



CITY OF WESTMINSTER, CALIFORNIA



ADOPTED BUDGET FISCAL YEAR 2023-2024



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TOTAL SOURCES & USES FY 2023-2024

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
GENERAL FUND									
100	General Fund	35,264,818	75,938,616	-	111,203,434	80,731,689	1,525,000	82,256,689	28,946,745
SPECIAL REVENUE FUNDS									
200	Park Dedication	2,045,949	50,000	-	2,095,949	22,500	195,000	217,500	1,878,449
210	Gas Tax	(244,458)	4,887,165	-	4,642,707	1,458,881	3,695,706	5,154,587	(511,880)
211	Measure M	788,097	2,121,686	-	2,909,783	600,566	1,488,286	2,088,852	820,931
214	Street Improvements Grant Fund	1,020,021	10,000	-	1,030,021	-	-	-	1,030,021
216	Traffic Impact Fee	(71,055)	15,000	-	(56,055)	750	-	750	(56,805)
220	Municipal Lighting District	8,392,787	2,313,000	-	10,705,787	1,087,650	600,000	1,687,650	9,018,137
240	Housing/Community Development	1,057,557	2,365,893	-	3,423,450	533,154	1,822,739	2,355,893	1,067,557
242	HCD Home Housing	(56,524)	2,467,355	-	2,410,831	2,024,430	-	2,024,430	386,401
243	Local Housing Allocation Fund	158,523	-	-	158,523	-	-	-	158,523
245	Housing Authority Fund ***	3,196,721	90,814	-	3,287,535	1,036,035	-	1,036,035	2,251,500
250	Police Seizure	851,895	115,000	-	966,895	459,949	-	459,949	506,946
256	Special Police Services	177,985	-	-	177,985	94,311	-	94,311	83,674
258	Special Police Services	1,130	3,100	-	4,230	10,000	-	10,000	(5,770)
260	Local Narcotics Seized Property	547,392	17,000	-	564,392	1,000	-	1,000	563,392
261	Supplemental Law Enforcement Service	(1)	234,760	-	234,759	234,760	-	234,760	(1)
264	Special Police Services	51,632	-	-	51,632	-	-	-	51,632
270	Drainage District	174,090	5,000	-	179,090	250	-	250	178,840
275	Community Services Grant	7,150	609,660	-	616,810	602,229	-	602,229	14,581
280	AQMD	141,972	125,000	-	266,972	32,813	-	32,813	234,159
290	Senior Transportation	336,496	199,999	-	536,495	182,979	-	182,979	353,516
Total Special Revenue Funds		18,577,359	15,630,432	-	34,207,791	8,382,257	7,801,731	16,183,988	18,023,803
CAPITAL PROJECTS FUNDS									
400	Capital Projects	16,370,484	2,000	9,356,731	25,729,215	9,356,731	-	9,356,731	16,372,484
450	Economic Development *	3,727,396	140,000	-	3,867,396	1,410,000	-	1,410,000	2,457,396
Total Capital Projects Funds		20,097,880	142,000	9,356,731	29,596,611	10,766,731	-	10,766,731	18,829,880
ENTERPRISE FUNDS **									
600	Water Utility	5,165,414	20,407,673	25,000	25,598,087	16,375,728	3,949,828	20,325,556	5,272,531
601	Utility Conservation	3,800,963	435,000	-	4,235,963	573,716	-	573,716	3,662,247
602	Utility Capital Projects	6,375,830	-	3,949,828	10,325,658	3,949,828	-	3,949,828	6,375,830
Total Enterprise Funds		15,342,207	20,842,673	3,974,828	40,159,708	20,899,272	3,949,828	24,849,100	15,310,608
FIDUCIARY FUNDS									
501	Successor Agency****	1,195,773	5,868,090	-	7,063,863	5,868,090	-	5,868,090	1,195,773
TOTAL		90,478,037	118,421,811	13,331,559	222,338,524	126,648,039	13,276,559	139,924,598	82,306,809
INTERNAL SERVICE FUNDS **									
700	Equipment Replacement	307,900	2,335,187	-	2,643,087	2,369,632	-	2,369,632	273,455
740	General Benefits	(1,762,752)	2,503,652	-	740,900	1,636,000	-	1,636,000	(895,100)
750	Liability Administration	(97,007)	2,017,000	-	1,919,993	3,560,000	-	3,560,000	(1,640,007)
760	Information Systems and Equipment	1,603,479	2,110,761	-	3,714,240	2,424,459	-	2,424,459	1,289,781
770	Government Buildings	423,582	2,624,570	-	3,048,152	2,504,625	55,000	2,559,625	488,527
Total Internal Service Funds		475,202	11,591,170	-	12,066,372	12,494,716	55,000	12,549,716	(483,344)
Total All Funds		90,953,239	130,012,981	13,331,559	234,404,896	139,142,755	13,331,559	152,474,314	81,930,582

* Economic Development excludes land held for resale

** Enterprise and Internal Service funds net of investment in capital assets

*** Housing Authority excludes non-current notes receivable and land

****Successor Agency excludes Fiscal Agent Cash and Certificates of Participation

OPERATING TRANSFERS FY 2023-2024

FUND	PROGRAM	OBJECT	FUND NAME	TRANSFER IN	TRANSFER OUT	PURPOSE
100	20000	91000	General Fund	-	25,000	Lifeline program
100	20000	91050	General Fund		1,500,000	Capital Projects
				<u>-</u>	<u>1,525,000</u>	
200	76500	91050	Park Dedication Fund	-	195,000	Capital Projects
210	55005	91050	Gas Tax Fund	-	3,695,706	Capital Projects
211	55027	91050	Measure M Fund	-	1,488,286	Capital Projects
220	59500	91050	Municipal Lighting Fund	-	600,000	Capital Projects
240	16010	91050	CDBG Fund	-	1,822,739	Capital Projects
402	16510	81050	Capital Improvement Projects Fund	1,822,739	-	CDBG Capital Projects
403	20002	81050	Capital Improvement Projects Fund	1,500,000	-	General Fund Capital Projects
405	55026	81050	Capital Improvement Projects Fund	1,488,286	-	Measure M Capital Projects
407	55036	81050	Capital Improvement Projects Fund	3,695,706	-	Gas Tax Capital Projects
410	59502	81050	Capital Improvement Projects Fund	600,000	-	Municipal Lighting Capital Projects
412	75502	81050	Capital Improvement Projects Fund	55,000	-	Government Building Capital Projects
413	76502	81050	Capital Improvement Projects Fund	195,000	-	Park Dedication Capital Projects
				<u>9,356,731</u>	<u>-</u>	
600	23000	81000	Water Utility Fund	25,000	-	Lifeline program
600	55500	91050	Water Utility Fund	-	3,949,828	Capital Projects
				<u>25,000</u>	<u>3,949,828</u>	
602	55502	81050	Capital Improvement Projects Fund	3,949,828	-	Water Capital Projects
770	75500	91050	Government Buildings Fund	-	55,000	Capital Projects
				<u>13,331,559</u>	<u>13,331,559</u>	

100 GENERAL FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATE	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUE					
Property Taxes	3,325,604	3,342,800	3,438,449	95,649	3,401,500
Property Taxes - In Lieu of VLF	11,232,278	11,776,000	11,849,358	73,358	12,407,000
Property Taxes - Residual RDA	3,839,355	3,607,000	4,012,126	405,126	4,113,000
Sales Taxes	20,219,184	19,815,192	19,221,437	(593,755)	19,085,000
Transaction Tax	16,287,823	8,668,000	12,361,510	3,693,510	16,660,000
Property Transfer	434,294	320,000	303,849	(16,151)	320,000
Franchise	1,192,877	1,200,000	1,358,887	158,887	1,385,000
Business License	1,396,905	1,470,000	1,391,647	(78,353)	1,420,000
Transient Occupancy	940,292	650,000	959,277	309,277	960,000
Utility Users Taxes	4,832,234	4,550,000	4,841,458	291,458	4,980,000
License and Permits	1,243,867	1,128,175	1,253,510	125,335	1,239,950
Fines	701,784	710,000	528,009	(181,991)	560,000
Investment and Rental	(3,092,560)	1,490,000	1,747,183	257,183	1,680,000
Intergovernmental	471,296	348,361	497,064	148,703	438,361
ARPA Revenue Replacement	-	4,000,000	4,000,000	-	-
Charges for Services	6,213,814	5,151,485	6,326,017	1,174,532	6,343,333
WRA/ROPS Administration	76,317	80,000	61,370	(18,630)	25,000
Overhead Charges	142,775	125,813	164,426	38,613	125,463
Other Revenue	411,477	364,663	687,906	323,243	795,009
TOTAL REVENUE	69,869,615	68,797,489	75,003,482	6,205,993	75,938,616
EXPENDITURES					
General Government	5,824,426	6,434,783	6,081,272	353,511	6,848,887
Public Safety - Police	33,586,880	38,155,284	38,391,993	(236,709)	40,779,280
Public Safety - Fire	16,623,128	17,265,965	17,242,212	23,753	19,188,529
Public Works	4,610,629	5,867,329	5,603,283	264,046	6,378,370
Community Development	3,663,406	4,139,052	3,883,007	256,045	4,409,217
Community Services	2,233,774	2,706,361	2,658,338	48,023	3,127,406
TOTAL OPERATING EXPENDITURE	66,542,243	74,568,774	73,860,106	708,668	80,731,689
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Special Police Services	4,761	-	-	-	-
Capital Projects	1,500,000	-	-	-	-
Transfers Out:					
Capital Projects	(1,500,000)	(4,000,000)	(4,000,000)	-	(1,500,000)
Water Enterprise Fund	(25,000)	(25,000)	(25,000)	-	(25,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(20,239)	(4,025,000)	(4,025,000)	-	(1,525,000)
NET CHANGE IN FUND BALANCE	3,307,133	(9,796,285)	(2,881,624)	6,914,661	(6,318,073)
BEGINNING FUND BALANCE	34,839,309	38,146,442	38,146,442	-	35,264,818
ENDING FUND BALANCE	38,146,442	28,350,157	35,264,818	6,914,661	28,946,745
FUND BALANCES					
Committed - Emergency Reserve	11,312,182	13,360,942	13,240,468	(120,474)	13,983,637
Assigned - RDA Dissolution	2,696,420	-	-	-	-
Unassigned	24,137,840	14,989,216	22,024,350	7,035,135	14,963,108
TOTAL FUND BALANCES	38,146,442	28,350,157	35,264,818	6,914,661	28,946,745

200 PARK DEDICATION FUND

	2021-22 ACTUAL	2022-23 REVISED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	45,842	40,000	43,550	3,550	40,000
Charges for Services	411,629	10,000	449,218	439,218	10,000
TOTAL REVENUES	457,471	50,000	492,768	442,768	50,000
EXPENDITURES					
Community Services	22,874	22,500	24,638	(2,138)	22,500
TOTAL EXPENDITURES	22,874	22,500	24,638	(2,138)	22,500
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(1,061,349)	(200,000)	(200,000)	-	(195,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(1,061,349)	(200,000)	(200,000)	-	(195,000)
NET CHANGE IN FUND BALANCE	(626,752)	(172,500)	268,130	440,630	(167,500)
BEGINNING FUND BALANCE	2,404,571	1,777,819	1,777,819	-	2,045,949
ENDING FUND BALANCE	1,777,819	1,605,319	2,045,949	440,630	1,878,449
FUND BALANCES					
Restricted for :					
Parks	1,777,819	1,605,319	2,045,949	440,630	1,878,449
TOTAL FUND BALANCES	1,777,819	1,605,319	2,045,949	440,630	1,878,449

210 GAS TAX FUND

	2021-22 ACTUAL	2022-23 REVISED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	42,855	45,000	40,712	(4,288)	40,000
Intergovernmental	4,213,106	4,751,184	3,659,795	(1,091,389)	4,847,165
TOTAL REVENUES	4,255,961	4,796,184	3,700,507	(1,095,677)	4,887,165
EXPENDITURES					
Public Works	1,279,423	1,502,729	1,372,688	130,041	1,458,881
TOTAL EXPENDITURES	1,279,423	1,502,729	1,372,688	130,041	1,458,881
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(2,743,286)	(3,239,552)	(3,239,552)	-	(3,695,706)
TOTAL OTHER FINANCING SOURCES/(USES)	(2,743,286)	(3,239,552)	(3,239,552)	-	(3,695,706)
NET CHANGE IN FUND BALANCE	233,252	53,903	(911,733)	(965,636)	(267,422)
BEGINNING FUND BALANCE	434,023	667,275	667,275	-	(244,458)
ENDING FUND BALANCE	667,275	721,178	(244,458)	(965,636)	(511,880)
<hr/> <hr/>					
FUND BALANCES					
Restricted for:					
Gas Tax	667,275	721,178	(244,458)	(965,636)	(511,880)
TOTAL FUND BALANCES	667,275	721,178	(244,458)	(965,636)	(511,880)

211 MEASURE M FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	19,450	15,000	18,478	3,478	20,000
Intergovernmental	1,846,619	1,815,649	2,179,036	363,387	2,101,686
TOTAL REVENUES	1,866,069	1,830,649	2,197,514	366,865	2,121,686
EXPENDITURES					
Public Works	518,860	605,444	545,898	59,546	600,566
Debt Service:					
Principal Retirement	112,874	-	-	-	-
Interest and Fiscal Charges	4,938	-	-	-	-
TOTAL EXPENDITURES	636,672	605,444	545,898	59,546	600,566
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(1,257,684)	(1,716,154)	(1,716,154)	-	(1,488,286)
TOTAL OTHER FINANCING SOURCES/(USES)	(1,257,684)	(1,716,154)	(1,716,154)	-	(1,488,286)
NET CHANGE IN FUND BALANCE	(28,287)	(490,949)	(64,538)	426,411	32,834
BEGINNING FUND BALANCE	880,922	852,635	852,635	-	788,097
ENDING FUND BALANCE	852,635	361,686	788,097	426,411	820,931
FUND BALANCES					
Restricted for:					
Debt Service	116,986	-	-	-	-
Street Improvements	735,649	361,686	788,097	426,411	820,931
TOTAL FUND BALANCES	852,635	361,686	788,097	426,411	820,931

214 STREET IMPROVEMENTS GRANT FUND

	2021-22 ACTUAL	2022-23 REVISED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	11,282	10,000	10,718	718	10,000
Intergovernmental	1,320,321	892,427	459,844	(432,583)	-
Other Revenue	1,502,263	549,457	7,000	(542,457)	-
TOTAL REVENUES	2,833,866	1,451,884	477,562	(974,322)	10,000
EXPENDITURES					
Public Works	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	623,888	623,888	-	-
Transfers Out:					
Capital Improvement Projects Fund	(1,473,411)	(1,441,884)	(1,441,884)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(1,473,411)	(817,996)	(817,996)	-	-
NET CHANGE IN FUND BALANCE	1,360,455	633,888	(340,434)	(974,322)	10,000
BEGINNING FUND BALANCE	(0)	1,360,455	1,360,455	-	1,020,021
ENDING FUND BALANCE*	1,360,455	1,994,343	1,020,021	(974,322)	1,030,021
FUND BALANCES					
Restricted for:					
Street Improvements	1,360,455	1,994,343	1,020,021	(974,322)	1,030,021
TOTAL FUND BALANCES	1,360,455	1,994,343	1,020,021	(974,322)	1,030,021

\$2,039,091 Urban Greening Mendez Historic Train & Green Street Bikeway
 \$2,403,000 ATP Garden Grove Blvd. Improvements
 \$1,290,131 State Prop 68 Grant Mendez Tribute Monument
 \$1,500,000 CA Dept of Parks and Recreation (Umberg)
 \$545,000 Safe Routes to School

216 TRAFFIC IMPACT FEE FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	5,645	6,000	5,363	(637)	5,000
Charges for Services	8,356	10,000	8,000	(2,000)	10,000
TOTAL REVENUES	14,001	16,000	13,363	(2,637)	15,000
EXPENDITURES					
Public Works	50,700	800	668	132	750
TOTAL EXPENDITURES	50,700	800	668	132	750
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(76,500)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(76,500)	-	-	-	-
NET CHANGE IN FUND BALANCE	(113,199)	15,200	12,695	(2,505)	14,250
BEGINNING FUND BALANCE	29,449	(83,750)	(83,750)	-	(71,055)
ENDING FUND BALANCE	(83,750)	(68,550)	(71,055)	(2,505)	(56,805)
FUND BALANCES					
Restricted for:					
Traffic Impact	(83,750)	(68,550)	(71,055)	(2,505)	(56,805)
TOTAL FUND BALANCES	(83,750)	(68,550)	(71,055)	(2,505)	(56,805)

220 MUNICIPAL LIGHTING DISTRICT FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUE					
Property Taxes	2,226,126	2,213,000	2,542,127	329,127	2,213,000
Investment and Rental	75,210	100,000	71,449	(28,551)	100,000
TOTAL REVENUE	2,301,336	2,313,000	2,613,576	300,576	2,313,000
EXPENDITURES					
Public Works	998,666	1,087,650	1,185,890	(98,240)	1,087,650
TOTAL OPERATING EXPENDITURE	998,666	1,087,650	1,185,890	(98,240)	1,087,650
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(60,000)	(260,206)	(260,206)	-	(600,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(60,000)	(260,206)	(260,206)	-	(600,000)
NET CHANGE IN FUND BALANCE	1,242,670	965,144	1,167,480	202,336	625,350
BEGINNING FUND BALANCE	5,982,637	7,225,307	7,225,307	-	8,392,787
ENDING FUND BALANCE	7,225,307	8,190,451	8,392,787	202,336	9,018,137
<hr/> <hr/>					
FUND BALANCES					
Restricted for:					
Municipal Lighting	7,225,307	8,190,451	8,392,787	202,336	9,018,137
TOTAL FUND BALANCES	7,225,307	8,190,451	8,392,787	202,336	9,018,137

231 AMERICAN RESCUE PLAN ACT

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Use of Money & Property	-	-	-	-	-
Intergovernmental	18,417	23,671,602	5,304,389	(18,367,213)	-
TOTAL REVENUES	18,417	23,671,602	5,304,389	(18,367,213)	-
EXPENDITURES					
General Government	18,417	4,526,583	4,572,375	(45,792)	-
Capital Outlay	-	19,145,019	732,014	18,413,005	-
TOTAL EXPENDITURES	18,417	23,671,602	5,304,389	18,367,213	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-
<hr/> <hr/>					
FUND BALANCES					
Restricted for:					
Other Grants	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-	-

240 HOUSING/COMMUNITY DEV-CDBG FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Use of Money & Property	444,125	-	-	-	-
Intergovernmental	46,364	2,666,979	2,637,079	(29,900)	2,355,893
Other Revenue	41,965	10,000	-	(10,000)	10,000
TOTAL REVENUES	532,454	2,676,979	2,637,079	(39,900)	2,365,893
EXPENDITURES					
Community Development	447,881	1,815,786	1,785,886	29,900	533,154
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	447,881	1,815,786	1,785,886	29,900	533,154
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(10,997)	(851,193)	(851,193)	-	(1,822,739)
TOTAL OTHER FINANCING SOURCES/(USES)	(10,997)	(851,193)	(851,193)	-	(1,822,739)
NET CHANGE IN FUND BALANCE	73,576	10,000	-	(10,000)	10,000
BEGINNING FUND BALANCE	983,981	1,057,557	1,057,557	-	1,057,557
ENDING FUND BALANCE	1,057,557	1,067,557	1,057,557	(10,000)	1,067,557
FUND BALANCES					
Restricted for:					
Housing and Community Development	1,057,557	1,067,557	1,057,557	(10,000)	1,067,557
TOTAL FUND BALANCES	1,057,557	1,067,557	1,057,557	(10,000)	1,067,557

242 HCD HOME HOUSING FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Use of Money & Property	597	-	-	-	-
Intergovernmental	110,187	2,020,121	1,784,265	(235,856)	2,442,355
Other Revenue	45,667	25,000	191,585	166,585	25,000
TOTAL REVENUES	156,451	2,045,121	1,975,850	(69,271)	2,467,355
EXPENDITURES					
Community Development	183,538	2,020,121	1,975,850	44,271	2,024,430
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	183,538	2,020,121	1,975,850	44,271	2,024,430
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Housing/Community Development (CDBG)	-	-	-	-	-
Transfers Out:					
Community Development	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(27,087)	25,000	-	(25,000)	442,925
BEGINNING FUND BALANCE	(29,437)	(56,524)	(56,524)	-	(56,524)
ENDING FUND BALANCE	(56,524)	(31,524)	(56,524)	(25,000)	386,401
FUND BALANCES					
Restricted for:					
Other Grants	(56,524)	(31,524)	(56,524)	(25,000)	386,401
TOTAL FUND BALANCES	(56,524)	(31,524)	(56,524)	(25,000)	386,401

243 LOCAL HOUSING ALLOCATION FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Use of Money & Property	-	-	-	-	-
Other	130,577	793,596	158,719	(634,877)	-
TOTAL REVENUES	130,577	793,596	158,719	(634,877)	-
EXPENDITURES					
Community Development	75,055	1,229,118	55,718	1,173,400	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	75,055	1,229,118	55,718	1,173,400	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	55,522	(435,522)	103,001	538,523	-
BEGINNING FUND BALANCE	-	55,522	55,522	-	158,523
ENDING FUND BALANCE	55,522	(380,000)	158,523	538,523	158,523
FUND BALANCES					
Restricted for:					
Other Grants	55,522	(380,000)	158,523	538,523	158,523
TOTAL FUND BALANCE	111,044	(380,000)	158,523	538,523	158,523

245 HOUSING AUTHORITY FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	40,494	90,000	38,469	(51,531)	90,000
Intergovernmental	3,745	-	-	-	-
Other Revenue	90,257	1,392	1,387	(5)	814
TOTAL REVENUES	134,496	91,392	39,856	(51,536)	90,814
EXPENDITURES					
Community Development	474,548	1,011,699	548,359	463,340	1,036,035
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	474,548	1,011,699	548,359	463,340	1,036,035
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
SAWRA	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(340,052)	(920,307)	(508,503)	411,804	(945,221)
BEGINNING FUND BALANCE	25,095,056	24,755,004	24,755,004	-	24,246,501
ENDING FUND BALANCE	24,755,004	23,834,697	24,246,501	411,804	23,301,280
FUND BALANCES					
Restricted for:					
Housing Authority - Land	2,259,611	2,259,611	2,259,611	-	2,259,611
Housing Authority - Receivables	18,790,170	18,790,170	18,790,170	-	18,790,170
Housing Authority	3,705,224	2,784,917	3,196,721	411,804	2,251,500
TOTAL FUND BALANCES	24,755,004	23,834,697	24,246,501	411,804	23,301,280

250 POLICE SEIZURE FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	10,143	15,000	9,636	(5,364)	15,000
Other Revenue	980	100,000	-	(100,000)	100,000
TOTAL REVENUES	11,123	115,000	9,636	(105,364)	115,000
EXPENDITURES					
Public Safety	235,261	459,949	112,752	347,197	459,949
Capital Outlay		-		-	-
TOTAL EXPENDITURES	235,261	459,949	112,752	347,197	459,949
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(224,138)	(344,949)	(103,116)	241,833	(344,949)
BEGINNING FUND BALANCE	1,179,149	955,011	955,011	-	851,895
ENDING FUND BALANCE	955,011	610,062	851,895	241,833	506,946
FUND BALANCES					
Restricted for:					
Special Police Services	955,011	610,062	851,895	241,833	506,946
TOTAL FUND BALANCES	955,011	610,062	851,895	241,833	506,946

251 SPECIAL POLICE SERVICES FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Intergovernmental	7,658	-	9,262	9,262	-
TOTAL REVENUES	<u>7,658</u>	<u>-</u>	<u>9,262</u>	<u>9,262</u>	<u>-</u>
EXPENDITURES					
Public Safety	16,920	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	<u>16,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(9,262)	-	9,262	9,262	-
BEGINNING FUND BALANCE	-	(9,262)	(9,262)	-	0
ENDING FUND BALANCE	<u>(9,262)</u>	<u>(9,262)</u>	<u>0</u>	<u>9,262</u>	<u>0</u>
<hr/>					
FUND BALANCE					
Restricted for:					
Special Police Services	-	-	-	-	-
TOTAL FUND BALANCE	<u>(9,262)</u>	<u>(9,262)</u>	<u>0</u>	<u>9,262</u>	<u>0</u>

253 SPECIAL POLICE SERVICES FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Intergovernmental	82,729	192,554	192,554	-	-
TOTAL REVENUES	82,729	192,554	192,554	-	-
EXPENDITURES					
Public Safety	82,729	192,554	192,554	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	82,729	192,554	192,554	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-
FUND BALANCES					
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-	-

256 SPECIAL POLICE SERVICES FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Intergovernmental	-	57,571	57,571	-	-
TOTAL REVENUES	-	57,571	57,571	-	-
EXPENDITURES					
Public Safety	33,888	151,882	23,786	128,096	94,311
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	33,888	151,882	23,786	128,096	94,311
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Special Police	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(33,888)	(94,311)	33,785	128,096	(94,311)
BEGINNING FUND BALANCE	178,088	144,200	144,200	-	177,985
ENDING FUND BALANCE	144,200	49,889	177,985	128,096	83,674
FUND BALANCES					
Restricted for:					
Special Police Services	144,200	49,889	177,985	128,096	83,674
TOTAL FUND BALANCE	144,200	49,889	177,985	128,096	83,674

257 SPECIAL POLICE SERVICES FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Intergovernmental		18,000	18,000	-	-
TOTAL REVENUES	-	18,000	18,000	-	-
EXPENDITURES					
Public Safety	603	18,000	17,397	603	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	603	18,000	17,397	603	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(603)	-	603	603	-
BEGINNING FUND BALANCE	-	(603)	(603)	-	0
ENDING FUND BALANCE	(603)	(603)	0	603	0
<hr/> <hr/>					
FUND BALANCES					
Unassigned	(603)	(603)	0	603	0
TOTAL FUND BALANCE	(603)	(603)	0	603	0

258 SPECIAL POLICE SERVICES FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	183	100	215	115	100
Charges for Services	2,507	3,000	2,360	(640)	3,000
Other Revenue	-	-	-	-	-
TOTAL REVENUES	2,690	3,100	2,575	(525)	3,100
EXPENDITURES					
Public Safety	2,560	10,000	16,033	(6,033)	10,000
TOTAL EXPENDITURES	2,560	10,000	16,033	(6,033)	10,000
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	130	(6,900)	(13,458)	(6,558)	(6,900)
BEGINNING FUND BALANCE	14,458	14,588	14,588	-	1,130
ENDING FUND BALANCE	14,588	7,688	1,130	(6,558)	(5,770)
FUND BALANCES					
Unrestricted:					
Designated:					
Special Police Services	14,588	7,688	1,130	(6,558)	(5,770)
Subtotal Unrestricted	14,588	7,688	1,130	(6,558)	(5,770)
TOTAL FUND BALANCES	14,588	7,688	1,130	(6,558)	(5,770)

260 LOCAL SEIZED PROPERTY FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	5,674	7,000	5,391	(1,609)	7,000
Intergovernmental	40,896	10,000	-	(10,000)	10,000
TOTAL REVENUES	46,570	17,000	5,391	(11,609)	17,000
EXPENDITURES					
Public Safety	435	1,000	-	1,000	1,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	435	1,000	-	1,000	1,000
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	46,135	16,000	5,391	(10,609)	16,000
BEGINNING FUND BALANCE	495,866	542,001	542,001	-	547,392
ENDING FUND BALANCE	542,001	558,001	547,392	(10,609)	563,392
FUND BALANCES					
Restricted for:					
Special Police Services	542,001	558,001	547,392	(10,609)	563,392
TOTAL FUND BALANCES	542,001	558,001	547,392	(10,609)	563,392

261 SUPPLEMENTAL LAW ENFORCEMENT FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Intergovernmental	226,163	220,000	220,278	278	234,760
TOTAL REVENUES	226,163	220,000	220,278	278	234,760
EXPENDITURES					
Public Safety	226,164	220,000	220,278	(278)	234,760
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	226,164	220,000	220,278	(278)	234,760
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police Services Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(1)	-	-	-	-
BEGINNING FUND BALANCE	0	0	(1)	(1)	(1)
ENDING FUND BALANCE	(1)	0	(1)	(1)	(1)
FUND BALANCES					
Restricted for:					
Special Police Services	-	0	(1)	(1)	(1)
TOTAL FUND BALANCES	-	0	(1)	(1)	(1)

262 SPECIAL POLICE SERVICES FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Intergovernmental	(2,436)	143,863	46,286	(97,577)	-
TOTAL REVENUES	(2,436)	143,863	46,286	(97,577)	-
EXPENDITURES					
Public Safety	42,649	143,863	1,201	142,662	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	42,649	143,863	1,201	142,662	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(45,085)	-	45,085	45,085	-
BEGINNING FUND BALANCE	-	(45,085)	(45,085)	-	-
ENDING FUND BALANCE	(45,085)	(45,085)	-	45,085	-
FUND BALANCES					
Restricted for:					
Special Police Services	(45,085)	(45,085)	-	45,085	-
TOTAL FUND BALANCES	(45,085)	(45,085)	-	45,085	-

263 SPECIAL POLICE SERVICES FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Intergovernmental	17,942	18,496	18,496	-	-
TOTAL REVENUES	17,942	18,496	18,496	-	-
EXPENDITURES					
Public Safety	17,942	18,496	18,496	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	17,942	18,496	18,496	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-
FUND BALANCES					
Restricted for:					
Special Police Services	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-	-

264 SPECIAL POLICE SERVICES FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Intergovernmental	57,895	131,115	64,472	(66,643)	-
TOTAL REVENUES	57,895	131,115	64,472	(66,643)	-
EXPENDITURES					
Public Safety	29,601	101,514	41,134	60,381	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	29,601	101,514	41,134	60,381	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police Services	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	28,293	29,601	23,339	(6,262)	-
BEGINNING FUND BALANCE	-	28,293	28,293	-	51,632
ENDING FUND BALANCE	28,293	57,894	51,632	(6,262)	51,632
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FUND BALANCES					
Restricted for:					
Special Police Services	28,293	57,894	51,632	(6,262)	51,632
TOTAL FUND BALANCES	28,293	57,894	51,632	(6,262)	51,632

270 DRAINAGE DISTRICT FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	1,634	3,000	1,552	(1,448)	3,000
Charges for Services	-	2,000	-	(2,000)	2,000
TOTAL REVENUES	1,634	5,000	1,552	(3,448)	5,000
EXPENDITURES					
Public Works	82	250	78	172	250
TOTAL EXPENDITURES	82	250	78	172	250
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	1,552	4,750	1,474	(3,276)	4,750
BEGINNING FUND BALANCE	171,064	172,616	172,616	-	174,090
ENDING FUND BALANCE	172,616	177,366	174,090	(3,276)	178,840
FUND BALANCES					
Restricted for:					
Offsite Drainage District	172,616	177,366	174,090	(3,276)	178,840
TOTAL FUND BALANCE	172,616	177,366	174,090	(3,276)	178,840

275 COMMUNITY SERVICES GRANT FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Intergovernmental	413,413	591,989	542,423	(49,566)	595,660
Other Revenue	6,018	7,000	14,654	7,654	14,000
TOTAL REVENUES	419,431	598,989	557,077	(41,912)	609,660
EXPENDITURES					
Community Services	422,406	598,989	557,217	41,772	602,229
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	422,406	598,989	557,217	41,772	602,229
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(2,975)	-	(140)	(140)	7,431
BEGINNING FUND BALANCE	10,265	7,290	7,290	-	7,150
ENDING FUND BALANCE	7,290	7,290	7,150	(140)	14,581
FUND BALANCES					
Restricted for:					
Other Grants	7,290	7,290	7,150	(140)	14,581
TOTAL FUND BALANCES	7,290	7,290	7,150	(140)	14,581

280 AQMD FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	6,352	5,000	6,035	1,035	5,000
Intergovernmental	88,123	120,000	145,020	25,020	120,000
TOTAL REVENUES	94,475	125,000	151,055	26,055	125,000
EXPENDITURES					
General Government	5,535	32,813	9,819	22,994	32,813
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	5,535	32,813	9,819	22,994	32,813
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(20,571)	(700,000)	(700,000)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(20,571)	(700,000)	(700,000)	-	-
NET CHANGE IN FUND BALANCE	68,369	(607,813)	(558,764)	49,049	92,187
BEGINNING FUND BALANCE	632,367	700,736	700,736	-	141,972
ENDING FUND BALANCE	700,736	92,923	141,972	49,049	234,159
FUND BALANCES					
Restricted for:					
Other Grants	700,736	92,923	141,972	49,049	234,159
TOTAL FUND BALANCE	700,736	92,923	141,972	49,049	234,159

290 COMMUNITY SERVICES GRANT FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	2,229	2,000	2,375	375	2,000
Intergovernmental	116,696	97,323	156,747	59,424	179,495
Other Revenue	17,363	18,504	15,335	(3,169)	18,504
TOTAL REVENUES	136,288	117,827	174,457	56,630	199,999
EXPENDITURES					
Community Services	90,442	134,125	99,208	34,917	182,979
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	90,442	134,125	99,208	34,917	182,979
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
AQMD Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	45,846	(16,298)	75,249	91,547	17,020
BEGINNING FUND BALANCE	215,401	261,247	261,247	-	336,496
ENDING FUND BALANCE	261,247	244,949	336,496	91,547	353,516
FUND BALANCES					
Restricted:					
Measure M	129,788	129,788	129,788	-	129,788
Other Grants	131,459	115,161	206,708	91,547	223,728
TOTAL FUND BALANCE	261,247	244,949	336,496	91,547	353,516

400 CAPITAL PROJECTS FUND

	2021-22 ACTUAL	2022-23 REVISED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	2,087	1,000	1,983	983	2,000
TOTAL REVENUES	2,087	1,000	1,983	983	2,000
EXPENDITURES					
Capital Outlay	8,645,264	45,045,503	15,446,616	29,598,887	9,356,731
TOTAL EXPENDITURES	8,645,264	45,045,503	15,446,616	29,598,887	9,356,731
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	4,000,000	4,000,000	-	1,500,000
CDBG Fund	10,997	851,193	851,193	-	1,822,739
AQMD Fund	20,571	700,000	700,000	-	-
Gas Tax Fund	2,743,286	3,239,552	3,239,552	-	3,695,706
Municipal Lighting Fund	60,000	260,206	260,206	-	600,000
Measure M Fund	1,257,684	1,716,154	1,716,154	-	1,488,286
Street Improvements Grant Fund	1,549,911	1,441,884	1,441,884	-	-
Park Dedication Fund	1,061,349	200,000	200,000	-	195,000
Equipment Replacement Fund	100,023	-	-	-	-
Building Maintenance Fund	120,000	250,000	250,000	-	55,000
Transfers Out:					
Street Improvements Grant Fund	-	(623,888)	(623,888)	-	-
Information Technologies Fund	(81,744)	-	-	-	-
Building Maintenance Fund	(34,400)	-	-	-	-
Equipment Replacement Fund	(116,257)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	6,691,420	12,035,101	12,035,101	-	9,356,731
NET CHANGE IN FUND BALANCE	(1,951,757)	(33,009,402)	(3,409,532)	29,599,870	2,000
BEGINNING FUND BALANCE	21,731,773	19,780,016	19,780,016	-	16,370,484
ENDING FUND BALANCE*	19,780,016	(13,229,386)	16,370,484	29,599,870	16,372,484
FUND BALANCES					
Assigned:					
Capital Projects	19,780,016	(13,229,386)	16,370,484	29,599,870	16,372,484
TOTAL FUND BALANCES	19,780,016	(13,229,386)	16,370,484	29,599,870	16,372,484

450 ECONOMIC DEVELOPMENT FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	79,803	140,000	73,197	(66,803)	140,000
Other Revenue	132,386	944,000	-	(944,000)	-
Property Sales	-	-	-	-	-
TOTAL REVENUES	212,189	1,084,000	73,197	(1,010,803)	140,000
EXPENDITURES					
General Government	78,802	1,308,489	730,727	577,762	1,410,000
Community Development	837,976	-	-	-	-
Capital Outlay	2,559,109	794,891	794,891	-	-
TOTAL EXPENDITURES	3,475,887	2,103,380	1,525,618	577,762	1,410,000
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(3,263,697)	(1,019,380)	(1,452,421)	(433,041)	(1,270,000)
BEGINNING FUND BALANCE	15,023,514	11,759,817	11,759,817	-	10,307,396
ENDING FUND BALANCE	11,759,817	10,740,437	10,307,396	(433,041)	9,037,396
FUND BALANCES					
Assigned:					
Economic Development					
Cash	5,179,817	4,160,437	3,727,396	(433,041)	2,457,396
Restricted for Program Grants/Loans	180,000	180,000	180,000	-	180,000
Land Held for Resale	6,400,000	6,400,000	6,400,000	-	6,400,000
Subtotal Unrestricted	11,759,817	10,740,437	10,307,396	(433,041)	9,037,396
TOTAL FUND BALANCES	11,759,817	10,740,437	10,307,396	(433,041)	9,037,396

501 SUCCESSOR AGENCY TO THE WRA OPERATING FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUE					
Use of Money & Property	(9,145)	-	56,010	56,010	-
Redevelopment Property Tax Trust Fund RPTTF	5,583,273	5,500,000	5,500,000	-	5,868,090
TOTAL REVENUE	5,574,128	5,500,000	5,556,010	56,010	5,868,090
EXPENDITURES					
Community Development	96,595	101,500	80,000	21,500	40,000
Debt Service:					
Interest Expense	3,574,024	3,419,073	3,419,073	-	3,318,090
Principal	-	2,415,000	2,415,000	-	2,510,000
TOTAL OPERATING EXPENDITURE	3,670,619	5,935,573	5,914,073	21,500	5,868,090
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Redevelopment	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	1,903,509	(435,573)	(358,063)	77,510	-
BEGINNING FUND BALANCE	(86,259,226)	(84,355,717)	(84,355,717)	-	(84,713,780)
ENDING FUND BALANCE	(84,355,717)	(84,791,290)	(84,713,780)	77,510	(84,713,780)
FUND BALANCE					
Fiscal Agent Cash	4,542,603	4,542,603	4,542,603	-	4,542,603
Certificates of Participation	(90,452,157)	(90,452,157)	(90,452,157)	-	(90,452,157)
Designated - ROPS obligations	1,553,836	1,118,263	1,195,773	77,510	1,195,773
TOTAL FUND BALANCE	(84,355,717)	(84,791,290)	(84,713,780)	77,510	(84,713,780)

600 WATER UTILITY FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	154,847	103,000	148,692	45,692	103,000
Charges for Services	18,468,836	20,284,500	18,846,971	(1,437,529)	20,284,500
Other Revenue	87,096	23,592	22,768	(824)	20,173
TOTAL REVENUES	18,710,779	20,411,092	19,018,431	(1,392,661)	20,407,673
EXPENSES					
Salaries & Benefits	2,588,689	3,746,200	3,997,616	(251,416)	4,086,306
Maintenance and operations	4,803,797	3,512,142	3,646,087	(133,945)	4,104,045
Purchased water	2,177,348	2,686,042	2,149,633	536,409	500,000
Pump and basin assessment	4,519,275	4,519,275	4,632,257	(112,982)	7,200,000
Debt Service:					
Principal Payments	-	398,653	398,653	-	416,421
Interest Payments	99,057	85,374	85,374	-	68,956
TOTAL EXPENSES	14,188,165	14,947,686	14,909,620	38,066	16,375,728
INCOME (LOSS) BEFORE TRANSFERS	4,522,613	5,463,406	4,108,811	(1,354,595)	4,031,945
Transfers In:					
General Fund (Life Line)	25,000	25,000	25,000	-	25,000
Capital Projects Fund	91,268	-	-	-	-
Transfers Out:					
Capital Projects Fund	(2,460,496)	(2,454,908)	(2,454,908)	-	(3,949,828)
TOTAL TRANSFERS	(2,344,228)	(2,429,908)	(2,429,908)	-	(3,924,828)
CHANGE IN NET POSITION	2,178,385	3,033,498	1,678,903	(1,354,595)	107,117
BEGINNING NET POSITION	28,487,130	30,665,516	30,665,516	-	32,344,419
ENDING NET POSITION	30,665,516	33,699,014	32,344,419	(1,354,595)	32,451,536
NET POSITION					
Investment in Capital Assets	27,068,289	27,068,289	27,068,289	-	27,068,289
Restricted for:					
Debt Service	110,716	110,716	110,716	-	110,716
Unrestricted	3,486,511	6,520,009	5,165,414	(1,354,595)	5,272,531
TOTAL NET POSITION	30,665,516	33,699,014	32,344,419	(1,354,595)	32,451,536

601 UTILITY CONSERVATION FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	36,067	35,000	34,263	(737)	35,000
Charges for Service	382,531	250,000	404,177	154,177	400,000
TOTAL REVENUES	418,598	285,000	438,440	153,440	435,000
EXPENSES					
Salaries & Benefits	213,299	336,902	272,128	64,774	362,716
Maintenance and operations	78,943	131,000	108,223	22,777	211,000
Capital Outlay	-	568,674	86,170	482,504	-
TOTAL EXPENSES	292,242	1,036,576	466,521	570,055	573,716
TRANSFERS					
Transfers In:					
Utility Fund	-	-	-	-	-
Transfers Out:					
Utility Fund	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
CHANGE IN NET POSITION	126,356	(751,576)	(28,081)	723,495	(138,716)
BEGINNING NET POSITION	3,702,688	3,829,044	3,829,044	-	3,800,963
ENDING NET POSITION	3,829,044	3,077,468	3,800,963	723,495	3,662,247
NET POSITION					
Restricted for:					
Penalty Water Reserve	3,400,000	3,400,000	3,400,000	-	3,400,000
Unrestricted					
Designated:					
Capital Projects	429,044	(322,532)	400,963	723,495	262,247
TOTAL NET POSITION	3,829,044	3,077,468	3,800,963	723,495	3,662,247

602 UTILITY CAPITAL PROJECTS FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENSES					
Capital Outlay	746,258	8,128,102	1,506,877	6,621,225	3,949,828
TOTAL EXPENSES	746,258	8,128,102	1,506,877	6,621,225	3,949,828
TRANSFERS					
Transfers In:					
Utility Fund	2,460,496	2,454,908	2,454,908	-	3,949,828
Transfers Out:					
Utility Fund	(91,268)	-	-	-	-
TOTAL TRANSFERS	2,369,228	2,454,908	2,454,908	-	3,949,828
CHANGE IN NET POSITION	1,622,970	(5,673,194)	948,031	6,621,225	-
BEGINNING NET POSITION	3,804,829	5,427,799	5,427,799	-	6,375,830
ENDING NET POSITION	5,427,799	(245,395)	6,375,830	6,621,225	6,375,830
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NET POSITION					
Unrestricted					
Designated:					
Capital Projects	5,427,799	(245,395)	6,375,830	6,621,225	6,375,830
TOTAL NET POSITION	5,427,799	(245,395)	6,375,830	6,621,225	6,375,830

700 MOTOR POOL FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	20,633	30,000	19,602	(10,398)	30,000
Intergovernmental	100,023	-	-	-	-
Charges for Services	1,463,994	1,832,105	1,822,863	(9,242)	2,267,825
Other Revenue	14,471	33,552	133,826	100,274	32,362
Gain on sale of equipment	(5,143)	5,000	6,000	1,000	5,000
TOTAL REVENUES	1,593,978	1,900,657	1,982,291	81,634	2,335,187
EXPENSES					
Salaries and Benefits	484,982	510,009	536,462	(26,453)	512,987
Maintenance and Operations	924,386	1,707,240	1,478,461	228,779	1,856,645
Capital Outlay	583,386	-	-	-	-
TOTAL EXPENSES	1,992,754	2,217,249	2,014,923	202,326	2,369,632
TRANSFERS					
Transfers In:					
Capital Improvement Projects Fund	116,257	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(100,023)	-	-	-	-
TOTAL TRANSFERS	16,234	-	-	-	-
CHANGE IN NET POSITION	(382,542)	(316,592)	(32,632)	283,960	(34,445)
BEGINNING NET POSITION	2,379,130	1,996,588	1,996,588	-	1,963,956
ENDING NET POSITION	1,996,588	1,679,996	1,963,956	283,960	1,929,511
NET POSITION					
Invested in Capital Assets	1,656,056	1,656,056	1,656,056	-	1,656,056
Unrestricted	340,532	23,940	307,900	283,960	273,455
TOTAL NET POSITON	1,996,588	1,679,996	1,963,956	283,960	1,929,511

740 GENERAL BENEFITS FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Use of Money & Property	(510,044)	200,000	(6,444)	(206,444)	200,000
Charges for Services	1,798,585	1,920,000	2,168,242	248,242	1,920,000
Other Revenue	365,650	383,652	382,222	(1,430)	383,652
TOTAL REVENUES	1,654,191	2,503,652	2,544,020	40,368	2,503,652
EXPENSES					
Maintenance and Operations	243,961	250,000	222,187	27,813	250,000
Insurance Premiums and Legal Fees	218,677	250,000	226,026	23,974	286,000
Claims and Benefits	4,952,307	1,100,000	1,206,148	(106,148)	1,100,000
TOTAL EXPENSES	5,414,945	1,600,000	1,654,361	(54,361)	1,636,000
TRANSFERS					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
CHANGE IN NET POSTION	(3,760,755)	903,652	889,659	(13,993)	867,652
BEGINNING NET POSITION	1,108,344	(2,652,411)	(2,652,411)	-	(1,762,752)
ENDING NET POSITION	(2,652,411)	(1,748,759)	(1,762,752)	(13,993)	(895,100)
NET POSITION					
Restricted for Pension Benefits	4,002,894	4,002,894	4,002,894	-	4,002,894
Unrestricted	(6,655,305)	(5,751,653)	(5,765,646)	(13,993)	(4,897,994)
TOTAL NET POSITION	(2,652,411)	(1,748,759)	(1,762,752)	(13,993)	(895,100)
Cash	7,429,476	9,758,816	9,905,980	147,164	10,773,632
Restricted Cash	4,115,487	4,198,906	4,198,906	234,567	4,198,906
Reserved:					
Worker's Comp Claims	11,881,500	7,904,960	7,904,960	-	7,904,960
Unemployment	-	-	-	-	-
Compensated Absences	2,317,395	2,358,648	2,358,648	-	2,358,648
Available	(2,653,932)	3,694,113	3,841,277	381,731	4,708,929

750 LIABILITY ADMINISTRATION FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Charges for Services	2,017,000	2,017,000	2,017,000	-	2,017,000
Other Revenue	32,854	-	287	287	-
TOTAL REVENUES	2,049,854	2,017,000	2,017,287	287	2,017,000
EXPENSES					
Maintenance and Operations	33,050	60,000	46,633	13,367	60,000
Insurance Premiums and Legal Fees	1,700,070	2,800,000	2,640,155	159,845	3,000,000
Claims and Benefits	2,259,911	500,000	471,995	28,005	500,000
TOTAL EXPENSES	3,993,031	3,360,000	3,158,783	201,217	3,560,000
TRANSFERS					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
CHANGE IN NET POSITION	(1,943,177)	(1,343,000)	(1,141,496)	201,504	(1,543,000)
BEGINNING NET POSITION	2,987,666	1,044,489	1,044,489	-	(97,007)
ENDING NET POSITION	1,044,489	(298,511)	(97,007)	201,504	(1,640,007)
NET POSITION					
Unrestricted	1,044,489	(298,511)	(97,007)	201,504	(1,640,007)
TOTAL NET POSITION	1,044,489	(298,511)	(97,007)	201,504	(1,640,007)
Cash	5,643,488	4,230,664	4,432,168	201,504	2,889,168
Reserved:					
Claims payable	(4,529,174)	(4,529,174)	(4,529,174)	-	(4,529,174)
Accounts payable	(69,825)	-	-	-	-
Available	1,044,489	(298,511)	(97,007)	201,504	(1,640,007)

760 INFORMATION TECHNOLOGIES FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	30,570	40,000	29,041	(10,959)	40,000
Charges for Services	2,068,145	2,068,145	2,068,145	-	2,068,145
Other Revenue	4,080	4,080	4,080	-	2,616
TOTAL REVENUES	2,102,794	2,112,225	2,101,266	(10,959)	2,110,761
EXPENSES					
Salaries and Benefits	1,026,327	1,139,946	925,077	214,869	1,183,759
Maintenance and Operations	870,397	1,229,700	1,097,642	132,058	1,225,700
Capital Outlay	67,106	15,000	-	15,000	15,000
Debt Service:					
Interest and Fiscal Charges	1,468	-	-	-	-
TOTAL EXPENSES	1,965,297	2,384,646	2,022,719	361,927	2,424,459
TRANSFERS					
Transfers In:					
Capital Improvement Projects Fund	81,744	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL TRANSFERS	81,744	-	-	-	-
CHANGE IN NET POSITON	219,241	(272,421)	78,547	350,968	(313,698)
BEGINNING NET POSITION	1,305,691	1,524,932	1,524,932	-	1,603,479
ENDING NET POSITION	1,524,932	1,252,511	1,603,479	350,968	1,289,781
NET POSITION					
Invested in Capital Assets	141,090	141,090	141,090	-	141,090
Unrestricted	1,383,842	1,111,421	1,462,389	350,968	1,148,691
TOTAL NET POSITION	1,524,932	1,252,511	1,603,479	350,968	1,289,781

770 GOVERNMENT BUILDINGS FUND

	2021-22 ACTUAL	2022-23 ADJUSTED BUDGET	2022-23 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2023-24 BUDGET
REVENUES					
Investment and Rental	14,554	25,000	25,648	648	25,000
Charges for Services	2,169,400	2,789,000	2,798,000	9,000	2,593,000
Other Revenue	7,895	7,256	8,326	1,070	6,570
TOTAL REVENUES	2,191,849	2,821,256	2,831,974	10,718	2,624,570
EXPENSES					
Salaries	692,977	736,605	786,345	(49,740)	765,087
Maintenance and Operations	1,784,284	1,676,218	1,681,576	(5,358)	1,739,538
Capital outlay	-	-	-	-	-
Debt Service:					
Interest and Fiscal Charges	25,499	-	-	-	-
TOTAL EXPENSES	2,502,760	2,412,823	2,467,921	(55,098)	2,504,625
TRANSFERS					
Transfers In:					
Capital Improvement Projects Fund	34,400	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(120,000)	(250,000)	(250,000)	-	(55,000)
TOTAL TRANSFERS	(85,600)	(250,000)	(250,000)	-	(55,000)
CHANGE IN NET POSITION	(396,511)	158,433	114,053	(44,380)	64,945
BEGINNING NET POSITION	3,108,252	2,711,741	2,711,741	-	2,825,794
ENDING NET POSITION	2,711,741	2,870,174	2,825,794	(44,380)	2,890,739
NET POSITION					
Invested in Capital Assets	2,402,212	2,402,212	2,402,212	-	2,402,212
Unrestricted	309,529	467,962	423,582	(44,380)	488,527
TOTAL NET POSITION	2,711,741	2,870,174	2,825,794	(44,380)	2,890,739

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: City Council and Commissions							
Funds: 100 - General Fund							
Program: 10000 - City Council							
REVENUE							
39061	Retiree Insurance Reimbursement	1,103	1,068	1,066	(2)	761	
TOTAL Revenues		1,103	1,068	1,066	(2)	761	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	52,290	52,290	52,290	(0)	52,290	
40040	PERS Retirement	4,364	5,365	4,399	966	6,019	
40041	PERS Unfunded Liability	16,628	16,314	16,314	-	13,648	
40060	Medicare Tax	2,149	2,149	2,150	(1)	2,150	
40062	Insurance Rebate	96,204	96,199	96,642	(443)	96,199	
40065	Workers Compensation	978	978	979	(1)	979	
40068	Retiree Insurance	15,698	15,828	13,040	2,788	11,494	
40080	Payroll Accruals Adjustments	(199)	-	3,629	(3,629)	-	
SUBTOTAL		188,113	189,123	189,443	(320)	182,779	
Operations & Maintenance							
43000	Legal Fees	64,052	40,000	34,317	5,683	40,000	
43074	Utilities - Telephone	1,905	2,100	1,793	307	2,100	
43090	Contractual - Other	4,960	10,000	6,250	3,750	10,000	Interpreter
44000	Supplies	1,930	2,000	13,451	(11,451)	2,000	
44010	Postage	770	1,400	937	463	1,400	
44020	Special Department Expense	9,091	10,000	10,276	(276)	10,000	
44030	Training & Meetings	14,054	10,000	21,529	(11,529)	10,000	
44050	Equipment Rental	2	-	11	(11)	-	
44056	Information Systems Charge	20,160	20,160	20,160	-	20,160	
44060	Publications & Subscriptions	120	200	100	100	200	
44062	Membership Dues	9,753	10,000	10,000	-	10,000	
44085	Government Buildings Charge	113,800	96,000	96,000	-	92,000	
44092	Liability Claims Charge	2,000	2,000	2,000	-	2,000	
SUBTOTAL		242,596	203,860	216,824	(12,964)	199,860	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(15,936)	(14,540)	(15,032)	492	(14,158)	
SUBTOTAL		(15,936)	(14,540)	(15,032)	492	(14,158)	
TOTAL Expenses		414,772	378,443	391,235	(12,792)	368,481	
BALANCE		(413,669)	(377,375)	(390,169)	(12,794)	(367,720)	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: City Council and Commissions						
Funds: 100 - General Fund						
Program: 10100 - Commission - Planning						
EXPENDITURES						
Salaries & Benefits						
40020 Part-Time Wages	2,640	4,000	3,880	120	4,000	
40045 PARS Retirement (P/T)	31	60	58	2	60	
40060 Medicare Tax	39	58	56	2	58	
40065 Workers Compensation	18	26	26	0	26	
40080 Payroll Accruals Adjustments	(148)	-	-	-	-	
SUBTOTAL	2,580	4,144	4,020	124	4,144	
Operations & Maintenance						
43000 Legal Fees	23,112	16,000	19,112	(3,112)	16,000	
44030 Training & Meetings	888	15,500	12,254	3,246	15,500	
SUBTOTAL	23,999	31,500	31,367	133	31,500	
TOTAL Expenses	26,579	35,644	35,387	257	35,644	
BALANCE	(26,579)	(35,644)	(35,387)	257	(35,644)	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: City Council and Commissions						
Funds: 100 - General Fund						
Program: 10200 - Commission - Traffic						
EXPENDITURES						
Salaries & Benefits						
40020 Part-Time Wages	700	2,000	300	1,700	2,000	
40045 PARS Retirement (P/T)	17	30	6	24	30	
40060 Medicare Tax	16	29	6	23	29	
40065 Workers Compensation	7	13	3	10	13	
40080 Payroll Accruals Adjustments	(183)	-	-	-	-	
SUBTOTAL	557	2,072	314	1,758	2,072	
Operations & Maintenance						
44030 Training & Meetings	68	500	-	500	500	
SUBTOTAL	68	500	-	500	500	
TOTAL Expenses	625	2,572	314	2,258	2,572	
BALANCE	(625)	(2,572)	(314)	2,258	(2,572)	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: City Council and Commissions						
Funds: 100 - General Fund						
Program: 10300 - Commission - Community Services						
EXPENDITURES						
Salaries & Benefits						
40020 Part-Time Wages	1,750	1,500	1,400	100	1,500	
40045 PARS Retirement (P/T)	20	23	21	2	23	
40060 Medicare Tax	19	22	20	2	22	
40065 Workers Compensation	9	10	9	1	10	
40080 Payroll Accruals Adjustments	(225)	-	-	-	-	
SUBTOTAL	1,572	1,555	1,451	104	1,555	
Operations & Maintenance						
44000 Supplies	138	100	100	-	100	
44062 Membership Dues	250	500	500	-	500	
SUBTOTAL	388	600	600	-	600	
TOTAL Expenses	1,960	2,155	2,051	104	2,155	
BALANCE	(1,960)	(2,155)	(2,051)	104	(2,155)	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: City Council and Commissions						
Funds: 100 - General Fund						
Program: 14336 - Personnel Board						
EXPENDITURES						
Salaries & Benefits						
40020	Part-Time Wages	-	500	250	250	500
40045	PARS Retirement (P/T)	-	8	4	4	8
40060	Medicare Tax	-	8	4	4	8
40065	Workers Compensation	-	4	2	2	4
TOTAL Expenses		-	520	259	261	520
BALANCE		-	(520)	(259)	261	(520)



		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: City Manager							
Funds: 100 - General Fund							
Program: 11500 - City Manager							
REVENUE							
39061	Retiree Insurance Reimbursement	6,746	6,288	5,882	(406)	3,858	
TOTAL Revenues		6,746	6,288	5,882	(406)	3,858	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	468,691	751,509	546,996	204,513	989,147	Includes Sr Admin Analyst
40001	Overtime	1,290	-	5,149	(5,149)	-	approved 4-5-23 and
40002	Special & Holiday Pay	9,136	-	13,463	(13,463)	-	Receptionist position per
40006	Payoffs - Sick Leave	41,375	-	-	-	-	strategic plan
40007	Payoffs - Vacation	81,287	25,503	31,984	(6,481)	34,620	
40020	Part-Time Wages	44,909	-	2,924	(2,924)	-	
40040	PERS Retirement	42,392	74,761	53,517	21,244	113,851	
40041	PERS Unfunded Liability	159,536	227,342	227,342	-	258,167	
40045	PARS Retirement (P/T)	685	-	44	(44)	-	
40060	Medicare Tax	9,738	10,813	9,329	1,484	15,237	
40062	Insurance Rebate	46,435	120,362	67,404	52,958	159,745	
40065	Workers Compensation	11,849	4,922	9,880	(4,958)	12,509	
40068	Retiree Insurance	127,436	130,176	116,791	13,385	112,055	
40069	Employer Paid Benefits	3,000	-	3,600	(3,600)	-	
40080	Payroll Accruals Adjustments	(42,793)	-	29,159	(29,159)	-	
SUBTOTAL		1,004,964	1,345,388	1,117,582	227,806	1,695,331	
Operations & Maintenance							
43000	Legal Fees	63,840	100,000	40,524	59,476	100,000	
43074	Utilities - Telephone	925	2,400	8,160	(5,760)	2,400	
43090	Contractual - Other	32,755	169,300	138,858	30,442	169,300	Cornerstone, Meltwater
44000	Supplies	1,489	3,000	2,516	484	3,000	
44010	Postage	9	-	7	(7)	-	
44020	Special Department Expense	861	4,000	18,216	(14,216)	4,000	
44030	Training & Meetings	2,571	5,000	10,991	(5,991)	5,000	
44052	Vehicle Use Charge	3,025	759	759	-	613	
44054	Vehicle Replacement Charge	2,148	262	262	-	759	
44056	Information Systems Charge	52,920	52,920	52,920	-	52,920	
44060	Publications & Subscriptions	2,673	2,750	2,808	(58)	2,750	
44062	Membership Dues	49,296	60,000	92,233	(32,233)	60,000	
44080	Repairs & Maint - Equipment	533	-	-	-	-	
44085	Government Buildings Charge	36,800	45,000	45,000	-	40,000	
44092	Liability Claims Charge	8,000	8,000	8,000	-	8,000	
SUBTOTAL		257,845	453,391	421,255	32,136	448,742	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(112,550)	(158,058)	(136,956)	(21,102)	(190,822)	
SUBTOTAL		(112,550)	(158,058)	(136,956)	(21,102)	(190,822)	
TOTAL Expenses		1,150,260	1,640,721	1,401,880	238,841	1,953,251	
BALANCE		(1,143,514)	(1,634,433)	(1,395,998)	238,435	(1,949,393)	

		Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: City Manager							
Funds: 450 - Economic Development							
Program: 11501 - Economic Development							
REVENUE							
33000	Interest Income - Pooled	72,740	140,000	69,103	(70,897)	140,000	
33020	Interest Income - Other	7,063	-	4,093	4,093	-	
34294	I/GVT - State - Other	50,348	-	-	-	-	Housing Element update
39069	Reimbs-Other	82,038	944,000	-	(944,000)	-	LEAP Grant for Housing Element and Mall Specific Plan
TOTAL Revenues		<u>212,189</u>	<u>1,084,000</u>	<u>73,197</u>	<u>(1,010,803)</u>	<u>140,000</u>	
EXPENDITURES							
Salaries & Benefits							
40020	Part Time Salaries	-	48,413	-	48,413	-	
40090	Salary/Benefits Reimbursement	78,802	50,076	-	50,076	-	
SUBTOTAL		<u>78,802</u>	<u>98,489</u>	<u>-</u>	<u>98,489</u>	<u>-</u>	
Operations & Maintenance							
43000	Legal Fees	60,786	10,000	39,456	(29,456)	10,000	
43090	Contractual - Other	501,004	600,000	622,233	(22,233)	600,000	Housing Element update, Zoning Code Update, EJ and Safety Element, Westminster Mall Specific Plan, Little Saigon Consultant, Revenue Sharing Vehicle Incentive Program
44020	Special Department Expense	217,106	400,000	49,404	350,596	600,000	
44070	Advertising	-	-	19,634	(19,634)	-	
46004	Program Grants	59,080	200,000	-	200,000	200,000	Balance of outdoor dining grant
SUBTOTAL		<u>837,976</u>	<u>1,210,000</u>	<u>730,727</u>	<u>479,273</u>	<u>1,410,000</u>	
Capital Outlay/Other							
48000	CIP and Long-Term Project Costs	2,559,109	794,891	794,891	-	-	CIP will carryover balance
SUBTOTAL		<u>2,559,109</u>	<u>794,891</u>	<u>794,891</u>	<u>-</u>	<u>-</u>	
TOTAL Expenses		<u>3,475,887</u>	<u>2,103,380</u>	<u>1,525,618</u>	<u>577,762</u>	<u>1,410,000</u>	
BALANCE		<u>(3,263,697)</u>	<u>(1,019,380)</u>	<u>(1,452,421)</u>	<u>(433,041)</u>	<u>(1,270,000)</u>	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: City Manager							
Funds: 760 - Information Technologies Fund							
Program: 14450 - Information Technologies							
REVENUE							
33000	Interest Income - Pooled	30,570	40,000	29,041	(10,959)	40,000	
35092	Chrgs-Other-To Depts	2,068,145	2,068,145	2,068,145	-	2,068,145	
39061	Retiree Insurance Reimbursement	4,080	4,080	4,080	(0)	2,616	
	SUBTOTAL	2,102,794	2,112,225	2,101,266	(10,959)	2,110,761	
Administrative Charges/Transfers							
81050	Transfers In Cap Projs	81,744	-	-	-	-	
	SUBTOTAL	81,744	-	-	-	-	
	TOTAL Revenues	2,184,539	2,112,225	2,101,266	(10,959)	2,110,761	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	567,580	644,704	474,593	170,111	690,642	
40001	Overtime	1,276	2,000	5,743	(3,743)	2,000	
40002	Special & Holiday Pay	9,775	-	6,972	(6,972)	-	
40006	Payoffs - Holiday	1,193	-	-	-	-	
40007	Payoffs - Vacation	62,277	22,565	25,327	(2,762)	24,172	
40009	Payoffs - Holiday	3,218	-	4,561	(4,561)	-	
40020	Part-Time Wages	-	20,000	-	20,000	20,000	
40040	PERS Retirement	60,095	66,147	48,510	17,637	79,493	
40041	PERS Unfunded Liability	191,385	201,148	201,148	-	180,258	
40045	PARS Retirement (P/T)	-	300	-	300	300	
40060	Medicare Tax	10,051	10,131	8,072	2,059	10,370	
40062	Insurance Rebate	114,575	122,343	101,652	20,691	124,907	
40065	Workers Compensation	4,570	4,612	3,674	938	4,720	
40068	Retiree Insurance	45,337	45,996	45,645	351	46,897	
40080	Payroll Accruals Adjustments	(43,945)	-	(821)	821	-	
40091	I-405 Reimbursement	(1,062)	-	-	-	-	
	SUBTOTAL	1,026,327	1,139,946	925,077	214,869	1,183,759	
Operations & Maintenance							
43062	Licensing Fee	573,119	817,600	699,899	117,701	817,600	Microsoft, cybersecurity
43074	Utilities - Telephone	109,851	140,000	116,500	23,500	140,000	
43090	Contractual - Other	97,055	89,000	103,483	(14,483)	89,000	Parks consulting and cross connect engineering
44000	Supplies	9,326	4,000	3,600	400	4,000	
44010	Postage	-	100	69	31	100	
44030	Training & Meetings	476	5,000	500	4,500	5,000	
44050	Equipment Rental	19,551	12,000	20,992	(8,992)	12,000	
44060	Publications & Subscriptions	-	-	192	(192)	-	
44080	Repairs & Maint - Equipment	34,020	125,000	115,406	9,594	125,000	
44085	Government Buildings Charge	20,000	30,000	30,000	-	26,000	
44092	Liability Claims Charge	7,000	7,000	7,000	-	7,000	
	SUBTOTAL	870,397	1,229,700	1,097,642	132,058	1,225,700	
Capital Outlay/Other							
47023	Computer Equipment - Noncapitalized	1,296	10,000	-	10,000	10,000	
47024	Computer Equipment - Software	-	5,000	-	5,000	5,000	
47090	Depreciation	65,810	-	-	-	-	
	SUBTOTAL	67,106	15,000	-	15,000	15,000	
Debt Service							
49000	Interest Expense	1,468	-	-	-	-	
	SUBTOTAL	1,468	-	-	-	-	
	TOTAL Expenses	1,965,298	2,384,646	2,022,719	361,927	2,424,459	
	BALANCE	219,241	(272,421)	78,547	350,968	(313,698)	



		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: City Clerk							
Funds: 100 - General Fund							
Program: 12000 - City Clerk							
REVENUE							
35004	Chrgs-Maps & Pubs	13	-	171	171	-	
39061	Retiree Insurance Reimbursement	1,123	984	1,171	187	932	
39069	Reimbs-Other	350	700	820	120	700	
TOTAL Revenues		1,486	1,684	2,162	478	1,632	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	270,214	311,443	298,511	12,932	385,017	
40002	Special & Holiday Pay	6,423	-	7,510	(7,510)	-	
40003	Injured On Duty Pay	183	-	-	-	-	
40007	Payoffs - Vacation	12,691	10,901	13,663	(2,762)	13,476	
40008	Payoffs - Compensatory Time Off	8,314	-	3,649	(3,649)	-	
40040	PERS Retirement	28,408	31,954	30,093	1,861	36,484	
40041	PERS Unfunded Liability	98,015	97,170	97,170	-	82,732	
40060	Medicare Tax	4,726	4,961	5,299	(338)	6,101	
40062	Insurance Rebate	62,723	58,777	58,752	25	78,256	
40065	Workers Compensation	2,153	2,258	2,412	(154)	2,777	
40068	Retiree Insurance	44,632	42,960	39,121	3,839	39,808	
40080	Payroll Accruals Adjustments	(13,368)	-	10,108	(10,108)	-	
40090	Salary/Benefits Reimbursements	(42,048)	(19,846)	(19,846)	-	-	
SUBTOTAL		483,068	540,578	546,441	(5,863)	644,651	
Operations & Maintenance							
43000	Legal Fees	5,831	10,000	11,616	(1,616)	10,000	
43074	Utilities - Telephone	1,380	750	2,759	(2,009)	750	
43090	Contractual - Other	19,511	69,700	27,353	42,347	90,100	Netfile & Quality code supplemental
44000	Supplies	8,847	4,000	8,135	(4,135)	4,000	
44010	Postage	515	750	251	499	750	
44030	Training & Meetings	2,633	2,000	3,480	(1,480)	2,000	
44050	Equipment Rental	2,414	2,000	4,657	(2,657)	2,000	
44056	Information Systems Charge	78,960	78,960	78,960	-	78,960	
44062	Membership Dues	1,055	600	500	100	600	
44070	Advertising	4,660	8,200	11,055	(2,855)	8,200	
44080	Repairs & Maint - Equipment	2,477	2,000	-	2,000	2,000	
44085	Government Buildings Charge	27,400	34,000	34,000	-	30,000	
44092	Liability Claims Charge	7,000	7,000	7,000	-	7,000	
SUBTOTAL		162,682	219,960	189,765	30,195	236,360	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(23,893)	(28,140)	(27,240)	(900)	(32,597)	
SUBTOTAL		(23,893)	(28,140)	(27,240)	(900)	(32,597)	
TOTAL Expenses		621,857	732,398	708,967	23,431	848,414	
BALANCE		(620,371)	(730,714)	(706,805)	23,909	(846,782)	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: City Clerk						
Funds: 100 - General Fund						
Program: 12500 - Elections						
REVENUE						
39069 Reimbs-Other	-	5,000	8,025	3,025	-	
TOTAL Revenues	-	5,000	8,025	3,025	-	
EXPENDITURES						
Operations & Maintenance						
43000 Legal Fees	10,599	40,000	18,186	21,814	40,000	
43090 Contractual - Other	113,127	200,000	239,052	(39,052)	200,000	
44000 Supplies	1,373	700	2,565	(1,865)	700	
44030 Training & Meetings	-	500	-	500	500	
44070 Advertising	6,015	10,000	6,660	3,340	10,000	
TOTAL Expenses	131,114	251,200	266,463	(15,263)	251,200	
BALANCE	(131,114)	(246,200)	(258,438)	(12,238)	(251,200)	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: City Attorney						
Funds: 100 - General Fund						
Program: 13000 - City Attorney						
EXPENDITURES						
Operations & Maintenance						
43000 Legal Fees	347,189	300,000	340,466	(40,466)	300,000	
44092 Liability Claims Charge	2,000	2,000	2,000	-	2,000	
SUBTOTAL	349,189	302,000	342,466	(40,466)	302,000	
Administrative Charges/Transfers						
60300 Utility Admin Offsets/Credits	(12,920)	(11,174)	(12,671)	1,497	(11,174)	
SUBTOTAL	(12,920)	(11,174)	(12,671)	1,497	(11,174)	
TOTAL Expenses	336,269	290,826	329,795	(38,969)	290,826	
BALANCE	(336,269)	(290,826)	(329,795)	(38,969)	(290,826)	



		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Human Resources							
Funds: 100 - General Fund							
Program: 14200 - Human Resources & Risk Management							
REVENUE							
39061	Retiree Insurance Reimbursement	881	888	881	(7)	333	
TOTAL Revenues		881	888	881	(7)	333	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	311,348	395,562	363,451	32,111	450,955	
40001	Overtime	1,811	-	9,692	(9,692)	-	
40002	Special & Holiday Pay	6,414	-	9,205	(9,205)	-	
40007	Payoffs - Vacation	13,123	13,845	-	13,845	15,783	
40020	Part-Time Wages	11,581	15,000	33,235	(18,235)	30,000	
40040	PERS Retirement	32,704	40,585	36,731	3,854	51,905	
40041	PERS Unfunded Liability	114,268	123,415	123,415	-	117,699	
40045	PARS Retirement (P/T)	91	225	249	(24)	450	
40060	Medicare Tax	5,629	6,510	6,669	(159)	7,793	
40062	Insurance Rebate	65,572	80,696	67,528	13,168	80,907	
40065	Workers Compensation	2,706	2,963	4,850	(1,887)	3,547	
40068	Retiree Insurance	16,668	22,152	22,157	(5)	23,176	
40080	Payroll Accruals Adjustments	6,353	-	10,032	(10,032)	-	
41000	Benefit Program Administration	11,932	13,000	13,585	(585)	13,000	
41004	Unemployment Claims	10,183	24,000	27,230	(3,230)	24,000	
41008	Retirement Contributions	661,034	374,000	374,000	-	374,000	PARS 115 & SIP
SUBTOTAL		1,271,418	1,111,953	1,102,028	9,925	1,193,215	
Operations & Maintenance							
43000	Legal Fees	197,223	100,000	97,778	2,222	100,000	Negotiations
43074	Utilities - Telephone	2,078	1,800	2,905	(1,105)	1,800	
43090	Contractual - Other	102,844	118,000	104,409	13,591	118,000	
44000	Supplies	5,237	3,000	3,142	(142)	3,000	
44002	Printing	274	500	99	401	500	
44010	Postage	98	500	508	(8)	500	
44020	Special Department Expense	36,169	40,000	49,113	(9,113)	40,000	
44030	Training & Meetings	4,040	15,000	11,120	3,880	15,000	
44056	Information Systems Charge	49,560	49,560	49,560	-	49,560	
44060	Publications & Subscriptions	-	2,000	2,000	-	2,000	
44062	Membership Dues	6,541	1,500	6,500	(5,000)	1,500	
44070	Advertising	-	5,000	2,500	2,500	5,000	
44080	Repairs & Maint - Equipment	633	1,000	650	350	1,000	
44085	Government Buildings Charge	21,500	27,000	27,000	-	23,000	
44092	Liability Claims Charge	9,000	9,000	9,000	-	9,000	
SUBTOTAL		435,197	373,860	366,283	7,577	369,860	
Capital Outlay/Other							
47023	Computer Equipment - Noncapitalized	217	2,000	1,745	255	-	
SUBTOTAL		217	2,000	1,745	255	-	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(130,735)	(122,001)	(120,545)	(1,456)	(128,172)	
SUBTOTAL		(130,735)	(122,001)	(120,545)	(1,456)	(128,172)	
TOTAL Expenses		1,576,098	1,365,812	1,349,512	16,300	1,434,903	
BALANCE		(1,575,217)	(1,364,924)	(1,348,631)	16,293	(1,434,570)	

		Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Human Resources							
Funds: 280 - AQMD Fund							
Program: 14800 - Air Quality Mgmt Program							
REVENUE							
33000	Interest Income - Pooled	6,352	5,000	6,035	1,035	5,000	
34280	I/GVT - State - Air Quality	88,123	120,000	145,020	25,020	120,000	
	TOTAL Revenues	<u>94,475</u>	<u>125,000</u>	<u>151,055</u>	<u>26,055</u>	<u>125,000</u>	
EXPENDITURES							
Operations & Maintenance							
43030	Audit Fees	1,455	1,200	1,455	(255)	1,500	
43090	Contractual - Other	-	15,000	-	15,000	15,000	
43096	AQMD Incentives	-	10,000	-	10,000	10,000	
44050	Equipment Rental	27	-	-	-	-	
	SUBTOTAL	<u>1,482</u>	<u>26,200</u>	<u>1,455</u>	<u>24,745</u>	<u>26,500</u>	
Administrative Charges/Transfers							
60400	Overhead Charges/Credits	4,053	6,613	8,364	(1,751)	6,313	
91050	Transfers Out Cap Projects	20,571	700,000	700,000	-	-	
	SUBTOTAL	<u>24,623</u>	<u>706,613</u>	<u>708,364</u>	<u>(1,751)</u>	<u>6,313</u>	
	TOTAL Expenses	<u>26,105</u>	<u>732,813</u>	<u>709,819</u>	<u>22,994</u>	<u>32,813</u>	
	BALANCE	<u>68,369</u>	<u>(607,813)</u>	<u>(558,764)</u>	<u>49,049</u>	<u>92,187</u>	

		Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Human Resources							
Funds: 740 - General Benefits Fund							
Program: 14326 - Workers Comp Benefits							
REVENUE							
35092	Chrgs-Other-To Depts	1,798,585	1,920,000	2,168,242	248,242	1,920,000	
39069	Reimbs-Other	25,902	10,000	8,570	(1,430)	10,000	
TOTAL Revenues		1,824,487	1,930,000	2,176,812	246,812	1,930,000	
EXPENDITURES							
Salaries & Benefits							
41000	PERS Health Administration	141,959	155,000	133,705	21,295	155,000	
41002	Workers Compensation Payments	4,952,307	1,100,000	1,206,148	(106,148)	1,100,000	
41006	Insurance and Bonds	218,677	250,000	226,026	23,974	286,000	Prism estimate
SUBTOTAL		5,312,942	1,505,000	1,565,879	(60,879)	1,541,000	
Operations & Maintenance							
43090	Contractual - Other	76,287	65,000	65,218	(218)	65,000	
SUBTOTAL		76,287	65,000	65,218	(218)	65,000	
TOTAL Expenses		5,389,229	1,570,000	1,631,097	(61,097)	1,606,000	
BALANCE		(3,564,742)	360,000	545,715	185,715	324,000	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Human Resources						
Funds: 740 - General Benefits Fund						
Program: 14350 - Retirement Benefits						
REVENUE						
33020 Interest Income - Other	(510,044)	200,000	(6,444)	(206,444)	200,000	
39069 Reimbs-Other	339,748	373,652	373,652	-	373,652	UAL Prepayment savings
TOTAL Revenues	(170,296)	573,652	367,208	(206,444)	573,652	
EXPENDITURES						
Operations & Maintenance						
43090 Contractual - Other	25,715	30,000	23,264	6,736	30,000	
SUBTOTAL	25,715	30,000	23,264	6,736	30,000	
TOTAL Expenses	25,715	30,000	23,264	6,736	30,000	
BALANCE	(196,011)	543,652	343,944	(199,708)	543,652	

		Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Human Resources							
Funds: 750 - Liability Administration Fund							
Program: 14335 - Public Liability Admin							
REVENUE							
35092	Chrgs-Other-To Depts	2,017,000	2,017,000	2,017,000	-	2,017,000	
39069	Reimbs-Other	32,854	-	287	287	-	
TOTAL Revenues		<u>2,049,854</u>	<u>2,017,000</u>	<u>2,017,287</u>	<u>287</u>	<u>2,017,000</u>	
EXPENDITURES							
Operations & Maintenance							
43000	Legal Fees	770,693	1,800,000	1,463,921	336,079	1,500,000	
44020	Special Department Expense	-	-	198	(198)	-	
45000	Insurance & Bonds	929,377	1,000,000	1,176,234	(176,234)	1,500,000	Prism estimate
45002	Claims & Damages	2,259,911	500,000	471,798	28,202	500,000	
45004	Liability/Litigation Admin	33,050	60,000	46,633	13,367	60,000	
TOTAL Expenses		<u>3,993,031</u>	<u>3,360,000</u>	<u>3,158,783</u>	<u>201,217</u>	<u>3,560,000</u>	
BALANCE		<u>(1,943,177)</u>	<u>(1,343,000)</u>	<u>(1,141,496)</u>	<u>201,504</u>	<u>(1,543,000)</u>	



		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Finance							
Funds: 100 - General Fund							
Program: 20000 - General City Revenues/Expenses							
REVENUE							
30000	Prop Taxes - Current - Secured	2,277,545	2,303,500	2,310,871	7,371	2,350,000	
30002	Prop Taxes - Current-Unsecured	72,283	79,000	62,180	(16,820)	70,000	
30020	Prop Taxes - Supplemental-Current	53,786	63,500	66,755	3,255	50,000	
30030	Prop Taxes - Residual	3,839,355	3,607,000	4,012,126	405,126	4,113,000	
30040	Prop Taxes - Other-Misc	1,862	1,000	904	(96)	1,000	
30042	Prop Taxes - Other-Pub Utility	95,852	98,000	101,765	3,765	100,000	
30043	Prop Taxes - Other-H/Owners Subv	10,605	12,800	10,184	(2,616)	10,500	
30045	Prop Taxes - In Lieu of VLF	11,232,278	11,776,000	11,849,358	73,358	12,407,000	
30049	Prop Taxes - Pass Thru Agreements	813,670	785,000	885,790	100,790	820,000	
30060	Utility Users Tax	4,832,234	4,550,000	4,841,458	291,458	4,980,000	
30080	Business License Taxes	1,377,732	1,450,000	1,373,264	(76,736)	1,400,000	
30500	Sales Tax	20,000,967	19,593,000	18,992,800	(600,200)	18,850,000	
30502	Transaction Tax	16,287,823	8,668,000	12,361,510	3,693,510	16,660,000	
30520	Franchise Tax - Public Utility	831,443	800,000	963,431	163,431	985,000	
30522	Franchise Tax - PCTA	361,434	400,000	395,456	(4,544)	400,000	
30540	Transient & Occupancy Taxes	940,292	650,000	959,277	309,277	960,000	
30580	Taxes-Other- Prop Transfer Tx	434,294	320,000	303,849	(16,151)	320,000	
33000	Interest Income - Pooled	519,172	400,000	493,213	93,213	400,000	
33020	Interest Income - Other	(4,759,911)	-	(0)	(0)	-	
33560	Rental Income - Facilities	1,075,412	1,000,000	1,114,705	114,705	1,150,000	
34200	I/GVT-In Lieu-Taxes-Motor Veh	105,667	50,000	93,275	43,275	100,000	
34294	I/GVT - State - Other	3,861	10,000	1,843	(8,157)	-	
35025	Staff Charges - ROPS SAWRA	76,317	80,000	61,370	(18,630)	25,000	Last & Final allocation
35053	Chrgs-Parking Meter Fees	38,659	59,200	45,902	(13,298)	50,000	
35092	Chrgs-Other-To Depts	142,775	125,813	164,426	38,613	125,463	
39069	Reimbs-Other	-	-	246,862	246,862	-	
39090	Other Rev-Misc Receipts	3,486	-	175	175	-	
39092	Other Rev-Cash Over/Short	(7)	-	0	0	-	
	SUBTOTAL	60,668,883	56,881,813	61,712,749	4,830,936	66,326,963	
Administrative Charges/Transfers							
81000	Transfers In	4,761	4,000,000	4,000,000	-	-	
81050	Transfers In CIP	1,500,000	-	-	-	-	
	SUBTOTAL	1,504,761	4,000,000	4,000,000	-	-	
	TOTAL Revenues	62,173,645	60,881,813	65,712,749	4,830,936	66,326,963	
EXPENDITURES							
Operations & Maintenance							
44085	Government Buildings Charge	219,300	303,000	303,000	-	290,000	
	SUBTOTAL	219,300	303,000	303,000	-	290,000	
Capital Outlay/Other							
47070	Land & Improvements						
48502	Taxes - Property	10,047	14,000	10,458	3,542	14,000	
	SUBTOTAL	10,047	14,000	10,458	3,542	14,000	
Administrative Charges/Transfers							
91000	Transfers Out	25,000	25,000	25,000	-	25,000	
91050	Transfers Out Cap Projects	1,500,000	4,000,000	4,000,000	-	1,500,000	
97200	Bad Debt Expense	49,968	-	(10,583)	10,583	-	
	SUBTOTAL	1,574,968	4,025,000	4,014,417	10,583	1,525,000	
	TOTAL Expenses	1,804,316	4,342,000	4,327,875	14,125	1,829,000	
	BALANCE	60,369,329	56,539,813	61,384,874	4,845,061	64,497,963	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Finance							
Funds: 100 - General Fund							
Program: 21000 - Finance Administration							
REVENUE							
34222	I/GVT - ST Reimbs - Mandated Cost	45,592	-	64,030	64,030	50,000	
35099	Chrgs-Other-Misc	10,500	-	-	-	-	
39061	Retiree Insurance Reimbursement	3,509	3,744	3,549	(195)	1,860	
39090	Other Rev-Misc Receipts	37,654	6,000	9,240	3,240	6,000	
	TOTAL Revenues	97,254	9,744	76,819	67,075	57,860	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	553,512	684,408	565,394	119,014	778,934	
40001	Overtime	293	-	1,906	(1,906)	2,000	
40002	Special & Holiday Pay	12,357	-	16,262	(16,262)	-	
40006	Payoffs - Sick Leave	694	-	-	-	-	
40007	Payoffs - Vacation	33,905	23,954	34,559	(10,605)	27,263	
40008	Payoffs - Compensatory Time Off	1,251	-	-	-	-	
40020	Part-Time Wages	26,404	-	-	-	-	
40040	PERS Retirement	56,792	70,220	56,840	13,380	89,655	
40041	PERS Unfunded Liability	206,656	213,535	213,535	-	203,302	
40045	PARS Retirement (P/T)	98	-	-	-	-	
40060	Medicare Tax	9,991	10,948	10,191	757	12,030	
40062	Insurance Rebate	106,537	120,035	98,130	21,905	120,360	
40065	Workers Compensation	4,548	4,983	4,639	344	5,476	
40068	Retiree Insurance	37,056	32,928	41,746	(8,818)	42,714	
40080	Payroll Accruals Adjustments	14,723	-	35,818	(35,818)	-	
40090	Salary/Benefits Reimbursements	34,452	48,005	44,118	3,887	66,755	
	SUBTOTAL	1,099,268	1,209,016	1,123,138	85,878	1,348,489	
Operations & Maintenance							
43000	Legal Fees	2,261	3,000	1,762	1,238	3,000	
43030	Audit Fees	21,840	25,000	35,385	(10,385)	36,000	Audit services
43074	Utilities - Telephone	3,025	3,500	3,050	450	2,000	
43090	Contractual - Other	146,227	338,000	307,818	30,182	163,000	
44000	Supplies	7,347	10,000	13,754	(3,754)	14,000	Increase in supply costs
44002	Printing	2,515	8,000	1,448	6,552	6,000	
44010	Postage	3,095	4,000	6,480	(2,480)	7,000	Increased postage rates
44020	Special Department Expense	5,491	3,000	3,697	(697)	4,000	Increase in supply costs
44030	Training & Meetings	1,111	8,000	6,327	1,673	8,000	
44034	Mileage	16	300	200	100	300	
44056	Information Systems Charge	185,640	185,640	185,640	-	185,640	
44060	Publications & Subscriptions	65	-	-	-	-	
44062	Membership Dues	1,661	1,200	1,682	(482)	1,800	
44085	Government Buildings Charge	17,600	22,000	22,000	-	19,000	
44092	Liability Claims Charge	11,000	11,000	11,000	-	11,000	
	SUBTOTAL	408,894	622,640	600,243	22,397	460,740	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(377,040)	(414,164)	(430,845)	16,681	(452,307)	
	SUBTOTAL	(377,040)	(414,164)	(430,845)	16,681	(452,307)	
	TOTAL Expenses	1,131,122	1,417,492	1,292,536	124,956	1,356,922	
	BALANCE	(1,033,868)	(1,407,748)	(1,215,717)	192,031	(1,299,062)	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Finance						
Funds: 231 - American Rescue Plan Act						
Program: 21500 - American Rescue Plan Act						
REVENUE						
34098 I/GVT - FED - Other	18,417	23,671,602	5,304,389	(18,367,213)	-	Remaining balances will be carried over
TOTAL Revenues	18,417	23,671,602	5,304,389	(18,367,213)	-	
EXPENDITURES						
Operations & Maintenance						
40080 Payroll Accruals Adjustments	-	-	3,152	(3,152)	-	
40090 Salary/Benefits Reimbursements	-	4,525,000	4,525,000	-	-	
43000 Legal Fees	2,190	-	-	-	-	
43090 Contractual - Other	3,100	-	26,744	(26,744)	-	
44020 Special Department Expense	13,127	1,583	17,480	(15,897)	-	
48000 CIP and Long-Term Project Costs	-	19,145,019	732,014	18,413,005	-	
TOTAL Expenses	18,417	23,671,602	5,304,389	18,367,213	-	
BALANCE	-	0	-	(0)	-	

		Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Westminster Successor Agency							
Funds: 501 - SAWRA							
Program: 18001 - WSA Administration							
REVENUE							
30100	RDA Obligation Retirement Fund	5,583,273	5,500,000	5,500,000	-	5,868,090	
33000	Interest Income - Pooled	6,361	-	10,536	10,536	-	
33020	Interest Income - Other	(15,506)	-	45,474	45,474	-	
	TOTAL Revenues	5,574,127	5,500,000	5,556,010	56,010	5,868,090	
EXPENDITURES							
Operations & Maintenance							
43000	Legal Fees	1,142	-	-	-	-	
43030	Audit Fees	4,000	-	4,000	(4,000)	-	
43090	Contractual - Other	12,142	10,000	14,000	(4,000)	12,000	
44020	Special Department Expense	2,994	11,500	630	10,871	3,000	
	SUBTOTAL	20,278	21,500	18,630	2,871	15,000	
Debt Service							
49000	Interest Expense	3,545,524	3,419,073	3,419,073	(0)	3,318,090	
49102	Cost of Issuance	28,500	-	-	-	-	
49202	Principal	-	2,415,000	2,415,000	-	2,510,000	
	SUBTOTAL	3,574,024	5,834,073	5,834,073	(0)	5,828,090	
Administrative Charges/Transfers							
60200	SAWRA Admin Charges	76,317	80,000	61,370	18,630	25,000	
	SUBTOTAL	76,317	80,000	61,370	18,630	25,000	
	TOTAL Expenses	3,670,619	5,935,573	5,914,073	21,500	5,868,090	
	BALANCE	1,903,508	(435,573)	(358,063)	77,510	-	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Finance							
Funds: 600 - Water Utility Fund							
Program: 23000 - Utility Billing & Collection							
REVENUE							
33020	Interest Income - Other	264	3,000	1,838	(1,162)	3,000	
34098	I/GVT - Fed - Other	52,199	-	-	-	-	
35060	Metered Water Sales	17,684,844	19,854,000	18,049,978	(1,804,022)	19,854,000	from water rate study
35061	Water Surcharge	96,960	88,000	98,728	10,728	88,000	
35062	Establishment Chrgs	96,047	80,000	104,937	24,937	80,000	
35066	Delinquent Chrgs	186,280	140,000	191,490	51,490	140,000	
35068	Shutoff Service Chrgs	1,816	20,000	1,028	(18,972)	20,000	
35069	Standby Service Chrgs	260	500	237	(263)	500	
39061	Retiree Insurance Reimbursement	3,732	4,272	4,265	(7)	3,044	
39092	Other Rev-Cash Over/Short	283	-	-	-	-	
	SUBTOTAL	18,122,685	20,189,772	18,452,502	(1,737,270)	20,188,544	
Administrative Charges/Transfers							
81000	Transfers In	25,000	25,000	25,000	-	25,000	
	SUBTOTAL	25,000	25,000	25,000	-	25,000	
	TOTAL Revenues	18,147,685	20,214,772	18,477,502	(1,737,270)	20,213,544	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	245,900	280,351	288,497	(8,146)	312,403	
40001	Overtime	1,483	-	9,577	(9,577)	5,000	Coverage at yard location
40002	Special & Holiday Pay	10,020	-	7,850	(7,850)	-	
40007	Payoffs - Vacation	4,715	9,812	2,541	7,271	10,934	
40020	Part-Time Wages	8,530	20,000	24,981	(4,981)	26,000	Minimum wage increase
40040	PERS Retirement	(274,523)	28,764	28,677	87	35,958	
40041	PERS Unfunded Liability	83,445	87,470	87,470	-	81,537	
40045	PARS Retirement (P/T)	115	300	345	(45)	390	
40060	Medicare Tax	4,793	5,285	5,759	(474)	6,047	
40062	Insurance Rebate	76,162	77,814	81,314	(3,500)	77,923	
40065	Workers Compensation	3,757	2,406	4,448	(2,042)	2,752	
40068	Retiree Insurance	(540,463)	47,232	47,227	5	47,834	
40080	Payroll Accruals Adjustments	632	-	5,632	(5,632)	-	
40090	Salary/Benefits Reimbursements	(24,823)	(28,159)	(28,159)	-	(66,755)	
	SUBTOTAL	(400,257)	531,275	566,160	(34,885)	540,023	
Operations & Maintenance							
43030	Audit Fees	9,155	9,000	9,155	(155)	10,000	
43074	Utilities - Telephone	1,208	2,000	1,062	938	2,000	
43090	Contractual - Other	77,846	100,000	103,895	(3,895)	100,000	
44000	Supplies	609	5,000	6,009	(1,009)	5,000	
44002	Printing	4,365	6,000	(17,302)	23,302	6,000	
44010	Postage	7,831	10,000	8,167	1,833	10,000	
44020	Special Department Expense	236,725	225,000	227,837	(2,837)	225,000	
44030	Training & Meetings	237	-	-	-	-	
44050	Equipment Rental	5,302	5,000	3,607	1,393	5,000	
44056	Information Systems Charge	185,640	185,640	185,640	-	185,640	
44080	Repairs & Maint - Equipment	-	600	-	600	600	
44085	Government Buildings Charge	17,600	22,000	22,000	-	19,000	
44092	Liability Claims Charge	6,000	6,000	6,000	-	6,000	
	SUBTOTAL	552,519	576,240	556,071	20,170	574,240	
Debt Service							
49000	Interest Expense	99,057	85,374	85,374	0	68,956	
49202	Principal	-	398,653	398,653	-	416,421	
	SUBTOTAL	99,057	484,027	484,027	0	485,377	
Administrative Charges/Transfers							
97200	Bad Debt Expense	50,983	-	(0)	0	-	
	SUBTOTAL	50,983	-	(0)	0	-	
	TOTAL Expenses	302,301	1,591,542	1,606,257	(14,715)	1,599,640	
	BALANCE	17,845,383	18,623,230	16,871,245	(1,751,985)	18,613,904	



		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Police							
Funds: 100 - General Fund							
Program: 31000 - General Police Services							
REVENUE							
30505	Sales Tax - Public Safety	218,217	222,192	228,637	6,445	235,000	
31598	Permits - Other - Police	19,485	14,000	19,800	5,800	20,000	
32500	Fines - Vehicle - Code	168,965	180,000	128,618	(51,382)	180,000	
32520	Fines - Ordinance - Violations	208,638	100,000	128,239	28,239	100,000	
32521	Fines - Admin Citation	37,061	20,000	54,113	34,113	20,000	
34220	I/GVT - ST Reimbs - Post	17,905	10,000	14,640	4,640	10,000	
34294	I/GVT - State - Other	54	15,000	-	(15,000)	15,000	
34490	I/GVT - County - Other	-	-	12,613	12,613	-	
35040	Chrgs-Police-Spec Services	130,463	150,000	194,129	44,129	194,900	
35041	Chrgs-Police-False Alarm	127,532	80,000	90,733	10,733	80,000	
35042	Chrgs-Police-Booking Fees	2,544	-	-	-	-	
39061	Retiree Insurance Reimbursement	96,878	98,028	96,064	(1,964)	75,242	
39069	Reimbs-Other	543	2,500	114,244	111,744	350,500	SRO program
39092	Other Rev-Cash Over/Short	(13)	100	199	99	100	
	SUBTOTAL	1,028,272	891,820	1,082,030	190,210	1,280,742	
Administrative Charges/Transfers							
84000	Property Sales	10,097	5,000	2,594	(2,406)	5,000	
	SUBTOTAL	10,097	5,000	2,594	(2,406)	5,000	
	TOTAL Revenues	1,038,369	896,820	1,084,624	187,804	1,285,742	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	11,139,519	14,103,495	13,070,655	1,032,840	15,037,336	
40001	Overtime	1,229,005	663,000	1,693,520	(1,030,520)	1,540,000	Previously underbudgeted
40002	Special & Holiday Pay	74,630	417,938	98,607	319,331	451,120	
40003	Injured On Duty Pay	418,355	-	462,782	(462,782)	-	
40006	Payoffs - Sick Leave	41,019	50,000	-	50,000	50,000	
40007	Payoffs - Vacation	338,845	437,595	358,633	78,962	476,307	
40008	Payoffs- Compensatory Time Off	40,986	-	100,697	(100,697)	-	
40009	Payoffs - Holiday	281,364	-	341,707	(341,707)	-	
40020	Part-Time Wages	474,408	525,000	514,757	10,243	525,000	
40040	PERS Retirement	2,001,391	2,451,704	2,281,085	170,620	2,937,504	
40041	PERS Unfunded Liability	5,315,309	5,977,046	5,977,046	-	5,821,100	
40045	PARS Retirement (P/T)	3,758	7,875	8,195	(320)	7,875	
40060	Medicare Tax	214,973	238,311	262,599	(24,288)	266,508	
40062	Insurance Rebate	2,159,147	2,457,701	2,233,140	224,562	2,615,185	
40065	Workers Compensation	1,290,554	1,399,171	1,605,743	(206,572)	1,573,956	
40068	Retiree Insurance	1,377,171	1,388,808	1,376,181	12,627	1,325,899	
40070	Signing Bonus	10,000	-	20,000	(20,000)	-	
40071	Recruiting costs	3,922	-	44,660	(44,660)	-	
40080	Payroll Accruals Adjustments	430,023	-	(150,825)	150,825	-	
40090	Salary/Benefits Reimbursements	85,692	63,485	110,592	(47,107)	(48,569)	SLESF/ARPA
40091	I-405 Reimbursement	(252,130)	(50,000)	(50,000)	-	(50,000)	
	SUBTOTAL	26,677,941	30,131,129	30,359,773	(228,644)	32,529,221	
Operations & Maintenance							
43000	Legal Fees	158,584	100,000	121,441	(21,441)	100,000	
43074	Utilities - Telephone	35,611	33,000	36,318	(3,318)	33,000	
43090	Contractual - Other	395,652	489,519	522,368	(32,849)	413,055	\$30k (Sp.Ops) transferred to 44030 (PSU), \$46,464 to Animal Control/WAGS Contract extended by 6 months, terminating on Oct 1, 2023. Increases of \$88,962 in FY 22/23 & \$88,962 in FY 23/24
43095	Jail Expenses	244,706	311,000	399,028	(88,028)	410,446	
44000	Supplies	53,930	50,000	46,281	3,719	50,000	
44002	Printing	10,096	20,000	14,108	5,892	20,000	
44010	Postage	10,435	15,000	12,329	2,671	15,000	
44020	Special Department Expense	30,576	20,000	35,109	(15,109)	27,000	Supplemental public events
44027	Range Expenditures	11,835	16,800	10,333	6,467	16,800	
44030	Training & Meetings	102,360	83,540	127,353	(43,813)	133,540	\$30k transferred from 43090 & \$20k from 44080
44032	Disaster Preparedness	126	3,000	2,160	840	3,000	
44040	Uniforms	49,964	59,461	56,152	3,309	59,461	
44042	Safety Equipment	123,087	87,332	94,072	(6,740)	87,332	
44050	Equipment Rental	13,760	15,000	12,768	2,232	15,000	
44052	Vehicle Use Charge	429,080	655,731	655,731	-	502,182	additional SRO vehicle

	Actual	Adjusted	Estimated	Difference	Budget	Comments
	2021-22	Budget	Actual	Fav/(Un)	2023-24	
		2022-23	2022-23	2022-23		
44054 Vehicle Replacement Charge	295,927	302,035	302,035	-	650,050	
44056 Information Systems Charge	661,145	661,145	661,145	-	661,145	
44060 Publications & Subscriptions	4,001	7,000	5,862	1,138	7,000	
44062 Membership Dues	4,933	7,000	9,812	(2,812)	7,000	
44070 Advertising	13,123	5,000	8,894	(3,894)	5,000	
44080 Repairs & Maint - Equipment	194,289	284,975	234,189	50,786	226,975	\$20K (\$10K - IT and \$10K - Det) transferred to 44030 (PSU)
44085 Government Buildings Charge	1,088,700	1,485,000	1,485,000	-	1,240,000	
44092 Liability Claims Charge	971,000	971,000	971,000	-	971,000	
SUBTOTAL	4,902,920	5,682,538	5,823,487	(140,949)	5,653,986	
Capital Outlay/Other						
47000 Office Furniture & Equipment	45,965	-	-	-	-	
SUBTOTAL	45,965	-	-	-	-	
TOTAL Expenses	31,626,827	35,813,667	36,183,260	(369,593)	38,183,207	
BALANCE	(30,588,458)	(34,916,847)	(35,098,636)	(181,789)	(36,897,465)	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Police						
Funds: 100 - General Fund						
Program: 31100 - Parking						
REVENUE						
32520 Fines - Ordinance - Violations	207,657	350,000	191,121	(158,879)	200,000	
TOTAL Revenues	207,657	350,000	191,121	(158,879)	200,000	
EXPENDITURES						
Salaries & Benefits						
40020 Part-Time Wages	128,895	132,566	104,494	28,072	132,566	
40045 PARS Retirement (P/T)	1,933	1,988	1,567	421	1,988	
40060 Medicare Tax	1,869	1,922	1,515	407	1,922	
40065 Workers Compensation	10,229	13,283	10,470	2,813	13,283	
40080 Payroll Accruals Adjustments	(4,435)	-	607	(607)	-	
SUBTOTAL	138,492	149,759	118,653	31,106	149,759	
Operations & Maintenance						
43090 Contractual - Other	67,057	112,500	49,681	62,819	112,500	
44000 Supplies	294	2,000	-	2,000	2,000	
44030 Training & Meetings	845	2,000	-	2,000	2,000	
44040 Uniforms	1,012	2,800	2,800	(0)	2,800	
44042 Safety Equipment	-	7,772	-	7,772	7,772	
44052 Vehicle Use Charge	10,000	10,000	10,000	-	10,000	
44080 Repairs & Maint - Equipment	-	2,600	-	2,600	2,600	
SUBTOTAL	79,208	139,672	62,481	77,191	139,672	
TOTAL Expenses	217,700	289,431	181,134	108,297	289,431	
BALANCE	(10,043)	60,569	9,987	(50,582)	(89,431)	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Police							
Funds: 100 - General Fund							
Program: 32000 - Animal Control							
REVENUE							
31000	Licenses - Animal	179,100	220,000	167,279	(52,721)	175,000	
31598	Permits - Other - Police	8,326	10,000	8,692	(1,308)	10,000	
35044	Chrgs-Police-Animal Shelter	11,154	15,000	13,818	(1,182)	15,000	
39061	Retiree Insurance Reimbursement	1,161	1,164	1,145	(19)	599	
TOTAL Revenues		199,740	246,164	190,935	(55,229)	200,599	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	124,691	203,880	221,933	(18,053)	248,905	
40001	Overtime	1,979	2,000	4,604	(2,604)	2,000	
40002	Special & Holiday Pay	2,886	6,116	1,961	4,155	7,467	
40007	Payoffs - Vacation	-	5,248	-	5,248	6,823	
40009	Payoffs - Holiday	3,329	-	1,526	(1,526)	-	
40020	Part-Time Wages	16,010	23,965	-	23,965	23,965	
40040	PERS Retirement	13,575	20,918	22,203	(1,285)	28,649	
40041	PERS Unfunded Liability	42,191	63,610	63,610	-	64,964	
40045	PARS Retirement (P/T)	240	359	-	359	359	
40060	Medicare Tax	2,568	3,739	3,902	(163)	4,506	
40062	Insurance Rebate	38,791	58,343	58,420	(77)	58,476	
40065	Workers Compensation	17,747	25,840	26,962	(1,122)	31,137	
40068	Retiree Insurance	11,024	11,220	10,754	466	11,572	
40080	Payroll Accruals Adjustments	(2,040)	-	6,107	(6,107)	-	
SUBTOTAL		272,990	425,238	421,980	3,258	488,823	
Operations & Maintenance							
43090	Contractual - Other	443,245	443,400	454,372	(10,972)	509,783	WAGS increase 3/11/20 2%/year - requesting increase over 2%
44000	Supplies	259	1,000	1,290	(290)	1,000	
44002	Printing	1,991	2,000	2,000	0	2,000	
44010	Postage	3,890	4,000	2,934	1,066	4,000	
44020	Special Department Expense	-	500	-	500	500	
44030	Training & Meetings	79	-	-	-	-	
44040	Uniforms	494	500	500	0	500	
44052	Vehicle Use Charge	14,876	9,483	9,483	-	24,040	
44054	Vehicle Replacement Charge	9,779	19,558	19,558	-	19,558	
44062	Membership Dues	100	100	100	-	100	
44092	Liability Claims Charge	4,000	4,000	4,000	-	4,000	
SUBTOTAL		478,713	484,541	494,236	(9,695)	565,481	
TOTAL Expenses		751,703	909,779	916,216	(6,437)	1,054,304	
BALANCE		(551,963)	(663,615)	(725,282)	(61,667)	(853,705)	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Police							
Funds: 100 - General Fund							
Program: 32100 - Animal Control - Stanton							
REVENUE							
31001	Licenses - Animal - Stanton	50,333	65,000	48,282	(16,718)	50,000	
32521	Fines - Admin Citation	9,855	-	3,758	3,758	-	
35040	Chrgs-Police-Spec Services	192,341	204,205	207,909	3,704	204,205	
TOTAL Revenues		252,529	269,205	259,949	(9,256)	254,205	
EXPENDITURES							
Salaries & Benefits							
40020	Part-Time Wages	32,866	25,636	-	25,636	25,636	
40045	PARS Retirement (P/T)	493	385	-	385	385	
40060	Medicare Tax	477	372	-	372	372	
40065	Workers Compensation	3,293	2,569	-	2,569	2,569	
40080	Payroll Accruals Adjustments	(1,244)	-	-	-	-	
SUBTOTAL		35,885	28,962	-	28,962	28,962	
Operations & Maintenance							
43000	Legal Fees	-	1,000	-	1,000	1,000	
43090	Contractual - Other	126,883	125,000	127,846	(2,846)	140,193	WAGS increase for kennel services to house stray and owner -released animals and treatment of injured animals
44000	Supplies	716	-	-	-	-	
44020	Special Department Expense	-	500	-	500	500	
44030	Training & Meetings	48	200	-	200	200	
44040	Uniforms	687	700	700	-	700	
44042	Safety Equipment	138	1,000	-	1,000	1,000	
SUBTOTAL		128,473	128,400	128,546	(146)	143,593	
TOTAL Expenses		164,358	157,362	128,546	28,816	172,555	
BALANCE		88,171	111,843	131,403	19,560	81,650	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Police							
Funds: 100 - General Fund							
Program: 33000 - Code Enforcement							
REVENUE							
31505	Permits-Fireworks Stand	17,175	17,175	17,000	(175)	18,450	
32521	Fines - Admin Citation	50,908	50,000	20,960	(29,040)	50,000	
35013	Chrgs-Over the Top Program	2,490	5,000	-	(5,000)	5,000	
TOTAL Revenues		70,573	72,175	37,960	(34,215)	73,450	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	279,642	414,293	414,561	(268)	426,416	
40001	Overtime	3,430	3,000	8,384	(5,384)	3,000	
40002	Special & Holiday Pay	11,019	-	8,136	(8,136)	-	
40003	Injured On Duty Pay	55,932	-	-	-	-	
40007	Payoffs - Vacation	10,516	12,129	4,826	7,303	12,387	
40020	Part-Time Wages	-	32,000	-	32,000	32,000	
40040	PERS Retirement	33,446	42,507	41,211	1,296	49,080	
40041	PERS Unfunded Liability	101,423	129,259	129,259	-	111,294	
40045	PARS Retirement (P/T)	-	480	-	480	480	
40060	Medicare Tax	5,253	7,486	7,198	288	7,486	
40062	Insurance Rebate	82,580	97,513	97,616	(103)	97,546	
40065	Workers Compensation	12,837	15,747	15,140	607	15,747	
40080	Payroll Accruals Adjustments	(3,819)	-	7,553	(7,553)	-	
SUBTOTAL		592,259	754,414	733,884	20,530	755,436	
Operations & Maintenance							
43000	Legal Fees	17,082	10,000	30,673	(20,673)	20,000	10K increase pending Council's approval
43074	Utilities - Telephone	3,163	4,000	1,331	2,669	4,000	
43090	Contractual - Other	16,289	18,600	20,034	(1,434)	26,600	\$8,000K increase for Body Worn Camera (BWC) mandate - pending upon Council's approval
44000	Supplies	2,066	500	255	245	2,500	2K increase pending Council's approval
44030	Training & Meetings	1,000	500	4,645	(4,145)	6,000	5.5K increase pending Council's approval
44040	Uniforms	1,375	2,000	779	1,221	5,000	3K increase pending Council's approval
44052	Vehicle Use Charge	20,516	9,084	9,084	-	25,300	
44054	Vehicle Replacement Charge	4,014	8,027	8,027	-	8,027	
44056	Information Systems Charge	57,120	57,120	57,120	-	57,120	
44062	Membership Dues	-	300	550	(250)	300	
44085	Government Buildings Charge	10,000	20,000	20,000	-	17,000	
44092	Liability Claims Charge	7,000	7,000	7,000	-	7,000	
SUBTOTAL		139,624	137,131	159,497	(22,366)	178,847	
TOTAL Expenses		731,883	891,545	893,381	(1,836)	934,283	
BALANCE		(661,310)	(819,370)	(855,421)	(36,051)	(860,833)	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Police						
Funds: 100 - General Fund						
Program: 34000 - Firing Range Facility						
REVENUE						
34805 I/GVT-Other-Range Fees	165,850	175,000	205,197	30,197	175,000	
TOTAL Revenues	165,850	175,000	205,197	30,197	175,000	
EXPENDITURES						
Operations & Maintenance						
43090 Contractual - Other	57,750	64,000	61,750	2,250	64,000	Lead remediation
44000 Supplies	1,187	2,000	3,562	(1,562)	2,000	
44042 Safety Equipment	91	6,000	3,935	2,065	6,000	
44080 Repairs & Maint - Equipment	6,030	1,500	210	1,290	1,500	
44085 Government Buildings Charge	19,100	20,000	20,000	-	72,000	
47000 Office Furniture & Equipment	10,250	-	-	-	-	
SUBTOTAL	94,409	93,500	89,456	4,044	145,500	
TOTAL Expenses	94,409	93,500	89,456	4,044	145,500	
BALANCE	71,441	81,500	115,741	34,241	29,500	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Police							
Funds: 250 - Police Seizures Fund							
Program: 34100 - DOJ Seizures/Criminal							
REVENUE							
33000	Interest Income - Pooled	10,143	15,000	9,636	(5,364)	15,000	
39090	Other Rev-Misc Receipts	980	100,000	-	(100,000)	100,000	
TOTAL Revenues		11,123	115,000	9,636	(105,364)	115,000	
EXPENDITURES							
Operations & Maintenance							
43074	Utilities - Telephone	44,196	50,000	45,170	4,830	50,000	
43090	Contractual - Other	152,641	263,949	24,000	239,949	263,949	
44020	Special Department Expense	-	72,000	-	72,000	72,000	
44024	K-9 Expenditures	18,034	25,000	3,955	21,045	25,000	
44030	Training & Meetings	17,658	32,000	25,000	7,000	32,000	
44042	Safety Equipment	-	9,000	9,000	-	9,000	
44080	Repairs & Maint - Equipment	2,732	8,000	5,628	2,372	8,000	
SUBTOTAL		235,261	459,949	112,752	347,197	459,949	
TOTAL Expenses		235,261	459,949	112,752	347,197	459,949	
BALANCE		(224,138)	(344,949)	(103,116)	241,833	(344,949)	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Police						
Funds: 251 - Special Police Services Fund						
Program: 39400 - JAG 2018/2020						
REVENUE						
34098 I/GVT - Fed - Other	7,658	-	9,262	9,262	-	Carry over unspent budget
TOTAL Revenues	7,658	-	9,262	9,262	-	
EXPENDITURES						
Salaries & Benefits						
40020 Part-Time Wages	21,909	-	2,259	(2,259)	-	
40045 PARS Retirement (P/T)	329	-	34	(34)	-	
40060 Medicare Tax	318	-	33	(33)	-	
40065 Workers Compensation	2,195	-	226	(226)	-	
40080 Payroll Accruals Adjustments	2,552	-	(2,552)	2,552	-	
40090 Salary/Benefits Reimbursements	(10,382)	-	-	-	-	
TOTAL Expenses	16,920	-	-	-	-	
BALANCE	(9,262)	-	9,262	9,262	-	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Police						
Funds: 253 - Special Police Services Fund						
Program: 39990 - Office of Traffic Safety Grant						
REVENUE						
34296 I/GVT - State - Other - OTS	82,729	192,554	192,554	-	-	Carry over unspent budget
TOTAL Revenues	82,729	192,554	192,554	-	-	
EXPENDITURES						
Salaries & Benefits						
40001 Overtime	66,332	187,926	187,926	-	-	
40060 Medicare Tax	964	-	-	-	-	
40065 Workers Compensation	6,574	-	-	-	-	
40080 Payroll Accruals Adjustments	(5,045)	-	-	-	-	
40090 Salary/Benefits Reimbursements	5,979	-	-	-	-	
SUBTOTAL	74,804	187,926	187,926	-	-	
Operations & Maintenance						
44000 Supplies	5,592	1,462	1,462	-	-	
44030 Training & Meetings	2,333	3,166	3,166	-	-	
SUBTOTAL	7,925	4,628	4,628	-	-	
TOTAL Expenses	82,729	192,554	192,554	-	-	
BALANCE	-	-	-	-	-	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Police						
Funds: 256 - Special Police Services Fund						
Program: 39150 - BSCC						
REVENUE						
34490 I/GVT - County - Other	-	57,571	57,571	-	-	Carry over unspent budget
TOTAL Revenues	-	57,571	57,571	-	-	
EXPENDITURES						
Salaries & Benefits						
40001 Overtime	26,504	-	8,866	(8,866)	-	
40020 Part Time Wages	2,910	63,000	20,370	42,630	63,000	
40045 PARS Retirement	44	945	306	639	945	
40060 Medicare Tax	426	914	424	490	914	
40065 Workers Compensation	2,675	6,313	1,023	5,290	6,313	
40080 Payroll Accruals Adjustments	948	-	(6,822)	6,822	-	
SUBTOTAL	33,508	71,172	24,166	47,006	71,172	
Operations & Maintenance						
44020 Special Department Expense	-	80,710	-	80,710	23,139	
44030 Training & Meetings	381	-	(381)	381	-	
SUBTOTAL	381	80,710	(381)	81,091	23,139	
TOTAL Expenses	33,888	151,882	23,786	128,096	94,311	
BALANCE	(33,888)	(94,311)	33,785	128,096	(94,311)	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Police						
Funds: 257 - Special Police Services Fund						
Program: 39250 - JAG 2019/2021						
REVENUE						
34098 I/GVT - Fed - Other	-	18,000	18,000	(0)	-	Carry over unspent budget
TOTAL Revenues	-	18,000	18,000	(0)	-	
EXPENDITURES						
Salaries & Benefits						
40020 Part Time Wages	7,192	18,000	18,332	(332)	-	
40045 PARS Retirement	108	-	210	(210)	-	
40060 Medicare Tax	104	-	396	(396)	-	
40065 Workers Compensation	480	-	2,023	(2,023)	-	
40080 Payroll Accruals Adjustments	3,564	-	(3,564)	3,564	-	
40090 Salary/Benefits Reimbursements	(10,846)	-	-	-	-	
TOTAL Expenses	603	18,000	17,397	603	-	
BALANCE	(603)	-	603	603	-	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Police						
Funds: 258 - Special Police Services Fund						
Program: 39200 - Animal Control-Humane Pgms						
REVENUE						
33000 Interest Income - Pooled	183	100	215	115	100	
35044 Chrgs-Police-Animal Shelter	2,507	3,000	2,360	(640)	3,000	
TOTAL Revenues	2,690	3,100	2,575	(525)	3,100	
EXPENDITURES						
Operations & Maintenance						
43090 Contractual - Other	2,560	10,000	16,033	(6,033)	10,000	
TOTAL Expenses	2,560	10,000	16,033	(6,033)	10,000	
BALANCE	130	(6,900)	(13,458)	(6,558)	(6,900)	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Police							
Funds: 260 - Local Seized Property Fund							
Program: 35000 - Local Narcotic Seizure							
REVENUE							
33000	Interest Income - Pooled	5,674	7,000	5,391	(1,609)	7,000	
34802	I/GVT-Other-LNSP	40,896	10,000	-	(10,000)	10,000	
TOTAL Revenues		<u>46,570</u>	<u>17,000</u>	<u>5,391</u>	<u>(11,609)</u>	<u>17,000</u>	
EXPENDITURES							
Debt Service							
49000	Interest Expense	435	1,000	-	1,000	1,000	
TOTAL Expenses		<u>435</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	
BALANCE		<u>46,135</u>	<u>16,000</u>	<u>5,391</u>	<u>(10,609)</u>	<u>16,000</u>	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Police						
Funds: 261 - Supplemental Law Enforcement Srv Fund						
Program: 38500 - Citizen Option for Public Safety Program						
REVENUE						
34500 I/GVT - County - COPS	226,163	220,278	228,665	8,387	234,760	
TOTAL Revenues	226,163	220,278	228,665	8,387	234,760	
EXPENDITURES						
Salaries & Benefits						
40000 Permanent Salaries	163,645	173,883	189,080	(15,197)	173,890	
40001 Overtime	15,732	10,000	27,950	(17,950)	10,000	
40002 Special & Holiday Pay	-	5,217	-	5,217	5,217	
40003 Injured on Duty	640	-	-	-	-	
40007 Payoffs - Vacation	10,968	11,000	12,628	(1,628)	12,759	
40009 Payoffs - Holiday	4,929	-	5,422	(5,422)	-	
40040 PERS Retirement	37,073	39,367	41,981	(2,614)	45,368	
40060 Medicare Tax	2,861	2,672	3,687	(1,015)	2,672	
40062 Insurance Rebate	21,150	22,157	21,952	205	22,157	
40065 Workers Compensation	19,853	18,467	25,478	(7,011)	18,467	
40080 Payroll Accruals Adjustments	17,678	-	10,079	(10,079)	-	
40090 Salary/Benefits Reimbursements	(69,365)	(63,485)	(110,592)	47,107	(56,770)	
SUBTOTAL	225,164	219,278	227,665	(8,387)	233,760	
Operations & Maintenance						
44092 Liability Claims Charge	1,000	1,000	1,000	-	1,000	
SUBTOTAL	1,000	1,000	1,000	-	1,000	
TOTAL Expenses	226,164	220,278	228,665	(8,387)	234,760	
BALANCE	(1)	-	(0)	(0)	-	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Police						
Funds: 262 - Special Police Services Fund						
Program: 39251 - OTS - Bike Safety						
REVENUE						
34294 I/GVT - State - Other	(2,436)	143,863	46,286	(97,577)	-	Carry over unspent budget
TOTAL Revenues	(2,436)	143,863	46,286	(97,577)	-	
EXPENDITURES						
Salaries & Benefits						
40001 Overtime	35,710	132,236	5,652	126,584	-	
40060 Medicare Tax	518	-	82	(82)	-	
40065 Workers Compensation	3,578	-	566	(566)	-	
40080 Payroll Accruals Adjustments	2,842	-	(5,100)	5,100	-	
SUBTOTAL	42,649	132,236	1,201	131,035	-	
Operations & Maintenance						
44002 Printing	-	7,650	-	7,650	-	
44020 Special Department Expense	-	3,977	-	3,977	-	
SUBTOTAL	-	11,627	-	11,627	-	
TOTAL Expenses	42,649	143,863	1,201	142,662	-	
BALANCE	(45,085)	-	45,085	45,085	-	

		Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Police							
Funds: 263 - Special Police Services Fund							
Program: 39252 - JAG 2017							
REVENUE							
34098	I/GVT - Fed - Other	17,942	18,496	18,496	-	-	Carry over unspent budget
TOTAL Revenues		<u>17,942</u>	<u>18,496</u>	<u>18,496</u>	<u>-</u>	<u>-</u>	
EXPENDITURES							
Salaries & Benefits							
40020	Part-Time Wages	25,586	18,496	18,496	-	-	
40045	PARS Retirement (P/T)	384	-	-	-	-	
40060	Medicare Tax	371	-	-	-	-	
40065	Workers Compensation	2,564	-	-	-	-	
40090	Salary/Benefits Reimbursements	(10,962)	-	-	-	-	
TOTAL Expenses		<u>17,942</u>	<u>18,496</u>	<u>18,496</u>	<u>-</u>	<u>-</u>	
BALANCE		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Police						
Funds: 264 - Special Police Services Fund						
Program: 39253 - AB109						
REVENUE						
34490 I/GVT - County - Other	57,895	131,115	64,472	(66,643)	-	Carry over unspent budget
TOTAL Revenues	57,895	131,115	64,472	(66,643)	-	
EXPENDITURES						
Salaries & Benefits						
40001 Overtime	27,758	101,514	37,526	63,988	-	
40060 Medicare Tax	403	-	544	(544)	-	
40065 Workers Compensation	2,781	-	3,760	(3,760)	-	
40080 Payroll Accruals Adjustments	(1,340)	-	(697)	697	-	
TOTAL Expenses	29,601	101,514	41,134	60,380	-	
BALANCE	28,293	29,601	23,339	(6,262)	-	

		Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Fire							
Funds: 100 - General Fund							
Program: 41000 - General Fire Services							
REVENUE							
39061	Retiree Insurance Reimbursement	2,760	2,460	3,394	934	3,359	
	TOTAL Revenues	<u>2,760</u>	<u>2,460</u>	<u>3,394</u>	<u>934</u>	<u>3,359</u>	
EXPENDITURES							
Salaries & Benefits							
40041	PERS Unfunded Liability	1,756,569	1,988,029	1,988,029	-	1,969,539	
40068	Retiree Insurance	115,976	116,244	114,221	2,023	121,555	
	SUBTOTAL	<u>1,872,545</u>	<u>2,104,273</u>	<u>2,102,250</u>	<u>2,023</u>	<u>2,091,094</u>	
Operations & Maintenance							
43074	Utilities - Telephone	1,561	1,600	2,288	(688)	1,600	
43090	Contractual - Other	12,958,374	13,274,788	13,274,816	(28)	13,881,835	Estimated 4.5%
44082	Repairs & Maint - Building	22,864	45,000	36,469	8,532	45,000	
44092	Liability Claims Charge	5,000	5,000	5,000	-	5,000	
	SUBTOTAL	<u>12,987,799</u>	<u>13,326,388</u>	<u>13,318,572</u>	<u>7,816</u>	<u>13,933,435</u>	
Capital Outlay/Other							
48502	Taxes - Property	7,978	9,000	7,941	1,059	9,000	
	SUBTOTAL	<u>7,978</u>	<u>9,000</u>	<u>7,941</u>	<u>1,059</u>	<u>9,000</u>	
	TOTAL Expenses	<u>14,868,322</u>	<u>15,439,661</u>	<u>15,428,763</u>	<u>10,898</u>	<u>16,033,529</u>	
	BALANCE	<u>(14,865,561)</u>	<u>(15,437,201)</u>	<u>(15,425,369)</u>	<u>11,832</u>	<u>(16,030,170)</u>	

		Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Fire							
Funds: 100 - General Fund							
Program: 44000 - Ambulance Transport Services							
REVENUE							
35034	Chrgs-Fire-Paramedic Subs	156,734	175,000	153,456	(21,544)	160,000	
35038	Chrgs-Fire-Ambulance Services	2,704,133	2,300,000	2,940,920	640,920	3,000,000	
	TOTAL Revenues	<u>2,860,868</u>	<u>2,475,000</u>	<u>3,094,376</u>	<u>619,376</u>	<u>3,160,000</u>	
EXPENDITURES							
Operations & Maintenance							
43090	Contractual - Other	1,568,669	1,621,304	1,608,449	12,855	2,950,000	Projected contract increase
44020	Special Department Expense	181,136	200,000	200,000	-	200,000	DHCS QAF fee
44092	Liability Claims Charge	5,000	5,000	5,000	-	5,000	
	TOTAL Expenses	<u>1,754,806</u>	<u>1,826,304</u>	<u>1,813,449</u>	<u>12,855</u>	<u>3,155,000</u>	
	BALANCE	<u>1,106,062</u>	<u>648,696</u>	<u>1,280,927</u>	<u>632,231</u>	<u>5,000</u>	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Public Works							
Funds: 100 - General Fund							
Program: 50000 - Public Works Administration							
REVENUE							
33568	Rental Income - Bus Shelters	22,931	70,000	98,280	28,280	80,000	Agreement 4/22/20
39061	Retiree Insurance Reimbursement	881	888	881	(7)	333	
TOTAL Revenues		23,812	70,888	99,161	28,273	80,333	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	269,585	351,719	310,778	40,941	371,127	
40001	Overtime	158	-	1,015	(1,015)	-	
40002	Special & Holiday Pay	6,243	-	8,176	(8,176)	-	
40007	Payoffs - Vacation	13,901	12,310	24,221	(11,911)	12,989	
40040	PERS Retirement	28,603	36,086	31,494	4,592	42,717	
40041	PERS Unfunded Liability	90,091	100,915	100,915	-	90,133	
40060	Medicare Tax	4,508	5,403	5,636	(233)	5,667	
40062	Insurance Rebate	59,256	61,307	60,453	854	61,379	
40065	Workers Compensation	6,135	6,951	7,830	(879)	7,304	
40068	Retiree Insurance	14,727	15,360	15,366	(6)	16,189	
40080	Payroll Accruals Adjustments	37,238	-	13,867	(13,867)	-	
40090	Salary/Benefits Reimbursements	(47,177)	(52,878)	(52,878)	-	(112,026)	
40091	I-405 Reimbursement	(33,119)	-	-	-	-	
SUBTOTAL		450,150	537,173	526,873	10,300	495,479	
Operations & Maintenance							
43074	Utilities - Telephone	1,463	1,440	1,920	(480)	1,440	
44000	Supplies	53	200	100	100	200	
44030	Training & Meetings	790	1,500	1,909	(409)	4,000	Increase in meeting membership fees, training, and meeting cost
44052	Vehicle Use Charge	-	1,136	1,136	-	2,706	
44054	Vehicle Replacement Charge	-	3,537	3,537	-	3,537	
44056	Information Systems Charge	36,120	36,120	36,120	-	36,120	
44062	Membership Dues	-	2,000	1,710	290	2,000	
44092	Liability Claims Charge	20,000	20,000	20,000	-	20,000	
SUBTOTAL		58,426	65,933	66,432	(499)	70,003	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(86,201)	(99,435)	(98,063)	(1,372)	(94,167)	
60800	Other Funds Admin Offsets/Credits	(23,000)	(23,000)	(23,000)	-	(23,000)	
SUBTOTAL		(109,201)	(122,435)	(121,063)	(1,372)	(117,167)	
TOTAL Expenses		399,375	480,671	472,242	8,429	448,315	
BALANCE		(375,563)	(409,783)	(373,081)	36,702	(367,982)	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Public Works							
Funds: 100 - General Fund							
Program: 50500 - Engineering Services							
REVENUE							
35004	Chrgs-Maps & Pubs	1,321	2,000	402	(1,598)	2,000	
35010	Chrgs-Eng Subdivision Fees	3,165	5,000	-	(5,000)	5,000	
35011	Chrgs-Eng-Inspection	125,727	200,000	153,457	(46,543)	221,100	
35012	Chrgs-Plan Ck/Inspection Fees	280,564	50,000	152,726	102,726	85,100	
35016	Wireless Telecom Application	400	-	-	-	-	
35017	Chrgs-Eng-Wide Load Permit	7,376	7,000	4,368	(2,632)	7,000	
35020	Chrgs-Staff Service Fees	26,206	-	-	-	-	
39060	Reimbs-Damaged Prop	58,332	2,000	-	(2,000)	2,000	
39061	Retiree Insurance Reimbursement	2,176	2,184	2,176	(8)	1,094	
TOTAL Revenues		505,267	268,184	313,129	44,945	323,294	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	764,323	937,000	875,503	61,497	1,184,178	
40001	Overtime	93	-	-	-	-	
40002	Special & Holiday Pay	19,461	-	18,766	(18,766)	-	
40007	Payoffs - Vacation	50,377	36,295	19,686	16,609	41,446	
40040	PERS Retirement	80,335	106,396	88,880	17,516	136,299	
40041	PERS Unfunded Liability	309,805	323,544	323,544	-	291,356	
40060	Medicare Tax	12,900	15,915	13,955	1,960	17,742	
40062	Insurance Rebate	150,798	183,875	155,485	28,390	203,609	
40065	Workers Compensation	27,135	33,477	30,903	2,574	37,319	
40068	Retiree Insurance	31,750	30,792	30,793	(1)	32,438	
40080	Payroll Accruals Adjustments	(38,250)	-	47,324	(47,324)	-	
40091	I-405 Reimbursement	(229,065)	(100,000)	(100,000)	-	(100,000)	
SUBTOTAL		1,179,663	1,567,294	1,504,839	62,455	1,844,387	
Operations & Maintenance							
43000	Legal Fees	9,656	16,000	4,284	11,716	16,000	
43074	Utilities - Telephone	4,250	6,000	2,985	3,015	6,000	
43090	Contractual - Other	5,039	125,000	100,000	25,000	125,000	Hotel construction
44000	Supplies	9,033	15,000	10,204	4,796	15,000	
44002	Printing	45	-	-	-	-	
44010	Postage	78	1,000	101	899	1,000	
44020	Special Department Expense	147,819	165,000	136,126	28,874	180,000	NPDES permit fee increase
44030	Training & Meetings	617	3,000	4,386	(1,386)	4,000	Increase in meeting membership fees, training, and meeting cost
44040	Uniforms	228	2,000	1,870	130	2,000	
44050	Equipment Rental	1,828	2,000	2,557	(557)	2,000	
44052	Vehicle Use Charge	10,471	3,477	3,477	-	7,967	
44054	Vehicle Replacement Charge	6,084	9,534	9,534	-	9,534	
44056	Information Systems Charge	115,080	115,080	115,080	-	115,080	
44060	Publications & Subscriptions	1,187	1,200	2,058	(858)	1,200	
44062	Membership Dues	180	1,000	560	440	1,000	
44080	Repairs & Maint - Equipment	22,667	35,000	24,030	10,970	35,000	
44085	Government Buildings Charge	52,100	64,000	64,000	-	56,000	
44092	Liability Claims Charge	91,000	91,000	91,000	-	91,000	
45008	Signal Damage Claims	21,820	30,000	50,777	(20,777)	50,000	Increase in traffic signal liability claims
SUBTOTAL		499,181	685,291	623,029	62,262	717,781	
Capital Outlay/Other							
47000	Office Furniture & Equipment	8,208	-	-	-	-	
SUBTOTAL		8,208	-	-	-	-	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(194,510)	(235,661)	(217,128)	(18,533)	(267,643)	
60800	Other Funds Admin Offsets/Credits	(133,000)	(83,000)	(83,000)	-	(83,000)	
SUBTOTAL		(327,510)	(318,661)	(300,128)	(18,533)	(350,643)	
TOTAL Expenses		1,359,543	1,933,924	1,827,740	106,184	2,211,525	
BALANCE		(854,276)	(1,665,740)	(1,514,611)	151,129	(1,888,231)	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Public Works							
Funds: 100 - General Fund							
Program: 51500 - Street Maintenance							
REVENUE							
39061	Retiree Insurance Reimbursement	3,029	2,700	2,268	(432)	981	
39069	Reimbs-Other	14,265	5,000	31,578	26,578	5,000	
TOTAL Revenues		17,294	7,700	33,847	26,147	5,981	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	340,069	398,748	394,280	4,468	415,385	
40001	Overtime	1,160	8,000	256	7,744	8,000	
40002	Special & Holiday Pay	11,521	-	13,683	(13,683)	-	
40003	Injured On Duty Pay	992	-	2,159	(2,159)	-	
40007	Payoffs - Vacation	14,407	13,956	10,199	3,757	14,538	
40008	Payoffs- Compensatory Time Off	-	-	5,486	(5,486)	-	
40009	Payoffs- Holiday	418	-	-	-	-	
40040	PERS Retirement	34,356	40,912	39,920	992	47,811	
40041	PERS Unfunded Liability	121,986	124,409	124,409	-	108,416	
40060	Medicare Tax	5,791	6,389	7,040	(651)	6,807	
40062	Insurance Rebate	111,589	118,998	119,565	(567)	119,058	
40065	Workers Compensation	30,776	33,973	37,622	(3,649)	36,197	
40068	Retiree Insurance	59,383	55,644	47,320	8,324	41,200	
40080	Payroll Accruals Adjustments	(9,821)	-	5,129	(5,129)	(73,865)	
40090	Salary/Benefits Reimbursements	-	-	-	-	-	
SUBTOTAL		722,627	801,029	807,068	(6,039)	723,547	
Operations & Maintenance							
43074	Utilities - Telephone	1,256	1,500	473	1,027	1,500	
43090	Contractual - Other	14,729	15,000	14,518	482	15,000	Haz mat fees
44000	Supplies	69,281	80,000	88,627	(8,627)	80,000	St signs, construction cones, barricades
44030	Training & Meetings	1,777	2,000	1,025	975	3,000	Giveaway items for PW Open House
44040	Uniforms	4,468	6,500	4,505	1,995	7,000	Uniform contract CPI
44042	Safety Equipment	1,293	2,500	1,045	1,455	2,500	
44052	Vehicle Use Charge	57,689	37,796	37,796	-	53,630	
44054	Vehicle Replacement Charge	58,445	116,889	116,889	-	115,966	
44056	Information Systems Charge	20,160	20,160	20,160	-	20,160	
44062	Membership Dues	60	100	-	100	100	
44085	Government Buildings Charge	14,300	15,000	15,000	-	20,000	
44092	Liability Claims Charge	166,000	166,000	166,000	-	166,000	
SUBTOTAL		409,459	463,445	466,038	(2,593)	484,856	
Debt Service							
49404	Land Leases	2,466	5,000	2,540	2,460	5,000	City dump site lease fee with SCE
SUBTOTAL		2,466	5,000	2,540	2,460	5,000	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(73,767)	(82,516)	(82,917)	401	(78,872)	
60800	Other Funds Admin Offsets/Credits	(986,203)	(1,103,173)	(1,108,536)	5,363	(1,054,448)	
SUBTOTAL		(1,059,969)	(1,185,689)	(1,191,453)	5,764	(1,133,319)	
TOTAL Expenses		74,582	83,785	84,193	(408)	80,084	
BALANCE		(57,288)	(76,085)	(50,346)	25,739	(74,103)	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Public Works							
Funds: 100 - General Fund							
Program: 52500 - Concrete Repair							
REVENUE							
39061	Retiree Insurance Reimbursement	2,573	2,580	2,573	(7)	928	
TOTAL Revenues		2,573	2,580	2,573	(7)	928	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	46,424	76,729	77,167	(438)	78,122	
40001	Overtime	144	5,900	-	5,900	5,900	
40002	Special & Holiday Pay	1,821	-	3,302	(3,302)	-	
40006	Payoffs - Sick Leave	-	2,686	-	2,686	2,734	
40007	Payoffs - Vacation	6,243	-	3,621	(3,621)	-	
40040	PERS Retirement	4,451	7,872	7,817	55	8,992	
40041	PERS Unfunded Liability	24,928	23,939	23,939	-	20,390	
40060	Medicare Tax	792	1,198	1,248	(50)	1,218	
40062	Insurance Rebate	11,480	21,878	21,400	478	21,883	
40065	Workers Compensation	4,212	6,371	6,638	(267)	6,478	
40068	Retiree Insurance	48,427	48,756	48,755	1	27,953	
40080	Payroll Accruals Adjustments	9,483	-	1,192	(1,192)	-	
40090	Salary/Benefits Reimbursements	-	-	-	-	(27,855)	
SUBTOTAL		158,405	195,329	195,079	250	145,815	
Operations & Maintenance							
43090	Contractual - Other	70,300	95,000	80,163	14,837	95,000	Increase in dump fee
44000	Supplies	23,613	30,000	25,279	4,721	50,000	Cost for Concrete & Asphalt
44040	Uniforms	2,182	3,000	1,742	1,258	3,200	Uniform contract CPI & shoe allowance
44042	Safety Equipment	3,877	7,000	1,229	5,772	7,000	Purchase construction cones and barricades
44052	Vehicle Use Charge	9,855	10,610	10,610	-	15,356	
44054	Vehicle Replacement Charge	4,789	9,578	9,578	-	9,578	
44056	Information Systems Charge	14,280	14,280	14,280	-	14,280	
44080	Repairs & Maint - Equipment	147	2,000	1,000	1,000	2,000	Street signs & posts
44092	Liability Claims Charge	200,000	200,000	200,000	-	200,000	
SUBTOTAL		329,043	371,468	343,881	27,587	396,414	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(53,000)	(53,000)	(53,000)	-	(53,000)	
SUBTOTAL		(53,000)	(53,000)	(53,000)	-	(53,000)	
TOTAL Expenses		434,448	513,797	485,959	27,838	489,229	
BALANCE		(431,875)	(511,217)	(483,386)	27,831	(488,301)	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Public Works							
Funds: 100 - General Fund							
Program: 53000 - Park Maintenance							
REVENUE							
34490	I/GVT - County - Other	16,668	15,000	15,000	-	15,000	
39061	Retiree Insurance Reimbursement	5,384	5,388	5,384	(4)	3,622	
39069	Reimbs-Other	2,064	2,000	1,200	(800)	2,000	
TOTAL Revenues		24,116	22,388	21,584	(804)	20,622	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	284,594	479,675	405,610	74,065	513,052	
40001	Overtime	892	12,000	5,368	6,632	12,000	
40002	Special & Holiday Pay	9,150	-	10,622	(10,622)	-	
40003	Injured On Duty Pay	373	-	-	-	-	
40007	Payoffs - Vacation	9,139	16,789	8,473	8,316	17,957	
40008	Payoffs- Compensatory Time Off	1,134	-	3,678	(3,678)	-	
40020	Part-Time Wages	150,488	230,000	177,810	52,190	230,000	
40040	PERS Retirement	27,942	49,215	39,939	9,276	59,052	
40041	PERS Unfunded Liability	144,878	149,659	149,659	-	133,907	
40045	PARS Retirement (P/T)	2,257	3,450	2,595	855	3,450	
40060	Medicare Tax	7,660	11,569	9,754	1,815	11,633	
40062	Insurance Rebate	92,384	116,897	112,096	4,801	121,903	
40065	Workers Compensation	40,725	55,796	48,799	6,997	54,309	
40068	Retiree Insurance	91,423	92,028	110,413	(18,385)	91,966	
40069	Employer Paid Benefits	-	-	374	(374)	-	
40080	Payroll Accruals Adjustments	846	-	12,125	(12,125)	-	
40090	Salary/Benefits Reimbursements	(111,765)	(110,723)	(110,723)	-	(111,407)	
40091	I-405 Reimbursement	(1,954)	-	-	-	-	
SUBTOTAL		750,168	1,106,355	986,595	119,760	1,137,822	
Operations & Maintenance							
43070	Utilities - Gas	16,972	15,000	15,896	(896)	20,000	Increase in gas prices for Freedom Park Urn
43072	Utilities - Electricity	69,097	70,000	123,012	(53,012)	70,000	
43074	Utilities - Telephone	7,725	8,500	4,703	3,797	8,500	
43075	Utilities - Water	324,279	370,000	393,710	(23,710)	370,000	Watering of City parks
43090	Contractual - Other	506,731	495,000	490,027	4,973	605,000	Contract CPI increases, median maintenance twice a month, and Garden Grove Complete Street Maintenance
44000	Supplies	39,249	50,000	37,019	12,981	50,000	Irrigation & park janitorial supplies cost increase and Traffic Control Devices
44030	Training & Meetings	2,564	3,000	5,162	(2,162)	4,000	Giveaway items for PW Open House
44040	Uniforms	7,623	7,500	7,506	(6)	8,000	Uniform contract increase & safety shoes allowance for part time employees
44042	Safety Equipment	1,147	2,500	1,570	930	2,500	
44050	Equipment Rental	3,914	5,000	672	4,328	5,000	
44052	Vehicle Use Charge	52,496	37,062	37,062	-	78,392	
44054	Vehicle Replacement Charge	16,388	40,008	40,008	-	40,008	
44056	Information Systems Charge	31,920	31,920	31,920	-	31,920	
44062	Membership Dues	50	500	174	326	500	
44080	Repairs & Maint - Equipment	12,792	25,000	24,713	287	25,000	Splash pad maint. & repair
44082	Repairs & Maint - Building	13,511	15,000	21,974	(6,974)	15,000	
44084	Repairs & Maint - Vandalism	18,334	25,000	24,920	80	35,000	Increase in vandalism at city parks
44085	Government Buildings Charge	14,300	15,000	15,000	-	20,000	
44092	Liability Claims Charge	128,000	128,000	128,000	-	128,000	
SUBTOTAL		1,267,092	1,343,990	1,403,049	(59,059)	1,516,820	
Capital Outlay/Other							
48502	Taxes - Property	5,882	7,000	5,277	1,723	7,000	
SUBTOTAL		5,882	7,000	5,277	1,723	7,000	
Debt Service							
49404	Land Leases	21,647	24,200	24,100	100	30,000	Land lease increases for Frank Fry, College and Russell Paris parks with SCE
SUBTOTAL		21,647	24,200	24,100	100	30,000	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Administrative Charges/Transfers						
60300 Utility Admin Offsets/Credits	(54,959)	(63,631)	(62,380)	(1,251)	(67,833)	
SUBTOTAL	<u>(54,959)</u>	<u>(63,631)</u>	<u>(62,380)</u>	<u>(1,251)</u>	<u>(67,833)</u>	
TOTAL Expenses	<u>1,989,829</u>	<u>2,417,914</u>	<u>2,356,640</u>	<u>61,274</u>	<u>2,623,809</u>	
BALANCE	<u>(1,965,714)</u>	<u>(2,395,526)</u>	<u>(2,335,056)</u>	<u>60,470</u>	<u>(2,603,187)</u>	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Public Works							
Funds: 100 - General Fund							
Program: 53500 - Street Tree Maintenance							
REVENUE							
39061	Retiree Insurance Reimbursement	1,438	1,500	1,494	(6)	1,000	
TOTAL Revenues		1,438	1,500	1,494	(6)	1,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	53,147	68,350	42,218	26,132	125,060	
40002	Special & Holiday Pay	1,766	-	3,059	(3,059)	-	
40006	Payoffs - Sick Leave	789	-	-	-	-	
40007	Payoffs - Vacation	1,020	2,392	2,376	16	4,377	
40008	Payoffs- Compensatory Time Off	470	-	-	-	-	
40040	PERS Retirement	5,632	7,013	3,393	3,620	14,394	
40041	PERS Unfunded Liability	32,315	21,325	21,325	-	32,641	
40060	Medicare Tax	902	991	727	264	2,080	
40062	Insurance Rebate	11,327	19,460	7,680	11,780	19,580	
40065	Workers Compensation	4,770	5,270	3,781	1,489	11,058	
40068	Retiree Insurance	35,054	41,652	40,060	1,592	38,307	
40069	Employer Paid Benefits	348	-	1,080	(1,080)	-	
40080	Payroll Accruals Adjustments	(25,950)	-	2,062	(2,062)	-	
SUBTOTAL		121,589	166,453	127,761	38,692	247,497	
Operations & Maintenance							
43090	Contractual - Other	173,744	200,000	184,889	15,111	200,000	
44000	Supplies	3,566	15,000	8,048	6,952	15,000	Tree Voucher and root barrier
44030	Training & Meetings	279	500	300	200	500	
44040	Uniforms	1,663	2,700	2,112	588	3,000	Uniform contract increase and shoe allowance
44052	Vehicle Use Charge	16,957	9,150	9,150	-	18,704	
44054	Vehicle Replacement Charge	8,724	17,447	17,447	-	17,447	
44062	Membership Dues	-	500	500	-	500	
44080	Repairs & Maint - Equipment	233	2,000	936	1,064	2,000	
44092	Liability Claims Charge	70,000	70,000	70,000	-	70,000	
SUBTOTAL		275,166	317,297	293,382	23,915	327,151	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(43,903)	(46,513)	(44,634)	(1,879)	(49,239)	
SUBTOTAL		(43,903)	(46,513)	(44,634)	(1,879)	(49,239)	
TOTAL Expenses		352,853	437,237	376,509	60,728	525,409	
BALANCE		(351,415)	(435,737)	(375,015)	60,722	(524,409)	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Public Works						
Funds: 210 - Gas Tax Fund						
Program: 55005 - Gas Tax Program						
REVENUE						
33000 Interest Income - Pooled	42,855	45,000	40,712	(4,288)	40,000	
34098 I/GVT - Fed - Other	72,097	-	23,911	23,911	-	
34240 I/GVT - State - Gas Tax - 2107	603,153	806,205	499,102	(307,103)	717,230	
34244 I/GVT - State - Gas Tax - 2106	317,775	361,569	193,366	(168,203)	374,086	
34246 I/GVT - State - Gas Tax - 2105	504,971	590,125	304,486	(285,639)	597,128	
34248 I/GVT - State - Gas Tax - 2107.5	7,500	7,500	7,500	-	7,500	
34250 I/GVT - State - RMRA	1,839,897	2,084,937	1,973,129	(111,808)	2,249,492	
34261 I/GVT - State - Gas Tax - 2103	708,684	900,848	459,999	(440,849)	901,729	
34400 I/GVT-I-405 Reimbursement	159,030	-	198,302	198,302	-	
TOTAL Revenues	4,255,961	4,796,184	3,700,507	(1,095,677)	4,887,165	
EXPENDITURES						
Operations & Maintenance						
43090 Contractual - Other	331,841	450,000	315,133	134,867	450,000	
SUBTOTAL	331,841	450,000	315,133	134,867	450,000	
Administrative Charges/Transfers						
60800 Other Funds Admin Offsets/Credits	947,582	1,052,729	1,057,555	(4,826)	1,008,881	
91050 Transfers Out Cap Projects	2,743,286	3,239,552	3,239,552	-	3,695,706	
SUBTOTAL	3,690,868	4,292,281	4,297,107	(4,826)	4,704,587	
TOTAL Expenses	4,022,710	4,742,281	4,612,240	130,041	5,154,587	
BALANCE	233,252	53,903	(911,733)	(965,636)	(267,422)	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Public Works							
Funds: 211 - Measure M Fund							
Program: 55027 - Measure M Admin							
REVENUE							
33000	Interest Income - Pooled	19,450	15,000	18,478	3,478	20,000	
34421	I/GVT-County-Measure M2	1,846,619	1,746,049	2,079,036	332,987	2,101,686	OCTA estimate
34424	I/GVT-Cnty-Meas M2 Competitive	-	69,600	100,000	30,400	-	
TOTAL Revenues		1,866,070	1,830,649	2,197,514	366,865	2,121,686	
EXPENDITURES							
Operations & Maintenance							
43072	Utilities - Electricity	81,400	80,000	78,627	1,373	80,000	
43090	Contractual - Other	323,840	400,000	341,290	58,710	400,000	
SUBTOTAL		405,240	480,000	419,917	60,083	480,000	
Debt Service							
49000	Interest Expense	4,938	-	-	-	-	
49202	Principal	112,874	-	-	-	-	
SUBTOTAL		117,812	-	-	-	-	
Administrative Charges/Transfers							
60800	Other Funds Admin Offsets/Credits	113,620	125,444	125,981	(537)	120,566	
91050	Transfers Out Cap Projects	1,257,684	1,716,154	1,716,154	-	1,488,286	
SUBTOTAL		1,371,304	1,841,598	1,842,135	(537)	1,608,852	
TOTAL Expenses		1,894,357	2,321,598	2,262,052	59,546	2,088,852	
BALANCE		(28,287)	(490,949)	(64,538)	426,411	32,834	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Public Works						
Funds: 214 - Street Improvements Grant Fund						
Program: 55035 - Street Improvement Grants Fund						
REVENUE						
33000 Interest Income - Pooled	11,282	10,000	10,718	718	10,000	
34294 I/GVT - State - Other	639,755	-	-	-	-	
34400 I/GVT-I-405 Reimbursement	615,233	623,888	459,844	(164,044)	-	
34490 I/GVT - County - Other	65,333	268,539	-	(268,539)	-	
39049 Other Rev-Donations-Misc	133,201	-	7,000	7,000	-	
39069 Reimbs-Other	1,369,062	549,457	-	(549,457)	-	
SUBTOTAL	2,833,866	1,451,884	477,562	(974,322)	10,000	
Administrative Charges/Transfers						
81050 Transfers In Cap Projs	-	623,888	623,888	-	-	
SUBTOTAL	-	623,888	623,888	-	-	
TOTAL Revenues	2,833,866	2,075,772	1,101,450	(974,322)	10,000	
EXPENDITURES						
Administrative Charges/Transfers						
91050 Transfers Out Cap Projects	1,473,411	1,441,884	1,441,884	-	-	
TOTAL Expenses	1,473,411	1,441,884	1,441,884	-	-	
BALANCE	1,360,455	633,888	(340,434)	(974,322)	10,000	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Public Works						
Funds: 216 - Traffic Impact Fund						
Program: 55030 - Traffic Impact Fee Admin						
REVENUE						
33000 Interest Income - Pooled	5,645	6,000	5,363	(637)	5,000	
35019 Chrgs-Eng-Traffic Mitigation	8,356	10,000	8,001	(2,000)	10,000	
TOTAL Revenues	14,000	16,000	13,363	(2,637)	15,000	
EXPENDITURES						
Administrative Charges/Transfers						
60400 Overhead Charges/Credits	700	800	668	132	750	
60800 Other Funds Admin Offsets/Credits	50,000	-	-	-	-	
91050 Transfers Out Cap Projects	76,500	-	-	-	-	
TOTAL Expenses	127,200	800	668	132	750	
BALANCE	(113,200)	15,200	12,695	(2,505)	14,250	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Public Works						
Funds: 220 - Municipal Light Fund						
Program: 59500 - Municipal Lighting						
REVENUE						
30000 Prop Taxes - Current - Secured	673,628	680,000	679,865	(135)	680,000	
30002 Prop Taxes - Current-Unsecured	21,212	20,000	18,252	(1,748)	20,000	
30020 Prop Taxes - Supplemental-Current	15,824	15,000	19,640	4,640	15,000	
30030 Prop Taxes - Residual	1,131,248	1,150,000	1,400,144	250,144	1,150,000	
30040 Prop Taxes - Other-Misc	295	-	269	269	-	
30042 Prop Taxes - Other-Pub Utility	21,936	24,000	23,641	(359)	24,000	
30043 Prop Taxes - Other-H/Owners Subv	3,120	4,000	2,996	(1,004)	4,000	
30049 Prop Taxes - Pass Thru Agreements	358,863	320,000	397,321	77,321	320,000	
33000 Interest Income - Pooled	75,210	100,000	71,449	(28,551)	100,000	
TOTAL Revenues	2,301,336	2,313,000	2,613,576	300,576	2,313,000	
EXPENDITURES						
Operations & Maintenance						
43072 Utilities - Electricity	761,171	850,000	933,211	(83,211)	850,000	
43090 Contractual - Other	428	-	-	-	-	
44092 Liability Claims Charge	91,000	91,000	91,000	-	91,000	
SUBTOTAL	852,599	941,000	1,024,211	(83,211)	941,000	
Administrative Charges/Transfers						
60400 Overhead Charges/Credits	115,067	115,650	130,679	(15,029)	115,650	
60800 Other Funds Admin Offsets/Credits	31,000	31,000	31,000	(0)	31,000	
91050 Transfers Out Cap Projects	60,000	260,206	260,206	-	600,000	
SUBTOTAL	206,067	406,856	421,885	(15,029)	746,650	
TOTAL Expenses	1,058,666	1,347,856	1,446,096	(98,240)	1,687,650	
BALANCE	1,242,670	965,144	1,167,480	202,336	625,350	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Public Works						
Funds: 270 - Drainage District Fund						
Program: 59000 - Drainage District						
REVENUE						
33000 Interest Income - Pooled	1,634	3,000	1,552	(1,448)	3,000	
35084 Chrgs-Drainage Fee Dist #4	-	1,000	-	(1,000)	1,000	
35087 Chrgs-Drainage Fee Dist #7	-	1,000	-	(1,000)	1,000	
TOTAL Revenues	1,634	5,000	1,552	(3,448)	5,000	
EXPENDITURES						
Administrative Charges/Transfers						
60400 Overhead Charges/Credits	82	250	78	172	250	
TOTAL Expenses	82	250	78	172	250	
BALANCE	1,552	4,750	1,474	(3,276)	4,750	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Public Works							
Funds: 600 - Water Utility Fund							
Program: 55500 - Utility Administration							
REVENUE							
33000	Interest Income - Pooled	154,583	100,000	146,854	46,854	100,000	
39061	Retiree Insurance Reimbursement	2,573	2,580	2,573	(7)	1,689	
	SUBTOTAL	157,156	102,580	149,427	46,847	101,689	
Administrative Charges/Transfers							
81050	Transfers In Cap Projs	91,268	-	-	-	-	
	SUBTOTAL	91,268	-	-	-	-	
	TOTAL Revenues	248,423	102,580	149,427	46,847	101,689	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	389,776	417,320	491,936	(74,616)	521,312	
40001	Overtime	4,440	15,000	7,614	7,386	15,000	
40002	Special & Holiday Pay	7,912	-	13,364	(13,364)	-	
40006	Payoffs - Sick Leave	5,373	-	-	-	-	
40007	Payoffs - Vacation	24,252	14,606	18,509	(3,903)	18,246	
40008	Payoffs- Compensatory Time Off	3,692	-	534	(534)	-	
40020	Part-Time Wages	-	36,000	-	36,000	38,000	Min. wage increases
40040	PERS Retirement	39,454	42,817	49,124	(6,307)	60,003	
40041	PERS Unfunded Liability	125,805	130,204	130,204	-	136,063	
40045	PARS Retirement (P/T)	1	540	-	540	570	
40060	Medicare Tax	6,679	6,900	8,262	(1,362)	8,721	
40062	Insurance Rebate	63,595	80,518	84,581	(4,063)	80,843	
40065	Workers Compensation	29,714	29,385	34,951	(5,566)	36,952	
40068	Retiree Insurance	37,973	38,232	38,394	(162)	46,782	
40069	Employer Paid Benefits	612	-	1,740	(1,740)	-	
40080	Payroll Accruals Adjustments	2,060	-	7,215	(7,215)	-	
40090	Salary/Benefits Reimbursements	52,298	48,846	48,846	-	111,792	
40091	I-405 Reimbursement	(65,333)	(20,000)	(20,000)	-	(20,000)	
	SUBTOTAL	728,304	840,368	915,275	(74,907)	1,054,284	
Operations & Maintenance							
43074	Utilities - Telephone	10,496	9,000	8,948	52	9,000	
43090	Contractual - Other	300	70,000	60,429	9,571	70,000	
44000	Supplies	1,571	3,000	5,731	(2,731)	3,000	
44030	Training & Meetings	8,198	10,000	12,895	(2,895)	25,000	Commercial Driving school all employees 3k per employee
44040	Uniforms	16,801	25,000	24,686	314	27,000	Uniform contract increase and shoe allowance
44042	Safety Equipment	3,612	10,000	917	9,083	10,000	Construction cones and barricades
44052	Vehicle Use Charge	16,952	8,629	8,629	-	17,690	
44054	Vehicle Replacement Charge	10,686	21,372	21,372	-	21,372	
44062	Membership Dues	6,087	6,000	6,522	(522)	6,000	
44085	Government Buildings Charge	28,500	29,000	29,000	-	39,000	
44092	Liability Claims Charge	8,000	8,000	8,000	-	8,000	
	SUBTOTAL	111,202	200,001	187,129	12,872	236,062	
Administrative Charges/Transfers							
91050	Transfers Out Cap Projects	2,460,496	2,454,908	2,454,908	-	3,949,828	
	SUBTOTAL	2,460,496	2,454,908	2,454,908	-	3,949,828	
	TOTAL Expenses	3,300,002	3,495,277	3,557,312	(62,035)	5,240,174	
	BALANCE	(3,051,579)	(3,392,697)	(3,407,885)	(15,188)	(5,138,485)	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Public Works							
Funds: 600 - Water Utility Fund							
Program: 56500 - Utility Production & Supply							
REVENUE							
39061	Retiree Insurance Reimbursement	440	444	440	(4)	167	
39069	Reimbs-Other	26,578	15,000	14,200	(800)	15,000	
TOTAL Revenues		27,018	15,444	14,640	(804)	15,167	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	334,198	368,963	325,007	43,956	393,503	
40001	Overtime	20,252	25,000	24,343	657	25,000	
40002	Special & Holiday Pay	11,886	-	13,725	(13,725)	-	
40003	Injured On Duty Pay	5,692	-	-	-	-	
40007	Payoffs - Vacation	12,071	12,914	16,536	(3,622)	13,773	
40008	Payoffs- Compensatory Time Off	738	-	4,267	(4,267)	-	
40040	PERS Retirement	33,266	37,856	30,479	7,377	45,292	
40041	PERS Unfunded Liability	108,110	115,116	115,116	-	102,704	
40060	Medicare Tax	6,625	6,808	6,585	223	6,878	
40062	Insurance Rebate	98,151	97,235	84,076	13,159	97,330	
40065	Workers Compensation	35,647	36,199	35,011	1,188	36,570	
40068	Retiree Insurance	5,260	5,268	5,264	4	5,447	
40080	Payroll Accruals Adjustments	2,700	-	1,631	(1,631)	-	
40090	Salary/Benefits Reimbursements	(37,235)	(40,635)	(40,635)	-	(49,960)	
SUBTOTAL		637,361	664,724	621,403	43,321	676,537	
Operations & Maintenance							
43000	Legal Fees	-	6,000	1,333	4,667	6,000	
43072	Utilities - Electricity	824,638	600,000	838,977	(238,977)	860,000	Cost of electricity \$81.40/af and BPP to 85% 9357 af planned
43074	Utilities - Telephone	11,624	10,000	11,107	(1,107)	10,000	
43075	Utilities - Water	3,060	3,000	1,494	1,506	3,000	
43076	Purchased Water	2,177,348	2,686,042	2,149,633	536,409	500,000	0 ac.ft x \$1,203/ac.ft = 500000 readiness to serve and various programs
43090	Contractual - Other	23,423	30,000	43,609	(13,609)	35,000	Cost increase from Lab and additional testing required
44000	Supplies	8,630	20,000	13,179	6,821	20,000	
44002	Printing	6,409	6,000	9,742	(3,742)	10,000	Additional mailings water quality info
44010	Postage	4,972	6,000	11,867	(5,867)	10,000	Additional mailings water quality info
44020	Special Department Expense	38,627	55,000	42,580	12,420	55,000	Salt and Testing equipment
44030	Training & Meetings	337	-	-	-	-	
44052	Vehicle Use Charge	47,306	25,232	25,232	-	67,140	
44054	Vehicle Replacement Charge	22,343	44,685	44,685	-	44,685	
44080	Repairs & Maint - Equipment	29,712	45,000	41,727	3,273	45,000	
44092	Liability Claims Charge	8,000	8,000	8,000	-	8,000	
SUBTOTAL		3,206,428	3,544,959	3,243,164	301,795	1,673,825	
Capital Outlay/Other							
47090	Depreciation	1,435,524	-	-	-	-	
47502	Pump & Basin Assessment	4,519,275	4,519,275	4,632,257	(112,982)	7,200,000	PFAS Water Mitigation (\$130K) +9357 ac.ft x \$624/ac.ft = \$5,968,768 & Oper. Cost pumping 100% with BEA of \$1003 @ 1147 af
48502	Taxes - Property	2,814	3,500	2,796	704	3,500	
SUBTOTAL		5,957,613	4,522,775	4,635,053	(112,278)	7,203,500	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	1,179,413	1,328,833	1,301,412	27,421	1,439,986	
SUBTOTAL		1,179,413	1,328,833	1,301,412	27,421	1,439,986	
TOTAL Expenses		10,980,815	10,061,291	9,801,031	260,260	10,993,848	
BALANCE		(10,953,797)	(10,045,847)	(9,786,391)	259,456	(10,978,681)	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Public Works							
Funds: 600 - Water Utility Fund							
Program: 57000 - Utility System Maintenance							
REVENUE							
35020	Chrgs-Staff Service Fees	4,295	2,000	4,810	2,810	2,000	
35064	Meter & Service Install	398,335	100,000	395,762	295,762	100,000	
39061	Retiree Insurance Reimbursement	1,290	1,296	1,290	(6)	273	
TOTAL Revenues		403,920	103,296	401,862	298,566	102,273	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	696,058	832,755	915,494	(82,739)	869,296	
40001	Overtime	15,342	40,000	29,348	10,652	40,000	
40002	Special & Holiday Pay	25,253	-	23,591	(23,591)	-	
40003	Injured on Duty	80,722	-	-	-	-	
40006	Payoffs - Sick Leave	1,105	-	-	-	-	
40007	Payoffs - Vacation	36,458	29,146	25,261	3,885	30,425	
40008	Payoffs- Compensatory Time Off	1,257	-	204	(204)	-	
40020	Part Time Wages	28,609	29,000	56,350	(27,350)	30,000	Min. wage increases
40040	PERS Retirement	77,885	85,441	77,284	8,157	100,056	
40041	PERS Unfunded Liability	256,666	259,820	259,820	-	226,886	
40045	PARS Retirement (P/T)	60	435	415	20	450	
40060	Medicare Tax	13,662	14,531	17,512	(2,981)	15,653	
40062	Insurance Rebate	238,448	235,657	248,629	(12,972)	235,807	
40065	Workers Compensation	79,094	77,267	93,116	(15,849)	83,232	
40068	Retiree Insurance	54,298	48,780	48,779	1	47,914	
40080	Payroll Accruals Adjustments	(31,502)	-	41,975	(41,975)	-	
40090	Salary/Benefits Reimbursements	49,866	57,001	57,001	-	135,743	
SUBTOTAL		1,623,281	1,709,833	1,894,778	(184,945)	1,815,462	
Operations & Maintenance							
43090	Contractual - Other	107,019	140,000	112,040	27,960	200,000	Dump fee increase plus improvement to dump site
44000	Supplies	34,020	45,000	32,943	12,057	45,000	Construction equipment
44020	Special Department Expense	871	2,000	2,337	(337)	2,000	
44052	Vehicle Use Charge	113,124	70,174	70,174	-	142,062	
44054	Vehicle Replacement Charge	93,337	191,117	191,117	-	191,010	
44056	Information Systems Charge	66,360	66,360	66,360	-	66,360	
44080	Repairs & Maint - Equipment	1,531	4,000	4,179	(179)	4,000	
44092	Liability Claims Charge	26,000	26,000	26,000	-	26,000	
SUBTOTAL		442,262	544,651	505,149	39,502	676,432	
TOTAL Expenses		2,065,543	2,254,484	2,399,928	(145,444)	2,491,894	
BALANCE		(1,661,623)	(2,151,188)	(1,998,066)	153,122	(2,389,621)	
		2,178,385	3,033,498	1,678,903	(1,354,595)	107,117	Total Fund 600

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Public Works							
Funds: 601 - Utility Conservation Fund							
Program: 80060 - Utility Conservation							
REVENUE							
33000	Interest Income - Pooled	36,067	35,000	34,263	(737)	35,000	
35060	Metered Water Sales	382,531	250,000	404,177	154,177	400,000	
TOTAL Revenues		418,597	285,000	438,440	153,440	435,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	49,178	103,374	72,377	30,997	103,646	
40001	Overtime	-	6,000	537	5,463	6,000	
40002	Special & Holiday Pay	2,847	-	3,175	(3,175)	-	
40003	Injured on Duty	244	-	-	-	-	
40007	Payoffs - Vacation	8,343	3,618	-	3,618	3,628	
40008	Payoffs- Compensatory Time Off	333	-	-	-	-	
40020	Part Time Wages	1,823	29,000	18,249	10,751	30,000	Min. wage increases
40040	PERS Retirement	4,782	10,606	7,341	3,265	11,930	
40041	PERS Unfunded Liability	34,702	32,253	32,253	-	27,052	
40045	PARS Retirement	27	435	251	184	450	
40060	Medicare Tax	1,208	2,285	1,462	823	2,159	
40062	Insurance Rebate	21,185	38,793	25,881	12,912	38,794	
40065	Workers Compensation	6,443	12,149	7,284	4,865	11,479	
40080	Payroll Accruals Adjustments	(11,830)	-	4,929	(4,929)	-	
40090	Salary/Benefits Reimbursements	94,013	98,389	98,389	-	127,578	Shared with 55000/56500
SUBTOTAL		213,299	336,902	272,128	64,774	362,716	
Operations & Maintenance							
43090	Contractual - Other	24,691	40,000	38,600	1,400	40,000	Water conservation
44000	Supplies	36	1,000	-	1,000	1,000	Water conservation
44002	Printing	7,000	10,000	6,158	3,842	10,000	Water conservation
44010	Postage	-	10,000	220	9,780	10,000	Water conservation
44072	Promotion	47,216	70,000	63,245	6,755	150,000	Conservation events, new banners, and supplies
SUBTOTAL		78,943	131,000	108,223	22,777	211,000	
Capital Outlay/Other							
48000	CIP and Long-Term Project Costs	-	568,674	86,170	482,504	-	
SUBTOTAL		-	568,674	86,170	482,504	-	
TOTAL Expenses		292,243	1,036,576	466,521	570,055	573,716	
BALANCE		126,354	(751,576)	(28,081)	723,495	(138,716)	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Public Works						
Funds: 602 - Utility Capital Projects Fund						
Program: 55502 - Utility Capital Projects						
REVENUE						
Administrative Charges/Transfers						
81050 Transfers In Cap Projs	2,460,496	2,454,908	2,454,908	-	3,949,828	
TOTAL Revenues	2,460,496	2,454,908	2,454,908	-	3,949,828	
EXPENDITURES						
Capital Outlay/Other						
48000 CIP and Long-Term Project Costs	746,258	8,128,102	1,506,877	6,621,225	3,949,828	
SUBTOTAL	746,258	8,128,102	1,506,877	6,621,225	3,949,828	
Administrative Charges/Transfers						
91050 Transfers Out Cap Projects	91,268	-	-	-	-	
SUBTOTAL	91,268	-	-	-	-	
TOTAL Expenses	837,526	8,128,102	1,506,877	6,621,225	3,949,828	
BALANCE	1,622,970	(5,673,194)	948,031	6,621,225	-	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Public Works							
Funds: 700 - Motor Pool Fund							
Program: 58000 - Motor Pool							
REVENUE							
33000	Interest Income - Pooled	20,633	30,000	19,602	(10,398)	30,000	
34294	I/GVT - State - Other	100,023	-	-	-	-	
35093	Chrgs-Other-Dept Use Fees	881,064	935,813	935,813	-	1,048,574	
35094	Chrgs-Other-Dept Rplcmt Fees	581,838	894,292	884,291	(10,001)	1,217,251	
35099	Chrgs-Other-Misc	1,092	2,000	2,760	760	2,000	
39061	Retiree Insurance Reimbursement	3,547	3,552	3,547	(5)	2,362	
39069	Reimbs-Other	10,923	30,000	130,279	100,279	30,000	
	SUBTOTAL	1,599,121	1,895,657	1,976,291	80,634	2,330,187	
Administrative Charges/Transfers							
81050	Transfers In Cap Projs	116,257	-	-	-	-	
84000	Property Sales	(5,143)	5,000	6,000	1,000	5,000	
	SUBTOTAL	111,115	5,000	6,000	1,000	5,000	
	TOTAL Revenues	1,710,236	1,900,657	1,982,291	81,634	2,335,187	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	221,763	249,986	254,511	(4,525)	253,862	
40001	Overtime	8,261	4,000	5,828	(1,828)	4,000	
40002	Special & Holiday Pay	7,679	-	4,693	(4,693)	-	
40003	Injured on Duty Pay	-	-	402	(402)	-	
40007	Payoffs - Vacation	10,779	8,750	11,901	(3,151)	8,885	
40020	Part-Time Wages	8,088	12,000	11,498	502	20,000	Admin aide PT
40040	PERS Retirement	22,756	25,649	25,405	244	29,220	
40041	PERS Unfunded Liability	69,922	77,996	77,996	-	66,258	
40045	PARS Retirement	121	180	142	38	300	
40060	Medicare Tax	4,526	4,662	5,140	(478)	4,708	
40062	Insurance Rebate	58,230	58,550	58,493	57	58,565	
40065	Workers Compensation	23,494	23,944	26,552	(2,608)	23,626	
40068	Retiree Insurance	44,287	44,292	44,291	1	43,563	
40080	Payroll Accruals Adjustments	5,076	-	9,607	(9,607)	-	
	SUBTOTAL	484,982	510,009	536,462	(26,453)	512,987	
Operations & Maintenance							
43074	Utilities - Telephone	1,130	2,000	277	1,723	2,000	
43090	Contractual - Other	108,737	125,000	107,525	17,475	125,000	Increase in vendor cost
43092	Communications Contract	82,260	91,000	156,893	(65,893)	106,000	Per contract agreement with Sheriff Dept.
44000	Supplies	473,433	550,000	530,457	19,543	565,000	Fuel and fleet material costs increase
44030	Training & Meetings	101	1,000	96	904	2,000	Giveaway items for PW Open House
44040	Uniforms	4,669	5,000	4,378	622	5,000	Uniform and shoe allowance
44042	Safety Equipment	970	5,000	907	4,093	5,000	
44050	Equipment Rental	71,851	749,000	500,336	248,664	850,000	FY23/24 replace/lease 10 and adds 1 additional PD hybrid SUV, 5 PW trucks, and 1 HLO Truck
44052	Vehicle Use Charge	9,906	4,799	4,799	-	7,204	
44054	Vehicle Replacement Charge	9,018	15,401	15,401	-	15,401	
44056	Information Systems Charge	26,040	26,040	26,040	-	26,040	
44060	Publications & Subscriptions	2,058	2,000	2,000	-	2,000	
44062	Membership Dues	1,746	1,000	1,000	-	1,000	
44080	Repairs & Maint - Equipment	14,645	15,000	13,352	1,648	20,000	Software contract increases
44085	Government Buildings Charge	28,500	29,000	29,000	-	39,000	
44092	Liability Claims Charge	86,000	86,000	86,000	-	86,000	
48502	Taxes - Property	3,323	-	-	-	-	
	SUBTOTAL	924,386	1,707,240	1,478,461	228,779	1,856,645	
Capital Outlay/Other							
47090	Depreciation	583,386	-	-	-	-	
	SUBTOTAL	583,386	-	-	-	-	
Administrative Charges/Transfers							
91050	Transfers Out Cap Projects	100,023	-	-	-	-	
	SUBTOTAL	100,023	-	-	-	-	
	TOTAL Expenses	2,092,777	2,217,249	2,014,923	202,326	2,369,632	
	BALANCE	(382,541)	(316,592)	(32,632)	283,960	(34,445)	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Public Works							
Funds: 770 - Government Buildings Fund							
Program: 75500 - Government Buildings							
REVENUE							
33000	Interest Income - Pooled	14,554	25,000	25,648	648	25,000	
35092	Chrgs-Other-To Depts	2,169,400	2,789,000	2,798,000	9,000	2,593,000	
39061	Retiree Insurance Reimbursement	3,115	2,256	3,546	1,290	1,570	
39069	Reimbs-Other	4,780	5,000	4,780	(220)	5,000	
	SUBTOTAL	2,191,848	2,821,256	2,831,975	10,719	2,624,570	
Administrative Charges/Transfers							
81050	Transfers In Cap Projs	34,400	-	-	-	-	
	SUBTOTAL	34,400	-	-	-	-	
	TOTAL Revenues	2,226,248	2,821,256	2,831,975	10,719	2,624,570	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	254,997	272,220	276,449	(4,229)	289,549	
40001	Overtime	4,631	5,000	6,774	(1,774)	5,000	
40002	Special & Holiday Pay	7,965	-	11,576	(11,576)	-	
40007	Payoffs - Vacation	14,940	9,528	20,041	(10,513)	10,134	
40020	Part-Time Wages	147,446	174,000	166,637	7,363	180,000	Minimum wage increase for PT employees with 29 hours/week
40040	PERS Retirement	25,142	27,930	27,810	120	33,327	
40041	PERS Unfunded Liability	75,843	84,933	84,933	-	75,572	
40045	PARS Retirement (P/T)	2,212	2,610	2,320	290	2,700	
40060	Medicare Tax	6,694	6,978	7,750	(772)	7,573	
40062	Insurance Rebate	78,702	80,196	85,664	(5,468)	80,253	
40065	Workers Compensation	34,230	37,102	39,246	(2,144)	40,269	
40068	Retiree Insurance	41,070	36,108	41,588	(5,480)	40,710	
40080	Payroll Accruals Adjustments	(896)	-	15,557	(15,557)	-	
	SUBTOTAL	692,977	736,605	786,345	(49,740)	765,087	
Operations & Maintenance							
43070	Utilities - Gas	40,750	40,000	35,489	4,511	50,000	Increase in Gas prices
43072	Utilities - Electricity	591,755	575,000	691,601	(116,601)	575,000	
43074	Utilities - Telephone	10,885	10,000	8,841	1,159	10,000	
43075	Utilities - Water	23,916	30,000	19,481	10,519	30,000	
43090	Contractual - Other	404,033	450,000	455,551	(5,551)	480,000	Contract CPI increases
43093	Rose Center Maintenance	249,849	165,000	113,777	51,223	165,000	
44000	Supplies	78,515	90,000	68,956	21,044	90,000	
44020	Special Department Expense	17,214	14,000	11,070	2,930	14,000	
44040	Uniforms	5,660	8,000	10,815	(2,815)	8,400	Uniform contract increase and shoe allowance
44042	Safety Equipment	796	5,000	678	4,322	5,000	Training and supplies
44052	Vehicle Use Charge	8,698	4,324	4,324	-	9,244	
44054	Vehicle Replacement Charge	3,427	6,854	6,854	-	6,854	
44056	Information Systems Charge	26,040	26,040	26,040	-	26,040	
44080	Repairs & Maint - Equipment	50,746	90,000	79,953	10,047	100,000	Increase in equipment costs
44082	Repairs & Maint - Building	59,634	82,000	79,638	2,362	90,000	Increase in material costs
44092	Liability Claims Charge	20,000	20,000	20,000	-	20,000	
97200	Bad Debt Expense	1,295	-	-	-	-	
	SUBTOTAL	1,593,214	1,616,218	1,633,068	(16,850)	1,679,538	
Capital Outlay/Other							
47090	Depreciation	172,514	-	-	-	-	
48502	Taxes - Property	18,556	60,000	48,508	11,492	60,000	
	SUBTOTAL	191,070	60,000	48,508	11,492	60,000	
Debt Service							
49000	Interest Expense	25,499	-	-	-	-	
	SUBTOTAL	25,499	-	-	-	-	
Administrative Charges/Transfers							
91050	Transfers Out Cap Projects	120,000	250,000	250,000	-	55,000	
	SUBTOTAL	120,000	250,000	250,000	-	55,000	
	TOTAL Expenses	2,622,759	2,662,823	2,717,921	(55,098)	2,559,625	
	BALANCE	(396,511)	158,433	114,053	(44,380)	64,945	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Community Development							
Funds: 100 - General Fund							
Program: 61050 - Planning							
REVENUE							
35000	Chrgs-Planning-Zoning	616,673	600,000	521,414	(78,586)	684,500	
35001	Charges-Planning-Landscape	17,060	20,000	19,494	(506)	20,700	
35002	Chrgs-Planning-Subdiv Fees	2,830	5,000	12,320	7,320	5,000	
35003	Chrgs-Developer Fees	69,774	20,000	39,561	19,561	22,800	
35004	Chrgs-Maps & Pubs	42	-	24	24	-	
35008	Chrgs-Gen Plan Assessment	60,733	45,000	73,463	28,463	45,000	
35012	Chrgs-Plan Ck/Inspection Fees	150,304	70,000	126,556	56,556	81,000	
39061	Retiree Insurance Reimbursement	1,066	1,068	1,066	(2)	761	
39069	Reimbs-Other	846	-	-	-	-	
TOTAL Revenues		919,328	761,068	793,899	32,831	859,761	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	485,822	560,241	560,706	(465)	746,181	
40002	Special & Holiday Pay	10,396	-	14,035	(14,035)	-	
40007	Payoffs - Vacation	30,794	19,608	40,458	(20,850)	26,116	
40008	Payoffs- Compensatory Time Off	-	-	5,501	(5,501)	-	
40020	Part-Time Wages	124,798	153,500	134,438	19,062	153,500	3 Planning Techs
40040	PERS Retirement	51,307	57,481	56,564	917	85,885	
40041	PERS Unfunded Liability	157,719	174,795	174,795	-	169,652	
40045	PARS Retirement (P/T)	1,872	2,303	1,927	376	2,303	
40060	Medicare Tax	10,284	11,192	12,277	(1,085)	13,828	
40062	Insurance Rebate	97,488	98,073	97,893	180	137,178	
40065	Workers Compensation	4,681	5,094	5,588	(494)	6,294	
40068	Retiree Insurance	10,501	10,884	10,885	(1)	11,494	
40080	Payroll Accruals Adjustments	35,760	-	15,275	(15,275)	-	
40091	I-405 Reimbursement	(368)	-	-	-	-	
SUBTOTAL		1,021,054	1,093,171	1,130,343	(37,172)	1,352,431	
Operations & Maintenance							
43000	Legal Fees	32,600	100,000	41,743	58,257	100,000	
43074	Utilities - Telephone	1,325	1,500	283	1,217	1,500	
43090	Contractual - Other	230,614	335,000	286,353	48,648	200,000	
44000	Supplies	4,465	2,000	851	1,149	2,000	
44002	Printing	218	1,000	100	900	1,000	
44010	Postage	141	500	281	219	500	
44030	Training & Meetings	3,162	5,000	4,518	482	5,000	
44050	Equipment Rental	4,906	2,000	3,950	(1,950)	2,000	
44052	Vehicle Use Charge	1,531	695	695	-	1,625	
44054	Vehicle Replacement Charge	1,006	2,012	2,012	-	2,012	
44056	Information Systems Charge	113,820	113,820	113,820	-	113,820	
44060	Publications & Subscriptions	305	200	-	200	200	
44062	Membership Dues	1,227	2,500	250	2,250	2,500	
44070	Advertising	9,208	1,000	3,800	(2,800)	1,000	
44080	Repairs & Maint - Equipment	541	1,000	-	1,000	1,000	
44085	Government Buildings Charge	17,300	22,000	22,000	-	19,000	
44092	Liability Claims Charge	8,000	8,000	8,000	-	8,000	
SUBTOTAL		430,370	598,227	488,655	109,572	461,157	
TOTAL Expenses		1,451,424	1,691,398	1,618,998	72,400	1,813,588	
BALANCE		(532,096)	(930,330)	(825,100)	105,230	(953,827)	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Community Development							
Funds: 100 - General Fund							
Program: 62050 - Building							
REVENUE							
30081	ADA Compliance Fee	19,173	20,000	18,383	(1,617)	20,000	
31040	Licenses - Special Inspector	11,206	5,000	30,719	25,719	5,000	
31500	Permits-Construction-Building	769,839	650,000	783,816	133,816	784,500	Estimate increased in anticipation of Bolsa Row construction
31501	Permits-Construction-Plumbing	59,327	50,000	59,891	9,891	60,000	
31502	Permits-Construction-Electrical	89,103	75,000	75,472	472	85,000	
31503	Permits-Construction-Grn Bldg	541	1,000	523	(477)	1,000	
31504	Permits-Construction-Mech	32,209	20,000	31,104	11,104	30,000	
31509	Permits-Construction-Other	60	-	-	-	-	
35020	Chrgs-Staff Service Fees	70,393	50,000	84,668	34,668	85,000	
35022	Chrgs-Staff-Bus Lic Proc	105,856	100,000	118,404	18,404	100,000	
35023	Chrgs-Staff-Bus Lic Rnwls	311,724	300,000	285,337	(14,663)	300,000	
35036	Chrgs-Fire-Plan Ck Fees	11,827	10,000	13,630	3,630	14,000	
35102	Chrgs-Inspect-Plan Ck Fees	873,779	620,000	972,371	352,371	822,500	
39061	Retiree Insurance Reimbursement	2,870	2,880	2,870	(10)	1,466	
TOTAL Revenues		2,357,907	1,903,880	2,477,188	573,308	2,308,466	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	642,587	776,244	635,112	141,132	859,940	
40001	Overtime	39	-	608	(608)	-	
40002	Special & Holiday Pay	18,573	-	13,796	(13,796)	-	
40003	Injured On Duty Pay	293	-	-	-	-	
40007	Payoffs - Vacation	50,291	27,657	27,511	146	30,762	
40020	Part-Time Wages	206,498	140,000	199,169	(59,169)	140,000	
40040	PERS Retirement	66,407	79,643	63,886	15,757	98,979	
40041	PERS Unfunded Liability	229,149	242,188	242,188	-	224,444	
40045	PARS Retirement (P/T)	1,681	2,100	1,798	302	2,100	
40060	Medicare Tax	12,766	13,850	13,749	101	15,036	
40062	Insurance Rebate	148,019	161,253	134,821	26,432	161,576	
40065	Workers Compensation	13,065	13,105	14,549	(1,444)	14,842	
40068	Retiree Insurance	52,518	52,440	52,428	12	51,699	
40080	Payroll Accruals Adjustments	(19,912)	-	14,847	(14,847)	-	
40090	Salary/Benefits Reimbursements	(97,259)	(40,061)	(40,061)	-	(58,298)	
SUBTOTAL		1,324,716	1,468,419	1,374,402	94,017	1,541,080	
Operations & Maintenance							
43000	Legal Fees	2,071	1,000	3,666	(2,666)	1,000	
43074	Utilities - Telephone	4,487	1,500	2,663	(1,163)	1,500	
43090	Contractual - Other	270,067	254,500	260,392	(5,892)	330,000	Increase related to increased receipts from HDL business license collections
44000	Supplies	3,810	2,000	1,482	518	2,000	
44002	Printing	126	200	500	(300)	200	
44010	Postage	127	6,000	4,020	1,980	6,000	
44020	Special Department Expense	54	500	1,180	(680)	500	
44030	Training & Meetings	2,451	3,000	5,900	(2,900)	3,000	
44031	ADA Compliance Training	1,571	20,000	1,190	18,810	20,000	
44034	Mileage	2,068	2,200	1,618	582	2,200	
44040	Uniforms	483	500	-	500	500	
44042	Safety Equipment	457	500	800	(300)	500	
44050	Equipment Rental	3,810	5,000	2,398	2,602	5,000	
44052	Vehicle Use Charge	18,158	10,036	10,036	-	14,616	
44054	Vehicle Replacement Charge	16,131	32,261	32,261	-	22,271	
44056	Information Systems Charge	97,860	97,860	97,860	-	97,860	
44060	Publications & Subscriptions	2,327	2,500	1,608	892	2,500	
44062	Membership Dues	1,447	1,800	590	1,210	1,800	
44085	Government Buildings Charge	17,300	22,000	22,000	-	19,000	
44092	Liability Claims Charge	12,000	12,000	12,000	-	12,000	
SUBTOTAL		456,806	475,357	462,164	13,193	542,447	
Capital Outlay/Other							
47000	Office Furniture & Equipment	11,429	-	-	-	-	
SUBTOTAL		11,429	-	-	-	-	
TOTAL Expenses		1,792,950	1,943,776	1,836,565	107,211	2,083,527	
BALANCE		564,956	(39,896)	640,623	680,519	224,939	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Community Development							
Funds: 100 - General Fund							
Program: 63050 - Community Preservation Unit							
REVENUE							
32521	Fines - Admin Citation	18,700	10,000	1,200	(8,800)	10,000	
39061	Retiree Insurance Reimbursement	1,576	1,728	-	(1,728)	-	
TOTAL Revenues		20,276	11,728	1,200	(10,528)	10,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	79,137	93,507	90,556	2,951	96,960	
40001	Overtime	156	-	-	-	-	
40002	Special & Holiday Pay	4,314	-	2,699	(2,699)	-	
40003	Injured on Duty Pay	797	-	-	-	-	
40007	Payoffs - Vacation	2,676	3,273	1,202	2,071	3,394	
40008	Payoffs- Compensatory Time Off	-	-	17,880	(17,880)	-	
40020	Part-Time Wages	193,761	262,320	177,833	84,487	262,320	7 day coverage
40040	PERS Retirement	8,734	9,594	9,158	436	11,160	
40041	PERS Unfunded Liability	28,519	29,174	29,829	(655)	25,307	
40045	PARS Retirement (P/T)	2,907	3,935	3,021	914	3,935	
40060	Medicare Tax	4,381	5,438	4,495	943	5,488	
40062	Insurance Rebate	22,293	19,548	19,529	19	19,562	
40065	Workers Compensation	9,489	5,169	10,107	(4,938)	5,274	
40068	Retiree Insurance	12,481	13,524	7,383	6,141	9,404	
40080	Payroll Accruals Adjustments	9,119	-	3,151	(3,151)	-	
SUBTOTAL		378,764	445,482	376,842	68,640	442,804	
Operations & Maintenance							
43000	Legal Fees	-	5,000	-	5,000	5,000	
43074	Utilities - Telephone	2,929	3,500	2,131	1,369	3,500	
44000	Supplies	2,277	3,500	2,141	1,359	3,500	
44002	Printing	326	500	-	500	500	
44010	Postage	346	100	1,093	(993)	100	
44020	Special Department Expense	2,265	-	-	-	-	
44040	Uniforms	1,959	3,500	2,941	559	3,500	
44052	Vehicle Use Charge	15,814	13,592	13,592	-	24,494	
44054	Vehicle Replacement Charge	14,352	28,704	28,704	-	28,704	
SUBTOTAL		40,267	58,396	50,602	7,794	69,298	
TOTAL Expenses		419,031	503,878	427,444	76,434	512,102	
BALANCE		(398,755)	(492,150)	(426,244)	65,906	(502,102)	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Community Development						
Funds: 240 - Housing & Community Dev Fund						
Program: 16010 - CDBG						
REVENUE						
34000 I/GVT-Fed-CDBG	46,364	2,666,979	2,637,079	(29,900)	2,355,893	
33020 Interest Income - Other	444,125	-	-	-	-	
36020 Program Income	41,965	10,000	-	(10,000)	10,000	
TOTAL Revenues	532,454	2,676,979	2,637,079	(39,900)	2,365,893	
EXPENDITURES						
Salaries & Benefits						
40000 Permanent Salaries	83,859	124,003	107,491	16,512	136,522	
40001 Overtime	158	-	487	(487)	-	
40002 Special & Holiday Pay	1,561	-	3,605	(3,605)	-	
40007 Payoffs - Vacation	5,350	1,146	4,242	(3,096)	-	
40020 Part-Time Wages	-	43,850	6,552	37,298	36,600	
40040 PERS Retirement	8,031	12,723	10,940	1,783	15,714	
40041 PERS Unfunded Liability	31,237	38,689	38,689	-	35,632	
40045 PARS Retirement (P/T)	-	658	-	658	549	
40060 Medicare Tax	1,576	2,719	2,016	703	2,793	
40062 Insurance Rebate	19,557	19,491	19,593	(102)	19,499	
40065 Workers Compensation	3,135	4,645	3,570	1,075	4,651	
40080 Payroll Accruals Adjustments	7,099	-	4,622	(4,622)	-	
SUBTOTAL	161,563	247,924	201,805	46,119	251,960	
Operations & Maintenance						
43000 Legal Fees	8,614	-	-	-	-	
43030 Audit Fees	7,500	7,400	7,500	(100)	7,500	
43074 Utilities - Telephone	841	-	572	(572)	-	
43090 Contractual - Other	57,251	99,065	97,583	1,482	98,557	
44000 Supplies	1,906	-	1,444	(1,444)	-	
44020 Special Department Expense	3,206	2,600	18,217	(15,617)	2,600	
44052 Vehicle Use Charge	4,078	2,755	2,755	-	5,694	
46003 Public Services	186,089	161,917	161,884	33	166,843	
46004 Program Grants	16,833	1,294,125	1,294,125	-	-	
SUBTOTAL	286,318	1,567,862	1,584,080	(16,218)	281,194	
Administrative Charges/Transfers						
91050 Transfers Out Cap Projects	10,997	851,193	851,193	-	1,822,739	
SUBTOTAL	10,997	851,193	851,193	-	1,822,739	
TOTAL Expenses	458,878	2,666,979	2,637,079	29,900	2,355,893	
BALANCE	73,576	10,000	0	(10,000)	10,000	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Community Development						
Funds: 242 - HCD H.O.M.E. Fund						
Program: 17403 - H.O.M.E. Housing						
REVENUE						
33020 Interest Income - Other	597	-	-	-	-	
34004 I/GVT-Fed-H.O.M.E.	110,187	2,020,121	1,784,265	(235,856)	2,442,355	
36020 Program Income	45,639	25,000	191,585	166,585	25,000	
39090 Other Rev-Misc Receipts	28	-	-	-	-	
TOTAL Revenues	156,450	2,045,121	1,975,850	(69,271)	2,467,355	
EXPENDITURES						
Operations & Maintenance						
43090 Contractual - Other	36,152	54,956	10,685	44,271	45,724	
46002 Program Loans	-	1,965,165	1,965,165	-	-	
46004 Program Grants	147,386	-	-	-	1,978,706	
TOTAL Expenses	183,538	2,020,121	1,975,850	44,271	2,024,430	
BALANCE	(27,087)	25,000	0	(25,000)	442,925	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Community Development						
Funds: 243 - Local Housing Allocation Fund						
Program: 17000 - Local Housing Allocation						
REVENUE						
34294 Program Income	130,577	793,596	158,719	(634,877)	-	Remaining grant balance will be carried over
TOTAL Revenues	130,577	793,596	158,719	(634,877)	-	
EXPENDITURES						
Operations & Maintenance						
46004 Program Grants	75,055	1,229,118	55,718	1,173,399	-	
SUBTOTAL	75,055	1,229,118	55,718	1,173,399	-	
TOTAL Expenses	75,055	1,229,118	55,718	1,173,399	-	
BALANCE	55,522	(435,522)	103,001	538,522	-	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Community Development						
Funds: 245 - Westminster Housing Authority						
Program: 19000 - Westminster Housing Authority						
REVENUE						
33000 Interest Income - Pooled	40,494	80,000	38,469	(41,531)	80,000	
33020 Interest Income - Other	-	10,000	-	(10,000)	10,000	
34294 I/GVT - State - Other	3,745	-	-	-	-	
36020 Program Income	10	-	-	-	-	
39061 Retiree Insurance Reimbursement	1,387	1,392	1,387	(5)	814	
39069 Reimbursements - Other	88,859	-	-	-	-	
TOTAL Revenues	134,496	91,392	39,856	(51,536)	90,814	
EXPENDITURES						
Salaries & Benefits						
40000 Permanent Salaries	69,687	115,291	64,712	50,579	122,539	
40002 Special & Holiday Pay	1,584	-	1,463	(1,463)	-	
40007 Payoffs - Vacation	6,230	5,012	7,056	(2,044)	5,314	
40040 PERS Retirement	7,391	11,829	6,379	5,450	14,104	
40041 PERS Unfunded Liability	15,597	35,971	35,971	-	31,983	
40060 Medicare Tax	1,266	1,763	1,197	566	1,863	
40062 Insurance Rebate	19,399	38,944	19,497	19,447	38,977	
40065 Workers Compensation	576	2,204	545	1,659	2,355	
40068 Retiree Insurance	14,740	14,484	14,481	3	13,902	
40080 Payroll Accruals Adjustments	(1,891)	-	5,017	(5,017)	-	
40090 Salary/Benefits Reimbursements	43,226	40,061	40,061	-	58,298	
SUBTOTAL	177,806	265,559	196,378	69,181	289,335	
Operations & Maintenance						
43000 Legal Fees	125,104	100,000	35,377	64,623	100,000	
43030 Audit Fees	3,000	2,440	3,000	(560)	3,000	
43074 Utilities - Telephone	-	1,000	-	1,000	1,000	
43090 Contractual - Other	43,073	150,000	78,563	71,438	150,000	
44000 Supplies	414	1,000	486	514	1,000	
44010 Postage	125	500	5	495	500	
44020 Special Department Expense	156	800	-	800	800	
44030 Training & Meetings	199	400	-	400	400	
44080 Repairs & Maint - Equipment	154	-	-	-	-	
46001 Rapid Rehousing	124,517	250,000	164,550	85,450	250,000	
46002 Program Loans	-	200,000	50,000	150,000	200,000	
46004 Program Grants	-	40,000	20,000	20,000	40,000	
SUBTOTAL	296,742	746,140	351,981	394,159	746,700	
TOTAL Expenses	474,548	1,011,699	548,359	463,340	1,036,035	
BALANCE	(340,052)	(920,307)	(508,503)	411,804	(945,221)	



		Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Community Services							
Funds: 100 - General Fund							
Program: 70000 - Community Services Admin							
REVENUE							
33500	Rental Income -Community Services	49,836	20,000	40,985	20,985	50,000	Adjusted for increase in rentals
35020	Chrgs-Staff Service Fees	2,161	1,500	1,226	(274)	1,600	
39061	Retiree Insurance Reimbursement	3,611	4,620	4,614	(6)	3,071	
39069	Reimbs-Other	64,463	64,463	60,369	(4,095)	90,937	Crossing Guard reimbursement
TOTAL Revenues		120,070	90,583	107,192	16,609	145,608	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	300,016	375,536	316,378	59,158	386,376	
40002	Special & Holiday Pay	6,828	-	8,104	(8,104)	-	
40006	Payoffs - Sick Leave	17,302	-	-	-	-	
40007	Payoffs - Vacation	37,929	9,803	11,919	(2,116)	13,523	
40020	Part-Time Wages	210,736	179,596	229,994	(50,398)	263,799	Increase due to minimum wage increase and additional support of special events city wide/revenue offset with crossing guard reimbursement increase
40040	PERS Retirement	31,285	38,530	31,830	6,700	44,472	
40041	PERS Unfunded Liability	121,206	117,167	117,167	-	100,844	
40045	PARS Retirement (P/T)	3,161	2,694	2,957	(263)	3,957	
40060	Medicare Tax	9,076	8,804	8,619	185	10,324	
40062	Insurance Rebate	69,216	78,204	65,042	13,162	78,243	
40065	Workers Compensation	23,664	26,485	19,435	7,050	35,545	
40068	Retiree Insurance	40,973	49,092	49,097	(5)	49,136	
40080	Payroll Accruals Adjustments	(33,998)	-	18,838	(18,838)	-	
SUBTOTAL		837,394	885,911	879,380	6,531	986,219	
Operations & Maintenance							
43000	Legal Fees	7,950	3,000	2,190	810	3,000	
43074	Utilities - Telephone	720	-	1,200	(1,200)	-	
43090	Contractual - Other	3,892	5,000	5,400	(400)	10,000	Security Guard Contract for Facility Rentals; increase due to additional rental events; offset by additional revenue increase due to rise in costs for supplies and equipment
44000	Supplies	2,828	6,000	2,857	3,143	8,000	
44020	Special Department Expense	759	1,000	1,500	(500)	1,000	
44030	Training & Meetings	385	3,000	2,634	366	3,000	
44034	Mileage	865	2,000	812	1,188	2,096	mileage rate increase
44050	Equipment Rental	6,550	4,000	7,879	(3,879)	4,000	
44052	Vehicle Use Charge	174	79	79	-	185	
44054	Vehicle Replacement Charge	115	229	229	-	229	
44056	Information Systems Charge	167,160	167,160	167,160	-	167,160	
44060	Publications & Subscriptions	196	-	-	-	-	
44062	Membership Dues	515	2,000	370	1,630	2,000	
44085	Government Buildings Charge	405,300	498,000	498,000	-	513,000	
44092	Liability Claims Charge	8,000	8,000	8,000	-	8,000	
SUBTOTAL		605,409	699,468	698,311	1,157	721,670	
TOTAL Expenses		1,442,803	1,585,379	1,577,691	7,688	1,707,889	
BALANCE		(1,322,733)	(1,494,796)	(1,470,499)	24,297	(1,562,281)	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Community Services							
Funds: 100 - General Fund							
Program: 70500 - Senior Center							
REVENUE							
34000	I/GVT-Fed-CDBG	72,349	48,189	65,294	17,105	48,189	
39061	Retiree Insurance Reimbursement	1,321	1,320	1,321	1	500	
39064	Other Rev - Senior Services	-	50,000	1,504	(48,496)	50,000	
	TOTAL Revenues	73,670	99,509	68,118	(31,391)	98,689	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	73,028	83,754	84,324	(570)	147,270	
40002	Special & Holiday Pay	1,647	-	2,174	(2,174)	-	
40007	Payoffs - Vacation	-	-	-	-	-	
40020	Part-Time Wages	74,667	98,564	131,216	(32,652)	186,934	increase due to minimum wage increase and part time position reclassifications/ additional support of special events city wide/portion offset with CDBG funding
40040	PERS Retirement	7,744	8,593	8,464	129	16,951	
40041	PERS Unfunded Liability	24,213	26,131	26,131	-	23,052	
40045	PARS Retirement (P/T)	1,120	1,478	1,848	(370)	2,804	
40060	Medicare Tax	2,270	2,739	3,250	(511)	5,059	
40062	Insurance Rebate	19,777	19,518	19,545	(27)	38,960	
40065	Workers Compensation	2,214	3,603	4,531	(928)	8,408	
40068	Retiree Insurance	14,602	14,340	14,331	9	13,795	
40080	Payroll Accruals Adjustments	974	-	5,860	(5,860)	-	
40090	Salary/Benefits Reimbursements	-	-	-	-	-	
	SUBTOTAL	222,257	258,720	301,673	(42,953)	443,233	
Operations & Maintenance							
43074	Utilities - Telephone	720	720	720	-	720	
43090	Contractual - Other	536	1,600	454	1,146	1,600	misc contract instructors for programs
44000	Supplies	6,820	7,000	7,891	(891)	12,000	increase due to rise in food costs and need to additional supplies to support increased demand for senior programs and meals
44001	Senior Services	-	50,000	-	50,000	50,000	
44030	Training & Meetings	-	500	40	460	500	
44050	Equipment Rental	2,588	2,000	2,300	(300)	2,000	
44056	Information Systems Charge	34,440	34,440	34,440	-	34,440	
44062	Membership Dues	150	200	200	-	200	
44092	Liability Claims Charge	2,000	2,000	2,000	-	2,000	
	SUBTOTAL	47,254	98,460	48,046	50,414	103,460	
	TOTAL Expenses	269,510	357,180	349,719	7,461	546,693	
	BALANCE	(195,840)	(257,671)	(281,601)	(23,930)	(448,004)	

		Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Community Services							
Funds: 100 - General Fund							
Program: 71000 - Recreation Services							
REVENUE							
34000	I/GVT-Fed-CDBG	9,331	10,172	10,172	-	10,172	
35050	Chrgs-Recreation-Progs	79,960	50,000	72,895	22,895	100,000	increase demand for classes, online programs and activities
35052	Chrgs-Recreation-Facilities	10,071	4,000	5,110	1,110	11,000	increase demand for splash pad private parties; field rentals and light fees
TOTAL Revenues		99,363	64,172	88,177	24,005	121,172	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	67,065	75,179	76,764	(1,585)	75,183	
40001	Overtime	197	-	-	-	-	
40002	Special & Holiday Pay	1,443	-	1,905	(1,905)	-	
40007	Payoffs - Vacation	1,458	2,631	4,889	(2,258)	2,631	
40020	Part-Time Wages	128,401	135,500	132,305	3,195	164,471	Increase due to PT wage increase and additional hours for increased support of special events City-wide and staffing increased splash pad private parties
40040	PERS Retirement	7,104	7,713	7,661	52	8,654	
40041	PERS Unfunded Liability	21,213	23,456	23,456	-	19,623	
40045	PARS Retirement (P/T)	1,929	2,033	1,779	254	2,467	
40060	Medicare Tax	3,144	3,318	4,080	(762)	3,740	
40062	Insurance Rebate	19,618	19,479	19,510	(31)	19,479	
40065	Workers Compensation	6,593	6,980	8,581	(1,601)	7,866	
40080	Payroll Accruals Adjustments	3,495	-	(3,205)	3,205	-	
SUBTOTAL		261,661	276,289	277,725	(1,436)	304,114	
Operations & Maintenance							
43074	Utilities - Telephone	3,431	2,000	2,713	(713)	2,000	
43090	Contractual - Other	36,811	73,000	72,269	731	90,000	Contract Class instructors increase offset by additional revenue
44000	Supplies	12,645	16,000	6,628	9,372	18,000	increase due to rise in costs for supplies and equipment
44002	Printing	106	7,000	608	6,392	7,000	
44030	Training & Meetings	615	500	500	-	500	
44040	Uniforms	979	1,000	1,000	-	1,000	
44052	Vehicle Use Charge	3,022	851	851	-	4,062	
44054	Vehicle Replacement Charge	355	710	710	-	710	
44056	Information Systems Charge	10,080	10,080	10,080	-	10,080	
44062	Membership Dues	-	100	-	100	100	
44092	Liability Claims Charge	27,000	27,000	27,000	-	27,000	
SUBTOTAL		95,043	138,241	122,359	15,882	160,452	
TOTAL Expenses		356,704	414,530	400,084	14,446	464,566	
BALANCE		(257,342)	(350,358)	(311,907)	38,451	(343,394)	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Community Services							
Funds: 100 - General Fund							
Program: 75000 - Community Promo & Events							
REVENUE							
31599	Film Permits	7,165	1,000	10,931	9,931	1,000	
35050	Chrgs-Recreation-Progs	9,304	1,000	18,980	17,980	20,000	Revenue from special events
39049	Other Rev-Donations-Misc	1,080	1,000	25,720	24,720	31,000	Fall Festival
39069	Reimbs-Other	78,232	80,000	47,000	(33,000)	150,000	
TOTAL Revenues		95,781	83,000	102,632	19,632	202,000	
EXPENDITURES							
Operations & Maintenance							
43090	Contractual - Other	41,199	66,000	64,702	1,298	86,000	Audio/Video Engineer, Bands for Summer Concerts and Movie Nights vendor, Production of quarterly brochure, Contracts for special events (stages, entertainment, restrooms);
44000	Supplies	3,588	15,000	1,719	13,281	17,500	increase due to rise in costs for supplies and equipment
44002	Printing	-	2,000	-	2,000	2,000	
44010	Postage	5,798	23,000	25,620	(2,620)	24,150	Increase postage rates
44020	Special Department Expense	21,512	32,880	30,967	1,913	62,880	Fall Festival
44021	Parades	48,793	150,000	160,000	(10,000)	150,000	
44056	Information Systems Charge	17,640	17,640	17,640	-	17,640	
44080	Repairs & Maint - Equipment	1,887	1,000	-	1,000	1,000	
44092	Liability Claims Charge	1,000	1,000	1,000	-	1,000	
TOTAL Expenses		141,417	308,520	301,649	6,871	362,170	
BALANCE		(45,635)	(225,520)	(199,017)	26,503	(160,170)	

	Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Community Services						
Funds: 100 - General Fund						
Program: 76001 - Project SHUE						
REVENUE						
34000 I/GVT-Fed-CDBG	15,000	15,000	15,000	0	15,000	
39049 Other Rev-Donations-Misc	-	2,000	3,150	1,150	2,000	
TOTAL Revenues	15,000	17,000	18,150	1,150	17,000	
EXPENDITURES						
Salaries & Benefits						
40020 Part-Time Wages	21,534	36,911	26,121	10,790	41,946	increase due to PT salary scale changes
40045 PARS Retirement (P/T)	323	554	350	204	629	
40060 Medicare Tax	312	535	379	156	608	
40065 Workers Compensation	657	1,126	797	329	1,279	
SUBTOTAL	22,826	39,126	27,646	11,480	44,462	
Operations & Maintenance						
44000 Supplies	513	1,626	1,549	77	1,626	
SUBTOTAL	513	1,626	1,549	77	1,626	
TOTAL Expenses	23,339	40,752	29,195	11,557	46,088	
BALANCE	(8,339)	(23,752)	(11,045)	12,707	(29,088)	

		Actual	Adjusted	Estimated	Difference	Budget	Comments
		2021-22	Budget	Actual	Fav/(Un)	2023-24	
			2022-23	2022-23	2022-23		
Dept: Community Services							
Funds: 200 - Park Dedication Fund							
Program: 76500 - Park Dedication Admin							
REVENUE							
33000	Interest Income - Pooled	45,842	40,000	43,550	3,550	40,000	
35070	Chrgs-Park Dedication Fees	411,629	10,000	449,218	439,218	10,000	
TOTAL Revenues		457,471	50,000	492,768	442,768	50,000	
EXPENDITURES							
Operations & Maintenance							
43090	Contractual - Other	-	20,000	-	20,000	20,000	
SUBTOTAL		-	20,000	-	20,000	20,000	
Administrative Charges/Transfers							
60400	Overhead Charges/Credits	22,874	2,500	24,638	(22,138)	2,500	
91050	Transfers Out Cap Projects	1,061,349	200,000	200,000	-	195,000	
SUBTOTAL		1,084,223	202,500	224,638	(22,138)	197,500	
TOTAL Expenses		1,084,223	222,500	224,638	(2,138)	217,500	
BALANCE		(626,751)	(172,500)	268,130	440,630	(167,500)	

		Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Community Services							
Funds: 275 - Community Services Grant Fund							
Program: 71800 - Family Resources Center							
REVENUE							
34000	I/GVT-Fed-CDBG	39,408	46,189	46,189	0	49,860	requested
34490	I/GVT - County - Other	374,005	545,800	496,234	(49,566)	545,800	
39049	Other Rev-Donations-Misc	6,018	7,000	14,654	7,654	14,000	anticipated increase in donations
TOTAL Revenues		419,432	598,989	557,077	(41,912)	609,660	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	73,907	83,754	84,586	(832)	83,748	
40002	Special & Holiday Pay	2,233	-	2,577	(2,577)	-	
40003	Injured on Duty Pay	-	-	140	(140)	-	
40007	Payoffs - Vacation	2,325	452	3,082	(2,630)	-	
40020	Part-Time Wages	99,015	153,489	126,832	26,657	156,089	increase due to PT salary scale changes
40040	PERS Retirement	7,896	8,593	8,532	61	9,639	
40045	PARS Retirement (P/T)	1,485	2,302	1,783	519	2,341	
40060	Medicare Tax	2,749	3,605	3,310	295	3,624	
40062	Insurance Rebate	19,427	19,518	19,526	(8)	19,518	
40065	Workers Compensation	1,913	1,641	2,111	(470)	1,649	
40080	Payroll Accruals Adjustments	279	-	3,446	(3,446)	-	
SUBTOTAL		211,231	273,354	255,924	17,430	276,608	
Operations & Maintenance							
43074	Utilities - Telephone	720	720	720	-	720	
43090	Contractual - Other	172,916	270,990	270,976	14	270,976	partners contracts - Human Options, Interval House, Westminster School District, Children's Bureau
44000	Supplies	3,161	3,500	3,030	470	3,500	
44003	CEAC	989	1,000	182	818	1,000	
44004	Emergency Assistance	937	20,800	9,847	10,953	20,800	
44005	Program Expense	1,704	4,500	2,848	1,652	4,500	
44020	Special Department Expense	18,834	14,396	9,855	4,541	14,396	increase due to additional donations cdbg/fund balance
44030	Training & Meetings	11,768	9,729	3,834	5,895	9,729	
44032	Disaster Preparedness	147	-	-	-	-	
SUBTOTAL		211,176	325,635	301,293	24,342	325,621	
TOTAL Expenses		422,406	598,989	557,217	41,772	602,229	
BALANCE		(2,975)	-	(140)	(140)	7,431	

		Actual 2021-22	Adjusted Budget 2022-23	Estimated Actual 2022-23	Difference Fav/(Un) 2022-23	Budget 2023-24	Comments
Dept: Community Services							
Funds: 290 - Community Services Grant Fund							
Program: 70501 - Senior Transportation							
REVENUE							
33000	Interest Income - Pooled	2,229	2,000	2,375	375	2,000	
34490	I/GVT - County - Other	116,696	97,323	156,747	59,424	179,495	
39069	Reimbs-Other	17,363	18,504	15,335	(3,169)	18,504	
TOTAL Revenues		<u>136,288</u>	<u>117,827</u>	<u>174,457</u>	<u>56,630</u>	<u>199,999</u>	
EXPENDITURES							
Salaries & Benefits							
40020	Part-Time Wages	50,576	82,841	54,984	27,857	108,234	increase due to PT salary scale changes/add pt van driver to due increase ridership demand
40045	PARS Retirement (P/T)	759	1,201	789	412	1,624	
40060	Medicare Tax	733	1,243	797	446	1,569	
40065	Workers Compensation	3,895	6,387	4,239	2,148	8,345	
40080	Payroll Accruals Adjustments	(479)	-	(925)	925	-	
40090	Salary/Benefits Reimbursements	7,650	10,000	8,887	1,113	10,000	
SUBTOTAL		<u>63,133</u>	<u>101,672</u>	<u>68,771</u>	<u>32,901</u>	<u>129,772</u>	
Operations & Maintenance							
43074	Utilities - Telephone	1,228	1,200	527	673	3,000	additional cell phones for bus drivers
44000	Supplies	1,280	1,323	923	400	5,000	WOW Programs supplies for drivers and vehicles
44020	Special Department Expense	1,612	2,500	2,380	120	15,000	WOW Van program promotional material, new bus wraps. logo design additional staff
44040	Uniforms	312	1,000	500	500	3,000	
44050	Equipment Rental	772	2,000	1,677	323	2,000	
44052	Vehicle Use Charge	17,336	10,359	10,359	-	15,668	
44054	Vehicle Replacement Charge	4,770	14,071	14,071	-	9,539	
SUBTOTAL		<u>27,310</u>	<u>32,453</u>	<u>30,436</u>	<u>2,017</u>	<u>53,207</u>	
TOTAL Expenses		<u>90,442</u>	<u>134,125</u>	<u>99,208</u>	<u>34,917</u>	<u>182,979</u>	
BALANCE		<u>45,846</u>	<u>(16,298)</u>	<u>75,249</u>	<u>91,547</u>	<u>17,020</u>	

CAPITAL IMPROVEMENT PROJECTS FY 2023-24

		<u>Amount</u>
General Fund Projects (Fund 100)		
20002-002101	Citywide Street Improvements	\$435,906
20002-002400	Garden Grove Boulevard from Edwards to Village Center	\$952,380
20002-002401	Traffic Signal Improvements for Mendez Historic Trail	\$111,714
Total requests		<u>\$1,500,000</u>
Park Dedication Fund Projects (Fund 200)		
76502-762103	Park Equipment Replacement (picnic tables, benches, trash cans)	\$30,000
76502-762401	Miscellaneous landscaping and maintenance at Civic Center	\$70,000
76502-762402	Restroom floor resurfacing at Tony Lam and Sigler Parks	\$40,000
76502-762403	New fencing Tony Lam tennis courts and Sigler Park pickleball courts	\$55,000
Total requests		<u>\$195,000</u>
Gas Tax Projects (Fund 210)		
55036-361401	City-wide concrete (HUT)	\$150,000
55036-361402	City-wide striping (HUT)	\$150,000
55036-361600	Citywide Residential Street Improvements (HUT)	\$813,321
55036-362400	Garden Grove Boulevard from Edwards to Village Center (RMRA-SB1 & SB1 Loan)	\$657,385
55036-362401	Hoover Street from Bolsa to Trask (RMRA-SB1)	\$1,925,000
Total requests		<u>\$3,695,706</u>
Measure M (Fund 211)		
55026-262301	Citywide Storm Drain Improvements FY 23-24 (M2)	\$200,000
55026-262400	Traffic Signal Improvements for Mendez Historic Trail (M2)	\$1,288,286
Total requests		<u>\$1,488,286</u>
Municipal Lighting Projects (Fund 220)		
59502-592100	Lighting improvements at city parks	\$150,000
59502-592400	SCE street lighting for Mendez Historic Trail	\$300,000
59502-592401	Lighting system cabinet upgrade at Westminster Park	\$150,000
Total requests		<u>\$600,000</u>
CDBG Projects (Fund 240)		
16510-162400	CDBG Street Improvement Project FY 23-24	\$1,294,125
16510-162401	Playground Replacement at Elden Gillespie Park	\$528,614
Total requests		<u>\$1,822,739</u>
Water Utility (Fund 601/602)		
55502-551200	Periodic Repair/Replacement - The repair and replacement of City owned water systems. Brass parts, pipeline materials, valves, meters, and other necessary parts and equipment required to maintain the system.	\$425,000
55502-551300	Water Well Maintenance and Repair - Repairs and preventative maintenance on City owned wells.	\$250,000
55502-551900	Repaint Two 8 Million Gallon Reservoirs (4th of 6 year contribution)	\$500,000
55502-552101	Cathodic Protection for WOCWB Lines (4th of 8 year contribution)	\$274,828
55502-552201	Drill New Water Well (3rd of 4 year contribution)	\$1,000,000
55502-552300	Citywide Waterline Improvements	\$1,500,000
Total requests		<u>\$3,949,828</u>
Building Maintenance (Fund 770)		
75502-752400	Rose Center roof and seal	\$25,000
75502-752401	Station 65 flooring replacement	\$30,000
Total requests		<u>\$55,000</u>
Grand Total CIP Requests		<u>\$13,306,559</u>
Fund 400 - Capital Projects		\$9,356,731
Fund 601/602 - Water - Capital Projects		\$3,949,828



INTERFUND CHARGE CALCULATION FY 2023-2024

DEPARTMENT	WATER		WATER SALARIES ENGINEER	GAS TAX		MEASURE M		MUNICIPAL LIGHTING	GENERAL FUND		TOTAL
	%	\$\$	TRENCH NPDES Flat \$	%	\$\$	%	\$\$	Flat \$	%	\$\$	
		56500			55005		55027				
ADMINISTRATION											
10000 CITY COUNCIL	3.7%	14,158	-	0.0%	-	0.0%	-	-	96.3%	368,481	382,639
10100 PLANNING COMMISSION	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	35,644	35,644
10200 TRAFFIC COMMISSION	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	2,572	2,572
10300 COMMUNITY SERVICE COMM	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	2,155	2,155
14336 PERSONNEL BOARD	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	520	520
11500 CITY MANAGER	8.9%	190,822	-	0.0%	-	0.0%	-	-	91.1%	1,953,251	2,144,073
12000 CITY CLERK	3.7%	32,597	-	0.0%	-	0.0%	-	-	96.3%	848,414	881,011
12500 ELECTIONS	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	251,200	251,200
13000 CITY ATTORNEY	3.7%	11,174	-	0.0%	-	0.0%	-	-	96.3%	290,826	302,000
14200 HUMAN RESOURCES	8.2%	128,172	-	0.0%	-	0.0%	-	-	91.8%	1,434,903	1,563,075
20000 GENERAL CITY	0.0%	-	-	0.0%	-	0.0%	-	-	0.0%	304,000	304,000
21000 FINANCE	25.0%	452,307	-	0.0%	-	0.0%	-	-	75.0%	1,356,922	1,809,229
PUBLIC SAFETY											
31000 POLICE	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	38,183,207	38,183,207
31100 PARKING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	289,431	289,431
32000 ANIMAL CONTROL	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	1,054,304	1,054,304
32100 ANIMAL CONTROL - STANTON	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	172,555	172,555
33000 CODE ENFORCEMENT	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	934,283	934,283
34000 RANGE/SAFETY TRAINING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	145,500	145,500
41000 FIRE	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	16,033,529	16,033,529
44000 AMBULANCE TRANSPORT	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	3,155,000	3,155,000
PUBLIC WORKS											
50000 ADMINISTRATION	14.0%	79,167	15,000	1.8%	10,000	0.9%	5,000	8,000	79.3%	448,315	565,482
50500 ENGINEERING	5.0%	128,109	139,534	2.0%	50,000	0.4%	10,000	23,000	86.3%	2,211,525	2,562,168
51500 STREET MAINT	6.5%	78,872	-	78.2%	948,882	8.7%	105,566	-	6.6%	80,084	1,213,403
52500 CONCRETE REPAIR	0.0%	-	53,000	0.0%	-	0.0%	-	-	90.2%	489,229	542,229
53000 PARK MAINT	2.0%	53,833	14,000	0.0%	-	0.0%	-	-	97.5%	2,623,809	2,691,642
53500 STREET TREE	3.0%	17,239	32,000	0.0%	-	0.0%	-	-	91.4%	525,409	574,648
COMMUNITY DEVELOPMENT											
61050 PLANNING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	1,813,588	1,813,588
62050 BUILDING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	2,083,527	2,083,527
63050 CMNTY PRESERVATION	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	512,102	512,102
COMMUNITY SERVICES											
70000 COMM SERVICES ADMIN	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	1,707,889	1,707,889
70500 SENIOR CENTER	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	546,693	546,693
71000 RECREATION SERVICES	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	464,566	464,566
75000 COMMUNITY PROMO/EVENTS	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	362,170	362,170
76001 PROJECT SHUE	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	46,088	46,088
	1.4%	1,186,451	253,534	1.2%	1,008,881	0.1%	120,566	31,000	96.9%	80,731,689	83,332,122

OVERHEAD CHARGE CALCULATION FY 2023-2024

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	50,000	5.00%	2,500
Gas Tax	210	4,887,165	0.00%	-
Measure "M"	211	2,121,686	0.00%	-
Street Improvements Grant	214	10,000	0.00%	-
Traffic Impact Fee	216	15,000	5.00%	750
Municipal Lighting	220	2,313,000	5.00%	115,650
CDBG	240	2,365,893	0.00%	-
HCD HOME	242	2,467,355	0.00%	-
Housing Authority	245	90,814	0.00%	-
Police Seizure	250	115,000	0.00%	-
Special Police Services	258	3,100	0.00%	-
LNSP	260	17,000	0.00%	-
SLESF	261	234,760	0.00%	-
Drainage District	270	5,000	5.00%	250
Community Services Grant	275	609,660	0.00%	-
AQMD	280	125,000	5.05%	6,313 *
Community Services Grant	290	199,999	0.00%	-
Capital Projects Fund	400	2,000	0.00%	-
Economic Development Fund	450	140,000	0.00%	-
Successor Agency	501	5,868,090	0.00%	-
Water Utility	600	20,407,673	0.00%	-
Utility Conservation Fund	601	435,000	0.00%	-
Equipment Replacement	700	2,335,187	0.00%	-
Employee Benefits	740	2,503,652	0.00%	-
Liability Administration	750	2,017,000	0.00%	-
Information Systems	760	2,110,761	0.00%	-
Building Maintenance	770	2,624,570	0.00%	-
Total Overhead Charge	100	<u>54,074,365</u>		<u>125,463</u>

* Reduced by audit fee, program maximum of 6.25% for administrative expenses.