

# *City of Westminster, California*

## Operating & Capital Budget



Adopted  
Fiscal Year  
2024-2025





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## TOTAL SOURCES & USES FY 2024-2025

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
<b>GENERAL FUND</b>									
100	General Fund	34,470,433	86,583,422	-	121,053,855	86,962,867	1,525,000	88,487,867	32,565,987
<b>SPECIAL REVENUE FUNDS</b>									
200	Park Dedication	1,882,627	165,000	-	2,047,627	28,250	951,612	979,862	1,067,765
210	Gas Tax	2,087,904	4,907,617	-	6,995,521	1,552,934	3,373,783	4,926,717	2,068,804
211	Measure M	785,341	2,112,239	-	2,897,580	611,030	1,480,566	2,091,596	805,984
214	Street Improvements Grant Fund	2,477,492	-	-	2,477,492	-	-	-	2,477,492
216	Traffic Impact Fee	(56,263)	16,000	-	(40,263)	800	-	800	(41,063)
220	Municipal Lighting District	9,388,155	2,741,000	-	12,129,155	1,119,050	200,000	1,319,050	10,810,105
240	Housing/Community Development	130,852	1,277,158	-	1,408,010	537,067	730,091	1,267,158	140,852
242	HCD Home Housing	50,066	1,011,283	-	1,061,349	986,283	-	986,283	75,066
243	Local Housing Allocation Fund	(36,170)	-	-	(36,170)	-	-	-	(36,170)
245	Housing Authority Fund ***	3,642,676	91,300	-	3,733,976	1,059,605	-	1,059,605	2,674,371
250	Police Seizure	513,253	15,000	-	528,253	459,949	-	459,949	68,304
253	Special Police Services	(5,826)	-	-	(5,826)	-	-	-	(5,826)
256	Special Police Services	175,329	-	-	175,329	71,172	-	71,172	104,157
257	Special Police Services	109	-	-	109	-	-	-	109
258	Special Police Services	(6,302)	3,100	-	(3,202)	10,000	-	10,000	(13,202)
260	Local Narcotics Seized Property	559,260	18,000	-	577,260	1,000	-	1,000	576,260
261	Supplemental Law Enforcement Service	-	238,500	-	238,500	238,500	-	238,500	-
262	Special Police Services	(53,733)	-	-	(53,733)	-	-	-	(53,733)
264	Special Police Services	53,694	-	-	53,694	-	-	-	53,694
270	Drainage District	177,622	3,000	-	180,622	150	-	150	180,472
275	Community Services Grant	97,377	609,660	-	707,037	592,544	-	592,544	114,493
280	AQMD	231,182	123,000	-	354,182	32,688	-	32,688	321,494
290	Senior Transportation	352,947	199,999	-	552,946	201,650	-	201,650	351,296
Total Special Revenue Funds		22,447,592	13,531,856	-	35,979,448	7,502,672	6,736,052	14,238,724	21,740,724
<b>CAPITAL PROJECTS FUNDS</b>									
400	Capital Projects	22,793,320	50,000	8,581,052	31,424,372	8,823,469	-	8,823,469	22,600,903
450	Economic Development *	3,748,150	74,000	-	3,822,150	1,265,000	-	1,265,000	2,557,150
Total Capital Projects Funds		26,541,470	124,000	8,581,052	35,246,522	10,088,469	-	10,088,469	25,158,053
<b>ENTERPRISE FUNDS **</b>									
600	Water Utility	5,078,965	20,913,500	25,000	26,017,465	18,393,125	3,981,066	22,374,191	3,643,274
601	Utility Conservation	3,677,993	485,000	-	4,162,993	601,742	-	601,742	3,561,251
602	Utility Capital Projects	8,572,833	-	3,981,066	12,553,899	3,981,066	-	3,981,066	8,572,833
Total Enterprise Funds		17,329,791	21,398,500	4,006,066	42,734,357	22,975,933	3,981,066	26,956,999	15,777,358
<b>FIDUCIARY FUNDS</b>									
501	Successor Agency****	1,395,601	5,866,572	-	7,262,173	5,866,572	-	5,866,572	1,395,601
<b>TOTAL</b>		<b>102,184,887</b>	<b>127,504,350</b>	<b>12,587,118</b>	<b>242,276,355</b>	<b>133,396,513</b>	<b>12,242,118</b>	<b>145,638,631</b>	<b>96,637,723</b>
<b>INTERNAL SERVICE FUNDS **</b>									
700	Equipment Replacement	1,042,012	2,518,643	-	3,560,655	2,486,019	115,000	2,601,019	959,636
740	General Benefits	(3,218,147)	2,981,391	-	(236,756)	2,214,000	-	2,214,000	(2,450,756)
750	Liability Administration	(1,066,911)	3,000,000	-	1,933,089	3,580,000	-	3,580,000	(1,646,911)
760	Information Systems and Equipment	1,875,281	2,123,600	-	3,998,881	2,508,832	-	2,508,832	1,490,049
770	Government Buildings	645,533	2,982,500	-	3,628,033	2,740,570	230,000	2,970,570	657,463
Total Internal Service Funds		(722,232)	13,606,134	-	12,883,902	13,529,421	345,000	13,874,421	(990,519)
Total All Funds		101,462,655	141,110,484	12,587,118	255,160,257	146,925,934	12,587,118	159,513,052	95,647,204

\* 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 2024-2025

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	-	951,612	Capital Projects
210	55005	91050	Gas Tax Fund	-	3,373,783	Capital Projects
211	55027	91050	Measure M Fund	-	1,480,566	Capital Projects
220	59500	91050	Municipal Lighting Fund	-	200,000	Capital Projects
240	16010	91050	CDBG Fund	-	730,091	Capital Projects
402	16510	81050	Capital Improvement Projects Fund	730,091	-	CDBG Capital Projects
403	20002	81050	Capital Improvement Projects Fund	1,500,000	-	General Fund Capital Projects
405	55026	81050	Capital Improvement Projects Fund	1,480,566	-	Measure M Capital Projects
407	55036	81050	Capital Improvement Projects Fund	3,373,783	-	Gas Tax Capital Projects
400	58002	81050	Capital Improvement Projects Fund	115,000	-	Equipment Replace Capital Projects
410	59502	81050	Capital Improvement Projects Fund	200,000	-	Municipal Lighting Capital Projects
412	75502	81050	Capital Improvement Projects Fund	230,000	-	Government Building Capital Projects
413	76502	81050	Capital Improvement Projects Fund	951,612	-	Park Dedication Capital Projects
				<u>8,581,052</u>	<u>-</u>	
600	23000	81000	Water Utility Fund	25,000	-	Lifeline program
600	55500	91050	Water Utility Fund	-	3,981,066	Capital Projects
				<u>25,000</u>	<u>3,981,066</u>	
602	55502	81050	Capital Improvement Projects Fund	3,981,066	-	Water Capital Projects
700	58000	91050	Equipment Replacement Fund	-	115,000	Capital Projects
770	75500	91050	Government Buildings Fund	-	230,000	Capital Projects
				<u>12,587,118</u>	<u>12,587,118</u>	



# 100 GENERAL FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATE	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUE</b>					
Property Taxes	3,445,041	3,401,500	3,470,423	68,923	3,538,500
Property Taxes - In Lieu of VLF	11,859,794	12,407,000	12,545,681	138,681	12,987,000
Property Taxes - Residual RDA	4,286,910	4,113,000	4,450,652	337,652	4,630,000
Sales Taxes	18,602,062	19,085,000	18,240,104	(844,896)	18,234,000
Transaction Tax	12,381,160	16,660,000	15,064,000	(1,596,000)	22,347,000
Property Transfer	237,440	320,000	245,446	(74,554)	250,000
Franchise	1,444,767	1,385,000	1,487,269	102,269	1,620,000
Business License	1,596,820	1,420,000	1,371,225	(48,775)	1,620,000
Transient Occupancy	994,417	960,000	996,384	36,384	1,000,000
Utility Users Taxes	5,731,921	4,980,000	5,624,982	644,982	5,800,000
License and Permits	1,501,003	1,239,950	1,409,038	169,088	1,397,450
Fines	651,412	560,000	500,179	(59,821)	630,000
Investment and Rental	1,772,808	1,680,000	2,111,187	431,187	2,465,000
Intergovernmental	750,703	513,766	769,321	255,555	742,076
Charges for Services	6,990,272	6,342,405	7,920,247	1,577,842	8,104,000
WRA/ROPS Administration	23,000	25,000	9,000	(16,000)	25,000
Overhead Charges	166,508	125,463	157,774	32,311	152,288
Other Revenue	696,034	826,649	889,006	62,357	1,041,108
<b>TOTAL REVENUE</b>	<b>73,132,074</b>	<b>76,044,733</b>	<b>77,261,918</b>	<b>1,217,185</b>	<b>86,583,422</b>
<b>EXPENDITURES</b>					
General Government	5,895,993	7,197,302	6,669,314	527,988	7,883,705
Public Safety - Police	38,579,467	41,206,268	40,907,151	299,117	43,717,721
Public Safety - Fire	12,692,116	19,188,529	18,228,680	959,849	19,112,788
Public Works	5,578,601	6,432,418	6,239,759	192,659	7,539,692
Community Development	3,882,931	4,503,475	4,164,953	338,522	4,736,424
Community Services	2,681,140	3,177,304	2,999,897	177,407	3,972,537
<b>TOTAL OPERATING EXPENDITURE</b>	<b>69,310,246</b>	<b>81,705,296</b>	<b>79,209,754</b>	<b>2,495,542</b>	<b>86,962,867</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers Out:					
Capital Projects	(4,000,000)	(1,500,000)	(1,500,000)	-	(1,500,000)
Water Enterprise Fund	(25,000)	(25,000)	(25,000)	-	(25,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(4,025,000)</b>	<b>(1,525,000)</b>	<b>(1,525,000)</b>	<b>-</b>	<b>(1,525,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(203,173)</b>	<b>(7,185,563)</b>	<b>(3,472,836)</b>	<b>3,712,727</b>	<b>(1,904,445)</b>
<b>BEGINNING FUND BALANCE</b>	<b>38,146,441</b>	<b>37,943,269</b>	<b>37,943,269</b>	<b>-</b>	<b>34,470,433</b>
<b>ENDING FUND BALANCE</b>	<b>37,943,269</b>	<b>30,757,706</b>	<b>34,470,433</b>	<b>3,712,727</b>	<b>32,565,987</b>
<b>FUND BALANCES</b>					
Committed - Emergency Reserve	11,782,742	14,149,150	13,724,908	(424,242)	15,042,937
Assigned/Nonspendable	42,890	-	-	-	-
Unassigned	26,117,637	16,608,555	20,745,524	4,136,969	17,523,050
<b>TOTAL FUND BALANCES</b>	<b>37,943,269</b>	<b>30,757,706</b>	<b>34,470,433</b>	<b>3,712,727</b>	<b>32,565,987</b>

## 200 PARK DEDICATION FUND

	2022-23 ACTUAL	2023-24 REVISED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	70,254	40,000	65,485	25,485	65,000
Charges for Services	566,609	10,000	314,616	304,616	100,000
<b>TOTAL REVENUES</b>	<b>636,863</b>	<b>50,000</b>	<b>380,101</b>	<b>330,101</b>	<b>165,000</b>
<b>EXPENDITURES</b>					
Community Services	31,843	22,500	39,005	(16,505)	28,250
<b>TOTAL EXPENDITURES</b>	<b>31,843</b>	<b>22,500</b>	<b>39,005</b>	<b>(16,505)</b>	<b>28,250</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(200,000)	(641,308)	(641,308)	-	(951,612)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(200,000)</b>	<b>(641,308)</b>	<b>(641,308)</b>	<b>-</b>	<b>(951,612)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>405,020</b>	<b>(613,808)</b>	<b>(300,212)</b>	<b>313,596</b>	<b>(814,862)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,777,819</b>	<b>2,182,839</b>	<b>2,182,839</b>	<b>-</b>	<b>1,882,627</b>
<b>ENDING FUND BALANCE</b>	<b>2,182,839</b>	<b>1,569,031</b>	<b>1,882,627</b>	<b>313,596</b>	<b>1,067,765</b>
<b>FUND BALANCES</b>					
Restricted for :					
Parks	2,182,839	1,569,031	1,882,627	313,596	1,067,765
<b>TOTAL FUND BALANCES</b>	<b>2,182,839</b>	<b>1,569,031</b>	<b>1,882,627</b>	<b>313,596</b>	<b>1,067,765</b>

## 210 GAS TAX FUND

	2022-23 ACTUAL	2023-24 REVISED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	101,017	40,000	61,453	21,453	65,000
Intergovernmental	5,829,249	4,847,165	4,940,019	92,854	4,842,617
<b>TOTAL REVENUES</b>	<b>5,930,266</b>	<b>4,887,165</b>	<b>5,001,472</b>	<b>114,307</b>	<b>4,907,617</b>
<b>EXPENDITURES</b>					
Public Works	1,309,571	1,458,881	1,266,280	192,601	1,552,934
<b>TOTAL EXPENDITURES</b>	<b>1,309,571</b>	<b>1,458,881</b>	<b>1,266,280</b>	<b>192,601</b>	<b>1,552,934</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(3,239,552)	(3,695,706)	(3,695,706)	-	(3,373,783)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(3,239,552)</b>	<b>(3,695,706)</b>	<b>(3,695,706)</b>	<b>-</b>	<b>(3,373,783)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,381,143</b>	<b>(267,422)</b>	<b>39,486</b>	<b>306,908</b>	<b>(19,100)</b>
<b>BEGINNING FUND BALANCE</b>	<b>667,275</b>	<b>2,048,418</b>	<b>2,048,418</b>	<b>-</b>	<b>2,087,904</b>
<b>ENDING FUND BALANCE</b>	<b>2,048,418</b>	<b>1,780,996</b>	<b>2,087,904</b>	<b>306,908</b>	<b>2,068,804</b>
<hr/> <hr/>					
<b>FUND BALANCES</b>					
Restricted for:					
Gas Tax	2,048,418	1,780,996	2,087,904	306,908	2,068,804
<b>TOTAL FUND BALANCES</b>	<b>2,048,418</b>	<b>1,780,996</b>	<b>2,087,904</b>	<b>306,908</b>	<b>2,068,804</b>

## 211 MEASURE M FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	43,919	20,000	20,885	885	20,000
Intergovernmental	2,038,452	2,101,686	2,091,555	(10,131)	2,092,239
<b>TOTAL REVENUES</b>	<b>2,082,370</b>	<b>2,121,686</b>	<b>2,112,440</b>	<b>(9,246)</b>	<b>2,112,239</b>
<b>EXPENDITURES</b>					
Public Works	522,689	600,566	534,975	65,591	611,030
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>522,689</b>	<b>600,566</b>	<b>534,975</b>	<b>65,591</b>	<b>611,030</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(1,716,154)	(1,488,286)	(1,488,286)	-	(1,480,566)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(1,716,154)</b>	<b>(1,488,286)</b>	<b>(1,488,286)</b>	<b>-</b>	<b>(1,480,566)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(156,473)</b>	<b>32,834</b>	<b>89,179</b>	<b>56,345</b>	<b>20,643</b>
<b>BEGINNING FUND BALANCE</b>	<b>852,635</b>	<b>696,162</b>	<b>696,162</b>	<b>-</b>	<b>785,341</b>
<b>ENDING FUND BALANCE</b>	<b>696,162</b>	<b>728,996</b>	<b>785,341</b>	<b>56,345</b>	<b>805,984</b>
<b>FUND BALANCES</b>					
<b>Restricted for:</b>					
Debt Service	-	-	-	-	-
Street Improvements	696,162	728,996	785,341	56,345	805,984
<b>TOTAL FUND BALANCES</b>	<b>696,162</b>	<b>728,996</b>	<b>785,341</b>	<b>56,345</b>	<b>805,984</b>

## 214 STREET IMPROVEMENTS GRANT FUND

	2022-23 ACTUAL	2023-24 REVISED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	918	10,000	-	(10,000)	-
Intergovernmental	346,295	1,180,000	1,692,732	512,732	-
Other Revenue	8,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>355,213</b>	<b>1,190,000</b>	<b>1,692,732</b>	<b>502,732</b>	<b>-</b>
<b>EXPENDITURES</b>					
Public Works	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	623,888	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(964,795)	(590,000)	(590,000)	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(340,907)</b>	<b>(590,000)</b>	<b>(590,000)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>14,306</b>	<b>600,000</b>	<b>1,102,732</b>	<b>502,732</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,360,455</b>	<b>1,374,760</b>	<b>1,374,760</b>	<b>-</b>	<b>2,477,492</b>
<b>ENDING FUND BALANCE*</b>	<b>1,374,760</b>	<b>1,974,760</b>	<b>2,477,492</b>	<b>502,732</b>	<b>2,477,492</b>
<hr/> <hr/>					
<b>FUND BALANCES</b>					
<b>Restricted for:</b>					
Street Improvements	1,374,760	1,974,760	2,477,492	502,732	2,477,492
<b>TOTAL FUND BALANCES</b>	<b>1,374,760</b>	<b>1,974,760</b>	<b>2,477,492</b>	<b>502,732</b>	<b>2,477,492</b>

## 216 TRAFFIC IMPACT FEE FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	15,236	5,000	5,700	700	6,000
Charges for Services	-	10,000	8,001	(2,000)	10,000
<b>TOTAL REVENUES</b>	<b>15,236</b>	<b>15,000</b>	<b>13,701</b>	<b>(1,300)</b>	<b>16,000</b>
<b>EXPENDITURES</b>					
Public Works	762	750	685	65	800
<b>TOTAL EXPENDITURES</b>	<b>762</b>	<b>750</b>	<b>685</b>	<b>65</b>	<b>800</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>14,474</b>	<b>14,250</b>	<b>13,015</b>	<b>(1,235)</b>	<b>15,200</b>
<b>BEGINNING FUND BALANCE</b>	<b>(83,751)</b>	<b>(69,278)</b>	<b>(69,278)</b>	<b>-</b>	<b>(56,263)</b>
<b>ENDING FUND BALANCE</b>	<b>(69,278)</b>	<b>(55,028)</b>	<b>(56,263)</b>	<b>(1,235)</b>	<b>(41,063)</b>
<b>FUND BALANCES</b>					
Restricted for:					
Traffic Impact	(69,278)	(55,028)	(56,263)	(1,235)	(41,063)
<b>TOTAL FUND BALANCES</b>	<b>(69,278)</b>	<b>(55,028)</b>	<b>(56,263)</b>	<b>(1,235)</b>	<b>(41,063)</b>

## 220 MUNICIPAL LIGHTING DISTRICT FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUE</b>					
Property Taxes	2,409,966	2,213,000	2,493,677	280,677	2,591,000
Investment and Rental	145,408	100,000	138,137	38,137	150,000
<b>TOTAL REVENUE</b>	<b>2,555,374</b>	<b>2,313,000</b>	<b>2,631,814</b>	<b>318,814</b>	<b>2,741,000</b>
<b>EXPENDITURES</b>					
Public Works	1,056,806	1,087,650	1,107,328	(19,678)	1,119,050
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,056,806</b>	<b>1,087,650</b>	<b>1,107,328</b>	<b>(19,678)</b>	<b>1,119,050</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Operating Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(260,206)	(600,000)	(600,000)	-	(200,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(260,206)</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>-</b>	<b>(200,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,238,362</b>	<b>625,350</b>	<b>924,486</b>	<b>299,136</b>	<b>1,421,950</b>
<b>BEGINNING FUND BALANCE</b>	<b>7,225,307</b>	<b>8,463,669</b>	<b>8,463,669</b>	<b>-</b>	<b>9,388,155</b>
<b>ENDING FUND BALANCE</b>	<b>8,463,669</b>	<b>9,089,019</b>	<b>9,388,155</b>	<b>299,136</b>	<b>10,810,105</b>
<hr/> <hr/>					
<b>FUND BALANCES</b>					
<b>Restricted for:</b>					
Municipal Lighting	8,463,669	9,089,019	9,388,155	299,136	10,810,105
<b>TOTAL FUND BALANCES</b>	<b>8,463,669</b>	<b>9,089,019</b>	<b>9,388,155</b>	<b>299,136</b>	<b>10,810,105</b>

## 231 AMERICAN RESCUE PLAN ACT

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Intergovernmental	5,352,990	18,462,094	6,024,293	(12,437,801)	-
<b>TOTAL REVENUES</b>	<b>5,352,990</b>	<b>18,462,094</b>	<b>6,024,293</b>	<b>(12,437,801)</b>	<b>-</b>
<b>EXPENDITURES</b>					
General Government	540,363	-	-	-	-
Capital Outlay	4,812,627	18,462,094	6,024,293	12,437,801	-
<b>TOTAL EXPENDITURES</b>	<b>5,352,990</b>	<b>18,462,094</b>	<b>6,024,293</b>	<b>12,437,801</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<hr/> <hr/>					
<b>FUND BALANCES</b>					
Restricted for:					
Other Grants	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## 240 HOUSING/COMMUNITY DEV-CDBG FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Intergovernmental	955,440	2,355,893	2,315,618	(40,275)	1,267,158
Other Revenue	-	10,000	-	(10,000)	10,000
<b>TOTAL REVENUES</b>	<b>955,440</b>	<b>2,365,893</b>	<b>2,315,618</b>	<b>(50,275)</b>	<b>1,277,158</b>
<b>EXPENDITURES</b>					
Community Development	581,613	766,010	492,879	273,131	537,067
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>581,613</b>	<b>766,010</b>	<b>492,879</b>	<b>273,131</b>	<b>537,067</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(1,300,533)	(1,822,739)	(1,822,739)	-	(730,091)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(1,300,533)</b>	<b>(1,822,739)</b>	<b>(1,822,739)</b>	<b>-</b>	<b>(730,091)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(926,705)</b>	<b>(222,856)</b>	<b>-</b>	<b>222,856</b>	<b>10,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,057,557</b>	<b>130,852</b>	<b>130,852</b>	<b>-</b>	<b>130,852</b>
<b>ENDING FUND BALANCE</b>	<b>130,852</b>	<b>(92,004)</b>	<b>130,852</b>	<b>222,856</b>	<b>140,852</b>
<b>FUND BALANCES</b>					
<b>Restricted for:</b>					
Housing and Community Development	130,852	(92,004)	130,852	222,856	140,852
<b>TOTAL FUND BALANCES</b>	<b>130,852</b>	<b>(92,004)</b>	<b>130,852</b>	<b>222,856</b>	<b>140,852</b>

## 242 HCD HOME HOUSING FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	859	-	83	83	-
Intergovernmental	7,845	2,442,355	1,985,726	(456,629)	986,283
Other Revenue	105,731	25,000	6,139	(18,861)	25,000
<b>TOTAL REVENUES</b>	<b>114,435</b>	<b>2,467,355</b>	<b>1,991,948</b>	<b>(475,407)</b>	<b>1,011,283</b>
<b>EXPENDITURES</b>					
Community Development	7,845	2,024,430	1,991,948	32,482	986,283
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>7,845</b>	<b>2,024,430</b>	<b>1,991,948</b>	<b>32,482</b>	<b>986,283</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Housing/Community Development (CDBG)	-	-	-	-	-
Transfers Out:					
Community Development	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>106,590</b>	<b>442,925</b>	<b>-</b>	<b>(442,925)</b>	<b>25,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>(56,524)</b>	<b>50,066</b>	<b>50,066</b>	<b>-</b>	<b>50,066</b>
<b>ENDING FUND BALANCE</b>	<b>50,066</b>	<b>492,991</b>	<b>50,066</b>	<b>(442,925)</b>	<b>75,066</b>
<b>FUND BALANCES</b>					
<b>Restricted for:</b>					
Other Grants	50,066	492,991	50,066	(442,925)	75,066
<b>TOTAL FUND BALANCES</b>	<b>50,066</b>	<b>492,991</b>	<b>50,066</b>	<b>(442,925)</b>	<b>75,066</b>

## 243 LOCAL HOUSING ALLOCATION FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Other	158,719	-	-	-	-
<b>TOTAL REVENUES</b>	<u>158,719</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>					
Community Development	105,961	1,123,157	144,450	978,707	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>105,961</u>	<u>1,123,157</u>	<u>144,450</u>	<u>978,707</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	52,758	(1,123,157)	(144,450)	978,707	-
<b>BEGINNING FUND BALANCE</b>	55,522	108,280	108,280	-	(36,170)
<b>ENDING FUND BALANCE</b>	<u>108,280</u>	<u>(1,014,877)</u>	<u>(36,170)</u>	<u>978,707</u>	<u>(36,170)</u>
<hr/> <hr/>					
<b>FUND BALANCES</b>					
Restricted for:					
Other Grants	108,280	(1,014,877)	(36,170)	978,707	(36,170)
<b>TOTAL FUND BALANCE</b>	<u>108,280</u>	<u>(1,014,877)</u>	<u>(36,170)</u>	<u>978,707</u>	<u>(36,170)</u>

## 245 HOUSING AUTHORITY FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	84,313	90,000	76,000	(14,000)	90,000
Intergovernmental	-	-	-	-	-
Other Revenue	2,101	814	1,294	480	1,300
<b>TOTAL REVENUES</b>	<b>86,414</b>	<b>90,814</b>	<b>77,294</b>	<b>(13,520)</b>	<b>91,300</b>
<b>EXPENDITURES</b>					
Community Development	277,521	1,041,015	570,993	470,022	1,059,605
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>277,521</b>	<b>1,041,015</b>	<b>570,993</b>	<b>470,022</b>	<b>1,059,605</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
SAWRA	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(191,107)</b>	<b>(950,201)</b>	<b>(493,699)</b>	<b>456,502</b>	<b>(968,305)</b>
<b>BEGINNING FUND BALANCE</b>	<b>24,755,004</b>	<b>24,563,897</b>	<b>24,563,897</b>	<b>-</b>	<b>24,070,198</b>
<b>ENDING FUND BALANCE</b>	<b>24,563,897</b>	<b>23,613,696</b>	<b>24,070,198</b>	<b>456,502</b>	<b>23,101,893</b>
<b>FUND BALANCES</b>					
<b>Restricted for:</b>					
Housing Authority - Land	2,259,611	2,259,611	2,259,611	-	2,259,611
Housing Authority - Receivables	18,167,912	18,167,912	18,167,912	-	18,167,912
Housing Authority	4,136,375	3,186,174	3,642,676	456,502	2,674,371
<b>TOTAL FUND BALANCES</b>	<b>24,563,897</b>	<b>23,613,696</b>	<b>24,070,198</b>	<b>456,502</b>	<b>23,101,893</b>

## 250 POLICE SEIZURE FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	13,506	15,000	12,830	(2,170)	15,000
Other Revenue	72,090	100,000	-	(100,000)	-
<b>TOTAL REVENUES</b>	<b>85,596</b>	<b>115,000</b>	<b>12,830</b>	<b>(102,170)</b>	<b>15,000</b>
<b>EXPENDITURES</b>					
Public Safety	216,506	459,949	323,677	136,272	459,949
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>216,506</b>	<b>459,949</b>	<b>323,677</b>	<b>136,272</b>	<b>459,949</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(130,910)</b>	<b>(344,949)</b>	<b>(310,847)</b>	<b>34,102</b>	<b>(444,949)</b>
<b>BEGINNING FUND BALANCE</b>	<b>955,011</b>	<b>824,100</b>	<b>824,100</b>	<b>-</b>	<b>513,253</b>
<b>ENDING FUND BALANCE</b>	<b>824,100</b>	<b>479,151</b>	<b>513,253</b>	<b>34,102</b>	<b>68,304</b>
<b>FUND BALANCES</b>					
<b>Restricted for:</b>					
Special Police Services	824,100	479,151	513,253	34,102	68,304
<b>TOTAL FUND BALANCES</b>	<b>824,100</b>	<b>479,151</b>	<b>513,253</b>	<b>34,102</b>	<b>68,304</b>

## 251 SPECIAL POLICE SERVICES FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Intergovernmental	9,262	19,922	-	(19,922)	-
<b>TOTAL REVENUES</b>	<u>9,262</u>	<u>19,922</u>	<u>-</u>	<u>(19,922)</u>	<u>-</u>
<b>EXPENDITURES</b>					
Public Safety	-	19,922	-	19,922	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>19,922</u>	<u>-</u>	<u>19,922</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	9,262	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	<u>(9,262)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ENDING FUND BALANCE</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<hr/> <hr/>					
<b>FUND BALANCE</b>					
Restricted for:					
Special Police Services	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

## 253 SPECIAL POLICE SERVICES FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Intergovernmental	71,151	110,000	128,680	18,680	-
<b>TOTAL REVENUES</b>	<u>71,151</u>	<u>110,000</u>	<u>128,680</u>	<u>18,680</u>	<u>-</u>
<b>EXPENDITURES</b>					
Public Safety	76,977	110,000	128,680	(18,680)	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>76,977</u>	<u>110,000</u>	<u>128,680</u>	<u>(18,680)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(5,826)	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	-	(5,826)	(5,826)	-	(5,826)
<b>ENDING FUND BALANCE</b>	<u>(5,826)</u>	<u>(5,826)</u>	<u>(5,826)</u>	<u>-</u>	<u>(5,826)</u>
<b>FUND BALANCES</b>					
Unassigned	(5,826)	(5,826)	(5,826)	-	(5,826)
<b>TOTAL FUND BALANCE</b>	<u>(5,826)</u>	<u>(5,826)</u>	<u>(5,826)</u>	<u>-</u>	<u>(5,826)</u>

## 254 SPECIAL POLICE SERVICES FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Intergovernmental	-	40,000	12,914	(27,086)	-
<b>TOTAL REVENUES</b>	-	40,000	12,914	(27,086)	-
<b>EXPENDITURES</b>					
Police	-	40,000	12,914	27,086	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	40,000	12,914	27,086	-
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	-	-	-	-	-
<hr/> <hr/>					
<b>FUND BALANCES</b>					
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	-	-	-	-	-



## 256 SPECIAL POLICE SERVICES FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Intergovernmental	57,571	-	-	-	-
<b>TOTAL REVENUES</b>	<u>57,571</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>					
Public Safety	15,122	121,882	11,320	110,562	71,172
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>15,122</u>	<u>121,882</u>	<u>11,320</u>	<u>110,562</u>	<u>71,172</u>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Special Police	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	42,449	(121,882)	(11,320)	110,562	(71,172)
<b>BEGINNING FUND BALANCE</b>	144,200	186,649	186,649	-	175,329
<b>ENDING FUND BALANCE</b>	<u>186,649</u>	<u>64,767</u>	<u>175,329</u>	<u>110,562</u>	<u>104,157</u>
<hr/> <hr/>					
<b>FUND BALANCES</b>					
Restricted for:					
Special Police Services	186,649	64,767	175,329	110,562	104,157
<b>TOTAL FUND BALANCE</b>	<u>186,649</u>	<u>64,767</u>	<u>175,329</u>	<u>110,562</u>	<u>104,157</u>

## 257 SPECIAL POLICE SERVICES FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Intergovernmental	12,225	18,181	18,181	-	-
<b>TOTAL REVENUES</b>	<b>12,225</b>	<b>18,181</b>	<b>18,181</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Public Safety	11,513	18,181	18,181	-	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>11,513</b>	<b>18,181</b>	<b>18,181</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>712</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>(603)</b>	<b>109</b>	<b>109</b>	<b>-</b>	<b>109</b>
<b>ENDING FUND BALANCE</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>-</b>	<b>109</b>
<hr/> <hr/>					
<b>FUND BALANCES</b>					
Unassigned	109	109	109	-	109
<b>TOTAL FUND BALANCE</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>-</b>	<b>109</b>

## 258 SPECIAL POLICE SERVICES FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	140	100	126	26	100
Charges for Services	3,730	3,000	4,240	1,240	3,000
<b>TOTAL REVENUES</b>	<b>3,870</b>	<b>3,100</b>	<b>4,366</b>	<b>1,266</b>	<b>3,100</b>
<b>EXPENDITURES</b>					
Public Safety	14,521	10,000	14,606	(4,606)	10,000
<b>TOTAL EXPENDITURES</b>	<b>14,521</b>	<b>10,000</b>	<b>14,606</b>	<b>(4,606)</b>	<b>10,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(10,651)</b>	<b>(6,900)</b>	<b>(10,240)</b>	<b>(3,340)</b>	<b>(6,900)</b>
<b>BEGINNING FUND BALANCE</b>	<b>14,588</b>	<b>3,938</b>	<b>3,938</b>	<b>-</b>	<b>(6,302)</b>
<b>ENDING FUND BALANCE</b>	<b>3,938</b>	<b>(2,962)</b>	<b>(6,302)</b>	<b>(3,340)</b>	<b>(13,202)</b>
<b>FUND BALANCES</b>					
<b>Unrestricted:</b>					
Designated:					
Special Police Services	3,938	(2,962)	(6,302)	(3,340)	(13,202)
Subtotal Unrestricted	3,938	(2,962)	(6,302)	(3,340)	(13,202)
<b>TOTAL FUND BALANCES</b>	<b>3,938</b>	<b>(2,962)</b>	<b>(6,302)</b>	<b>(3,340)</b>	<b>(13,202)</b>

## 260 LOCAL SEIZED PROPERTY FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	8,850	7,000	8,408	1,408	8,000
Intergovernmental	-	10,000	-	(10,000)	10,000
<b>TOTAL REVENUES</b>	<b>8,850</b>	<b>17,000</b>	<b>8,408</b>	<b>(8,592)</b>	<b>18,000</b>
<b>EXPENDITURES</b>					
Public Safety	-	1,000	-	1,000	1,000
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>8,850</b>	<b>16,000</b>	<b>8,408</b>	<b>(7,592)</b>	<b>17,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>542,001</b>	<b>550,852</b>	<b>550,852</b>	<b>-</b>	<b>559,260</b>
<b>ENDING FUND BALANCE</b>	<b>550,852</b>	<b>566,852</b>	<b>559,260</b>	<b>(7,592)</b>	<b>576,260</b>
<b>FUND BALANCES</b>					
<b>Restricted for:</b>					
Special Police Services	550,852	566,852	559,260	(7,592)	576,260
<b>TOTAL FUND BALANCES</b>	<b>550,852</b>	<b>566,852</b>	<b>559,260</b>	<b>(7,592)</b>	<b>576,260</b>

## 261 SUPPLEMENTAL LAW ENFORCEMENT FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Intergovernmental	248,882	234,760	228,665	(6,095)	238,500
<b>TOTAL REVENUES</b>	<u>248,882</u>	<u>234,760</u>	<u>228,665</u>	<u>(6,095)</u>	<u>238,500</u>
<b>EXPENDITURES</b>					
Public Safety	248,881	241,827	228,665	13,162	238,500
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>248,881</u>	<u>241,827</u>	<u>228,665</u>	<u>13,162</u>	<u>238,500</u>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police Services Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	1	(7,067)	-	7,067	-
<b>BEGINNING FUND BALANCE</b>	<u>(1)</u>	<u>0</u>	<u>0</u>	<u>-</u>	<u>0</u>
<b>ENDING FUND BALANCE</b>	<u>0</u>	<u>(7,067)</u>	<u>0</u>	<u>7,067</u>	<u>0</u>
<hr/> <hr/>					
<b>FUND BALANCES</b>					
Restricted for:					
Special Police Services	0	(7,067)	0	7,067	0
<b>TOTAL FUND BALANCES</b>	<u>0</u>	<u>(7,067)</u>	<u>0</u>	<u>7,067</u>	<u>0</u>

## 262 SPECIAL POLICE SERVICES FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
Public Safety	8,334	-	314	(314)	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	8,334	-	314	(314)	-
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	(8,334)	-	(314)	(314)	-
<b>BEGINNING FUND BALANCE</b>	(45,085)	(53,419)	(53,419)	-	(53,733)
<b>ENDING FUND BALANCE</b>	(53,419)	(53,419)	(53,733)	(314)	(53,733)
<b>FUND BALANCES</b>					
Restricted for:					
Special Police Services	(53,419)	(53,419)	(53,733)	(314)	(53,733)
<b>TOTAL FUND BALANCES</b>	(53,419)	(53,419)	(53,733)	(314)	(53,733)

## 263 SPECIAL POLICE SERVICES FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Intergovernmental	-	18,496	18,496	-	-
<b>TOTAL REVENUES</b>	-	18,496	18,496	-	-
<b>EXPENDITURES</b>					
Public Safety	-	18,496	18,496	-	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	18,496	18,496	-	-
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	-	-	-	-	-
<b>FUND BALANCES</b>					
<b>Restricted for:</b>					
Special Police Services	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	-	-	-	-	-

## 264 SPECIAL POLICE SERVICES FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Intergovernmental	71,380	-	36,756	36,756	-
<b>TOTAL REVENUES</b>	<u>71,380</u>	<u>-</u>	<u>36,756</u>	<u>36,756</u>	<u>-</u>
<b>EXPENDITURES</b>					
Public Safety	48,053	-	34,680	(34,680)	-
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>48,053</u>	<u>-</u>	<u>34,680</u>	<u>(34,680)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police Services	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	23,326	-	2,076	2,076	-
<b>BEGINNING FUND BALANCE</b>	28,293	51,618	51,618	-	53,694
<b>ENDING FUND BALANCE</b>	<u>51,618</u>	<u>51,618</u>	<u>53,694</u>	<u>2,076</u>	<u>53,694</u>
<hr/> <hr/>					
<b>FUND BALANCES</b>					
Restricted for:					
Special Police Services	51,618	51,618	53,694	2,076	53,694
<b>TOTAL FUND BALANCES</b>	<u>51,618</u>	<u>51,618</u>	<u>53,694</u>	<u>2,076</u>	<u>53,694</u>



## 270 DRAINAGE DISTRICT FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	2,702	3,000	2,567	(433)	3,000
Charges for Services	-	2,000	-	(2,000)	-
<b>TOTAL REVENUES</b>	<b>2,702</b>	<b>5,000</b>	<b>2,567</b>	<b>(2,433)</b>	<b>3,000</b>
<b>EXPENDITURES</b>					
Public Works	135	250	128	122	150
<b>TOTAL EXPENDITURES</b>	<b>135</b>	<b>250</b>	<b>128</b>	<b>122</b>	<b>150</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,567</b>	<b>4,750</b>	<b>2,439</b>	<b>(2,311)</b>	<b>2,850</b>
<b>BEGINNING FUND BALANCE</b>	<b>172,616</b>	<b>175,183</b>	<b>175,183</b>	<b>-</b>	<b>177,622</b>
<b>ENDING FUND BALANCE</b>	<b>175,183</b>	<b>179,933</b>	<b>177,622</b>	<b>(2,311)</b>	<b>180,472</b>
<b>FUND BALANCES</b>					
<b>Restricted for:</b>					
Offsite Drainage District	175,183	179,933	177,622	(2,311)	180,472
<b>TOTAL FUND BALANCE</b>	<b>175,183</b>	<b>179,933</b>	<b>177,622</b>	<b>(2,311)</b>	<b>180,472</b>

## 275 COMMUNITY SERVICES GRANT FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Intergovernmental	580,056	595,660	594,351	(1,309)	595,660
Other Revenue	7,327	14,000	8,000	(6,000)	14,000
<b>TOTAL REVENUES</b>	<b>587,383</b>	<b>609,660</b>	<b>602,351</b>	<b>(7,309)</b>	<b>609,660</b>
<b>EXPENDITURES</b>					
Community Services	567,459	605,633	532,188	73,445	592,544
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>567,459</b>	<b>605,633</b>	<b>532,188</b>	<b>73,445</b>	<b>592,544</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>19,924</b>	<b>4,027</b>	<b>70,163</b>	<b>66,136</b>	<b>17,116</b>
<b>BEGINNING FUND BALANCE</b>	<b>7,290</b>	<b>27,214</b>	<b>27,214</b>	<b>-</b>	<b>97,377</b>
<b>ENDING FUND BALANCE</b>	<b>27,214</b>	<b>31,241</b>	<b>97,377</b>	<b>66,136</b>	<b>114,493</b>
<b>FUND BALANCES</b>					
<b>Restricted for:</b>					
Other Grants	27,214	31,241	97,377	66,136	114,493
<b>TOTAL FUND BALANCES</b>	<b>27,214</b>	<b>31,241</b>	<b>97,377</b>	<b>66,136</b>	<b>114,493</b>

## 280 AQMD FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	3,352	5,000	3,302	(1,698)	3,000
Intergovernmental	119,259	120,000	120,000	-	120,000
<b>TOTAL REVENUES</b>	<b>122,611</b>	<b>125,000</b>	<b>123,302</b>	<b>(1,698)</b>	<b>123,000</b>
<b>EXPENDITURES</b>					
General Government	7,453	32,813	8,015	24,798	32,688
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>7,453</b>	<b>32,813</b>	<b>8,015</b>	<b>24,798</b>	<b>32,688</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(700,000)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(700,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(584,842)</b>	<b>92,187</b>	<b>115,287</b>	<b>23,100</b>	<b>90,312</b>
<b>BEGINNING FUND BALANCE</b>	<b>700,736</b>	<b>115,895</b>	<b>115,895</b>	<b>-</b>	<b>231,182</b>
<b>ENDING FUND BALANCE</b>	<b>115,895</b>	<b>208,082</b>	<b>231,182</b>	<b>23,100</b>	<b>321,494</b>
<b>FUND BALANCES</b>					
Restricted for:					
Other Grants	115,895	208,082	231,182	23,100	321,494
<b>TOTAL FUND BALANCE</b>	<b>115,895</b>	<b>208,082</b>	<b>231,182</b>	<b>23,100</b>	<b>321,494</b>

## 290 COMMUNITY SERVICES GRANT FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	4,885	2,000	4,396	2,396	2,000
Intergovernmental	177,544	179,495	124,899	(54,596)	179,495
Other Revenue	21,377	18,504	13,668	(4,836)	18,504
<b>TOTAL REVENUES</b>	<b>203,805</b>	<b>199,999</b>	<b>142,963</b>	<b>(57,036)</b>	<b>199,999</b>
<b>EXPENDITURES</b>					
Community Services	97,230	182,979	157,838	25,141	201,650
Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>97,230</b>	<b>182,979</b>	<b>157,838</b>	<b>25,141</b>	<b>201,650</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
AQMD Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>106,575</b>	<b>17,020</b>	<b>(14,875)</b>	<b>(31,895)</b>	<b>(1,651)</b>
<b>BEGINNING FUND BALANCE</b>	<b>261,247</b>	<b>367,822</b>	<b>367,822</b>	<b>-</b>	<b>352,947</b>
<b>ENDING FUND BALANCE</b>	<b>367,822</b>	<b>384,842</b>	<b>352,947</b>	<b>(31,895)</b>	<b>351,296</b>
<b>FUND BALANCES</b>					
<b>Restricted:</b>					
Measure M	129,788	129,788	129,788	-	129,788
Other Grants	238,034	255,054	223,159	(31,895)	221,508
<b>TOTAL FUND BALANCE</b>	<b>367,822</b>	<b>384,842</b>	<b>352,947</b>	<b>(31,895)</b>	<b>351,296</b>

## 400 CAPITAL PROJECTS FUND

	2022-23 ACTUAL	2023-24 REVISED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	51,508	2,000	52,020	50,020	50,000
<b>TOTAL REVENUES</b>	<b>51,508</b>	<b>2,000</b>	<b>52,020</b>	<b>50,020</b>	<b>50,000</b>
<b>EXPENDITURES</b>					
Capital Outlay	12,923,327	40,634,069	6,809,705	33,824,364	8,823,469
<b>TOTAL EXPENDITURES</b>	<b>12,923,327</b>	<b>40,634,069</b>	<b>6,809,705</b>	<b>33,824,364</b>	<b>8,823,469</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	4,000,000	1,500,000	1,742,417	242,417	1,500,000
CDBG Fund	1,300,533	1,822,739	1,822,739	-	730,091
AQMD Fund	700,000	-	-	-	-
Gas Tax Fund	3,239,552	3,695,706	3,695,706	-	3,373,783
Municipal Lighting Fund	260,206	600,000	600,000	-	200,000
Measure M Fund	1,716,154	1,488,286	1,488,286	-	1,480,566
Street Improvements Grant Fund	964,795	590,000	590,000	-	-
Park Dedication Fund	200,000	641,308	641,308	-	951,612
Equipment Replacement Fund	-	-	-	-	115,000
Building Maintenance Fund	250,000	55,000	55,000	-	230,000
Transfers Out:					
Street Improvements Grant Fund	(623,888)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>12,007,352</b>	<b>10,393,039</b>	<b>10,635,456</b>	<b>242,417</b>	<b>8,581,052</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(864,467)</b>	<b>(30,239,030)</b>	<b>3,877,771</b>	<b>34,116,801</b>	<b>(192,417)</b>
<b>BEGINNING FUND BALANCE</b>	<b>19,780,016</b>	<b>18,915,549</b>	<b>18,915,549</b>	<b>-</b>	<b>22,793,320</b>
<b>ENDING FUND BALANCE*</b>	<b>18,915,549</b>	<b>(11,323,481)</b>	<b>22,793,320</b>	<b>34,116,801</b>	<b>22,600,903</b>
<b>FUND BALANCES</b>					
<b>Assigned:</b>					
Capital Projects	18,915,549	(11,323,481)	22,793,320	34,116,801	22,600,903
<b>TOTAL FUND BALANCES</b>	<b>18,915,549</b>	<b>(11,323,481)</b>	<b>22,793,320</b>	<b>34,116,801</b>	<b>22,600,903</b>

## 450 ECONOMIC DEVELOPMENT FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	84,093	140,000	73,487	(66,513)	74,000
Other Revenue	264,908	-	45,092	45,092	-
<b>TOTAL REVENUES</b>	<b>349,001</b>	<b>140,000</b>	<b>118,579</b>	<b>(21,421)</b>	<b>74,000</b>
<b>EXPENDITURES</b>					
General Government	980,866	1,491,420	1,053,490	437,930	1,265,000
Capital Outlay	37,241	7,650	7,650	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,018,107</b>	<b>1,499,070</b>	<b>1,061,140</b>	<b>437,930</b>	<b>1,265,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(669,106)</b>	<b>(1,359,070)</b>	<b>(942,561)</b>	<b>416,509</b>	<b>(1,191,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>11,759,817</b>	<b>11,090,711</b>	<b>11,090,711</b>	<b>-</b>	<b>10,148,150</b>
<b>ENDING FUND BALANCE</b>	<b>11,090,711</b>	<b>9,731,641</b>	<b>10,148,150</b>	<b>416,509</b>	<b>8,957,150</b>
<b>FUND BALANCES</b>					
<b>Assigned:</b>					
Economic Development					
Cash	4,530,711	3,171,641	3,588,150	416,509	2,397,150
Restricted for Program Grants/Loans	160,000	160,000	160,000	-	160,000
Land Held for Resale	6,400,000	6,400,000	6,400,000	-	6,400,000
Subtotal Unrestricted	11,090,711	9,731,641	10,148,150	416,509	8,957,150
<b>TOTAL FUND BALANCES</b>	<b>11,090,711</b>	<b>9,731,641</b>	<b>10,148,150</b>	<b>416,509</b>	<b>8,957,150</b>

## 501 SUCCESSOR AGENCY TO THE WRA OPERATING FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUE</b>					
Use of Money & Property	86,125	-	49,893	49,893	-
Redevelopment Property Tax Trust Fund RPTTF	1,476,249	5,868,090	5,868,090	-	5,866,572
<b>TOTAL REVENUE</b>	<b>1,562,374</b>	<b>5,868,090</b>	<b>5,917,983</b>	<b>49,893</b>	<b>5,866,572</b>
<b>EXPENDITURES</b>					
Community Development	52,185	40,000	25,000	15,000	40,000
Debt Service:					
Interest Expense	3,448,570	3,318,090	3,318,090	-	3,211,572
Principal	-	2,510,000	2,510,000	-	2,615,000
<b>TOTAL OPERATING EXPENDITURE</b>	<b>3,500,755</b>	<b>5,868,090</b>	<b>5,853,090</b>	<b>15,000</b>	<b>5,866,572</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Operating Transfers In:					
Redevelopment	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,938,380)</b>	<b>-</b>	<b>64,893</b>	<b>64,893</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>(84,355,717)</b>	<b>(86,294,097)</b>	<b>(86,294,097)</b>	<b>-</b>	<b>(86,229,204)</b>
<b>ENDING FUND BALANCE</b>	<b>(86,294,097)</b>	<b>(86,294,097)</b>	<b>(86,229,204)</b>	<b>64,893</b>	<b>(86,229,204)</b>
<b>FUND BALANCE</b>					
Fiscal Agent Cash	446,847	446,847	446,847	-	446,847
Certificates of Participation	(88,071,653)	(88,071,653)	(88,071,653)	-	(88,071,653)
Designated - ROPS obligations	1,330,708	1,330,708	1,395,601	64,893	1,395,601
<b>TOTAL FUND BALANCE</b>	<b>(86,294,097)</b>	<b>(86,294,097)</b>	<b>(86,229,204)</b>	<b>64,893</b>	<b>(86,229,204)</b>

## 600 WATER UTILITY FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	316,172	103,000	301,493	198,493	303,000
Charges for Services	18,487,489	20,284,500	19,358,049	(926,451)	20,592,500
Other Revenue	15,260	20,173	7,812	(12,361)	18,000
<b>TOTAL REVENUES</b>	<b>18,818,921</b>	<b>20,407,673</b>	<b>19,667,354</b>	<b>(740,319)</b>	<b>20,913,500</b>
<b>EXPENSES</b>					
Salaries & Benefits	3,642,621	4,141,574	4,053,468	88,106	4,594,291
Maintenance and operations	5,450,952	4,104,045	4,347,156	(243,111)	4,929,156
Purchased water	1,602,832	500,000	1,224,164	(724,164)	660,000
Pump and basin assessment	5,129,109	7,200,000	5,898,475	1,301,525	8,100,000
Debt Service:					
Principal Payments	-	416,421	416,421	-	84,287
Interest Payments	83,086	68,956	68,956	-	25,391
<b>TOTAL EXPENSES</b>	<b>15,908,601</b>	<b>16,430,996</b>	<b>16,008,640</b>	<b>422,356</b>	<b>18,393,125</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>2,910,321</b>	<b>3,976,677</b>	<b>3,658,714</b>	<b>(317,963)</b>	<b>2,520,375</b>
Transfers In:					
General Fund (Life Line)	25,000	25,000	25,000	-	25,000
Capital Projects Fund	112,000	-	-	-	-
Transfers Out:					
Capital Projects Fund	(2,454,908)	(3,949,828)	(3,949,828)	-	(3,981,066)
<b>TOTAL TRANSFERS</b>	<b>(2,317,908)</b>	<b>(3,924,828)</b>	<b>(3,924,828)</b>	<b>-</b>	<b>(3,956,066)</b>
<b>CHANGE IN NET POSITION</b>	<b>592,412</b>	<b>51,849</b>	<b>(266,114)</b>	<b>(317,963)</b>	<b>(1,435,691)</b>
<b>BEGINNING NET POSITION</b>	<b>30,665,516</b>	<b>31,257,928</b>	<b>31,257,928</b>	<b>-</b>	<b>30,991,814</b>
<b>ENDING NET POSITION</b>	<b>31,257,928</b>	<b>31,309,777</b>	<b>30,991,814</b>	<b>(317,963)</b>	<b>29,556,123</b>
<b>NET POSITION</b>					
Investment in Capital Assets	25,912,849	25,912,849	25,912,849	-	25,912,849
Restricted for:					
Debt Service	111,460	111,460	111,460	-	111,460
Unrestricted	5,233,619	5,285,468	4,967,505	(317,963)	3,531,814
<b>TOTAL NET POSITION</b>	<b>31,257,928</b>	<b>31,309,777</b>	<b>30,991,814</b>	<b>(317,963)</b>	<b>29,556,123</b>



## 601 UTILITY CONSERVATION FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	59,426	35,000	33,250	(1,750)	35,000
Charges for Service	454,504	400,000	400,000	-	450,000
<b>TOTAL REVENUES</b>	<b>513,930</b>	<b>435,000</b>	<b>433,250</b>	<b>(1,750)</b>	<b>485,000</b>
<b>EXPENSES</b>					
Salaries & Benefits	302,171	365,448	324,013	41,435	390,742
Maintenance and operations	121,130	211,000	100,917	110,083	211,000
Capital Outlay	-	508,306	250,000	258,306	-
<b>TOTAL EXPENSES</b>	<b>423,301</b>	<b>1,084,754</b>	<b>674,930</b>	<b>409,824</b>	<b>601,742</b>
<b>TRANSFERS</b>					
Transfers In:					
Utility Fund	-	-	-	-	-
Transfers Out:					
Utility Fund	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>90,629</b>	<b>(649,754)</b>	<b>(241,680)</b>	<b>408,074</b>	<b>(116,742)</b>
<b>BEGINNING NET POSITION</b>	<b>3,829,044</b>	<b>3,919,673</b>	<b>3,919,673</b>	<b>-</b>	<b>3,677,993</b>
<b>ENDING NET POSITION</b>	<b>3,919,673</b>	<b>3,269,919</b>	<b>3,677,993</b>	<b>408,074</b>	<b>3,561,251</b>
<b>NET POSITION</b>					
<b>Restricted for:</b>					
Penalty Water Reserve	3,400,000	3,400,000	3,400,000	-	3,400,000
<b>Unrestricted</b>					
Designated:					
Capital Projects	519,673	(130,081)	277,993	408,074	161,251
<b>TOTAL NET POSITION</b>	<b>3,919,673</b>	<b>3,269,919</b>	<b>3,677,993</b>	<b>408,074</b>	<b>3,561,251</b>

## 602 UTILITY CAPITAL PROJECTS FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	-
<b>EXPENSES</b>					
Capital Outlay	805,919	11,061,329	2,341,783	8,719,546	3,981,066
<b>TOTAL EXPENSES</b>	805,919	11,061,329	2,341,783	8,719,546	3,981,066
<b>TRANSFERS</b>					
Transfers In:					
Utility Fund	2,454,908	3,949,828	3,949,828	-	3,981,066
Transfers Out:					
Utility Fund	(112,000)	-	-	-	-
<b>TOTAL TRANSFERS</b>	2,342,908	3,949,828	3,949,828	-	3,981,066
<b>CHANGE IN NET POSITION</b>	1,536,989	(7,111,501)	1,608,045	8,719,546	-
<b>BEGINNING NET POSITION</b>	5,427,799	6,964,788	6,964,788	-	8,572,833
<b>ENDING NET POSITION</b>	6,964,788	(146,713)	8,572,833	8,719,546	8,572,833
<hr/> <hr/>					
<b>NET POSITION</b>					
Unrestricted					
Designated:					
Capital Projects	6,964,788	(146,713)	8,572,833	8,719,546	8,572,833
<b>TOTAL NET POSITION</b>	6,964,788	(146,713)	8,572,833	8,719,546	8,572,833

## 700 MOTOR POOL FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	30,581	30,000	29,052	(948)	30,000
Intergovernmental	-	-	-	-	-
Charges for Services	2,005,676	2,267,825	2,272,559	4,734	2,450,143
Other Revenue	76,694	89,131	3,322	(85,809)	33,500
Gain on sale of equipment	3,051	5,000	2,090	(2,910)	5,000
<b>TOTAL REVENUES</b>	<b>2,116,002</b>	<b>2,391,956</b>	<b>2,307,023</b>	<b>(84,933)</b>	<b>2,518,643</b>
<b>EXPENSES</b>					
Salaries and Benefits	532,158	518,541	522,570	(4,029)	554,104
Maintenance and Operations	924,386	1,873,414	1,796,987	76,427	1,931,915
Capital Outlay	676,851	55,000	54,675	325	-
<b>TOTAL EXPENSES</b>	<b>2,133,395</b>	<b>2,446,955</b>	<b>2,374,232</b>	<b>72,723</b>	<b>2,486,019</b>
<b>TRANSFERS</b>					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	(115,000)
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(115,000)</b>
<b>CHANGE IN NET POSITION</b>	<b>(17,393)</b>	<b>(54,999)</b>	<b>(67,209)</b>	<b>(12,210)</b>	<b>(82,376)</b>
<b>BEGINNING NET POSITION</b>	<b>1,996,588</b>	<b>1,979,196</b>	<b>1,979,196</b>	<b>-</b>	<b>1,911,987</b>
<b>ENDING NET POSITION</b>	<b>1,979,196</b>	<b>1,924,197</b>	<b>1,911,987</b>	<b>(12,210)</b>	<b>1,829,611</b>
<b>NET POSITION</b>					
Invested in Capital Assets	869,975	869,975	869,975	-	869,975
Unrestricted	1,109,221	1,054,222	1,042,012	(12,210)	959,636
<b>TOTAL NET POSITON</b>	<b>1,979,196</b>	<b>1,924,197</b>	<b>1,911,987</b>	<b>(12,210)</b>	<b>1,829,611</b>

## 740 GENERAL BENEFITS FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Use of Money & Property	279,717	200,000	255,906	55,906	275,000
Charges for Services	2,074,092	1,920,000	2,191,213	271,213	2,255,000
Other Revenue	400,864	383,652	415,246	31,594	451,391
<b>TOTAL REVENUES</b>	<b>2,754,673</b>	<b>2,503,652</b>	<b>2,862,365</b>	<b>358,713</b>	<b>2,981,391</b>
<b>EXPENSES</b>					
Maintenance and Operations	268,519	250,000	174,106	75,894	285,000
Insurance Premiums and Legal Fees	218,834	286,000	265,218	20,782	329,000
Claims and Benefits	(986,227)	1,100,000	1,630,011	(530,011)	1,600,000
<b>TOTAL EXPENSES</b>	<b>(498,873)</b>	<b>1,636,000</b>	<b>2,069,335</b>	<b>(433,335)</b>	<b>2,214,000</b>
<b>TRANSFERS</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSTION</b>	<b>3,253,546</b>	<b>867,652</b>	<b>793,030</b>	<b>(74,622)</b>	<b>767,391</b>
<b>BEGINNING NET POSITION</b>	<b>(2,609,552)</b>	<b>643,995</b>	<b>643,995</b>	<b>-</b>	<b>1,437,025</b>
<b>ENDING NET POSITION</b>	<b>643,995</b>	<b>1,511,647</b>	<b>1,437,025</b>	<b>(74,622)</b>	<b>2,204,416</b>
<b>NET POSITION</b>					
Restricted for Pension Benefits	4,655,172	4,655,172	4,655,172	-	4,655,172
Unrestricted	(4,011,177)	(3,143,525)	(3,218,147)	(74,622)	(2,450,756)
<b>TOTAL NET POSITION</b>	<b>643,995</b>	<b>1,511,647</b>	<b>1,437,025</b>	<b>(74,622)</b>	<b>2,204,416</b>
Cash	8,478,394	9,346,046	9,271,424	(74,622)	10,038,815
Restricted Cash	4,655,172	4,655,172	4,655,172	-	4,655,172
Reserved:					
Worker's Comp Claims	9,820,000	9,820,000	9,820,000	-	9,820,000
Compensated Absences	2,669,571	2,669,571	2,669,571	-	2,669,571
Available	643,995	1,511,647	1,437,025	(74,622)	2,204,416

## 750 LIABILITY ADMINISTRATION FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Charges for Services	2,017,000	2,017,000	2,017,000	-	3,000,000
Other Revenue	241	-	15,314	15,314	-
<b>TOTAL REVENUES</b>	<b>2,017,241</b>	<b>2,017,000</b>	<b>2,032,314</b>	<b>15,314</b>	<b>3,000,000</b>
<b>EXPENSES</b>					
Maintenance and Operations	35,435	60,000	46,750	13,250	60,000
Insurance Premiums and Legal Fees	2,209,543	3,000,000	2,815,502	184,498	3,020,000
Claims and Benefits	553,725	500,000	500,000	-	500,000
<b>TOTAL EXPENSES</b>	<b>2,798,703</b>	<b>3,560,000</b>	<b>3,362,252</b>	<b>197,748</b>	<b>3,580,000</b>
<b>TRANSFERS</b>					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>(781,462)</b>	<b>(1,543,000)</b>	<b>(1,329,938)</b>	<b>213,062</b>	<b>(580,000)</b>
<b>BEGINNING NET POSITION</b>	<b>1,044,489</b>	<b>263,027</b>	<b>263,027</b>	<b>-</b>	<b>(1,066,911)</b>
<b>ENDING NET POSITION</b>	<b>263,027</b>	<b>(1,279,973)</b>	<b>(1,066,911)</b>	<b>213,062</b>	<b>(1,646,911)</b>
<b>NET POSITION</b>					
Unrestricted	263,027	(1,279,973)	(1,066,911)	213,062	(1,646,911)
<b>TOTAL NET POSITION</b>	<b>263,027</b>	<b>(1,279,973)</b>	<b>(1,066,911)</b>	<b>213,062</b>	<b>(1,646,911)</b>
Cash	2,876,573	1,333,573	1,546,635	213,062	966,635
Reserved:					
Claims payable	(2,602,000)	(2,602,000)	(2,602,000)	-	(2,602,000)
Accounts payable	(11,546)	(11,546)	(11,546)	-	(11,546)
Available	263,027	(1,279,973)	(1,066,911)	213,062	(1,646,911)

## 760 INFORMATION TECHNOLOGIES FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	53,937	40,000	52,250	12,250	40,000
Charges for Services	2,200,084	2,068,145	2,068,145	-	2,080,000
Other Revenue	3,948	2,616	3,816	1,200	3,600
<b>TOTAL REVENUES</b>	<b>2,257,969</b>	<b>2,110,761</b>	<b>2,124,211</b>	<b>13,450</b>	<b>2,123,600</b>
<b>EXPENSES</b>					
Salaries and Benefits	850,190	1,198,870	860,378	338,492	1,257,232
Maintenance and Operations	785,761	1,225,700	1,251,993	(26,293)	1,236,600
Capital Outlay	137,097	15,000	10,480	4,520	15,000
Debt Service:					
Interest and Fiscal Charges	(628)	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>1,772,420</b>	<b>2,439,570</b>	<b>2,122,851</b>	<b>316,719</b>	<b>2,508,832</b>
<b>TRANSFERS</b>					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITON</b>	<b>485,549</b>	<b>(328,809)</b>	<b>1,360</b>	<b>330,169</b>	<b>(385,232)</b>
<b>BEGINNING NET POSITION</b>	<b>1,524,932</b>	<b>2,010,481</b>	<b>2,010,481</b>	<b>-</b>	<b>2,011,841</b>
<b>ENDING NET POSITION</b>	<b>2,010,481</b>	<b>1,681,672</b>	<b>2,011,841</b>	<b>330,169</b>	<b>1,626,609</b>
<b>NET POSITION</b>					
Invested in Capital Assets	136,560	136,560	136,560	-	136,560
Unrestricted	1,873,921	1,545,112	1,875,281	330,169	1,490,049
<b>TOTAL NET POSITION</b>	<b>2,010,481</b>	<b>1,681,672</b>	<b>2,011,841</b>	<b>330,169</b>	<b>1,626,609</b>

## 770 GOVERNMENT BUILDINGS FUND

	2022-23 ACTUAL	2023-24 ADJUSTED BUDGET	2023-24 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2024-25 ADOPTED BUDGET
<b>REVENUES</b>					
Investment and Rental	27,652	25,000	25,648	648	25,000
Charges for Services	2,834,101	2,593,000	2,593,000	-	2,950,000
Other Revenue	7,698	6,570	7,950	1,380	7,500
<b>TOTAL REVENUES</b>	<b>2,869,451</b>	<b>2,624,570</b>	<b>2,626,598</b>	<b>2,028</b>	<b>2,982,500</b>
<b>EXPENSES</b>					
Salaries	770,085	771,422	769,589	1,833	826,667
Maintenance and Operations	1,564,511	1,739,538	1,714,760	24,778	1,913,903
Capital outlay	173,930	-	-	-	-
Debt Service:					
Interest and Fiscal Charges	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>2,508,526</b>	<b>2,510,960</b>	<b>2,484,349</b>	<b>26,611</b>	<b>2,740,570</b>
<b>TRANSFERS</b>					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(250,000)	(55,000)	(55,000)	-	(230,000)
<b>TOTAL TRANSFERS</b>	<b>(250,000)</b>	<b>(55,000)</b>	<b>(55,000)</b>	<b>-</b>	<b>(230,000)</b>
<b>CHANGE IN NET POSITION</b>	<b>110,925</b>	<b>58,610</b>	<b>87,249</b>	<b>28,639</b>	<b>11,930</b>
<b>BEGINNING NET POSITION</b>	<b>2,711,741</b>	<b>2,822,666</b>	<b>2,822,666</b>	<b>-</b>	<b>2,909,915</b>
<b>ENDING NET POSITION</b>	<b>2,822,666</b>	<b>2,881,276</b>	<b>2,909,915</b>	<b>28,639</b>	<b>2,921,845</b>
<b>NET POSITION</b>					
Invested in Capital Assets	2,264,382	2,264,382	2,264,382	-	2,264,382
Unrestricted	558,284	616,894	645,533	28,639	657,463
<b>TOTAL NET POSITION</b>	<b>2,822,666</b>	<b>2,881,276</b>	<b>2,909,915</b>	<b>28,639</b>	<b>2,921,845</b>





		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: City Council and Commissions</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 10000 - City Council</b>						
<b>REVENUE</b>						
39061	Retiree Insurance Reimbursement	1,034	761	1,001	1,000	
<b>TOTAL Revenues</b>		<u>1,034</u>	<u>761</u>	<u>1,001</u>	<u>1,000</u>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	52,290	52,290	52,290	52,290	
40040	PERS Retirement	4,882	6,019	5,968	5,841	
40041	PERS Unfunded Liability	16,314	13,648	13,648	14,589	
40060	Medicare Tax	2,059	2,150	2,265	1,955	
40062	Insurance Rebate	96,618	96,199	96,655	96,199	
40065	Workers Compensation	937	979	893	890	
40068	Retiree Insurance	12,133	11,494	11,432	12,500	
40080	Payroll Accruals Adjustments	43	-	1,637	-	
<b>SUBTOTAL</b>		<u>185,277</u>	<u>182,779</u>	<u>184,787</u>	<u>184,264</u>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	46,729	40,000	47,239	50,000	
43074	Utilities - Telephone	1,457	2,100	1,308	2,100	
43090	Contractual - Other	(1,875)	10,000	5,000	5,000	
44000	Supplies	9,846	2,000	5,578	6,000	
44010	Postage	506	1,400	22	-	
44020	Special Department Expense	11,834	10,000	7,402	10,000	
44030	Training & Meetings	21,415	10,000	24,601	25,000	
44050	Equipment Rental	14	-	0	-	
44056	Information Systems Charge	20,160	20,160	20,160	21,000	
44060	Publications & Subscriptions	168	200	312	312	Register Subscription
44062	Membership Dues	10,378	10,000	10,900	6,000	US Conference of Mayors
44085	Government Buildings Charge	96,000	92,000	92,000	108,000	
44092	Liability Claims Charge	2,000	2,000	2,000	3,000	
<b>SUBTOTAL</b>		<u>218,632</u>	<u>199,860</u>	<u>216,522</u>	<u>236,412</u>	
<b>Administrative Charges/Transfers</b>						
60300	Utility Admin Offsets/Credits	(14,755)	(14,158)	(14,848)	(15,565)	
<b>SUBTOTAL</b>		<u>(14,755)</u>	<u>(14,158)</u>	<u>(14,848)</u>	<u>(15,565)</u>	
<b>TOTAL Expenses</b>		<u>389,154</u>	<u>368,481</u>	<u>386,461</u>	<u>405,111</u>	
<b>BALANCE</b>		<u>(388,120)</u>	<u>(367,720)</u>	<u>(385,460)</u>	<u>(404,111)</u>	

	Actual	Adjusted	Estimated	Adopted
	2022-23	Budget	Actual	Budget
		2023-24	2023-24	2024-25

Comments

Dept: City Council and Commissions  
 Funds: 100 - General Fund  
 Program: 10100 - Commission - Planning

**EXPENDITURES**

**Salaries & Benefits**

40020	Part-Time Wages	2,240	4,000	5,120	4,000
40045	PARS Retirement (P/T)	25	60	77	60
40060	Medicare Tax	32	58	74	58
40065	Workers Compensation	15	26	34	26
	<b>SUBTOTAL</b>	<u>2,313</u>	<u>4,144</u>	<u>5,305</u>	<u>4,144</u>

**Operations & Maintenance**

43000	Legal Fees	26,107	16,000	15,044	16,000
44030	Training & Meetings	11,639	15,500	15,634	15,500
	<b>SUBTOTAL</b>	<u>37,746</u>	<u>31,500</u>	<u>30,679</u>	<u>31,500</u>

<b>TOTAL Expenses</b>	<u>40,058</u>	<u>35,644</u>	<u>35,983</u>	<u>35,644</u>
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<b>BALANCE</b>	<u>(40,058)</u>	<u>(35,644)</u>	<u>(35,983)</u>	<u>(35,644)</u>
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	Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25
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Comments

**Dept: City Council and Commissions**  
**Funds: 100 - General Fund**  
**Program: 10200 - Commission - Traffic**

**EXPENDITURES**

**Salaries & Benefits**

40020	Part-Time Wages	250	2,000	1,300	2,000
40045	PARS Retirement (P/T)	5	30	20	30
40060	Medicare Tax	5	29	19	29
40065	Workers Compensation	2	13	9	13
<b>SUBTOTAL</b>		<u>263</u>	<u>2,072</u>	<u>1,347</u>	<u>2,072</u>

**Operations & Maintenance**

44030	Training & Meetings	9	500	500	500
<b>SUBTOTAL</b>		<u>9</u>	<u>500</u>	<u>500</u>	<u>500</u>

<b>TOTAL Expenses</b>	<u>272</u>	<u>2,572</u>	<u>1,847</u>	<u>2,572</u>
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<b>BALANCE</b>	<u>(272)</u>	<u>(2,572)</u>	<u>(1,847)</u>	<u>(2,572)</u>
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	Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25
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Comments

**Dept: City Council and Commissions**  
**Funds: 100 - General Fund**  
**Program: 10300 - Commission - Community Services**

**EXPENDITURES**

**Salaries & Benefits**

40020	Part-Time Wages	350	1,500	1,100	1,500
40045	PARS Retirement (P/T)	4	23	17	23
40060	Medicare Tax	4	22	16	22
40065	Workers Compensation	2	10	7	10
<b>SUBTOTAL</b>		<u>359</u>	<u>1,555</u>	<u>1,140</u>	<u>1,555</u>

**Operations & Maintenance**

44000	Supplies	-	100	100	100
44062	Membership Dues	250	500	500	500
<b>SUBTOTAL</b>		<u>250</u>	<u>600</u>	<u>600</u>	<u>600</u>

<b>TOTAL Expenses</b>	<u>609</u>	<u>2,155</u>	<u>1,740</u>	<u>2,155</u>
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<b>BALANCE</b>	<u>(609)</u>	<u>(2,155)</u>	<u>(1,740)</u>	<u>(2,155)</u>
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	Actual	Adjusted	Estimated	Adopted
	2022-23	Budget	Actual	Budget
		2023-24	2023-24	2024-25

Comments

Dept: City Council and Commissions  
 Funds: 100 - General Fund  
 Program: 14336 - Personnel Board

**EXPENDITURES**

**Salaries & Benefits**

40020	Part-Time Wages	-	500	-	500
40045	PARS Retirement (P/T)	-	8	-	8
40060	Medicare Tax	-	8	-	8
40065	Workers Compensation	-	4	-	4
<b>TOTAL Expenses</b>		-	520	-	520
<b>BALANCE</b>		-	(520)	-	(520)



		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: City Manager</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 11500 - City Manager</b>						
<b>REVENUE</b>						
39061	Retiree Insurance Reimbursement	5,590	3,858	5,298	5,500	
<b>TOTAL Revenues</b>		<b>5,590</b>	<b>3,858</b>	<b>5,298</b>	<b>5,500</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	553,521	1,022,076	822,611	1,122,215	Receptionist position moved to City Clerk; Supplemental Webmaster
40001	Overtime	5,136	-	5,852	-	
40002	Special & Holiday Pay	16,940	-	21,415	-	
40006	Payoffs - Sick Leave	5,168	-	-	-	
40007	Payoffs - Vacation	31,621	34,620	36,540	39,278	
40020	Part-Time Wages	1,462	-	2,000	-	
40040	PERS Retirement	57,709	113,851	99,401	125,351	
40041	PERS Unfunded Liability	227,342	258,167	258,167	285,188	
40045	PARS Retirement (P/T)	22	-	-	-	
40060	Medicare Tax	9,485	15,237	12,672	16,867	
40062	Insurance Rebate	65,601	159,745	108,967	162,651	
40065	Workers Compensation	9,559	12,509	12,271	13,566	
40068	Retiree Insurance	120,445	112,055	123,375	135,000	
40069	Employer Paid Benefits	3,600	-	3,600	7,200	
40080	Payroll Accruals Adjustments	30,626	-	(8,696)	-	
<b>SUBTOTAL</b>		<b>1,138,237</b>	<b>1,728,260</b>	<b>1,498,175</b>	<b>1,907,316</b>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	309	85,000	40,143	45,000	
43074	Utilities - Telephone	4,086	2,400	3,230	6,000	
43090	Contractual - Other	94,142	277,300	217,351	263,300	
44000	Supplies	1,855	3,000	2,736	3,000	
44010	Postage	17	-	67	-	
44020	Special Department Expense	12,049	4,000	4,000	10,000	
44030	Training & Meetings	8,965	20,000	11,387	20,000	
44034	Mileage	-	-	311	-	
44052	Vehicle Use Charge	759	613	613	658	
44054	Vehicle Replacement Charge	262	759	759	1,532	
44056	Information Systems Charge	52,920	52,920	52,920	53,000	
44060	Publications & Subscriptions	2,808	2,750	3,138	2,750	
44062	Membership Dues	64,542	60,000	72,414	5,000	ICMA, MMASC
44085	Government Buildings Charge	45,000	40,000	40,000	45,000	
44092	Liability Claims Charge	8,000	8,000	8,000	12,000	
<b>SUBTOTAL</b>		<b>295,713</b>	<b>556,742</b>	<b>457,068</b>	<b>467,240</b>	
<b>Administrative Charges/Transfers</b>						
60300	Utility Admin Offsets/Credits	(126,806)	(190,822)	(174,017)	(211,335)	
<b>SUBTOTAL</b>		<b>(126,806)</b>	<b>(190,822)</b>	<b>(174,017)</b>	<b>(211,335)</b>	
<b>TOTAL Expenses</b>		<b>1,307,144</b>	<b>2,094,180</b>	<b>1,781,227</b>	<b>2,163,221</b>	
<b>BALANCE</b>		<b>(1,301,554)</b>	<b>(2,090,322)</b>	<b>(1,775,928)</b>	<b>(2,157,721)</b>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: City Manager</b>						
<b>Funds: 450 - Economic Development</b>						
<b>Program: 11501 - Economic Development</b>						
<b>REVENUE</b>						
33000	Interest Income - Pooled	79,457	140,000	70,000	70,000	
33020	Interest Income - Other	4,636	-	3,487	4,000	
34294	I/GVT - State - Other	-	-	45,092	-	
39069	Reimbs-Other	264,908	-	-	-	
<b>TOTAL Revenues</b>		<b>349,001</b>	<b>140,000</b>	<b>118,579</b>	<b>74,000</b>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	42,245	10,000	14,995	15,000	
43090	Contractual - Other	881,888	640,500	386,207	650,000	Zoning Code Update, Mixed Use Zoning analysis, Westminster Mall Specific Plan, ICSC
44020	Special Department Expense	63,851	600,000	410,400	600,000	Vehicle Incentive Program
44070	Advertising	12,422	-	968	-	
46004	Program Grants	-	240,920	240,920	-	
<b>SUBTOTAL</b>		<b>1,000,406</b>	<b>1,491,420</b>	<b>1,053,490</b>	<b>1,265,000</b>	
<b>Capital Outlay/Other</b>						
48000	CIP and Long-Term Project Costs	37,241	7,650	7,650	-	CIP will carryover balance
97200	Bad Debt Expense	(19,540)	-	-	-	
<b>SUBTOTAL</b>		<b>17,701</b>	<b>7,650</b>	<b>7,650</b>	<b>-</b>	
<b>TOTAL Expenses</b>		<b>1,018,107</b>	<b>1,499,070</b>	<b>1,061,140</b>	<b>1,265,000</b>	
<b>BALANCE</b>		<b>(669,106)</b>	<b>(1,359,070)</b>	<b>(942,561)</b>	<b>(1,191,000)</b>	



		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: City Manager</b>						
<b>Funds: 760 - Information Technologies Fund</b>						
<b>Program: 14450 - Information Technologies</b>						
<b>REVENUE</b>						
33000	Interest Income - Pooled	53,937	40,000	52,250	40,000	
35092	Chrgs-Other-To Depts	2,200,084	2,068,145	2,068,145	2,080,000	
39061	Retiree Insurance Reimbursement	3,948	2,616	3,816	3,600	
<b>TOTAL Revenues</b>		<b>2,257,969</b>	<b>2,110,761</b>	<b>2,124,211</b>	<b>2,123,600</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	428,904	705,753	439,620	734,724	
40001	Overtime	3,891	2,000	8,932	3,000	
40002	Special & Holiday Pay	8,057	-	6,998	-	
40007	Payoffs - Vacation	23,683	24,172	11,718	25,715	
40009	Payoffs - Holiday	4,561	-	5,736	-	
40020	Part-Time Wages	-	20,000	-	20,000	
40040	PERS Retirement	44,257	79,493	50,466	78,118	
40041	PERS Unfunded Liability	201,148	180,258	180,258	195,119	
40045	PARS Retirement (P/T)	-	300	-	300	
40060	Medicare Tax	6,900	10,370	6,929	10,987	
40062	Insurance Rebate	93,557	124,907	85,616	132,268	
40065	Workers Compensation	3,141	4,720	3,154	5,001	
40068	Retiree Insurance	46,871	46,897	48,096	52,000	
40080	Payroll Accruals Adjustments	(14,780)	-	12,855	-	
<b>SUBTOTAL</b>		<b>850,190</b>	<b>1,198,870</b>	<b>860,378</b>	<b>1,257,232</b>	
<b>Operations &amp; Maintenance</b>						
43062	Licensing Fee	398,757	817,600	652,972	720,000	Microsoft, cybersecurity
43074	Utilities - Telephone	126,479	140,000	142,448	140,000	
43090	Contractual - Other	121,637	89,000	241,535	190,000	Parks consulting and cross connect engineering
44000	Supplies	3,833	4,000	8,850	5,000	
44010	Postage	35	100	-	100	
44020	Special Department Expense	40	-	-	-	
44030	Training & Meetings	-	5,000	534	5,000	
44050	Equipment Rental	16,302	12,000	8,586	12,000	
44060	Publications & Subscriptions	96	-	334	500	
44080	Repairs & Maint - Equipment	81,582	125,000	163,734	125,000	
44085	Government Buildings Charge	30,000	26,000	26,000	28,000	
44092	Liability Claims Charge	7,000	7,000	7,000	11,000	
<b>SUBTOTAL</b>		<b>785,761</b>	<b>1,225,700</b>	<b>1,251,993</b>	<b>1,236,600</b>	
<b>Capital Outlay/Other</b>						
47023	Computer Equipment - Noncapitalized	-	10,000	-	10,000	
47024	Computer Equipment - Software	-	5,000	10,480	5,000	
47090	Depreciation	56,450	-	-	-	
47091	Amortization	80,648	-	-	-	
<b>SUBTOTAL</b>		<b>137,097</b>	<b>15,000</b>	<b>10,480</b>	<b>15,000</b>	
<b>Debt Service</b>						
49000	Interest Expense	(628)	-	-	-	
<b>SUBTOTAL</b>		<b>(628)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL Expenses</b>		<b>1,772,420</b>	<b>2,439,570</b>	<b>2,122,851</b>	<b>2,508,832</b>	
<b>BALANCE</b>		<b>485,549</b>	<b>(328,809)</b>	<b>1,360</b>	<b>(385,232)</b>	



		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: City Clerk</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 12000 - City Clerk</b>						
<b>REVENUE</b>						
35004	Chrgs-Maps & Pubs	86	-	0	-	
39061	Retiree Insurance Reimbursement	1,434	932	2,270	2,000	
39069	Reimbs-Other	1,115	700	600	1,000	
<b>TOTAL Revenues</b>		<b>2,634</b>	<b>1,632</b>	<b>2,871</b>	<b>3,000</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	303,792	392,762	346,565	465,839	Receptionist position moved from City Manager
40002	Special & Holiday Pay	8,830	-	7,104	-	
40006	Payoffs - Sick Leave	2,815	-	-	-	
40007	Payoffs - Vacation	29,497	13,476	22,515	16,304	
40008	Payoffs - Compensatory Time Off	1,825	-	1,052	-	
40040	PERS Retirement	30,392	36,484	30,445	52,034	
40041	PERS Unfunded Liability	97,170	82,732	82,732	129,969	
40060	Medicare Tax	5,417	6,101	4,583	6,867	
40062	Insurance Rebate	58,987	78,256	70,299	102,563	
40065	Workers Compensation	2,466	2,777	2,086	3,126	
40068	Retiree Insurance	40,851	39,808	40,428	45,000	
40069	Employer Paid Benefits	-	-	-	3,600	
40080	Payroll Accruals Adjustments	(4,051)	-	(12,288)	-	
40090	Salary/Benefits Reimbursements	(19,846)	-	-	-	
<b>SUBTOTAL</b>		<b>558,143</b>	<b>652,396</b>	<b>595,521</b>	<b>825,302</b>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	14,686	10,000	15,663	16,000	
43074	Utilities - Telephone	2,800	750	2,160	3,360	
43090	Contractual - Other	20,548	90,100	72,823	90,000	Netfile, Quality code, & JustFOIA
44000	Supplies	7,278	4,000	2,681	4,000	
44010	Postage	596	750	412	750	
44030	Training & Meetings	2,464	2,000	2,152	2,500	Professional Development
44050	Equipment Rental	6,228	2,000	7,150	8,000	
44056	Information Systems Charge	78,960	78,960	78,960	79,000	
44062	Membership Dues	1,544	600	2,350	2,000	
44070	Advertising	8,530	8,200	5,620	8,200	
44080	Repairs & Maint - Equipment	-	2,000	-	-	
44085	Government Buildings Charge	34,000	30,000	30,000	34,000	
44092	Liability Claims Charge	7,000	7,000	7,000	11,000	
<b>SUBTOTAL</b>		<b>184,634</b>	<b>236,360</b>	<b>226,972</b>	<b>258,810</b>	
<b>Administrative Charges/Transfers</b>						
60300	Utility Admin Offsets/Credits	(27,483)	(32,597)	(30,432)	(40,112)	
<b>SUBTOTAL</b>		<b>(27,483)</b>	<b>(32,597)</b>	<b>(30,432)</b>	<b>(40,112)</b>	
<b>TOTAL Expenses</b>		<b>715,295</b>	<b>856,159</b>	<b>792,061</b>	<b>1,044,000</b>	
<b>BALANCE</b>		<b>(712,660)</b>	<b>(854,527)</b>	<b>(789,190)</b>	<b>(1,041,000)</b>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: City Clerk</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 12500 - Elections</b>						
<b>REVENUE</b>						
39069	Reimbs-Other	6,024	-	755	6,000	
<b>TOTAL Revenues</b>		<u>6,024</u>	<u>-</u>	<u>755</u>	<u>6,000</u>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	2,426	40,000	40,000	40,000	
43090	Contractual - Other	256,412	200,000	201,160	280,000	
44000	Supplies	2,180	700	-	700	
44030	Training & Meetings	-	500	-	800	Professional Development
44070	Advertising	7,955	10,000	10,000	10,000	
<b>TOTAL Expenses</b>		<u>268,973</u>	<u>251,200</u>	<u>251,160</u>	<u>331,500</u>	
<b>BALANCE</b>		<u>(262,948)</u>	<u>(251,200)</u>	<u>(250,405)</u>	<u>(325,500)</u>	

	Actual	Adjusted	Estimated	Adopted
	2022-23	Budget	Actual	Budget
		2023-24	2023-24	2024-25

Comments

**Dept: City Attorney**  
**Funds: 100 - General Fund**  
**Program: 13000 - City Attorney**

**EXPENDITURES**

**Operations & Maintenance**

43000	Legal Fees	338,642	300,000	344,438	350,000
44092	Liability Claims Charge	2,000	2,000	2,000	3,000
	<b>SUBTOTAL</b>	<u>340,642</u>	<u>302,000</u>	<u>346,438</u>	<u>353,000</u>

**Administrative Charges/Transfers**

60300	Utility Admin Offsets/Credits	(12,392)	(11,174)	(12,818)	(13,061)
	<b>SUBTOTAL</b>	<u>(12,392)</u>	<u>(11,174)</u>	<u>(12,818)</u>	<u>(13,061)</u>

<b>TOTAL Expenses</b>		<u>328,251</u>	<u>290,826</u>	<u>333,619</u>	<u>339,939</u>
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<b>BALANCE</b>		<u>(328,251)</u>	<u>(290,826)</u>	<u>(333,619)</u>	<u>(339,939)</u>
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		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: Human Resources</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 14200 - Human Resources &amp; Risk Management</b>						
<b>REVENUE</b>						
39061	Retiree Insurance Reimbursement	847	333	813	1,000	
<b>TOTAL Revenues</b>		<b>847</b>	<b>333</b>	<b>813</b>	<b>1,000</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	366,227	460,026	384,933	454,913	
40001	Overtime	5,057	-	582	-	
40002	Special & Holiday Pay	11,391	-	13,774	-	
40007	Payoffs - Vacation	4,249	15,783	27,563	15,922	
40020	Part-Time Wages	50,262	30,000	62,690	40,000	
40040	PERS Retirement	37,729	51,905	47,957	42,687	
40041	PERS Unfunded Liability	123,415	117,699	117,699	106,621	
40045	PARS Retirement (P/T)	212	450	75	600	
40060	Medicare Tax	7,000	7,793	8,394	7,669	
40062	Insurance Rebate	69,380	80,907	82,418	83,329	
40065	Workers Compensation	6,836	3,547	(639)	3,491	
40068	Retiree Insurance	22,906	23,176	23,656	26,000	
40069	Employer Paid Benefits	-	-	-	3,600	
40080	Payroll Accruals Adjustments	23,104	-	(2,593)	-	
41000	Benefit Program Administration	14,316	13,000	15,468	15,000	
41004	Unemployment Claims	10,217	24,000	19,296	24,000	
41008	Retirement Contributions	518,381	374,000	466,869	650,000	PARS 115 & SIP
<b>SUBTOTAL</b>		<b>1,270,682</b>	<b>1,202,286</b>	<b>1,268,141</b>	<b>1,473,832</b>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	60,752	100,000	71,402	100,000	Negotiations
43074	Utilities - Telephone	3,012	1,800	3,360	3,360	
43090	Contractual - Other	63,229	124,500	85,653	124,500	
44000	Supplies	1,884	3,000	5,917	3,000	
44002	Printing	317	-	-	-	
44010	Postage	347	500	144	500	
44020	Special Department Expense	45,187	40,000	45,194	45,000	
44030	Training & Meetings	9,162	15,000	10,460	10,000	
44034	Mileage	14	-	-	-	
44056	Information Systems Charge	49,560	49,560	49,560	50,000	
44060	Publications & Subscriptions	1,110	2,000	990	2,000	
44062	Membership Dues	250	1,500	11,192	12,000	Government Jobs, OCHR and PARMA
44085	Government Buildings Charge	27,000	23,000	23,000	27,000	
44092	Liability Claims Charge	9,000	9,000	9,000	14,000	
<b>SUBTOTAL</b>		<b>270,824</b>	<b>369,860</b>	<b>315,871</b>	<b>391,360</b>	
<b>Capital Outlay/Other</b>						
47023	Computer Equipment - Noncapitalized	872	-	-	-	
<b>SUBTOTAL</b>		<b>872</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Administrative Charges/Transfers</b>						
60300	Utility Admin Offsets/Credits	(117,783)	(128,172)	(129,889)	(152,946)	
<b>SUBTOTAL</b>		<b>(117,783)</b>	<b>(128,172)</b>	<b>(129,889)</b>	<b>(152,946)</b>	
<b>TOTAL Expenses</b>		<b>1,424,596</b>	<b>1,443,974</b>	<b>1,454,123</b>	<b>1,712,246</b>	
<b>BALANCE</b>		<b>(1,423,749)</b>	<b>(1,443,641)</b>	<b>(1,453,310)</b>	<b>(1,711,246)</b>	

		Actual	Adjusted	Estimated	Adopted	Comments
		2022-23	Budget 2023-24	Actual 2023-24	Budget 2024-25	
<b>Dept: Human Resources</b>						
<b>Funds: 280 - AQMD Fund</b>						
<b>Program: 14800 - Air Quality Mgmt Program</b>						
<b>REVENUE</b>						
33000	Interest Income - Pooled	3,352	5,000	3,302	3,000	
34280	I/GVT - State - Air Quality	119,259	120,000	120,000	120,000	
<b>TOTAL Revenues</b>		<u>122,611</u>	<u>125,000</u>	<u>123,302</u>	<u>123,000</u>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
43030	Audit Fees	1,455	1,500	1,650	1,650	
43090	Contractual - Other	-	15,000	-	15,000	
43096	AQMD Incentives	-	10,000	-	10,000	
<b>SUBTOTAL</b>		<u>1,454</u>	<u>26,500</u>	<u>1,650</u>	<u>26,650</u>	
<b>Administrative Charges/Transfers</b>						
60400	Overhead Charges/Credits	5,999	6,313	6,365	6,038	
91050	Transfers Out Cap Projects	700,000	-	-	-	
<b>SUBTOTAL</b>		<u>705,999</u>	<u>6,313</u>	<u>6,365</u>	<u>6,038</u>	
<b>TOTAL Expenses</b>		<u>707,453</u>	<u>32,813</u>	<u>8,015</u>	<u>32,688</u>	
<b>BALANCE</b>		<u>(584,842)</u>	<u>92,187</u>	<u>115,287</u>	<u>90,312</u>	



	Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Human Resources</b>					
<b>Funds: 740 - General Benefits Fund</b>					
<b>Program: 14326 - Workers Comp Benefits</b>					
<b>REVENUE</b>					
35092 Chrgs-Other-To Depts	2,074,092	1,920,000	2,191,213	2,255,000	
39069 Reimbs-Other	4,285	10,000	41,594	45,000	
<b>TOTAL Revenues</b>	<b>2,078,377</b>	<b>1,930,000</b>	<b>2,232,807</b>	<b>2,300,000</b>	
<b>EXPENDITURES</b>					
<b>Salaries &amp; Benefits</b>					
41000 PERS Health Administration	138,395	155,000	147,581	155,000	
41002 Workers Compensation Payments	(986,227)	1,100,000	1,630,011	1,600,000	
41006 Insurance and Bonds	218,834	286,000	265,218	329,000	Prism estimate
<b>SUBTOTAL</b>	<b>(628,997)</b>	<b>1,541,000</b>	<b>2,042,810</b>	<b>2,084,000</b>	
<b>Operations &amp; Maintenance</b>					
43090 Contractual - Other	65,218	65,000	-	65,000	
<b>SUBTOTAL</b>	<b>65,218</b>	<b>65,000</b>	<b>-</b>	<b>65,000</b>	
<b>TOTAL Expenses</b>	<b>(563,779)</b>	<b>1,606,000</b>	<b>2,042,810</b>	<b>2,149,000</b>	
<b>BALANCE</b>	<b>2,642,157</b>	<b>324,000</b>	<b>189,996</b>	<b>151,000</b>	

<b>Dept: Human Resources</b>					
<b>Funds: 740 - General Benefits Fund</b>					
<b>Program: 14350 - Retirement Benefits</b>					
<b>REVENUE</b>					
33020 Interest Income - Other	279,717	200,000	255,906	275,000	
39069 Reimbs-Other	396,579	373,652	373,652	406,391	UAL Prepayment savings
<b>TOTAL Revenues</b>	<b>676,296</b>	<b>573,652</b>	<b>629,558</b>	<b>681,391</b>	
<b>EXPENDITURES</b>					
<b>Operations &amp; Maintenance</b>					
43090 Contractual - Other	64,906	30,000	26,525	65,000	
<b>TOTAL Expenses</b>	<b>64,906</b>	<b>30,000</b>	<b>26,525</b>	<b>65,000</b>	
<b>BALANCE</b>	<b>611,390</b>	<b>543,652</b>	<b>603,033</b>	<b>616,391</b>	
	<b>3,253,546</b>	<b>867,652</b>	<b>793,029</b>	<b>767,391</b>	

		Actual	Adjusted	Estimated	Adopted	Comments
		2022-23	Budget 2023-24	Actual 2023-24	Budget 2024-25	
<b>Dept: Human Resources</b>						
<b>Funds: 750 - Liability Administration Fund</b>						
<b>Program: 14335 - Public Liability Admin</b>						
<b>REVENUE</b>						
35092	Chrgs-Other-To Depts	2,017,000	2,017,000	2,017,000	3,000,000	
39069	Reimbs-Other	241	-	15,314	-	
<b>TOTAL Revenues</b>		<u>2,017,241</u>	<u>2,017,000</u>	<u>2,032,314</u>	<u>3,000,000</u>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	1,033,309	1,500,000	1,325,907	1,100,000	
44020	Special Department Expense	99	-	-	-	
45000	Insurance & Bonds	1,176,234	1,500,000	1,489,595	1,920,000	Prism estimate
45002	Claims & Damages	553,725	500,000	500,000	500,000	
45004	Liability/Litigation Admin	35,336	60,000	46,750	60,000	
<b>TOTAL Expenses</b>		<u>2,798,703</u>	<u>3,560,000</u>	<u>3,362,253</u>	<u>3,580,000</u>	
<b>BALANCE</b>		<u>(781,462)</u>	<u>(1,543,000)</u>	<u>(1,329,939)</u>	<u>(580,000)</u>	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Finance</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 20000 - General City Revenues/Expenses</b>						
<b>REVENUE</b>						
30000	Prop Taxes - Current - Secured	2,282,550	2,350,000	2,310,900	2,329,000	
30002	Prop Taxes - Current-Unsecured	68,157	70,000	67,232	78,000	
30020	Prop Taxes - Supplemental-Current	99,538	50,000	41,313	50,000	
30030	Prop Taxes - Residual	4,286,910	4,113,000	4,450,652	4,630,000	
30040	Prop Taxes - Other-Misc	4,852	1,000	920	1,000	
30042	Prop Taxes - Other-Pub Utility	102,240	100,000	101,592	102,000	
30043	Prop Taxes - Other-H/Owners Subv	10,184	10,500	9,365	10,500	
30045	Prop Taxes - In Lieu of VLF	11,859,794	12,407,000	12,545,681	12,987,000	
30049	Prop Taxes - Pass Thru Agreements	877,520	820,000	939,102	968,000	
30060	Utility Users Tax	5,731,921	4,980,000	5,624,982	5,800,000	
30080	Business License Taxes	1,572,385	1,400,000	1,352,436	1,600,000	
30500	Sales Tax	18,602,062	18,850,000	18,012,000	18,234,000	
30502	Transaction Tax	12,381,160	16,660,000	15,064,000	22,347,000	Measure Y & E 12 mos. ea.
30520	Franchise Tax - Public Utility	978,524	985,000	1,057,226	1,150,000	
30522	Franchise Tax - PCTA	466,243	400,000	430,043	470,000	
30540	Transient & Occupancy Taxes	994,417	960,000	996,384	1,000,000	
30580	Taxes-Other- Prop Transfer Tx	237,440	320,000	245,446	250,000	
33000	Interest Income - Pooled	1,074,636	400,000	859,709	1,100,000	
33009	Interest Income-Pooled-Clearing	-	-	-	-	
33020	Interest Income - Other	(595,880)	-	0	-	
33560	Rental Income - Facilities	1,162,792	1,150,000	1,122,144	1,200,000	
34098	I/GVT - Federal - Other	-	-	106,772	-	
34200	I/GVT-In Lieu-Taxes-Motor Veh	93,275	100,000	100,000	100,000	
34294	I/GVT - State - Other	4,106	-	828	-	
35025	Staff Charges - ROPS SAWRA	23,000	25,000	9,000	25,000	Last & Final allocation
35053	Chrgs-Parking Meter Fees	49,599	50,000	44,121	100,000	
35092	Chrgs-Other-To Depts	166,508	125,463	157,774	152,288	
39049	Other Rev-Donations-Misc	35	-	(35)	-	
39069	Reimbs-Other	266,124	-	190,762	-	
39090	Other Rev-Misc Receipts	193	-	315	-	
39092	Other Rev-Cash Over/Short	(153)	-	(20)	-	
	<b>TOTAL Revenues</b>	<b>62,800,132</b>	<b>66,326,963</b>	<b>65,840,643</b>	<b>74,683,788</b>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
44062	Membership Dues	-	-	-	75,000	SCAG, ACC-OC, League of California Cities, LAFCO, OCCOG
44085	Government Buildings Charge	303,000	290,000	290,000	283,000	
	<b>SUBTOTAL</b>	<b>303,000</b>	<b>290,000</b>	<b>290,000</b>	<b>358,000</b>	
<b>Capital Outlay/Other</b>						
48502	Taxes - Property	7,364	14,000	10,789	14,000	
	<b>SUBTOTAL</b>	<b>7,364</b>	<b>14,000</b>	<b>10,789</b>	<b>14,000</b>	
<b>Administrative Charges/Transfers</b>						
91000	Transfers Out	25,000	25,000	25,000	25,000	
91050	Transfers Out Cap Projects	4,000,000	1,500,000	1,500,000	1,500,000	
97200	Bad Debt Expense	(81,462)	-	-	-	
	<b>SUBTOTAL</b>	<b>3,943,538</b>	<b>1,525,000</b>	<b>1,525,000</b>	<b>1,525,000</b>	
	<b>TOTAL Expenses</b>	<b>4,253,902</b>	<b>1,829,000</b>	<b>1,825,789</b>	<b>1,897,000</b>	
	<b>BALANCE</b>	<b>58,546,231</b>	<b>64,497,963</b>	<b>64,014,855</b>	<b>72,786,788</b>	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Finance</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 21000 - Finance Administration</b>						
<b>REVENUE</b>						
34222	I/GVT - ST Reimbs - Mandated Cost	64,030	50,000	94,005	100,000	
35004	Chrgs-Maps & Pubs	2	-	12	-	
35099	Chrgs-Other-Misc	(10,500)	-	-	-	
39061	Retiree Insurance Reimbursement	3,424	1,860	2,705	2,500	
39090	Other Rev-Misc Receipts	11,293	6,000	13,081	12,000	
	<b>TOTAL Revenues</b>	<b>68,249</b>	<b>57,860</b>	<b>109,803</b>	<b>114,500</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	565,186	794,603	656,389	829,844	
40001	Overtime	1,525	2,000	3,350	5,000	
40002	Special & Holiday Pay	16,681	-	17,587	-	
40007	Payoffs - Vacation	33,780	27,263	38,647	29,045	
40040	PERS Retirement	58,267	89,655	71,603	92,694	
40041	PERS Unfunded Liability	213,535	203,302	203,302	231,526	
40060	Medicare Tax	9,677	12,030	11,042	12,766	
40062	Insurance Rebate	99,186	120,360	100,241	122,928	
40065	Workers Compensation	4,405	5,476	5,026	5,811	
40068	Retiree Insurance	42,949	42,714	43,558	50,000	
40069	Employer Paid Benefits	-	-	-	3,600	
40080	Payroll Accruals Adjustments	35,291	-	(8,079)	-	
40090	Salary/Benefits Reimbursements	40,100	66,755	60,049	70,563	
	<b>SUBTOTAL</b>	<b>1,120,581</b>	<b>1,364,158</b>	<b>1,202,713</b>	<b>1,453,777</b>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	2,618	3,000	3,071	3,000	
43030	Audit Fees	31,217	36,000	34,813	37,800	Audit services
43074	Utilities - Telephone	2,832	2,000	2,571	2,640	
43090	Contractual - Other	183,958	338,000	271,256	193,080	
44000	Supplies	12,403	14,000	15,922	16,000	Increase in supply costs
44002	Printing	281	6,000	708	4,000	
44010	Postage	5,140	7,000	4,911	7,000	
44020	Special Department Expense	2,880	4,000	7,813	6,000	Increase in supply costs
44030	Training & Meetings	6,647	8,000	4,420	8,000	CSMFO
44034	Mileage	119	300	291	300	
44050	Equipment Rental	-	-	7,657	8,000	PARS, Filings
44056	Information Systems Charge	185,640	185,640	185,640	186,000	
44060	Publications & Subscriptions	32	-	655	-	
44062	Membership Dues	1,259	1,800	1,300	1,800	
44085	Government Buildings Charge	22,000	19,000	19,000	22,000	
44092	Liability Claims Charge	11,000	11,000	11,000	17,000	
	<b>SUBTOTAL</b>	<b>468,026</b>	<b>635,740</b>	<b>571,027</b>	<b>512,620</b>	
<b>Administrative Charges/Transfers</b>						
60300	Utility Admin Offsets/Credits	(395,867)	(452,307)	(443,435)	(491,599)	
	<b>SUBTOTAL</b>	<b>(395,867)</b>	<b>(452,307)</b>	<b>(443,435)</b>	<b>(491,599)</b>	
	<b>TOTAL Expenses</b>	<b>1,192,740</b>	<b>1,547,591</b>	<b>1,330,305</b>	<b>1,474,798</b>	
	<b>BALANCE</b>	<b>(1,124,491)</b>	<b>(1,489,731)</b>	<b>(1,220,502)</b>	<b>(1,360,298)</b>	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Finance</b>						
<b>Funds: 231 - American Rescue Plan Act</b>						
<b>Program: 21500 - American Rescue Plan Act</b>						
<b>REVENUE</b>						
34098	I/GVT - FED - Other	5,352,990	18,462,094	6,024,293	-	Remaining balances will be carried over
	<b>TOTAL Revenues</b>	<u>5,352,990</u>	<u>18,462,094</u>	<u>6,024,293</u>	<u>-</u>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
40080	Payroll Accruals Adjustments	20,236	-	-	-	
43090	Contractual - Other	4,511,388	-	-	-	
44020	Special Department Expense	8,740	-	-	-	
48000	CIP and Long-Term Project Costs	812,627	18,462,094	6,024,293	-	
	<b>TOTAL Expenses</b>	<u>5,352,990</u>	<u>18,462,094</u>	<u>6,024,293</u>	<u>-</u>	
	<b>BALANCE</b>	<u>-</u>	<u>(0)</u>	<u>-</u>	<u>-</u>	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Westminster Successor Agency</b>						
<b>Funds: 501 - SAWRA</b>						
<b>Program: 18001 - WSA Administration</b>						
<b>REVENUE</b>						
30100	RDA Obligation Retirement Fund	1,476,249	5,868,090	5,868,090	5,866,572	
33000	Interest Income - Pooled	36,251	-	7,955	-	
33020	Interest Income - Other	49,875	-	41,938	-	
	<b>TOTAL Revenues</b>	<b>1,562,374</b>	<b>5,868,090</b>	<b>5,917,983</b>	<b>5,866,572</b>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	-	-	4,000	-	
43030	Audit Fees	4,000	-	-	-	
43090	Contractual - Other	24,870	12,000	12,000	12,000	
44020	Special Department Expense	315	3,000	-	3,000	
	<b>SUBTOTAL</b>	<b>29,184</b>	<b>15,000</b>	<b>16,000</b>	<b>15,000</b>	
<b>Debt Service</b>						
49000	Interest Expense	3,448,570	3,318,090	3,318,090	3,211,572	
49202	Principal	-	2,510,000	2,510,000	2,615,000	
	<b>SUBTOTAL</b>	<b>3,448,570</b>	<b>5,828,090</b>	<b>5,828,090</b>	<b>5,826,572</b>	
<b>Administrative Charges/Transfers</b>						
60200	SAWRA Admin Charges	23,000	25,000	9,000	25,000	
	<b>SUBTOTAL</b>	<b>23,000</b>	<b>25,000</b>	<b>9,000</b>	<b>25,000</b>	
	<b>TOTAL Expenses</b>	<b>3,500,755</b>	<b>5,868,090</b>	<b>5,853,090</b>	<b>5,866,572</b>	
	<b>BALANCE</b>	<b>(1,938,380)</b>	<b>-</b>	<b>64,893</b>	<b>-</b>	

		Actual	Adjusted	Estimated	Adopted	Comments
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	
<b>Dept: Finance</b>						
<b>Funds: 600 - Water Utility Fund</b>						
<b>Program: 23000 - Utility Billing &amp; Collection</b>						
<b>REVENUE</b>						
33020	Interest Income - Other	5,643	3,000	6,490	3,000	
35060	Metered Water Sales	17,610,796	19,854,000	18,596,655	19,854,000	from water rate study
35061	Water Surcharge	102,343	88,000	108,201	88,000	
35062	Establishment Chrgs	94,013	80,000	84,098	80,000	
35066	Delinquent Chrgs	195,934	140,000	161,761	140,000	
35068	Shutoff Service Chrgs	(101)	20,000	(1,898)	20,000	
35069	Standby Service Chrgs	259	500	-	500	
39061	Retiree Insurance Reimbursement	4,135	3,044	4,004	4,000	
39092	Other Rev-Cash Over/Short	(30)	-	-	-	
	<b>SUBTOTAL</b>	<b>18,012,992</b>	<b>20,188,544</b>	<b>18,959,310</b>	<b>20,189,500</b>	
<b>Administrative Charges/Transfers</b>						
81000	Transfers In	25,000	25,000	25,000	25,000	
	<b>SUBTOTAL</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	
	<b>TOTAL Revenues</b>	<b>18,037,992</b>	<b>20,213,544</b>	<b>18,984,310</b>	<b>20,214,500</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	284,516	320,639	307,354	342,532	
40001	Overtime	8,584	5,000	15,435	10,000	Counter coverage
40002	Special & Holiday Pay	6,839	-	10,255	-	
40007	Payoffs - Vacation	2,521	10,934	2,130	11,989	
40020	Part-Time Wages	24,767	26,000	26,120	52,000	2 part time employees counter coverage extended
40040	PERS Retirement	2,530	35,958	34,804	38,261	
40041	PERS Unfunded Liability	87,470	81,537	81,537	95,566	
40045	PARS Retirement (P/T)	357	390	392	780	
40060	Medicare Tax	5,699	6,047	5,885	6,654	
40062	Insurance Rebate	77,962	77,923	81,281	82,809	
40065	Workers Compensation	4,559	2,752	4,523	3,029	
40068	Retiree Insurance	(143,759)	47,834	48,794	51,000	
40080	Payroll Accruals Adjustments	2,643	-	4,446	-	
40090	Salary/Benefits Reimbursements	(28,159)	(66,755)	(66,755)	(70,563)	
	<b>SUBTOTAL</b>	<b>336,528</b>	<b>548,259</b>	<b>556,202</b>	<b>624,057</b>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	48	-	619	-	
43030	Audit Fees	9,287	10,000	10,000	10,000	
43074	Utilities - Telephone	1,416	2,000	1,250	2,000	
43090	Contractual - Other	91,587	100,000	104,297	150,000	County bill processing estimate
44000	Supplies	25,502	5,000	2,647	5,000	
44002	Printing	6,279	6,000	633	6,000	
44010	Postage	11,257	10,000	2,125	10,000	
44020	Special Department Expense	254,319	225,000	536,040	720,000	Bank fees, credit card processing
44030	Training & Meetings	-	-	712	1,000	
44050	Equipment Rental	4,716	5,000	4,904	5,000	
44056	Information Systems Charge	185,640	185,640	185,640	186,000	
44080	Repairs & Maint - Equipment	-	600	-	-	
44085	Government Buildings Charge	22,000	19,000	19,000	22,000	
44092	Liability Claims Charge	6,000	6,000	6,000	9,000	
	<b>SUBTOTAL</b>	<b>618,051</b>	<b>574,240</b>	<b>873,866</b>	<b>1,126,000</b>	
<b>Debt Service</b>						
49000	Interest Expense	83,086	68,956	68,956	25,391	
49202	Principal	-	416,421	416,421	84,287	
	<b>SUBTOTAL</b>	<b>83,086</b>	<b>485,377</b>	<b>485,377</b>	<b>109,678</b>	

	Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Administrative Charges/Transfers</b>					
97200 Bad Debt Expense	425,365	-	-	-	
<b>SUBTOTAL</b>	<u>425,365</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL Expenses</b>	<u>1,463,030</u>	<u>1,607,876</u>	<u>1,915,445</u>	<u>1,859,735</u>	
<b>BALANCE</b>	<u>16,574,962</u>	<u>18,605,668</u>	<u>17,068,865</u>	<u>18,354,765</u>	



		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: Police</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 31000 - General Police Services</b>						
<b>REVENUE</b>						
30505	Sales Tax - Public Safety	234,019	235,000	228,104	236,000	
31598	Permits - Other - Police	20,840	20,000	21,652	20,000	
32500	Fines - Vehicle - Code	99,760	180,000	98,480	100,000	
32520	Fines - Ordinance - Violations	224,488	100,000	121,747	200,000	
32521	Fines - Admin Citation	44,311	20,000	19,058	20,000	
34098	I/GVT - Fed - Other	532	-	5,342	-	
34220	I/GVT - ST Reimbs - Post	16,692	10,000	6,891	10,000	
34294	I/GVT - State - Other	4,247	30,405	5,718	-	
34490	I/GVT - County - Other	12,613	-	106,310	-	
35040	Chrgs-Police-Spec Services	211,010	194,900	250,345	250,000	
35041	Chrgs-Police-False Alarm	92,534	80,000	89,712	90,000	
39061	Retiree Insurance Reimbursement	91,283	75,242	88,400	90,000	
39069	Reimbs-Other	117,847	350,500	350,572	378,000	SRO program
39092	Other Rev-Cash Over/Short	37	100	(94)	-	
	<b>SUBTOTAL</b>	<b>1,170,213</b>	<b>1,296,147</b>	<b>1,392,237</b>	<b>1,394,000</b>	
<b>Administrative Charges/Transfers</b>						
84000	Property Sales	8,464	5,000	8,515	10,000	
	<b>SUBTOTAL</b>	<b>8,464</b>	<b>5,000</b>	<b>8,515</b>	<b>10,000</b>	
	<b>TOTAL Revenues</b>	<b>1,178,677</b>	<b>1,301,147</b>	<b>1,400,751</b>	<b>1,404,000</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	13,292,371	15,435,334	14,829,631	15,623,479	
40001	Overtime	1,596,103	1,540,000	1,605,240	1,540,000	
40002	Special & Holiday Pay	101,748	451,120	115,126	468,704	
40003	Injured On Duty Pay	350,302	-	149,798	-	
40006	Payoffs - Sick Leave	11,995	50,000	149,337	100,000	
40007	Payoffs - Vacation	347,070	476,307	445,086	446,822	
40008	Payoffs- Compensatory Time Off	80,443	-	79,976	-	
40009	Payoffs - Holiday	336,332	-	362,109	-	
40020	Part-Time Wages	479,563	525,000	584,995	525,000	
40040	PERS Retirement	2,268,895	2,937,504	2,694,153	2,804,641	
40041	PERS Unfunded Liability	5,977,046	5,821,100	5,821,100	6,778,657	
40045	PARS Retirement (P/T)	6,324	7,875	3,943	7,875	
40060	Medicare Tax	254,358	266,508	282,186	276,021	
40062	Insurance Rebate	2,347,522	2,615,185	2,520,719	2,636,754	
40065	Workers Compensation	1,531,855	1,573,956	1,697,174	1,626,171	
40068	Retiree Insurance	1,359,900	1,325,899	1,354,466	1,420,000	
40070	Signing Bonus	15,000	-	10,000	-	
40071	Recruiting costs	42,998	-	10,730	-	
40080	Payroll Accruals Adjustments	408,882	-	(2,771)	-	
40090	Salary/Benefits Reimbursements	(46,205)	(48,569)	(34,100)	81,043	SLESF/ARPA
40091	I-405 Reimbursement	(396)	(50,000)	(50,000)	-	
	<b>SUBTOTAL</b>	<b>30,762,104</b>	<b>32,927,219</b>	<b>32,628,897</b>	<b>34,335,167</b>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	128,786	100,000	116,102	100,000	
43074	Utilities - Telephone	34,605	33,000	34,994	33,000	
43090	Contractual - Other	468,457	413,055	492,917	454,361	For State-mandated Veritone (9K), polygraph, pre-employment psych, backgrounds and other misc. contract/lease increase (Lexipol, ILJAOC, Lefta/Metr, badges, copiers, phlebotomy, etc.)

		<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>	
		<b>2022-23</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Comments</b>
			<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	
43095	Jail Expenses	268,477	410,446	418,379	410,446	
44000	Supplies	50,125	50,000	53,154	50,000	
44002	Printing	6,722	20,000	11,067	20,000	
44010	Postage	12,332	15,000	14,423	15,000	
44020	Special Department Expense	36,293	27,000	38,870	27,000	
44027	Range Expenditures	14,129	16,800	33,071	16,800	
44030	Training & Meetings	121,055	133,540	141,725	146,894	Additional hiring due to retirements
44032	Disaster Preparedness	2,198	18,405	2,732	18,405	\$15,405 EMPG Grant
44040	Uniforms	50,069	59,461	78,237	65,407	Additional hiring due to retirements
44042	Safety Equipment	87,587	87,332	95,998	91,698	Additional hiring
44050	Equipment Rental	13,468	15,000	17,028	15,000	
44052	Vehicle Use Charge	655,731	502,182	502,182	571,794	
44054	Vehicle Replacement Charge	302,035	650,050	650,050	659,341	
44056	Information Systems Charge	661,145	661,145	661,145	662,000	
44060	Publications & Subscriptions	4,394	7,000	7,278	7,000	
44062	Membership Dues	8,882	7,000	4,920	7,000	
44070	Advertising	5,217	5,000	5,732	5,000	
44080	Repairs & Maint - Equipment	215,921	226,975	222,279	226,975	
44085	Government Buildings Charge	1,485,000	1,240,000	1,240,000	1,424,000	
44092	Liability Claims Charge	971,000	971,000	971,000	1,467,000	
	<b>SUBTOTAL</b>	<b>5,603,626</b>	<b>5,669,391</b>	<b>5,813,282</b>	<b>6,494,121</b>	
	<b>TOTAL Expenses</b>	<b>36,365,730</b>	<b>38,596,610</b>	<b>38,442,179</b>	<b>40,829,288</b>	
	<b>BALANCE</b>	<b>(35,187,053)</b>	<b>(37,295,463)</b>	<b>(37,041,428)</b>	<b>(39,425,288)</b>	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Police</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 31100 - Parking</b>						
<b>REVENUE</b>						
32520	Fines - Ordinance - Violations	250,286	200,000	225,874	250,000	
	<b>TOTAL Revenues</b>	<u>250,286</u>	<u>200,000</u>	<u>225,874</u>	<u>250,000</u>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40020	Part-Time Wages	101,568	132,566	127,991	136,000	
40045	PARS Retirement (P/T)	1,494	1,988	1,920	2,040	
40060	Medicare Tax	1,473	1,922	1,856	1,972	
40065	Workers Compensation	7,870	13,283	12,825	13,627	
40080	Payroll Accruals Adjustments	876	-	(221)	-	
	<b>SUBTOTAL</b>	<u>113,281</u>	<u>149,759</u>	<u>144,371</u>	<u>153,639</u>	
<b>Operations &amp; Maintenance</b>						
43090	Contractual - Other	66,122	112,500	103,766	112,500	
44000	Supplies	-	2,000	8	2,000	
44030	Training & Meetings	-	2,000	-	2,000	
44040	Uniforms	1,937	2,800	1,670	2,800	
44042	Safety Equipment	1,735	7,772	-	7,772	
44052	Vehicle Use Charge	10,000	10,000	10,000	10,000	
44080	Repairs & Maint - Equipment	-	2,600	-	2,600	
	<b>SUBTOTAL</b>	<u>79,794</u>	<u>139,672</u>	<u>115,444</u>	<u>139,672</u>	
	<b>TOTAL Expenses</b>	<u>193,075</u>	<u>289,431</u>	<u>259,815</u>	<u>293,311</u>	
	<b>BALANCE</b>	<u>57,211</u>	<u>(89,431)</u>	<u>(33,940)</u>	<u>(43,311)</u>	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Police</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 32000 - Animal Control</b>						
<b>REVENUE</b>						
31000	Licenses - Animal	169,018	175,000	183,685	190,000	
31598	Permits - Other - Police	9,787	10,000	11,858	12,000	
35044	Chrgs-Police-Animal Shelter	17,916	15,000	22,872	25,000	
39061	Retiree Insurance Reimbursement	1,120	599	1,079	1,000	
	<b>TOTAL Revenues</b>	<b>197,841</b>	<b>200,599</b>	<b>219,494</b>	<b>228,000</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	216,310	253,912	250,657	276,426	
40001	Overtime	3,844	2,000	2,539	2,000	
40002	Special & Holiday Pay	2,713	7,467	524	8,293	
40007	Payoffs - Vacation	-	6,823	-	9,675	
40009	Payoffs - Holiday	2,427	-	6,370	-	
40020	Part-Time Wages	8,905	23,965	18,899	24,000	
40040	PERS Retirement	22,075	28,649	29,446	30,877	
40041	PERS Unfunded Liability	63,610	64,964	66,318	77,123	
40045	PARS Retirement (P/T)	134	359	284	360	
40060	Medicare Tax	3,915	4,506	4,565	4,864	
40062	Insurance Rebate	58,387	58,476	58,504	58,575	
40065	Workers Compensation	27,054	31,137	31,541	33,613	
40068	Retiree Insurance	11,636	11,572	12,052	12,000	
40080	Payroll Accruals Adjustments	8,293	-	9,705	-	
	<b>SUBTOTAL</b>	<b>429,302</b>	<b>493,830</b>	<b>491,403</b>	<b>537,806</b>	
<b>Operations &amp; Maintenance</b>						
43090	Contractual - Other	454,331	509,783	494,717	603,447	WAGS increase of 2%; plus Council approved increase of \$84K.
44000	Supplies	1,108	1,000	1,531	1,000	
44002	Printing	1,324	2,000	2,331	2,000	
44010	Postage	3,430	4,000	3,597	4,000	
44020	Special Department Expense	48	500	-	500	
44030	Training & Meetings	-	-	996	-	
44040	Uniforms	103	500	500	2,000	
44042	Safety Equipment	-	-	-	-	
44052	Vehicle Use Charge	9,483	24,040	24,040	20,166	
44054	Vehicle Replacement Charge	19,558	19,558	19,558	19,558	
44062	Membership Dues	175	100	175	300	
44092	Liability Claims Charge	4,000	4,000	4,000	6,000	
	<b>SUBTOTAL</b>	<b>493,560</b>	<b>565,481</b>	<b>551,444</b>	<b>658,971</b>	
	<b>TOTAL Expenses</b>	<b>922,862</b>	<b>1,059,311</b>	<b>1,042,848</b>	<b>1,196,777</b>	
	<b>BALANCE</b>	<b>(725,021)</b>	<b>(858,712)</b>	<b>(823,353)</b>	<b>(968,777)</b>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: Police</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 32100 - Animal Control - Stanton</b>						
<b>REVENUE</b>						
31001	Licenses - Animal - Stanton	51,550	50,000	58,451	55,000	
32521	Fines - Admin Citation	6,282	-	3,906	5,000	
35040	Chrgs-Police-Spec Services	252,992	204,205	222,298	240,000	
	<b>TOTAL Revenues</b>	<b>310,824</b>	<b>254,205</b>	<b>284,655</b>	<b>300,000</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40020	Part-Time Wages	-	25,636	7,239	26,000	
40045	PARS Retirement (P/T)	-	385	109	390	
40060	Medicare Tax	-	372	105	377	
40065	Workers Compensation	-	2,569	725	2,605	
40080	Payroll Accruals Adjustments	-	-	315	-	
	<b>SUBTOTAL</b>	<b>-</b>	<b>28,962</b>	<b>8,492</b>	<b>29,372</b>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	-	1,000	-	-	
43090	Contractual - Other	133,013	140,193	140,211	172,890	WAGS 2% increase plus council approved increase of \$30K
44000	Supplies	159	-	1,004	500	
44020	Special Department Expense	336	500	500	200	
44030	Training & Meetings	-	200	-	-	
44040	Uniforms	145	700	700	700	
44042	Safety Equipment	898	1,000	700	1,000	
	<b>SUBTOTAL</b>	<b>134,551</b>	<b>143,593</b>	<b>143,116</b>	<b>175,290</b>	
	<b>TOTAL Expenses</b>	<b>134,551</b>	<b>172,555</b>	<b>151,608</b>	<b>204,662</b>	
	<b>BALANCE</b>	<b>176,273</b>	<b>81,650</b>	<b>133,047</b>	<b>95,338</b>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: Police</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 33000 - Code Enforcement</b>						
<b>REVENUE</b>						
31505	Permits-Fireworks Stand	17,175	18,450	18,450	18,450	
32521	Fines - Admin Citation	25,285	50,000	27,713	50,000	
35013	Chrgs-Over the Top Program	-	5,000	-	-	
<b>TOTAL Revenues</b>		<b>42,460</b>	<b>73,450</b>	<b>46,163</b>	<b>68,450</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	406,272	434,994	390,819	446,486	
40001	Overtime	8,118	3,000	7,836	3,000	
40002	Special & Holiday Pay	11,116	-	12,876	-	
40007	Payoffs - Vacation	2,413	12,387	4,795	12,799	
40020	Part-Time Wages	-	32,000	9,116	32,000	
40040	PERS Retirement	41,728	49,080	45,344	49,872	
40041	PERS Unfunded Liability	129,259	111,294	111,294	124,570	
40045	PARS Retirement (P/T)	-	480	137	480	
40060	Medicare Tax	7,040	7,486	6,871	7,595	
40062	Insurance Rebate	97,697	97,546	97,779	97,650	
40065	Workers Compensation	14,808	15,747	15,087	15,975	
40080	Payroll Accruals Adjustments	1,878	-	(377)	-	
<b>SUBTOTAL</b>		<b>720,328</b>	<b>764,014</b>	<b>701,577</b>	<b>790,427</b>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	33,110	20,000	23,045	20,000	
43074	Utilities - Telephone	2,102	4,000	1,749	4,000	
43090	Contractual - Other	21,535	26,600	25,924	25,400	Moved funds to 44030 & 44062.
44000	Supplies	356	2,500	2,015	2,500	
44030	Training & Meetings	4,150	6,000	5,576	6,700	
44040	Uniforms	514	5,000	5,355	5,000	
44052	Vehicle Use Charge	9,084	25,300	25,300	28,552	
44054	Vehicle Replacement Charge	8,027	8,027	8,027	12,804	
44056	Information Systems Charge	57,120	57,120	57,120	58,000	
44062	Membership Dues	475	300	800	800	
44085	Government Buildings Charge	20,000	17,000	17,000	19,000	
44092	Liability Claims Charge	7,000	7,000	7,000	11,000	
<b>SUBTOTAL</b>		<b>163,472</b>	<b>178,847</b>	<b>178,912</b>	<b>193,756</b>	
<b>TOTAL Expenses</b>		<b>883,801</b>	<b>942,861</b>	<b>880,488</b>	<b>984,183</b>	
<b>BALANCE</b>		<b>(841,341)</b>	<b>(869,411)</b>	<b>(834,326)</b>	<b>(915,733)</b>	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Police</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 34000 - Firing Range Facility</b>						
<b>REVENUE</b>						
34805	I/GVT-Other-Range Fees	201,100	175,000	191,832	210,000	
	<b>TOTAL Revenues</b>	<u>201,100</u>	<u>175,000</u>	<u>191,832</u>	<u>210,000</u>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
43090	Contractual - Other	49,604	64,000	39,057	101,000	TMC - Lead remediation contract increase.
44000	Supplies	2,700	2,000	2,042	2,000	
44042	Safety Equipment	1,968	6,000	3,258	6,000	
44080	Repairs & Maint - Equipment	5,176	1,500	13,857	1,500	
44085	Government Buildings Charge	20,000	72,000	72,000	99,000	
	<b>TOTAL Expenses</b>	<u>79,448</u>	<u>145,500</u>	<u>130,213</u>	<u>209,500</u>	
	<b>BALANCE</b>	<u>121,652</u>	<u>29,500</u>	<u>61,619</u>	<u>500</u>	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Police</b>						
<b>Funds: 250 - Police Seizures Fund</b>						
<b>Program: 34100 - DOJ Seizures/Criminal</b>						
<b>REVENUE</b>						
33000	Interest Income - Pooled	13,506	15,000	12,830	15,000	
39090	Other Rev-Misc Receipts	72,090	100,000	-	-	
	<b>TOTAL Revenues</b>	<u>85,596</u>	<u>115,000</u>	<u>12,830</u>	<u>15,000</u>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
43074	Utilities - Telephone	44,233	50,000	45,262	50,000	
43090	Contractual - Other	156,247	263,949	228,938	263,949	
44020	Special Department Expense	-	72,000	-	72,000	
44024	K-9 Expenditures	2,911	25,000	10,477	25,000	
44030	Training & Meetings	10,300	32,000	25,000	32,000	
44042	Safety Equipment	-	9,000	9,000	9,000	
44080	Repairs & Maint - Equipment	2,814	8,000	5,000	8,000	
	<b>TOTAL Expenses</b>	<u>216,506</u>	<u>459,949</u>	<u>323,677</u>	<u>459,949</u>	
	<b>BALANCE</b>	<u>(130,910)</u>	<u>(344,949)</u>	<u>(310,847)</u>	<u>(444,949)</u>	



		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Police</b>						
<b>Funds: 251 - Special Police Services Fund</b>						
<b>Program: 39400 - JAG 2020</b>						
<b>REVENUE</b>						
34098	I/GVT - Fed - Other	9,262	19,922	-	-	Carry over unspent budget
	<b>TOTAL Revenues</b>	<u>9,262</u>	<u>19,922</u>	<u>-</u>	<u>-</u>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40020	Part-Time Wages	2,259	19,922	-	-	
40045	PARS Retirement (P/T)	34	-	-	-	
40060	Medicare Tax	33	-	-	-	
40065	Workers Compensation	226	-	-	-	
40080	Payroll Accruals Adjustments	(2,552)	-	-	-	
	<b>TOTAL Expenses</b>	<u>-</u>	<u>19,922</u>	<u>-</u>	<u>-</u>	
	<b>BALANCE</b>	<u>9,262</u>	<u>-</u>	<u>-</u>	<u>-</u>	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Police</b>						
<b>Funds: 253 - Special Police Services Fund</b>						
<b>Program: 39990 - Office of Traffic Safety Grant</b>						
<b>REVENUE</b>						
34296	I/GVT - State - Other - OTS	71,151	110,000	128,680	-	Carry over unspent budget
	<b>TOTAL Revenues</b>	<b>71,151</b>	<b>110,000</b>	<b>128,680</b>	<b>-</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40001	Overtime	76,817	102,886	109,675	-	
40060	Medicare Tax	1,114	-	1,589	-	
40065	Workers Compensation	7,430	-	10,919	-	
40080	Payroll Accruals Adjustments	(3,572)	-	(617)	-	
40090	Salary/Benefits Reimbursements	(8,668)	-	-	-	
	<b>SUBTOTAL</b>	<b>73,121</b>	<b>102,886</b>	<b>121,566</b>	<b>-</b>	
<b>Operations &amp; Maintenance</b>						
44000	Supplies	1,462	4,154	4,154	-	
44030	Training & Meetings	2,394	2,960	2,960	-	
	<b>SUBTOTAL</b>	<b>3,856</b>	<b>7,114</b>	<b>7,114</b>	<b>-</b>	
	<b>TOTAL Expenses</b>	<b>76,977</b>	<b>110,000</b>	<b>128,680</b>	<b>-</b>	
	<b>BALANCE</b>	<b>(5,826)</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	

	Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Police</b>					
<b>Funds: 254 - Special Police Services Fund</b>					
<b>Program: 39900 - ABC Grant</b>					
<b>REVENUE</b>					
34294 I/GVT - State - Other	-	40,000	12,914	-	
<b>TOTAL Revenues</b>	<b>-</b>	<b>40,000</b>	<b>12,914</b>	<b>-</b>	
<b>EXPENDITURES</b>					
<b>Salaries &amp; Benefits</b>					
40001 Overtime	-	35,200	10,957	-	
40060 Medicare Tax	-	3,540	159	-	
40065 Workers Compensation	-	560	1,098	-	
<b>SUBTOTAL</b>	<b>-</b>	<b>39,300</b>	<b>12,214</b>	<b>-</b>	
<b>Operations &amp; Maintenance</b>					
44030 Training & Meetings	-	700	700	-	
<b>SUBTOTAL</b>	<b>-</b>	<b>700</b>	<b>700</b>	<b>-</b>	
<b>TOTAL Expenses</b>	<b>-</b>	<b>40,000</b>	<b>12,914</b>	<b>-</b>	
<b>BALANCE</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Police</b>						
<b>Funds: 256 - Special Police Services Fund</b>						
<b>Program: 39150 - BSCC</b>						
<b>REVENUE</b>						
34490	I/GVT - County - Other	57,571	-	-	-	Carry over unspent budget
	<b>TOTAL Revenues</b>	<u>57,571</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40001	Overtime	7,330	-	10,155	-	
40020	Part Time Wages	10,185	63,000	-	63,000	
40045	PARS Retirement	153	945	-	945	
40060	Medicare Tax	254	914	147	914	
40065	Workers Compensation	802	6,313	1,018	6,313	
40080	Payroll Accruals Adjustments	(3,411)	-	-	-	
	<b>SUBTOTAL</b>	<u>15,312</u>	<u>71,172</u>	<u>11,320</u>	<u>71,172</u>	
<b>Operations &amp; Maintenance</b>						
44020	Special Department Expense	-	23,139	-	-	
44030	Training & Meetings	(190)	27,571	-	-	
	<b>SUBTOTAL</b>	<u>(190)</u>	<u>50,710</u>	<u>-</u>	<u>-</u>	
	<b>TOTAL Expenses</b>	<u>15,122</u>	<u>121,882</u>	<u>11,320</u>	<u>71,172</u>	
	<b>BALANCE</b>	<u>42,449</u>	<u>(121,882)</u>	<u>(11,320)</u>	<u>(71,172)</u>	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Police</b>						
<b>Funds: 257 - Special Police Services Fund</b>						
<b>Program: 39250 - JAG 2021</b>						
<b>REVENUE</b>						
34098	I/GVT - Fed - Other	12,225	-	18,181	-	Carry over unspent budget
	<b>TOTAL Revenues</b>	<u>12,225</u>	<u>-</u>	<u>18,181</u>	<u>-</u>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40020	Part Time Wages	13,662	-	17,152	-	
40045	PARS Retirement	205	-	257	-	
40060	Medicare Tax	198	-	249	-	
40065	Workers Compensation	1,012	-	523	-	
40080	Payroll Accruals Adjustments	(3,564)	-	-	-	
	<b>TOTAL Expenses</b>	<u>11,513</u>	<u>-</u>	<u>18,181</u>	<u>-</u>	
	<b>BALANCE</b>	<u>712</u>	<u>-</u>	<u>(0)</u>	<u>-</u>	

	Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Police</b>					
<b>Funds: 258 - Special Police Services Fund</b>					
<b>Program: 39200 - Animal Control-Humane Pgms</b>					
<b>REVENUE</b>					
33000 Interest Income - Pooled	140	100	126	100	
35044 Chrgs-Police-Animal Shelter	3,730	3,000	4,240	3,000	
<b>TOTAL Revenues</b>	<u>3,870</u>	<u>3,100</u>	<u>4,366</u>	<u>3,100</u>	
<b>EXPENDITURES</b>					
<b>Operations &amp; Maintenance</b>					
43090 Contractual - Other	14,521	10,000	14,606	10,000	
<b>TOTAL Expenses</b>	<u>14,521</u>	<u>10,000</u>	<u>14,606</u>	<u>10,000</u>	
<b>BALANCE</b>	<u>(10,651)</u>	<u>(6,900)</u>	<u>(10,240)</u>	<u>(6,900)</u>	

	Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25
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Comments

Dept: Police  
 Funds: 260 - Local Seized Property Fund  
 Program: 35000 - Local Narcotic Seizure

**REVENUE**

33000	Interest Income - Pooled	8,850	7,000	8,408	8,000
34802	I/GVT-Other-LNSP	-	10,000	-	10,000
<b>TOTAL Revenues</b>		<u>8,850</u>	<u>17,000</u>	<u>8,408</u>	<u>18,000</u>

**EXPENDITURES**

**Debt Service**

49000	Interest Expense	-	1,000	-	1,000
<b>TOTAL Expenses</b>		<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>

<b>BALANCE</b>		<u>8,850</u>	<u>16,000</u>	<u>8,408</u>	<u>17,000</u>
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	Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Police</b>					
<b>Funds: 261 - Supplemental Law Enforcement Srv Fund</b>					
<b>Program: 38500 - Citizen Option for Public Safety Program</b>					
<b>REVENUE</b>					
34500 I/GVT - County - COPS	248,882	234,760	228,665	238,500	
<b>TOTAL Revenues</b>	<b>248,882</b>	<b>234,760</b>	<b>228,665</b>	<b>238,500</b>	
<b>EXPENDITURES</b>					
<b>Salaries &amp; Benefits</b>					
40000 Permanent Salaries	182,963	180,957	187,289	184,367	
40001 Overtime	18,947	10,000	17,962	20,000	
40002 Special & Holiday Pay	-	5,217	-	5,531	
40007 Payoffs - Vacation	12,628	12,759	13,189	13,126	
40009 Payoffs - Holiday	5,422	-	5,422	-	
40040 PERS Retirement	40,675	45,368	48,231	48,488	
40060 Medicare Tax	3,198	2,672	3,476	2,963	
40062 Insurance Rebate	22,053	22,157	22,152	24,590	
40065 Workers Compensation	22,097	18,467	24,018	20,478	
40080 Payroll Accruals Adjustments	5,414	-	(5,423)	-	
40090 Salary/Benefits Reimbursements	(65,516)	(56,770)	(88,651)	(81,043)	
<b>SUBTOTAL</b>	<b>247,881</b>	<b>240,827</b>	<b>227,665</b>	<b>238,500</b>	
<b>Operations &amp; Maintenance</b>					
44092 Liability Claims Charge	1,000	1,000	1,000	-	
<b>SUBTOTAL</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	
<b>TOTAL Expenses</b>	<b>248,881</b>	<b>241,827</b>	<b>228,665</b>	<b>238,500</b>	
<b>BALANCE</b>	<b>1</b>	<b>(7,067)</b>	<b>0</b>	<b>-</b>	



		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Police</b>						
<b>Funds: 263 - Special Police Services Fund</b>						
<b>Program: 39252 - JAG 2022</b>						
<b>REVENUE</b>						
34098	I/GVT - Fed - Other	-	18,496	18,496	-	Carry over unspent budget
	<b>TOTAL Revenues</b>	-	18,496	18,496	-	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40020	Part-Time Wages	-	18,496	18,333	-	
40045	PARS Retirement (P/T)	-	-	41	-	
40060	Medicare Tax	-	-	39	-	
40065	Workers Compensation	-	-	83	-	
	<b>TOTAL Expenses</b>	-	18,496	18,496	-	
	<b>BALANCE</b>	-	-	0	-	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Police</b>						
<b>Funds: 264 - Special Police Services Fund</b>						
<b>Program: 39253 - AB109</b>						
<b>REVENUE</b>						
34490	I/GVT - County - Other	71,380	-	36,756	-	Carry over unspent budget
	<b>TOTAL Revenues</b>	<u>71,380</u>	<u>-</u>	<u>36,756</u>	<u>-</u>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40001	Overtime	40,035	-	37,822	-	
40040	PERS Retirement	34	-	-	-	
40060	Medicare Tax	581	-	548	-	
40065	Workers Compensation	4,012	-	3,790	-	
40080	Payroll Accruals Adjustments	3,392	-	(7,480)	-	
	<b>TOTAL Expenses</b>	<u>48,053</u>	<u>-</u>	<u>34,680</u>	<u>-</u>	
	<b>BALANCE</b>	<u>23,326</u>	<u>-</u>	<u>2,076</u>	<u>-</u>	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Fire</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 41000 - General Fire Services</b>						
<b>REVENUE</b>						
39061	Retiree Insurance Reimbursement	3,648	3,359	3,705	5,300	
	<b>TOTAL Revenues</b>	<u>3,648</u>	<u>3,359</u>	<u>3,705</u>	<u>5,300</u>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40041	PERS Unfunded Liability	1,988,029	1,969,539	1,969,539	2,292,776	
40068	Retiree Insurance	116,189	121,555	111,938	136,000	
	<b>SUBTOTAL</b>	<u>2,104,218</u>	<u>2,091,094</u>	<u>2,081,477</u>	<u>2,428,776</u>	
<b>Operations &amp; Maintenance</b>						
43074	Utilities - Telephone	1,590	1,600	2,372	2,500	
43090	Contractual - Other	8,762,582	13,881,835	13,874,210	14,445,512	ActualEstimated 4.5%
44082	Repairs & Maint - Building	35,357	45,000	49,818	60,000	
44092	Liability Claims Charge	5,000	5,000	5,000	8,000	
	<b>SUBTOTAL</b>	<u>8,804,529</u>	<u>13,933,435</u>	<u>13,931,399</u>	<u>14,516,012</u>	
<b>Capital Outlay/Other</b>						
48502	Taxes - Property	5,670	9,000	9,417	10,000	
	<b>SUBTOTAL</b>	<u>5,670</u>	<u>9,000</u>	<u>9,417</u>	<u>10,000</u>	
	<b>TOTAL Expenses</b>	<u>10,914,417</u>	<u>16,033,529</u>	<u>16,022,294</u>	<u>16,954,788</u>	
	<b>BALANCE</b>	<u>(10,910,769)</u>	<u>(16,030,170)</u>	<u>(16,018,589)</u>	<u>(16,949,488)</u>	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Fire</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 44000 - Ambulance Transport Services</b>						
<b>REVENUE</b>						
35034	Chrgs-Fire-Paramedic Subs	154,464	160,000	145,190	160,000	
35038	Chrgs-Fire-Ambulance Services	3,369,613	3,000,000	3,910,083	4,021,500	Includes rental income
	<b>TOTAL Revenues</b>	<u>3,524,078</u>	<u>3,160,000</u>	<u>4,055,273</u>	<u>4,181,500</u>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
43090	Contractual - Other	1,575,927	2,950,000	2,001,386	1,950,000	Projected contract increase
44020	Special Department Expense	196,772	200,000	200,000	200,000	DHCS fee
44092	Liability Claims Charge	5,000	5,000	5,000	8,000	
	<b>TOTAL Expenses</b>	<u>1,777,699</u>	<u>3,155,000</u>	<u>2,206,386</u>	<u>2,158,000</u>	
	<b>BALANCE</b>	<u>1,746,378</u>	<u>5,000</u>	<u>1,848,887</u>	<u>2,023,500</u>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: Public Works</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 50000 - Public Works Administration</b>						
<b>REVENUE</b>						
33568	Rental Income - Bus Shelters	74,778	80,000	75,000	90,000	Agreement 4/22/20
39061	Retiree Insurance Reimbursement	847	333	813	1,000	
<b>TOTAL Revenues</b>		<b>75,625</b>	<b>80,333</b>	<b>75,813</b>	<b>91,000</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	309,983	378,592	321,414	396,908	
40001	Overtime	2,078	-	2,023	-	
40002	Special & Holiday Pay	10,079	-	8,660	-	
40007	Payoffs - Vacation	24,111	12,989	12,126	13,892	
40040	PERS Retirement	32,223	42,717	37,142	44,335	
40041	PERS Unfunded Liability	100,915	90,133	90,133	101,914	
40060	Medicare Tax	5,314	5,667	5,375	6,034	
40062	Insurance Rebate	60,553	61,379	60,653	63,863	
40065	Workers Compensation	7,343	7,304	7,483	7,954	
40068	Retiree Insurance	16,017	16,189	16,669	20,000	
40069	Employer Paid Benefits	-	-	-	3,600	
40080	Payroll Accruals Adjustments	(4,695)	-	(8,170)	-	
40090	Salary/Benefits Reimbursements	(52,878)	(112,026)	(112,026)	(135,341)	
40091	I-405 Reimbursement	(10,736)	-	-	-	
<b>SUBTOTAL</b>		<b>500,307</b>	<b>502,944</b>	<b>441,482</b>	<b>523,159</b>	
<b>Operations &amp; Maintenance</b>						
43074	Utilities - Telephone	1,920	1,440	1,920	2,000	
44000	Supplies	46	200	100	500	
44030	Training & Meetings	1,879	4,000	2,000	5,500	Increase in meeting membership fees, training, and meeting cost (APWA, League, CEAOOC)
44052	Vehicle Use Charge	1,136	2,706	2,706	2,926	
44054	Vehicle Replacement Charge	3,537	3,537	3,537	3,537	
44056	Information Systems Charge	36,120	36,120	36,120	37,000	
44060	Publications & Subscriptions	76	-	-	-	
44062	Membership Dues	1,155	2,000	1,500	2,000	
44092	Liability Claims Charge	20,000	20,000	20,000	30,000	
<b>SUBTOTAL</b>		<b>65,869</b>	<b>70,003</b>	<b>67,883</b>	<b>83,463</b>	
<b>Administrative Charges/Transfers</b>						
60300	Utility Admin Offsets/Credits	(95,768)	(94,167)	(86,311)	(99,927)	
60800	Other Funds Admin Offsets/Credits	(23,000)	(23,000)	(23,000)	(23,000)	
<b>SUBTOTAL</b>		<b>(118,768)</b>	<b>(117,167)</b>	<b>(109,311)</b>	<b>(122,927)</b>	
<b>TOTAL Expenses</b>		<b>447,408</b>	<b>455,780</b>	<b>400,054</b>	<b>483,695</b>	
<b>BALANCE</b>		<b>(371,783)</b>	<b>(375,447)</b>	<b>(324,241)</b>	<b>(392,695)</b>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: Public Works</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 50500 - Engineering Services</b>						
<b>REVENUE</b>						
35004	Chrgs-Maps & Pubs	496	2,000	859	2,000	
35010	Chrgs-Eng Subdivision Fees	-	5,000	-	-	
35011	Chrgs-Eng-Inspection	200,694	221,100	206,221	220,000	
35012	Chrgs-Plan Ck/Inspection Fees	203,077	85,100	253,859	200,000	
35017	Chrgs-Eng-Wide Load Permit	7,275	7,000	8,424	8,000	
39060	Reimbs-Damaged Prop	(35,166)	2,000	2,000	2,000	
39061	Retiree Insurance Reimbursement	1,995	1,094	1,814	2,000	
<b>TOTAL Revenues</b>		<b>378,372</b>	<b>323,294</b>	<b>473,177</b>	<b>434,000</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	848,875	1,207,998	1,040,401	1,311,308	
40001	Overtime	2,126	-	2,665	-	
40002	Special & Holiday Pay	24,255	-	24,227	-	
40007	Payoffs - Vacation	9,843	41,446	39,268	45,896	
40040	PERS Retirement	88,125	136,299	107,514	146,473	
40041	PERS Unfunded Liability	323,544	291,356	259,168	347,534	
40060	Medicare Tax	13,571	17,742	15,389	20,298	
40062	Insurance Rebate	163,499	203,609	155,776	225,638	
40065	Workers Compensation	29,321	37,319	32,370	42,695	
40068	Retiree Insurance	31,975	32,438	33,762	40,000	
40080	Payroll Accruals Adjustments	24,125	-	4,670	-	
40091	I-405 Reimbursement	(55,821)	(100,000)	(100,000)	-	
<b>SUBTOTAL</b>		<b>1,503,438</b>	<b>1,868,207</b>	<b>1,615,207</b>	<b>2,179,842</b>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	2,523	16,000	4,713	16,000	
43074	Utilities - Telephone	3,296	6,000	2,609	6,000	
43090	Contractual - Other	86,559	125,000	82,600	125,000	Hotel construction & Consultant
44000	Supplies	9,522	15,000	13,508	15,000	
44002	Printing	65	-	129	-	
44010	Postage	96	1,000	38	1,000	
44020	Special Department Expense	141,624	180,000	192,236	185,000	NPDES permit fee
44030	Training & Meetings	3,689	4,000	1,160	5,000	Increase in meeting membership fees, training, and meeting cost (APWA, OCTEC, ITE)
44040	Uniforms	685	2,000	500	3,000	Safety Boots Allowance & Uniform
44050	Equipment Rental	2,037	2,000	2,773	3,000	
44052	Vehicle Use Charge	3,477	7,967	7,967	9,643	
44054	Vehicle Replacement Charge	9,534	9,534	9,534	12,087	
44056	Information Systems Charge	115,080	115,080	115,080	116,000	
44060	Publications & Subscriptions	1,698	1,200	768	1,000	
44062	Membership Dues	1,849	1,000	1,000	1,000	
44080	Repairs & Maint - Equipment	22,015	35,000	35,000	30,000	
44085	Government Buildings Charge	64,000	56,000	56,000	64,000	
44092	Liability Claims Charge	91,000	91,000	91,000	137,000	
45008	Signal Damage Claims	123,818	50,000	37,236	75,000	Increase in traffic signal liability claims
<b>SUBTOTAL</b>		<b>682,568</b>	<b>717,781</b>	<b>653,850</b>	<b>804,730</b>	

	Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Administrative Charges/Transfers</b>					
60300 Utility Admin Offsets/Credits	(235,122)	(267,643)	(224,188)	(252,221)	
60800 Other Funds Admin Offsets/Credits	(83,000)	(83,000)	(83,000)	(83,000)	
<b>SUBTOTAL</b>	<u>(318,122)</u>	<u>(350,643)</u>	<u>(307,188)</u>	<u>(335,221)</u>	
<b>TOTAL Expenses</b>	<u>1,867,884</u>	<u>2,235,345</u>	<u>1,961,870</u>	<u>2,649,351</u>	
<b>BALANCE</b>	<u>(1,489,512)</u>	<u>(1,912,051)</u>	<u>(1,488,692)</u>	<u>(2,215,351)</u>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: Public Works</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 51500 - Street Maintenance</b>						
<b>REVENUE</b>						
39061	Retiree Insurance Reimbursement	1,984	981	1,701	4,500	
39069	Reimbs-Other	27,258	5,000	13,150	14,000	Beach Blvd Maint-Street Sweeping and Weed Abatement - Caltrans Agreement
<b>TOTAL Revenues</b>		<b>29,243</b>	<b>5,981</b>	<b>14,851</b>	<b>18,500</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	332,958	423,741	277,335	418,390	
40001	Overtime	128	8,000	2,976	8,000	
40002	Special & Holiday Pay	10,583	-	12,695	-	
40003	Injured On Duty Pay	1,958	-	-	-	
40007	Payoffs - Vacation	10,099	14,538	1,954	14,644	
40008	Payoffs- Compensatory Time Off	5,486	-	-	-	
40040	PERS Retirement	34,369	47,811	32,941	46,734	
40041	PERS Unfunded Liability	124,409	108,416	108,416	116,731	
40060	Medicare Tax	5,665	6,807	4,410	6,703	
40062	Insurance Rebate	100,055	119,058	81,078	121,477	
40065	Workers Compensation	30,294	36,197	23,447	35,643	
40068	Retiree Insurance	45,299	41,200	43,731	60,000	
40080	Payroll Accruals Adjustments	(11,921)	(73,865)	(7,468)	(75,884)	
<b>SUBTOTAL</b>		<b>689,382</b>	<b>731,903</b>	<b>581,515</b>	<b>752,438</b>	
<b>Operations &amp; Maintenance</b>						
43074	Utilities - Telephone	811	1,500	583	1,500	
43090	Contractual - Other	14,370	15,000	14,766	15,000	Haz mat fees
44000	Supplies	83,398	80,000	82,895	85,000	St signs, construction cones, barricades
44030	Training & Meetings	2,119	3,000	3,908	5,000	Giveaway items for PW Open House
44040	Uniforms	5,923	7,000	5,551	7,000	Uniform contract CPI
44042	Safety Equipment	1,338	2,500	819	2,000	
44052	Vehicle Use Charge	37,796	53,630	53,630	49,920	
44054	Vehicle Replacement Charge	116,889	115,966	115,966	117,817	
44056	Information Systems Charge	20,160	20,160	20,160	21,000	
44062	Membership Dues	-	100	-	-	
44085	Government Buildings Charge	15,000	20,000	20,000	22,000	
44092	Liability Claims Charge	166,000	166,000	166,000	250,000	
47040	Machinery & Equipment	-	-	-	-	
<b>SUBTOTAL</b>		<b>463,803</b>	<b>484,856</b>	<b>484,278</b>	<b>576,237</b>	
<b>Debt Service</b>						
49404	Land Leases	2,540	5,000	2,616	5,000	City dump site lease fee with SCE
<b>SUBTOTAL</b>		<b>2,540</b>	<b>5,000</b>	<b>2,616</b>	<b>5,000</b>	
<b>Administrative Charges/Transfers</b>						
60300	Utility Admin Offsets/Credits	(75,122)	(78,872)	(69,447)	(86,689)	
60800	Other Funds Admin Offsets/Credits	(1,004,325)	(1,054,448)	(928,447)	(1,158,964)	
<b>SUBTOTAL</b>		<b>(1,079,447)</b>	<b>(1,133,320)</b>	<b>(997,893)</b>	<b>(1,245,653)</b>	
<b>TOTAL Expenses</b>		<b>76,278</b>	<b>88,439</b>	<b>70,515</b>	<b>88,022</b>	
<b>BALANCE</b>		<b>(47,035)</b>	<b>(82,458)</b>	<b>(55,664)</b>	<b>(69,522)</b>	



		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: Public Works</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 52500 - Concrete Repair</b>						
<b>REVENUE</b>						
39061	Retiree Insurance Reimbursement	2,491	928	1,908	1,500	
<b>TOTAL Revenues</b>		<b>2,491</b>	<b>928</b>	<b>1,908</b>	<b>1,500</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	76,562	79,693	55,076	86,076	
40001	Overtime	1,818	5,900	2,000	5,900	
40002	Special & Holiday Pay	2,354	-	4,065	-	
40003	Injured On Duty Pay	-	-	21,462	-	
40006	Payoffs - Sick Leave	-	2,734	-	3,013	
40007	Payoffs - Vacation	7,377	-	2,862	-	
40040	PERS Retirement	7,844	8,992	9,026	9,615	
40041	PERS Unfunded Liability	23,939	20,390	20,390	24,016	
40060	Medicare Tax	1,278	1,218	858	1,334	
40062	Insurance Rebate	21,500	21,883	21,600	24,300	
40065	Workers Compensation	6,793	6,478	6,331	7,092	
40068	Retiree Insurance	49,874	27,953	48,457	46,000	
40080	Payroll Accruals Adjustments	(268)	-	957	-	
40090	Salary/Benefits Reimbursements	-	(27,855)	(27,855)	(30,350)	
<b>SUBTOTAL</b>		<b>199,071</b>	<b>147,386</b>	<b>165,228</b>	<b>176,996</b>	
<b>Operations &amp; Maintenance</b>						
43090	Contractual - Other	75,228	95,000	79,276	95,000	Dumping fee
44000	Supplies	24,175	50,000	35,458	70,000	Increase in cost for Concrete & Asphalt
44040	Uniforms	2,624	3,200	3,064	3,200	Uniform contract CPI & shoe allowance
44042	Safety Equipment	692	7,000	1,494	10,000	Purchase construction cones and barricades
44052	Vehicle Use Charge	10,610	15,356	15,356	17,168	
44054	Vehicle Replacement Charge	9,578	9,578	9,578	9,578	
44056	Information Systems Charge	14,280	14,280	14,280	15,000	
44080	Repairs & Maint - Equipment	1,864	2,000	1,000	5,000	Street signs & posts
44092	Liability Claims Charge	200,000	200,000	200,000	302,000	
<b>SUBTOTAL</b>		<b>339,051</b>	<b>396,414</b>	<b>359,506</b>	<b>526,946</b>	
<b>Administrative Charges/Transfers</b>						
60300	Utility Admin Offsets/Credits	(53,000)	(53,000)	(53,000)	(53,000)	
<b>SUBTOTAL</b>		<b>(53,000)</b>	<b>(53,000)</b>	<b>(53,000)</b>	<b>(53,000)</b>	
<b>TOTAL Expenses</b>		<b>485,121</b>	<b>490,800</b>	<b>471,734</b>	<b>650,942</b>	
<b>BALANCE</b>		<b>(482,631)</b>	<b>(489,872)</b>	<b>(469,826)</b>	<b>(649,442)</b>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: Public Works</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 53000 - Park Maintenance</b>						
<b>REVENUE</b>						
34490	I/GVT - County - Other	-	15,000	16,791	17,000	
39061	Retiree Insurance Reimbursement	5,304	3,622	5,057	5,000	
39069	Reimbs-Other	1,060	2,000	400	2,000	
<b>TOTAL Revenues</b>		<b>6,364</b>	<b>20,622</b>	<b>22,248</b>	<b>24,000</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	422,389	523,372	573,774	549,636	
40001	Overtime	7,084	12,000	25,999	12,000	
40002	Special & Holiday Pay	11,963	-	12,333	-	
40007	Payoffs - Vacation	4,351	17,957	8,163	19,237	
40008	Payoffs- Compensatory Time Off	3,447	-	5,660	-	
40020	Part-Time Wages	172,061	230,000	235,636	256,000	Part time wage increase
40040	PERS Retirement	43,379	59,052	80,536	61,394	
40041	PERS Unfunded Liability	149,659	133,907	133,907	153,349	
40045	PARS Retirement (P/T)	2,551	3,450	3,559	3,840	
40060	Medicare Tax	9,886	11,633	15,764	12,788	
40062	Insurance Rebate	117,565	121,903	196,591	126,802	
40065	Workers Compensation	47,841	54,309	74,974	60,102	
40068	Retiree Insurance	96,760	91,966	102,088	81,000	
40069	Employer Paid Benefits	156	-	1,325	-	
40080	Payroll Accruals Adjustments	30,352	-	15,355	-	
40090	Salary/Benefits Reimbursements	(110,723)	(111,407)	(111,407)	(175,774)	
40091	I-405 Reimbursement	(10,146)	-	-	-	
<b>SUBTOTAL</b>		<b>998,575</b>	<b>1,148,142</b>	<b>1,374,258</b>	<b>1,160,374</b>	
<b>Operations &amp; Maintenance</b>						
43070	Utilities - Gas	12,362	20,000	10,866	20,000	Gas prices for Freedom Park Urn
43072	Utilities - Electricity	95,592	70,000	104,379	110,000	Increase in SCE prices
43074	Utilities - Telephone	6,731	8,500	4,511	8,500	
43075	Utilities - Water	336,035	370,000	362,220	380,000	Watering of City parks
43090	Contractual - Other	488,753	605,000	564,295	825,000	Contract CPI increases. Hoover/Beach/Garden Grove and Rancho weekly maintenance. Median maintenance twice a
44000	Supplies	47,990	50,000	53,300	60,000	Irrigation & park janitorial supplies cost increase and Traffic Control Devices
44030	Training & Meetings	2,759	4,000	2,463	4,000	Giveaway items for PW Open House
44040	Uniforms	7,777	8,000	8,163	9,000	Uniform contract increase & safety shoes allowance for part time employees
44042	Safety Equipment	1,949	2,500	1,499	2,500	
44050	Equipment Rental	4,391	5,000	3,170	5,000	
44052	Vehicle Use Charge	37,062	78,392	78,392	74,362	
44054	Vehicle Replacement Charge	40,008	40,008	40,008	53,135	
44056	Information Systems Charge	31,920	31,920	31,920	32,000	
44062	Membership Dues	87	500	-	-	
44080	Repairs & Maint - Equipment	20,878	25,000	12,590	25,000	Splash pad maint. & repair
44082	Repairs & Maint - Building	14,852	15,000	15,143	15,000	
44084	Repairs & Maint - Vandalism	24,513	35,000	30,121	35,000	Vandalism at city parks
44085	Government Buildings Charge	15,000	20,000	20,000	22,000	
44092	Liability Claims Charge	128,000	128,000	128,000	193,000	
<b>SUBTOTAL</b>		<b>1,316,658</b>	<b>1,516,820</b>	<b>1,471,040</b>	<b>1,873,497</b>	

	Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Capital Outlay/Other</b>					
48502 Taxes - Property	5,388	7,000	5,615	7,000	
<b>SUBTOTAL</b>	<u>5,388</u>	<u>7,000</u>	<u>5,615</u>	<u>7,000</u>	
<b>Debt Service</b>					
49404 Land Leases	24,150	30,000	24,100	40,000	Land lease increases for Frank Fry, College and Russell Paris parks with SCE
<b>SUBTOTAL</b>	<u>24,150</u>	<u>30,000</u>	<u>24,100</u>	<u>40,000</u>	
<b>Administrative Charges/Transfers</b>					
60300 Utility Admin Offsets/Credits	(61,098)	(67,833)	(71,500)	(75,617)	
<b>SUBTOTAL</b>	<u>(61,098)</u>	<u>(67,833)</u>	<u>(71,500)</u>	<u>(75,617)</u>	
<b>TOTAL Expenses</b>	<u>2,283,673</u>	<u>2,634,129</u>	<u>2,803,513</u>	<u>3,005,254</u>	
<b>BALANCE</b>	<u>(2,277,309)</u>	<u>(2,613,507)</u>	<u>(2,781,265)</u>	<u>(2,981,254)</u>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: Public Works</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 53500 - Street Tree Maintenance</b>						
<b>REVENUE</b>						
39061	Retiree Insurance Reimbursement	1,175	1,000	856	1,000	
<b>TOTAL Revenues</b>		<b>1,175</b>	<b>1,000</b>	<b>856</b>	<b>1,000</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	69,473	127,576	141,839	132,720	
40002	Special & Holiday Pay	3,183	-	3,447	-	
40006	Payoffs - Sick Leave	-	-	1,510	-	
40007	Payoffs - Vacation	2,338	4,377	1,199	4,645	
40040	PERS Retirement	7,184	14,394	13,793	14,825	
40041	PERS Unfunded Liability	21,325	32,641	32,641	37,029	
40060	Medicare Tax	1,273	2,080	2,094	2,183	
40062	Insurance Rebate	12,800	19,580	23,040	19,603	
40065	Workers Compensation	6,726	11,058	11,054	11,606	
40068	Retiree Insurance	39,664	38,307	37,757	45,000	
40069	Employer Paid Benefits	540	-	1,050	-	
40080	Payroll Accruals Adjustments	20,371	-	3,973	-	
<b>SUBTOTAL</b>		<b>184,876</b>	<b>250,013</b>	<b>273,398</b>	<b>267,611</b>	
<b>Operations &amp; Maintenance</b>						
43090	Contractual - Other	169,831	200,000	190,372	270,000	Great Scott CPI increase-2 year maintenance program
44000	Supplies	9,725	15,000	7,868	15,000	Tree Voucher and root barrier
44030	Training & Meetings	118	500	300	500	
44040	Uniforms	2,472	3,000	1,878	3,000	Uniform contract increase and shoe allowance
44052	Vehicle Use Charge	9,150	18,704	18,704	18,010	
44054	Vehicle Replacement Charge	17,447	17,447	17,447	33,784	
44062	Membership Dues	-	500	500	-	
44080	Repairs & Maint - Equipment	544	2,000	1,052	2,000	
44092	Liability Claims Charge	70,000	70,000	70,000	106,000	
<b>SUBTOTAL</b>		<b>279,286</b>	<b>327,151</b>	<b>308,121</b>	<b>448,294</b>	
<b>Administrative Charges/Transfers</b>						
60300	Utility Admin Offsets/Credits	(45,925)	(49,239)	(49,446)	(53,477)	
<b>SUBTOTAL</b>		<b>(45,925)</b>	<b>(49,239)</b>	<b>(49,446)</b>	<b>(53,477)</b>	
<b>TOTAL Expenses</b>		<b>418,237</b>	<b>527,925</b>	<b>532,074</b>	<b>662,428</b>	
<b>BALANCE</b>		<b>(417,062)</b>	<b>(526,925)</b>	<b>(531,218)</b>	<b>(661,428)</b>	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Public Works</b>						
<b>Funds: 210 - Gas Tax Fund</b>						
<b>Program: 55005 - Gas Tax Program</b>						
<b>REVENUE</b>						
33000	Interest Income - Pooled	101,017	40,000	61,453	65,000	
34098	I/GVT - Fed - Other	1,397,960	-	222,067	-	
34240	I/GVT - State - Gas Tax - 2107	756,029	717,230	756,622	772,063	
34244	I/GVT - State - Gas Tax - 2106	332,647	374,086	354,141	361,203	
34246	I/GVT - State - Gas Tax - 2105	475,201	597,128	553,950	564,937	
34248	I/GVT - State - Gas Tax - 2107.5	7,500	7,500	7,500	7,500	
34250	I/GVT - State - RMRA	2,030,849	2,249,492	2,178,643	2,328,853	
34261	I/GVT - State - Gas Tax - 2103	739,050	901,729	801,105	808,061	
34400	I/GVT-I-405 Reimbursement	90,013	-	65,992	-	
	<b>TOTAL Revenues</b>	<b>5,930,266</b>	<b>4,887,165</b>	<b>5,001,472</b>	<b>4,907,617</b>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
43090	Contractual - Other	345,678	450,000	370,785	450,000	
	<b>SUBTOTAL</b>	<b>345,678</b>	<b>450,000</b>	<b>370,785</b>	<b>450,000</b>	
<b>Administrative Charges/Transfers</b>						
60800	Other Funds Admin Offsets/Credits	963,893	1,008,881	895,495	1,102,934	
91050	Transfers Out Cap Projects	3,239,552	3,695,706	3,695,706	3,373,783	
	<b>SUBTOTAL</b>	<b>4,203,445</b>	<b>4,704,587</b>	<b>4,591,201</b>	<b>4,476,717</b>	
	<b>TOTAL Expenses</b>	<b>4,549,123</b>	<b>5,154,587</b>	<b>4,961,986</b>	<b>4,926,717</b>	
	<b>BALANCE</b>	<b>1,381,143</b>	<b>(267,422)</b>	<b>39,486</b>	<b>(19,100)</b>	

		Actual	Adjusted	Estimated	Adopted	Comments
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	
<b>Dept: Public Works</b>						
<b>Funds: 211 - Measure M Fund</b>						
<b>Program: 55027 - Measure M Admin</b>						
<b>REVENUE</b>						
33000	Interest Income - Pooled	43,919	20,000	20,885	20,000	
34421	I/GVT-County-Measure M2	1,945,277	2,101,686	2,022,667	2,092,239	OCTA estimate
34424	I/GVT-Cnty-Meas M2 Competitive	93,175	-	68,888	-	
<b>TOTAL Revenues</b>		<b>2,082,370</b>	<b>2,121,686</b>	<b>2,112,440</b>	<b>2,112,239</b>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
43072	Utilities - Electricity	89,835	80,000	77,023	80,000	
43090	Contractual - Other	317,422	400,000	350,000	400,000	
<b>SUBTOTAL</b>		<b>407,257</b>	<b>480,000</b>	<b>427,023</b>	<b>480,000</b>	
<b>Administrative Charges/Transfers</b>						
60800	Other Funds Admin Offsets/Credits	115,433	120,566	107,952	131,030	
91050	Transfers Out Cap Projects	1,716,154	1,488,286	1,488,286	1,480,566	
<b>SUBTOTAL</b>		<b>1,831,587</b>	<b>1,608,852</b>	<b>1,596,238</b>	<b>1,611,596</b>	
<b>TOTAL Expenses</b>		<b>2,238,843</b>	<b>2,088,852</b>	<b>2,023,261</b>	<b>2,091,596</b>	
<b>BALANCE</b>		<b>(156,473)</b>	<b>32,834</b>	<b>89,179</b>	<b>20,643</b>	

	Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Public Works</b>					
<b>Funds: 214 - Street Improvements Grant Fund</b>					
<b>Program: 55035 - Street Improvement Grants Fund</b>					
<b>REVENUE</b>					
33000 Interest Income - Pooled	918	10,000	-	-	
34294 I/GVT - State - Other	63,084	-	99,349	-	
34400 I/GVT-I-405 Reimbursement	283,211	1,180,000	593,383	-	
34490 I/GVT - County - Other	-	-	1,000,000	-	
39049 Other Rev-Donations-Misc	8,000	-	-	-	
<b>SUBTOTAL</b>	<b>355,213</b>	<b>1,190,000</b>	<b>1,692,732</b>	<b>-</b>	
<b>Administrative Charges/Transfers</b>					
81050 Transfers In Cap Projs	623,888	-	-	-	
<b>SUBTOTAL</b>	<b>623,888</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL Revenues</b>	<b>979,101</b>	<b>1,190,000</b>	<b>1,692,732</b>	<b>-</b>	
<b>EXPENDITURES</b>					
<b>Administrative Charges/Transfers</b>					
91050 Transfers Out Cap Projects	964,795	590,000	590,000	-	
<b>TOTAL Expenses</b>	<b>964,795</b>	<b>590,000</b>	<b>590,000</b>	<b>-</b>	
<b>BALANCE</b>	<b>14,306</b>	<b>600,000</b>	<b>1,102,732</b>	<b>-</b>	

	Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Public Works</b>					
<b>Funds: 216 - Traffic Impact Fund</b>					
<b>Program: 55030 - Traffic Impact Fee Admin</b>					
<b>REVENUE</b>					
33000 Interest Income - Pooled	15,236	5,000	5,700	6,000	
35019 Chrgs-Eng-Traffic Mitigation	-	10,000	8,001	10,000	
<b>TOTAL Revenues</b>	<b>15,236</b>	<b>15,000</b>	<b>13,701</b>	<b>16,000</b>	
<b>EXPENDITURES</b>					
<b>Administrative Charges/Transfers</b>					
60400 Overhead Charges/Credits	762	750	685	800	
<b>TOTAL Expenses</b>	<b>762</b>	<b>750</b>	<b>685</b>	<b>800</b>	
<b>BALANCE</b>	<b>14,474</b>	<b>14,250</b>	<b>13,015</b>	<b>15,200</b>	



		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Public Works</b>						
<b>Funds: 220 - Municipal Light Fund</b>						
<b>Program: 59500 - Municipal Lighting</b>						
<b>REVENUE</b>						
30000	Prop Taxes - Current - Secured	674,851	680,000	679,897	680,000	
30002	Prop Taxes - Current-Unsecured	20,002	20,000	23,338	23,000	
30020	Prop Taxes - Supplemental-Current	29,284	15,000	12,155	15,000	
30030	Prop Taxes - Residual	1,262,928	1,150,000	1,310,435	1,360,000	
30040	Prop Taxes - Other-Misc	224	-	273	-	
30042	Prop Taxes - Other-Pub Utility	23,692	24,000	23,601	24,000	
30043	Prop Taxes - Other-H/Owners Subv	2,996	4,000	2,755	4,000	
30049	Prop Taxes - Pass Thru Agreements	395,988	320,000	441,223	485,000	
33000	Interest Income - Pooled	145,408	100,000	138,137	150,000	
	<b>TOTAL Revenues</b>	<b>2,555,374</b>	<b>2,313,000</b>	<b>2,631,814</b>	<b>2,741,000</b>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
43072	Utilities - Electricity	807,037	850,000	853,737	860,000	
44092	Liability Claims Charge	91,000	91,000	91,000	91,000	
	<b>SUBTOTAL</b>	<b>898,037</b>	<b>941,000</b>	<b>944,737</b>	<b>951,000</b>	
<b>Administrative Charges/Transfers</b>						
60400	Overhead Charges/Credits	127,769	115,650	131,591	137,050	
60800	Other Funds Admin Offsets/Credits	31,000	31,000	31,000	31,000	
91050	Transfers Out Cap Projects	260,206	600,000	600,000	200,000	
	<b>SUBTOTAL</b>	<b>418,975</b>	<b>746,650</b>	<b>762,591</b>	<b>368,050</b>	
	<b>TOTAL Expenses</b>	<b>1,317,012</b>	<b>1,687,650</b>	<b>1,707,328</b>	<b>1,319,050</b>	
	<b>BALANCE</b>	<b>1,238,362</b>	<b>625,350</b>	<b>924,486</b>	<b>1,421,950</b>	

	Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Public Works</b>					
<b>Funds: 270 - Drainage District Fund</b>					
<b>Program: 59000 - Drainage District</b>					
<b>REVENUE</b>					
33000 Interest Income - Pooled	2,702	3,000	2,567	3,000	
35084 Chrgs-Drainage Fee Dist #4	-	1,000	-	-	
35087 Chrgs-Drainage Fee Dist #7	-	1,000	-	-	
<b>TOTAL Revenues</b>	<b>2,702</b>	<b>5,000</b>	<b>2,567</b>	<b>3,000</b>	
<b>EXPENDITURES</b>					
<b>Administrative Charges/Transfers</b>					
60400 Overhead Charges/Credits	135	250	128	150	
<b>TOTAL Expenses</b>	<b>135</b>	<b>250</b>	<b>128</b>	<b>150</b>	
<b>BALANCE</b>	<b>2,567</b>	<b>4,750</b>	<b>2,438</b>	<b>2,850</b>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: Public Works</b>						
<b>Funds: 600 - Water Utility Fund</b>						
<b>Program: 55500 - Utility Administration</b>						
<b>REVENUE</b>						
33000	Interest Income - Pooled	310,530	100,000	295,003	300,000	
39061	Retiree Insurance Reimbursement	2,491	1,689	2,409	2,500	
	<b>SUBTOTAL</b>	<b>313,020</b>	<b>101,689</b>	<b>297,412</b>	<b>302,500</b>	
<b>Administrative Charges/Transfers</b>						
81050	Transfers In Cap Projs	112,000	-	-	-	
	<b>SUBTOTAL</b>	<b>112,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL Revenues</b>	<b>425,020</b>	<b>101,689</b>	<b>297,412</b>	<b>302,500</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	476,329	535,055	519,576	560,891	
40001	Overtime	6,510	15,000	4,137	15,000	
40002	Special & Holiday Pay	11,499	-	12,438	-	
40007	Payoffs - Vacation	17,754	18,246	14,598	19,631	
40008	Payoffs- Compensatory Time Off	267	-	-	-	
40020	Part-Time Wages	-	38,000	-	40,000	Part-Time salary increases
40040	PERS Retirement	48,564	60,003	54,994	62,651	
40041	PERS Unfunded Liability	130,204	136,063	136,063	156,489	
40045	PARS Retirement (P/T)	-	570	-	600	
40060	Medicare Tax	7,769	8,721	7,966	9,283	
40062	Insurance Rebate	82,510	80,843	67,626	83,373	
40065	Workers Compensation	32,734	36,952	37,351	39,020	
40068	Retiree Insurance	42,782	46,782	47,501	44,000	
40069	Employer Paid Benefits	870	-	2,484	-	
40080	Payroll Accruals Adjustments	3,972	-	3,682	-	
40090	Salary/Benefits Reimbursements	48,846	111,792	111,792	135,191	
40091	I-405 Reimbursement	-	(20,000)	(20,000)	-	
	<b>SUBTOTAL</b>	<b>910,611</b>	<b>1,068,027</b>	<b>1,000,207</b>	<b>1,166,129</b>	
<b>Operations &amp; Maintenance</b>						
43074	Utilities - Telephone	11,940	9,000	9,891	10,000	Increase in phone bill
43090	Contractual - Other	4,665	70,000	68,328	70,000	
44000	Supplies	3,051	3,000	1,966	3,000	
44030	Training & Meetings	10,584	25,000	18,142	25,000	Commercial Driving school all employees 3k per employee
44040	Uniforms	19,490	27,000	24,152	27,000	Uniform contract and shoe allowance
44042	Safety Equipment	4,276	10,000	12,660	15,000	Construction cones and barricades
44052	Vehicle Use Charge	8,629	17,690	17,690	26,208	
44054	Vehicle Replacement Charge	21,372	21,372	21,372	21,453	
44062	Membership Dues	6,304	6,000	6,137	6,000	
44085	Government Buildings Charge	29,000	39,000	39,000	44,000	
44092	Liability Claims Charge	8,000	8,000	8,000	12,000	
	<b>SUBTOTAL</b>	<b>127,311</b>	<b>236,062</b>	<b>227,338</b>	<b>259,661</b>	
<b>Administrative Charges/Transfers</b>						
91050	Transfers Out Cap Projects	2,454,908	3,949,828	3,949,828	3,981,066	
	<b>SUBTOTAL</b>	<b>2,454,908</b>	<b>3,949,828</b>	<b>3,949,828</b>	<b>3,981,066</b>	
	<b>TOTAL Expenses</b>	<b>3,492,830</b>	<b>5,253,917</b>	<b>5,177,374</b>	<b>5,406,856</b>	
	<b>BALANCE</b>	<b>(3,067,810)</b>	<b>(5,152,228)</b>	<b>(4,879,962)</b>	<b>(5,104,356)</b>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: Public Works</b>						
<b>Funds: 600 - Water Utility Fund</b>						
<b>Program: 56500 - Utility Production &amp; Supply</b>						
<b>REVENUE</b>						
39061	Retiree Insurance Reimbursement	423	167	406	500	
39069	Reimbs-Other	7,100	15,000	-	10,000	
<b>TOTAL Revenues</b>		<u>7,523</u>	<u>15,167</u>	<u>406</u>	<u>10,500</u>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	330,398	403,876	389,845	551,247	3 Water Tech I - supplemental
40001	Overtime	25,834	25,000	27,379	25,000	
40002	Special & Holiday Pay	11,186	-	11,940	-	
40007	Payoffs - Vacation	15,768	13,773	14,645	19,294	
40008	Payoffs- Compensatory Time Off	2,133	-	440	-	
40040	PERS Retirement	31,683	45,292	42,316	61,574	
40041	PERS Unfunded Liability	115,116	102,704	102,704	111,470	
40060	Medicare Tax	6,485	6,878	7,666	9,837	
40062	Insurance Rebate	87,364	97,330	109,992	155,507	
40065	Workers Compensation	34,482	36,570	40,760	52,308	
40068	Retiree Insurance	5,475	5,447	5,687	6,100	
40080	Payroll Accruals Adjustments	887	-	5,351	-	
40090	Salary/Benefits Reimbursements	(40,635)	(49,960)	(49,960)	(51,690)	
<b>SUBTOTAL</b>		<u>626,177</u>	<u>686,910</u>	<u>708,764</u>	<u>940,647</u>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	1,000	6,000	7,331	20,000	PFAS and LCRR
43072	Utilities - Electricity	837,009	860,000	996,518	950,000	Cost of electricity \$90/af and BPP to 100% 10550 af planned FINAL
43074	Utilities - Telephone	11,232	10,000	8,597	10,000	
43075	Utilities - Water	1,696	3,000	2,059	3,000	
43076	Purchased Water	1,602,832	500,000	1,224,164	660,000	0 af x \$1,362/ac.ft = \$0 + readiness to serve, Choice programs, State and Local fees = \$660,000 Final
43090	Contractual - Other	26,067	35,000	37,147	40,000	Cost increase from Lab and additional testing required and water softener increase.
44000	Supplies	18,985	20,000	19,362	20,000	
44002	Printing	4,871	10,000	7,315	10,000	Mailings water quality info, LCRR included
44010	Postage	6,019	10,000	11,540	20,000	Additional mailings water quality info, LCRR included
44020	Special Department Expense	54,189	55,000	54,883	60,000	
44052	Vehicle Use Charge	25,232	67,140	67,140	35,452	
44054	Vehicle Replacement Charge	44,685	44,685	44,685	63,203	
44080	Repairs & Maint - Equipment	44,464	45,000	42,889	33,754	
44092	Liability Claims Charge	8,000	8,000	8,000	12,000	
<b>SUBTOTAL</b>		<u>2,686,281</u>	<u>1,673,825</u>	<u>2,531,629</u>	<u>1,937,409</u>	
<b>Capital Outlay/Other</b>						
47090	Depreciation	1,436,030	-	-	-	
47502	Pump & Basin Assessment	5,129,109	7,200,000	5,898,475	8,100,000	PFAS Mitigation +8968 ac.ft x \$688/ac.ft = \$6,169,984 & Oper. Cost pumping 100% with BEA of \$1162 @ 1583 af = \$1,839,446 Final
48502	Taxes - Property	2,665	3,500	2,796	3,500	
<b>SUBTOTAL</b>		<u>6,567,804</u>	<u>7,203,500</u>	<u>5,901,271</u>	<u>8,103,500</u>	

	<b>Actual 2022-23</b>	<b>Adjusted Budget 2023-24</b>	<b>Estimated Actual 2023-24</b>	<b>Adopted Budget 2024-25</b>	<b>Comments</b>
<b>Administrative Charges/Transfers</b>					
60300 Utility Admin Offsets/Credits	1,261,122	1,439,986	1,359,331	1,545,550	
<b>SUBTOTAL</b>	<u>1,261,122</u>	<u>1,439,986</u>	<u>1,359,331</u>	<u>1,545,550</u>	
<b>TOTAL Expenses</b>	<u>11,141,383</u>	<u>11,004,221</u>	<u>10,500,995</u>	<u>12,527,106</u>	
<b>BALANCE</b>	<u>(11,133,860)</u>	<u>(10,989,054)</u>	<u>(10,500,589)</u>	<u>(12,516,606)</u>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: Public Works</b>						
<b>Funds: 600 - Water Utility Fund</b>						
<b>Program: 57000 - Utility System Maintenance</b>						
<b>REVENUE</b>						
35020	Chrgs-Staff Service Fees	5,920	2,000	12,893	10,000	
35064	Meter & Service Install	478,324	100,000	396,340	400,000	
39061	Retiree Insurance Reimbursement	1,141	273	993	1,000	
<b>TOTAL Revenues</b>		<b>485,385</b>	<b>102,273</b>	<b>410,225</b>	<b>411,000</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	832,567	892,212	737,784	915,895	
40001	Overtime	25,157	40,000	31,966	40,000	
40002	Special & Holiday Pay	30,053	-	19,681	-	
40003	Injured on Duty	-	-	89,997	-	
40007	Payoffs - Vacation	19,866	30,425	31,300	32,056	
40008	Payoffs- Compensatory Time Off	102	-	2,664	-	
40020	Part Time Wages	48,428	30,000	41,089	32,000	Min. wage increases
40040	PERS Retirement	77,071	100,056	88,760	102,305	
40041	PERS Unfunded Liability	259,820	226,886	226,886	255,535	
40045	PARS Retirement (P/T)	319	450	276	480	
40060	Medicare Tax	16,012	15,653	14,119	16,337	
40062	Insurance Rebate	246,831	235,807	217,583	238,325	
40065	Workers Compensation	85,141	83,232	83,652	86,869	
40068	Retiree Insurance	48,706	47,914	45,499	50,000	
40080	Payroll Accruals Adjustments	22,232	-	21,296	-	
40090	Salary/Benefits Reimbursements	57,001	135,743	135,743	93,656	
<b>SUBTOTAL</b>		<b>1,769,305</b>	<b>1,838,378</b>	<b>1,788,295</b>	<b>1,863,458</b>	
<b>Operations &amp; Maintenance</b>						
43090	Contractual - Other	114,399	200,000	126,889	200,000	Dump fee increase plus improvement to dump site
44000	Supplies	23,881	45,000	19,340	45,000	Construction equipment
44020	Special Department Expense	1,405	2,000	1,500	2,000	
44030	Training & Meeting	949	-	322	-	
44052	Vehicle Use Charge	70,174	142,062	142,062	148,850	
44054	Vehicle Replacement Charge	191,117	191,010	190,903	211,186	
44056	Information Systems Charge	66,360	66,360	66,360	67,000	
44080	Repairs & Maint - Equipment	2,674	4,000	2,984	4,000	
44092	Liability Claims Charge	26,000	26,000	26,000	39,000	
<b>SUBTOTAL</b>		<b>496,960</b>	<b>676,432</b>	<b>576,360</b>	<b>717,036</b>	
<b>TOTAL Expenses</b>		<b>2,266,265</b>	<b>2,514,810</b>	<b>2,364,655</b>	<b>2,580,494</b>	
<b>BALANCE</b>		<b>(1,780,880)</b>	<b>(2,412,537)</b>	<b>(1,954,429)</b>	<b>(2,169,494)</b>	
		592,412	51,849	(266,115)	(1,435,691)	Total Fund 600

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: Public Works</b>						
<b>Funds: 601 - Utility Conservation Fund</b>						
<b>Program: 80060 - Utility Conservation</b>						
<b>REVENUE</b>						
33000	Interest Income - Pooled	59,426	35,000	33,250	35,000	
35060	Metered Water Sales	454,504	400,000	400,000	450,000	
<b>TOTAL Revenues</b>		<b>513,930</b>	<b>435,000</b>	<b>433,250</b>	<b>485,000</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	81,566	106,378	86,767	114,321	
40001	Overtime	2,080	6,000	2,361	6,000	
40002	Special & Holiday Pay	3,608	-	3,365	-	
40007	Payoffs - Vacation	-	3,628	4,939	4,001	
40020	Part Time Wages	22,617	30,000	28,903	32,000	Min. wage increases
40040	PERS Retirement	8,534	11,930	7,869	12,770	
40041	PERS Unfunded Liability	32,253	27,052	27,052	31,896	
40045	PARS Retirement	339	450	434	480	
40060	Medicare Tax	1,707	2,159	1,721	2,609	
40062	Insurance Rebate	32,528	38,794	25,281	38,834	
40065	Workers Compensation	8,204	11,479	7,804	13,873	
40080	Payroll Accruals Adjustments	5,420	-	(60)	-	
40090	Salary/Benefits Reimbursements	98,389	127,578	127,578	133,958	Shared with 55000/56500
<b>SUBTOTAL</b>		<b>297,245</b>	<b>365,448</b>	<b>324,013</b>	<b>390,742</b>	
<b>Operations &amp; Maintenance</b>						
43090	Contractual - Other	41,355	40,000	37,355	40,000	Water conservation
44000	Supplies	524	1,000	40	1,000	Water conservation
44002	Printing	5,263	10,000	5,000	10,000	Water conservation
44010	Postage	249	10,000	5,000	10,000	Water conservation
44072	Promotion	73,740	150,000	53,523	150,000	Conservation events, banners, and supplies
<b>SUBTOTAL</b>		<b>121,130</b>	<b>211,000</b>	<b>100,917</b>	<b>211,000</b>	
<b>Capital Outlay/Other</b>						
48000	CIP and Long-Term Project Costs	4,926	508,306	250,000	-	CIP balance will carryover
<b>SUBTOTAL</b>		<b>4,926</b>	<b>508,306</b>	<b>250,000</b>	<b>-</b>	
<b>TOTAL Expenses</b>		<b>423,301</b>	<b>1,084,754</b>	<b>674,930</b>	<b>601,742</b>	
<b>BALANCE</b>		<b>90,629</b>	<b>(649,754)</b>	<b>(241,680)</b>	<b>(116,742)</b>	

	Actual	Adjusted	Estimated	Adopted
	2022-23	Budget	Actual	Budget
		2023-24	2023-24	2024-25

Comments

Dept: Public Works  
 Funds: 602 - Utility Capital Projects Fund  
 Program: 55502 - Utility Capital Projects

**REVENUE**

**Administrative Charges/Transfers**

81050	Transfers In Cap Projs	2,454,908	3,949,828	3,949,828	3,981,066
<b>TOTAL Revenues</b>		<u>2,454,908</u>	<u>3,949,828</u>	<u>3,949,828</u>	<u>3,981,066</u>

**EXPENDITURES**

**Capital Outlay/Other**

48000	CIP and Long-Term Project Costs	805,919	11,061,329	2,341,783	3,981,066
<b>SUBTOTAL</b>		<u>805,919</u>	<u>11,061,329</u>	<u>2,341,783</u>	<u>3,981,066</u>

**Administrative Charges/Transfers**

91050	Transfers Out Cap Projects	112,000	-	-	-
<b>SUBTOTAL</b>		<u>112,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

<b>TOTAL Expenses</b>	<u>917,919</u>	<u>11,061,329</u>	<u>2,341,783</u>	<u>3,981,066</u>
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<b>BALANCE</b>	<u>1,536,989</u>	<u>(7,111,501)</u>	<u>1,608,045</u>	<u>-</u>
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		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: Public Works</b>						
<b>Funds: 700 - Motor Pool Fund</b>						
<b>Program: 58000 - Motor Pool</b>						
<b>REVENUE</b>						
33000	Interest Income - Pooled	30,581	30,000	29,052	30,000	
35093	Chrgs-Other-Dept Use Fees	1,119,193	1,402,766	1,048,574	1,127,692	
35094	Chrgs-Other-Dept Rplcmt Fees	884,729	863,059	1,217,251	1,317,451	
35099	Chrgs-Other-Misc	1,754	2,000	6,734	5,000	
39061	Retiree Insurance Reimbursement	3,435	2,362	3,322	3,500	
39069	Reimbs-Other	73,259	86,769	-	30,000	
	<b>SUBTOTAL</b>	<b>2,112,951</b>	<b>2,386,956</b>	<b>2,304,933</b>	<b>2,513,643</b>	
<b>Administrative Charges/Transfers</b>						
84000	Property Sales	3,051	5,000	2,090	5,000	
	<b>SUBTOTAL</b>	<b>3,051</b>	<b>5,000</b>	<b>2,090</b>	<b>5,000</b>	
	<b>TOTAL Revenues</b>	<b>2,116,002</b>	<b>2,391,956</b>	<b>2,307,023</b>	<b>2,518,643</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	248,097	259,416	253,728	277,475	Supplemental - Reclass 1 position
40001	Overtime	5,619	4,000	5,896	4,000	
40002	Special & Holiday Pay	6,522	-	6,082	-	
40003	Injured on Duty Pay	201	-	-	-	
40007	Payoffs - Vacation	11,901	8,885	11,860	9,712	
40008	Payoffs- Compensatory Time Off	288	-	101	-	
40020	Part-Time Wages	15,769	20,000	19,054	20,000	Admin aide PT
40040	PERS Retirement	25,529	29,220	29,238	30,994	
40041	PERS Unfunded Liability	77,996	66,258	66,258	75,648	
40045	PARS Retirement	222	300	286	300	
40060	Medicare Tax	4,911	4,708	5,120	5,182	
40062	Insurance Rebate	58,508	58,565	58,619	58,648	
40065	Workers Compensation	25,018	23,626	25,881	26,145	
40068	Retiree Insurance	44,407	43,563	44,523	46,000	
40080	Payroll Accruals Adjustments	7,169	-	(4,075)	-	
	<b>SUBTOTAL</b>	<b>532,158</b>	<b>518,541</b>	<b>522,570</b>	<b>554,104</b>	
<b>Operations &amp; Maintenance</b>						
43070	Utilities - Gas					
43074	Utilities - Telephone	426	2,000	292	2,000	
43090	Contractual - Other	123,026	196,769	124,168	125,000	Vendors
43092	Communications Contract	121,139	106,000	130,456	125,000	Per contract agreement with Sheriff Dept.
44000	Supplies	513,156	563,000	565,250	585,000	Fuel and fleet material costs increase
44030	Training & Meetings	468	2,000	356	2,000	Giveaway items for PW Open House
44040	Uniforms	4,861	5,000	4,923	5,000	Uniform and shoe allowance
44042	Safety Equipment	4,028	5,000	1,011	5,000	
44050	Equipment Rental	107,520	797,000	777,597	830,000	FY24/25 replace/lease 11 PD SUV, 5 PW trucks, and 1 HLO Truck
44052	Vehicle Use Charge	4,799	7,204	7,204	9,514	
44054	Vehicle Replacement Charge	15,401	15,401	15,401	15,401	
44056	Information Systems Charge	26,040	26,040	26,040	27,000	
44060	Publications & Subscriptions	1,788	2,000	2,000	2,000	
44062	Membership Dues	-	1,000	1,000	-	
44080	Repairs & Maint - Equipment	12,239	20,000	16,291	25,000	Software contract increases

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
44085	Government Buildings Charge	29,000	39,000	39,000	44,000	
44092	Liability Claims Charge	86,000	86,000	86,000	130,000	
	<b>SUBTOTAL</b>	<u>1,049,891</u>	<u>1,873,414</u>	<u>1,796,987</u>	<u>1,931,915</u>	
<b>Capital Outlay/Other</b>						
47060	Automobiles & Equipment	-	55,000	54,293	-	
47090	Depreciation	187,677	-	382	-	
47091	Amortization	359,197	-	-	-	
49000	Interest Expense	4,474	-	-	-	
	<b>SUBTOTAL</b>	<u>551,348</u>	<u>55,000</u>	<u>54,675</u>	<u>-</u>	
<b>Administrative Charges/Transfers</b>						
91050	Transfers Out Cap Projects	-	-	-	115,000	
	<b>SUBTOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,000</u>	
	<b>TOTAL Expenses</b>	<u>2,133,396</u>	<u>2,446,955</u>	<u>2,374,233</u>	<u>2,601,019</u>	
	<b>BALANCE</b>	<u>(17,393)</u>	<u>(54,999)</u>	<u>(67,210)</u>	<u>(82,376)</u>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: Public Works</b>						
<b>Funds: 770 - Government Buildings Fund</b>						
<b>Program: 75500 - Government Buildings</b>						
<b>REVENUE</b>						
33000	Interest Income - Pooled	27,652	25,000	25,648	25,000	
35092	Chrgs-Other-To Depts	2,834,101	2,593,000	2,593,000	2,950,000	
39061	Retiree Insurance Reimbursement	2,960	1,570	2,373	2,500	
39069	Reimbs-Other	4,738	5,000	5,577	5,000	
<b>TOTAL Revenues</b>		<b>2,869,451</b>	<b>2,624,570</b>	<b>2,626,598</b>	<b>2,982,500</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	271,445	295,884	277,336	315,685	
40001	Overtime	6,413	5,000	16,276	5,000	
40002	Special & Holiday Pay	10,211	-	12,482	-	
40007	Payoffs - Vacation	20,021	10,134	19,019	11,049	
40008	Payoffs- Compensatory Time Off	2,404	-	4,808	-	
40020	Part-Time Wages	170,577	180,000	158,936	190,000	Minimum wage increase for PT employees with 29 hours/week
40040	PERS Retirement	28,027	33,327	32,506	35,262	
40041	PERS Unfunded Liability	84,933	75,572	75,572	88,076	
40045	PARS Retirement (P/T)	2,469	2,700	2,384	2,850	
40060	Medicare Tax	7,561	7,573	8,008	8,072	
40062	Insurance Rebate	83,108	80,253	80,278	82,751	
40065	Workers Compensation	38,041	40,269	41,018	42,922	
40068	Retiree Insurance	41,551	40,710	41,514	45,000	
40080	Payroll Accruals Adjustments	3,325	-	(546)	-	
<b>SUBTOTAL</b>		<b>770,085</b>	<b>771,422</b>	<b>769,589</b>	<b>826,667</b>	
<b>Operations &amp; Maintenance</b>						
43070	Utilities - Gas	88,769	50,000	69,116	70,000	Increase in Gas prices
43072	Utilities - Electricity	590,166	575,000	617,015	670,000	Increase in SCE prices.
43074	Utilities - Telephone	11,028	10,000	10,646	11,000	Increase in phone prices.
43075	Utilities - Water	22,431	30,000	31,067	35,000	Increase in water prices.
43090	Contractual - Other	434,643	480,000	464,400	500,000	Contract CPI increases
43093	Rose Center Maintenance	125,793	165,000	171,865	180,000	Increase in material costs
44000	Supplies	78,436	90,000	76,553	90,000	
44020	Special Department Expense	16,882	14,000	16,454	14,000	
44030	Training & Meetings	189	-	-	-	
44040	Uniforms	7,921	8,400	9,590	10,000	Uniform contract increase and shoe allowance
44042	Safety Equipment	755	5,000	1,156	5,000	Training and supplies
44052	Vehicle Use Charge	4,324	9,244	9,244	8,380	
44054	Vehicle Replacement Charge	6,854	6,854	6,854	14,523	
44056	Information Systems Charge	26,040	26,040	26,040	26,000	
44080	Repairs & Maint - Equipment	72,847	100,000	72,173	100,000	
44082	Repairs & Maint - Building	58,751	90,000	61,346	90,000	
44092	Liability Claims Charge	20,000	20,000	20,000	30,000	
97200	Bad Debt Expense	(1,394)	-	-	-	
<b>SUBTOTAL</b>		<b>1,564,433</b>	<b>1,679,538</b>	<b>1,663,520</b>	<b>1,853,903</b>	
<b>Capital Outlay/Other</b>						
47090	Depreciation	173,931	-	-	-	
48502	Taxes - Property	78	60,000	51,240	60,000	
<b>SUBTOTAL</b>		<b>174,008</b>	<b>60,000</b>	<b>51,240</b>	<b>60,000</b>	

	<b>Actual 2022-23</b>	<b>Adjusted Budget 2023-24</b>	<b>Estimated Actual 2023-24</b>	<b>Adopted Budget 2024-25</b>	<b>Comments</b>
<b>Administrative Charges/Transfers</b>					
91050 Transfers Out Cap Projects	250,000	55,000	55,000	230,000	
<b>SUBTOTAL</b>	<u>250,000</u>	<u>55,000</u>	<u>55,000</u>	<u>230,000</u>	
<b>TOTAL Expenses</b>	<u>2,758,526</u>	<u>2,565,960</u>	<u>2,539,350</u>	<u>2,970,570</u>	
<b>BALANCE</b>	<u>110,925</u>	<u>58,610</u>	<u>87,249</u>	<u>11,930</u>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: Community Development</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 61050 - Planning</b>						
<b>REVENUE</b>						
31506	Permits-Sidewalk Vendor	-	-	486	1,000	
35000	Chrgs-Planning-Zoning	550,115	684,500	784,754	785,000	
35001	Charges-Planning-Landscape	11,528	20,700	23,831	25,000	
35002	Chrgs-Planning-Subdiv Fees	6,160	5,000	28,070	30,000	
35003	Chrgs-Developer Fees	46,185	22,800	108,879	100,000	
35004	Chrgs-Maps & Pubs	25	-	-	-	
35008	Chrgs-Gen Plan Assessment	79,334	45,000	69,575	70,000	
35012	Chrgs-Plan Ck/Inspection Fees	135,678	81,000	147,380	150,000	
39061	Retiree Insurance Reimbursement	1,034	761	1,001	1,000	
	<b>TOTAL Revenues</b>	<b>830,058</b>	<b>859,761</b>	<b>1,163,975</b>	<b>1,162,000</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	557,703	761,191	642,342	782,812	
40001	Overtime	-	-	250	-	
40002	Special & Holiday Pay	16,445	-	14,646	-	
40007	Payoffs - Vacation	37,729	26,116	48,866	27,398	
40008	Payoffs- Compensatory Time Off	10,042	-	10,281	-	
40020	Part-Time Wages	125,153	153,500	164,454	153,500	Planning Techs
40040	PERS Retirement	57,038	85,885	67,960	87,440	
40041	PERS Unfunded Liability	174,795	169,652	169,652	218,404	
40045	PARS Retirement (P/T)	1,832	2,303	2,017	2,303	
40060	Medicare Tax	11,634	13,828	13,108	14,379	
40062	Insurance Rebate	97,940	137,178	107,788	137,314	
40065	Workers Compensation	5,296	6,294	5,967	6,545	
40068	Retiree Insurance	11,309	11,494	11,734	15,000	
40080	Payroll Accruals Adjustments	13,052	-	(20,700)	-	
40091	I-405 Reimbursement	(521)	-	-	-	
	<b>SUBTOTAL</b>	<b>1,119,446</b>	<b>1,367,441</b>	<b>1,238,363</b>	<b>1,445,095</b>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	48,455	100,000	62,320	50,000	
43074	Utilities - Telephone	429	1,500	426	1,500	
43090	Contractual - Other	291,703	200,000	202,682	300,000	Assistance w/ advanced planning.
44000	Supplies	1,948	2,000	1,404	2,000	
44002	Printing	50	1,000	508	1,000	
44010	Postage	246	500	21	500	
44030	Training & Meetings	4,730	5,000	2,928	5,000	
44050	Equipment Rental	5,421	2,000	4,581	2,000	
44052	Vehicle Use Charge	695	1,625	1,625	1,744	
44054	Vehicle Replacement Charge	2,012	2,012	2,012	4,061	
44056	Information Systems Charge	113,820	113,820	113,820	114,000	
44060	Publications & Subscriptions	-	200	-	200	
44062	Membership Dues	1,042	2,500	1,100	2,500	
44070	Advertising	3,730	1,000	1,760	2,000	
44080	Repairs & Maint - Equipment	-	1,000	1,000	-	
44085	Government Buildings Charge	22,000	19,000	19,000	21,000	
44092	Liability Claims Charge	8,000	8,000	8,000	12,000	
	<b>SUBTOTAL</b>	<b>504,280</b>	<b>461,157</b>	<b>423,187</b>	<b>519,505</b>	
	<b>TOTAL Expenses</b>	<b>1,623,726</b>	<b>1,828,598</b>	<b>1,661,550</b>	<b>1,964,600</b>	
	<b>BALANCE</b>	<b>(793,668)</b>	<b>(968,837)</b>	<b>(497,575)</b>	<b>(802,600)</b>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: Community Development</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 62050 - Building</b>						
<b>REVENUE</b>						
30081	ADA Compliance Fee	24,435	20,000	18,790	20,000	
31040	Licenses - Special Inspector	22,395	5,000	11,352	15,000	
31500	Permits-Construction-Building	1,002,890	784,500	931,215	900,000	
31501	Permits-Construction-Plumbing	66,716	60,000	54,679	60,000	
31502	Permits-Construction-Electrical	95,774	85,000	81,208	85,000	
31503	Permits-Construction-Grn Bldg	473	1,000	606	1,000	
31504	Permits-Construction-Mech	34,146	30,000	28,666	30,000	
34294	I/GVT - State - Other	-	60,000	-	-	
35020	Chrgs-Staff Service Fees	117,910	85,000	93,483	95,000	
35022	Chrgs-Staff-Bus Lic Proc	130,912	100,000	113,913	115,000	
35023	Chrgs-Staff-Bus Lic Rnwls	300,674	300,000	246,469	300,000	
35036	Chrgs-Fire-Plan Ck Fees	8,442	14,000	2,302	4,000	
35102	Chrgs-Inspect-Plan Ck Fees	910,846	822,500	869,759	870,000	
39061	Retiree Insurance Reimbursement	2,768	1,466	2,666	2,500	
<b>TOTAL Revenues</b>		<b>2,718,379</b>	<b>2,368,466</b>	<b>2,455,107</b>	<b>2,497,500</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	597,626	877,238	811,551	853,854	
40001	Overtime	917	-	882	-	
40002	Special & Holiday Pay	17,629	-	14,896	-	
40007	Payoffs - Vacation	27,511	30,762	23,292	30,486	
40020	Part-Time Wages	206,507	140,000	152,861	168,177	3 part-timers, 1 intern (current: 2 part-timers, 2 interns)
40040	PERS Retirement	61,779	98,979	81,045	95,376	
40041	PERS Unfunded Liability	242,188	224,444	224,444	238,225	
40045	PARS Retirement (P/T)	1,828	2,100	1,961	2,523	
40060	Medicare Tax	11,721	15,036	12,019	15,473	
40062	Insurance Rebate	128,641	161,576	138,863	166,375	
40065	Workers Compensation	13,220	14,842	13,923	15,019	
40068	Retiree Insurance	52,664	51,699	52,899	59,000	
40069	Employer Paid Benefits	-	-	-	3,600	
40080	Payroll Accruals Adjustments	(8,049)	-	(14,878)	-	
40090	Salary/Benefits Reimbursements	(40,061)	(58,298)	(58,298)	(53,721)	
<b>SUBTOTAL</b>		<b>1,314,121</b>	<b>1,558,378</b>	<b>1,455,461</b>	<b>1,594,387</b>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	1,928	1,000	1,381	1,000	
43074	Utilities - Telephone	3,826	1,500	2,766	2,500	
43090	Contractual - Other	328,179	390,000	376,272	400,000	1) increased fr HDL bus. Lic. Collections. 2) big jobs (Bolsa Row, Westminster Mall) increase consultant
44000	Supplies	1,784	2,000	2,117	2,000	
44002	Printing	329	200	500	300	
44010	Postage	22	6,000	4,030	3,000	
44020	Special Department Expense	590	500	500	500	
44030	Training & Meetings	3,287	3,000	4,448	3,000	
44031	ADA Compliance Training	867	20,000	1,910	20,000	
44034	Mileage	1,691	2,200	1,614	2,200	
44040	Uniforms	-	500	-	500	
44042	Safety Equipment	715	500	800	725	
44050	Equipment Rental	1,519	5,000	2,215	5,000	
44052	Vehicle Use Charge	10,036	14,616	14,616	33,144	
44054	Vehicle Replacement Charge	32,261	22,271	22,271	28,332	
44056	Information Systems Charge	97,860	97,860	97,860	98,000	

	<b>Actual 2022-23</b>	<b>Adjusted Budget 2023-24</b>	<b>Estimated Actual 2023-24</b>	<b>Adopted Budget 2024-25</b>	<b>Comments</b>
44060 Publications & Subscriptions	804	2,500	1,000	2,500	
44062 Membership Dues	1,105	1,800	1,800	1,800	
44085 Government Buildings Charge	22,000	19,000	19,000	21,000	
44092 Liability Claims Charge	12,000	12,000	12,000	18,000	
<b>SUBTOTAL</b>	<b>520,804</b>	<b>602,447</b>	<b>567,100</b>	<b>643,501</b>	
<b>TOTAL Expenses</b>	<b>1,834,925</b>	<b>2,160,825</b>	<b>2,022,560</b>	<b>2,237,888</b>	
<b>BALANCE</b>	<b>883,455</b>	<b>207,641</b>	<b>432,547</b>	<b>259,612</b>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: Community Development</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 63050 - Community Preservation Unit</b>						
<b>REVENUE</b>						
32521	Fines - Admin Citation	1,000	10,000	3,400	5,000	
<b>TOTAL Revenues</b>		<u>1,000</u>	<u>10,000</u>	<u>3,400</u>	<u>5,000</u>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	87,655	98,910	97,071	105,563	
40001	Overtime	6,752	-	20,282	-	
40002	Special & Holiday Pay	4,718	-	-	-	
40007	Payoffs - Vacation	1,901	3,394	5,668	3,695	
40008	Payoffs- Compensatory Time Off	11,904	-	-	-	
40020	Part-Time Wages	170,488	262,320	209,985	262,320	7 day coverage
40040	PERS Retirement	9,272	11,160	10,706	11,791	
40041	PERS Unfunded Liability	29,174	25,307	25,307	29,452	
40045	PARS Retirement (P/T)	2,483	3,935	3,788	3,935	
40060	Medicare Tax	4,388	5,488	5,159	5,613	
40062	Insurance Rebate	19,509	19,562	19,529	19,594	
40065	Workers Compensation	9,556	5,274	10,851	5,537	
40068	Retiree Insurance	8,393	9,404	9,404	12,000	
40080	Payroll Accruals Adjustments	6,429	-	(1,157)	-	
<b>SUBTOTAL</b>		<u>372,623</u>	<u>444,754</u>	<u>416,594</u>	<u>459,500</u>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	-	5,000	-	5,000	
43074	Utilities - Telephone	2,339	3,500	2,749	3,500	
44000	Supplies	1,788	3,500	3,493	3,500	
44002	Printing	381	500	-	500	
44010	Postage	1,309	100	1,309	1,500	
44020	Special Department Expense	100	-	1,239	1,500	
44040	Uniforms	3,444	3,500	2,261	3,500	
44052	Vehicle Use Charge	13,592	24,494	24,494	29,668	
44054	Vehicle Replacement Charge	28,704	28,704	28,704	25,768	
<b>SUBTOTAL</b>		<u>51,657</u>	<u>69,298</u>	<u>64,249</u>	<u>74,436</u>	
<b>TOTAL Expenses</b>		<u>424,280</u>	<u>514,052</u>	<u>480,843</u>	<u>533,936</u>	
<b>BALANCE</b>		<u>(423,280)</u>	<u>(504,052)</u>	<u>(477,443)</u>	<u>(528,936)</u>	



		Actual	Adjusted	Estimated	Adopted	Comments
		2022-23	Budget 2023-24	Actual 2023-24	Budget 2024-25	
<b>Dept: Community Development</b>						
<b>Funds: 240 - Housing &amp; Community Dev Fund</b>						
<b>Program: 16010 - CDBG</b>						
<b>REVENUE</b>						
34000	I/GVT-Fed-CDBG	955,440	2,355,893	2,315,618	1,267,158	\$979,000 2024-25, \$288,158 py
36020	Program Income	-	10,000	-	10,000	
<b>TOTAL Revenues</b>		<u>955,440</u>	<u>2,365,893</u>	<u>2,315,618</u>	<u>1,277,158</u>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	108,819	142,071	116,748	143,365	
40001	Overtime	243	-	1,583	-	
40002	Special & Holiday Pay	4,636	-	-	-	
40007	Payoffs - Vacation	2,121	-	6,347	-	
40020	Part-Time Wages	3,610	36,600	-	-	
40040	PERS Retirement	11,411	15,714	12,952	16,014	
40041	PERS Unfunded Liability	38,689	35,632	35,632	39,999	
40045	PARS Retirement (P/T)	-	549	-	-	
40060	Medicare Tax	1,971	2,793	2,112	2,362	
40062	Insurance Rebate	19,593	19,499	19,553	19,517	
40065	Workers Compensation	3,446	4,651	3,819	3,673	
40080	Payroll Accruals Adjustments	5,153	-	134	-	
<b>SUBTOTAL</b>		<u>199,692</u>	<u>257,509</u>	<u>198,880</u>	<u>224,930</u>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	7,661	-	6,920	-	
43030	Audit Fees	7,608	7,500	9,385	9,400	
43074	Utilities - Telephone	1,020	-	743	-	
43090	Contractual - Other	66,489	98,557	68,928	96,003	
44000	Supplies	1,242	-	470	-	
44020	Special Department Expense	15,079	73,268	22,239	34,281	
44052	Vehicle Use Charge	2,755	5,694	5,694	5,610	
46003	Public Services	280,067	323,482	178,708	166,843	
46004	Program Grants	-	-	913	-	
<b>SUBTOTAL</b>		<u>381,921</u>	<u>508,501</u>	<u>293,999</u>	<u>312,137</u>	
<b>Administrative Charges/Transfers</b>						
91050	Transfers Out Cap Projects	1,300,533	1,822,739	1,822,739	730,091	
<b>SUBTOTAL</b>		<u>1,300,533</u>	<u>1,822,739</u>	<u>1,822,739</u>	<u>730,091</u>	
<b>TOTAL Expenses</b>		<u>1,882,145</u>	<u>2,588,749</u>	<u>2,315,618</u>	<u>1,267,158</u>	
<b>BALANCE</b>		<u>(926,705)</u>	<u>(222,856)</u>	<u>(0)</u>	<u>10,000</u>	

		Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Community Development</b>						
<b>Funds: 242 - HCD H.O.M.E. Fund</b>						
<b>Program: 17403 - H.O.M.E. Housing</b>						
<b>REVENUE</b>						
33020	Interest Income - Other	859	-	83	-	
34004	I/GVT-Fed-H.O.M.E.	7,845	2,442,355	1,985,726	986,283	\$457,240 2024-25, \$529,043 py
36020	Program Income	105,731	25,000	6,139	25,000	
	<b>TOTAL Revenues</b>	<u>114,435</u>	<u>2,467,355</u>	<u>1,991,948</u>	<u>1,011,283</u>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	452	-	714	-	
43090	Contractual - Other	7,393	45,724	12,528	45,724	
46004	Program Grants	-	1,978,706	1,978,706	940,559	
	<b>TOTAL Expenses</b>	<u>7,845</u>	<u>2,024,430</u>	<u>1,991,948</u>	<u>986,283</u>	
	<b>BALANCE</b>	<u>106,590</u>	<u>442,925</u>	<u>0</u>	<u>25,000</u>	

	Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Community Development</b>					
<b>Funds: 243 - Local Housing Allocation Fund</b>					
<b>Program: 17000 - Local Housing Allocation</b>					
<b>REVENUE</b>					
34294 Program Income	158,719	-	-	-	Remaining grant balance will be carried over
<b>TOTAL Revenues</b>	<u>158,719</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>EXPENDITURES</b>					
<b>Operations &amp; Maintenance</b>					
46004 Program Grants	105,961	1,123,157	144,450	-	
<b>SUBTOTAL</b>	<u>105,961</u>	<u>1,123,157</u>	<u>144,450</u>	<u>-</u>	
<b>TOTAL Expenses</b>	<u>105,961</u>	<u>1,123,157</u>	<u>144,450</u>	<u>-</u>	
<b>BALANCE</b>	<u>52,758</u>	<u>(1,123,157)</u>	<u>(144,450)</u>	<u>-</u>	

	Actual 2022-23	Adjusted Budget 2023-24	Estimated Actual 2023-24	Adopted Budget 2024-25	Comments
<b>Dept: Community Development</b>					
<b>Funds: 245 - Westminster Housing Authority</b>					
<b>Program: 19000 - Westminster Housing Authority</b>					
<b>REVENUE</b>					
33000 Interest Income - Pooled	64,513	80,000	76,000	80,000	
33020 Interest Income - Other	19,800	10,000	-	10,000	
36020 Program Income	760	-	-	-	
39061 Retiree Insurance Reimbursement	1,341	814	1,294	1,300	
<b>TOTAL Revenues</b>	<b>86,414</b>	<b>90,814</b>	<b>77,294</b>	<b>91,300</b>	
<b>EXPENDITURES</b>					
<b>Salaries &amp; Benefits</b>					
40000 Permanent Salaries	58,250	127,519	66,095	138,599	
40002 Special & Holiday Pay	2,195	-	2,940	-	
40007 Payoffs - Vacation	3,528	5,314	12,941	5,993	
40040 PERS Retirement	5,996	14,104	7,793	15,482	
40041 PERS Unfunded Liability	35,971	31,983	31,983	38,669	
40060 Medicare Tax	1,059	1,863	1,321	2,192	
40062 Insurance Rebate	19,497	38,977	22,697	39,044	
40065 Workers Compensation	482	2,355	601	2,905	
40068 Retiree Insurance	14,431	13,902	14,381	17,000	
40080 Payroll Accruals Adjustments	2,738	-	(2,401)	-	
40090 Salary/Benefits Reimbursements	40,061	58,298	58,298	53,721	
40091 I-405 Reimbursement	(520)	-	-	-	
<b>SUBTOTAL</b>	<b>183,689</b>	<b>294,315</b>	<b>216,649</b>	<b>313,605</b>	
<b>Operations &amp; Maintenance</b>					
43000 Legal Fees	48,273	100,000	60,465	100,000	
43030 Audit Fees	3,043	3,000	3,850	4,000	
43074 Utilities - Telephone	-	1,000	-	1,000	
43090 Contractual - Other	32,541	150,000	47,744	150,000	
44000 Supplies	378	1,000	190	1,000	
44010 Postage	7	500	24	-	
44020 Special Department Expense	-	800	-	-	
44030 Training & Meetings	-	400	-	-	
46001 Rapid Rehousing	9,590	250,000	172,070	250,000	
46002 Program Loans	-	200,000	50,000	200,000	
46004 Program Grants	-	40,000	20,000	40,000	
<b>SUBTOTAL</b>	<b>93,832</b>	<b>746,700</b>	<b>354,343</b>	<b>746,000</b>	
<b>TOTAL Expenses</b>	<b>277,521</b>	<b>1,041,015</b>	<b>570,993</b>	<b>1,059,605</b>	
<b>BALANCE</b>	<b>(191,107)</b>	<b>(950,201)</b>	<b>(493,699)</b>	<b>(968,305)</b>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: Community Services</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 70000 - Community Services Admin</b>						
<b>REVENUE</b>						
33500	Rental Income -Community Services	56,482	50,000	54,334	75,000	Adjusted for increase in rentals
35020	Chrgs-Staff Service Fees	3,078	1,600	1,400	3,500	
39061	Retiree Insurance Reimbursement	4,322	3,071	4,030	4,000	
39069	Reimbs-Other	80,737	90,937	96,216	91,808	Crossing Guard reimbursement
<b>TOTAL Revenues</b>		<b>144,619</b>	<b>145,608</b>	<b>155,980</b>	<b>174,308</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	332,815	394,148	369,127	544,715	
40002	Special & Holiday Pay	10,230	-	10,002	-	
40006	Payoffs - Sick Leave	1,182	-	-	-	
40007	Payoffs - Vacation	22,017	13,523	12,434	15,724	
40008	Payoffs - Compensatory	97	-	1,120	-	
40020	Part-Time Wages	190,735	238,799	203,085	275,372	Increase due to minimum wage increase and additional support of special events city wide/revenue offset with crossing guard reimbursement increase
40040	PERS Retirement	34,436	44,472	43,170	60,845	
40041	PERS Unfunded Liability	117,167	100,844	100,844	128,037	
40045	PARS Retirement (P/T)	2,632	3,957	2,837	4,131	
40060	Medicare Tax	8,898	10,324	9,008	12,800	
40062	Insurance Rebate	71,533	78,243	74,136	98,012	
40065	Workers Compensation	20,354	35,545	19,123	39,442	
40068	Retiree Insurance	49,597	49,136	51,956	53,000	
40069	Employer Paid Benefits	-	-	-	3,600	
40080	Payroll Accruals Adjustments	3,282	-	31,533	-	
<b>SUBTOTAL</b>		<b>864,975</b>	<b>968,991</b>	<b>928,374</b>	<b>1,235,678</b>	
<b>Operations &amp; Maintenance</b>						
43000	Legal Fees	2,856	28,000	23,707	7,500	
43074	Utilities - Telephone	1,200	-	2,249	3,000	
43090	Contractual - Other	7,740	10,000	6,000	15,000	Security Guard Contract for Facility Rentals; increase due to additional rental events; offset by additional revenue
44000	Supplies	6,320	8,000	5,013	12,500	increase due to rise in costs for supplies and equipment; additional
44020	Special Department Expense	1,536	1,000	1,552	2,500	increase due to additional programming
44030	Training & Meetings	2,930	3,000	3,277	5,000	increase in cost of trainings
44034	Mileage	1,242	2,096	1,430	2,069	mileage rate increase
44050	Equipment Rental	7,783	4,000	5,339	6,000	
44052	Vehicle Use Charge	79	185	185	198	
44054	Vehicle Replacement Charge	229	229	229	461	
44056	Information Systems Charge	167,160	167,160	167,160	168,000	
44062	Membership Dues	515	2,000	735	2,000	

	<b>Actual 2022-23</b>	<b>Adjusted Budget 2023-24</b>	<b>Estimated Actual 2023-24</b>	<b>Adopted Budget 2024-25</b>	<b>Comments</b>
44085 Government Buildings Charge	498,000	513,000	513,000	601,000	
44092 Liability Claims Charge	8,000	8,000	8,000	12,000	
<b>SUBTOTAL</b>	<u>705,590</u>	<u>746,670</u>	<u>737,876</u>	<u>837,228</u>	
<b>TOTAL Expenses</b>	<u>1,570,565</u>	<u>1,715,661</u>	<u>1,666,250</u>	<u>2,072,906</u>	
<b>BALANCE</b>	<u>(1,425,946)</u>	<u>(1,570,053)</u>	<u>(1,510,270)</u>	<u>(1,898,598)</u>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: Community Services</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 70500 - Senior Center</b>						
<b>REVENUE</b>						
34000	I/GVT-Fed-CDBG	96,347	48,189	109,660	43,730	requested
39049	Other Rev-Donations-Misc	-	-	3,000	15,000	seeing donations for center
39061	Retiree Insurance Reimbursement	1,270	500	1,355	1,500	
39064	Other Rev - Senior Services	2,850	50,000	9,917	50,000	
<b>TOTAL Revenues</b>		<b>100,467</b>	<b>98,689</b>	<b>123,933</b>	<b>110,230</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	81,177	150,232	106,236	143,156	
40002	Special & Holiday Pay	2,537	-	1,987	-	
40006	Payoffs - Sickleave	-	-	10,382	5,010	
40007	Payoffs - Vacation	-	-	14,087	-	
40020	Part-Time Wages	152,612	186,934	181,322	202,400	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	8,384	16,951	12,237	15,990	
40041	PERS Unfunded Liability	26,131	23,052	23,052	39,940	
40045	PARS Retirement (P/T)	2,229	2,804	2,720	3,036	
40060	Medicare Tax	3,511	5,059	5,067	5,377	
40062	Insurance Rebate	19,560	38,960	20,537	38,944	
40065	Workers Compensation	4,897	8,408	7,148	9,300	
40068	Retiree Insurance	14,423	13,795	15,613	23,000	
40080	Payroll Accruals Adjustments	12,975	-	(16,057)	-	
<b>SUBTOTAL</b>		<b>328,436</b>	<b>446,195</b>	<b>384,331</b>	<b>486,153</b>	
<b>Operations &amp; Maintenance</b>						
43074	Utilities - Telephone	720	720	360	360	
43090	Contractual - Other	227	1,600	500	5,000	misc contract instructors for programs, increase in classes; offset by other rev
44000	Supplies	11,448	12,000	16,145	20,000	increase due to rise in food costs and need to additional supplies to support increased demand for senior programs and meals; offset by donations
44001	Senior Services	-	50,000	1,262	50,000	
44030	Training & Meetings	110	500	-	2,500	additional ft staff to attend trainings; offset with donations
44034	Mileage	-	-	-	-	
44050	Equipment Rental	4,724	2,000	2,339	2,400	
44056	Information Systems Charge	34,440	34,440	34,440	35,000	

		<b>Actual 2022-23</b>	<b>Adjusted Budget 2023-24</b>	<b>Estimated Actual 2023-24</b>	<b>Adopted Budget 2024-25</b>	<b>Comments</b>
44062	Membership Dues	150	200	490	500	additional ft staff need professional memberships; offset with donations
44092	Liability Claims Charge	2,000	2,000	2,000	3,000	
	<b>SUBTOTAL</b>	<u>53,820</u>	<u>103,460</u>	<u>57,536</u>	<u>118,760</u>	
	<b>TOTAL Expenses</b>	<u>382,256</u>	<u>549,655</u>	<u>441,866</u>	<u>604,913</u>	
	<b>BALANCE</b>	<u>(281,789)</u>	<u>(450,966)</u>	<u>(317,933)</u>	<u>(494,683)</u>	



		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: Community Services</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 71000 - Recreation Services</b>						
<b>REVENUE</b>						
34000	I/GVT-Fed-CDBG	9,507	10,172	10,172	10,346	requested
35050	Chrgs-Recreation-Progs	112,758	100,000	135,558	150,000	increase demand for classes, online programs and activities/events
35052	Chrgs-Recreation-Facilities	8,510	11,000	7,792	15,000	increase demand for splash pad private parties; field rentals and light fees
<b>TOTAL Revenues</b>		<b>130,776</b>	<b>121,172</b>	<b>153,522</b>	<b>175,346</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	74,527	76,695	71,594	148,461	
40002	Special & Holiday Pay	2,223	-	1,270	-	
40007	Payoffs - Vacation	4,889	2,631	5,537	5,196	
40020	Part-Time Wages	127,320	164,471	161,129	179,158	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	7,669	8,654	5,851	16,583	
40041	PERS Unfunded Liability	23,456	19,623	19,623	23,100	
40045	PARS Retirement (P/T)	1,775	2,467	2,417	2,687	
40060	Medicare Tax	3,295	3,740	3,517	5,114	
40062	Insurance Rebate	19,525	19,479	19,541	38,945	
40065	Workers Compensation	6,926	7,866	7,398	10,757	
40080	Payroll Accruals Adjustments	3,534	-	(10,506)	-	
<b>SUBTOTAL</b>		<b>275,139</b>	<b>305,626</b>	<b>287,371</b>	<b>430,001</b>	
<b>Operations &amp; Maintenance</b>						
43074	Utilities - Telephone	3,916	2,000	2,945	3,500	
43090	Contractual - Other	73,963	90,000	74,500	125,000	Contract Class instructors increase offset by additional revenue
44000	Supplies	13,915	18,000	14,336	22,500	increase due to rise in costs for supplies and equipment; additional
44002	Printing	6,999	7,000	134	10,000	increase in printing production costs
44030	Training & Meetings	451	500	1,444	500	
44040	Uniforms	1,000	1,000	1,000	1,000	
44052	Vehicle Use Charge	851	4,062	4,062	9,148	
44054	Vehicle Replacement Charge	710	710	710	710	
44056	Information Systems Charge	10,080	10,080	10,080	11,000	
44062	Membership Dues	250	100	200	250	
44092	Liability Claims Charge	27,000	27,000	27,000	41,000	
<b>SUBTOTAL</b>		<b>139,135</b>	<b>160,452</b>	<b>136,412</b>	<b>224,608</b>	
<b>TOTAL Expenses</b>		<b>414,273</b>	<b>466,078</b>	<b>423,783</b>	<b>654,609</b>	
<b>BALANCE</b>		<b>(283,497)</b>	<b>(344,906)</b>	<b>(270,261)</b>	<b>(479,263)</b>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: Community Services</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 75000 - Community Promo &amp; Events</b>						
<b>REVENUE</b>						
31599	Film Permits	10,241	1,000	6,730	10,000	increase in film permits
35050	Chrgs-Recreation-Progs	18,859	20,000	133,087	75,000	Revenue from special events
39049	Other Rev-Donations-Misc	26,080	61,712	25,000	150,000	Fall Festival and other event sponsorships/donations
39069	Reimbs-Other	49,092	150,000	47,400	175,000	Tet parade sponsorships/revenue
<b>TOTAL Revenues</b>		<b>104,271</b>	<b>232,712</b>	<b>212,217</b>	<b>410,000</b>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
43090	Contractual - Other	56,721	86,000	120,731	125,000	Audio/Video Engineer, Bands for Summer Concerts and Movie Nights vendor, Production of quarterly brochure, Contracts for special events (stages, entertainment, restrooms); additional flags/banner hanging
44000	Supplies	11,335	17,500	31,426	35,000	increase due to rise in costs for supplies and equipment; offset by additional sponsorship/rev; additional events (ceremonies, earth day, etc.)
44002	Printing	2,000	2,000	2,000	5,000	increase in printing cost of misc. mailings
44010	Postage	22,564	24,150	29,003	32,000	Increase postage rates
44020	Special Department Expense	34,585	100,532	73,818	200,000	Fall Festival & other community events; partial offset from rev.
44021	Parades	138,462	150,000	150,544	175,000	Tet parade; anticipated increases; offset by revenue
44056	Information Systems Charge	17,640	17,640	17,640	18,000	
44080	Repairs & Maint - Equipment	-	1,000	1,000	1,000	
44092	Liability Claims Charge	1,000	1,000	1,000	2,000	
<b>TOTAL Expenses</b>		<b>284,306</b>	<b>399,822</b>	<b>427,162</b>	<b>593,000</b>	
<b>BALANCE</b>		<b>(180,035)</b>	<b>(167,110)</b>	<b>(214,944)</b>	<b>(183,000)</b>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	
			2023-24	2023-24	2024-25	Comments
<b>Dept: Community Services</b>						
<b>Funds: 100 - General Fund</b>						
<b>Program: 76001 - Project SHUE</b>						
<b>REVENUE</b>						
34000	I/GVT-Fed-CDBG	14,235	15,000	15,000	15,000	requested
39049	Other Rev-Donations-Misc	1,575	2,000	1,000	2,000	misc. donations
<b>TOTAL Revenues</b>		<u>15,810</u>	<u>17,000</u>	<u>16,000</u>	<u>17,000</u>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40020	Part-Time Wages	25,852	41,946	37,395	42,908	increase due to PT salary scale changes
40045	PARS Retirement (P/T)	373	629	604	644	
40060	Medicare Tax	375	608	542	622	
40065	Workers Compensation	789	1,279	1,141	1,309	
<b>SUBTOTAL</b>		<u>27,389</u>	<u>44,462</u>	<u>39,682</u>	<u>45,483</u>	
<b>Operations &amp; Maintenance</b>						
44000	Supplies	2,351	1,626	1,155	1,626	
<b>SUBTOTAL</b>		<u>2,351</u>	<u>1,626</u>	<u>1,155</u>	<u>1,626</u>	
<b>TOTAL Expenses</b>		<u>29,740</u>	<u>46,088</u>	<u>40,836</u>	<u>47,109</u>	
<b>BALANCE</b>		<u>(13,930)</u>	<u>(29,088)</u>	<u>(24,836)</u>	<u>(30,109)</u>	

		Actual	Adjusted	Estimated	Adopted	Comments
		2022-23	Budget 2023-24	Actual 2023-24	Budget 2024-25	
<b>Dept: Community Services</b>						
<b>Funds: 200 - Park Dedication Fund</b>						
<b>Program: 76500 - Park Dedication Admin</b>						
<b>REVENUE</b>						
33000	Interest Income - Pooled	70,254	40,000	65,485	65,000	
35070	Chrgs-Park Dedication Fees	566,609	10,000	314,616	100,000	
<b>TOTAL Revenues</b>		<u>636,863</u>	<u>50,000</u>	<u>380,101</u>	<u>165,000</u>	
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
43090	Contractual - Other	-	20,000	20,000	20,000	
<b>SUBTOTAL</b>		<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	
<b>Administrative Charges/Transfers</b>						
60400	Overhead Charges/Credits	31,843	2,500	19,005	8,250	
91050	Transfers Out Cap Projects	200,000	641,308	641,308	951,612	
<b>SUBTOTAL</b>		<u>231,843</u>	<u>643,808</u>	<u>660,313</u>	<u>959,862</u>	
<b>TOTAL Expenses</b>		<u>231,843</u>	<u>663,808</u>	<u>680,313</u>	<u>979,862</u>	
<b>BALANCE</b>		<u>405,020</u>	<u>(613,808)</u>	<u>(300,211)</u>	<u>(814,862)</u>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: Community Services</b>						
<b>Funds: 275 - Community Services Grant Fund</b>						
<b>Program: 71800 - Family Resources Center</b>						
<b>REVENUE</b>						
34000	I/GVT-Fed-CDBG	57,358	49,860	49,860	49,860	requested
34490	I/GVT - County - Other	522,699	545,800	544,491	545,800	FaCT grant
39049	Other Rev-Donations-Misc	7,327	14,000	8,000	14,000	anticipated increase in donations
<b>TOTAL Revenues</b>		<b>587,383</b>	<b>609,660</b>	<b>602,351</b>	<b>609,660</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	82,395	77,459	77,262	76,442	
40002	Special & Holiday Pay	2,738	-	1,590	-	
40003	Injured on Duty Pay	70	-	-	-	
40007	Payoffs - Vacation	1,541	-	-	-	
40020	Part-Time Wages	121,893	137,547	125,732	156,089	
40040	PERS Retirement	8,529	9,639	7,804	8,539	
40045	PARS Retirement (P/T)	1,769	2,341	1,586	2,341	
40060	Medicare Tax	3,178	3,624	2,707	3,640	
40062	Insurance Rebate	19,526	19,518	16,541	19,490	
40065	Workers Compensation	2,241	1,649	1,902	1,657	
40080	Payroll Accruals Adjustments	2,267	-	(10,154)	-	
<b>SUBTOTAL</b>		<b>246,148</b>	<b>251,777</b>	<b>224,969</b>	<b>268,198</b>	
<b>Operations &amp; Maintenance</b>						
43074	Utilities - Telephone	720	720	360	720	
43090	Contractual - Other	266,314	265,190	266,311	270,979	partners contracts - Human Options, Interval House, Westminster School District, Children's Bureau
44000	Supplies	4,001	3,500	3,800	3,500	
44003	CEAC	986	2,000	320	1,000	
44004	Emergency Assistance	17,016	25,000	19,799	20,800	
44005	Program Expense	5,243	6,500	2,943	4,500	
44020	Special Department Expense	23,661	41,217	12,408	14,396	
44030	Training & Meetings	3,372	9,729	1,278	8,451	cdbg/fund balance
<b>SUBTOTAL</b>		<b>321,312</b>	<b>353,856</b>	<b>307,219</b>	<b>324,346</b>	
<b>TOTAL Expenses</b>		<b>567,459</b>	<b>605,633</b>	<b>532,188</b>	<b>592,544</b>	
<b>BALANCE</b>		<b>19,924</b>	<b>4,027</b>	<b>70,163</b>	<b>17,116</b>	

		Actual	Adjusted	Estimated	Adopted	
		2022-23	Budget	Actual	Budget	Comments
			2023-24	2023-24	2024-25	
<b>Dept: Community Services</b>						
<b>Funds: 290 - Community Services Grant Fund</b>						
<b>Program: 70501 - Senior Transportation</b>						
<b>REVENUE</b>						
33000	Interest Income - Pooled	4,885	2,000	4,396	2,000	
34490	I/GVT - County - Other	177,544	179,495	124,899	179,495	
39069	Reimbs-Other	21,377	18,504	13,668	18,504	
	<b>TOTAL Revenues</b>	<b>203,805</b>	<b>199,999</b>	<b>142,963</b>	<b>199,999</b>	
<b>EXPENDITURES</b>						
<b>Salaries &amp; Benefits</b>						
40000	Permanent Salaries	-	-	5,077	-	
40020	Part-Time Wages	51,113	108,234	90,653	124,609	increase due to PT salary scale changes/add pt van driver to due increase ridership demand
40040	PERS Retirement	-	-	592	-	
40045	PARS Retirement (P/T)	752	1,624	1,360	1,869	
40060	Medicare Tax	741	1,569	1,403	1,807	
40065	Workers Compensation	3,941	8,345	7,149	9,607	
40080	Payroll Accruals Adjustments	1,311	-	567	-	
40090	Salary/Benefits Reimbursements	7,905	10,000	10,951	10,000	
	<b>SUBTOTAL</b>	<b>65,762</b>	<b>129,772</b>	<b>117,751</b>	<b>147,892</b>	
<b>Operations &amp; Maintenance</b>						
43074	Utilities - Telephone	1,287	3,000	1,875	3,000	cell phones for bus drivers
44000	Supplies	1,293	5,000	1,435	5,000	WOW Programs supplies for drivers and vehicles
44020	Special Department Expense	2,409	15,000	9,220	15,000	WOW Van program promotional material, new bus wraps, logo design
44040	Uniforms	963	3,000	500	3,000	
44050	Equipment Rental	1,086	2,000	1,849	2,000	
44052	Vehicle Use Charge	10,359	15,668	15,668	16,578	
44054	Vehicle Replacement Charge	14,071	9,539	9,539	9,180	
	<b>SUBTOTAL</b>	<b>31,468</b>	<b>53,207</b>	<b>40,087</b>	<b>53,758</b>	
	<b>TOTAL Expenses</b>	<b>97,230</b>	<b>182,979</b>	<b>157,838</b>	<b>201,650</b>	
	<b>BALANCE</b>	<b>106,575</b>	<b>17,020</b>	<b>(14,875)</b>	<b>(1,651)</b>	

# CAPITAL IMPROVEMENT PROJECTS FY 2024-25

		<u>Amount</u>
<b>General Fund Projects (Fund 100)</b>		
20002-002500	Citywide Arterial Street Improvements	\$293,437
20002-002501	Railroad crossing improvements along Hoover per UPRR Agreement	\$1,206,563
20002-002502	SB1383 Organic Waste Recycling Grant	\$242,417
<b>Total requests</b>		<b><u>\$1,742,417</u></b>
<b>Park Dedication Fund Projects (Fund 200)</b>		
76502-762103	Park equipment replacement (picnic tables, benches, trash cans)	\$30,000
76502-762401	Miscellaneous landscaping and maintenance at Civic Center	\$70,000
76502-762500	Sport court resurfacing at College, Bowling Green, Liberty, Westminster and Westminster Village and Tony Lam Park	\$215,000
76502-762501	Restroom floor resurfacing at Westminster, Buckingham, and Bolsa Chica parks	\$60,000
76502-762502	Soccer field conversion Sigler Park (ARPA match - \$1.7 million total)	\$576,612
<b>Total requests</b>		<b><u>\$951,612</u></b>
<b>Gas Tax Projects (Fund 210)</b>		
55036-361401	City-wide concrete (HUT)	\$150,000
55036-361402	City-wide striping (HUT)	\$150,000
55036-362500	Citywide Arterial Street Improvements (HUT)	\$744,930
55036-362501	Citywide Arterial Street Improvements (SB1)	\$2,328,853
<b>Total requests</b>		<b><u>\$3,373,783</u></b>
<b>Measure M (Fund 211)</b>		
55026-262500	Citywide Storm Drain Improvements FY 24-25 (M2)	\$200,000
55026-262501	Citywide Arterial Street Improvements (M2)	\$1,280,566
<b>Total requests</b>		<b><u>\$1,480,566</u></b>
<b>Municipal Lighting Projects (Fund 220)</b>		
59502-592100	Lighting improvements at city parks	\$200,000
<b>Total requests</b>		<b><u>\$200,000</u></b>
<b>CDBG Projects (Fund 240)</b>		
16510-162500	CDBG Street Improvement Project FY 24-25	\$730,091
<b>Total requests</b>		<b><u>\$730,091</u></b>
<b>Water Utility (Fund 601/602)</b>		
55502-551200	<b>Periodic Repair/Replacement</b> - 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.	\$450,000
55502-551300	<b>Water Well Maintenance and Repair</b> - Repairs and preventative maintenance on City owned wells.	\$250,000
55502-551900	Repaint Two 8 Million Gallon Reservoirs (5th of 6 year contribution)	\$500,000
55502-552101	Cathodic Protection for WOCWB Lines (5th of 8 year contribution)	\$301,066
55502-552201	Drill New Water Well (4th of 4 year contribution)	\$1,000,000
55502-552500	New water meter exchange program (1st of 6 year contribution)	\$1,000,000
55502-552501	Lead and Copper Rule Revisions Compliance	\$300,000
55502-552502	New Service Body for Water Construction Truck	\$130,000
55502-552503	Changeable Message Signs for Construction	\$50,000
<b>Total requests</b>		<b><u>\$3,981,066</u></b>
<b>Equipment Replacement (Fund 700)</b>		
58002-581400	Replace Brake Repair Machine and Vehicle Scan Tool	\$30,000
58002-581400	New Caterpillar Vibrating Roller	\$45,000
58002-581400	New Water Trailer	\$20,000
58002-581400	Aluminum Stake Bed for Project W Truck	\$20,000
<b>Total requests</b>		<b><u>\$115,000</u></b>

# CAPITAL IMPROVEMENT PROJECTS FY 2024-25

		<u>Amount</u>
<b>Building Maintenance (Fund 770)</b>		
75502-752500	City Facility Upgrades and Improvements	\$150,000
75502-752501	Pay Parking Machine Upgrades and Wayfinding in Civic Center	<u>\$80,000</u>
	<b>Total requests</b>	<b>\$230,000</b>
	<b>Grand Total CIP Requests</b>	<b><u>\$12,804,535</u></b>
	<b>Fund 400 - Capital Projects</b>	<b>\$8,823,469</b>
	<b>Fund 601/602 - Water - Capital Projects</b>	<b>\$3,981,066</b>



**INTERFUND CHARGE CALCULATION FY 2024-2025**

DEPARTMENT	WATER		WATER SALARIES ENGINEER	GAS TAX		MEASURE M		MUNICIPAL LIGHTING	GENERAL FUND		TOTAL	
	%	\$\$	TRENCH NPDES Flat \$	%	\$\$	%	\$\$	Flat \$	%	\$\$		
	56500			55005		55027						
<b>ADMINISTRATION</b>												
10000	CITY COUNCIL	3.7%	15,565	-	0.0%	-	0.0%	-	-	96.3%	405,111	420,676
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%	211,335	-	0.0%	-	0.0%	-	-	91.1%	2,163,221	2,374,556
12000	CITY CLERK	3.7%	40,112	-	0.0%	-	0.0%	-	-	96.3%	1,044,000	1,084,112
12500	ELECTIONS	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	331,500	331,500
13000	CITY ATTORNEY	3.7%	13,061	-	0.0%	-	0.0%	-	-	96.3%	339,939	353,000
14200	HUMAN RESOURCES	8.2%	152,946	-	0.0%	-	0.0%	-	-	91.8%	1,712,246	1,865,192
20000	GENERAL CITY	0.0%	-	-	0.0%	-	0.0%	-	-	0.0%	372,000	372,000
21000	FINANCE	25.0%	491,599	-	0.0%	-	0.0%	-	-	75.0%	1,474,798	1,966,397
<b>PUBLIC SAFETY</b>												
31000	POLICE	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	40,829,288	40,829,288
31100	PARKING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	293,311	293,311
32000	ANIMAL CONTROL	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	1,196,777	1,196,777
32100	ANIMAL CONTROL - STANTON	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	204,662	204,662
33000	CODE ENFORCEMENT	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	984,183	984,183
34000	RANGE/SAFETY TRAINING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	209,500	209,500
41000	FIRE	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	16,954,788	16,954,788
44000	AMBULANCE TRANSPORT	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	2,158,000	2,158,000
<b>PUBLIC WORKS</b>												
50000	ADMINISTRATION	14.0%	84,927	15,000	1.6%	10,000	0.8%	5,000	8,000	79.7%	483,695	606,622
50500	ENGINEERING	5.0%	149,229	102,992	1.7%	50,000	0.3%	10,000	23,000	88.8%	2,649,351	2,984,572
51500	STREET MAINT	6.5%	86,689	-	78.2%	1,042,934	8.7%	116,030	-	6.6%	88,022	1,333,675
52500	CONCRETE REPAIR	0.0%	-	53,000	0.0%	-	0.0%	-	-	92.5%	650,942	703,942
53000	PARK MAINT	2.0%	61,617	14,000	0.0%	-	0.0%	-	-	97.5%	3,005,254	3,080,871
53500	STREET TREE	3.0%	21,477	32,000	0.0%	-	0.0%	-	-	92.5%	662,428	715,905
<b>COMMUNITY DEVELOPMENT</b>												
61050	PLANNING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	1,964,600	1,964,600
62050	BUILDING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	2,237,888	2,237,888
63050	CMNTY PRESERVATION	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	533,936	533,936
<b>COMMUNITY SERVICES</b>												
70000	COMM SERVICES ADMIN	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	2,072,906	2,072,906
70500	SENIOR CENTER	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	604,913	604,913
71000	RECREATION SERVICES	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	654,609	654,609
75000	COMMUNITY PROMO/EVENTS	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	593,000	593,000
76001	PROJECT SHUE	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	47,109	47,109
		1.5%	1,328,558	216,992	1.2%	1,102,934	0.1%	131,030	31,000	96.9%	86,962,867	89,773,381

## OVERHEAD CHARGE CALCULATION FY 2024-2025

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	165,000	5.00%	8,250
Gas Tax	210	4,907,617	0.00%	-
Measure "M"	211	2,112,239	0.00%	-
Street Improvements Grant	214	-	0.00%	-
Traffic Impact Fee	216	16,000	5.00%	800
Municipal Lighting	220	2,741,000	5.00%	137,050
CDBG	240	1,277,158	0.00%	-
HCD HOME	242	1,011,283	0.00%	-
Housing Authority	245	91,300	0.00%	-
Police Seizure	250	15,000	0.00%	-
Special Police Services	258	3,100	0.00%	-
LNSP	260	18,000	0.00%	-
SLESF	261	238,500	0.00%	-
Drainage District	270	3,000	5.00%	150
Community Services Grant	275	609,660	0.00%	-
AQMD	280	123,000	4.91%	6,038 *
Community Services Grant	290	199,999	0.00%	-
Capital Projects Fund	400	50,000	0.00%	-
Economic Development Fund	450	74,000	0.00%	-
Successor Agency	501	5,866,572	0.00%	-
Water Utility	600	20,913,500	0.00%	-
Utility Conservation Fund	601	485,000	0.00%	-
Equipment Replacement	700	2,518,643	0.00%	-
Employee Benefits	740	2,981,391	0.00%	-
Liability Administration	750	3,000,000	0.00%	-
Information Systems	760	2,123,600	0.00%	-
Building Maintenance	770	2,982,500	0.00%	-
<b>Total Overhead Charge</b>	<b>100</b>	<b><u>54,527,062</u></b>		<b><u>152,288</u></b>

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