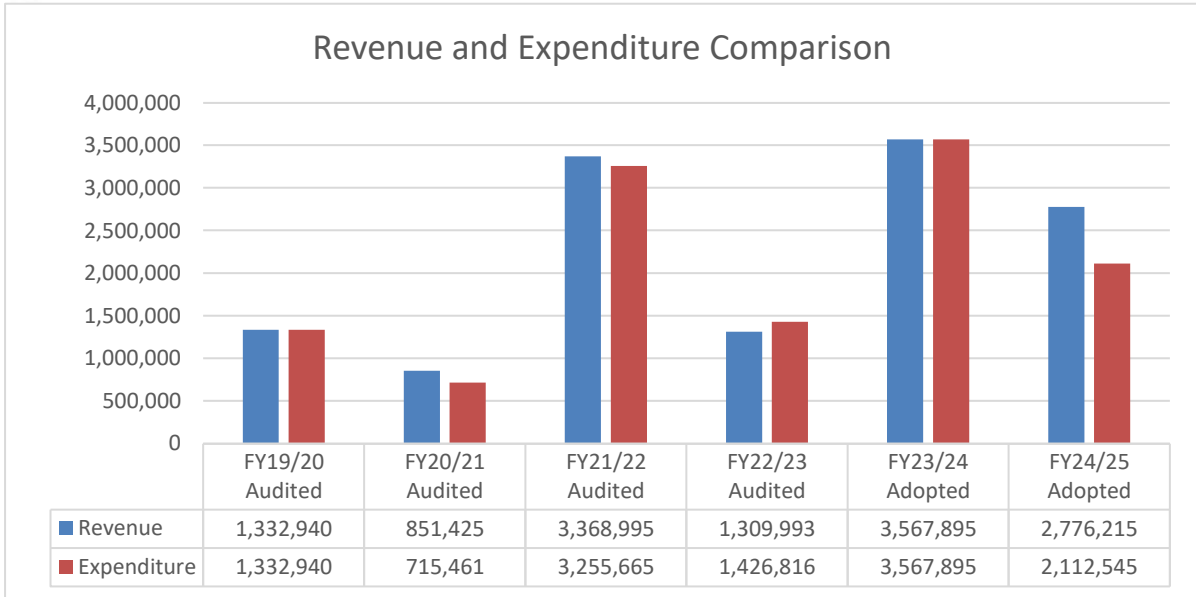
**Expense**

**Department: 404 - COMMUNITY DEVELOPMENT**

**Category: 46 - GRANTS REVENUE**

|   |                             |                |              |                |                |          |                |              |
|---|-----------------------------|----------------|--------------|----------------|----------------|----------|----------------|--------------|
| <a href="#">304-404-88105</a>                           | 19-HOME-14965 Grant Expense | 1,377          | 4,646        | 4,928          | 8,697          | 0        | 4,928          | 0.00%        |
| <b>Category: 46 - GRANTS REVENUE Total:</b>             |                             | <b>1,377</b>   | <b>4,646</b> | <b>4,928</b>   | <b>8,697</b>   | <b>0</b> | <b>4,928</b>   | <b>0.00%</b> |
| <b>Department: 404 - COMMUNITY DEVELOPMENT Total:</b>   |                             | <b>1,377</b>   | <b>4,646</b> | <b>4,928</b>   | <b>8,697</b>   | <b>0</b> | <b>4,928</b>   | <b>0.00%</b> |
| <b>Expense Total:</b>                                   |                             | <b>1,377</b>   | <b>4,646</b> | <b>4,928</b>   | <b>8,697</b>   | <b>0</b> | <b>4,928</b>   | <b>0.00%</b> |
| <b>Fund: 304 - HOME PROGRAM FUND Surplus (Deficit):</b> |                             | <b>(1,377)</b> | <b>1,377</b> | <b>(4,928)</b> | <b>(8,697)</b> | <b>0</b> | <b>(4,928)</b> | <b>0.00%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                |                             | <b>(1,377)</b> | <b>1,377</b> | <b>(4,928)</b> | <b>(8,697)</b> | <b>0</b> | <b>(4,928)</b> | <b>0.00%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>    |                             |                |              |                |                |          | <b>0.00%</b>   |              |

INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 305 - CALTRANS GRANTS FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 46 - GRANTS REVENUE**

|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-)    | 2024-2025 Adopted Budget | Variance %     |
|--|-------------------|-------------------|--------------------------|-------------------------|------------------|--------------------------|----------------|
| <a href="#">305-400-45560</a> Forest Ave 1st-Elm Ave St Proj Rev STPL-5146(019)  | 9,833             | 0                 | 0                        | 0                       | 0                | 0                        | 0.00%          |
| <a href="#">305-400-45570</a> 2016 Alley Paving Project CMAQ Rev CML-5146(021)   | 467,885           | 0                 | 0                        | 0                       | 0                | 0                        | 0.00%          |
| <a href="#">305-400-45590</a> ADA Improv-ATP Cycle 3 Rev ATPSBIL-5146(020)       | 1,782,438         | 81,895            | 0                        | 0                       | 0                | 0                        | 0.00%          |
| <a href="#">305-400-45600</a> STBG-Polk St Improv-5th to Elm Rev STPL-5146(024)  | 44,448            | 4,777             | 0                        | 0                       | 0                | 0                        | 0.00%          |
| <a href="#">305-400-45610</a> CMAQ-Trail Seg 10/11/12 Rev CML-5146(022)          | 312,679           | 290,647           | 0                        | 0                       | 0                | 0                        | 0.00%          |
| <a href="#">305-400-45611</a> STBG Lifeline-Sunset Ph 1 Rev STPL-5146(025)       | 570,346           | 0                 | 0                        | 0                       | 0                | 0                        | 0.00%          |
| <a href="#">305-400-45612</a> Trail Improv-ATP Cycle 4 Rev ATPSBIL-5146(023)     | 43,055            | 70,358            | 695,000                  | 59,875                  | 87,000           | 782,000                  | 12.52%         |
| <a href="#">305-400-45613</a> STBG-Polk St Improv-Elm to CL West Rev             | 0                 | 0                 | 0                        | 0                       | 0                | 0                        | 0.00%          |
| <a href="#">305-400-45614</a> Polk St Rehab Ph 2 Elm to Monterey STPL-5146(028)  | 63,726            | 684,144           | 0                        | 0                       | 0                | 0                        | 0.00%          |
| <a href="#">305-400-45615</a> CMAQ Alley Paving Ph 2 (38-44) Rev CML-5146(029)   | 37,150            | 35,913            | 663,670                  | 562,777                 | 0                | 663,670                  | 0.00%          |
| <a href="#">305-400-45616</a> CMAQ-NW Trail Seg 1/2/13/14 Rev CML-5146(026)      | 36,592            | 96,482            | 1,090,000                | 99,508                  | (786,165)        | 303,835                  | -72.13%        |
| <a href="#">305-400-45617</a> Est Polk St Bike-Ped-ATP Cycle 5 Rev CML-5146(031) | 844               | 3,579             | 367,225                  | 21,328                  | (23,000)         | 344,225                  | -6.26%         |
| <a href="#">305-400-45618</a> Los Gatos Bridge Trails-ATP Cycle 6 ATPL-5146(032) | 0                 | 0                 | 104,000                  | 5,051                   | 13,000           | 117,000                  | 12.50%         |
| <a href="#">305-400-45619</a> Phelps Ave Ph 2 Rev STPL-5146(030)                 | 0                 | 42,199            | 648,000                  | 27,345                  | (82,515)         | 565,485                  | -12.73%        |
| <b>Category: 46 - GRANTS REVENUE Total:</b>                                      | <b>3,368,995</b>  | <b>1,309,993</b>  | <b>3,567,895</b>         | <b>775,884</b>          | <b>(791,680)</b> | <b>2,776,215</b>         | <b>-22.19%</b> |
| <b>Department: 400 - REVENUES Total:</b>   | <b>3,368,995</b>  | <b>1,309,993</b>  | <b>3,567,895</b>         | <b>775,884</b>          | <b>(791,680)</b> | <b>2,776,215</b>         | <b>-22.19%</b> |
| <b>Revenue Total:</b>  | <b>3,368,995</b>  | <b>1,309,993</b>  | <b>3,567,895</b>         | <b>775,884</b>          | <b>(791,680)</b> | <b>2,776,215</b>         | <b>-22.19%</b> |

**Revenue Budget Change FY23/24 vs. FY24/25 -22.19%**

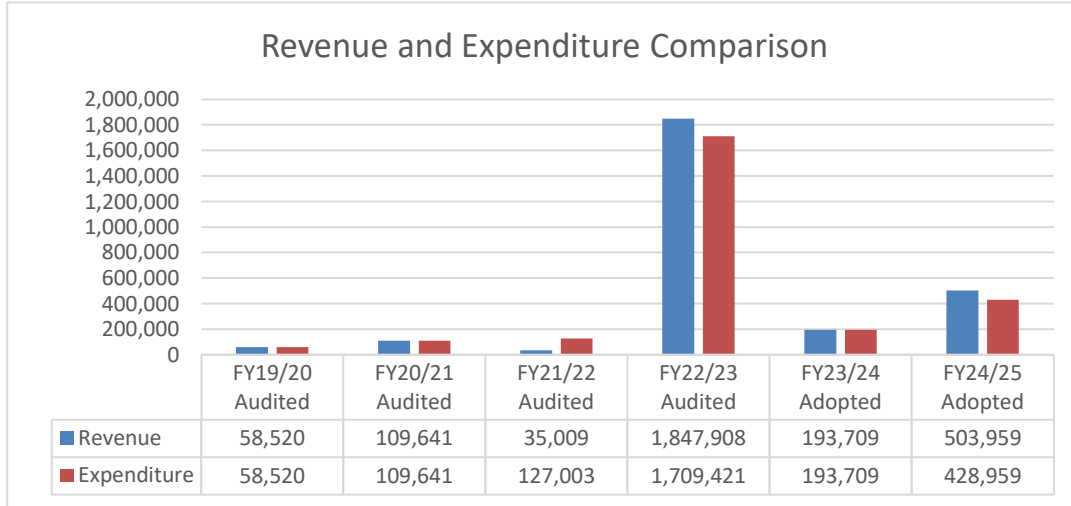
**Expense**

**Department: 422 - PUBLIC WORKS**

**Category: 98 - CAPITAL EXPENDITURES**

|  |         |        |         |        |          |         |         |
|--|---------|--------|---------|--------|----------|---------|---------|
| <a href="#">305-422-98902</a> Phelps Ave Ph 2 Exp STPL-5146(030)                 | 0       | 47,826 | 648,000 | 32,113 | (82,515) | 565,485 | -12.73% |
| <a href="#">305-422-98905</a> Los Gatos Bridge Trails-ATP Cycle 6 ATPL-5146(032) | 0       | 0      | 104,000 | 26,942 | 13,000   | 117,000 | 12.50%  |
| <a href="#">305-422-98910</a> STBG Lifeline-Sunset Ph 1 Exp STPL-5146(025)       | 168,905 | 0      | 0       | 0      | 0        | 0       | 0.00%   |
| <a href="#">305-422-98930</a> STBG-Polk St Improv-5th to Elm Exp STPL-5146(024)  | 45,393  | 7,449  | 0       | 0      | 0        | 0       | 0.00%   |
| <a href="#">305-422-98940</a> 2016 Alley Paving Project CMAQ Exp CML-5146(021)   | 529,530 | 0      | 0       | 0      | 0        | 0       | 0.00%   |
| <a href="#">305-422-98950</a> Forest Ave 1st-Elm Ave St Proj Exp STPL-5146(019)  | 123,738 | 0      | 0       | 0      | 0        | 0       | 0.00%   |

|   | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-)   | 2024-2025<br>Adopted<br>Budget | Variance<br>%  |
|---|----------------------|----------------------|--------------------------------|-------------------------------|--------------------|--------------------------------|----------------|
| <a href="#">305-422-98970</a> ADA Improv-ATP Cycle 3 Exp ATPSBIL-5146(020)      | 1,894,286            | 10,179               | 0                              | 0                             | 0                  | 0                              | 0.00%          |
| <a href="#">305-422-98974</a> CMAQ-NW Trail Seg 1/2/13/14 Exp CML-5146(026)     | 41,053               | 108,983              | 1,090,000                      | 57,128                        | (786,165)          | 303,835                        | -72.13%        |
| <a href="#">305-422-98975</a> ATP Cycle 5-Est Polk St Bike-Ped ATPCML-5146(031) | 844                  | 3,579                | 367,225                        | 28,295                        | (23,000)           | 344,225                        | -6.26%         |
| <a href="#">305-422-98980</a> CMAQ-Trail Seg 10/11/12 Exp CML-5146(022)         | 312,680              | 296,623              | 0                              | 280                           | 0                  | 0                              | 0.00%          |
| <a href="#">305-422-98982</a> Trail Improv-ATP Cycle 4 Exp ATPSBIL-5146(023)    | 41,976               | 70,358               | 695,000                        | 52,383                        | 87,000             | 782,000                        | 12.52%         |
| <a href="#">305-422-98996</a> Polk St Rehab Ph 2 Elm to Monterey STPL-5146(028) | 60,113               | 845,907              | 0                              | 0                             | 0                  | 0                              | 0.00%          |
| <a href="#">305-422-98998</a> CMAQ Alley Paving Ph 2 (38-44) Exp CML-5146(029)  | 37,150               | 35,913               | 663,670                        | 725,632                       | (663,670)          | 0                              | -100.00%       |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>                               | <b>3,255,665</b>     | <b>1,426,816</b>     | <b>3,567,895</b>               | <b>922,773</b>                | <b>(1,455,350)</b> | <b>2,112,545</b>               | <b>-40.79%</b> |
| <b>Department: 422 - PUBLIC WORKS Total:</b>                                    | <b>3,255,665</b>     | <b>1,426,816</b>     | <b>3,567,895</b>               | <b>922,773</b>                | <b>(1,455,350)</b> | <b>2,112,545</b>               | <b>-40.79%</b> |
| <b>Expense Total:</b>   | <b>3,255,665</b>     | <b>1,426,816</b>     | <b>3,567,895</b>               | <b>922,773</b>                | <b>(1,455,350)</b> | <b>2,112,545</b>               | <b>-40.79%</b> |
| <b>Fund: 305 - CALTRANS GRANTS FUND Surplus (Deficit):</b>                      | <b>113,330</b>       | <b>(116,823)</b>     | <b>0</b>                       | <b>(146,889)</b>              | <b>663,670</b>     | <b>663,670</b>                 | <b>0.00%</b>   |
| <b>Adopted Budget Surplus (Deficit):</b>  | <b>113,330</b>       | <b>(116,823)</b>     | <b>0</b>                       | <b>(146,889)</b>              | <b>663,670</b>     | <b>663,670</b>                 | <b>0.00%</b>   |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>                            |                      |                      |                                |                               |                    |                                | <b>-40.79%</b> |



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 306 - SPECIAL REVENUE GRANTS FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 46 - GRANTS REVENUE**

|   | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-)  | 2024-2025 Adopted Budget | Variance %   |
|---|-------------------|-------------------|--------------------------|-------------------------|----------------|--------------------------|--|
| <a href="#">306-400-46200</a> Grant Revenue Other                           | 0                 | 0                 | 0                        | 50,300                  | 0              | 0                        | 0.00%  |
| <a href="#">306-400-46262</a> SJVAPCD Grant Revenue                         | 0                 | 100,000           | 0                        | 104,200                 | 0              | 0                        | 0.00%  |
| <a href="#">306-400-46268</a> CIRA Grant Revenue                            | 35,009            | 417,818           | 0                        | 378,604                 | 0              | 0                        | 0.00%  |
| <a href="#">306-400-46269</a> Centennial Park DPR Grant Revenue             | 0                 | 94,858            | 0                        | 0                       | 0              | 0                        | 0.00%  |
| <a href="#">306-400-46272</a> Per Capita Parks Program Revenue              | 0                 | 0                 | 188,709                  | 0                       | (188,709)      | 0                        | -100.00%   |
| <a href="#">306-400-46273</a> ADU LEAP Grant Program Revenue                | 0                 | 42,661            | 0                        | 0                       | 423,959        | 423,959                  | 0.00%  |
| <a href="#">306-400-46274</a> Beverage Container Recycling Grant Revenue    | 0                 | 5,000             | 5,000                    | (2,500)                 | 0              | 5,000                    | 0.00%  |
| <a href="#">306-400-46275</a> Cal Recycle SB 1383 Local Asst. Grant Revenue | 0                 | 1,736             | 0                        | 0                       | 75,000         | 75,000                   | 0.00%  |
| <a href="#">306-400-46276</a> CDWR Urban Comm. Drought Relief Program Gr    | 0                 | 1,185,835         | 0                        | 0                       | 0              | 0                        | 0.00%  |
| <b>Category: 46 - GRANTS REVENUE Total:</b>                                 | <b>35,009</b>     | <b>1,847,908</b>  | <b>193,709</b>           | <b>530,604</b>          | <b>310,250</b> | <b>503,959</b>           | <b>160.16%</b>   |
| <b>Department: 400 - REVENUES Total:</b>                                    | <b>35,009</b>     | <b>1,847,908</b>  | <b>193,709</b>           | <b>530,604</b>          | <b>310,250</b> | <b>503,959</b>           | <b>160.16%</b>   |
| <b>Revenue Total:</b>   | <b>35,009</b>     | <b>1,847,908</b>  | <b>193,709</b>           | <b>530,604</b>          | <b>310,250</b> | <b>503,959</b>           | <b>160.16%</b>   |
|   |                   |                   |                          |                         |                |                          | <b>Revenue Budget Change FY23/24 vs. FY24/25 160.16%</b> |

**Expense**

**Department: 404 - COMMUNITY DEVELOPMENT**

**Category: 98 - CAPITAL EXPENDITURES**

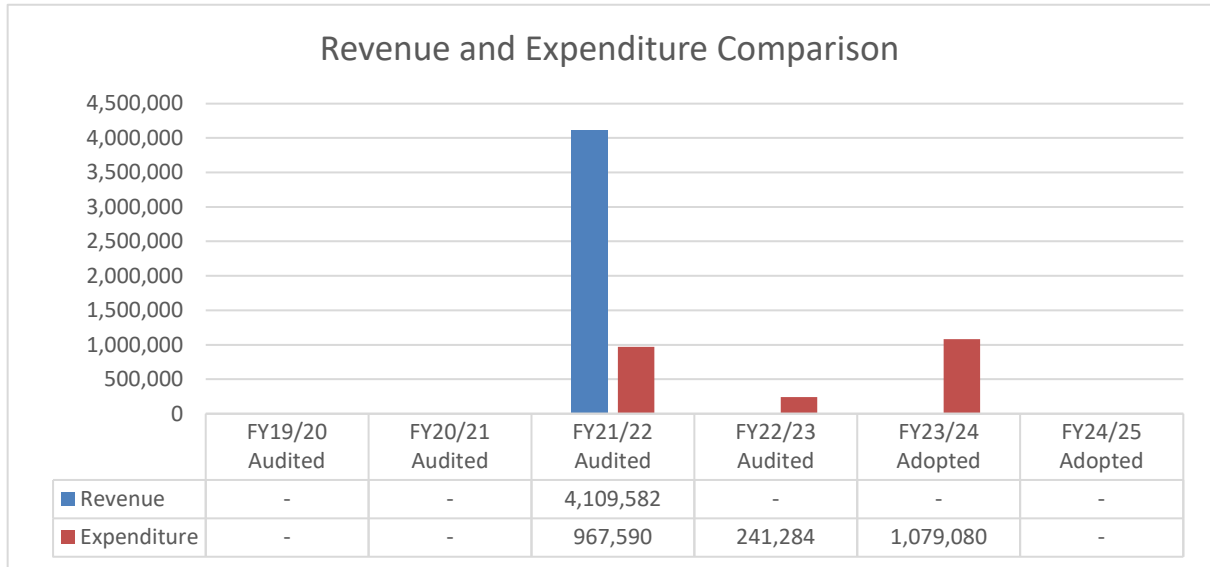
|  |              |               |          |               |                |                |              |
|--|--------------|---------------|----------|---------------|----------------|----------------|--------------|
| <a href="#">306-404-98572</a> SJVAPCD Grant Expense-CD | 0            | 0             | 0        | 20,000        | 0              | 0              | 0.00%        |
| <a href="#">306-404-98574</a> CIRA Grant Expense-CD    | 0            | 0             | 0        | 25,395        | 0              | 0              | 0.00%        |
| <a href="#">306-404-98578</a> ADU LEAP Grant Expense   | 6,261        | 36,400        | 0        | 26,910        | 423,959        | 423,959        | 0.00%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>      | <b>6,261</b> | <b>36,400</b> | <b>0</b> | <b>72,306</b> | <b>423,959</b> | <b>423,959</b> | <b>0.00%</b> |
| <b>Department: 404 - COMMUNITY DEVELOPMENT Total:</b>  | <b>6,261</b> | <b>36,400</b> | <b>0</b> | <b>72,306</b> | <b>423,959</b> | <b>423,959</b> | <b>0.00%</b> |

**Department: 405 - ADMINISTRATIVE SERVICES DEPT.**

**Category: 98 - CAPITAL EXPENDITURES**

|   |          |          |          |               |          |          |              |
|---|----------|----------|----------|---------------|----------|----------|--------------|
| <a href="#">306-405-98572</a> SJVAPCD Grant Expense-AD        | 0        | 0        | 0        | 40,000        | 0        | 0        | 0.00%        |
| <a href="#">306-405-98574</a> CIRA Grant Expense-AD           | 0        | 0        | 0        | 50,791        | 0        | 0        | 0.00%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>             | <b>0</b> | <b>0</b> | <b>0</b> | <b>90,791</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Department: 405 - ADMINISTRATIVE SERVICES DEPT. Total:</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>90,791</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

|   | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>%   |
|---|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|-----------------|
| <b>Department: 408 - HUMAN RESOURCES DEPT</b>                             |                      |                      |                                |                               |                  |                                |                 |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                                |                      |                      |                                |                               |                  |                                |                 |
| <a href="#">306-408-98574</a> CIRA Grant Expense-HR                       | 2,284                | 0                    | 0                              | 0                             | 0                | 0                              | 0.00%           |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>                         | <b>2,284</b>         | <b>0</b>             | <b>0</b>                       | <b>0</b>                      | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>    |
| <b>Department: 408 - HUMAN RESOURCES DEPT Total:</b>                      | <b>2,284</b>         | <b>0</b>             | <b>0</b>                       | <b>0</b>                      | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>    |
| <b>Department: 413 - POLICE DEPARTMENT</b>                                |                      |                      |                                |                               |                  |                                |                 |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                                |                      |                      |                                |                               |                  |                                |                 |
| <a href="#">306-413-98572</a> SJVAPCD Grant Expense-PD                    | 0                    | 100,000              | 0                              | 0                             | 0                | 0                              | 0.00%           |
| <a href="#">306-413-98574</a> CIRA Grant Expense-PD                       | 20,071               | 90,705               | 0                              | 0                             | 0                | 0                              | 0.00%           |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>                         | <b>20,071</b>        | <b>190,705</b>       | <b>0</b>                       | <b>0</b>                      | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>    |
| <b>Department: 413 - POLICE DEPARTMENT Total:</b>                         | <b>20,071</b>        | <b>190,705</b>       | <b>0</b>                       | <b>0</b>                      | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>    |
| <b>Department: 416 - FIRE/EMS DEPARTMENT</b>                              |                      |                      |                                |                               |                  |                                |                 |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                                |                      |                      |                                |                               |                  |                                |                 |
| <a href="#">306-416-98574</a> CIRA Grant Expense-Fire                     | 0                    | 149,959              | 0                              | 4,162                         | 0                | 0                              | 0.00%           |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>                         | <b>0</b>             | <b>149,959</b>       | <b>0</b>                       | <b>4,162</b>                  | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>    |
| <b>Department: 416 - FIRE/EMS DEPARTMENT Total:</b>                       | <b>0</b>             | <b>149,959</b>       | <b>0</b>                       | <b>4,162</b>                  | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>    |
| <b>Department: 422 - PUBLIC WORKS</b>                                     |                      |                      |                                |                               |                  |                                |                 |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                                |                      |                      |                                |                               |                  |                                |                 |
| <a href="#">306-422-98575</a> Centennial Park DPR Grant Expense           | 42,866               | 4,563                | 0                              | 39,952                        | 0                | 0                              | 0.00%           |
| <a href="#">306-422-98576</a> Sandalwood Park DPR Grant Expense           | 42,866               | 4,562                | 0                              | 39,952                        | 0                | 0                              | 0.00%           |
| <a href="#">306-422-98577</a> Per Capital Parks Program Expense           | 0                    | 0                    | 188,709                        | 0                             | (188,709)        | 0                              | -100.00%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>                         | <b>85,733</b>        | <b>9,125</b>         | <b>188,709</b>                 | <b>79,903</b>                 | <b>(188,709)</b> | <b>0</b>                       | <b>-100.00%</b> |
| <b>Department: 422 - PUBLIC WORKS Total:</b>                              | <b>85,733</b>        | <b>9,125</b>         | <b>188,709</b>                 | <b>79,903</b>                 | <b>(188,709)</b> | <b>0</b>                       | <b>-100.00%</b> |
| <b>Department: 426 - GRANT FUNDING</b>                                    |                      |                      |                                |                               |                  |                                |                 |
| <b>Category: 46 - GRANTS REVENUE</b>                                      |                      |                      |                                |                               |                  |                                |                 |
| <a href="#">306-426-98580</a> Beverage Container Recycling Expense        | 0                    | 3,000                | 5,000                          | 2,500                         | 0                | 5,000                          | 0.00%           |
| <b>Category: 46 - GRANTS REVENUE Total:</b>                               | <b>0</b>             | <b>3,000</b>         | <b>5,000</b>                   | <b>2,500</b>                  | <b>0</b>         | <b>5,000</b>                   | <b>0.00%</b>    |
| <b>Category: 99 - NON-OPERATING EXPENSES</b>                              |                      |                      |                                |                               |                  |                                |                 |
| <a href="#">306-426-98582</a> Cal Recycle SB 1383 Local Asst. Grant Exp.  | 0                    | 1,736                | 0                              | 22,352                        | 0                | 0                              | 0.00%           |
| <b>Category: 99 - NON-OPERATING EXPENSES Total:</b>                       | <b>0</b>             | <b>1,736</b>         | <b>0</b>                       | <b>22,352</b>                 | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>    |
| <b>Department: 426 - GRANT FUNDING Total:</b>                             | <b>0</b>             | <b>4,736</b>         | <b>5,000</b>                   | <b>24,852</b>                 | <b>0</b>         | <b>5,000</b>                   | <b>0.00%</b>    |
| <b>Department: 432 - BLDGS &amp; GROUNDS MAINTENANCE</b>                  |                      |                      |                                |                               |                  |                                |                 |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                                |                      |                      |                                |                               |                  |                                |                 |
| <a href="#">306-432-98574</a> CIRA Grant Expense-Bldg & Maint             | 12,654               | 176,229              | 0                              | 51,656                        | 0                | 0                              | 0.00%           |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>                         | <b>12,654</b>        | <b>176,229</b>       | <b>0</b>                       | <b>51,656</b>                 | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>    |
| <b>Department: 432 - BLDGS &amp; GROUNDS MAINTENANCE Total:</b>           | <b>12,654</b>        | <b>176,229</b>       | <b>0</b>                       | <b>51,656</b>                 | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>    |
| <b>Department: 435 - AIRPORT OPERATIONS</b>                               |                      |                      |                                |                               |                  |                                |                 |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                                |                      |                      |                                |                               |                  |                                |                 |
| <a href="#">306-435-98574</a> CIRA Grant Expense-Airport                  | 0                    | 925                  | 0                              | 5,223                         | 0                | 0                              | 0.00%           |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>                         | <b>0</b>             | <b>925</b>           | <b>0</b>                       | <b>5,223</b>                  | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>    |
| <b>Department: 435 - AIRPORT OPERATIONS Total:</b>                        | <b>0</b>             | <b>925</b>           | <b>0</b>                       | <b>5,223</b>                  | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>    |
| <b>Department: 440 - MUNICIPAL GROUNDS MAINT</b>                          |                      |                      |                                |                               |                  |                                |                 |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                                |                      |                      |                                |                               |                  |                                |                 |
| <a href="#">306-440-98574</a> CIRA Grant Expense-Municipal Grounds        | 0                    | 0                    | 0                              | 6,506                         | 0                | 0                              | 0.00%           |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>                         | <b>0</b>             | <b>0</b>             | <b>0</b>                       | <b>6,506</b>                  | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>    |
| <b>Department: 440 - MUNICIPAL GROUNDS MAINT Total:</b>                   | <b>0</b>             | <b>0</b>             | <b>0</b>                       | <b>6,506</b>                  | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>    |
| <b>Department: 508 - WATER DISTRIBUTION</b>                               |                      |                      |                                |                               |                  |                                |                 |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                                |                      |                      |                                |                               |                  |                                |                 |
| <a href="#">306-508-98979</a> CDWR Urban Comm. Drought Relief Program Exp | 0                    | 1,141,342            | 0                              | 508                           | 0                | 0                              | 0.00%           |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>                         | <b>0</b>             | <b>1,141,342</b>     | <b>0</b>                       | <b>508</b>                    | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>    |
| <b>Department: 508 - WATER DISTRIBUTION Total:</b>                        | <b>0</b>             | <b>1,141,342</b>     | <b>0</b>                       | <b>508</b>                    | <b>0</b>         | <b>0</b>                       | <b>0.00%</b>    |
| <b>Expense Total:</b>   | <b>127,003</b>       | <b>1,709,421</b>     | <b>193,709</b>                 | <b>335,907</b>                | <b>235,250</b>   | <b>428,959</b>                 | <b>121.45%</b>  |
| <b>Fund: 306 - SPECIAL REVENUE GRANTS FUND Surplus (Deficit):</b>         | <b>(91,994)</b>      | <b>138,487</b>       | <b>0</b>                       | <b>194,697</b>                | <b>75,000</b>    | <b>75,000</b>                  | <b>0.00%</b>    |
| <b>Adopted Budget Surplus (Deficit):</b>                                  | <b>(91,994)</b>      | <b>138,487</b>       | <b>0</b>                       | <b>194,697</b>                | <b>75,000</b>    | <b>75,000</b>                  | <b>0.00%</b>    |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>                      |                      |                      |                                |                               |                  |                                | <b>121.45%</b>  |



|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 307 - ARPA GRANT FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 46 - GRANTS REVENUE**

|   |                    |                  |          |          |          |          |          |              |
|---|--------------------|------------------|----------|----------|----------|----------|----------|--------------|
| <a href="#">307-400-46264</a>               | ARPA Funds Revenue | 4,109,582        | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <b>Category: 46 - GRANTS REVENUE Total:</b> |                    | <b>4,109,582</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>    |                    | <b>4,109,582</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Revenue Total:</b>                       |                    | <b>4,109,582</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Revenue Budget Change FY23/24 vs. FY24/25 0.00%**

**Expense**

**Department: 401 - ELECTED OFFICIALS**

**Category: 60 - PERSONNEL SERVICES EXPENSE**

|   |                             |                |          |          |          |          |          |              |
|---|-----------------------------|----------------|----------|----------|----------|----------|----------|--------------|
| <a href="#">307-401-60010</a>                           | Salaries Regular            | 872,000        | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">307-401-60020</a>                           | Salaries Part Time          | 25,000         | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">307-401-62030</a>                           | Social Security FICA        | 55,614         | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">307-401-62040</a>                           | Medicare Insurance          | 13,007         | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <a href="#">307-401-62050</a>                           | Disability Income Insurance | 1,969          | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <b>Category: 60 - PERSONNEL SERVICES EXPENSE Total:</b> |                             | <b>967,590</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 99 - NON-OPERATING EXPENSES**

|   |                    |                |          |                  |               |                    |          |                 |
|---|--------------------|----------------|----------|------------------|---------------|--------------------|----------|-----------------|
| <a href="#">307-401-98579</a>                       | ARPA Grant Expense | 0              | 0        | 1,079,080        | 52,120        | (1,079,080)        | 0        | -100.00%        |
| <b>Category: 99 - NON-OPERATING EXPENSES Total:</b> |                    | <b>0</b>       | <b>0</b> | <b>1,079,080</b> | <b>52,120</b> | <b>(1,079,080)</b> | <b>0</b> | <b>-100.00%</b> |
| <b>Department: 401 - ELECTED OFFICIALS Total:</b>   |                    | <b>967,590</b> | <b>0</b> | <b>1,079,080</b> | <b>52,120</b> | <b>(1,079,080)</b> | <b>0</b> | <b>-100.00%</b> |

**Department: 900 - TRANSFERS TO OTHER FUNDS**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |                        |          |                |          |          |          |          |              |
|--|------------------------|----------|----------------|----------|----------|----------|----------|--------------|
| <a href="#">307-900-94070</a>                                | Operating Transfer Out | 0        | 241,284        | 0        | 0        | 0        | 0        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                        | <b>0</b> | <b>241,284</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Department: 900 - TRANSFERS TO OTHER FUNDS Total:</b>     |                        | <b>0</b> | <b>241,284</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

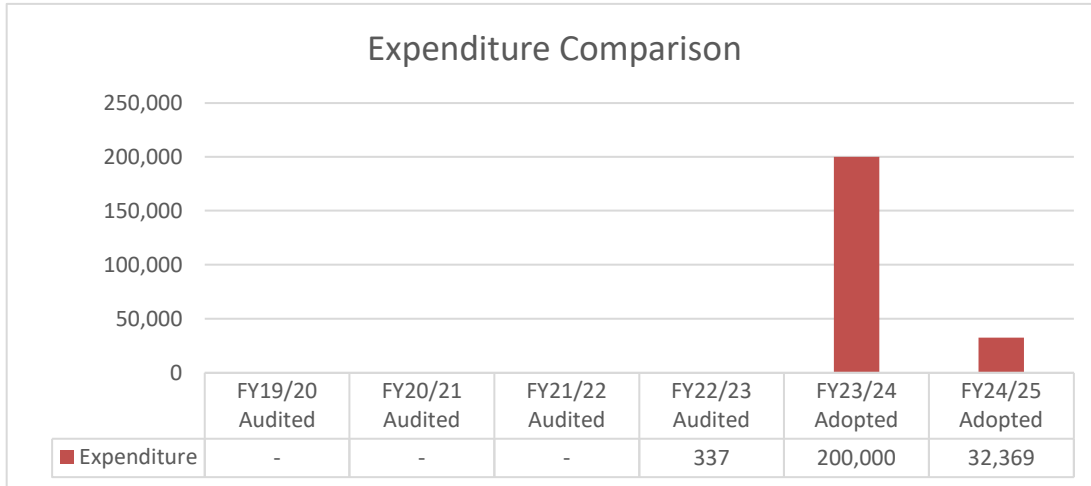
**Expense Total: 967,590 241,284 1,079,080 52,120 (1,079,080) 0 -100.00%**

**Fund: 307 - ARPA GRANT FUND Surplus (Deficit): 3,141,992 (241,284) (1,079,080) (52,120) 1,079,080 0 -100.00%**

**Adopted Budget Surplus (Deficit): 3,141,992 (241,284) (1,079,080) (52,120) 1,079,080 0 -100.00%**

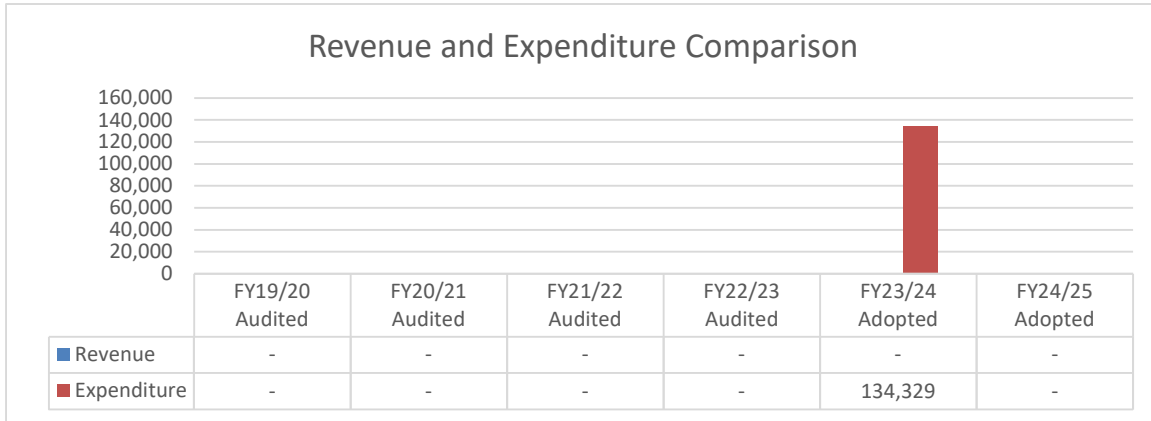
**Expenditure Budget Change FY23/24 vs. FY24/25 -100.00%**

INTENTIONALLY LEFT BLANK



|   | 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>%  |
|---|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|----------------|
| <b>Fund: 308 - AB179 TECH IMPROVEMENT</b>                 |                      |                      |                                |                               |                  |                                |                |
| <b>Expense</b>  |                      |                      |                                |                               |                  |                                |                |
| <b>Department: 413 - POLICE DEPARTMENT</b>                |                      |                      |                                |                               |                  |                                |                |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                |                      |                      |                                |                               |                  |                                |                |
| <a href="#">308-413-98040</a> Major Machinery & Equipment | 0                    | 337                  | 159,445                        | 151,099                       | (142,601)        | 16,844                         | -89.44%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>         | <b>0</b>             | <b>337</b>           | <b>159,445</b>                 | <b>151,099</b>                | <b>(142,601)</b> | <b>16,844</b>                  | <b>-89.44%</b> |
| <b>Department: 413 - POLICE DEPARTMENT Total:</b>         | <b>0</b>             | <b>337</b>           | <b>159,445</b>                 | <b>151,099</b>                | <b>(142,601)</b> | <b>16,844</b>                  | <b>-89.44%</b> |
| <b>Department: 416 - FIRE/EMS DEPARTMENT</b>              |                      |                      |                                |                               |                  |                                |                |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                |                      |                      |                                |                               |                  |                                |                |
| <a href="#">308-416-98040</a> Major Machinery & Equipment | 0                    | 0                    | 40,555                         | 25,030                        | (25,030)         | 15,525                         | -61.72%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>         | <b>0</b>             | <b>0</b>             | <b>40,555</b>                  | <b>25,030</b>                 | <b>(25,030)</b>  | <b>15,525</b>                  | <b>-61.72%</b> |
| <b>Department: 416 - FIRE/EMS DEPARTMENT Total:</b>       | <b>0</b>             | <b>0</b>             | <b>40,555</b>                  | <b>25,030</b>                 | <b>(25,030)</b>  | <b>15,525</b>                  | <b>-61.72%</b> |
| <b>Expense Total:</b>                                     | <b>0</b>             | <b>337</b>           | <b>200,000</b>                 | <b>176,129</b>                | <b>(167,631)</b> | <b>32,369</b>                  | <b>-83.82%</b> |
| <b>Fund: 308 - AB179 TECH IMPROVEMENT Total:</b>          | <b>0</b>             | <b>337</b>           | <b>200,000</b>                 | <b>176,129</b>                | <b>(167,631)</b> | <b>32,369</b>                  | <b>-83.82%</b> |
| <b>Adopted Budget Total:</b>                              | <b>0</b>             | <b>337</b>           | <b>200,000</b>                 | <b>176,129</b>                | <b>(167,631)</b> | <b>32,369</b>                  | <b>-83.82%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>      |                      |                      |                                |                               |                  |                                | <b>-83.82%</b> |

INTENTIONALLY LEFT BLANK



| 2021-2022<br>Audited | 2022-2023<br>Audited | 2023-2024<br>Adopted<br>Budget | 2023-2024<br>YTD<br>Unaudited | Request<br>(+/-) | 2024-2025<br>Adopted<br>Budget | Variance<br>% |
|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|
|----------------------|----------------------|--------------------------------|-------------------------------|------------------|--------------------------------|---------------|

**Fund: 309 - RURAL VIOLENT CRIME REDUCTION INITIATIVE GRANT**

**Revenue**

**Department: 400 - REVENUES**

**Category: 46 - GRANTS REVENUE**

|   |          |          |          |                |          |          |              |
|---|----------|----------|----------|----------------|----------|----------|--------------|
| <a href="#">309-400-46010</a> Grant Revenue | 0        | 0        | 0        | 134,329        | 0        | 0        | 0.00%        |
| <b>Category: 46 - GRANTS REVENUE Total:</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>134,329</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>134,329</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Revenue Total:</b>                       | <b>0</b> | <b>0</b> | <b>0</b> | <b>134,329</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Revenue Budget Change FY23/24 vs. FY24/25** **0.00%**

**Expense**

**Department: 413 - POLICE DEPARTMENT**

**Category: 98 - CAPITAL EXPENDITURES**

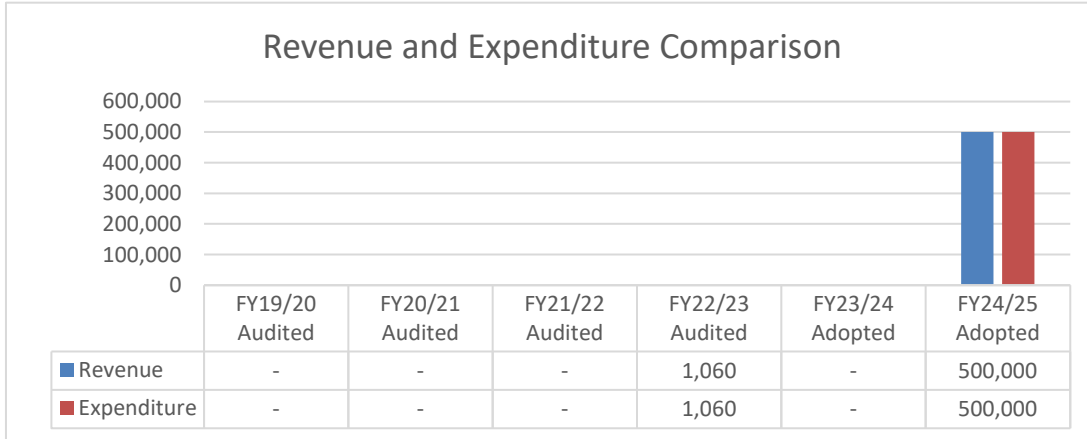
|   |          |          |                |                |                  |          |                 |
|---|----------|----------|----------------|----------------|------------------|----------|-----------------|
| <a href="#">309-413-98040</a> Major Machinery & Equipment | 0        | 0        | 134,329        | 134,329        | (134,329)        | 0        | -100.00%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>         | <b>0</b> | <b>0</b> | <b>134,329</b> | <b>134,329</b> | <b>(134,329)</b> | <b>0</b> | <b>-100.00%</b> |
| <b>Department: 413 - POLICE DEPARTMENT Total:</b>         | <b>0</b> | <b>0</b> | <b>134,329</b> | <b>134,329</b> | <b>(134,329)</b> | <b>0</b> | <b>-100.00%</b> |
| <b>Expense Total:</b>                                     | <b>0</b> | <b>0</b> | <b>134,329</b> | <b>134,329</b> | <b>(134,329)</b> | <b>0</b> | <b>-100.00%</b> |

**Fund: 309 - RURAL VIOLENT CRIME REDUCTION INITIATIVE GRANT Surplus (Deficit):** 0 0 (134,329) 0 134,329 0 -100.00%

**Adopted Budget Surplus (Deficit):** 0 0 (134,329) 0 134,329 0 -100.00%

**Expenditure Budget Change FY23/24 vs. FY24/25** **-100.00%**

INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 310 - AHSC PROGRAM**

**Revenue**

**Department: 400 - REVENUES**

**Category: 46 - GRANTS REVENUE**

|   |                    |          |              |          |          |                |                |              |
|---|--------------------|----------|--------------|----------|----------|----------------|----------------|--------------|
| <a href="#">310-400-46110</a>               | AHSC Grant Revenue | 0        | 1,060        | 0        | 0        | 500,000        | 500,000        | 0.00%        |
| <b>Category: 46 - GRANTS REVENUE Total:</b> |                    | <b>0</b> | <b>1,060</b> | <b>0</b> | <b>0</b> | <b>500,000</b> | <b>500,000</b> | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>    |                    | <b>0</b> | <b>1,060</b> | <b>0</b> | <b>0</b> | <b>500,000</b> | <b>500,000</b> | <b>0.00%</b> |
| <b>Revenue Total:</b>                       |                    | <b>0</b> | <b>1,060</b> | <b>0</b> | <b>0</b> | <b>500,000</b> | <b>500,000</b> | <b>0.00%</b> |

**Revenue Budget Change FY23/24 vs. FY24/25    0.00%**

**Expense**

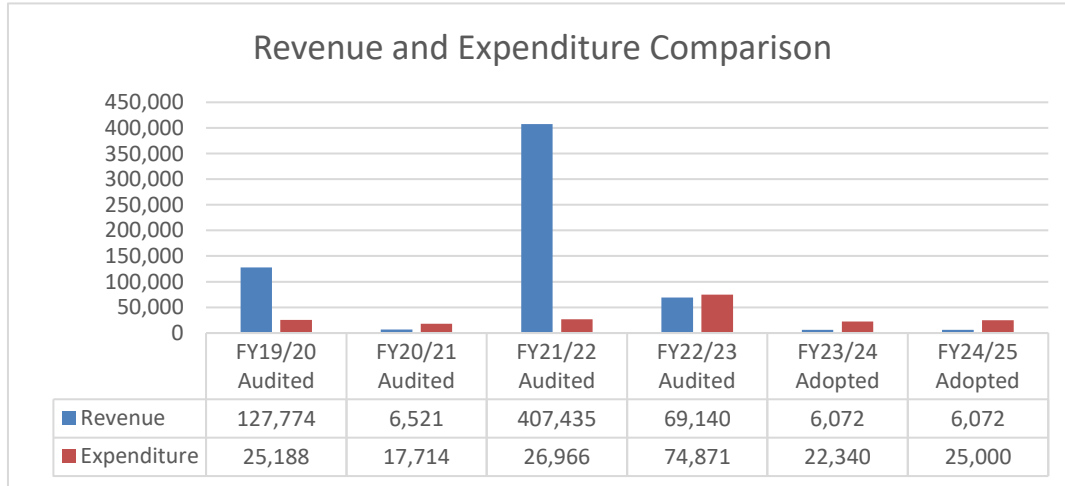
**Department: 422 - PUBLIC WORKS**

**Category: 98 - CAPITAL EXPENDITURES**

|  |                    |          |              |          |                 |                |                |              |
|--|--------------------|----------|--------------|----------|-----------------|----------------|----------------|--------------|
| <a href="#">310-422-98581</a>                      | AHSC Grant Expense | 0        | 1,060        | 0        | 85,151          | 500,000        | 500,000        | 0.00%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>  |                    | <b>0</b> | <b>1,060</b> | <b>0</b> | <b>85,151</b>   | <b>500,000</b> | <b>500,000</b> | <b>0.00%</b> |
| <b>Department: 422 - PUBLIC WORKS Total:</b>       |                    | <b>0</b> | <b>1,060</b> | <b>0</b> | <b>85,151</b>   | <b>500,000</b> | <b>500,000</b> | <b>0.00%</b> |
| <b>Expense Total:</b>                              |                    | <b>0</b> | <b>1,060</b> | <b>0</b> | <b>85,151</b>   | <b>500,000</b> | <b>500,000</b> | <b>0.00%</b> |
| <b>Fund: 310 - AHSC PROGRAM Surplus (Deficit):</b> |                    | <b>0</b> | <b>0</b>     | <b>0</b> | <b>(85,151)</b> | <b>0</b>       | <b>0</b>       | <b>0.00%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>           |                    | <b>0</b> | <b>0</b>     | <b>0</b> | <b>(85,151)</b> | <b>0</b>       | <b>0</b>       | <b>0.00%</b> |

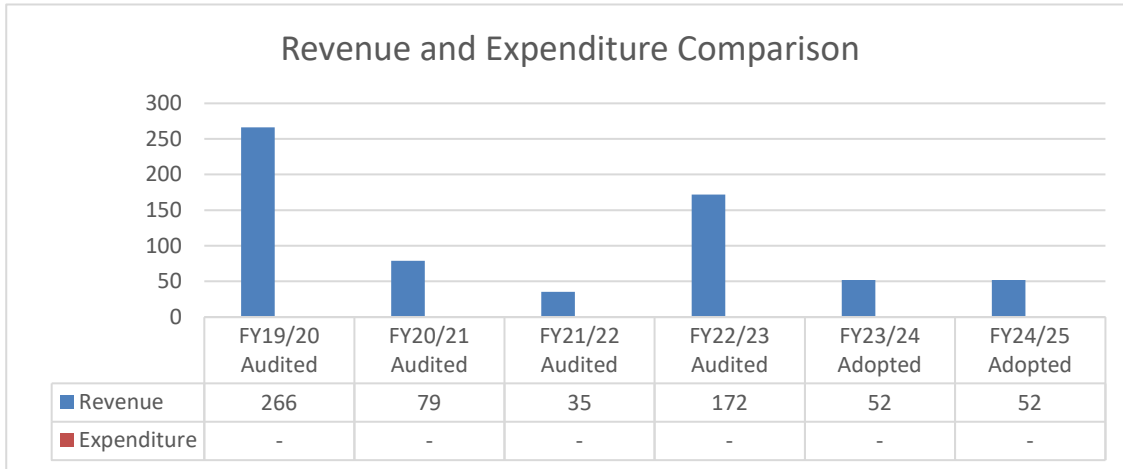
**Expenditure Budget Change FY23/24 vs. FY24/25    0.00%**

INTENTIONALLY LEFT BLANK



|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-)  | 2024-2025 Adopted Budget | Variance %    |
|--|-------------------|-------------------|--------------------------|-------------------------|----------------|--------------------------|---------------|
| <b>Fund: 815 - LOW/MOD HOUSING ASSET FUND</b>                    |                   |                   |                          |                         |                |                          |               |
| <b>Revenue</b>   |                   |                   |                          |                         |                |                          |               |
| <b>Department: 400 - REVENUES</b>                                |                   |                   |                          |                         |                |                          |               |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY</b>                |                   |                   |                          |                         |                |                          |               |
| <a href="#">815-400-44010</a> Interest Earned                    | 947               | 6,819             | 1,272                    | 7,814                   | 0              | 1,272                    | 0.00%         |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b>         | <b>947</b>        | <b>6,819</b>      | <b>1,272</b>             | <b>7,814</b>            | <b>0</b>       | <b>1,272</b>             | <b>0.00%</b>  |
| <b>Category: 48 - MISCELLANEOUS REVENUE</b>                      |                   |                   |                          |                         |                |                          |               |
| <a href="#">815-400-48061</a> Housing Asset Fund Program Income  | 406,488           | 62,321            | 4,800                    | 29,815                  | 0              | 4,800                    | 0.00%         |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b>               | <b>406,488</b>    | <b>62,321</b>     | <b>4,800</b>             | <b>29,815</b>           | <b>0</b>       | <b>4,800</b>             | <b>0.00%</b>  |
| <b>Department: 400 - REVENUES Total:</b>                         | <b>407,435</b>    | <b>69,140</b>     | <b>6,072</b>             | <b>37,629</b>           | <b>0</b>       | <b>6,072</b>             | <b>0.00%</b>  |
| <b>Revenue Total:</b>  | <b>407,435</b>    | <b>69,140</b>     | <b>6,072</b>             | <b>37,629</b>           | <b>0</b>       | <b>6,072</b>             | <b>0.00%</b>  |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b>                 |                   |                   |                          |                         |                |                          | <b>0.00%</b>  |
| <b>Expense</b>   |                   |                   |                          |                         |                |                          |               |
| <b>Department: 609 - LOW/MOD. OPERATIONS</b>                     |                   |                   |                          |                         |                |                          |               |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>            |                   |                   |                          |                         |                |                          |               |
| <a href="#">815-609-88100</a> Professional Services              | 26,616            | 24,070            | 21,990                   | 32,184                  | 3,010          | 25,000                   | 13.69%        |
| <a href="#">815-609-88124</a> 2013 CDBG Grant Expense            | 350               | 350               | 350                      | 0                       | (350)          | 0                        | -100.00%      |
| <a href="#">815-609-92090</a> Taxes, Licenses, & Fees            | 0                 | 0                 | 0                        | 1,050                   | 0              | 0                        | 0.00%         |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>     | <b>26,966</b>     | <b>24,420</b>     | <b>22,340</b>            | <b>33,234</b>           | <b>2,660</b>   | <b>25,000</b>            | <b>11.91%</b> |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                       |                   |                   |                          |                         |                |                          |               |
| <a href="#">815-609-98011</a> Land Purchase                      | 0                 | 50,451            | 0                        | 0                       | 0              | 0                        | 0.00%         |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>                | <b>0</b>          | <b>50,451</b>     | <b>0</b>                 | <b>0</b>                | <b>0</b>       | <b>0</b>                 | <b>0.00%</b>  |
| <b>Department: 609 - LOW/MOD. OPERATIONS Total:</b>              | <b>26,966</b>     | <b>74,871</b>     | <b>22,340</b>            | <b>33,234</b>           | <b>2,660</b>   | <b>25,000</b>            | <b>11.91%</b> |
| <b>Expense Total:</b>  | <b>26,966</b>     | <b>74,871</b>     | <b>22,340</b>            | <b>33,234</b>           | <b>2,660</b>   | <b>25,000</b>            | <b>11.91%</b> |
| <b>Fund: 815 - LOW/MOD HOUSING ASSET FUND Surplus (Deficit):</b> | <b>380,469</b>    | <b>(5,731)</b>    | <b>(16,268)</b>          | <b>4,395</b>            | <b>(2,660)</b> | <b>(18,928)</b>          | <b>16.35%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                         | <b>380,469</b>    | <b>(5,731)</b>    | <b>(16,268)</b>          | <b>4,395</b>            | <b>(2,660)</b> | <b>(18,928)</b>          | <b>16.35%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>             |                   |                   |                          |                         |                |                          | <b>11.91%</b> |

INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 851 - EDA COMMUNITY BLDG RENTALS**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |           |            |           |            |          |           |              |
|--|-----------|------------|-----------|------------|----------|-----------|--------------|
| <a href="#">851-400-44010</a> Interest Earned            | 35        | 172        | 52        | 222        | 0        | 52        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> | <b>35</b> | <b>172</b> | <b>52</b> | <b>222</b> | <b>0</b> | <b>52</b> | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>                 | <b>35</b> | <b>172</b> | <b>52</b> | <b>222</b> | <b>0</b> | <b>52</b> | <b>0.00%</b> |
| <b>Revenue Total:</b>                                    | <b>35</b> | <b>172</b> | <b>52</b> | <b>222</b> | <b>0</b> | <b>52</b> | <b>0.00%</b> |

**Revenue Budget Change FY23/24 vs. FY24/25 0.00%**

**Expense**

**Department: 432 - BLDGS & GROUNDS MAINTENANCE**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

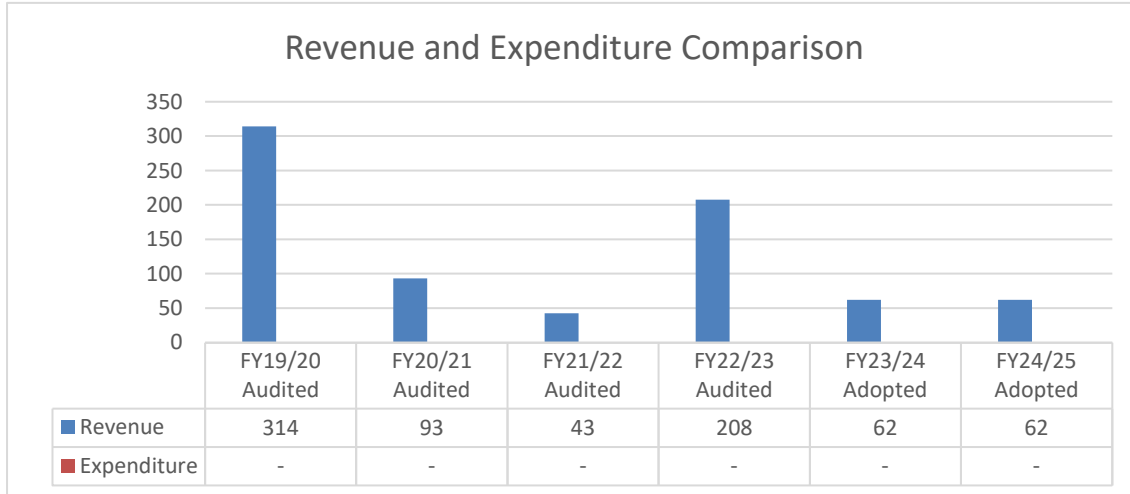
|   |          |          |          |           |          |          |              |
|---|----------|----------|----------|-----------|----------|----------|--------------|
| <a href="#">851-432-88100</a> Professional Services             | 0        | 0        | 0        | 21        | 0        | 0        | 0.00%        |
| <a href="#">851-432-92090</a> Taxes, Licenses, & Fees           | 0        | 0        | 0        | 26        | 0        | 0        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>48</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Department: 432 - BLDGS &amp; GROUNDS MAINTENANCE Total:</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>48</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Expense Total:</b>   | <b>0</b> | <b>0</b> | <b>0</b> | <b>48</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Fund: 851 - EDA COMMUNITY BLDG RENTALS Surplus (Deficit):**

|  |           |            |           |            |          |           |              |
|--|-----------|------------|-----------|------------|----------|-----------|--------------|
| <b>Adopted Budget Surplus (Deficit):</b> | <b>35</b> | <b>172</b> | <b>52</b> | <b>174</b> | <b>0</b> | <b>52</b> | <b>0.00%</b> |
|--|-----------|------------|-----------|------------|----------|-----------|--------------|

**Expenditure Budget Change FY23/24 vs. FY24/25 0.00%**

INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 852 - EDA REVOLVING FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |           |            |           |            |          |           |              |
|--|-----------|------------|-----------|------------|----------|-----------|--------------|
| <a href="#">852-400-44010</a> Interest Earned            | 43        | 208        | 62        | 262        | 0        | 62        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> | <b>43</b> | <b>208</b> | <b>62</b> | <b>262</b> | <b>0</b> | <b>62</b> | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>                 | <b>43</b> | <b>208</b> | <b>62</b> | <b>262</b> | <b>0</b> | <b>62</b> | <b>0.00%</b> |
| <b>Revenue Total:</b>                                    | <b>43</b> | <b>208</b> | <b>62</b> | <b>262</b> | <b>0</b> | <b>62</b> | <b>0.00%</b> |

Revenue Budget Change FY23/24 vs. FY24/25 0%

**Expense**

**Department: 620 - REVOLVING LOAN**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |           |            |           |            |          |           |              |
|--|-----------|------------|-----------|------------|----------|-----------|--------------|
| <a href="#">852-620-88100</a> Professional Services          | 0         | 0          | 0         | 26         | 0        | 0         | 0.00%        |
| <a href="#">852-620-92090</a> Taxes, Licenses, & Fees        | 0         | 0          | 0         | 32         | 0        | 0         | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> | <b>0</b>  | <b>0</b>   | <b>0</b>  | <b>58</b>  | <b>0</b> | <b>0</b>  | <b>0.00%</b> |
| <b>Department: 620 - REVOLVING LOAN Total:</b>               | <b>0</b>  | <b>0</b>   | <b>0</b>  | <b>58</b>  | <b>0</b> | <b>0</b>  | <b>0.00%</b> |
| <b>Expense Total:</b>  | <b>0</b>  | <b>0</b>   | <b>0</b>  | <b>58</b>  | <b>0</b> | <b>0</b>  | <b>0.00%</b> |
| <b>Fund: 852 - EDA REVOLVING FUND Surplus (Deficit):</b>     | <b>43</b> | <b>208</b> | <b>62</b> | <b>204</b> | <b>0</b> | <b>62</b> | <b>0.00%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                     | <b>43</b> | <b>208</b> | <b>62</b> | <b>204</b> | <b>0</b> | <b>62</b> | <b>0.00%</b> |

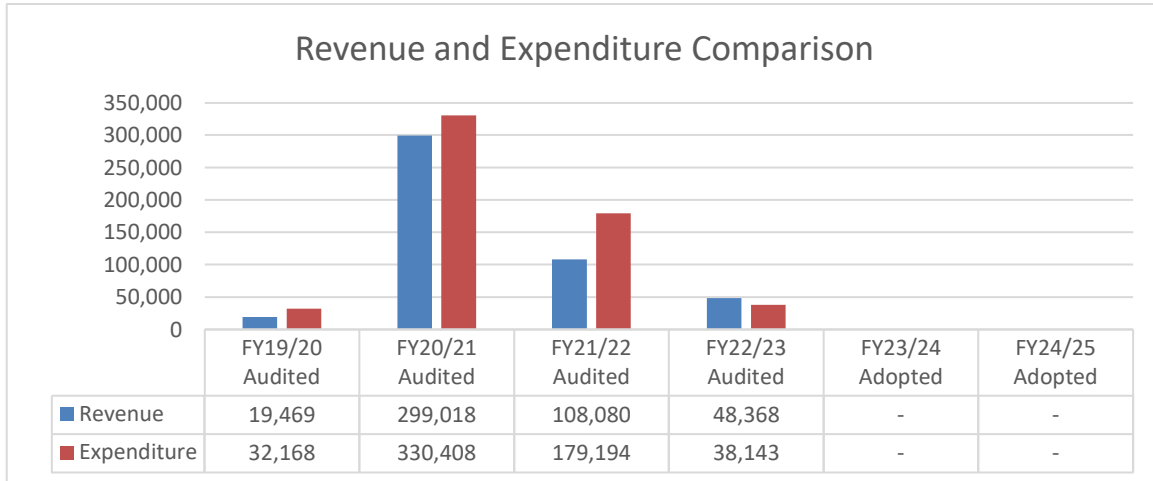
Expenditure Budget Change FY23/24 vs. FY24/25 0%

INTENTIONALLY LEFT BLANK

# Capital Projects Funds

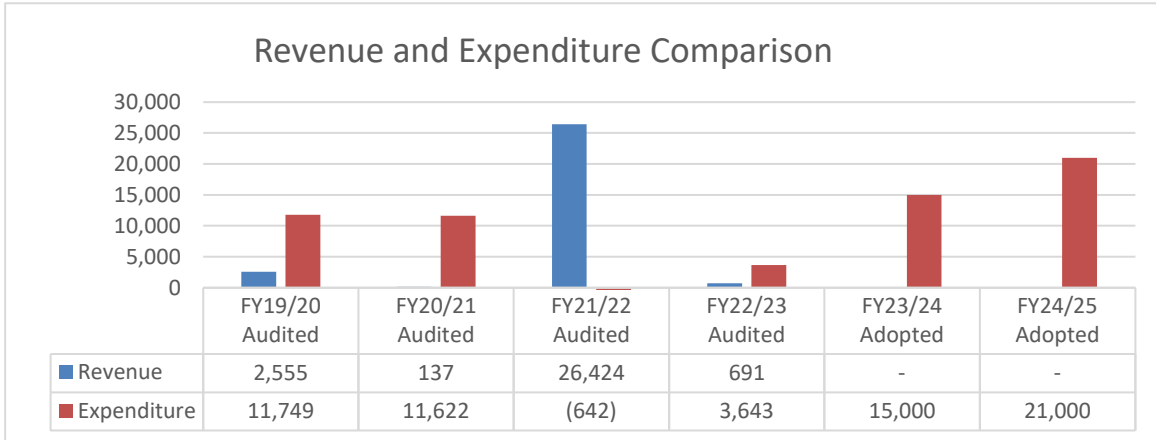


INTENTIONALLY LEFT BLANK



|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance %   |
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|--------------|
| <b>Fund: 140 - GENERAL CAPITAL PROJECTS FUND</b>                     |                   |                   |                          |                         |               |                          |              |
| <b>Revenue</b>   |                   |                   |                          |                         |               |                          |              |
| <b>Department: 400 - REVENUES</b>                                    |                   |                   |                          |                         |               |                          |              |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY</b>                    |                   |                   |                          |                         |               |                          |              |
| <a href="#">140-400-44010</a> Interest Earned                        | 25                | 13                | 0                        | 27                      | 0             | 0                        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b>             | <b>25</b>         | <b>13</b>         | <b>0</b>                 | <b>27</b>               | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Category: 46 - GRANTS REVENUE</b>                                 |                   |                   |                          |                         |               |                          |              |
| <a href="#">140-400-45470</a> 2013 Elm/Cambridge Rev HSIPL-5146(014) | 108,113           | 28,764            | 0                        | 40,376                  | 0             | 0                        | 0.00%        |
| <b>Category: 46 - GRANTS REVENUE Total:</b>                          | <b>108,113</b>    | <b>28,764</b>     | <b>0</b>                 | <b>40,376</b>           | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Category: 48 - MISCELLANEOUS REVENUE</b>                          |                   |                   |                          |                         |               |                          |              |
| <a href="#">140-400-45210</a> PARSAC-Program Reimbursement           | (58)              | 19,590            | 0                        | 0                       | 0             | 0                        | 0.00%        |
| <b>Category: 48 - MISCELLANEOUS REVENUE Total:</b>                   | <b>(58)</b>       | <b>19,590</b>     | <b>0</b>                 | <b>0</b>                | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>                             | <b>108,080</b>    | <b>48,368</b>     | <b>0</b>                 | <b>40,403</b>           | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Revenue Total:</b>  | <b>108,080</b>    | <b>48,368</b>     | <b>0</b>                 | <b>40,403</b>           | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b>                     |                   |                   |                          |                         |               |                          | <b>0.00%</b> |
| <b>Expense</b>   |                   |                   |                          |                         |               |                          |              |
| <b>Department: 422 - PUBLIC WORKS</b>                                |                   |                   |                          |                         |               |                          |              |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>                |                   |                   |                          |                         |               |                          |              |
| <a href="#">140-422-88040</a> Computer Programming/Consult.          | (36)              | 0                 | 0                        | 0                       | 0             | 0                        | 0.00%        |
| <a href="#">140-422-88100</a> Professional Services                  | 0                 | 0                 | 0                        | 2                       | 0             | 0                        | 0.00%        |
| <a href="#">140-422-92090</a> Taxes, Licenses, & Fees                | 0                 | 0                 | 0                        | 2                       | 0             | 0                        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>         | <b>(36)</b>       | <b>0</b>          | <b>0</b>                 | <b>4</b>                | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                           |                   |                   |                          |                         |               |                          |              |
| <a href="#">140-422-98660</a> Comprehensive Fee & Rate Study         | 2,660             | 0                 | 0                        | 2,660                   | 0             | 0                        | 0.00%        |
| <a href="#">140-422-98881</a> 2013 Elm/Cambridge Exp HSIPL-5146(014) | 161,662           | 38,143            | 0                        | 0                       | 0             | 0                        | 0.00%        |
| <a href="#">140-422-98997</a> 7th St Improvements Exp                | 14,908            | 0                 | 0                        | 0                       | 0             | 0                        | 0.00%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>                    | <b>179,230</b>    | <b>38,143</b>     | <b>0</b>                 | <b>2,660</b>            | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Department: 422 - PUBLIC WORKS Total:</b>                         | <b>179,194</b>    | <b>38,143</b>     | <b>0</b>                 | <b>2,664</b>            | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Expense Total:</b>  | <b>179,194</b>    | <b>38,143</b>     | <b>0</b>                 | <b>2,664</b>            | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Fund: 140 - GENERAL CAPITAL PROJECTS FUND Surplus (Deficit):</b>  | <b>(71,114)</b>   | <b>10,225</b>     | <b>0</b>                 | <b>37,739</b>           | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                             | <b>(71,114)</b>   | <b>10,225</b>     | <b>0</b>                 | <b>37,739</b>           | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>                 |                   |                   |                          |                         |               |                          | <b>0.00%</b> |

INTENTIONALLY LEFT BLANK



|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 141 - PUBLIC BUILDING/FACILITIES IMPACT FEES**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |                 |           |            |          |            |          |          |              |
|--|-----------------|-----------|------------|----------|------------|----------|----------|--------------|
| <a href="#">141-400-44010</a>                            | Interest Earned | 59        | 362        | 0        | 545        | 0        | 0        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |                 | <b>59</b> | <b>362</b> | <b>0</b> | <b>545</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 51 - IMPACT FEES REVENUE**

|  |                               |               |            |          |               |          |          |              |
|--|-------------------------------|---------------|------------|----------|---------------|----------|----------|--------------|
| <a href="#">141-400-51051</a>                    | Building/Facility Impact Fees | 26,366        | 329        | 0        | 25,121        | 0        | 0        | 0.00%        |
| <b>Category: 51 - IMPACT FEES REVENUE Total:</b> |                               | <b>26,366</b> | <b>329</b> | <b>0</b> | <b>25,121</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Department: 400 - REVENUES Total:**

|  |  |               |            |          |               |          |          |              |
|--|--|---------------|------------|----------|---------------|----------|----------|--------------|
|  |  | <b>26,424</b> | <b>691</b> | <b>0</b> | <b>25,666</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
|--|--|---------------|------------|----------|---------------|----------|----------|--------------|

**Revenue Total:**

|  |  |               |            |          |               |          |          |              |
|--|--|---------------|------------|----------|---------------|----------|----------|--------------|
|  |  | <b>26,424</b> | <b>691</b> | <b>0</b> | <b>25,666</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
|--|--|---------------|------------|----------|---------------|----------|----------|--------------|

**Revenue Budget Change FY23/24 vs. FY24/25 0.00%**

**Expense**

**Department: 422 - PUBLIC WORKS**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |                             |          |              |          |            |          |          |              |
|--|-----------------------------|----------|--------------|----------|------------|----------|----------|--------------|
| <a href="#">141-422-72042</a>                                | City Operational Efficiency | 0        | 2,639        | 0        | 0          | 0        | 0        | 0.00%        |
| <a href="#">141-422-88100</a>                                | Professional Services       | 0        | 0            | 0        | 45         | 0        | 0        | 0.00%        |
| <a href="#">141-422-92090</a>                                | Taxes, Licenses, & Fees     | 0        | 0            | 0        | 56         | 0        | 0        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                             | <b>0</b> | <b>2,639</b> | <b>0</b> | <b>101</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 98 - CAPITAL EXPENDITURES**

|   |                                |              |              |               |              |              |               |               |
|---|--------------------------------|--------------|--------------|---------------|--------------|--------------|---------------|---------------|
| <a href="#">141-422-98985</a>                     | Council Chambers Modernization | (642)        | 1,004        | 15,000        | 3,766        | 6,000        | 21,000        | 40.00%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b> |                                | <b>(642)</b> | <b>1,004</b> | <b>15,000</b> | <b>3,766</b> | <b>6,000</b> | <b>21,000</b> | <b>40.00%</b> |

**Department: 422 - PUBLIC WORKS Total:**

|  |  |              |              |               |              |              |               |               |
|--|--|--------------|--------------|---------------|--------------|--------------|---------------|---------------|
|  |  | <b>(642)</b> | <b>3,643</b> | <b>15,000</b> | <b>3,867</b> | <b>6,000</b> | <b>21,000</b> | <b>40.00%</b> |
|--|--|--------------|--------------|---------------|--------------|--------------|---------------|---------------|

**Expense Total:**

|  |  |              |              |               |              |              |               |               |
|--|--|--------------|--------------|---------------|--------------|--------------|---------------|---------------|
|  |  | <b>(642)</b> | <b>3,643</b> | <b>15,000</b> | <b>3,867</b> | <b>6,000</b> | <b>21,000</b> | <b>40.00%</b> |
|--|--|--------------|--------------|---------------|--------------|--------------|---------------|---------------|

**Fund: 141 - PUBLIC BUILDING/FACILITIES IMPACT FEES Surplus (Deficit):**

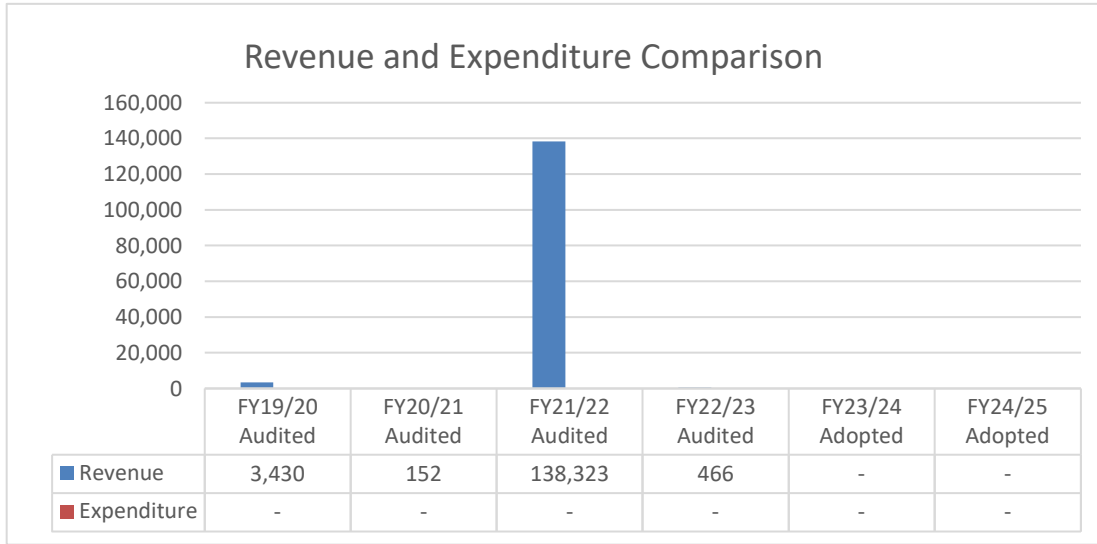
|  |  |               |                |                 |               |                |                 |               |
|--|--|---------------|----------------|-----------------|---------------|----------------|-----------------|---------------|
|  |  | <b>27,066</b> | <b>(2,951)</b> | <b>(15,000)</b> | <b>21,800</b> | <b>(6,000)</b> | <b>(21,000)</b> | <b>40.00%</b> |
|--|--|---------------|----------------|-----------------|---------------|----------------|-----------------|---------------|

**Adopted Budget Surplus (Deficit):**

|  |  |               |                |                 |               |                |                 |               |
|--|--|---------------|----------------|-----------------|---------------|----------------|-----------------|---------------|
|  |  | <b>27,066</b> | <b>(2,951)</b> | <b>(15,000)</b> | <b>21,800</b> | <b>(6,000)</b> | <b>(21,000)</b> | <b>40.00%</b> |
|--|--|---------------|----------------|-----------------|---------------|----------------|-----------------|---------------|

**Expenditure Budget Change FY23/24 vs. FY24/25 40.00%**

INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 142 - LAW ENFORCEMENT IMPACT FEES**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |                 |           |            |          |            |          |          |              |
|--|-----------------|-----------|------------|----------|------------|----------|----------|--------------|
| <a href="#">142-400-44010</a>                            | Interest Earned | 49        | 137        | 0        | 311        | 0        | 0        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> |                 | <b>49</b> | <b>137</b> | <b>0</b> | <b>311</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 49 - TRANSFERS FROM OTHER FUNDS**

|   |                       |               |          |          |          |          |          |              |
|---|-----------------------|---------------|----------|----------|----------|----------|----------|--------------|
| <a href="#">142-400-48120</a>                           | Operating Transfer In | 99,273        | 0        | 0        | 0        | 0        | 0        | 0.00%        |
| <b>Category: 49 - TRANSFERS FROM OTHER FUNDS Total:</b> |                       | <b>99,273</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 51 - IMPACT FEES REVENUE**

|  |                             |                |            |          |               |          |          |              |
|--|-----------------------------|----------------|------------|----------|---------------|----------|----------|--------------|
| <a href="#">142-400-51052</a>                    | Law Enforcement Impact Fees | 39,002         | 329        | 0        | 37,035        | 0        | 0        | 0.00%        |
| <b>Category: 51 - IMPACT FEES REVENUE Total:</b> |                             | <b>39,002</b>  | <b>329</b> | <b>0</b> | <b>37,035</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>         |                             | <b>138,323</b> | <b>466</b> | <b>0</b> | <b>37,346</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Revenue Total:</b>                            |                             | <b>138,323</b> | <b>466</b> | <b>0</b> | <b>37,346</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

Revenue Budget Change FY23/24 vs. FY24/25 **0.00%**

**Expense**

**Department: 422 - PUBLIC WORKS**

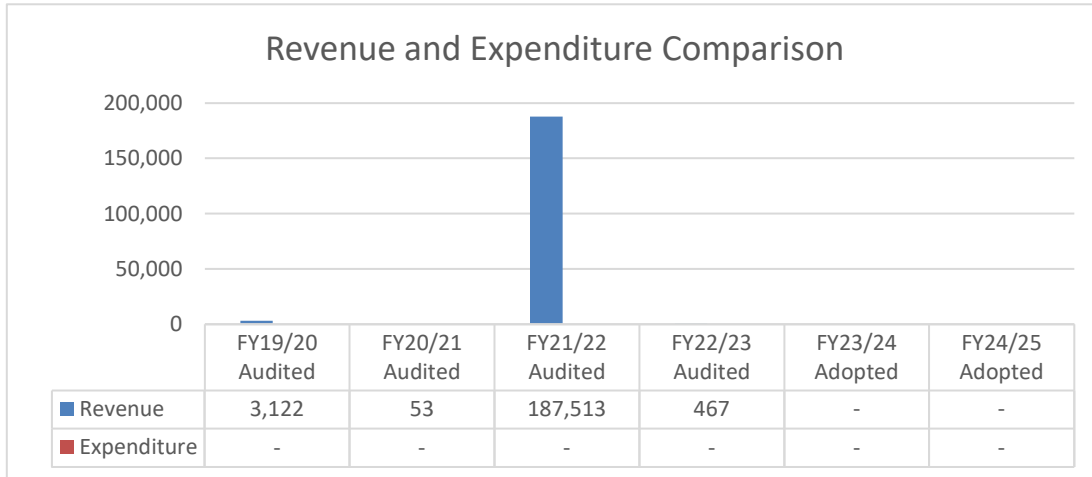
**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |                         |          |          |          |           |          |          |              |
|--|-------------------------|----------|----------|----------|-----------|----------|----------|--------------|
| <a href="#">142-422-88100</a>                                | Professional Services   | 0        | 0        | 0        | 17        | 0        | 0        | 0.00%        |
| <a href="#">142-422-92090</a>                                | Taxes, Licenses, & Fees | 0        | 0        | 0        | 21        | 0        | 0        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> |                         | <b>0</b> | <b>0</b> | <b>0</b> | <b>38</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Department: 422 - PUBLIC WORKS Total:</b>                 |                         | <b>0</b> | <b>0</b> | <b>0</b> | <b>38</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Expense Total:</b>  |                         | <b>0</b> | <b>0</b> | <b>0</b> | <b>38</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

|   |  |                |            |          |               |          |          |              |
|---|--|----------------|------------|----------|---------------|----------|----------|--------------|
| <b>Fund: 142 - LAW ENFORCEMENT IMPACT FEES Surplus (Deficit):</b> |  | <b>138,323</b> | <b>466</b> | <b>0</b> | <b>37,308</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                          |  | <b>138,323</b> | <b>466</b> | <b>0</b> | <b>37,308</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

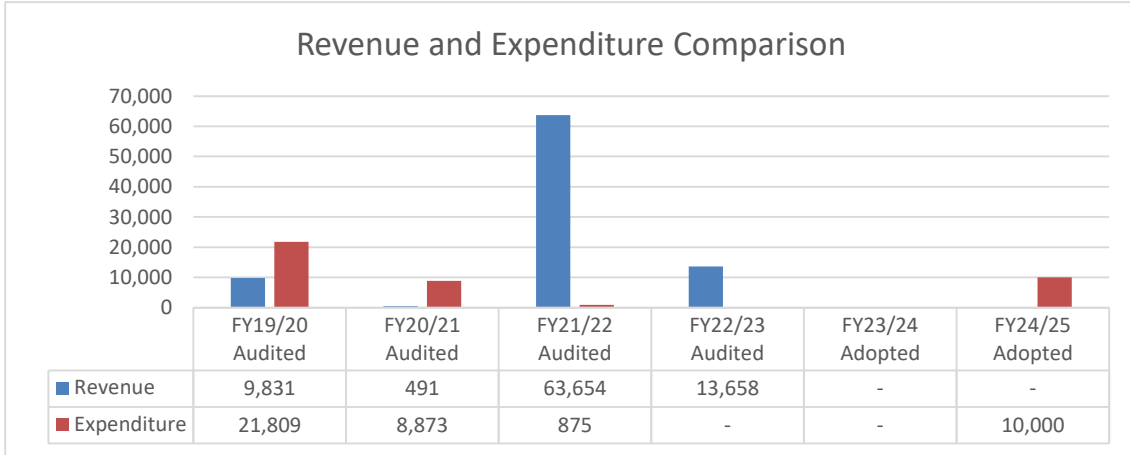
Expenditure Budget Change FY23/24 vs. FY24/25 **0.00%**

INTENTIONALLY LEFT BLANK



|   |                             | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance %   |
|---|-----------------------------|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|--------------|
| <b>Fund: 143 - FIRE PROTECTION IMPACT FEES</b>                    |                             |                   |                   |                          |                         |               |                          |              |
| <b>Revenue</b>  |                             |                   |                   |                          |                         |               |                          |              |
| <b>Department: 400 - REVENUES</b>                                 |                             |                   |                   |                          |                         |               |                          |              |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY</b>                 |                             |                   |                   |                          |                         |               |                          |              |
| <a href="#">143-400-44010</a>                                     | Interest Earned             | 17                | 138               | 0                        | 313                     | 0             | 0                        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b>          |                             | <b>17</b>         | <b>138</b>        | <b>0</b>                 | <b>313</b>              | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Category: 49 - TRANSFERS FROM OTHER FUNDS</b>                  |                             |                   |                   |                          |                         |               |                          |              |
| <a href="#">143-400-48120</a>                                     | Operating Transfer In       | 148,170           | 0                 | 0                        | 0                       | 0             | 0                        | 0.00%        |
| <b>Category: 49 - TRANSFERS FROM OTHER FUNDS Total:</b>           |                             | <b>148,170</b>    | <b>0</b>          | <b>0</b>                 | <b>0</b>                | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Category: 51 - IMPACT FEES REVENUE</b>                         |                             |                   |                   |                          |                         |               |                          |              |
| <a href="#">143-400-51053</a>                                     | Fire Protection Impact Fees | 39,326            | 329               | 0                        | 37,339                  | 0             | 0                        | 0.00%        |
| <b>Category: 51 - IMPACT FEES REVENUE Total:</b>                  |                             | <b>39,326</b>     | <b>329</b>        | <b>0</b>                 | <b>37,339</b>           | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>                          |                             | <b>187,513</b>    | <b>467</b>        | <b>0</b>                 | <b>37,652</b>           | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Revenue Total:</b>   |                             | <b>187,513</b>    | <b>467</b>        | <b>0</b>                 | <b>37,652</b>           | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b>                  |                             |                   |                   |                          |                         |               |                          | <b>0.00%</b> |
| <b>Expense</b>  |                             |                   |                   |                          |                         |               |                          |              |
| <b>Department: 422 - PUBLIC WORKS</b>                             |                             |                   |                   |                          |                         |               |                          |              |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>             |                             |                   |                   |                          |                         |               |                          |              |
| <a href="#">143-422-88100</a>                                     | Professional Services       | 0                 | 0                 | 0                        | 17                      | 0             | 0                        | 0.00%        |
| <a href="#">143-422-92090</a>                                     | Taxes, Licenses, & Fees     | 0                 | 0                 | 0                        | 21                      | 0             | 0                        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b>      |                             | <b>0</b>          | <b>0</b>          | <b>0</b>                 | <b>38</b>               | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Department: 422 - PUBLIC WORKS Total:</b>                      |                             | <b>0</b>          | <b>0</b>          | <b>0</b>                 | <b>38</b>               | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Expense Total:</b>   |                             | <b>0</b>          | <b>0</b>          | <b>0</b>                 | <b>38</b>               | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Fund: 143 - FIRE PROTECTION IMPACT FEES Surplus (Deficit):</b> |                             | <b>187,513</b>    | <b>467</b>        | <b>0</b>                 | <b>37,614</b>           | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                          |                             | <b>187,513</b>    | <b>467</b>        | <b>0</b>                 | <b>37,614</b>           | <b>0</b>      | <b>0</b>                 | <b>0.00%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>              |                             |                   |                   |                          |                         |               |                          | <b>0.00%</b> |

INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 144 - STORM DRAINAGE & FLOOD CONTROL IMPACT FEES**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |            |              |          |              |          |          |              |
|--|------------|--------------|----------|--------------|----------|----------|--------------|
| <a href="#">144-400-44010</a> Interest Earned            | 232        | 1,335        | 0        | 1,883        | 0        | 0        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> | <b>232</b> | <b>1,335</b> | <b>0</b> | <b>1,883</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 51 - IMPACT FEES REVENUE**

|   |               |               |          |               |          |          |              |
|---|---------------|---------------|----------|---------------|----------|----------|--------------|
| <a href="#">144-400-51054</a> Storm/Flood Control Impact Fees | 63,422        | 12,323        | 0        | 60,402        | 0        | 0        | 0.00%        |
| <b>Category: 51 - IMPACT FEES REVENUE Total:</b>              | <b>63,422</b> | <b>12,323</b> | <b>0</b> | <b>60,402</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Department: 400 - REVENUES Total:**

|                       |               |               |          |               |          |          |              |
|-----------------------|---------------|---------------|----------|---------------|----------|----------|--------------|
|                       | <b>63,654</b> | <b>13,658</b> | <b>0</b> | <b>62,285</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Revenue Total:</b> | <b>63,654</b> | <b>13,658</b> | <b>0</b> | <b>62,285</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Revenue Budget Change FY23/24 vs. FY24/25 0.00%**

**Expense**

**Department: 422 - PUBLIC WORKS**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |          |          |          |            |          |          |              |
|--|----------|----------|----------|------------|----------|----------|--------------|
| <a href="#">144-422-88100</a> Professional Services          | 0        | 0        | 0        | 166        | 0        | 0        | 0.00%        |
| <a href="#">144-422-92090</a> Taxes, Licenses, & Fees        | 0        | 0        | 0        | 206        | 0        | 0        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>372</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 98 - CAPITAL EXPENDITURES**

|   |            |          |          |          |               |               |              |
|---|------------|----------|----------|----------|---------------|---------------|--------------|
| <a href="#">144-422-98986</a> Van Ness Storm Drain Ph 2 Expense | 875        | 0        | 0        | 0        | 10,000        | 10,000        | 0.00%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>               | <b>875</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>10,000</b> | <b>10,000</b> | <b>0.00%</b> |

**Department: 422 - PUBLIC WORKS Total:**

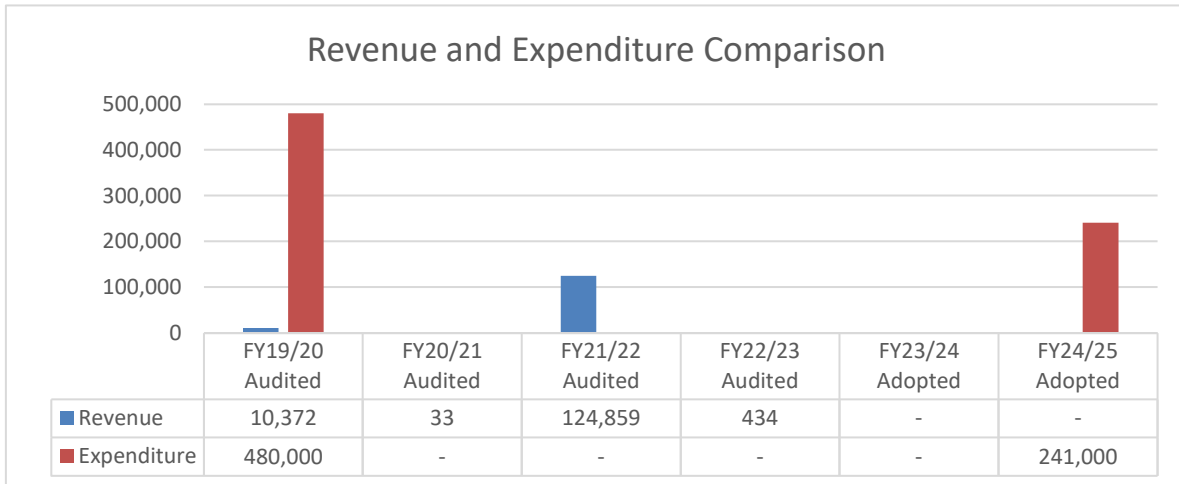
|                       |            |          |          |            |               |               |              |
|-----------------------|------------|----------|----------|------------|---------------|---------------|--------------|
|                       | <b>875</b> | <b>0</b> | <b>0</b> | <b>372</b> | <b>10,000</b> | <b>10,000</b> | <b>0.00%</b> |
| <b>Expense Total:</b> | <b>875</b> | <b>0</b> | <b>0</b> | <b>372</b> | <b>10,000</b> | <b>10,000</b> | <b>0.00%</b> |

**Fund: 144 - STORM DRAINAGE & FLOOD CONTROL IMPACT FEES Surplus (Deficit):**

|  |               |               |          |               |                 |                 |              |
|--|---------------|---------------|----------|---------------|-----------------|-----------------|--------------|
|  | <b>62,779</b> | <b>13,658</b> | <b>0</b> | <b>61,913</b> | <b>(10,000)</b> | <b>(10,000)</b> | <b>0.00%</b> |
| <b>Adopted Budget Surplus (Deficit):</b> | <b>62,779</b> | <b>13,658</b> | <b>0</b> | <b>61,913</b> | <b>(10,000)</b> | <b>(10,000)</b> | <b>0.00%</b> |

**Expenditure Budget Change FY23/24 vs. FY24/25 0.00%**

INTENTIONALLY LEFT BLANK



|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|--|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 145 - STREETS & BRIDGES IMPACT FEES**

**Revenue**

**Department: 400 - REVENUES**

**Category: 44 - USE OF PROPERTY & MONEY**

|  |           |            |          |            |          |          |              |
|--|-----------|------------|----------|------------|----------|----------|--------------|
| <a href="#">145-400-44010</a> Interest Earned            | 16        | 434        | 0        | 960        | 0        | 0        | 0.00%        |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b> | <b>16</b> | <b>434</b> | <b>0</b> | <b>960</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 51 - IMPACT FEES REVENUE**

|  |                |          |          |                |          |          |              |
|--|----------------|----------|----------|----------------|----------|----------|--------------|
| <a href="#">145-400-51055</a> Street & Roads Impact Fees | 124,843        | 0        | 0        | 115,413        | 0        | 0        | 0.00%        |
| <b>Category: 51 - IMPACT FEES REVENUE Total:</b>         | <b>124,843</b> | <b>0</b> | <b>0</b> | <b>115,413</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Department: 400 - REVENUES Total:**

**Revenue Total:**

|  |                |            |          |                |          |          |              |
|--|----------------|------------|----------|----------------|----------|----------|--------------|
|  | <b>124,859</b> | <b>434</b> | <b>0</b> | <b>116,372</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
|--|----------------|------------|----------|----------------|----------|----------|--------------|

**Revenue Budget Change FY23/24 vs. FY24/25 0.00%**

**Expense**

**Department: 422 - PUBLIC WORKS**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |          |          |          |            |          |          |              |
|--|----------|----------|----------|------------|----------|----------|--------------|
| <a href="#">145-422-88100</a> Professional Services          | 0        | 0        | 0        | 54         | 0        | 0        | 0.00%        |
| <a href="#">145-422-92090</a> Taxes, Licenses, & Fees        | 0        | 0        | 0        | 67         | 0        | 0        | 0.00%        |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>121</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Category: 98 - CAPITAL EXPENDITURES**

|   |   |   |   |   |         |         |       |
|---|---|---|---|---|---------|---------|-------|
| <a href="#">145-422-98901</a> Phelps Ave. Improvements    | 0 | 0 | 0 | 0 | 241,000 | 241,000 | 0.00% |
| <a href="#">145-422-98990</a> Cambridge Ave Signalization | 0 | 0 | 0 | 0 | 0       | 0       | 0.00% |

**Category: 98 - CAPITAL EXPENDITURES Total:**

**Department: 422 - PUBLIC WORKS Total:**

**Expense Total:**

|  |          |          |          |            |                |                |              |
|--|----------|----------|----------|------------|----------------|----------------|--------------|
|  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>   | <b>241,000</b> | <b>241,000</b> | <b>0.00%</b> |
|  | <b>0</b> | <b>0</b> | <b>0</b> | <b>121</b> | <b>241,000</b> | <b>241,000</b> | <b>0.00%</b> |

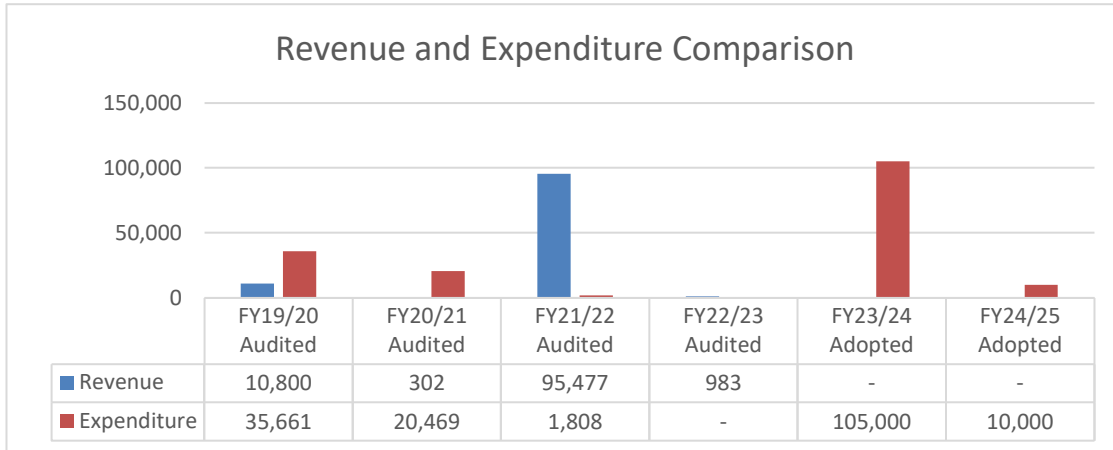
**Fund: 145 - STREETS & BRIDGES IMPACT FEES Surplus (Deficit):**

**Adopted Budget Surplus (Deficit):**

|  |                |            |          |                |                  |                  |              |
|--|----------------|------------|----------|----------------|------------------|------------------|--------------|
|  | <b>124,859</b> | <b>434</b> | <b>0</b> | <b>116,251</b> | <b>(241,000)</b> | <b>(241,000)</b> | <b>0.00%</b> |
|  | <b>124,859</b> | <b>434</b> | <b>0</b> | <b>116,251</b> | <b>(241,000)</b> | <b>(241,000)</b> | <b>0.00%</b> |

**Expenditure Budget Change FY23/24 vs. FY24/25 0.00%**

INTENTIONALLY LEFT BLANK



|  | 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-)   | 2024-2025 Adopted Budget | Variance %     |
|--|-------------------|-------------------|--------------------------|-------------------------|-----------------|--------------------------|----------------|
| <b>Fund: 146 - PARK IMPACT FEES</b>                          |                   |                   |                          |                         |                 |                          |                |
| <b>Revenue</b>   |                   |                   |                          |                         |                 |                          |                |
| <b>Department: 400 - REVENUES</b>                            |                   |                   |                          |                         |                 |                          |                |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY</b>            |                   |                   |                          |                         |                 |                          |                |
| <a href="#">146-400-44010</a> Interest Earned                | 140               | 983               | 0                        | 1,574                   | 0               | 0                        | 0.00%          |
| <b>Category: 44 - USE OF PROPERTY &amp; MONEY Total:</b>     | <b>140</b>        | <b>983</b>        | <b>0</b>                 | <b>1,574</b>            | <b>0</b>        | <b>0</b>                 | <b>0.00%</b>   |
| <b>Category: 51 - IMPACT FEES REVENUE</b>                    |                   |                   |                          |                         |                 |                          |                |
| <a href="#">146-400-51056</a> Park Impact Fees               | 95,337            | 0                 | 0                        | 89,452                  | 0               | 0                        | 0.00%          |
| <b>Category: 51 - IMPACT FEES REVENUE Total:</b>             | <b>95,337</b>     | <b>0</b>          | <b>0</b>                 | <b>89,452</b>           | <b>0</b>        | <b>0</b>                 | <b>0.00%</b>   |
| <b>Department: 400 - REVENUES Total:</b>                     | <b>95,477</b>     | <b>983</b>        | <b>0</b>                 | <b>91,026</b>           | <b>0</b>        | <b>0</b>                 | <b>0.00%</b>   |
| <b>Revenue Total:</b>  | <b>95,477</b>     | <b>983</b>        | <b>0</b>                 | <b>91,026</b>           | <b>0</b>        | <b>0</b>                 | <b>0.00%</b>   |
| <b>Revenue Budget Change FY23/24 vs. FY24/25</b>             |                   |                   |                          |                         |                 |                          | <b>0.00%</b>   |
| <b>Expense</b>   |                   |                   |                          |                         |                 |                          |                |
| <b>Department: 422 - PUBLIC WORKS</b>                        |                   |                   |                          |                         |                 |                          |                |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE</b>        |                   |                   |                          |                         |                 |                          |                |
| <a href="#">146-422-88100</a> Professional Services          | 0                 | 0                 | 0                        | 123                     | 0               | 0                        | 0.00%          |
| <a href="#">146-422-92090</a> Taxes, Licenses, & Fees        | 0                 | 0                 | 0                        | 151                     | 0               | 0                        | 0.00%          |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> | <b>0</b>          | <b>0</b>          | <b>0</b>                 | <b>274</b>              | <b>0</b>        | <b>0</b>                 | <b>0.00%</b>   |
| <b>Category: 98 - CAPITAL EXPENDITURES</b>                   |                   |                   |                          |                         |                 |                          |                |
| <a href="#">146-422-98221</a> Centennial Park Improvements   | 0                 | 0                 | 50,000                   | 0                       | (50,000)        | 0                        | -100.00%       |
| <a href="#">146-422-98222</a> Sandalwood Park Improvements   | 1,808             | 0                 | 50,000                   | 0                       | (50,000)        | 0                        | -100.00%       |
| <a href="#">146-422-98223</a> Frame Park Improvements        | 0                 | 0                 | 5,000                    | 0                       | 5,000           | 10,000                   | 100.00%        |
| <b>Category: 98 - CAPITAL EXPENDITURES Total:</b>            | <b>1,808</b>      | <b>0</b>          | <b>105,000</b>           | <b>0</b>                | <b>(95,000)</b> | <b>10,000</b>            | <b>-90.48%</b> |
| <b>Department: 422 - PUBLIC WORKS Total:</b>                 | <b>1,808</b>      | <b>0</b>          | <b>105,000</b>           | <b>274</b>              | <b>(95,000)</b> | <b>10,000</b>            | <b>-90.48%</b> |
| <b>Expense Total:</b>  | <b>1,808</b>      | <b>0</b>          | <b>105,000</b>           | <b>274</b>              | <b>(95,000)</b> | <b>10,000</b>            | <b>-90.48%</b> |
| <b>Fund: 146 - PARK IMPACT FEES Surplus (Deficit):</b>       | <b>93,670</b>     | <b>983</b>        | <b>(105,000)</b>         | <b>90,752</b>           | <b>95,000</b>   | <b>(10,000)</b>          | <b>-90.48%</b> |
| <b>Adopted Budget Surplus (Deficit):</b>                     | <b>93,670</b>     | <b>983</b>        | <b>(105,000)</b>         | <b>90,752</b>           | <b>95,000</b>   | <b>(10,000)</b>          | <b>-90.48%</b> |
| <b>Expenditure Budget Change FY23/24 vs. FY24/25</b>         |                   |                   |                          |                         |                 |                          | <b>-90.48%</b> |

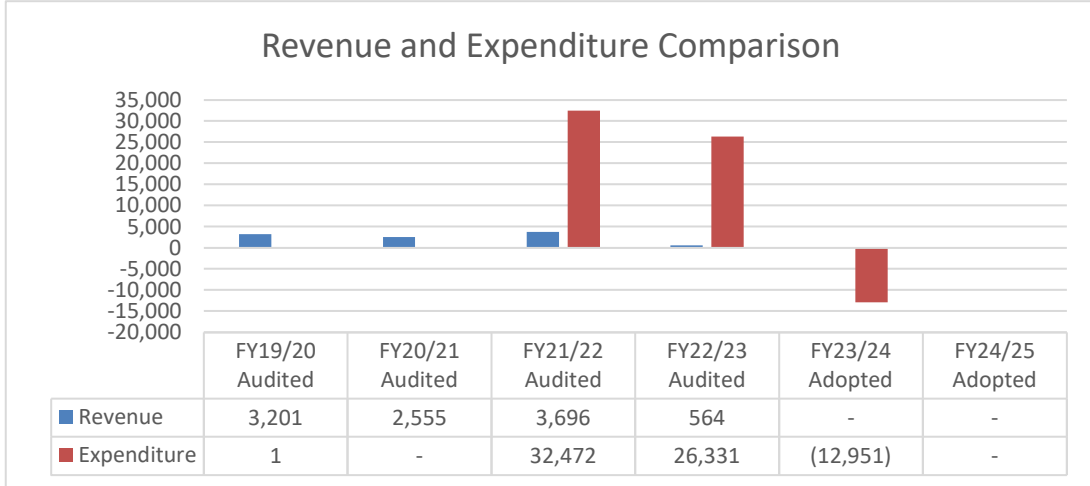
INTENTIONALLY LEFT BLANK

# Closed Funds/Accounts



[https://www.investopedia.com/thmb/WuVPyx7rOZq83m2y\\_xEGgd4IGfg=/750x0/filters:no\\_upscale\(\):max\\_bytes\(150000\):strip\\_icc\(\):format\(webp\)/Closed-account-4199322-FINAL-a3989d890c244c5ca82fd57330851d72.png](https://www.investopedia.com/thmb/WuVPyx7rOZq83m2y_xEGgd4IGfg=/750x0/filters:no_upscale():max_bytes(150000):strip_icc():format(webp)/Closed-account-4199322-FINAL-a3989d890c244c5ca82fd57330851d72.png)

INTENTIONALLY LEFT BLANK



| 2021-2022 Audited | 2022-2023 Audited | 2023-2024 Adopted Budget | 2023-2024 YTD Unaudited | Request (+/-) | 2024-2025 Adopted Budget | Variance % |
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|
|-------------------|-------------------|--------------------------|-------------------------|---------------|--------------------------|------------|

**Fund: 651 - ENT. INTERNAL SERVICE FUND**

**Revenue**

**Department: 400 - REVENUES**

**Category: 47 - CHARGES FOR SERVICES REVENUE**

|   |              |            |          |              |          |          |              |
|---|--------------|------------|----------|--------------|----------|----------|--------------|
| <a href="#">651-400-46980</a> Late Fees                   | (272)        | 19         | 0        | 0            | 0        | 0        | 0.00%        |
| <a href="#">651-400-48100</a> Collections Kings Credit    | 3,968        | 545        | 0        | 1,757        | 0        | 0        | 0.00%        |
| <b>Category: 47 - CHARGES FOR SERVICES REVENUE Total:</b> | <b>3,696</b> | <b>564</b> | <b>0</b> | <b>1,757</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Department: 400 - REVENUES Total:</b>                  | <b>3,696</b> | <b>564</b> | <b>0</b> | <b>1,757</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |
| <b>Revenue Total:</b>                                     | <b>3,696</b> | <b>564</b> | <b>0</b> | <b>1,757</b> | <b>0</b> | <b>0</b> | <b>0.00%</b> |

**Revenue Budget Change FY23/24 vs. FY24/25 0.00%**

**Expense**

**Department: 500 - UTILITY BILLING**

**Category: 70 - MAINT. & OPERATIONS EXPENSE**

|  |               |               |                 |               |               |          |                 |
|--|---------------|---------------|-----------------|---------------|---------------|----------|-----------------|
| <a href="#">651-500-94020</a> Bad Debt Expense               | 32,472        | 26,331        | (12,951)        | 12,421        | 12,951        | 0        | 100.00%         |
| <b>Category: 70 - MAINT. &amp; OPERATIONS EXPENSE Total:</b> | <b>32,472</b> | <b>26,331</b> | <b>(12,951)</b> | <b>12,421</b> | <b>12,951</b> | <b>0</b> | <b>-100.00%</b> |
| <b>Department: 500 - UTILITY BILLING Total:</b>              | <b>32,472</b> | <b>26,331</b> | <b>(12,951)</b> | <b>12,421</b> | <b>12,951</b> | <b>0</b> | <b>-100.00%</b> |
| <b>Expense Total:</b>  | <b>32,472</b> | <b>26,331</b> | <b>(12,951)</b> | <b>12,421</b> | <b>12,951</b> | <b>0</b> | <b>-100.00%</b> |

**Fund: 651 - ENT. INTERNAL SERVICE FUND Surplus (Deficit): (28,776) (25,767) 12,951 (10,664) (12,951) 0 -100.00%**

**Adopted Budget Surplus (Deficit): (28,776) (25,767) 12,951 (10,664) (12,951) 0 -100.00%**

**Expenditure Budget Change FY23/24 vs. FY24/25 -100.00%**

INTENTIONALLY LEFT BLANK