

FY 19-20

# Annual Operating Budget



City of Gridley, California



## Gridley's Purpose...

*Our purpose is to continuously enhance our community's vitality and overall quality of life. We are committed to providing high quality, cost-effective municipal services and forming productive partnerships with our residents and regional organizations. We collectively develop, share, and are guided by a clear vision, values, and meaningful objectives*

### CITY OF GRIDLEY OFFICIALS

#### Elected Officials

Mayor	Bruce Johnson
Vice Mayor	Chris Williams
Council Member	Ray Borges
Council Member	Zachary Torres
Council Member	Quintin Crye

#### Appointed Officials

City Administrator/Finance Director	Paul Eckert
Electric Utility/Public Works Director	Daryl Dye
Fire Chief	Ken Lowe
IT Manager	Vacant
Police Chief	Allen Byers
Recreation Coordinator	Trina Leishman
<i>Contract Engineer</i>	<i>Dave Harden</i>
<i>Contract Planner</i>	<i>Donna Decker</i>

#### Type of Government

The Constitution of the State of California established two types of cities: Charter and General Law. A Charter City has considerably more authority than a General Law City to tax, regulate and adopt its own procedures and organization. A General Law City, on the other hand, may exercise only those powers expressly given to it under State law. The City of Gridley is a General Law City and utilizes the Council/City Administrator form of government.

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July 1, 2019

Honorable Mayor and Members of the City Council,

On behalf of City staff, it is my pleasure to submit to you the Fiscal Year 2019- 2020 Annual Operating Budget and Capital Improvement Plan (CIP). The budget serves as the City’s primary financial management tool and is an important expression of policy regarding public services and community priorities. The budget considers the City’s short and long-term organizational goals in consideration of available revenue. As such, the budget is utilized as both a financial plan and a communication device.

The fund summaries provide an understanding of the financial condition of the funds that comprise the overall budget. The budget includes charts, descriptions of services provided, accomplishments, initiatives, and performance measurements to better explain the functions and program objectives of each department. This message highlights changes in the economy, financial conditions, and key issues for the City.

The City Council and City staff are committed to provide the best possible financial practices and the highest possible transparency regarding all financial transactions. The Proposed FY 2019-20 Operating Budget is staff’s comprehensive effort to present a policy document which preserves fiscal stability and at the same time enables staff to accomplish crucial projects and services. Adopting a proposed budget which enables a City to sustainably and efficiently provide services is one of the most important duties a City Council can participate in.

**Background**

The budget schedule below highlights the nearly four-month process required to develop the Annual Operating Budget and Capital Improvement Plan (CIP). The schedule included three public hearings during a one-month period.

<b>Project Phase</b>	<b>Starting</b>	<b>Ending</b>
Determine 19/20 Fixed Costs (Personnel, etc.)	3/4/2019	4/8/2019
Project 19/20 Expenditures	4/8/2019	4/22/2019
Project 19/20 Revenues	4/22/2019	5/27/2019
Determine General Fund Targets	5/6/2019	5/13/2019
Department Develop Budgets Based on Targets	5/6/2019	6/3/2019
City Administrator/Finance Director/Department Head Meetings	5/13/2019	5/24/2019
Council Budget Meetings	5/20/2019	6/17/2019
Develop Proposed Budget	5/20/2019	6/12/2019
Adopt Proposed Budget	6/17/2019	6/17/2019
Staff Develop Adopted Budget	6/18/2019	6/28/2019
Upload Budget into Software	6/28/2019	6/28/2019

As described in the adjacent table, the City Council received details regarding the General Fund, Enterprise Funds, Special Revenue Funds and the Capital Improvement Plan during the May 20<sup>th</sup>, June 3<sup>rd</sup>, and June 20<sup>th</sup> Public City Council meetings. The City Council also received Departmental presentations from the Electric and Public Works (including parks, water, sewer, and streets) Departments, Fire Department, Recreation, Police, Engineering, and the Finance and Administration Budgets.

IMPORTANT COUNCIL MEETING DATES:	
Budget Introduction Electric, Public Works, and Fire Presentations	5.20.2019
Revenues & Expenditures and Capital Plan Recreation, Police, Engineering, and Administration Presentations	6.3.2019
Budget Adoption	6.17.2019
Additional Dates if Required	6.24.2019

During the Budget Review Process City staff presented an overview of the critical issues facing Citywide fiscal solvency including the inadequate fund balances of the Water and Sewer Enterprise Funds. Staff also presented an overview of the budget process and the proposed changes, additions, and deletions discussed at various budget study sessions and special meetings.

### A Balanced Budget

Overall, the Proposed FY 2019-2020 Budget improves the General Fund with an ending balance of \$2,716,015 which builds in the reserve balance level of 15%. As a reminder, the reserve will increase 1% until it reaches the City Council General Fund Reserve requirement of 20% effective July 1, 2024. This year’s efforts reflect significant improvements to our overall financial position. The budget adds discipline in expenditure reduction in all funds. This will be particularly important in the General Fund as we strive to meet reserve fund policy criteria and overall long-term viability.

While the overall state of the Budget Plan is improving, it’s imperative that we address the critically low balance of the Water Fund and Sewer Fund of which the need for a rate study and assessment should be a top priority. Additionally, staff recommends review and implementation of adequate reserve fund policies to ensure the safety of City operations across all funds. From a budgetary perspective, determining sustainable solutions to these threats will be the number one priority of staff in FY 2019-20.

### Future Challenges

The City Council and staff continue to evaluate organizational challenges our unmet financing needs and identified eight primary items that require attention:

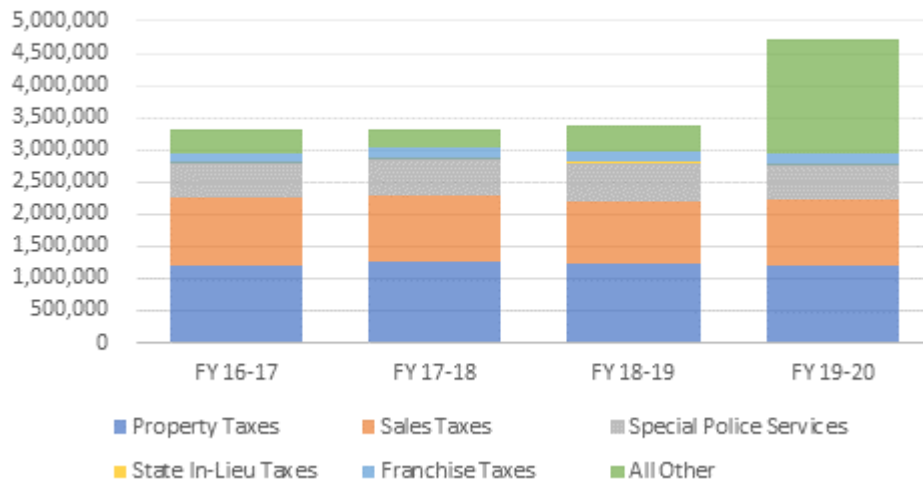
1. CalPERS unfunded liabilities
2. Health Care Cost Increases
3. Water and Sewer Fund Deficits in next fiscal year
4. Funding of potential new Employee Bargaining Contracts effective July 1, 2019
5. Need for plan to prepare for Leadership transitions
6. Reliance on One-Time Revenues (FEMA Lease)
7. Deferred infrastructure maintenance & replacement
8. A lack of funding for Economic Development initiatives

### General Fund

The General Fund has maintained a positive fund balance for the past four budget cycles, following a series of deficit years. The majority of General Fund costs are comprised of personnel costs. Staff has undertaken significant measures in recent years to mitigate the fund challenges; including furloughs,

layoffs, reduction of operating costs, deferment of projects, an implementation of an early retirement program, and an overall effort to relieve the burden on the City's General Fund.

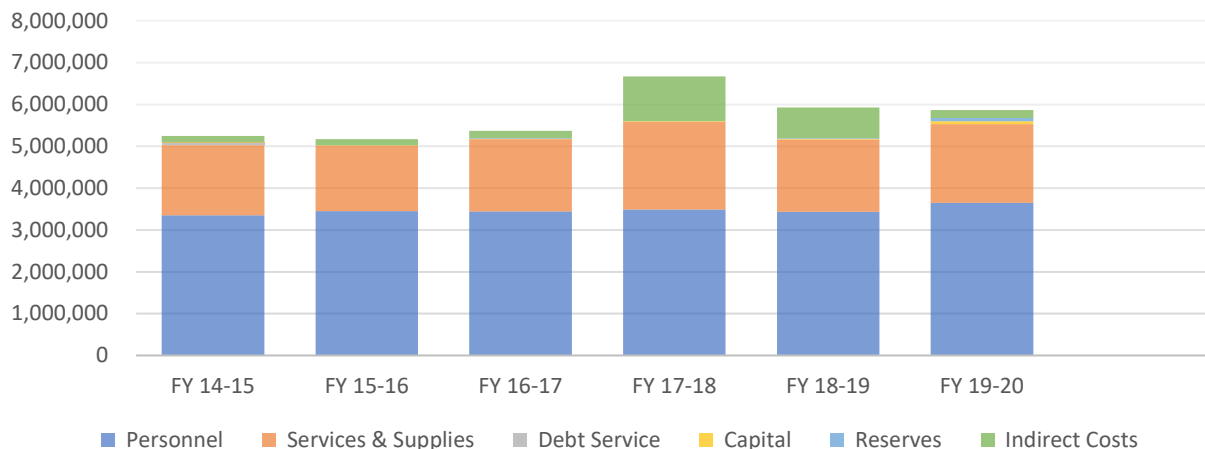
### GENERAL FUND REVENUE TREND

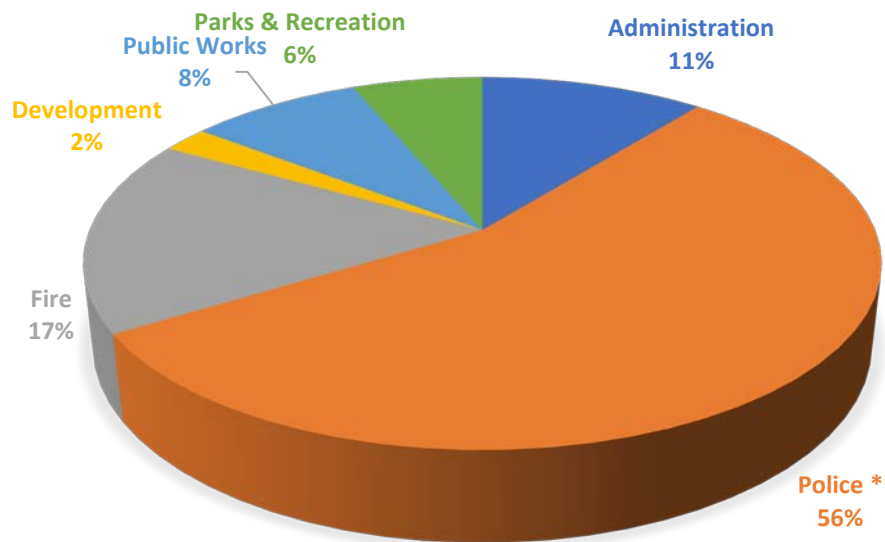


Revenue is expected to be at an all-time high due to the short-term lease revenues from the Gridley Camp Fire FEMA Community. In typical years, Property and Sales Tax contribute over 60% percent of revenue in the General Fund. It's essential to keep in mind that the FEMA revenues are for a period not to exceed two years.

Expenses in the General Fund are primarily flat. Increases are due to the Council approved addition of two Community Service Officers and the addition of one Firefighter. Additionally, the budget proposes increases to the Recreation Division budget, including employee benefits for the Recreation Coordinator. Overall personnel expenses are projected to increase primarily due to rises in Health Premiums and PERS Retirement. CalPERS estimates that local government costs could rise from 5 percent of payroll to 9 percent of payroll over the next five years. This is in addition to cost increases experienced thus far. Police and Fire (excluding the Biggs revenues) represent 72% of the General Fund budget.

### GENERAL FUND EXPENDITURES TREND





**GENERAL FUND EXPENDITURES 2019-20**

\*(EXCLUDING BIGGS)

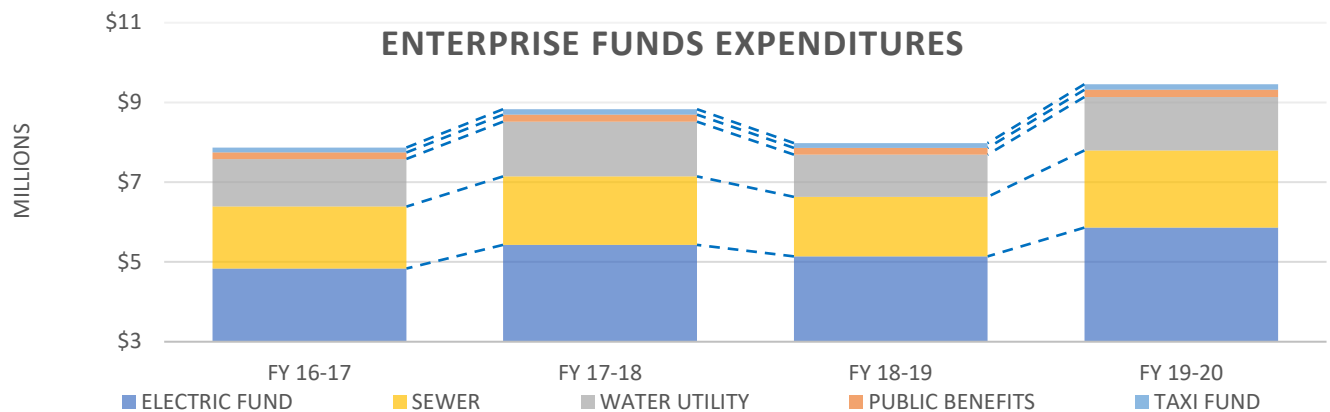
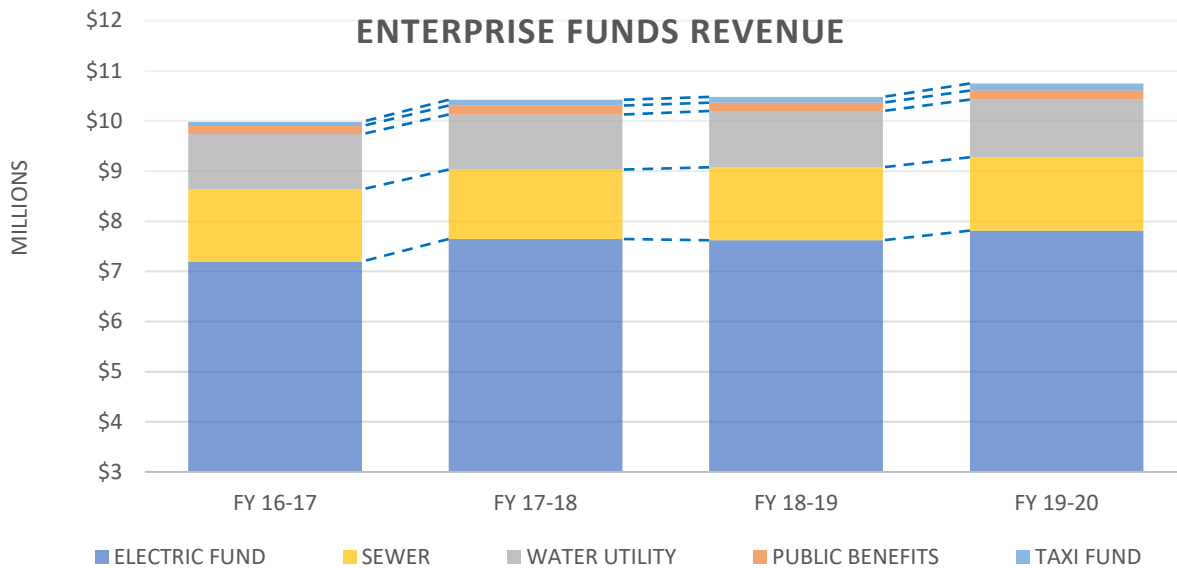
Overall, the proposed FY 2019-2020 budget improves the General Fund balance to \$1,190,777. After factoring in the required reserve balance level of 15%, the net General Fund balance is \$867,185.

***Special Revenue Funds***

The Special Revenue Funds are expected to fully utilize revenue for their designated purposes. The majority of the increase in anticipated revenue is due to an expected increase in the amount of Successor Agency funds for repayment of redevelopment expenditures. Both Revenue and Expenses reflect such increase in funds.

**Enterprise Funds**

Enterprise Funds Revenue is expected to increase by approximately 10% primarily due to the additional population of users due to the Gridley Camp Fire FEMA Community. Additionally, the Electric Fund revenues are generally improving due to the 2018 rate adjustment.



Enterprise Fund Expenditures are expected to increase, primarily driven by increases in Electric and Sewer Capital Improvements and increased costs of power purchases. In keeping with the Council commitments, the Electric Fund transfer to the General Fund decreased to \$1,200,000 from \$1,400,000 the prior year.

**Significant Concerns**

As discussed in the prior year budget sessions, the Water Fund and Sewer Fund are reaching alarmingly low fund levels. The proposed budget has already made reductions and postponements of much needed projects due to the low fund balances and unavailable funds. Operating expenses have remained relatively flat with increases coming primarily from personnel expenses in recent years; the declining deficit has been primarily due to the fact that the rate schedule has not been updated in many years. The fund balances are barely above deficit level, but it is dangerously close. While a water rate study was started in the prior fiscal year, it is crucial to complete the study and assess the accuracy of our water rates for long term viability. A sewer rate study is also now required.



### **Capital Improvement Program**

Following a practice reinstated in the prior year budget, the Capital Improvements Program (CIP) was updated. For the CIP master plan, departments forecasted every vehicle, equipment, project, and improvement that meets internal capital criteria and planned the expenditures over 10 years in a methodical financial viability infrastructure plan. Throughout the budget process, staff vetted the importance of all requested CIP items against the available reserves and City priorities.

### **Conclusion**

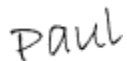
The City Council has provided fiscal leadership and positive guidance in setting the overall priorities for operations and capital facilities through their strategic planning session and budget workshop conducted earlier this year. This year's budget continues to provide for the maintenance of critical services and public facilities. The capital budget focuses on the maintenance and enhancement of our existing infrastructure including streets, parks, water, and electric.

The City evaluates and updates its long-term financial plan semi-annually, with intermediate reviews occurring every 90 days. The City remains committed to frequent status reviews in an effort to respond to changing circumstances in an appropriate manner. This budget continues to show growth in both property and sales tax revenues. This revenue growth is balanced against increasing benefit costs for employee retirement, merit increases, and increases to materials, supplies and services.

Special recognition goes to our employees for continuing to work hard and serve the residents of our community with a high level of public service. Additionally, our Department Directors, Assistant Finance Director Elisa Arteaga, and Accountant Ishrat Khan deserve special recognition for their dedicated efforts and countless hours in putting together the City's financial plan for the next fiscal year.

It is through the support of the City Council that staff is able to advance Quality Service, Innovation, and Leadership in the community; that support is greatly appreciated.

Respectfully,



Paul Eckert  
City Administrator/Finance Director

## Gridley at a Glance

Population:	7,224
Average family size:	3.54
Public elementary/middle schools:	Wilson Elementary Sycamore Middle Gridley High Manzanita Elementary Esperanza High (Continuation) Gridley Unified Community Day McKinley Elementary Gridley Unified Community Day
Hospitals:	Orchard Hospital

### Businesses

	Number of Establishments	Receipts (\$1,000)	Annual Payroll (\$1,000)	Number of Employees
Retail trade	30	99,885	10,053	340
Health care and social assistance	22	43,606	16,292	436
Professional, scientific, and technical services	9	3,514	1,348	48
Wholesale trade	4	29,636	3,001	43
Administrative and Support, Waste Management, Remediation Services	4			
Real estate and rental and leasing	7	865	118	9
Educational services	2			
Arts, entertainment, and recreation	2			
Accommodation and food services	18			
Other services (except public administration)	7	2,762	724	28
Information	2			
Finance and insurance	9		1,732	47
Manufacturing	4		9,704	248

# BUDGET GUIDE

## Introduction

The City's budget is an important policy document. It serves as a financial plan and identifying the spending priorities for the organization. The budget is used to balance available resources with community needs, as determined by the City Council. It also serves as a tool for communication of the City's financial strategies and for ensuring accountability. The fiscal years for this budget begin on July 1, 2019 and end on June 30, 2020.

## Budget Process

The City Administrator is responsible for preparing the budget, submitting it to the City Council for adoption, and administering the budget after adoption. The following process was utilized to develop the FY 19-20 Annual Operation Budget and CIP:

The Finance Department prepares the first four steps above in the budget process. Departments prepare their budget requests and justifications for their requests. The requests generally will encompass each budget category. The Finance Department reviews each budget request and validates accuracy of cost assumptions. Each Department is given the opportunity to add justifications or to provide additional information in support of their requests. In late May the City Administrator, Finance Director, and Department Directors work to refine their budget requests. Budget review hearings are then held with the City Council. During the series of review meetings, the preliminary recommendations of the City Administrator and Finance are considered by the City Council to determine the Proposed Budget. Upon adoption, the Finance Division prepares for the start-up of the new fiscal year by recording the appropriations and estimated revenues into the accounting system. The Finance Department then prepares the final document for distribution to City officials and other interested parties.

## Basis of Budgeting

The budget adopted by City Council is prepared on a budgetary basis. The budgetary basis differs from GAAP basis in the following areas:

1. The City does not budget for GASB 31 interest income.
2. The City does not budget for accounts payable
3. The City does not budget for benefit accruals.
4. In proprietary fund types the City does not budget for depreciation but does budget for capital assets as expenditures.
5. In proprietary fund types the City includes debt proceeds as revenue.

The City Administrator is authorized to transfer appropriations between Divisions of a Department within any fund; however, any revisions that alter the total expenditures of any fund require City Council resolution, unless the Council has given authority to the City Administrator to increase total appropriations. (Such as in grant expenditures when grant revenue equal or exceeds the expenditure and appropriation carryovers).

## **The Accounting System, Budgetary Control, and Financial Policies**

The City of Gridley accounting records are maintained in accordance with Generally Accepted Accounting Principles (GAAP), as established by the Governmental Accounting Standards Board (GASB). Government fund types (General Fund, Special Revenue Funds, Capital Project Fund, and Debt Service Funds), and Agency funds expendable trust funds are maintained on a modified accrual basis of accounting. Proprietary fund types (Enterprise Funds) are maintained on an accrual accounting basis.

A carefully designed system of internal accounting and budgetary controls is used to ensure that revenues and expenditures/expenses are tracked and used as intended. These controls are designed to provide reasonable, but not necessarily absolute, assurance with respect to the reliability of financial and budgetary records for use in the preparation of financial statements as well as accountability for all of the City of Gridley assets. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits and that the evaluation of costs and benefits likely to be derived thereof require estimates and judgments by management. The system is reviewed as regularly as possible and as required by independent, certified public accountants.

The City Council establishes budgets for all governmental funds. Budgetary control is legally maintained at the fund level. Department Directors submit a proposed budget to the City Administrator. The Administrator prepares an estimate of revenues and prepares recommendations for the next year's budget. The preliminary budget may or may not be amended by the City Council after public hearings are held and is adopted by City Council resolution prior to July 1 in accordance with the municipal code.

The City Council may amend the budget by motion during the fiscal year. The City Administrator is authorized to transfer budgeted amounts within an object or purpose within any Department. However, the City Council must approve revisions that alter the total expenditures of any Department.

Expenditures may not legally exceed appropriations at the fund level, which is the legal level of control. Supplemental appropriations, which increase appropriations, may be made during the fiscal year. All budget amounts presented in the accompanying financial statements and supplementary information have been adjusted for legally authorized revisions of the annual budgets during the year. These amounts represent the original budgeted amounts and all supplemental appropriations.

Budget information is presented for the General Fund and major special revenue funds. The budget information is presented on a basis consistent with GAAP. Governmental Fund budgets are maintained on the modified accrual basis of accounting. Appropriations, except open project appropriations, and unexpended grant appropriations lapse at the end of each fiscal year. The budgetary data is prepared on the modified accrual basis consistent with the related "actual" amounts.

The City has adopted the following budgetary policies (via resolution 2014-R-036):

1. When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the City's policy is to first apply restricted fund balance. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the City's policy is to first apply committed fund balance, then assigned fund balance, and finally unassigned fund balance.

2. This policy delegates to the Finance Director the authority to assign unrestricted fund balance amounts where the City's intent is for those amounts to be used for specific purposes. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.
3. By Fiscal Year 2024-2025, the General Fund should have a minimum fund balance of 20% of the next year's General Fund annual budgeted operating expenditures, as calculated by the Finance Director. This target amount has been established in order to provide a reasonable level of assurance that the City's day-to-day operations will be able to continue even if circumstances occur where revenues are insufficient to cover expenditures. The General Fund's minimum fund balance policy is reported in the notes to the annual financial statements. The minimum fund balance is shown in the annual financial statements as unassigned fund balance. This portion of the policy will be met by planning to set aside a minimum of \$100,000 from the General Fund every year until the 20% goal is maintained. By way of practice Enterprise Funds shall always have a minimum fund balance of 25% of the next year's General Fund annual budgeted operating expenditures, as calculated by the Finance Director. This target amount has also been established in order to provide a reasonable level of assurance that the City's day-to-day operations will be able to continue even if circumstances occur where revenues are insufficient to cover expenditures.

## **Fund Types**

Government accounting requires the segregation of funds by type. The City of Gridley uses four distinct fund types. These fund types include: General, Special Revenue, Enterprise, and Trust and Agency funds.

The General Fund is used to record all resources and expenditures not required to be accounted for in another fund type. Special Revenue funds account for the proceeds of legally restricted resources earmarked for specific purposes. The revenue for the Special Revenue Funds generally consists of revenue from other governmental agencies and from fees for services. These funds are generally restricted and can only be used for specific purposes.

Expenditures can be appropriated within the fund itself or transferred to another fund as reimbursement for expenditures. Enterprise Funds are established to account for operations that are financed and operated similar to private business. The intent of the City is to match costs associated with the enterprise operation with the revenues generated. The City's enterprise funds include the Electric, Water and Wastewater Funds. In Trust and Agency funds all revenues are restricted to related expenditures within the responsible fund and are typically held in trust.

## **Revenues**

Revenues are monies received by the City and are reported by source as follows: Taxes; Licenses and Permits; Interest and Rents; Revenues from other Agencies; Fees, and Other Revenues.

Taxes are compulsory charges levied by a governmental agency for the purpose of financing services performed for the common benefit. Primary sources are Property Tax, Sales Tax, and Transient Occupancy Tax. Licenses and Permits represent a voluntary or officially given right to levy a charge for a service provided. For example, primary sources of revenue from permits are those generated for approval of construction projects within the City limits, i.e., building permits. Interest and Rents identifies revenue received from investments or rental of assets. Revenues

from other Governmental Agencies contribute revenue to the City by participating in specifically approved City activities. Revenues can be received from federal, state, county, or other local governmental agencies. Revenues for the most part are restricted to the guidelines developed by the governmental agency allocating the funds. Some of these include motor vehicle in-lieu fees, state mandated claims, Housing and Urban Development funds, various grants from the State of California and the federal government. Charges for Current Services are user charges applied to specific services provided by the City. The charges are established by resolution adopted by the City Council. Examples of charges for current services are recreation fees, plan check fees, inspection fees, and fingerprinting fees. Other Revenues are those resources not accounted for in any other category. They include miscellaneous revenue, compensation/property damage, and contributions.

## **Expenditures**

Expenditures are divided into four categories: Salaries and Benefits; Services and Supplies, Debt Service, and Capital Outlay.

Salaries and benefit costs account for all direct and indirect costs of City personnel. Services and Supplies represent non-personnel and non-capital expenditures for the operation of each Department. Debt Service includes the principal and interest payments on all long-term debt, and loans made to residents from CDBG grants. Capital Outlay accounts for any capital improvement, project, or equipment purchases over \$5,000. Items that were once budgeted as capital outlay, i.e. computer equipment, are now budgeted as operating materials and supplies. These items are recorded separately.

## **Other Budgetary Mechanisms**

Transfers in represent inflows from other funds that do not qualify as revenues. Transfers out represents outflows of funds that do not qualify as expenditures. Available Fund balance in this report is the cumulative (all prior years) difference in all revenues less all expenditures, primarily on a budgetary basis. Ending fund balance is the beginning fund balance increased by all currently budgeted revenues less currently budgeted expenditures, primarily on a budgetary basis. The City of Gridley is required by State law to calculate and publish appropriations limit each fiscal year. This appropriations limit is commonly referred to as the "Gann Limit." This figure represents the maximum amount that the City could spend in certain categories per State law.

## **CHART OF ACCOUNTS**

### **1000 SALARIES**

Cost of any department labor used for any specific departmental activities and costs from other Departments charged to this Department based on detailed time sheets submitted by the employees or prior time studies

### **1001 EXTRA HELP**

Part-time and temporary labor

### **1002 OVERTIME**

Overtime costs of any department

### **1100-1903 INSURANCE/EMPLOYEE BENEFITS COSTS**

This represents the total cost of employee insurance and benefits. A summary of the wages and benefits for all employees in their "home" department is shown in the Employee Salary/Benefits section.

### **1600 INFRASTRUCTURE PROTECTION**

Public safety staff time allocated to protection of City's critical infrastructure

### **2000 CLOTHING & SAFETY MATERIALS**

Includes rental, cleaning and purchase of safety clothing, purchase of steel-toed boots, and safety training materials or uniform allowance

### **2100 COMMUNICATIONS**

Represents the cost of phone lines DSL internet service to the department. In addition, department pagers, cellular phone allowance eligible employees

### **2300 HOUSEHOLD EXPENSE**

Represents the cost of miscellaneous supplies

### **2400 GENERAL INSURANCE**

This includes an allocation for liability insurance based on a pro-rata percentage of this department's operating budget to the City's total operating budget

### **3000 EQUIPMENT MAINTENANCE**

Equipment maintenance costs of all departments. Includes service contracts on equipment such as copiers.

### **3200 MAINTENANCE - STRUCTURES/IMPROVEMENTS**

### **3300 MEMBERSHIPS**

### **3500 OFFICE EXPENSE**

### **3600 PROFESSIONAL SERVICES.**

Audit costs, consultants and costs of out-sourcing services

### **3800 EQUIPMENT RENT**

### **3950 SMALL TOOLS**

**3960 FUEL**

Fuel used in vehicles and power equipment

**4000 SPECIAL DEPARTMENTAL EXPENSE**

Special departmental expenses are unique to every department. Expenditures are documented in the individual departmental budgets.

**4400 UTILITIES**

Reflects the cost of Gridley Municipal Utility supplied electricity, water and sewer services.

**6501 IMPROVEMENT RESERVE**

**6502 CONTINGENCY RESERVE**

**7004 FINANCE COSTS RECEIVED**

Allocation of joint administrative costs to the cost centers.

**7009 LEGAL COSTS**

Allocation of legal costs to the cost centers

**7012 ADMINISTRATION COSTS RECEIVED**

Allocation of joint administrative costs to the cost centers

**7020 ENGINEERING COSTS**

Allocation of engineering costs to the cost centers utilizing engineering costs



**SCHEDULE 1:**  
**FY 19-20 BUDGET OVERVIEW**

**SUMMARY OF 19-20 BUDGET  
SCHEDULE 1**

FUND	BEG. FUND BALANCE	PROJECTED FY 19-20 REVENUES	TOTAL AVAILABLE FINANCING	PROJECTED FY 19-20 EXPENDITURES	COST RECOVERY	TRANSFERS IN	TRANSFERS OUT	ENDING FUND BALANCE
<b>GENERAL FUND</b>	\$ 2,289,533	\$ 4,715,980	\$ 7,005,513			\$ 1,235,000	\$ 509,398	
<b>ADMINISTRATION</b>								
CITY COUNCIL				86,919	86,919			
CODE ENFORCEMENT				31,224				
CLERK/ADMINISTRATION				237,024	237,024			
CITY ATTORNEY				17,827				
CITY HALL MAINTENANCE				38,503				
CONTRIBUTIONS				0				
FINANCE				222,282	222,282			
<b>PUBLIC SAFETY</b>								
POLICE DEPARTMENT				3,154,190	121,878			
BINTF				12,500				
PD MAINTENANCE				10,529				
ANIMAL CONTROL				134,885				
FIRE DEPARTMENT				999,957	38,638			
<b>DEVELOPMENT</b>								
ENGINEERING				25,000				
BUILDING INSPECTION				10,000				
PLANNING				95,571				
<b>PUBLIC WORKS</b>								
STREET MAINTENANCE				275,972				
CORP YARD				213,835	213,835			
<b>PARKS &amp; RECREATION</b>								
PARKS				216,439				
RECREATION				153,020				
<b>TOTAL GENERAL FUND</b>	<b>\$ 2,289,533</b>	<b>\$ 4,715,980</b>	<b>\$ 7,005,513</b>	<b>\$ 5,935,678</b>	<b>\$ 920,577</b>	<b>\$ 1,235,000</b>	<b>\$509,398</b>	<b>\$ 2,716,015</b>

**SPECIAL REVENUE FUNDS**

2008 SERIES A - FUND 204	(1,274,465)	300	(1,274,165)	206,596				(1,480,761)
2008 SERIES B - FUND 206	(652,113)	800	(651,313)	88,250				(739,563)
SUCCESSOR AGENCY - FUND 215	2,542,584	550,507	3,093,092	9,398				3,083,693
GAS TAX 2105 - FUND 390	(289,651)	110,740	(178,911)	324,804				(503,715)
GAS TAX 2103 - FUND 395	(29,248)	36,923	7,675	48,860				(41,185)
GAS TAX 2106 - FUND 400	35,417	31,255	66,672	74,649				(7,977)
GAS TAX 2107 - FUND 410	81,906	47,054	128,960	47,909				81,051
GAS TAX 2107.5 - FUND 420	16,971	2,000	18,971	7,611				11,360
SB 325 - FUND 425 & 430	563,886	116,034	679,920	121,670				558,250
TRAFFIC SAFETY - FUND 440	(21,705)	20,783	(922)	25,500				(26,422)
PS AUGMENTATION - FUND 460	69,689	23,014	92,703					92,703
BOAT RAMP - FUND 480	(81,575)	16,800	(64,775)	4,127				(68,902)
ECON DEVEL CDBG REHAB - FUND 511	69,238	(0)	69,238	0				69,238
HOUSING REHAB RLF - FUND 513	502,894	56,802	559,697	18,141				541,556
FLOOD MAINT. # 1 (RICHINS) - FUND 580	53,784	8,579	62,363	29,444				32,919
FLOOD MAINT. # 2 (EAGLE MEADOWS) - F	77,297	69,069	146,366	63,337				83,029
FLOOD MAINT. # 3 (HERON LANDING) - FU	10,405	64,050	74,455	63,009				11,446
FLOOD MAINT. # 6 (SCROGGINS) - FUND 5	21,857	3,533	25,391	27,266				(1,875)
SOLID WASTE REC - FUND 591	(57,646)		(57,646)					(57,646)
COPS GRANTS FUND - FUND 672	38,219	106,420	144,639	65,000			35,000	44,639
HOSPITAL JPA - FUND 682	(9,046)		(9,046)	0				(9,046)
SRTS GRANT - FUND 802	(126,870)		(126,870)					(126,870)
CALTRANS MOBILE FUND - FUND 804	(12,157)		(12,157)					(12,157)
HAZEL STREET TE FUND - FUND 805	(90,789)		(90,789)					(90,789)
12 CALHOME GRANT - FUND 806	(5,215)		(5,215)					(5,215)
13 HOME GRANT - FUND 808	(61,639)		(61,639)					(61,639)
GRIDLEY SPRINGS FUND - FUND 814	14,093		14,093	0				14,093
STRATEGIC PLAN - FUND 821	(47,510)		(47,510)					(47,510)
DADDOW PARK GRANT - FUND 912	(30,244)		(30,244)					(30,244)
OTS GRANT - FUND 913	12,527		12,527					12,527
CALRECYCLE GRANT - FUND 920	(5,715)		(5,715)					(5,715)
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 1,315,179</b>	<b>\$ 1,264,665</b>	<b>\$ 2,579,844</b>	<b>\$ 1,225,571</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$ 1,319,273</b>

**ENTERPRISE FUNDS**

<b>ELECTRIC FUND - FUND 600</b>	2,628,254	8,594,323	11,222,577			1,200,000	4,061,130
METER READING - PROGRAM 4181	0						
ELECTRIC - PROGRAM 4600	0			5,896,447			
STREET TREE MAINT. - PROGRAM 4601	0			10,000			
CAPITAL IMPROVEMENTS - PROGRAM 4602	0			55,000			
	0						
<b>PUBLIC BENEFITS - FUND 610</b>	96,741	179,919	276,660	219,257			57,403
	0						
<b>WATER UTILITY FUND - FUND 630</b>	131,243	1,242,289	1,373,532	1,030,987			342,545
WATER - PROGRAM 4630	0						
	0						
<b>SEWER UTILITY FUND - FUND 650</b>	1,768,001	1,609,910	3,377,911				1,777,065
SPECIAL PROJECTS - PROGRAM 4999	0						
SEWER OPERATING - PROGRAM 4650	0			536,522			
SEWER PLANT - PROGRAM 4651	0			603,617			
SEWER TOWN - PROGRAM 4652				436,321			
SEWER BCHA - PROGRAM 4653	0			24,387			
SEPTAGE HAULERS - PROGRAM 4658				0			
	0						
<b>SB 325 TAXI FUND - FUND 700</b>	124,326	125,082	249,408	140,903			108,506
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 4,748,566</b>	<b>\$ 11,751,522</b>	<b>\$ 16,500,089</b>	<b>\$ 8,953,441</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 1,200,000</b>
							<b>\$ 6,346,648</b>

**TOTAL RESERVE FUNDS**

GENERAL FUND RESERVE - FUND 011	280,954		280,954	100,000			180,954
GENERAL FUND IMPACT - FUND 020	610,081	29,108	639,189	75,000			564,189
DEV AGREEMENT FEE - FUND 021	18,757	0	18,758				18,758
WELL FUND - FUND 023	40,000		40,000				40,000
CITY HALL RESERVE - FUND 050	247,096	0	247,096	188,000			59,096
EQUIPMENT RESERVE - FUND 060	2,338,119	50,000	2,388,119	211,000			2,177,119
ELECTRIC CAPITAL FUND - FUND 620	(425,370)	25,562	(399,808)	90,000			(489,808)
ELECTRIC CONST FUND - FUND 621	791,499	0	791,499	175,000			616,499
WATER CAPITAL FUND - FUND 640	3,476	21,852	25,328	203,000			(177,672)
WELL REPLACEMENT FUND - FUND 641	103,591	0	103,591				103,591
SEWER DEBT SERVICE FUND - FUND 656	46,904		46,904				46,904
SEWER CAPITAL FUND - FUND 660	1,301,901	108,656	1,410,557				1,410,557
SEWER WWT CAPITAL FUND - FUND 661	619,431		619,431				619,431
GPD SEIZURE FUND - FUND 670	6,795		6,795				6,795
SICK PAYOUT RESERVE - 070	232,679		232,679				232,679
<b>TOTAL RESERVE FUNDS</b>	<b>\$ 6,215,913</b>	<b>\$ 235,179</b>	<b>\$ 6,451,091</b>	<b>\$ 1,042,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 5,409,091</b>

**TOTAL**

<b>\$ 14,569,191</b>	<b>\$ 17,967,346</b>	<b>\$ 32,536,537</b>	<b>\$ 17,156,689</b>	<b>\$ 920,577</b>	<b>\$ 1,235,000</b>	<b>\$ 1,744,398</b>	<b>\$ 15,791,027</b>
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**20 % RESERVE REQUIREMENT BY 2024-2025**

GOAL FOR FY 2019-2020 (15% OF GF EXPENDITURE) 890,352

**SCHEDULE 1 - INTERFUND TRANSFER DETAIL**

GENERAL FUND	TRANSFERS	
	IN	OUT
From Electric Fund for unfunded City operations	\$ 1,200,000	
From COPS fund for Police Operations	\$ 35,000	
<b>COPS FUNDS</b>		
To General Fund for Police Department Operations		\$ 35,000
<b>ELECTRIC FUND</b>		
To General Fund for unfunded City operations		\$ 1,200,000
<b>2024-2025 General Fund Reserve Policy</b>		
General Fund Reserve 11	\$ 509,398	
General Fund 10		\$ 509,398
<b>TOTAL TRANSFERS IN/OUT</b>	<b>\$ 1,744,398</b>	<b>\$ 1,744,398</b>

**SCHEDULE 2:**  
**FY 19-20 REVENUES**

**REVENUES  
SCHEDULE 2**

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>GENERAL FUND - FUND 010</b>					
010 3101	Current Secured Taxes	545,380	582,770	554,225	545,792
010 3102	Current Unsecured Taxes	28,354	27,845	19,425	25,208
010 3103	Prior Secured Taxes	437	1,010	8,830	3,426
010 3104	Prior Unsecured Taxes	741	657	781	726
010 3105	Supplemental Current	7,238	6,698	6,393	6,776
010 3106	Supplemental Prior	7	27	18	17
010 3110	Maint. District Assessments	817	0	995	604
010 3120	Tax Increment - RDA	-136,081	-147,115	-135,982	-139,726
010 3130	Sales and Use Taxes	1,049,435	1,048,101	987,444	1,028,327
010 3132	Transient Occupancy Tax	26,568	16,656	15,312	19,512
010 3133	Franchise Taxes	163,123	166,609	161,378	163,704
010 3140	Business License Tax	14,409	17,102	13,470	14,994
010 3143	SB1186 State Mandate	333	522	388	414
010 3150	Real Property Transfer Tax	14,233	22,123	17,014	17,790
010 3201	Animal Licenses	2,558	2,380	2,468	1,969
010 3216	Encroachment Permits	0	0	0	0
010 3301	Vehicle Code Fines	0	0	0	0
010 3320	Other Fines & Forfeitures	0	0	0	0
010 3401	Interest Income	12,256	21,150	14,079	20,828
010 3420	Rents	30,000	30,000	43,500	1,589,280
010 3431	Other Revenues	0	0	339	13
010 3432	Recreation Program Revenue	56,198	64,688	56,440	59,108
010 3435	Recreation Contributions	2,980	1,335	1,712	2,009
010 3502	State Motor Vehicle Tax	0	0	912	304
010 3515	State Gas Tax	0	0	0	0
010 3520	State Homeowners Relief	7,755	5,037	6,838	6,543
010 3521	Public Safety Augmentation	0	0	0	0
010 3530	State Trailer Coach Tax	615,322	634,857	633,512	627,897
010 3542	State POST	63	12,301	4,374	5,580
010 3561	State Other	369	370	41,670	136
010 3590	Other In-Lieu Taxes	0	0	140	47
010 3591	Butte Co. Housing In-Lieu	2,745	2,828	2,772	2,782
010 3592	Building Permit/Issuance Fee	56,315	3,871	40,517	3,568
010 3593	Plan Review	18,129	7,382	15,446	652
010 3594	Plumbing Permit	10,131	635	7,476	80
010 3596	Electrical Permit	12,340	1,149	8,384	791
010 3597	Mechanical Permit	6,887	393	5,544	274
010 3598	Grading Permit	469	0	365	0
010 3600	Strong Motion Tax	823	32	290	382
010 3608	Parking Citation Revenue	50	20,393	3,861	0
010 3610	Special Police Services	530,131	560,286	570,890	526,769
010 3611	Special Fire Services	118,879	50,571	113,756	94,402
010 3612	Special Animal Control Service	0	0	83	28
010 3617	Animal Shelter Fees	1,454	3,181	2,064	1,233
010 3620	Engineering Fees - Inspections	99	0	50	0
010 3625	Abatement Revenue	4,699	15,487	11,461	10,549
010 3640	Utility Billing Fees	0	-1,363	-682	1
010 3646	Late Charge Revenue	63,636	15,353	53,094	44,028
010 3652	CSBSC Green Building Standards	356	26	1,063	482
010 3694	Sign Review	0	0	0	0
010 3702	Sale of Copies	34	22	23	26
010 3703	Damage Restitution	4,445	910	2,967	974

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
010 3706	POST Reimbursement	0	0	0	500
010 3720	Miscellaneous Other	44,917	98,690	61,093	18,233
010 3721	NSF Check Charges	0	0	0	0
010 3728	Utility Recovery of Write Offs	210	223	231	221
010 3740	Cost Applied Revenue	0	1,363	682	682
010 3950	Debt Proceeds	0	9,039	4,520	4,520
495 3435	Recreation Contributions	500	0	200	0
495 3571	Donations	0	0	0	0
500 3221	Miscellaneous Permits	60	80	280	140
500 3601	Zoning Fees	0	0	0	0
500 3604	TPM/TSM Final Map Fees	650	1,450	740	147
500 3605	Environmental Review	300	300	233	278
500 3620	Engineering Fees - Inspections	1,225	149	833	736
500 3652	CSBSC Green Building Standards	0	0	0	0
500 3680	Home Occupancy Permit	40	80	47	0
500 3682	Fence Permit	360	240	333	311
500 3684	Temp/Conditional Use Permit	3,350	2,000	2,283	544
500 3686	Boundary Line Modifications	0	0	0	0
500 3694	Sign Review	400	600	450	483
500 3697	Site Development Plan	3,863	450	2,631	514
500 3698	Variance Fee	700	0	350	350
500 3720	Miscellaneous Other	45	0	23	23

**TOTAL GENERAL FUND REVENUES** 3,330,737 3,310,941 3,370,027 4,715,980

**GENERAL FUND RESERVE**

3401	Interest Income	0	0	0	0
011 3720	Miscellaneous Other	0	0	0	0

**TOTAL GENERAL FUND RESERVE** 0 0 0 0

**GENERAL FUND IMPACT - FUND 020**

020 3401	Interest Income	155	200	178	0
020 3641	Impact/Connection Fees	42,450	28,437	26,568	29,108

**TOTAL GENERAL FUND IMPACT** 42,605 28,637 26,746 29,108

**DEVELOPMENT AGREEMENT FEE - FUND 021**

**CITY HALL RESERVE - FUND 050**

050 3401	Interest Income	0	0	87	0
050 3720	Miscellaneous Other	0	0	0	0

**TOTAL CITY HALL RESERVE** 0 0 87 0

**EQUIPMENT RESERVE - FUND 060**

060 3401	Interest Income	84	789	499	0
060 3611	Special Fire Services	22,874	122,144	9,720	50,000
060 3720	Miscellaneous Other	162,859	0	0	0

**TOTAL EQUIPMENT RESERVE** 185,817 122,932 10,219 50,000

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>2008 SERIES A - FUND 204</b>					
204 3401	Interest Income	300	1,284	792	300
<b>TOTAL 2008 SERIES A</b>		<b>300</b>	<b>1,284</b>	<b>792</b>	<b>300</b>
<b>2008 SERIES B - FUND 206</b>					
206 3401	Interest Income	817	2,009	1,413	800
<b>TOTAL 2008 SERIES B</b>		<b>817</b>	<b>2,009</b>	<b>1,413</b>	<b>800</b>
<b>SUCCESSOR AGENCY - FUND 215</b>					
215 3160	RPTTF	691,560	518,866	578,088	550,507
<b>TOTAL SUCCESSOR AGENCY</b>		<b>691,560</b>	<b>518,866</b>	<b>578,088</b>	<b>550,507</b>
<b>GAS TAX 2105 - FUND 390</b>					
390 3401	Interest Income	400	254	227	500
390 3515	State Gas Tax	36,995	36,380	37,147	37,129
390 3516	BCAG RSTP Exchange Funds	70,063	76,424	76,424	71,557
390 3623	Street Sidewalk Curb Fee	2,277	0	1,100	1,554
<b>TOTAL 2105</b>		<b>109,736</b>	<b>113,059</b>	<b>114,898</b>	<b>110,740</b>
<b>GAS TAX 2103 - FUND 395</b>					
395 3515	State Gas Tax	17,573	26,107	26,202	36,923
<b>TOTAL 2103</b>		<b>17,573</b>	<b>26,107</b>	<b>26,202</b>	<b>36,923</b>
<b>GAS TAX 2106 - FUND 400</b>					
400 3131	SB 325 Sales Taxes	0	0	0	0
400 3515	State Gas Tax	30,517	30,430	31,038	31,255
<b>TOTAL 2106</b>		<b>30,517</b>	<b>30,430</b>	<b>31,038</b>	<b>31,255</b>
<b>GAS TAX 2107 - FUND 410</b>					
410 3515	State Gas Tax	46,904	47,347	47,985	47,054
<b>TOTAL 2107</b>		<b>46,904</b>	<b>47,347</b>	<b>47,985</b>	<b>47,054</b>
<b>GAS TAX 2107.5 - FUND 420</b>					
420 3515	State Gas Tax	4,949	13,150	6,700	2,000
<b>TOTAL 2107.5</b>		<b>4,949</b>	<b>13,150</b>	<b>6,700</b>	<b>2,000</b>

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>SB 325 - FUND 425 &amp; 430</b>					
425 3518	SB 325 Sales Taxes	156,529	127,006	128,748	115,791
430 3150	Real Property Transfer Tax	0	0	0	0
430 3401	Interest Income	573	925	579	242
430 3516	BCAG RSTP Exchange Funds	0	0	0	0
<b>TOTAL SB 325</b>		<b>157,102</b>	<b>127,931</b>	<b>129,327</b>	<b>116,034</b>
<b>TRAFFIC SAFETY - FUND 440</b>					
440 3301	Vehicle Code Fines	17,486	19,020	19,502	20,520
440 3401	Interest Income	64	118	81	263
<b>TOTAL SB 325</b>		<b>17,550</b>	<b>19,137</b>	<b>19,583</b>	<b>20,783</b>
<b>PUBLIC SAFETY AUGMENTATION - FUND 460</b>					
460 3521	Public Safety Augmentation	24,360	22,764	23,571	23,014
<b>TOTAL PUBLIC SAFETY AUG</b>		<b>24,360</b>	<b>22,764</b>	<b>23,571</b>	<b>23,014</b>
<b>BOAT RAMP - FUND 480</b>					
480 3561	State Other	0	0	0	0
480 3628	Boat Permit Fees	8,049	11,530	16,800	16,800
<b>TOTAL BOAT RAMP</b>		<b>8,049</b>	<b>11,530</b>	<b>16,800</b>	<b>16,800</b>
<b>ECONOMIC DEVELOPMENT CDBG REHAB - FUND 511</b>					
511 3420	Rents	0	0	167	0
511 3740	CDBG Program Income	0	0	9,168	0
511 3740	CDBG Program Income - Housing	0	0	0	0
511 3740	CDBG Program Income - EDBG RLF	0	0	830	0
511 3740	CDBG Program Income - STBG RLF	0	0	212	0
511 3740	CDBG Program Income - 96-1011	0	0	2,012	0
511 3740	CDBG Program Income - 89-Rehab	0	0	425	0
511 3740	CDBG Program Income - 91-STBG	0	0	1,066	0
511 3740	CDBG Program Income - 99-1363	0	0	2,570	0
511 3740	Program Income - 94-Housing	0	0	237	0
<b>TOTAL ECON DEV CDBG</b>		<b>0</b>	<b>0</b>	<b>16,687</b>	<b>0</b>
<b>HOUSING REHAB RLF - FUND 513</b>					
513 3740	Rents	0	0	1,989	8,402
513 3740	CDBG Program Income	43,803	33,214	99,526	25,341
513 3740	CDBG Program Income - STBG RLF	0	8,311	2,556	998
513 3740	CDBG Program Income - 96-1011	763	1,017	1,003	3,917
513 3740	CDBG Program Income - 89-Rehab	1,412	2,092	1,899	8,415
513 3740	CDBG Program Income - 91-STBG	2,862	8,084	5,508	3,860
513 3740	CDBG Program Income - 99-1363	4,219	5,625	3,281	5,287
513 3740	Program Income - 94-Housing	466	700	482	583
<b>TOTAL HOUSING REHAB RLF</b>		<b>53,525</b>	<b>59,042</b>	<b>116,244</b>	<b>56,802</b>



ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>FLOOD MAINT. # 1 (RICHINS) - FUND 580</b>					
580 3110	Maint. District Assessments	8,514	11,245	9,375	8,579
<b>TOTAL FLOOD MAINT #1</b>		<b>8,514</b>	<b>11,245</b>	<b>9,375</b>	<b>8,579</b>
<b>FLOOD MAINT. # 2 (EAGLE MEADOWS) - FUND 581</b>					
581 3110	Maint. District Assessments	69,069	69,069	46,103	69,069
<b>TOTAL FLOOD MAINT #2</b>		<b>69,069</b>	<b>69,069</b>	<b>46,103</b>	<b>69,069</b>
<b>FLOOD MAINT. # 3 (HERON LANDING) - FUND 582</b>					
582 3110	Maint. District Assessments	64,050	60,494	41,540	64,050
<b>TOTAL FLOOD MAINT #3</b>		<b>64,050</b>	<b>60,494</b>	<b>41,540</b>	<b>64,050</b>
<b>FLOOD MAINT. # 6 (SCROGGINS) - FUND 583</b>					
583 3110	Maint. District Assessments	3,357	3,533	3,417	3,533
<b>TOTAL FLOOD MAINT #6</b>		<b>3,357</b>	<b>3,533</b>	<b>3,417</b>	<b>3,533</b>
<b>ELECTRIC FUND - FUND 600</b>					
600 3431	Other Revenues	0	0	6,629	0
600 3581	Federal Other	0	0	0	0
600 3611	Special Fire Services	0	0	0	0
600 3640	Utility Billing Fees	6,371,945	7,132,844	7,019,005	7,922,447
600 3641	Impact/Connection Fees	3,481	8,106	5,070	10,936
600 3642	Septage Receiving Charges	0	0	0	0
600 3644	Surcharge	10,529	9,064	9,907	11,105
600 3645	Reconnection Fee	2,150	1,455	1,615	5,189
600 3707	Joint Pole Receipts	0	0	12	0
600 3708	Carbon Credit Sales	0	0	0	0
600 3720	Miscellaneous Other	806,704	494,350	570,264	639,495
600 3721	NSF Check Charges	1,560	1,280	5,565	5,151
<b>TOTAL ELECTRIC FUND</b>		<b>7,196,368</b>	<b>7,647,099</b>	<b>7,618,068</b>	<b>8,594,323</b>
<b>PUBLIC BENEFITS - FUND 610</b>					
610 3640	Utility Billing Fees	162,072	179,619	169,801	179,919
610 3740	CDBG Program Income	0	-1,363	-682	0
<b>TOTAL ELECTRIC FUND</b>		<b>162,072</b>	<b>178,256</b>	<b>169,120</b>	<b>179,919</b>
<b>ELECTRIC CAPITAL FUND - FUND 620</b>					
620 3401	Interest Income	40	388	443	1,007
620 3641	Impact/Connection Fees	10,820	55,144	25,340	24,555
3720	Miscellaneous Other	0	0	0	0
<b>TOTAL ELECTRIC CAPITAL FUND</b>		<b>10,859</b>	<b>55,531</b>	<b>25,783</b>	<b>25,562</b>

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>WATER UTILITY FUND - FUND 630</b>					
3110	Maint. District Assessments	0	0	0	0
630 3401	Interest Income	4,041	7,642	4,846	8,253
630 3640	Utility Billing Fees	1,069,079	1,063,868	1,133,256	1,194,899
630 3641	Impact/Connection Fees	28,337	23,906	25,290	39,137
630 3642	Septage Receiving Charges	0	0	0	0
630 3720	Miscellaneous Other	0	0	71	0
630 3740	CDBG Program Income	0	0	0	0
<b>TOTAL WATER FUND</b>		<b>1,101,457</b>	<b>1,095,416</b>	<b>1,163,463</b>	<b>1,242,289</b>
<b>WATER CAPITAL FUND - FUND 640</b>					
640 3401	Interest Income	116	147	131	147
640 3641	Impact/Connection Fees	31,612	20,942	24,794	21,705
<b>TOTAL WATER CAPITAL FUND</b>		<b>31,728</b>	<b>21,089</b>	<b>24,926</b>	<b>21,852</b>
<b>WELL REPLACEMENT FUND - FUND 641</b>					
641 3401	Interest Income	0	0	517	0
<b>TOTAL WELL REPLACEMENT</b>		<b>0</b>	<b>0</b>	<b>517</b>	<b>0</b>
<b>SEWER UTILITY FUND - FUND 650</b>					
3110	Maint. District Assessments	0	0	0	0
650 3401	Interest Income	5,276	10,037	6,359	11,041
650 3420	Rents	100	0	2,406	0
650 3611	Special Fire Services	0	0	0	0
650 3640	Utility Billing Fees	1,409,784	1,353,694	1,423,131	1,550,116
650 3641	Impact/Connection Fees	0	0	1,244	1,904
650 3642	Septage Receiving Charges	7,226	0	6,606	22,701
650 3643	BCHA Plant Costs	17,488	17,941	18,860	24,148
650 3703	Damage Restitution	0	0	0	0
650 3720	Miscellaneous Other	0	4,065	2,032	0
<b>TOTAL SEWER FUND</b>		<b>1,439,874</b>	<b>1,385,736</b>	<b>1,460,639</b>	<b>1,609,910</b>
<b>SEWER CAPITAL FUND - FUND 660</b>					
660 3401	Interest Income	546	723	635	0
660 3641	Impact/Connection Fees	149,155	102,918	132,088	108,656
3720	Miscellaneous Other	0	0	0	0
<b>TOTAL SEWER CAPITAL FUND</b>		<b>149,701</b>	<b>103,641</b>	<b>132,723</b>	<b>108,656</b>

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>COPS GRANTS FUND - FUND 672</b>					
672 3401	Interest Income	320	710	424	213
672 3561	State Other	0	0	3,028	1,622
672 3610	Special Police Services	129,642	141,931	124,531	104,584
<b>TOTAL COPS GRANT</b>		<b>129,962</b>	<b>142,641</b>	<b>127,984</b>	<b>106,420</b>
<b>SB 325 TAXI FUND - FUND 700</b>					
700 3131	SB 325 Sales Taxes	64,310	98,342	95,138	104,937
700 3587	Other Contributions	2,729	3,822	2,864	3,822
700 3704	Ticket Sales - County	2,490	2,792	2,300	2,792
700 3705	Ticket Sales - City	14,180	13,530	14,158	13,530
<b>TOTAL SB325 TAXI FUND</b>		<b>83,709</b>	<b>118,487</b>	<b>114,460</b>	<b>125,082</b>
<b>SAFE ROUTES TO SCHOOLS GRANT - FUND 802</b>					
3561	State Other	0	0	0	0
3581	Federal Other	0	0	0	0
<b>TOTAL SRTS GRANT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CALTRANS MOBILE FUND - FUND 804</b>					
3561	State Other	0	0	0	0
3581	Federal Other	0	0	0	0
<b>TOTAL CALTRANS MOBILE GRANT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2008 HOME GRANT - FUND 813</b>					
3561	State Other	0	0	0	0
3581	Federal Other	0	0	0	0
<b>TOTAL 2008 HOME GRANT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRIDLEY SPRINGS FUND - FUND 814</b>					
814 3581	Federal Other	0	0	0	0
<b>TOTAL GRIDLEY SPRINGS FUND</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STRATEGIC PLAN - FUND 821</b>					
821 3561	State Other	171,136	0	0	0
<b>TOTAL STRATEGIC PLAN</b>		<b>171,136</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL - ALL FUNDS</b>		<b>\$15,343,959</b>	<b>\$15,347,403</b>	<b>\$15,474,651</b>	<b>\$17,967,346</b>

# **FY 19-20 EXPENDITURES - OVERVIEW**

## GENERAL FUND EXPENDITURES

PROGRAM	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>ADMINISTRATION</b>				
CITY COUNCIL	60,424	70,673	69,738	86,919
CODE ENFORCEMENT	15,858	9,959	14,314	31,224
CLERK/ADMINISTRATION	267,254	215,682	216,009	237,024
CITY ATTORNEY	(0)	19,692	27,703	17,827
CITY HALL MAINTENANCE	31,347	69,870	49,129	38,503
INSURANCE	10,000	0	5,375	0
FINANCE	244,558	255,356	261,709	222,282
METER READING	3,609	4,068	3,916	0
<b>PUBLIC SAFETY</b>				
POLICE DEPARTMENT	2,827,687	2,959,334	2,805,692	3,154,190
BINTF	162,489	183,994	129,496	12,500
PD MAINTENANCE	10,100	8,241	11,886	10,529
ANIMAL CONTROL	103,837	41,527	81,981	134,885
FIRE DEPARTMENT	758,255	887,497	750,240	999,957
<b>DEVELOPMENT</b>				
ENGINEERING	0	5,540	29,582	25,000
BUILDING INSPECTION	95,906	56,379	10,001	10,000
PLANNING	106,053	171,084	124,081	95,571
<b>PUBLIC WORKS</b>				
STREET MAINTENANCE	209,814	301,203	275,123	275,972
CORP YARD	205,768	229,045	220,631	213,835
PROP 40 WATER	852	0	1,737	0
<b>PARKS &amp; RECREATION</b>				
PARKS	119,013	147,373	125,708	216,439
RECREATION COORD.	134,206	135,619	133,211	153,020
<b>SUBTOTAL GENERAL FUND</b>	<b>\$ 5,367,030</b>	<b>\$ 5,772,136</b>	<b>\$ 5,347,262</b>	<b>\$ 5,935,678</b>
COST RECOVERY EXPENDITURES	(1,117,067)	(1,130,988)	(583,613)	0
<b>TOTAL GENERAL FUND</b>	<b>\$ 4,249,964</b>	<b>\$ 4,641,148</b>	<b>\$ 4,763,649</b>	<b>\$ 5,935,678</b>

	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
1000-1999 PERSONNEL	3,445,694	3,486,912	3,433,642	3,682,625
2000-5800 SERVICES & SUPPLIES	1,728,985	2,095,581	1,731,276	1,908,165
5900-5901 DEBT SERVICE	0	0	0	0
6000-6300 CAPITAL	499	16,415	15,330	75,000
6500-6999 RESERVES	18,342	0	14,661	75,000
7000-8600 INDIRECT COSTS	173,511	1,075,172	735,966	194,887
<b>TOTAL GENERAL FUND</b>	<b>\$ 5,367,030</b>	<b>\$ 6,674,079</b>	<b>\$ 5,930,875</b>	<b>\$ 5,935,678</b>

**SPECIAL REVENUE FUND EXPENDITURES**

FUND	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>2008 SERIES A - FUND 204</b>	219,994	206,596	206,596	206,596
<b>2008 SERIES B - FUND 206</b>	88,500	88,146	88,250	88,250
<b>SUCCESSOR AGENCY - FUND 215</b>	47,194	29,343	31,260	9,398
<b>GAS TAX 2105 - FUND 390</b>				
STREET PROJECT - PROGRAM 4392	91,917	90,563	89,148	133,694
RSTP CURB & GUTTER - PROJECT 4396	37,912	29,336	137,878	191,111
<b>GAS TAX 2103 - FUND 395</b>	58,959	58,879	57,898	48,860
<b>GAS TAX 2106 - FUND 400</b>	39,737	36,814	33,717	74,649
<b>GAS TAX 2107 - FUND 410</b>	32,458	32,592	65,142	47,909
<b>GAS TAX 2107.5 - FUND 420</b>	0	0	0	7,611
<b>SB 325 - FUND 425 &amp; 430</b>				
STREET REHAB PROG - PROGRAM 4310	26	8,990	3,005	18,731
STREET MAINTENANCE - PROGRAM 4432	4,558	31,851	49,213	71,247
ALLEY RECONSTRUCTION - PROGRAM 4433	5,308	9,349	6,453	9,238
INTERCITY TRANSIT - PROGRAM 4434	13,143	11,388	18,934	22,454
<b>TRAFFIC SAFETY - FUND 440</b>	33,668	33,519	27,194	25,500
<b>BOAT RAMP - FUND 480</b>	3,702	1,624	4,490	4,127
<b>ECONOMIC DEVELOPMENT CDBG REHAB - FUND 51</b>	2,820	1,801	4,841	11
<b>HOUSING REHAB RLF - FUND 513</b>	250,590	2,439	106,146	18,141
<b>FLOOD MAINT. # 1 (RICHINS) - FUND 580</b>	1,651	879	966	29,444
<b>FLOOD MAINT. # 2 (EAGLE MEADOWS) - FUND 581</b>	54,911	53,869	51,530	63,337
<b>FLOOD MAINT. # 3 (HERON LANDING) - FUND 582</b>	66,596	60,773	58,989	63,009
<b>FLOOD MAINT. # 6 (SCROGGINS) - FUND 583</b>	373	3,031	986	27,266
<b>COPS GRANTS FUND - FUND 672</b>	87,944	74,707	100,000	65,000
<b>HOSPITAL JPA - FUND 682</b>	0	0	0	0
<b>SAFE ROUTES TO SCHOOLS GRANT - FUND 802</b>	1,995	0	1,006	0
<b>HAZEL STREET TE FUND - FUND 805</b>	0	0	0	0
<b>89 REHAB GRANT - FUND 810</b>	0	0	0	0
<b>2010 FHB GRANT - FUND 811</b>	0	0	0	0
<b>2010 OOR GRANT - FUND 812</b>	0	0	0	0
<b>2008 HOME GRANT - FUND 813</b>	1,545	0	0	0
<b>GRIDLEY SPRINGS FUND - FUND 814</b>	0	0	0	0
<b>STRATEGIC PLAN - FUND 821</b>	128,799	0	0	0
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>\$ 1,274,300</b>	<b>\$ 866,488</b>	<b>\$ 1,143,641</b>	<b>\$ 1,225,582</b>

	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
1000-1999 <b>PERSONNEL</b>	334,200	262,861	371,882	447,912
2000-5800 <b>SERVICES &amp; SUPPLIES</b>	608,515	159,644	404,326	292,343
5900-5901 <b>DEBT SERVICE</b>	308,494	294,742	294,846	294,846
6000-6300 <b>CAPITAL</b>	0	61,794	0	0
6500-6999 <b>RESERVES</b>	0	250	83	0
7000-8600 <b>INDIRECT COSTS</b>	96,728	87,199	72,504	190,481
<b>TOTAL SPECIAL REVENUES FUND</b>	<b>\$ 1,347,937</b>	<b>\$ 866,488</b>	<b>\$ 1,143,641</b>	<b>\$ 1,225,582</b>
	\$ 73,637		\$ -	\$ -

## ENTERPRISE FUND EXPENSES

	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>ELECTRIC FUND - FUND 600</b>				
METER READING - PROGRAM 4181	0	0	0	0
ELECTRIC - PROGRAM 4600	4,828,959	5,794,044	5,061,399	5,896,447
STREET TREE MAINTENANCE - PROGRAM 4	293	10,000	221	10,000
CAPITAL IMPROVEMENTS - PROGRAM 4608	6,557	237,000	81,090	55,000
<b>TOTAL ELECTRIC FUND</b>	<b>4,835,809</b>	<b>6,041,044</b>	<b>5,142,709</b>	<b>5,961,447</b>
<b>PUBLIC BENEFITS - FUND 610</b>	84,348	18,396	103,969	219,257
<b>WATER UTILITY FUND - FUND 630</b>				
METER READING - PROGRAM 4181	0	0	0	0
STREET TREE MAINTENANCE - PROGRAM 4	0	0	0	0
CAPITAL IMPROVEMENTS - PROGRAM 4608	0	0	0	0
WATER - PROGRAM 4630	1,195,399	1,375,688	1,059,381	1,030,987
<b>TOTAL WATER FUND</b>	<b>1,195,399</b>	<b>1,375,688</b>	<b>1,059,381</b>	<b>1,030,987</b>
<b>SEWER UTILITY FUND - FUND 650</b>				
SPECIAL PROJECTS - PROGRAM 4999	0	0	0	0
SEWER OPERATING - PROGRAM 4650	678,293	704,964	529,860	536,522
SEWER PLANT - PROGRAM 4651	498,288	576,529	553,549	603,617
SEWER TOWN - PROGRAM 4652	373,021	425,644	398,121	436,321
SEWER BCHA - PROGRAM 4653	292	3,822	2,398	24,387
SEWER IND PARK - PROGRAM 4657	0	0	590	0
SEPTAGE HAULERS - PROGRAM 4658	2,441	590	1,361	0
<b>TOTAL SEWER FUND</b>	<b>1,552,335</b>	<b>1,711,549</b>	<b>1,485,879</b>	<b>1,600,847</b>
<b>SB 325 TAXI FUND - FUND 700</b>	123,488	130,492	123,889	140,903
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 7,791,379</b>	<b>\$ 9,277,170</b>	<b>\$ 7,915,827</b>	<b>\$ 8,953,441</b>

	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
1000-1999 <b>PERSONNEL</b>	2,166,751	2,578,485	2,310,375	2,643,921
2000-5800 <b>SERVICES &amp; SUPPLIES</b>	4,368,878	4,326,722	4,404,650	4,284,646
5900-5901 <b>DEBT SERVICE</b>	105,709	101,290	110,165	0
6000-6300 <b>CAPITAL</b>	(141,087)	283,557	162,249	802,167
6500-6999 <b>RESERVES</b>	759,563	820,333	597,715	678,277
7000-8600 <b>INDIRECT COSTS</b>	531,565	558,169	330,673	544,429
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 7,791,379</b>	<b>\$ 8,668,556</b>	<b>\$ 7,915,827</b>	<b>\$ 8,953,441</b>

**FY 19-20 EXPENDITURES -**  
**ADMINISTRATION**



## CITY COUNCIL

The City Council is the governing body of the City. The five Council members are elected at large by the voters of Gridley for four-year terms. The Mayor is elected by a majority vote of the City Council. The Council sets the policy for the City and adopts an annual budget.

The budget for the City Council includes a portion of staff salaries which directly serve the Council, and City Council stipends, which have been set by the electorate at \$200 per member per month. The largest non-personnel expenditure categories are professional services and special departmental expense. These categories include expenses such as meeting advertising costs, membership fees (LAFCO, League of CA Cities), meeting expenses, and travel costs). The budget detail is on the following page.

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	12,307	13,935	14,331	0
1001	Extra Help	5,600	5,000	5,550	0
1010	Meeting Fees	6,000	4,800	6,500	0
1100	Worker's Compensation	153	138	163	0
1200	Retirement	2,260	2,571	2,653	0
1300	Health Insurance	0	0	493	0
1310	Cafeteria plan	4,951	3,965	4,685	0
1311	Retiree Health Premiums	0	0	0	0
1400	Dental Insurance	326	304	410	0
1800	Disability Insurance	184	189	229	0
1900	Medicare Taxes	365	350	388	0
1902	Social Security	719	608	747	0
1903	Employee Assistance Program	19	10	14	0
1999	Total Benefits and Insurance	0	0	0	40,238
<b>TOTAL PERSONNEL COSTS</b>		<b>32,884</b>	<b>31,870</b>	<b>36,163</b>	<b>40,238</b>
<b>SERVICES &amp; SUPPLIES</b>					
2100	Communications	1,086	964	976	960
2400	Insurance	796	758	596	1,044
3000	Equipment Maintenance	1,333	2,747	1,831	689
3300	Memberships	4,113	4,195	4,940	4,649
3500	Office	84	1,723	751	398
3600	Professional	3,036	295	3,644	15,038
3700	Publications	85	90	212	402
3800	Rents - Equipment	0	0	0	2
4000	Special Departmental Expense	11,488	22,788	16,143	15,000
4300	Transportation and Travel	231	0	77	3,778
5000	Contributions	500	0	207	292
5800	Late Charges - Interest	0	0	0	0
5700	Bad Debt Write Offs	0	0	0	0
5800	Late Charges - Interest	0	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>22,752</b>	<b>33,560</b>	<b>29,377</b>	<b>42,253</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	4,788	5,243	3,680	4,428
<b>TOTAL INDIRECT COSTS</b>		<b>4,788</b>	<b>5,243</b>	<b>3,680</b>	<b>4,428</b>
<b>TOTAL BUDGET PRIOR TO COST RECOVERY</b>		<b>60,424</b>	<b>70,673</b>	<b>69,738</b>	<b>86,919</b>

## **CITY ADMINISTRATOR**

The City Administrator is responsible for overall leadership of all City staff efforts and is active in all Departments and functions across the City. The Administrator is also primarily responsible for Economic Development, Human Resources, and the City Clerk functions. Salary costs are directly charged to the Departments served, rather than distributed through the allocation process. The City Administrator is assisted by one administrative secretary who performs duties specific to the Department, such as Council meeting minutes and the compilation of Council Agenda Packages and performs secretarial/clerical functions for all Departments as needed.

### **FY 18-19 Accomplishments:**

- ✓ Implemented new programs to incentivize residential development
- ✓ Led efforts to create largest FEMA Modular Housing community in California History in response to the Paradise Camp Fire. Conducted negotiations that resulted in excess of \$30 million of new City public infrastructure funded by FEMA.
- ✓ Greatly enhanced organizational productivity and overall Team work.
- ✓ Updated all City facilities and technology, including integrated software systems.
- ✓ Rebranded City Image including vehicle logos and stationary
- ✓ Updated wide-ranging array of policies, including various Electric Utility requirements.
- ✓ Led effort to reinstate Employee Performance Evaluations throughout the City
- ✓ Successfully negotiated City of Biggs Electric Maintenance Contracts following Partnering with businesses to grow local economy. Recent successes include Lyman Coe, AM PM, Fitness Center, and Sunrise Senior Project, and other prospects.
- ✓ Led efforts to restore solvency of the Electric Fund
- ✓ Initiated process to unload the Lodi Energy Center (LEC) surplus power. Other options being evaluated.
- ✓ Utilizing our Records Retention Policy, organized all City Hall records and organized offices.
- ✓ Implemented Sexual Harassment and Ethics Training for City Employees, Appointees, and Elected Officials.
- ✓ Upgraded City Council Agenda Procedures, improving transparency, efficiency, and quality.
- ✓ Continue to assist with development of \$8 Million Senior Housing Project
- ✓ Partnered with City Engineer to develop Pavement Management Analysis and Project Prioritization Program to compete for anticipated State and Federal Funds

### **FY 19-20 Objectives:**

- Partner with Elected Officials to develop the first comprehensive Strategic Plan in the past 10 years
- Develop new Entry Signage
- Evaluate and recommend additional programs to incentivize residential development
- Develop and implement new Economic Development Programs
- Implement changes to overall Electric Utility Management, including reduction of LEC Surplus Power and Comprehensive Solar Policies
- Update vital policies, including Drug/Alcohol, Safety Policies, and Sexual Harassment
- Improve Recreation Services and develop and implement new Recreation Programs, Parks Policies, Rule Signage, and Rental Agreements
- Work with Finance Director to restore solvency to the Water Fund
- Continue to improve City buildings including City Hall and the Recreation Center
- Greatly enhance utility billing accuracy and customer service delivery
- Work with Council and Leadership Team to ensure successful transition for Leadership positions

## CLERK/ADMIN - PROGRAM 4020

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	67,375	57,050	59,491	0
1002	Overtime	2,347	3,221	2,318	0
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	141	131	128	0
1200	Retirement	10,497	12,583	10,685	0
1300	Health Insurance	0	0	3,241	0
1310	Cafeteria plan	16,655	20,309	14,954	0
1311	Retiree Health Premiums	13,369	16,634	14,923	16,776
1400	Dental Insurance	1,220	1,419	1,260	0
1800	Disability Insurance	782	799	808	0
1900	Medicare Taxes	911	849	852	0
1903	Employee Assistance Program	48	48	43	0
1904	Physical Fitness	600	600	518	0
1905	FSA Admin Cost	0	0	12	0
1999	Total Benefits and Insurance	0	0	0	81,828
<b>TOTAL PERSONNEL COSTS</b>		<b>113,944</b>	<b>113,644</b>	<b>109,231</b>	<b>81,828</b>
<b>SERVICES &amp; SUPPLIES</b>					
2100	Communications	1,573	1,476	1,284	1,423
2400	Insurance	1,544	1,837	1,378	1,583
3000	Equipment Maintenance	4,030	6,354	4,222	2,372
3300	Memberships	100	1,737	547	1,042
3500	Office	4,503	3,522	4,041	3,047
3600	Professional	90,315	57,307	58,605	50,689
3700	Publications	1,631	1,491	949	2,921
3800	Rents - Equipment	159	246	209	120
4000	Special Departmental Expense	20,996	15,103	11,450	6,000
4300	Transportation and Travel	3,045	5,219	2,832	4,459
5700	Bad Debt Write Offs	0	0	0	0
5800	Late Charges - Interest	0	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>127,895</b>	<b>94,293</b>	<b>85,515</b>	<b>73,656</b>
<b>RESERVES</b>					
6300	Equipment	18,342	0	14,661	75,000
<b>TOTAL RESERVES</b>		<b>18,342</b>	<b>0</b>	<b>14,661</b>	<b>75,000</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	7,072	7,745	5,435	6,540
7009	Legal Costs	0	0	0	0
7020	Engineering Costs	0	0	1,167	0
<b>TOTAL INDIRECT COSTS</b>		<b>7,072</b>	<b>7,745</b>	<b>6,602</b>	<b>6,540</b>
<b>TOTAL BUDGET PRIOR TO COST RECOVERY</b>		<b>267,254</b>	<b>215,682</b>	<b>216,009</b>	<b>237,024</b>

## CODE ENFORCEMENT

The Code Enforcement Division responds to concerns from residents that affect the quality of life within the City such as zoning, overgrown lots or yards, inoperative vehicles, maintenance of structures, illegal signs, and public nuisances. Systematic inspections are also performed throughout the City to ensure properties are in compliance with City code. The Division also provides support services to Building and Planning efforts, and to the City Administration, as needed. Budget constraints allocate funding only for a part-time position.

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	9,122	0	7,645	0
1001	Extra Help	0	0	0	0
1100	Worker's Compensation	1,126	0	738	0
1200	Retirement	695	(34)	439	0
1300	Health Insurance	0	0	51	0
1310	Cafeteria plan	0	0	0	0
1400	Dental Insurance	0	0	4	0
1800	Disability Insurance	0	0	3	0
1900	Medicare Taxes	132	0	113	0
1999	Total Benefits and Insurance	0	0	0	26,727
<b>TOTAL PERSONNEL COSTS</b>		<b>11,076</b>	<b>(34)</b>	<b>8,993</b>	<b>26,727</b>
<b>SERVICES &amp; SUPPLIES</b>					
2400	Insurance	4,594	5,257	2,582	0
3500	Office	53	444	600	100
3600	Professional	0	0	23	0
3700	Publications	0	0	0	0
4000	Special Departmental Expense	135	457	304	1,000
4300	Equipment	0	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>4,782</b>	<b>6,158</b>	<b>3,508</b>	<b>1,100</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	0	3,704	1,754	3,223
7009	Legal Costs	0	0	0	0
7012	Administration Costs	0	0	0	0
7016	Council Costs	0	131	59	174
<b>TOTAL INDIRECT COSTS</b>		<b>0</b>	<b>3,835</b>	<b>1,813</b>	<b>3,397</b>
<b>TOTAL BUDGET</b>		<b>15,858</b>	<b>9,959</b>	<b>14,314</b>	<b>31,224</b>

## CITY ATTORNEY

The City Attorney is appointed by the City Council; he functions as advisor to the Council, Department Directors and various commissions in regard to their legal rights, responsibilities and limitations of municipal government. The City Attorney is a contract position. The Attorney prepares and reviews legal documents and represents the City in all court actions. Legal costs are charged to the Departments consuming the service. For budgetary purposes, projected legal costs are equally split between Water, Sewer, Electric, and the General Fund. The budget below represents just the General Fund portion.

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>SERVICES AND SUPPLIES</b>					
2400	Insurance	253	241	189	327
3600	Professional	(253)	19,452	27,514	17,500
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>(0)</b>	<b>19,692</b>	<b>27,703</b>	<b>17,827</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	0	0	0	0
7012	Administration Costs	0	0	0	0
<b>TOTAL INDIRECT COSTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BUDGET</b>		<b>(0)</b>	<b>19,692</b>	<b>27,703</b>	<b>17,827</b>

## CITY HALL MAINTENANCE

This budget allocates salaries and benefits for the janitor, elevator inspections, repairs and other costs incurred in maintaining the premises in City Hall.

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	1,444	11,128	3,864	0
1001	Extra Help	6,204	5,195	4,357	0
1100	Worker's Compensation	772	810	520	0
1200	Retirement	(15,690)	217	91	0
1300	Health Insurance	0	0	48	0
1310	Cafeteria plan	285	333	240	0
1400	Dental Insurance	36	42	36	0
1800	Disability Insurance	22	23	23	0
1900	Medicare Taxes	110	102	84	0
1902	Social Security	386	351	278	0
1903	Employee Assistance Program	1	1	1	0
1904	Physical Fitness	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0
<b>TOTAL PERSONNEL COSTS</b>		<b>(6,429)</b>	<b>18,201</b>	<b>9,540</b>	<b>0</b>
<b>SERVICES &amp; SUPPLIES</b>					
2100	Communications	1,613	2,010	1,831	1,133
2300	Household Expense	0	0	0	11
2400	Insurance	338	322	970	373
3000	Equipment Maintenance	4,746	7,416	4,677	5,033
3200	Maintenance - Structures	975	531	1,091	1,235
3500	Office	64	0	2,721	475
3700	Publications	0	1,732	434	2
4000	Special Departmental Expense	14,663	23,384	14,865	15,050
4400	Utilities	9,981	10,687	9,071	9,994
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>32,380</b>	<b>46,083</b>	<b>35,662</b>	<b>33,305</b>
<b>CAPITAL</b>					
6100	Structures and Improvements	0	0	0	0
6300	Equipment	0	0	0	0
<b>TOTAL CAPITAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INDIRECT COSTS</b>					
6500	Reserve	0	0	0	0
7004	Finance Costs	3,572	3,913	2,746	3,304
7012	Administration Costs	1,468	1,279	915	1,337
7016	Council Costs	356	394	267	557
<b>TOTAL INDIRECT COSTS</b>		<b>5,396</b>	<b>5,586</b>	<b>3,927</b>	<b>5,198</b>
<b>TOTAL BUDGET</b>		<b>31,347</b>	<b>69,870</b>	<b>49,129</b>	<b>38,503</b>

## FINANCE DEPARTMENT

The objectives of the Finance Department are to properly and timely handle and record all financial transactions including the preparation of monthly financial reports, investments of City funds, reconciliation of all funds and bank accounts, submission of reports to required agencies and processing payments to employees and vendors on a timely basis.

The Finance Department provides financial management of all City funds, utility billing, meter reading, customer services and central support services to other City Departments. Services provided include accounts payable, accounts receivable, budget development, business licensing, grant management, debt issuance and administration, financial reporting, treasury management, payroll, purchasing, and information services. Other functions include utility rate studies and financial planning. The Finance Department has 5 full-time employees. Their salaries are charged directly to the Departments utilizing Finance's services based on the volume of transactions processed.

### **FY 18-19 Accomplishments:**

- ✓ Sustained positive General Fund balance
- ✓ Successfully implemented selection process for new Financial Software
- ✓ Completed the 17-18 audit with an unmodified opinion and a low amount of adjusting entries
- ✓ Completed the phasing out of Measure C
- ✓ Implemented expanded Capital Improvement Plan
- ✓ Successful grant applications for home development
- ✓ Successful development of comprehensive operational budget for FY19-20

### **FY 19-20 Objectives:**

- Implement Tyler Technologies Financial Software
- Perform an audit of all demand meter and sewer utility accounts
- Complete the water rate study initiated in prior years
- Lead the Prop 218 effort for the Water and Sewer Enterprise Funds
- Develop FY 20-21 adopted budget with comprehensive narratives
- Obtain a last & final ROPS
- Further development of online payment program & policy
- Complete the cost allocation and General Fund fee study implementation
- Improve financial internal controls

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	90,792	81,641	103,934	0
1001	Extra Help	0	279	70	0
1002	Overtime	2,323	2,016	1,338	0
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	122	117	141	0
1200	Retirement	14,382	13,945	13,181	0
1300	Health Insurance	0	0	7,366	0
1310	Cafeteria plan	32,109	28,113	20,232	0
1400	Dental Insurance	1,740	1,742	1,841	0
1700	Physicals	0	0	0	0
1800	Disability Insurance	1,179	787	1,304	0
1900	Medicare Taxes	1,190	1,122	1,398	0
1902	Social Security	1	29	30	0
1903	Employee Assistance Program	54	50	53	0
1904	Physical fitness	1,100	850	1,065	0
1905	FSA Admin Cost	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	119,502
<b>TOTAL PERSONNEL COSTS</b>		<b>144,992</b>	<b>130,692</b>	<b>151,951</b>	<b>119,502</b>
<b>SERVICES &amp; SUPPLIES</b>					
2100	Communications	2,764	2,882	2,894	2,800
2400	Insurance	2,110	2,008	1,569	5,538
3000	Equipment Maintenance	10,251	11,828	10,220	6,657
3300	Memberships	570	110	198	110
3500	Office	6,004	9,140	8,100	7,305
3600	Professional	65,630	86,376	75,603	70,000
3700	Publications	56	0	133	500
3800	Rents - Equipment	159	272	223	120
4000	Special Departmental Expense	10,789	9,350	8,660	9,000
4300	Transportation and Travel	1,216	2,107	1,016	500
4350	Tuition Reimbursement	0	500	235	0
5500	Judgements	0	0	519	0
5710	Over/Short	16	90	144	250
5800	Late Charges - Interest	0	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>99,566</b>	<b>124,663</b>	<b>109,513</b>	<b>102,780</b>
<b>CAPITAL</b>					
6300	Equipment	0	0	245	0
<b>TOTAL CAPITAL</b>		<b>0</b>	<b>0</b>	<b>245</b>	<b>0</b>
<b>INDIRECT COSTS</b>					
7009	Legal Costs	0	0	0	0
<b>TOTAL INDIRECT COSTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BUDGET PRIOR TO COST RECOVERY</b>		<b>244,558</b>	<b>255,356</b>	<b>261,709</b>	<b>222,282</b>



# **FY 19-20 EXPENDITURES – PUBLIC SAFETY**

## POLICE DEPARTMENT

The Police Department comprises the entire law enforcement activity operated by the City. Activities include enforcement, administration, investigation, dispatch, records and patrol.

Gridley-Biggs Police Department Mission Statement - *“It is the mission of the Gridley-Biggs Police Department to work in partnership with the citizens of the community to enhance the quality of life in the community and provide a safe environment in which individuals can live, work and enjoy their leisure time.”*

The Police Department will maintain ethical, moral and professional standards, insure the safeguarding of rights and dignity of all persons, and insure the effective stewardship and efficient use of available resources. The Department is working in three major areas to continuously improve the Department and its ability to serve the community.

- **Building a highly competent and professional police department by providing traditional law enforcement services.** Hire, train and promote quality employees and provide necessary equipment and training/experience to be able to keep the community safe and respond to any emergency.
- **Engaging in community problem solving.** Being engaged with the citizens is necessary to understand the issues of the community fully and to successfully respond to their needs.
- **Building community relationships.** The Department strives to maintain an excellent relationship with the communities it serves, which requires constant and continual communication and collaboration. The Department is working purposefully to better connect with businesses, community groups and individuals.

Since 2001, the City of Gridley has provided the neighboring City of Biggs police services through a police services agreement. The Department shares identity with the City of Biggs through its Department name of the “Gridley-Biggs Police Department”.

The Police Department personnel are composed of 1 Chief, 1 Lieutenant, 2 Sergeants, 1 Department Detective, 8 Patrol Officers, 4 Public Safety Dispatchers, 1 Animal Control Officer, 2 Community Services Officers, and 1 Part-Time Evidence Technician. The Department utilizes a cadre of part-time Reserve Officers and Public Safety Dispatchers to augment staffing needs.

### **FY 18-19 Accomplishments:**

- ✓ Department upgraded to electronic policy manual
- ✓ All reports are now paperless
- ✓ Now utilizing automated pawn broker system for property crime investigations
- ✓ Participated and/or provided services for over 12 longstanding community events
- ✓ Targeted property crime trends and reduced petty theft and larceny incidents
- ✓ Maintained a proactive response to criminal activity in Gridley and Biggs
- ✓ Department personnel delivered quality service and fostered safe community interaction

### **FY 19-20 Objectives:**

- Implement Citizen RIMS Crime Maps to City website to provide public access regarding police activities
- Implement completely self-funded new K-9 Program
- Significantly enhance Volunteer Program
- Increase Department’s Social Media and Community Engagement

- Participate in the Sacramento High Tech Task Force, Internet Crimes Against Children Program
- Continue to enhance and improve Department business practice for Records and Dispatch units
- Increase Speed Enforcement Traffic Details to promote safe driving through education and enforcement
- Continue to Protect and Serve the communities of Gridley and Biggs

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	1,337,984	1,335,161	1,344,288	0
1001	Extra Help	52,941	63,604	67,918	85,000
1002	Overtime	204,812	178,735	199,109	225,000
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	36,864	38,552	40,221	0
1200	Retirement	471,730	521,328	430,802	0
1300	Health Insurance	3,768	6,888	4,237	0
1310	Cafeteria plan	238,009	263,623	252,323	0
1311	Retiree Health Premiums	58,481	66,147	66,093	90,000
1400	Dental Insurance	24,602	29,644	26,673	0
1600	Income Protection Insurance	0	0	0	0
1700	Physicals	0	0	0	0
1800	Disability Insurance	16,954	17,680	18,409	0
1900	Medicare Taxes	23,239	23,211	23,601	0
1902	Social Security	1,711	2,162	3,101	0
1903	Employee Assistance Program	889	932	876	0
1904	Physical Fitness	2,400	2,550	2,128	0
1905	FSA Admin Cost	0	0	0	0
1998	OPEB Cost	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	2,393,847
<b>TOTAL PERSONNEL COSTS</b>		<b>2,474,383</b>	<b>2,550,217</b>	<b>2,479,778</b>	<b>2,793,847</b>
<b>SERVICES &amp; SUPPLIES</b>					
2000	Safety Clothing	22,879	27,835	24,895	30,000
2100	Communications	16,964	18,192	17,447	400
2300	Household Expense	0	0	0	0
2400	Insurance	50,787	51,289	37,352	38,241
3000	Equipment Maintenance	11,458	14,123	15,330	15,000
3200	Maintenance - Structures	1,519	4,510	1,780	1,000
3300	Memberships	1,076	1,508	977	500
3500	Office	6,913	9,672	9,505	5,000
3600	Professional	11,706	10,326	25,296	11,805
3700	Publications	1,354	10	427	500
3800	Rents - Equipment	1,488	293	566	300
3960	Fuel	42,780	44,572	42,318	50,000
4000	Special Departmental Expense	19,920	47,505	24,564	28,524
4001	RSVP	539	36	277	1,000
4300	Tuition and Training	13,429	31,655	19,203	19,000
4350	Tuition Reimbursement	0	0	0	1,000
4400	Utilities	29,651	32,971	23,535	29,000
5500	Judgements	0	0	519	0
5800	Late Charges - Interest	0	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>232,463</b>	<b>294,498</b>	<b>243,990</b>	<b>231,270</b>

**POLICE DEPARTMENT - PROGRAM 4200 (continued)**

<b>ACCOUNT</b>	<b>TITLE</b>	<b>AUDITED FY 16-17</b>	<b>AUDITED FY 17-18</b>	<b>PROJ. FY 18-19</b>	<b>ADOPTED FY 19-20</b>
<b>RESERVES</b>					
6500	Reserve	0	0	0	0
<b>TOTAL RESERVES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	35,635	39,029	27,389	36,174
7012	Administration Costs	68,576	57,201	42,088	65,603
7016	Council Costs	16,630	18,389	12,447	27,296
8560	Dispatch Allocation	0	0	0	0
<b>TOTAL INDIRECT COSTS</b>		<b>120,841</b>	<b>114,619</b>	<b>81,924</b>	<b>129,073</b>
<b>TOTAL BUDGET PRIOR TO COST RECOVERY</b>		<b>2,827,687</b>	<b>2,959,334</b>	<b>2,805,692</b>	<b>3,154,190</b>

**BUTTE INTERAGENCY NARCOPTICS TASK FORCE (BINTF)**

Under the City's Contract between and among the State of California, Butte County, the Cities of Chico, Oroville and Gridley and the Town of Paradise, the City decided to provide two days of one officer service. Department Code 4207 represents the salary and benefits of this part time position.

**BINTF - PROGRAM 4207**

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	74,781	75,356	56,163	0
1002	Overtime	15,219	20,456	11,751	0
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	2,262	3,405	1,926	0
1200	Retirement	29,155	33,078	20,142	0
1300	Health Insurance	0	0	3,365	0
1310	Cafeteria plan	15,739	18,908	11,875	0
1400	Dental Insurance	1,066	1,216	839	0
1800	Disability Insurance	980	1,011	746	0
1900	Medicare Taxes	1,297	1,393	993	0
1903	Employee Assistance Program	55	55	41	0
1999	Total Benefits and Insurance	0	0	0	12,500
<b>TOTAL PERSONNEL COSTS</b>		<b>140,555</b>	<b>154,878</b>	<b>107,839</b>	<b>12,500</b>
<b>SERVICES &amp; SUPPLIES</b>					
2000	Safety Clothing	929	1,545	1,139	0
2100	Communications	618	1,905	830	0
2400	Insurance	818	779	4,363	0
3000	Equipment Maintenance	0	0	4	0
4000	Special Departmental Expense	10,168	12,780	7,773	0
4300	Transportation and Travel	1,641	4,499	2,133	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>14,174</b>	<b>21,507</b>	<b>16,242</b>	<b>0</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	3,479	3,810	2,674	0
7012	Administration Costs	3,441	2,870	2,112	0
7016	Council Costs	840	929	629	0
<b>TOTAL INDIRECT COSTS</b>		<b>7,760</b>	<b>7,609</b>	<b>5,415</b>	<b>0</b>
<b>TOTAL BUDGET</b>		<b>162,489</b>	<b>183,994</b>	<b>129,496</b>	<b>12,500</b>

## ANIMAL CONTROL

The Animal Control Department comprises the City's total animal control operations. In fiscal year 2000-2001, the City of Gridley entered into an agreement to provide animal control services to the City of Biggs. This agreement provided for the City of Biggs to reimburse a portion of the animal control function in exchange for the services provided by this function.

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	61,103	13,654	42,915	0
1002	Overtime	2,116	0	2,724	2,500
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	286	81	145	0
1200	Retirement	12,544	2,017	8,303	0
1300	Health Insurance	0	0	339	0
1310	Cafeteria plan	297	358	2,357	0
1400	Dental Insurance	1,816	2,072	1,616	0
1800	Disability Insurance	842	292	620	0
1900	Medicare Taxes	938	262	684	0
1903	Employee Assistance Program	55	55	51	0
1904	Physical Fitness	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	104,522
<b>TOTAL PERSONNEL COSTS</b>		<b>79,996</b>	<b>18,790</b>	<b>59,754</b>	<b>107,022</b>
<b>SERVICES &amp; SUPPLIES</b>					
2000	Safety Clothing	56	1,038	824	1,000
2100	Communications	1,400	1,303	1,021	1,400
2400	Insurance	864	822	647	1,076
3000	Equipment Maintenance	0	0	142	500
3200	Maintenance - Structures	162	1,590	855	2,000
3300	Memberships	0	90	58	200
3500	Office	79	139	66	0
3600	Professional	1,336	540	3,251	1,500
3700	Publications	0	105	26	0
4000	Special Departmental Expense	6,501	4,717	5,187	6,000
4300	Transportation and Travel	0	0	0	0
4400	Utilities	6,174	5,275	5,085	7,000
5800	Late Charges - Interest	0	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>16,570</b>	<b>15,619</b>	<b>17,161</b>	<b>20,676</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	3,203	3,507	2,462	2,962
7012	Administration Costs	3,269	2,727	2,007	2,978
7016	Council Costs	799	884	598	1,248
<b>TOTAL INDIRECT COSTS</b>		<b>7,271</b>	<b>7,118</b>	<b>5,066</b>	<b>7,188</b>
<b>TOTAL BUDGET</b>		<b>103,837</b>	<b>41,527</b>	<b>81,981</b>	<b>134,885</b>

## TRAFFIC SAFETY

This budget unit is financed with the City's share of fines and fees collected through traffic court and apportioned by the Butte County Courts. This budget was generally utilized for the purchase of new police vehicles as well as for the repair and maintenance of existing vehicles and traffic sign maintenance. During past years, however, revenues have not proved adequate to fund both purchase and maintenance and therefore only maintenance expenses are reported.

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
5800	Late Charges - Interest	0	0	0	0
2400	Insurance	0	0	0	0
3000	Equipment	33,151	29,289	24,438	25,000
3960	Fuel	0	0	0	0
4000	Special Departmental Expense	517	247	281	500
5800	Late Charges - Interest	0	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>33,668</b>	<b>29,536</b>	<b>24,719</b>	<b>25,500</b>
<b>TRAFFIC SIGN MAINTENANCE - PROGRAM 4441</b>					
3000	Equipment Maintenance	0	0	1,147	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>0</b>	<b>3,983</b>	<b>2,475</b>	<b>0</b>
<b>TOTAL TRAFFIC SAFETY FUND</b>		<b>33,668</b>	<b>33,519</b>	<b>27,194</b>	<b>25,500</b>

## COPS GRANT

Annual contributions to the City from the State have been \$100,000 but are not guaranteed. It is anticipated that these funds are available for Public Safety augmentation. The use of these funds is restricted and intended for first line police officer expenses. These expenses include police overtime, training, programs and equipment. These funds are not to be used to supplant funds received from the normal operating budget of the police department. These funds are required to be spent for public safety. These funds have been budgeted for police overtime, training, public purpose programs and equipment.

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
1002	Overtime	0	0	35,000	0
3000	Equipment Maintenance	0	0	0	0
4000	Special Departmental Expense	46,357	12,913	15,000	15,000
4300	Transportation and Travel	2,500	0	0	0
6300	Equipment	39,087	61,794	50,000	50,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>87,944</b>	<b>74,707</b>	<b>100,000</b>	<b>65,000</b>



## POLICE DEPARTMENT MAINTENANCE

This budget allocates salaries and benefits for the housekeeping, elevator inspections, repairs and other costs incurred in maintaining the premises in the Police Department.

### POLICE DEPARTMENT MAINTENANCE - PROGRAM 4107

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1001	Extra Help	6,204	5,195	4,614	0
1007	Police Maintenance	0	0	0	0
1100	Worker's Compensation	771	809	520	0
1900	Medicare Taxes	90	82	65	0
1902	Social Security	386	351	277	0
<b>TOTAL PERSONNEL COSTS</b>		<b>7,452</b>	<b>6,437</b>	<b>5,477</b>	<b>0</b>
<b>SERVICES &amp; SUPPLIES</b>					
2400	Insurance	74	70	39	18
3200	Maintenance - Structures	2,575	0	743	461
3600	Professional	0	1,532	5,296	9,000
4000	Special Departmental Expense	0	202	331	1,050
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>2,649</b>	<b>1,804</b>	<b>6,409</b>	<b>10,529</b>

## **FIRE DEPARTMENT**

The Fire Department provides fire, rescue, emergency medical, public service and hazardous materials emergency response service for the City. This includes fire prevention, pre-fire planning, emergency preparedness, firefighting, fire investigation and code enforcement. The Fire Department operates two components: a career staff of CAL FIRE personnel funded jointly by the City and County of Butte, responsible for day-to-day operations; and the Gridley Volunteer Fire Company, providing the necessary depth of personnel for most incidents. Being part of a cooperative system that includes the State, County and the City of Gridley saves considerable expense, relative to the level of service if the City of Gridley provided the service on its own.

Gridley Fire Department Mission Statement - *“We protect the people of Gridley, their lives, homes, property, businesses, and community. We protect Gridley from fire and other threats to life safety. We envision a community free of threat from fire or risk to life safety. We value: compassion, loyalty, integrity, and Gridley, the community we protect.”*

Volunteer costs are exchanged for the value of the office space provided to the Butte County Fire Department at City Hall; this exchange is reflected in an agreement between the City of Gridley and the Butte County Fire Department. Emergency Medical Dispatching, Computer Aided Dispatch (CAD) mapping maintenance and Defibrillator service are provided at no costs.

### **FY 18-19 Accomplishments:**

#### Fire Prevention programs/public education

- ✓ Schools (911, fire extinguishers, natural disaster education, cooking safety, CO2 awareness)
- ✓ Bilingual education
- ✓ Every 15 minutes' Program for Gridley High School
- ✓ Community Reader for Wilson Elementary
- ✓ Egg-drop at High School
- ✓ Facility inspections
- ✓ Weed abatement inspections
- ✓ Child seat installation instructions
- ✓ Teddy Bear Clinic
- ✓ Information booth at BC Fair
- ✓ Health Fair
- ✓ Relay for Life
- ✓ Fishing Derby
- ✓ Smoke detectors for the elderly
- ✓ Sparky's Corner (weekly article in Gridley Herald)
- ✓ CPR instruction, AED instruction, hydrant inspections/testing
- ✓ Health and Safety committee
- ✓ Parade of lights, Friends of the library, Christmas lights
- Veterans Day, Community Clean-Up Day, Red Suspenders Day, National Night out
- Burn permits
- Fireworks booth inspections, Farmers Market

### **FY 19-20 Objectives:**

- Secure funding for two positions to fully staff the City truck
- Replace the department utility pick-up
- Increase public education activities
- Continue to develop technology systems to enhance daily activities
- Maintain our level of commitment to the community

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>SERVICES AND SUPPLIES</b>					
1600	Income Protection Insurance	0	3,650	1,217	0
2100	Communications	3,339	102	1,654	2,644
2300	Household Expense	0	0	0	65
2400	Insurance	14,281	16,657	11,746	10,768
3000	Equipment Maintenance	14,091	16,591	18,164	17,068
3200	Maintenance - Structures	0	69	55	81
3300	Memberships	0	0	0	101
3500	Office	2,412	905	1,487	1,219
3600	Professional	694,414	818,017	689,780	938,571
3700	Publications	542	114	215	396
3800	Rents - Equipment	159	206	175	96
3950	Small Tools	315	0	304	247
3960	Fuel	9,474	8,717	9,755	10,000
4000	Special Departmental Expense	4,261	6,480	4,336	5,825
4300	Transportation and Travel	766	1,820	764	1,381
4400	Utilities	14,199	14,168	10,588	11,496
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>758,255</b>	<b>887,497</b>	<b>750,240</b>	<b>999,957</b>
<b>DEBT SERVICE</b>					
5900	Debt Service - Principal	0	0	0	0
5901	Debt Service - Interest	0	0	0	0
<b>TOTAL DEBT SERVICE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL</b>					
6300	Equipment	0	0	0	0
<b>TOTAL CAPITAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INDIRECT COSTS</b>					
7012	Administration Costs	0	0	0	0
7513	Fire Costs	0	0	0	0
<b>TOTAL INDIRECT COSTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BUDGET PRIOR TO COST RECOVERY</b>		<b>758,255</b>	<b>887,497</b>	<b>750,240</b>	<b>999,957</b>
<b>COST RECOVERY</b>					
8600	Infra Protection Costs	(75,826)	(88,750)	(59,657)	0
<b>TOTAL BUDGET</b>		<b>682,429</b>	<b>887,497</b>	<b>690,583</b>	<b>999,957</b>

**FY 19-20 EXPENDITURES –**  
**PARKS & RECREATION**

## PARKS

The City of Gridley owns and operates a number of Parks for resident enjoyment.

- **Manuel Vierra Park** is located between the far south ends of Haskell and Washington Streets. The 13.5-acre Park offers large areas of shaded grass under a grove of oak trees. Park facilities include a new Splash Pad, updated restrooms, playground equipment, tennis courts, barbecue facilities, benches and tables, and baseball and softball fields.
- **Nick Daddow Park** is located on Virginia Street between Sycamore and Hazel Streets. The stunning landmark underwent a complete rehabilitation in 2017. The one-acre Downtown Park has a gazebo, picnic tables shaded by huge cypress and palm trees, and barbecue facilities. Free concerts are often held at the gazebo. The Park is the central site of the Annual Red Suspenders Day event.
- **Gridley Rotary Park** is located on Washington Street between Sycamore and Magnolia Streets. The one-acre Park has shade trees, grass and picnic tables.
- **Skateboard Park** is located at the intersection of Washington Street and Spruce Street. The large modern facility is regularly used and safely maintained.
- **Railroad Park** is located along Washington Street near Hazel Street and Downtown Gridley. The recently upgraded Park includes picnic benches, shade trees, and a barbeque area. Just across the street from Railroad Park to the north is Quota Park. This beautiful landscaped area was also completed due to the hard work and dedication of this local organization. The Park is a tranquil sitting area that includes a beautiful fountain, benches, and tables.
- **Boat Launch Park** includes a new boat ramp and dock, restrooms, lighting, and a fish cleaning station. It's located 10 minutes east of Gridley on East Gridley Road.

### FY 18-19 Accomplishments:

- ✓ Complete shade structure
- ✓ Installed additional LED decorative type lighting
- ✓ Painted exteriors of Vierra park restrooms
- ✓ Installed lighting/shade structure at Dick Jones Field bleachers
- ✓ Installed ADA sidewalk at Dick Jones Field

### FY 19-20 Objectives:

- Repair Dick Jones field back-stop
- Remove/replace Dick Jones dugouts for ADA compliance
- Install additional LED decorative type lighting
- Install lighting/sound system at Daddow Park Gazebo
- Install electrical system at Railroad Park
- Install electrical system at Rotary Park

**PARKS - PROGRAM 4350**

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	48,031	49,072	46,691	0
1001	Extra Help	4,181	6,727	5,315	10,000
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	6,025	7,085	6,648	0
1200	Retirement	11,978	13,520	11,282	0
1300	Health Insurance	0	0	2,491	0
1310	Cafeteria plan	11,103	12,167	8,820	0
1400	Dental Insurance	498	566	545	0
1800	Disability Insurance	689	690	713	0
1900	Medicare Taxes	781	810	753	0
1902	Social Security	283	417	337	0
1903	Employee Assistance Program	52	52	48	0
1904	Physical Fitness	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	99,583
<b>TOTAL PERSONNEL COSTS</b>		<b>83,619</b>	<b>91,106</b>	<b>83,645</b>	<b>109,583</b>
<b>SERVICES &amp; SUPPLIES</b>					
2000	Safety Clothing	0	0	0	0
2100	Communications	993	993	890	500
2300	Household Expense	0	825	206	0
2400	Insurance	867	3,850	1,405	1,178
3000	Equipment Maintenance	3,392	22,151	6,650	3,000
3200	Maintenance - Structures	2,521	0	888	8,000
3500	Office	0	0	0	0
3600	Professional	0	0	563	0
3700	Publications	0	0	0	0
3800	Rents - Equipment	0	0	0	0
3950	Small tools	279	310	196	500
4000	Special Departmental Expense	2,376	(400)	2,264	4,500
4400	Utilities	24,967	13,796	16,178	16,178
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>35,394</b>	<b>41,525</b>	<b>29,240</b>	<b>33,855</b>
<b>CAPITAL</b>					
6100	Structures and Improvements	0	14,742	12,823	21,000
6300	Equipment	0	0	0	52,000
<b>TOTAL CAPITAL</b>		<b>0</b>	<b>14,742</b>	<b>12,823</b>	<b>73,000</b>
<b>TOTAL INDIRECT COSTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BUDGET</b>		<b>119,013</b>	<b>147,373</b>	<b>125,708</b>	<b>216,439</b>

**BOAT RAMP - FUND 480**

BOAT RAMP - PROGRAM 4480

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
4000	Special Departmental Expense	2,370	130	2,230	2,685
4400	Utilities	1,331	1,494	2,259	1,442
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>3,702</b>	<b>1,624</b>	<b>4,490</b>	<b>4,127</b>

## RECREATION

The Gridley Recreation Division is committed to providing the greater Gridley Area with recreation programs in a coordinated and cost-effective manner. Recreation Division activities are directed by the Recreation Coordinator and two part-time assistants. Temporary staff runs the numerous activities and programs offered to children, teens and adults.

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	21,180	19,465	15,072	0
1001	Extra Help	(783)	3,254	11,742	23,252
1002	Overtime	0	0	0	0
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	168	192	216	0
1200	Retirement	1,618	1,728	2,616	0
1300	Health Insurance	0	325	149	0
1310	Cafeteria plan	59	202	917	0
1400	Dental Insurance	0	0	52	0
1800	Disability Insurance	0	0	0	0
1900	Medicare Taxes	295	0	308	0
1903	Employee Assistance Program	0	0	678	0
1904	Physical Fitness	0	0	1	0
1905	FSA Admin Cost	0	0	6	0
1999	Total Benefits and Insurance	0	0	0	64,139
<b>TOTAL PERSONNEL COSTS</b>		<b>22,537</b>	<b>25,165</b>	<b>31,758</b>	<b>87,391</b>
<b>SERVICES &amp; SUPPLIES</b>					
2100	Communications	1,031	867	932	1,366
2400	Insurance	1,430	1,361	1,071	1,753
3000	Equipment Maintenance	604	8,910	2,752	1,598
3300	Memberships	125	95	140	637
3500	Office	0	30	552	3,736
3600	Professional	225	315	848	429
3700	Publications	0	257	91	110
4000	Special Departmental Expense	84,864	74,481	76,140	38,895
4300	Transportation and Travel	0	7,145	2,382	0
4400	Utilities	7,046	0	4,295	7,364
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>95,325</b>	<b>93,461</b>	<b>89,204</b>	<b>55,887</b>
<b>CAPITAL</b>					
6300	Equipment	499	1,059	1,010	2,000
<b>TOTAL CAPITAL</b>		<b>499</b>	<b>1,059</b>	<b>1,010</b>	<b>2,000</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	9,019	9,878	6,932	3,895
7012	Administration Costs	5,494	4,582	3,372	2,634
7016	Council Costs	1,332	1,474	935	1,212
<b>TOTAL INDIRECT COSTS</b>		<b>15,845</b>	<b>15,934</b>	<b>11,239</b>	<b>7,742</b>
<b>TOTAL BUDGET</b>		<b>134,206</b>	<b>135,619</b>	<b>133,211</b>	<b>153,020</b>

**FY 19-20 EXPENDITURES –**  
**DEVELOPMENT SERVICES**



## PLANNING

Planning is responsible for advanced and current planning, zoning administration, and ensures City compliance with legal requirements in planning matters, zoning regulations, and conducts research on planning-related matters.

### PLANNING - PROGRAM 4500

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	7,238	7,614	7,428	0
1001	Extra Help	0	0	0	0
1002	Overtime	0	0	0	0
1005	Compensated Absences Accrual	0	0	0	0
1010	Meeting Fees	1,425	1,050	825	0
1100	Worker's Compensation	10	15	11	0
1200	Retirement	1,839	2,084	1,808	0
1300	Health Insurance	0	0	520	0
1310	Cafeteria plan	2,256	2,576	1,847	0
1400	Dental Insurance	199	227	211	0
1800	Disability Insurance	106	106	116	0
1900	Medicare Taxes	109	114	111	0
1902	Social Security	0	0	0	0
1903	Employee Assistance Program	7	7	6	0
1904	Physical Fitness	0	0	0	0
1905	FSA Admin Cost	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	14,374
<b>TOTAL PERSONNEL COSTS</b>		<b>13,189</b>	<b>13,792</b>	<b>12,884</b>	<b>14,374</b>
<b>SERVICES &amp; SUPPLIES</b>					
2100	Communications	616	515	544	759
2400	Insurance	511	487	383	1,055
3000	Equipment Maintenance	3,175	4,669	2,956	2,462
3300	Memberships	0	0	126	366
3500	Office	3,495	1,931	3,178	3,423
<b>3600</b>	<b>Professional</b>	<b>75,159</b>	<b>132,418</b>	<b>93,342</b>	<b>62,081</b>
3700	Publications	1,375	810	703	1,366
3800	Rents - Equipment	159	272	219	96
4000	Special Departmental Expense	775	452	615	2,336
4300	Transportation and Travel	3,060	6,365	2,901	931
4350	Tuition Reimbursement	0	4,971	1,657	0
5700	Bad Debt Write Offs	0	3,689	1,230	0
5800	Late Charges - Interest	0	712	237	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>88,326</b>	<b>157,292</b>	<b>108,090</b>	<b>74,875</b>
<b>INDIRECT COSTS</b>					
6300	Equipment	0	0	0	0
7004	Finance Costs	4,538	0	2,246	4,197
7012	Administration Costs	0	0	566	0
7016	Council Costs	0	0	296	0
7020	Engineering Costs	0	0	0	2,125
<b>TOTAL INDIRECT COSTS</b>		<b>4,538</b>	<b>0</b>	<b>3,107</b>	<b>6,322</b>
<b>TOTAL BUDGET</b>		<b>106,053</b>	<b>171,084</b>	<b>124,081</b>	<b>95,571</b>

## BUILDING INSPECTION

The City of Gridley contracts with the Butte County Department of Development-Services Building Division to provide Building Inspection services in Gridley City limits.

### BUILDING INSPECTION - PROGRAM 4330

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	18,037	1	0	0
1001	Extra Help	15,562	0	(0)	0
1002	Overtime	0	0	0	0
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	169	0	(0)	0
1200	Retirement	1,683	(81)	(0)	0
1300	Health Insurance	0	0	0	0
1310	Cafeteria plan	5,771	0	(0)	0
1400	Dental Insurance	498	0	0	0
1700	Physicals	0	0	0	0
1800	Disability Insurance	27	0	0	0
1900	Medicare Taxes	511	0	(0)	0
1902	Social Security	897	0	0	0
1903	Employee Assistance Program	23	0	(0)	0
1904	Physical Fitness	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	0
<b>TOTAL PERSONNEL COSTS</b>		<b>43,178</b>	<b>(80)</b>	<b>0</b>	<b>0</b>
<b>SERVICES &amp; SUPPLIES</b>					
2100	Communications	377	317	(0)	0
2400	Insurance	934	889	(0)	0
3000	Equipment Maintenance	2,213	2,780	(0)	0
3300	Memberships	0	0	1	0
3500	Office	483	255	0	0
3600	Professional	46,392	45,494	10,000	10,000
3700	Publications	0	0	0	0
4000	Special Departmental Expense	1,845	6,724	0	0
4300	Transportation and Travel	485	0	(0)	0
5800	Late Charges - Interest	0	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>52,728</b>	<b>56,459</b>	<b>10,000</b>	<b>10,000</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	0	0	0	0
7012	Administration Costs	0	0	0	0
7016	Council Costs	0	0	0	0
7020	Engineering Costs	0	0	0	0
<b>TOTAL INDIRECT COSTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BUDGET</b>		<b>95,906</b>	<b>56,379</b>	<b>10,001</b>	<b>10,000</b>

**FY 19-20 EXPENDITURES –**  
**PUBLIC WORKS**

## PUBLIC WORKS

The Public Works Department protects the health and safety of the community by overseeing the operation and maintenance of the City's infrastructure. It plans and develops core infrastructure to meet the needs of the growing City of Gridley. This includes a safe and reliable road system, water supply, storm drainage systems and proper disposal of wastewater. Working with the consultant City Engineer, the Public Works Department constructs and operates a transportation system that provides safe and efficient movement of people and goods, enhances environmental quality, and is compatible with local and regional mobility goals and development. The Parks Department works under the direction of the Electric Utility/Public Works Director and the Public Works Supervisor. The Public Works Department is budgeted in the following funds: General Fund (for Streets and Parks), Gas Tax Funds, Maintenance District Funds, Water Utility Fund, and Sewer Utility Fund.

### FY 18-19 Accomplishments:

- ✓ Boat dock phase one completed: dock built, next phase is installation
- ✓ Washout at WWTP river crossing back filled
- ✓ Fence gate repaired at shooting range
- ✓ WWTP fence relocation project 90% completed
- ✓ Storage shed installed at WWTP shop
- ✓ Safety rail installed at WWTP head works
- ✓ Safety rail replaced on WWTP entrance road
- ✓ Corp yard lift station pumps replaced
- ✓ Sewer roder motor replaced
- ✓ Shade structure installed at Dick Jones Ball field
- ✓ Water park chemical feeders replaced
- ✓ Dugouts at Dick Jones field repaired
- ✓ Fencing replaced on Dick Jones field Dugouts
- ✓ ADA access installed at Dick Jones Field
- ✓ Parking approach installed to Storage Barn at Vierra Park
- ✓ Kitchen upgrade at Recreation Department Building
- ✓ Storage area shelving installed at Recreation Department garage and school room
- ✓ Security gate and window covering installed at snack bar and announcer booth Dick Jones Field
- ✓ 13,278 sq. feet of Spruce street grinding project repaired
- ✓ 16.5 tons of over-lay street repaired
- ✓ Magnolia Street West of Idaho over-lay repair project

### FY 19-20 Objectives:

- Grind and replace A/C Kentucky Street between Spruce and Sycamore
- Grind and replace A/C Ohio Street between Spruce and Sycamore
- Continue street repair over lay projects
- Replace back stop at Dick Jones Ball Field
- Complete fencing project at WWTP
- Implement a sewer line inspection program
- Complete sidewalk at Lions Club location
- Install cement slab at Snack Bar location in Vierra Park
- Replace 150 feet of safety rail at WWTP
- Re-slope WWTP berm

## CORPORATION YARD

All vehicle service functions occur at the Corporation Yard; hence these previously separate budget functions are combined. The cost of this service is allocated via the expenditure transfer process equally to Street, Sewer (plant & collection system), Water and Parks.

### CORP YARD - PROGRAM 4340

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	53,547	52,787	54,494	0
1001	Extra Help	0	0	0	0
1002	Overtime	273	0	1,109	0
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	6,689	7,657	7,541	0
1200	Retirement	13,451	15,296	13,392	0
1300	Health Insurance	0	0	6,749	0
1310	Cafeteria plan	29,560	32,121	30,142	0
1400	Dental Insurance	1,066	1,216	1,242	0
1700	Physicals	370	0	123	0
1800	Disability Insurance	776	783	874	0
1900	Medicare Taxes	788	776	844	0
1902	Social Security	0	0	65	0
1903	Employee Assistance Program	55	55	55	0
1904	Physical Fitness	425	500	288	0
1999	Total Benefits and Insurance	0	0	0	84,502
<b>TOTAL PERSONNEL COSTS</b>		<b>106,998</b>	<b>111,191</b>	<b>116,916</b>	<b>84,502</b>
<b>SERVICES &amp; SUPPLIES</b>					
2000	Safety Clothing	6,836	8,063	7,424	6,000
2100	Communications	5,244	3,406	3,961	3,000
2300	Household Expense	0	0	607	0
2400	Insurance	23,833	29,373	19,650	15,356
3000	Equipment Maintenance	7,593	10,074	9,973	20,000
3200	Maintenance - Structures	17	1,502	995	6,000
3500	Office	618	726	592	2,500
3600	Professional	217	1,310	961	3,666
3700	Publications	57	147	67	200
3800	Rents - Equipment	0	0	238	100
3950	Small Tools	99	32	122	500
3960	Fuel	30,576	36,035	33,001	36,000
4000	Special Departmental Expense	16,351	18,945	19,704	28,000
4300	Transportation and Travel	0	0	0	3,000
4400	Utilities	7,328	7,628	5,688	5,011
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>98,770</b>	<b>117,241</b>	<b>102,982</b>	<b>129,333</b>
<b>TOTAL BUDGET PRIOR TO COST RECOVERY</b>		<b>205,768</b>	<b>0</b>	<b>220,631</b>	<b>213,835</b>
<b>COST RECOVERY</b>					
7511	Corp Yard Costs	(211,680)	(229,045)	(163,101)	0
<b>TOTAL BUDGET</b>		<b>(5,912)</b>	<b>0</b>	<b>57,530</b>	<b>213,835</b>

### STREET MAINTENANCE (GENERAL FUND)

Street Maintenance costs are funded by both the General Fund and the Gas Tax Funds. Below represent the portion allocated to the General Fund.

#### STREET MAINTENANCE - PROGRAM 4310

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	83,860	107,113	107,341	0
1001	Extra Help	9,586	17,332	17,731	18,000
1002	Overtime	20,670	12,837	11,530	11,530
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	10,679	13,018	15,875	0
1200	Retirement	18,554	28,222	21,673	0
1300	Health Insurance	245	1,591	6,994	0
1310	Cafeteria plan	28,745	34,745	31,933	0
1400	Dental Insurance	1,662	2,020	1,979	0
1700	Physicals	0	0	0	0
1800	Disability Insurance	1,187	1,528	1,714	0
1900	Medicare Taxes	1,425	1,477	1,724	0
1902	Social Security	629	1,075	1,130	0
1903	Employee Assistance Program	78	84	87	0
1904	Physical Fitness	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	175,579
<b>TOTAL PERSONNEL COSTS</b>		<b>177,319</b>	<b>221,042</b>	<b>219,712</b>	<b>205,110</b>
<b>SERVICES &amp; SUPPLIES</b>					
2100	Communications	1,320	1,440	1,531	0
2400	Insurance	656	715	761	862
3000	Equipment Maintenance	0	0	0	0
3500	Office	0	0	0	0
3600	Professional	8,093	22,438	19,180	25,000
3700	Publications	0	0	0	0
3800	Rents - Equipment	0	0	0	0
4350	Small Tools	0	0	0	0
3970	Chemicals	0	0	0	0
4000	Special Departmental Expense	22,427	55,569	33,940	45,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>32,495</b>	<b>80,162</b>	<b>55,412</b>	<b>70,862</b>
<b>TOTAL BUDGET</b>		<b>209,814</b>	<b>301,203</b>	<b>275,123</b>	<b>275,972</b>

## STREET MAINTENANCE (GAS TAX FUNDS)

The largest revenue sources for Streets come from the State and from special property tax assessments. The use of these revenues is restricted to special purposes.

The State of California imposes excise taxes on various transportation fuels. California motor vehicle fuel taxes include the gasoline tax, diesel fuel tax, and the use fuel tax. These funds are apportioned pursuant to regulations found in the California Streets and Highways Code. Section 2105 allocates 11.5% of the tax revenues in excess of 9 cents per gallon (i.e. the Proposition 111 rate). The City uses this portion of Gas taxes for maintenance associated with streets, alleys, traffic signs, street name signs, street striping, pavement markings, sidewalks, curbs/gutters and traffic signals. Section 2107 provides monthly allocations of 1.315 cents per gallon of gasoline, 1.8 cents per gallon of diesel, and 2.59 cents per liquefied petroleum gas (LPG). These revenues are used for the maintenance of streetlights, which is the City's responsibility, including maintaining the light standards and light bulbs, the cost of City provided electrical service and the cost of Electric Utility Department labor and benefits used in maintaining the lights. The budget expenditure detail is on the following pages.

### GAS TAX 2105 - FUND 390

STREET PROJECT - PROGRAM 4392

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	17,200	18,462	21,265	0
1100	Worker's Compensation	2,620	2,976	2,981	0
1200	Retirement	4,597	5,217	6,003	0
1310	Health Insurance	5,128	5,948	5,596	0
1400	Dental Insurance	411	464	474	0
1800	Disability Insurance	262	264	302	0
1900	Medicare Taxes	377	328	372	0
1902	Social Security	176	0	44	0
1999	Total Benefits and Insurance	0	0	0	57,602
<b>TOTAL PERSONNEL COSTS</b>		<b>30,787</b>	<b>34,092</b>	<b>37,312</b>	<b>57,602</b>
<b>SERVICES &amp; SUPPLIES</b>					
2400	Insurance	464	482	358	711
3950	Small Tools	0	0	0	1,000
4000	Special Departmental Expense	21,702	16,531	23,334	15,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>22,167</b>	<b>17,013</b>	<b>23,692</b>	<b>16,711</b>
7004	Finance Costs	512	562	394	474
7011	Corp Yard Costs	29,394	31,791	22,286	51,077
7012	Administration Costs	8,858	6,884	5,216	7,517
7016	Council Costs	200	221	248	313
<b>TOTAL INDIRECT COSTS</b>		<b>38,964</b>	<b>39,458</b>	<b>28,144</b>	<b>59,381</b>
<b>TOTAL BUDGET</b>		<b>91,917</b>	<b>90,563</b>	<b>89,148</b>	<b>133,694</b>

**GAS TAX 2105 - FUND 390 (continued)**

RSTP CURB &amp; GUTTER - PROJECT 4396

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	42,973	43,515	46,850	0
1001	Extra Help	0	0	0	10,000
1100	Worker's Compensation	6,296	7,279	7,173	0
1200	Retirement	10,821	12,415	12,165	0
1300	Health Insurance	0	0	3,294	0
1310	Health Insurance	11,063	13,007	9,247	0
1400	Dental Insurance	970	1,108	1,084	0
1800	Disability Insurance	659	673	756	0
1900	Medicare Taxes	794	787	838	0
1902	Social Security	18	0	4	0
1903	Employee Assistance Program	43	44	43	0
1904	Physical Fitness	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	104,816
<b>TOTAL PERSONNEL COSTS</b>		<b>73,637</b>	<b>78,828</b>	<b>81,455</b>	<b>114,816</b>
2400	Insurance	418	398	313	408
3600	Professional	0	0	0	0
4000	Special Departmental Expense	7,250	9,906	7,025	500
6100	Structures and Improvements	0	0	25,000	25,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>7,668</b>	<b>10,304</b>	<b>32,338</b>	<b>25,908</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	4,436	4,859	10,910	4,102
7011	Corp Yard Costs	12,597	13,625	9,551	34,109
7012	Administration Costs	12,993	307	3,465	11,836
7016	Council Costs	218	241	159	340
7020	Engineering Costs	0	0	0	0
<b>TOTAL INDIRECT COSTS</b>		<b>30,244</b>	<b>19,032</b>	<b>24,085</b>	<b>50,387</b>
<b>TOTAL BUDGET</b>		<b>37,912</b>	<b>29,336</b>	<b>137,878</b>	<b>191,111</b>



**GAS TAX 2103 - FUND 395**  
 STREET PROJECT - PROGRAM 4392

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	31,147	28,888	31,220	0
1100	Worker's Compensation	4,225	4,449	4,290	0
1200	Retirement	8,349	8,435	7,324	0
1300	Health Insurance	0	0	0	0
1310	Health Insurance	13,142	13,865	12,608	0
1400	Dental Insurance	854	895	849	0
1800	Disability Insurance	492	451	502	0
1900	Medicare Taxes	572	518	560	0
1999	Total Benefits and Insurance	0	0	0	48,078
<b>TOTAL PERSONNEL COSTS</b>		<b>58,812</b>	<b>57,529</b>	<b>57,382</b>	<b>48,078</b>
<b>INDIRECT COSTS</b>					
7012	Administration Costs	0	1,187	391	552
7016	Council Costs	147	163	126	230
<b>TOTAL INDIRECT COSTS</b>		<b>147</b>	<b>1,350</b>	<b>517</b>	<b>782</b>
<b>TOTAL BUDGET</b>		<b>58,959</b>	<b>58,879</b>	<b>57,898</b>	<b>48,860</b>

**GAS TAX 2106 - FUND 400**  
 STREET SWEEPING - PROGRAM 4400

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	10,138	10,118	10,150	0
1100	Worker's Compensation	1,652	1,888	1,813	0
1200	Retirement	2,893	3,534	2,887	0
1310	Cafeteria plan	3,651	4,224	3,867	0
1400	Dental Insurance	363	416	370	0
1800	Disability Insurance	171	172	185	0
1900	Medicare Taxes	210	208	204	0
1999	Total Benefits and Insurance	0	0	0	10,224
2400	Insurance	568	541	863	2,153
3000	Equipment Maintenance	7,879	2,758	3,125	2,500
4000	Special Departmental Expense	160	153	1,273	5,000
<b>TOTAL PERSONNEL COSTS</b>		<b>27,697</b>	<b>24,022</b>	<b>24,749</b>	<b>19,878</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	2,298	2,517	1,766	2,125
7011	Corp Yard Costs	8,398	9,083	6,367	51,251
7012	Administration Costs	1,082	902	664	986
7016	Council Costs	262	290	171	410
4000	Special Departmental Expense	0	0	0	0
<b>TOTAL INDIRECT COSTS</b>		<b>12,040</b>	<b>12,792</b>	<b>8,968</b>	<b>54,771</b>
<b>TOTAL BUDGET</b>		<b>39,737</b>	<b>36,814</b>	<b>33,717</b>	<b>74,649</b>

**GAS TAX 2107 - FUND 410**  
**STREET LIGHT MAINTENANCE - PROGRAM 4411**

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
2400	Insurance	244	232	158	275
4000	Special Departmental Expense	0	26,082	8,694	0
4400	Utilities	26,104	245	9,035	0
<b>TOTAL PERSONNEL COSTS</b>		<b>26,348</b>	<b>26,556</b>	<b>17,886</b>	<b>275</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	234	0	78	0
7012	Administration Costs	900	751	550	820
7016	Council Costs	218	241	153	340
<b>TOTAL INDIRECT COSTS</b>		<b>1,352</b>	<b>992</b>	<b>781</b>	<b>1,160</b>
<b>TOTAL BUDGET</b>		<b>27,700</b>	<b>27,548</b>	<b>18,668</b>	<b>1,435</b>

**STORM DRAIN MAINTENANCE - PROGRAM 4412**

<b>PERSONNEL COSTS</b>					
1000	Salaries	2,632	2,638	0	0
1100	Worker's Compensation	392	448	0	0
1200	Retirement	675	769	0	0
1310	Cafeteria plan	714	857	0	0
1400	Dental Insurance	60	69	0	0
1800	Disability Insurance	39	39	0	0
1999	Total Benefits and Insurance	0	0	46,263	46,263
<b>TOTAL PERSONNEL COSTS</b>		<b>4,566</b>	<b>4,873</b>	<b>46,263</b>	<b>46,263</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	0	0	0	0
7012	Administration Costs	154	129	141	141
7016	Council Costs	38	42	59	59
7020	Engineering Costs	0	0	13	13
<b>TOTAL INDIRECT COSTS</b>		<b>192</b>	<b>171</b>	<b>212</b>	<b>212</b>
<b>TOTAL BUDGET</b>		<b>32,458</b>	<b>32,592</b>	<b>65,142</b>	<b>47,909</b>

**GAS TAX 2107.5 - FUND 420**  
**STREET PROJECT - PROGRAM 4392**

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>INDIRECT COSTS</b>					
4000	Special Departmental Expense	0	0	0	7,611
<b>TOTAL INDIRECT COSTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>7,611</b>
<b>TOTAL BUDGET</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>7,611</b>

## STREET MAINTENANCE (SB325 SALES TAX)

### SB 325 - FUND 425 & 430

AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
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#### STREET REHAB PROG - PROGRAM 4310

1000	Salaries	0	0	0	0
1100	Worker's Compensation	0	0	0	7,400
1200	Retirement	0	0	0	0
1310	Cafeteria plan	0	0	0	0
1400	Dental Insurance	0	0	0	0
1800	Disability Insurance	0	0	0	0
1900	Medicare Taxes	0	0	0	0
1903	Employee Assistance Program	0	0	0	0
4000	Special Departmental Expense	0	0	0	0
7004	Finance Costs	26	8,990	3,005	11,331

#### TOTAL SERVICES & SUPPLIES

		<b>26</b>	<b>8,990</b>	<b>3,005</b>	<b>18,731</b>
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#### STREET MAINTENANCE - PROGRAM 4432

1000	Salaries	526	528	3,481	0
1001	Extra Help	0	0	0	0
1100	Worker's Compensation	78	90	367	0
1200	Retirement	131	160	636	0
1310	Health Insurance	143	171	1,017	0
1400	Dental Insurance	12	14	88	0
1800	Disability Insurance	8	8	69	0
1900	Medicare Taxes	10	10	65	0
1902	Social Security	0	0	2	0
1903	Employee Assistance Program	1	1	3	0
1904	Physical Fitness	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	1,015
2400	Insurance	218	208	21,408	231
4000	Special Departmental Expense	3,431	-1	6,726	70,000
6300	Equipment	0	30,000	15,000	0
7004	Finance Costs	0	0	83	0
7012	Administration Costs	0	503	219	0
7016	Council Costs	0	161	49	0

#### TOTAL SERVICES & SUPPLIES

		<b>4,558</b>	<b>31,851</b>	<b>49,213</b>	<b>71,247</b>
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#### ALLEY RECONSTRUCTION - PROGRAM 4433

1000	Salaries	526	528	576	0
1100	Worker's Compensation	78	90	91	0
1200	Retirement	135	154	137	0
1310	Health Insurance	143	171	173	0
1400	Dental Insurance	12	14	16	0
1800	Disability Insurance	8	8	9	0
1999	Total Benefits and Insurance	0	0	0	1,015
4000	Special Departmental Expense	4,179	8,180	5,281	8,000
7004	Finance Costs	15	16	12	14
7012	Administration Costs	162	44	77	148
7016	Council Costs	39	0	26	61

#### TOTAL SERVICES & SUPPLIES

		<b>5,308</b>	<b>9,349</b>	<b>6,453</b>	<b>9,238</b>
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#### INTERCITY TRANSIT - PROGRAM 4434

4000	Special Departmental Expense	13,143	11,227	18,858	22,454
7004	Finance Costs	0	161	76	0

#### TOTAL SERVICES & SUPPLIES

		<b>13,143</b>	<b>11,388</b>	<b>18,934</b>	<b>22,454</b>
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## **MAINTENANCE DISTRICTS**

### **RICHINS MAINTENANCE DISTRICT #1**

The Flood Control Maintenance District #1 was established in 1999-2000. This District is funded exclusively through assessments on the individual parcels within the district. The District comprises the Richins Subdivision. In the past the maintenance function for this District was contracted out. Public Works now handles the function.

### **EAGLE MEADOWS MAINTENANCE DISTRICT #2**

This budget unit represents the cost of operation and maintenance of the Flood Control Maintenance District #2 that was established in 2003-2004. The District was modified in 2005-2006 to include the maintenance of the 6-acre flood control basin as a park when not being used as a flood detention facility. This District is funded exclusively through assessments on the individual parcels within the District. The District comprises the Eagle Meadows Development. The Public Works Department maintains the District.

### **HERON LANDING MAINTENANCE DISTRICT #3**

This budget unit represents the cost of operation and maintenance of the Flood Control Maintenance District #3 that was established in 2004-2005. This District is funded exclusively through assessments on the individual parcels within the District. The District comprises the development more commonly known as Heron Landing. All basic maintenance functions of the District are handled by the City's Public Works Department.

### **SCROGGINS MAINTENANCE DISTRICT #6**

The Flood Control assessment was created in 2007-08 in the Scroggin Subdivision. The City's Public Works Department maintains this District.

**FLOOD MAINT. # 1 (RICHINS) - FUND 580**

FLOOD MAINTENANCE # 1 - PROGRAM 4580

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries		0	29	0
1001	Extra Help		0	0	0
1005	Compensated Absences Accrual		0	0	0
1100	Worker's Compensation		0	15	0
1200	Retirement		0	4	0
1300	Health Insurance		0	8	0
1310	Cafeteria plan		0	0	0
1400	Dental Insurance		0	1	0
1800	Disability Insurance		0	0	0
1900	Medicare Taxes		0	0	0
1902	Social Security		0	0	0
1903	Employee Assistance Program		0	0	0
1904	Physical Fitness		0	0	0
1999	Total Benefits and Insurance		0	0	29,347
<b>TOTAL PERSONNEL COSTS</b>			<b>0</b>	<b>57</b>	<b>29,347</b>
<b>SERVICES &amp; SUPPLIES</b>					
2400	Insurance		0	0	0
3600	Professional	23	23	17	0
4000	Special Departmental Expense	0	-1	62	0
4400	Utilities	1,399	670	676	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>1,422</b>	<b>691</b>	<b>755</b>	<b>0</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	161	176	124	0
7012	Administration Costs	14	12	9	13
7016	Council Costs	54	0	22	84
<b>TOTAL INDIRECT COSTS</b>		<b>229</b>	<b>188</b>	<b>155</b>	<b>97</b>
<b>TOTAL BUDGET</b>		<b>1,651</b>	<b>879</b>	<b>966</b>	<b>29,444</b>

**FLOOD MAINT. # 2 (EAGLE MEADOWS) - FUND 581**

FLOOD MAINTENANCE # 2- PROGRAM 4581

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	26,578	26,553	26,530	0
1001	Extra Help	2,091	0	523	8,000
1100	Worker's Compensation	3,682	3,953	3,695	0
1200	Retirement	6,427	7,184	5,909	0
1300	Health Insurance	0	0	1,014	0
1310	Cafeteria plan	3,964	4,304	3,042	0
1400	Dental Insurance	314	347	327	0
1800	Disability Insurance	392	394	415	0
1900	Medicare Taxes	465	423	430	0
1902	Social Security	153	0	38	0
1903	Employee Assistance Program	27	27	24	0
1904	Physical Fitness	0	0	2	0
1999	Total Benefits and Insurance	0	0	0	37,684
<b>TOTAL PERSONNEL COSTS</b>		<b>44,094</b>	<b>43,184</b>	<b>41,948</b>	<b>45,684</b>
<b>SERVICES &amp; SUPPLIES</b>					
2000	Safety Clothing	0	166	55	200
2400	Insurance	414	394	310	545
3000	Equipment Maintenance	458	52	140	500
3600	Professional	36	265	108	100
3950	Small Tools	500	0	218	500
4000	Special Departmental Expense	1,454	1,819	3,018	5,000
4400	Utilities	1,382	1,551	1,151	1,619
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>4,243</b>	<b>4,246</b>	<b>5,000</b>	<b>8,463</b>
<b>RESERVES</b>					
6500	Reserve	0	0	0	0
<b>TOTAL RESERVES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	2,914	3,191	2,240	2,695
7011	Corp Yard Costs	0	0	0	2,695
7012	Administration Costs	2,946	2,458	1,808	2,684
7016	Council Costs	714	790	535	1,116
<b>TOTAL INDIRECT COSTS</b>		<b>6,574</b>	<b>6,439</b>	<b>4,583</b>	<b>9,190</b>
<b>TOTAL BUDGET</b>		<b>54,911</b>	<b>53,869</b>	<b>51,530</b>	<b>63,337</b>

**FLOOD MAINT. # 3 (HERON LANDING) - FUND 582**

FLOOD MAINTENANCE # 3 - PROGRAM 4582

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	26,578	27,155	27,075	0
1001	Extra Help	2,091	3,684	1,444	8,000
1100	Worker's Compensation	3,682	4,077	3,898	0
1200	Retirement	6,226	7,339	5,971	0
1310	Cafeteria plan	3,964	4,403	3,118	0
1400	Dental Insurance	313	355	332	0
1800	Disability Insurance	392	403	425	0
1900	Medicare Taxes	465	486	453	0
1999	Total Benefits and Insurance	0	0	0	37,621
<b>TOTAL PERSONNEL COSTS</b>		<b>43,892</b>	<b>48,159</b>	<b>42,837</b>	<b>45,621</b>
<b>SERVICES &amp; SUPPLIES</b>					
2000	Safety Clothing	0	342	114	150
2400	Insurance	359	0	183	443
3000	Equipment Maintenance	0	0	2,046	0
3700	Publications	0	0	0	100
3800	Rents - Equipment	0	0	0	250
3950	Small tools	250	0	244	250
4000	Special Departmental Expense	1,692	667	2,556	3,500
4400	Utilities	13,410	4,550	5,839	5,872
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>15,798</b>	<b>5,646</b>	<b>11,059</b>	<b>10,565</b>
<b>RESERVES</b>					
6300	Equipment	0	250	83	0
6500	Reserve	0	0	0	0
<b>TOTAL RESERVES</b>		<b>0</b>	<b>250</b>	<b>83</b>	<b>0</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	2,914	3,191	2,240	2,695
7011	Corp Yard Costs	0	2,717	906	14
7012	Administration Costs	3,258	811	1,523	2,968
7016	Council Costs	734	0	342	1,146
<b>TOTAL INDIRECT COSTS</b>		<b>6,906</b>	<b>6,719</b>	<b>5,010</b>	<b>6,823</b>
<b>TOTAL BUDGET</b>		<b>66,596</b>	<b>60,773</b>	<b>58,989</b>	<b>63,009</b>



**FLOOD MAINT. # 6 (SCROGGINS) - FUND 583**

FLOOD MAINTENANCE #6 - PROGRAM 4583

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
0	Other Adjustments		0	0	0
1000	Salaries		0	29	0
1001	Extra Help		2,436	609	0
1100	Worker's Compensation		23	9	0
1200	Retirement		0	4	0
1310	Cafeteria plan		0	8	0
1400	Dental Insurance		0	1	0
1800	Disability Insurance		0	1	0
1900	Medicare Taxes		35	10	0
1902	Social Security		151	38	0
1903	Employee Assistance Program		2	0	0
1904	Physical Fitness		0	0	0
1999	Total Benefits and Insurance		0	0	27,198
<b>TOTAL PERSONNEL COSTS</b>			<b>2,648</b>	<b>709</b>	<b>27,198</b>
<b>SERVICES &amp; SUPPLIES</b>					
2400	Insurance	0	0	0	0
3600	Professional	2	0	1	0
4000	Special Departmental Expense	0	0	0	0
4400	Utilities	292	325	227	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>293</b>	<b>325</b>	<b>228</b>	<b>0</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	15	0	8	0
7011	Corp Yard Costs	0	0	8	0
7012	Administration Costs	53	44	27	48
7016	Council Costs	12	14	7	19
<b>TOTAL INDIRECT COSTS</b>		<b>80</b>	<b>58</b>	<b>49</b>	<b>68</b>
<b>TOTAL BUDGET</b>		<b>373</b>	<b>3,031</b>	<b>986</b>	<b>27,266</b>

**FY 19-20 EXPENDITURES –**  
**CDBG FUNDS**

**HOUSING REHAB RLF - FUND 513**

<b>ACCOUNT</b>	<b>TITLE</b>	<b>AUDITED FY 16-17</b>	<b>AUDITED FY 17-18</b>	<b>PROJ. FY 18-19</b>	<b>ADOPTED FY 19-20</b>
<b>GENERAL ADMINISTRATION - PROGRAM 4801</b>					
1000	Salaries	3,895	3,078	3,478	0
1100	Worker's Compensation	6	0	2	0
1200	Retirement	753	112	441	0
1300	Health Insurance	0	23	198	0
1310	Cafeteria plan	840	515	446	0
1400	Dental Insurance	78	502	181	0
1800	Disability Insurance	60	64	55	0
1900	Medicare Taxes	45	48	46	0
1902	Social Security	0	34	9	0
1903	Employee Assistance Program	3	7	4	0
1904	Physical Fitness	0	2	1	0
1999	Total Benefits and Insurance	0	242	115	13,141
<b>TOTAL PERSONNEL COSTS</b>		<b>5,680</b>	<b>4,627</b>	<b>5,011</b>	<b>13,141</b>
<b>CDBG ACTIVITY - PROGRAM 4802</b>					
3600	Professional	0	0	1,046	5,000
4000	Special Departmental Expense	244,910	-2,188	94,899	0
4400	Utilities	0	0	0	0
4000	Special Departmental Expense	0	0	2,205	0
4650	Maintenance - Structures	0	0	2,878	0
4650	Taxes/Permits	0	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>244,910</b>	<b>-2,188</b>	<b>101,135</b>	<b>5,000</b>
<b>TOTAL ECONOMIC DEVELOPMENT FUND</b>		<b>250,590</b>	<b>2,439</b>	<b>106,146</b>	<b>18,141</b>

**FY 19-20 EXPENDITURES –**  
**ELECTRIC FUND**

## ELECTRIC FUND

The Gridley Electric Utility, operating since 1910, oversees the delivery of wholesale power, maintains and operates the local electric distribution system, is involved in engineering and advance planning for improvements, replacement and expansion of the distribution system, and maintenance and operation of the City's street lighting system. The Department works under the direction of the Electric Utility/Public Works Director.

*Gridley Electrical Department Mission Statement - "The Gridley Electrical Department is committed to providing safe, dependable power at a service level that exceeds our customers' expectations, and we will continue to invest in facilities and systems upgrades to ensure dependable power continues to be available in the future."*

The Electric Utility Department is responsible for the operation and maintenance associated with the reliable distribution of electricity to residential and commercial customers from the City's interconnection with PG&E's 60-thousand-volt transmission line at Gridley's Electric Substation located on Fairview Drive. Major staff responsibility and associated costs are also appropriated toward new construction, system expansion and replacement, which are augmented and funded through the City's Capital Improvement Plan.

The Electric Utility is also responsible for the purchase of power for the City. This includes the City's share of the Northern California Power Agency's (NCPA) generation projects and the Federal Western Area Power Administration's Central Valley Project allocation. The City of Gridley previously acquired ownership interest in the Lodi Energy Center. Future improvements will include the completion and installation of the T-3 Substation; removal of the 1940's era T-2 Substation; installation of a new 69kv Circuit Switcher for the T-1 Substation; installation of a Spillage Containment System around the T-1 Transformer; and replacement of the inadequate remaining Poles identified during the Pole Test and Treatment Program.

### **FY 18-19 Accomplishments:**

- ✓ New substation on line
- ✓ Reconductor Fairgrounds primary feed
- ✓ Hwy 99 LED Information installed
- ✓ 262 LED lights installed in City Facilities
- ✓ 29 distribution system poles replaced
- ✓ 65 G.O. 95 distribution system repair tags generated for Gridley
- ✓ 40 G.O.95 distribution system repair tags addressed For Gridley
- ✓ 173 G.O. 128 underground facility repair tags generated for Gridley
- ✓ 128 G.O. 128 underground facility repair tags addressed for Gridley
- ✓ 11 distribution poles replaced for Biggs
- ✓ 50 G.O.95 distribution system repair tags generated for Biggs
- ✓ 35 G.O. 95 distribution repair tags addressed for Biggs

### **FY 19-20 Objectives:**

- Install 3 substation circuit breakers
- Install 1 substation main breaker
- Completion of Fair Grounds project
- Replace 30 of the remaining 80 distribution poles on pole replacement list
- Replace 200 street lights with LED street lighting
- Upgrade Rotary Park electrical system
- Reconductor 1500 feet of 1102 circuit
- Replace 15 distribution pole located in Biggs

**ELECTRIC FUND - FUND 600**  
**ELECTRIC - PROGRAM 4600**

<b>PERSONNEL COSTS</b>		<b>AUDITED FY 16-17</b>	<b>AUDITED FY 17-18</b>	<b>PROJ. FY 18-19</b>	<b>ADOPTED FY 19-20</b>
1000	Salaries	714,577	674,560	697,518	0
1001	Extra Help	1,071	1,830	922	0
1002	Overtime	121,314	89,513	90,334	89,500
1005	Compensated Absences Accrual	-117,608	-6,641	19,814	0
1100	Worker's Compensation	31,632	34,435	33,187	0
1200	Retirement	131,094	114,380	117,947	0
1300	Health Insurance	6,365	3,183	4,973	0
1310	Cafeteria plan	131,226	124,167	118,908	0
1311	Retiree Health Premiums	16,252	16,456	16,616	0
1400	Dental Insurance	10,959	11,170	10,653	0
1700	Physicals	185	0	46	0
1800	Disability Insurance	9,754	9,236	10,292	0
1900	Medicare Taxes	9,972	9,983	9,754	0
1902	Social Security	69	126	81	0
1903	Employee Assistance Program	389	371	357	0
1904	Physical Fitness	650	275	411	0
1905	FSA Admin Cost	0	186,805	46,704	0
1998	OPEB Cost	4,677	0	-4,428	0
1999	Total Benefits and Insurance	0	0	0	1,443,087
<b>TOTAL PERSONNEL COSTS</b>		<b>1,071,072</b>	<b>1,269,850</b>	<b>1,174,091</b>	<b>1,532,587</b>

**SERVICES & SUPPLIES**

2000	Safety Clothing	8,534	7,554	8,898	9,000
2100	Communications	3,610	4,317	4,508	6,000
2300	Household Expense	0	0	175	1,000
2400	Insurance	35,684	37,447	28,151	40,121
3000	Equipment Maintenance	12,270	24,035	19,715	20,000
3200	Maintenance - Structures	941	553	1,722	3,000
3300	Memberships	9,272	7,231	8,828	5,000
3500	Office	4,876	3,240	4,981	4,000
3600	Professional	27,236	90,056	73,013	51,666
3700	Publications	0	0	17	0
3800	Rents - Equipment	1,171	1,105	691	3,000
3950	Small Tools	12,034	7,101	6,363	7,000
3960	Fuel	12,267	15,695	13,993	12,425
3999	Infrastructure Protection	226,535	245,006	173,854	160,531
4000	Special Departmental Expense	82,102	149,595	91,850	105,000
4101	Power Purchase	3,144,338	3,051,711	3,171,134	3,051,711
4300	Transportation and Travel	6,686	7,599	5,882	6,000
4400	Utilities	10,962	14,956	12,387	17,509
4650	Taxes/Permits	8,268	8,636	6,115	0
5050	Rebate Expense	0	0	2,463	0
5300	Interest on Deposits	0	0	-2	0
5350	Taxes/Fees	0	0	624	0
5500	Judgements	0	0	0	0
5700	Bad Debt Write Offs	12,265	4	4,990	0
5800	Late Charges - Interest	0	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>3,619,049</b>	<b>3,675,842</b>	<b>3,640,353</b>	<b>3,502,963</b>

**ELECTRIC FUND - FUND 600**  
**ELECTRIC - PROGRAM 4600 (continued)**

		AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>DEBT SERVICE</b>					
5900	Debt Service - Principal	0	0	0	0
5901	Debt Service - Interest	1,429	-235	1,359	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>1,429</b>	<b>-235</b>	<b>1,359</b>	<b>0</b>
<b>CAPITAL COSTS</b>					
6100	Structures and Improvements	111,912	107,578	114,926	175,000
6300	Equipment	-50,078	-164,770	-69,733	328,000
6400	Construction CIP - In Progress	0	0	0	0
6401	Structures and Improvements	0	0	-10,094	0
6403	Equipment Capital Outlay	-238,562	129,123	-39,044	0
6404	Inventory Capital Outlay	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>-176,728</b>	<b>71,931</b>	<b>-3,945</b>	<b>503,000</b>
<b>RESERVES</b>					
6500	Reserve	-33,374	-49,485	-27,620	0
6501	Improvement Reserve	0	0	0	0
6502	Contingency Reserve	0	0	0	0
6999	Depreciation Expense	129,811	176,110	126,370	127,591
<b>TOTAL RESERVES</b>		<b>96,437</b>	<b>126,625</b>	<b>98,750</b>	<b>127,591</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	68,020	74,498	52,280	59,683
7009	Legal Costs	19,225	19,692	15,015	17,500
7012	Administration Costs	104,995	87,579	64,439	98,964
7016	Council Costs	25,461	28,155	19,057	41,484
7020	Engineering Costs	0	0	0	12,674
<b>TOTAL INDIRECT COSTS</b>		<b>217,701</b>	<b>209,924</b>	<b>150,791</b>	<b>230,305</b>
<b>TOTAL ELECTRIC PROGRAM</b>		<b>4,828,959</b>	<b>5,353,937</b>	<b>5,061,399</b>	<b>5,896,447</b>

**ELECTRIC FUND - FUND 600**  
**STREET TREE MAINTENANCE - PROGRAM 4601**

	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>SERVICES &amp; SUPPLIES</b>				
2400 Insurance	0	0	0	0
4000 Special Departmental Expense	0	0	0	10,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>TOTAL STREET TREE MAINTENANCE</b>	<b>293</b>	<b>134</b>	<b>221</b>	<b>10,000</b>

**ELECTRIC FUND - FUND 600**  
**CAPITAL IMPROVEMENTS - PROGRAM 4608**

<b>PERSONNEL COSTS</b>				
1000 Salaries	628	2,874	17,646	0
1002 Overtime	0	0	573	0
1100 Worker's Compensation	36	133	1,452	0
1200 Retirement	118	673	2,136	0
1300 Health Insurance	0	0	132	0
1310 Cafeteria plan	125	430	2,334	0
1400 Dental Insurance	4	43	307	0
1800 Disability Insurance	9	41	414	0
1900 Medicare Taxes	11	51	379	0
1903 Employee Assistance Program	0	2	2	0
1904 Physical Fitness	0	0	0	0
<b>TOTAL PERSONNEL COSTS</b>	<b>930</b>	<b>4,247</b>	<b>25,374</b>	<b>0</b>
<b>SERVICES &amp; SUPPLIES</b>				
4000 Special Departmental Expense	5,627	11,356	32,043	10,000
5800 Late Charges - Interest	0	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>5,627</b>	<b>11,356</b>	<b>32,043</b>	<b>10,000</b>
<b>CAPITAL COSTS</b>				
6100 Structures and Improvements	0	62,757	23,673	45,000
6401 Capitalized Structures and Improvem	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>62,757</b>	<b>23,673</b>	<b>45,000</b>
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>6,557</b>	<b>78,360</b>	<b>81,090</b>	<b>55,000</b>



**ELECTRIC FUND – PUBLIC BENEFITS**

The 1996 law that led to deregulation in the electric industry and to the power crisis of 2000-2002 required all electric utilities to create programs that would enhance the efficiency of our electric consumption, The City transferred the administration of most of the programs to an energy efficiency firm primarily to take advantage of the experience of the firm and to provide reporting capabilities needed for state oversight. Also, in 2004-2005, the City joined with other NCPA publicly owned utilities to initiate a public benefits committee designed to foster common reporting and measurement tools in anticipation of the State requiring this information. The deregulation law provides that utilities use 2.85% of their electric revenues for programs that support this effort. The City’s public benefit program offers residential and commercial rebates.

**PUBLIC BENEFITS - PROGRAM 4610**

	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
1000 Salaries	9,624	14,760	11,309	0
1100 Worker's Compensation	13	81	62	0
1200 Retirement	1,982	1,411	1,669	0
1300 Health Insurance	0	0	940	0
1310 Cafeteria plan	2,175	1,429	1,307	0
1400 Dental Insurance	199	266	229	0
1800 Disability Insurance	148	235	188	0
1900 Medicare Taxes	102	175	139	0
1902 Social Security	1	21	9	0
1903 Employee Assistance Program	9	9	9	0
1904 Physical Fitness	0	0	0	0
1999 Total Benefits and Insurance	0	0	0	18,690
3500 OPEB Cost	0	0	0	0
3600 Professional	0	0	0	5,000
4000 Special Departmental Expense	69,688	0	76,518	135,000
4400 Utilities	0	0	0	0
5700 Bad Debt Write Offs	408	0	264	567
6100 Structures and Improvements	0	0	11,322	60,000
<b>TOTAL PUBLIC BENEFITS</b>	<b>84,348</b>	<b>18,387</b>	<b>103,966</b>	<b>219,257</b>

**PUBLIC BENEFITS - FUND 610**

CAPITAL IMPROVEMENTS - PROGRAM 4608	0	9	3	0
PUBLIC BENEFITS - PROGRAM 4610	84,348	18,387	103,966	219,257
<b>TOTAL PUBLIC BENEFITS FUND</b>	<b>84,348</b>	<b>18,396</b>	<b>103,969</b>	<b>219,257</b>

**FY 19-20 EXPENDITURES –**  
**WATER FUND**

## **WATER FUND**

The Water Utility's focus is to provide clean, reliable water and fire hydrant flows to a growing City. The Utility is responsible for the supply, treatment, distribution, and storage of the City's potable water, as well as the fire hydrant flows and maintenance, and public education related to water conservation. Public Works Department staff maintains the City water system from production at the well fields and storage at various reservoir sites through distribution to City water customers. Overall duties include repair of leaking service lines by replacement from the main to the water meter, repairing damage to the main distribution system, and maintaining the well pumps, the water tower, and booster pumps. Maintenance of water quality to meet State and Federal water quality standards is a top priority.

Gridley's water is pumped from aquifers approximately 260 to 310 feet deep. The Parkside pump, which is the lead pump, supplies 700 to 800 gallons of water per minute. The Fairview pump is capable of about the same quantity. The Fairview Well (2007) and Wilson Well (2013) are designated as a standby source because of a violation of the Fed and State MCL (maximum contaminant level) for arsenic. The Little Avenue well can provide a substantial amount of the water necessary for the system. The Industrial Park (Liberty) well and the Eagle Meadows well are capable of 1,500 gallons of water per minute and has substantially increased the capacity of the system. The Spruce St. well is capable of 700 gallons per minute. The budget expenditure detail is on the following page.

**WATER - PROGRAM 4630**

ACCOUNT	TITLE	AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	282,834	297,138	287,614	0
1001	Extra Help	3,893	6,759	3,353	0
1002	Overtime	30,839	28,308	32,042	32,042
1005	Compensated Absences Accrual	46,778	3,150	-3,573	0
1100	Worker's Compensation	15,413	18,455	17,324	0
1200	Retirement	51,886	59,267	51,931	0
1300	Health Insurance	499	1,591	925	0
1310	Cafeteria plan	68,119	76,078	52,223	0
1311	Retiree Health Premiums	15,626	15,079	29,320	16,776
1400	Dental Insurance	5,393	5,557	8,511	0
1700	Physicals	0	0	1,884	0
1800	Disability Insurance	3,552	3,731	3,902	0
1900	Medicare Taxes	3,768	3,625	3,754	0
1902	Social Security	252	437	223	0
1903	Employee Assistance Program	189	193	180	0
1904	Physical Fitness	0	0	3	0
1905	FSA Admin Cost	0	0	9	0
1998	OPEB Cost	4,496	186,805	45,327	0
1999	Total Benefits and Insurance	0	0	0	443,823

<b>TOTAL PERSONNEL COSTS</b>		<b>533,536</b>	<b>706,173</b>	<b>534,952</b>	<b>492,641</b>
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**SERVICES & SUPPLIES**

2000	Safety Clothing	3,233	1,396	1,467	1,500
2100	Communications	518	480	496	500
2300	Household Expense	0	0	0	0
2400	Insurance	10,026	9,541	7,472	15,785
3000	Equipment Maintenance	18,077	12,120	13,948	15,000
3300	Memberships	855	2,458	1,682	0
3500	Office	4,135	1,980	4,228	5,000
3600	Professional	23,696	8,755	22,015	40,000
3700	Publications	0	0	0	500
3800	Rents - Equipment	159	293	234	1,500
3950	Small Tools	1,500	1,115	996	1,500
3960	Fuel	0	69,023	18,583	0
3999	Infrastructure Protection	63,820	0	31,723	0
4000	Special Departmental Expense	52,969	60,412	48,490	70,000
4300	Transportation and Travel	757	716	865	1,500
4350	Tuition Reimbursement	0	0	0	0
4400	Utilities	86,997	117,299	72,530	0
4650	Taxes/Permits	15,088	10,667	11,790	0
5700	Bad Debt Write Offs	2,989	3,331	2,448	0
5800	Late Charges - Interest	0	0	0	0

<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>284,820</b>	<b>299,587</b>	<b>238,967</b>	<b>152,785</b>
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**WATER UTILITY FUND - FUND 630**  
**WATER PROGRAM (continued)**

		AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>DEBT SERVICE</b>					
5900	Debt Service - Principal	0	0	0	0
5901	Debt Service - Interest	5,713	5,766	7,111	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>5,713</b>	<b>5,766</b>	<b>7,111</b>	<b>0</b>
<b>CAPITAL COSTS</b>					
6100	Structures and Improvements	1,062	1,422	828	74,000
6300	Equipment	4,892	4,811	3,280	25,000
6401	Capitalized Structures and Improvem	59	0	1,742	0
6403	Equipment	2,652	-3,752	-367	0
6404	Inventory Capital Outlay	0	0	1,536	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>8,666</b>	<b>2,481</b>	<b>7,019</b>	<b>99,000</b>
<b>RESERVES</b>					
6500	Reserve	0	0	0	0
6999	Depreciation Expense	192,319	197,809	148,633	199,787
<b>TOTAL RESERVES</b>		<b>192,319</b>	<b>197,809</b>	<b>148,633</b>	<b>199,787</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	52,918	42,014	33,123	31,158
7009	Legal Costs	19,225	19,692	15,015	17,500
7011	Corp Yard Costs	77,405	83,716	61,249	14,042
7012	Administration Costs	16,738	13,962	10,273	17,617
7013	Fire Costs	0	0	0	115
7016	Council Costs	4,059	4,489	3,038	6,342
7020	Engineering Costs	0	0	0	0
<b>TOTAL INDIRECT COSTS</b>		<b>170,345</b>	<b>163,873</b>	<b>122,698</b>	<b>86,775</b>
<b>TOTAL WATER PROGRAM</b>		<b>1,195,399</b>	<b>1,375,688</b>	<b>1,059,381</b>	<b>1,030,987</b>

**FY 19-20 EXPENDITURES –**  
**SEWER FUND**

## **SEWER FUND**

Sewer Utility Crews respond to service calls for blockage problems throughout the collection system and house service laterals from the main to the street or alley line. Collection system facilities (pumps, motors mains, lift stations and manholes) are serviced on a routine basis or as necessary. Treatment facilities are also maintained including sludge removal from the treatment ponds. The Sewer Utility is focused on providing excellent services with a priority on State and Federal mandates associated with the prevention of spills, protecting water quality, and reducing inflow and infiltration. Budget expenditure detail is on the following page.

**SEWER UTILITY FUND - FUND 650**  
**SEWER OPERATING - PROGRAM 4650**

	<b>AUDITED FY 16-17</b>	<b>AUDITED FY 17-18</b>	<b>PROJ. FY 18-19</b>	<b>ADOPTED FY 19-20</b>	
<b>PERSONNEL COSTS</b>					
1000	Salaries	103,016	99,765	94,035	0
1001	Extra Help	0	1,619	-4,585	0
1100	Worker's Compensation	111	399	166	0
1200	Retirement	18,152	17,176	15,452	0
1300	Health Insurance	0	0	4,291	0
1310	Cafeteria plan	21,169	22,970	16,615	0
1400	Dental Insurance	2,447	2,215	2,110	0
1800	Disability Insurance	1,465	1,360	1,383	0
1900	Medicare Taxes	1,313	1,288	1,240	0
1902	Social Security	3	100	32	0
1903	Employee Assistance Program	75	68	64	0
1998	Sewer Operating	0	-18,495	-6,165	0
1998	OPEB Cost	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	163,363
<b>TOTAL PERSONNEL COSTS</b>		<b>147,752</b>	<b>128,465</b>	<b>124,638</b>	<b>163,363</b>
<b>SERVICES &amp; SUPPLIES</b>					
2400	Insurance		946	315	0
3500	Office		0	20	0
3600	Professional		0	22	0
3999	Infrastructure Protection		0	0	0
4000	Special Projects	52	946	333	15,000
4300	Transportation and Travel	212	203	138	0
5700	Bad Debt Write Offs	3,380	3,350	2,632	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>3,644</b>	<b>5,445</b>	<b>3,460</b>	<b>15,000</b>
<b>DEBT SERVICE</b>					
5901	Debt Service - Interest	49,040	60,720	44,848	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>49,040</b>	<b>60,720</b>	<b>44,848</b>	<b>0</b>
<b>RESERVES</b>					
6500	Reserve	0	0	0	0
6501	Improvement Reserve	0	0	0	0
6999	Depreciation	470,807	495,899	350,333	350,899
<b>TOTAL RESERVES</b>		<b>470,807</b>	<b>495,899</b>	<b>350,333</b>	<b>350,899</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	311	6,782	1,849	264
7011	Corp Yard Costs	0	0	0	0
7012	Administration Costs	5,423	6,199	3,747	4,940
7016	Council Costs	1,316	1,455	985	2,056
4651	Other Adjustments	0	0	0	0
<b>TOTAL INDIRECT COSTS</b>		<b>7,050</b>	<b>14,436</b>	<b>6,581</b>	<b>7,259</b>
<b>TOTAL SEWER OPERATING PROGRAM</b>		<b>678,293</b>	<b>704,964</b>	<b>529,860</b>	<b>536,522</b>



**SEWER UTILITY FUND - FUND 650 (continued)**  
**SEWER PLANT - PROGRAM 4651**

		AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	79,612	82,525	87,763	0
1001	Extra Help	4,181	0	1,045	8,000
1002	Overtime	15,354	13,872	15,753	15,753
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	9,965	10,861	10,957	0
1200	Retirement	19,345	21,393	21,552	0
1300	Health Insurance	127	0	40	0
1310	Cafeteria plan	31,222	34,760	32,141	0
1311	Retiree Health Premiums	15,209	16,456	15,790	16,776
1400	Dental Insurance	1,900	2,168	2,025	0
1800	Disability Insurance	1,165	1,187	1,330	0
1900	Medicare Taxes	1,451	1,393	1,501	0
1902	Social Security	259	0	65	0
1903	Employee Assistance Program	61	62	60	0
1904	Physical Fitness	0	0	0	0
1905	FSA Admin Cost	0	0	702	0
1999	Total Benefits and Insurance	0	0	0	148,573
<b>TOTAL PERSONNEL COSTS</b>		<b>179,851</b>	<b>184,677</b>	<b>190,724</b>	<b>189,101</b>
<b>SERVICES &amp; SUPPLIES</b>					
2000	Safety Clothing	0	0	0	0
2100	Communications	3,107	3,054	3,024	2,500
2400	Insurance	6,246	7,338	5,143	4,762
3000	Equipment Maintenance	6,132	18,060	7,751	7,000
3200	Maintenance - Structures	767	174	517	3,000
3300	Memberships	0	0	0	0
3500	Office	2,339	960	2,137	2,000
3600	Professional	23,740	38,029	33,914	45,000
3700	Publications	0	50	17	50
3800	Rents - Equipment	159	246	179	500
3970	Chemicals	0	0	175	3,000
3975	Testing and Lab	7,015	6,781	6,506	10,000
4000	Special Departmental Expense	15,144	12,227	17,473	20,000
4300	Transportation and Travel	0	470	761	1,000
4400	Utilities	101,606	88,678	97,851	98,941
4650	Taxes/Permits	19,079	19,752	20,938	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>185,334</b>	<b>195,818</b>	<b>196,385</b>	<b>197,753</b>
<b>DEBT SERVICE</b>					
5900	Debt Service - Principal	0	35,040	21,403	0
5901	Debt Service - Interest	49,528	0	35,444	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>49,528</b>	<b>35,040</b>	<b>56,847</b>	<b>0</b>

**SEWER UTILITY FUND - FUND 650 (continued)**  
**SEWER PLANT - PROGRAM 4651 (continued)**

		<b>AUDITED FY 16-17</b>	<b>AUDITED FY 17-18</b>	<b>PROJ. FY 18-19</b>	<b>ADOPTED FY 19-20</b>
<b>CAPITAL COSTS</b>					
6100	Structures and Improvements	7,547	69,766	39,271	135,000
6300	Equipment Maintenance	10,255	0	3,058	0
6400	Construction CIP - In Progress	0	0	7,289	0
6404	Inventory Capital Outlay	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>17,802</b>	<b>69,766</b>	<b>49,618</b>	<b>135,000</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	13,572	14,865	10,431	12,552
7009	Legal Costs	0	19,691	10,208	17,500
7011	Corp Yard Costs	41,895	45,310	31,763	42,321
7012	Administration Costs	10,307	8,598	6,326	9,389
7016	Council Costs	0	2,764	1,246	0
7020	Engineering Costs	0	0	0	0
<b>TOTAL INDIRECT COSTS</b>		<b>65,774</b>	<b>91,228</b>	<b>59,975</b>	<b>81,762</b>
<b>TOTAL SEWER PLANT</b>		<b>498,288</b>	<b>576,529</b>	<b>553,549</b>	<b>603,617</b>

**SEWER UTILITY FUND - FUND 650 (continued)**  
**SEWER TOWN - PROGRAM 4652**

		AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	72,577	96,388	79,239	0
1001	Extra Help	0	0	0	10,000
1002	Overtime	19,838	18,770	23,432	23,432
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	9,644	12,762	10,646	0
1200	Retirement	13,564	23,058	15,673	0
1300	Health Insurance	372	1,591	4,651	0
1310	Cafeteria plan	16,348	21,504	17,880	0
1311	Retiree Health Premiums	0	0	3,228	0
1400	Dental Insurance	930	1,232	1,036	0
1800	Disability Insurance	1,075	1,515	1,341	0
1900	Medicare Taxes	1,213	1,254	1,163	0
1902	Social Security	8	0	2	0
1903	Employee Assistance Program	75	84	73	0
1904	Physical Fitness	0	0	243	0
1905	FSA Admin Cost	0	0	0	0
1999	Total Benefits and Insurance	0	0	0	96,155
<b>TOTAL PERSONNEL COSTS</b>		<b>135,644</b>	<b>178,158</b>	<b>158,605</b>	<b>129,586</b>
<b>SERVICES &amp; SUPPLIES</b>					
2100	Communications	326	645	324	0
2400	Insurance	16,812	17,919	12,585	18,348
3000	Equipment Maintenance	14,416	7,075	11,436	15,000
3300	Memberships	3,005	3,007	38	1,000
3500	Office	2,095	960	2,337	2,000
3600	Professional	1,100	5,952	2,631	6,666
3700	Publications	0	0	0	500
3800	Rents - Equipment	159	246	179	267
3975	Testing and Lab	140	0	82	234
3999	Infrastructure Protection	54,729	59,192	42,002	0
4000	Special Departmental Expense	32,909	41,160	30,554	50,000
4400	Utilities	39,005	39,007	72,425	68,938
5700	Bad Debt Write Offs	0	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>164,697</b>	<b>175,163</b>	<b>174,594</b>	<b>162,954</b>
<b>CAPITAL COSTS</b>					
6100	Structures and Improvements	4,281	0	10,021	7,000
6300	Equipment Maintenance	4,892	4,988	7,544	5,000
6400	Construction CIP - In Progress	0	0	0	0
6403	Inventory Capital Outlay	0	0	0	0
6999	Depreciation	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>9,174</b>	<b>4,988</b>	<b>17,565</b>	<b>12,000</b>

**SEWER UTILITY FUND - FUND 650 (continued)****SEWER TOWN - PROGRAM 4652 (continued)**

		AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>INDIRECT COSTS</b>					
7004	Finance Costs	13,704	15,009	10,533	12,674
7009	Legal Costs	0	0	0	17,500
7011	Corp Yard Costs	41,895	45,310	31,763	42,321
7012	Administration Costs	6,365	5,309	3,907	5,798
7016	Council Costs	1,543	1,707	1,155	2,411
7020	Engineering Costs	0	0	0	51,077
<b>TOTAL INDIRECT COSTS</b>		<b>63,507</b>	<b>67,335</b>	<b>47,358</b>	<b>131,782</b>
<b>TOTAL SEWER TOWN PROGRAM</b>		<b>373,021</b>	<b>425,644</b>	<b>398,121</b>	<b>436,321</b>

**SEWER BCH A - PROGRAM 4653**

		AUDITED FY 16-17	AUDITED FY 17-18	PROJ. FY 18-19	ADOPTED FY 19-20
<b>PERSONNEL COSTS</b>					
1000	Salaries	0	0	183	0
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	0	0	27	0
1200	Retirement	0	0	39	0
1300	Health Insurance	0	0	237	0
1999	Total Benefits and Insurance	0	0	0	24,216
3000	Equipment	0	0	0	0
<b>TOTAL PERSONNEL COSTS</b>		<b>0</b>	<b>0</b>	<b>503</b>	<b>24,216</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	125	3,528	1,702	0
7011	Corp Yard Costs	96	0	47	98
7012	Administration Costs	58	222	112	52
7016	Council Costs	13	72	36	21
<b>TOTAL INDIRECT COSTS</b>		<b>292</b>	<b>3,822</b>	<b>1,896</b>	<b>171</b>
<b>TOTAL SEWER BCH A</b>		<b>292</b>	<b>3,822</b>	<b>2,398</b>	<b>24,387</b>

**FY 19-20 EXPENDITURES –**  
**CITY TAXI FUND**

## CITY TAXI FUND

The Gridley Flyer provides transportation opportunities for eligible residents in the City of Gridley. The budget amount is based on the estimated costs associated with the employee driver as well as the maintenance on the City owned transit vehicle. In FY 16-17, the City placed a new passenger vehicle into service as the primary Flyer vehicle. The vehicle requires no special licenses. Due to the unique nature of the Flyer's operation and its low cost, the Flyer is not part of County's transit operations. The County's InterCity Transit System (now called the B-Line) and the Flyer are both funded by Transit Development Act funds. These funds include State Transit Assistance (STA) funds and Local Transportation Funds (LTF). Annually, the City completes the TDA allocation plan that identifies the full amount of expenditures for each of these local Transit Programs. Once completed and accepted by the BCAG Governing Board, Butte County is authorized to release the funds available to the City in the proportions identified in the allocation plan.

Transit Funds not obligated for either the Butte County InterCity Transit System or the Flyer are available to the City for general street maintenance purposes. In recent years the B-line added a morning route from Gridley to Chico. The charges for this additional service are absorbed by all Butte County transit participants. In addition to TDA funds, all ticket sales for trips outside the City (Zone's II and III) are subsidized by Butte County Transit at \$4 and \$4.50 respectively based on the zone of use. The budget expenditure detail follows on the next page.

**SB 325 TAXI FUND - FUND 700**  
**SB 325 SENIOR TAXI - PROGRAM 4700**

		<b>AUDITED FY 16-17</b>	<b>AUDITED FY 17-18</b>	<b>PROJ. FY 18-19</b>	<b>ADOPTED FY 19-20</b>
<b>PERSONNEL COSTS</b>					
1000	Salaries	50,753	73,925	60,286	0
1001	Extra Help	21,389	0	12,858	0
1002	Overtime	824	159	457	457
1005	Compensated Absences Accrual	-4,107	-1,207	-2,409	0
1100	Worker's Compensation	682	671	565	0
1200	Retirement	11,440	16,374	13,785	0
1300	Health Insurance	0	0	3,956	0
1310	Cafeteria plan	13,004	14,413	9,139	0
1400	Dental Insurance	524	598	541	0
1700	Physicals	0	0	0	0
1800	Disability Insurance	646	727	712	0
1900	Medicare Taxes	1,061	1,066	1,062	0
1902	Social Security	1,401	0	823	0
1903	Employee Assistance Program	55	55	54	0
1904	Physical Fitness	0	0	0	0
1998	OPEB Cost	0	0	-560	0
1999	Total Benefits and Insurance	0	0	0	111,969
<b>TOTAL PERSONNEL COSTS</b>		<b>97,672</b>	<b>106,780</b>	<b>101,268</b>	<b>112,426</b>
<b>SERVICES &amp; SUPPLIES</b>					
2100	Communications	1,002	1,167	1,070	800
2400	Insurance	1,296	2,484	1,655	1,334
3000	Equipment Maintenance	5,002	0	2,391	3,500
3500	Office	0	0	241	250
3600	Professional	620	567	710	1,000
3700	Publications	0	0	0	0
3960	Fuel	8,000	5,263	6,449	6,000
4000	Special Departmental Expense	3,000	-64,954	409	1,000
4300	Transportation and Travel	0	0	3	50
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>18,919</b>	<b>-55,474</b>	<b>12,928</b>	<b>13,934</b>
<b>CAPITAL COSTS</b>					
6999	Depreciation Expense	0	71,635	68,318	8,167
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>71,635</b>	<b>68,318</b>	<b>8,167</b>
<b>INDIRECT COSTS</b>					
7004	Finance Costs	6,896	7,551	6,376	6,376
7012	Administration Costs	0	0	-65,000	0
<b>TOTAL INDIRECT COSTS</b>		<b>6,896</b>	<b>7,551</b>	<b>-58,624</b>	<b>6,376</b>
<b>TOTAL SB 325 TAXI FUND</b>		<b>123,488</b>	<b>130,492</b>	<b>123,889</b>	<b>140,903</b>

**FY 19-20**  
**CAPITAL IMPROVEMENT PLAN**



## CAPITAL IMPROVEMENT PROGRAM

Each year the City prepares a Capital Improvement Program (CIP), which serves as the City's basic tool to plan, organize, and document various projects needed to meet the many infrastructure and capital investment needs of the community. In its revised formant, this document will provide more information on the projected needs, as well as the challenges and opportunities the City faces in the coming years. Staff is continuously working to integrate the CIP with other City documents, as prepared or updated. This includes the City's General Plan, other relevant Master Plans, and Regional Transportation Planning efforts. The CIP is seen as a living document that will grow and change from year to year as community needs, priorities, and funding opportunities change. The total CIP for FY 19-20 contains 34 projects totaling \$2.175 million.

To be listed as a funded project, funds have to be available or expected to be available from current or future operating revenues or reserves. Grant funds are not usually listed until the City has been awarded the grant and funds have been committed by the granting agency.

In general, CIP planning involves a long-range study of capital improvement wants and needs, available funding, project delivery scheduling and policy intentions. Public capital improvement projects typically include the construction of streets, sewer lines, water lines, storm drains, fire/police stations, parks, and other City facilities. These are often one-time expenditures that take one year to complete, differentiating from operations and maintenance (O&M) expenditures.

The first year of the CIP coincides with the capital budgets in each Department. The below funds have been incorporated into the City operating budget in this manner. Projects slated for subsequent years in the program are approved on a planning basis and do not receive expenditure authority until they are eventually incorporated into the capital budget and a subsequent operating budget. As such, Council endorsement of the overall five-year program is desirable for effective implementation of overall City goals and objectives.

Principal funding for capital projects consists of cost allocation and the below fund balances:

SOURCES OF CIP FUNDING	STARING				FY 19-20	FY 19-20	ENDING
	BALANCE	WATER	SEWER	ELECTRIC	REVENUE	EXPENSES	BALANCE
GENERAL FUND: FUND 10	\$ 2,784,149	\$ -	\$ -	\$ -	\$ 5,950,980	\$ 4,842,101	\$ 3,720,029
GENERAL IMPACT FEE: FUND 20	583,230	\$ -	\$ -	\$ -	29,108	-	612,338
CITY BUILDING RESERVE: FUND 50	347,096	\$ -	\$ -	\$ -	-	376,000	(216,904)
EQUIPMENT RESERVE: FUND 60	2,298,338	\$ 95,000	\$ 25,000	\$ 35,000	50,000	362,000	1,775,338
LOCAL GRANT -VIERRA PARK 123	25,000						-
GAS TAX 2103: FUND 390	(138,410)	\$ -	\$ -	\$ -	110,740	202,025	(254,695)
GAS TAX 2106: FUND 395	(57,890)	\$ -	\$ -	\$ -	36,923	57,898	(78,865)
GAS TAX 2107: FUND 400	25,420	\$ -	\$ -	\$ -	31,255	33,717	22,958
GAS TAX 2107.5: FUND 410	89,246	\$ -	\$ -	\$ -	47,054	65,142	71,158
SB325 TAX: FUND 430	600,421	\$ -	\$ -	\$ -	116,034	77,605	638,850
ELECTRIC OPERATING: FUND 600	3,280,231	\$ -	\$ -	\$ 45,000	8,594,323	6,497,709	5,331,844
PUBLIC BENEFITS: FUND 610	225,176	\$ -	\$ -	\$ 60,000	179,919	43,969	301,127
ELECTRIC CAPITAL: FUND 620	(419,954)	\$ -	\$ -	\$ 90,000	25,562	-	(484,392)
TRICAL CONSTRUCTION: FUND 621	791,499	\$ -	\$ -	\$ 175,000	-	-	616,499
WATER OPERATING: FUND 630	270,795	\$ 74,000	\$ -	\$ -	1,242,289	985,381	453,704
WATER CAPITAL: FUND 640	137,581	\$ 203,000	\$ -	\$ -	21,852	(128,000)	84,433
WATER WELL CAPITAL: FUND 641	103,762	\$ -	\$ -	\$ -	-	-	103,762
SEWER CAPITAL: FUND 660	1,547,992	\$ -	\$ -	\$ -	108,656		1,656,648
SEWER OPERATING: FUND 650	2,185,447	\$ -	\$ 85,000	\$ -	1,609,910	1,400,289	2,310,068
COPS: FUND 672	59,783	\$ -	\$ -	\$ -	106,420	149,000	(33,797)
<b>TOTAL</b>	<b>\$ 14,738,912</b>	<b>\$ 372,000</b>	<b>\$ 110,000</b>	<b>\$ 405,000</b>	<b>\$ 18,261,026</b>	<b>\$ 14,964,837</b>	<b>\$ 16,630,101</b>

Below represents the individual project detail for the Governmental Fund Projects:

# CITY OF GRIDLEY CAPITAL IMPROVEMENT PROGRAM

FY 19-20 THROUGH FY 27-28

## GOVERNMENTAL FUNDS

	CURRENT	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEARS 6-9
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23 - 24	FY 24 - FY 28
<b>ADMINISTRATION</b>							
Replace MOMs software	-	150,000	50,000	-	-	-	-
Engineering - Site Specific	-	25,000	-	-	-	-	-
IT - Replace Switching Fabric	-	-	-	-	-	15,000	-
IT - Replace Host	10,000	-	10,000	-	10,000	-	10,000
IT - Replace Storage Area Network	-	50,000	-	-	-	-	50,000
IT - Replace Network Attached Storage	10,000	-	-	-	-	10,000	-
Planning - New Residential Projects	-	50,000	-	-	-	-	-
Radio System (Subscriber & Infrastructure)	-	-	200,000	-	-	-	-
City Hall - Exterior Paint	-	25,000	-	-	-	-	-
City Hall - Finance Front Counters	-	13,000	-	-	-	-	-
Rec. Bldg- Window Treatment	-	-	30,000	-	-	-	-
Rec. Bldg- Floor Repair	-	-	-	30,000	-	-	-
<b>CORP YARD</b>							
New Corp Yard	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ -
							\$ -
<b>PARKS</b>							
Vierra Park Improvements	-	7,000	-	-	-	-	-
Purchase table(s) for parks	15,000	5,000	-	-	-	-	-
Misc. Park Improvement	-	10,000	-	10,000	-	-	-
Misc. Equipment replacement	10,000	5,000	5,000	5,000	5,000	5,000	-
Park F/B Truck replacement	-	40,000	-	-	-	-	-
Playground equipment purchase	5,000	5,000	-	-	-	-	-
Future Sidewalk on West side of Tennis court	6,000	6,000	-	-	-	-	-
Vierra Park - New Playground	-	175,000	-	-	-	-	-
			-	-			
			-	-			
Baseball - Maint & Upgrade	-	25,000	-	-	-	-	-
Future Baseball - Redevelopment	-	-	25,000	-	-	-	-
Future Soccer - Industrail Park	-	-	-	25,000	-	-	-
<b>POLICE</b>							
Patrol Vehicle - COPS	-	51,000	51,000	51,000	51,000	51,000	153,000
Patrol Vehicle - Other Funding	-	51,000	-	51,000	51,000	-	102,000
Radio System Replacement	-	-	85,000	85,000	85,000	25,000	25,000
<b>STREETS</b>							
Magnolia street overlay	-	-	-	-	-	-	-
Crack sealing Machine	-	-	-	-	-	-	-
Pavement Management Plan	-	-	-	-	-	-	-
ATP Grant Application	-	-	-	-	-	-	-
Street Pavement Reserve Program	25,000	25,000	25,000	25,000	25,000	125,000	
FY 19-20 Street Repair/ Improv.		200,000					
CGPC & Equal Access Project		160,000					
GB & P SR 99 Corridor project		160,000					
Fy 20-21 Street Repair/Improv.			100,000				
FY 21-22 Street Repair/Improv.				100,000			
<b>Total Governmental Funds</b>	<b>\$ 81,000</b>	<b>\$ 1,238,000</b>	<b>\$ 581,000</b>	<b>\$ 382,000</b>	<b>\$ 1,727,000</b>	<b>\$ 231,000</b>	<b>\$ 340,000</b>

Below represents the individual project detail for the Water fund Capital Projects:

## WATER

	CURRENT	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEARS 6-9
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23 - 24	FY 24 - FY 28
Fixed Network Meter Upgrade	75,000	75,000	-	-	-	-	
Valve Replacement Program	-	30,000	30,000	30,000	30,000	30,000	90,000
Well Equipment Replacement Program	-	98,000	98,000	86,000	206,000	86,000	258,000
Well Backup Generators	-	60,000	-	-	-	-	
Water System SCADA	-	-	300,000	-	-	-	
Replace Water Service Truck	40,000	-	-	-	-	-	78,000
Replace 3/4 Ton Pickup Truck 2	-	35,000	35,000	-	-	78,000	-
Replace Fluoride Systems (7)	-	50,000	60,000	60,000	60,000	60,000	60,000
Replace Flat Bed Truck	-	-	78,000	-	-	-	78,000
Arsenic Removal	-	-	-	-	-	240,000	
New 7 Yard Dump Truck	-	-	-	120,000	-	-	
Storage Tank and Pump Station	-	-	-	-	-	1,800,000	1,800,000
Little Ave Well Tank Maintenance	-	24,000	-	-	-	-	
Upsize Distribution Mains and Hydrants	-	-	6,187,200	-	-	-	-
Eagle Meadows Tank Maintenance	-	-	-	24,000	-	-	
<b>Total Water Enterprise</b>	<b>\$ 115,000</b>	<b>\$ 372,000</b>	<b>\$ 6,788,200</b>	<b>\$ 320,000</b>	<b>\$ 296,000</b>	<b>\$ 2,294,000</b>	<b>\$ 2,364,000</b>

Below represents the individual project detail for the Sewer fund Capital Projects:

## SEWER

	CURRENT	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEARS 6-9
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23 - 24	FY 24 - FY 28
WWTP Fence Repairs	10,000	5,000	-	-	-	-	
Mower	6,000	-	-	-	-	-	
Back Hoe Replacement	50,000	10,000	10,000	5,000	5,000	5,000	15,000
Sewer Rodder Repairs	-	-	-	-	-	-	
Corp Yard Pump Replacement (2 pumps)	-	-	-	-	-	-	
Little Ave Force Main Project	-	-	630,000	-	-	-	
Little Ave Lift Station Controls/Generator	240,000	-	-	-	-	-	
Alley Sewer Replacement	60,000	-	60,000	-	-	-	
Butte View Main Line Replacement/Upsize	-	-	600,000	-	-	-	
WWTP Disposal Basin Repairs (Level Ponds)	-	10,000	-	-	10,000	-	
Backup Generators for up to 2 Lift Stations	55,000	60,000	55,000	-	-	-	
Lift Station Upgrade (Pheasant Run)	-	-	500,000	-	-	-	
Equipment Replacement Program	-	25,000	-	75,000	75,000	-	
Replace 3/4 Ton Pickup Truck 1	-	-	-	-	78,000	-	
Rate Study	-	-	50,000	-	-	50,000	
Sludge Removal	100,000	-	-	400,000	-	200,000	
Wastewater System SCADA	-	-	-	300,000	-	-	
Install Flow Meters at Lift Station	-	-	15,000	-	-	-	15,000
Sewer Line Replacement Program	-	-	-	300,000	-	150,000	150,000
Manhole Repair, Recoat, Replace Program	30,000	-	30,000	-	300,000	-	60,000
Replace 3/4 Ton Pickup Truck 2	-	-	-	78,000	-	-	78,000
Feather River Monitoring	-	-	200,000	-	-	-	
I & I Study - USDA Match	-	50,000	-	-	-	-	
<b>Total Sewer Enterprise</b>	<b>\$ 551,000</b>	<b>\$ 160,000</b>	<b>\$ 2,150,000</b>	<b>\$ 1,158,000</b>	<b>\$ 468,000</b>	<b>\$ 405,000</b>	<b>\$ 318,000</b>

Below represents the individual project detail for the Electric fund Capital Projects:

# ELECTRIC

	CURRENT	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEARS 6-9
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23 - 24	FY 24 - FY 28
Truck Replacement	-	35,000	-	-	8,000	8,000	
Digger Derrick Truck Replacement	-		250,000	-	5,000	5,000	
Electric Building Expansion	-	175,000	-	-		-	
Tower Truck Replacement	-	-	-	175,000	15,000	15,000	
Pole Replacement	15,000	15,000	-	-	-	-	
Dollar General Loop Feed	-		-	30,000	-	-	
Eagle Meadows Loop Feed	-		-	50,000	-	-	
Fairgrounds Conductor Replacement	-	30,000	-	-	-	-	
Substation Breaker Replacement	60,000	-	-	-	-	-	
Substation 60kv Breaker Replacement	-	90,000	-	-	-	-	
Back Hoe Replacement	-		60,000		-	-	
Hwy 99 Info Sign	-	-	-	-	-	-	
LED Street Light Replacement	60,000	60,000	-	-	-	-	
<b>Total Electric Enterprise</b>	<b>\$ 135,000</b>	<b>\$ 405,000</b>	<b>\$ 310,000</b>	<b>\$ 255,000</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>\$ -</b>

# **BUDGET RESOLUTIONS**

*Attached as copies with signatures*

# GLOSSARY

## **GLOSSARY OF BUDGET TERMINOLOGY AND ACRONYMS**

**Accounting System** - The total structure of records and procedures which identify record, classify, summarize and report information on the financial position and results of operations of a government.

**Adopted Budget** - Revenues and appropriations approved by the City Council in June for the following fiscal year(s).

**Agency** – The Gridley Redevelopment Agency.

**Allocated Costs** - An expense charged by one Department/Division to another for services performed or expenditures of a general nature which are charged to one main account and allocated to other Departments/Divisions by a specified formula.

**Appropriation** - An authorization made by the City Council or Agency Board which permits the City or Agency, respectively, to incur obligations and to make expenditures of resources.

**Assessed Valuation** - A value established by the County Assessor which approximates fair market value of real or personal property. By state law, one hundred percent of the property value is used for determining the basis for levying property taxes.

**Assessments** - A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**Authorized Positions** - The number of full time and permanent part time staff identified within a division or program measured on a full time equivalent (FTE) basis.

**Bonds** - A written promise to pay a sum of money on a specific date at a specified interest rate.

**Budget** - A financial plan for a specific period of time (fiscal year or years) that matches all planned revenues and expenditures with various municipal services.

**Budget Amendment** - A legal procedure utilized by the City Administrator to revise a budget appropriation. Adjustments to expenditures within or between Departmental budgets may be accomplished administratively. City Council approval is required for additional appropriations from fund balance or new revenue sources.

**CAFR** – Comprehensive Annual Financial Report, which includes the City's annual independent audit, management discussion and analysis and statistical trends.

**CIP – (Capital Improvement Program)** - Annual appropriations in the City's budget for capital improvement projects such as street or park improvements, building construction and various kinds of major facility maintenance. They are often multi-year projects which require funding beyond the one-year period of the annual budget.

**Capital Outlay** - Expenditures relating to the purchase of furniture, land, vehicles, computers and equipment.

**Certificate of Participation (C.O.P.)** - Provides long term financing through a lease, installment of sale agreement or loan agreement.

**COLA** - Cost of living adjustment.

**Consumer Price Index (CPI)** - A statistical measure of price levels provided by the U.S. Department of Labor signifying the cost of living and economic inflation.

**Contingency** - A budgetary reserve set aside for emergency or unanticipated expenditures, revenue shortfall and/or unknown expenditures, such as those for pending legal settlements.

**Cost Recovery** - The establishment of user fees which are less than or equal to the full cost of providing services.

**Debt Service** - The payment of principal and interest on borrowed funds such as bonds.

**Debt Service Fund** - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Sometimes referred to as a Sinking Fund.

**Department** - A major administrative segment of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

**Designated Fund Balance** - A portion of fund balance set aside to pay for special programs or expenditures in a future period.

**Division** - A unit of organization which reports to a Department.

**Encumbrance** - An amount of money committed for the payment of goods and services not yet received or paid for.

**Enterprise Fund** - A fund established to account for activities that are financial and operated in a manner similar to private business enterprises, in which costs of providing services are fully recovered through user fees.

**Estimated Budget or Estimated Year End** - The status of appropriations between July 1 and June 30. Includes the adopted budget, budget amendments, prior year encumbrances, approved carry forwards and transfers between objects, Divisions and Departments.

**Estimated Revenue** - The amount of revenue expected in some future period.

**Expenditure** - Utilization of fund resources. Expenditures include operating expenses, debt service and capital outlays.

**Expenditure Category** - A basis for distinguishing types of expenditures. The major expenditure categories used by the City are salaries and wages, fringe benefits, supplies and services, capital outlay, debt service and capital projects.

**Full Time Equivalent (FTE)** - Part time and hourly positions expressed as a fraction of full time positions (1950 hours per year). Example: 3 positions working ½ time equals 1 ½ FTE's.

**Fund** - A fiscal and accounting entity for which the recording of financial transactions is made for the purpose of carrying on specific activities in accordance with the requirements placed upon the use of financial resources.



**Fund Balance** - The net effect of assets less liabilities at any given point in time.

**FY (Fiscal Year)** - A twelve-month time period signifying the beginning and ending period for recording financial transactions. The City has specified July 1 through June 30 for its fiscal year.

**GAAP** – Generally Accepted Accounting Principles

**GASB** – Governmental Accounting Standards Board

**General Fund** - the fund used to account for the major operating revenues and expenditures of the City, except for those resources that are required to be accounted for in another fund category. General Fund revenues are derived primarily from property sales and other taxes, and are used to pay for tax supported services such as park maintenance, library, fire and police.

**General Government** - A grouping of administrative Departments (City Administrator, City Clerk, City Attorney and Management Services) that support the operating Departments which provide direct service to the Public.

**Goals** - Tasks or projects which identify the focus of a program's activities within the budget year. These are presented to provide the reader what can be expected based upon the resources allocated to a particular division or program.

**Grants** - Contributions of cash or other assets from another governmental agency to be used or expended for a specific purpose, activity or facility.

**Gross** - Amount prior to any deductions.

**Infrastructure** - A substructure or underlying foundation on which the continuance or growth of a community is dependent; such as streets, sidewalks, medians, sewer systems and storm drains.

**Interfund Transfers** - Movement of money from one fund to another within the City of Gridley.

**Intergovernmental Revenue** - Grants, entitlements and cost reimbursements from another federal, state or local government unit.

**Key Result Areas** - Critical areas of City wide or Department organizational performance where positive results must be achieved for the organization to reach its goals.

**Long Term Debt** - Debt with a maturity of more than one year after the date of issue.

**Mission Statement** - A broad direction based on the needs of the community. A mission is general and timeless; it is not concerned with a specific achievement in a given time period.

**Net** - Amount after consideration of any adjustments.

**Objectives** - Statements of measurable results to be accomplished within a specific time frame. Objectives support long term goals.

**Operating Budget** - A financial plan for the provision of direct service and support functions that provide basic government services. The operating budget contains appropriations for such

expenditures as salaries, benefits, services, supplies, capital outlay and debt service. It does not include Capital Improvement or Special Project expenditures.

**Performance Measurement** - The performance measures provide an indicator of the amount of work performed or measures the quality of effectiveness of work performed by a Department.

**PERS**—Public Employees Retirement System.

**Position Classification** - Includes job titles, job grades and job families for an overall job level.

**Program** - A unit or organization which reports and is an activity of a division.

**Property Tax Apportionment** - The allotment of direct taxes on the basis of population.

**Proposition 4/GANN Initiative Limit** - The City is required, under Article XIII.B of the State Constitution to limit appropriations from proceeds of taxes. The annual appropriation limit is based on data received from the State, including various growth measures such as population, CPI and non-residential construction changes.

**Reserve** - An account used to designate a portion of the fund balance for a specific future use and which is, therefore, not available for general appropriation.

**Revenue** - Increases in fund resources. Revenues include income from user fees, taxes, permits, licenses, interest earnings and other sources.

**Revenue Enhancements** - Any action that increases current revenue sources or creates new ones.

**Revised Budget** - Adopted Budget plus/minus any mid-year City Council

**Secured** - Debt obligation guaranteed by the pledge of assets or other collateral.

**Subsidy** - Supplemental resources provided to ensure adequate funding when anticipated expenditures exceed revenues.

**Taxes** - Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular person or property for current or permanent benefits, such as assessments. Neither does the term include charges for services rendered only to those paying such charges (i.e., building permits, engineering fees, facility rentals).

**TOT (Transient Occupancy Tax)** – a 6% tax levy imposed on the occupancy of a City hotel or motel for a period of less than 30 days.

**Traffic Mitigation Fee** - Traffic impact fees paid by applicants and generated by new development for the purpose of completing signal, road and other traffic improvements.

**Unsecured** - Debt Obligation not backed by the pledge of specific collateral.

**User Fees** - Fees charged to users of a particular service provided by the City. Fees are established based upon cost recovery policy decisions reviewed on an annualized basis

**Utilities** - A public service such as gas, electricity, water or transportation. Also used to account for a program's expenditures for services such as gas, electricity, water, refuse collection, etc.

*#### End of Budget Document*