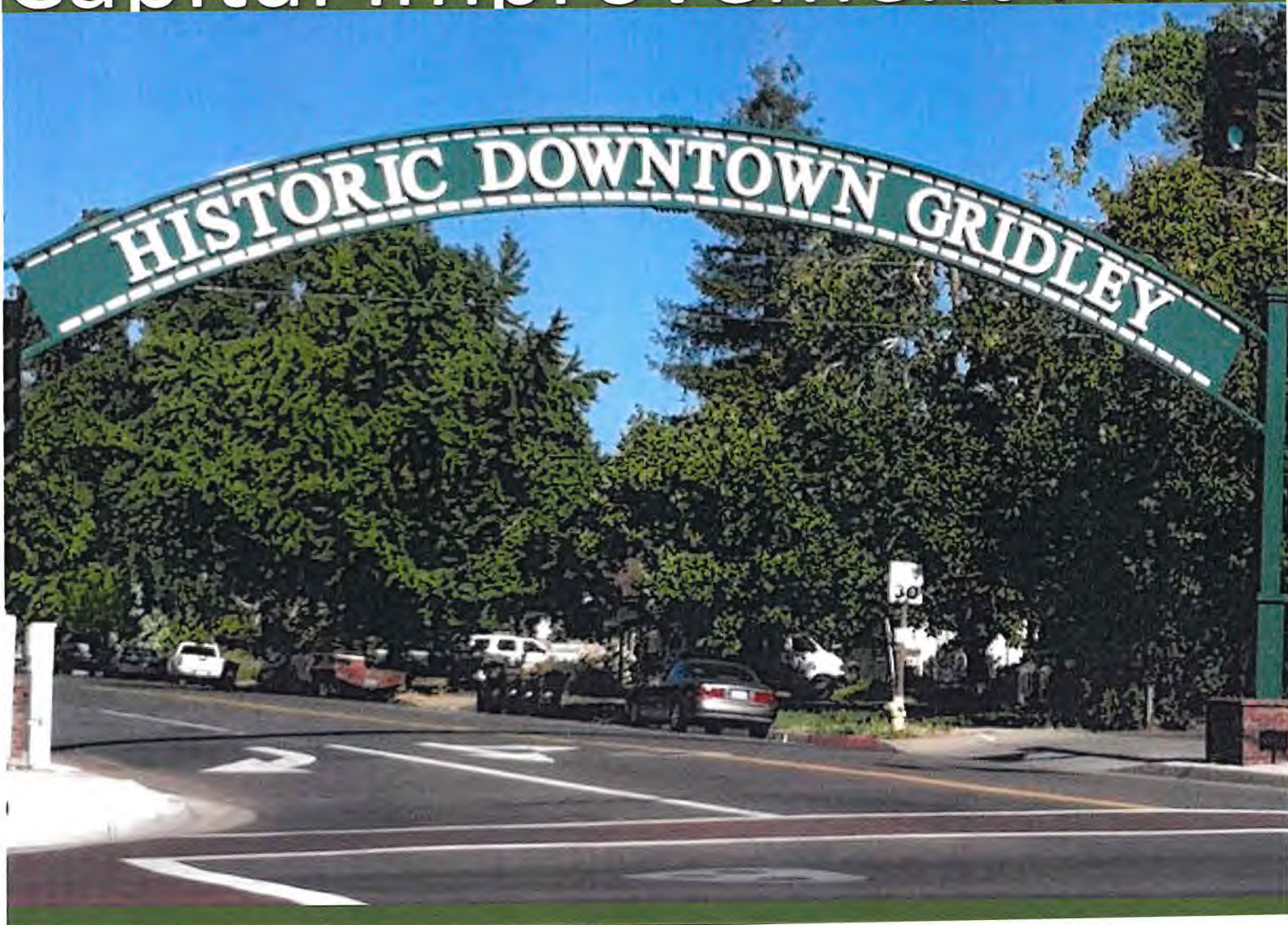
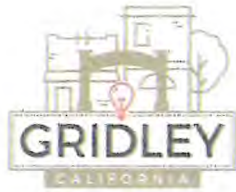




FY 2023-24

Operating Budget and Capital Improvement Plan





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
Vice Mayor
Council Member
Council Member
Council Member

Mike Farr
Bruce Johnson
Catalina Sanchez
James Roberts
Angel Calderon

Appointed Officials

City Administrator
Finance Director
Electric Utility Director
Fire Chief
Police Chief
Public Works Director
Recreation Coordinator
Contract City Attorney
Contract City Engineer
Contract City Planner

Cliff Wagner
Elisa Arteaga
Jake Carter
Sean Norman
Rodney Harr
Ross Pippitt
Ashley Ayala
Tony Galyean
Dave Harden, BEN
Donna Decker, DES, LLC.

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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Honorable Mayor and Members of the City Council,

On behalf of City staff, we are pleased to submit the Fiscal Year 2023-2024 Annual Operating Budget and Capital Improvement Plan (CIP). The budget serves as a financial analysis of revenues and expenditures forecasted for the upcoming fiscal year, July 1, 2023 through June 30, 2024. The budget provides long and short-term goals, financial and policy management guidelines containing information and prioritization relevant to public services, strategic community planning and capital projects. The fund summaries provide an overview of the financial condition of the funds that comprise the overall budget. Each fund section within the budget provides lists of goals and accomplishments for each department.

The City Council and City staff are committed to provide the best financial practices and the highest possible transparency regarding all financial transactions. The FY 2023-24 Operating Budget is the City'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 the annual budget which enables the City to sustainably and efficiently provide services.

The budget schedule below highlights the process required to develop the Annual Operating Budget and Capital Improvement Plan (CIP). The budget process included a series of inter-departmental meetings and two budget study sessions before City Council and the public for review and input.

Budget Process

<u>Building Budget Steps</u>	<u>Starting</u>	<u>Ending</u>
1. Finance Dept. Team	3/10/2023	6/26/2023
2. Finance Team and Department Directors	3/20/2023	6/16/2023
3. Finance, Department Directors and City Administrator	5/10/2023	6/16/2023
4. Finance Director and Department Directors	5/30/2023	6/16/2023
5. Budget Study Sessions with Council - General Fund Highlights Department Updates and Presentations: Admin, Safety, Engineering, Planning and Recreation Departments	6/20/2023	6/22/2023
6. Budget Study Sessions with Council – Enterprise Fund Highlights Departmental Updates and Presentations: Electric & Public Works Departments	6/20/2023	6/22/2023
7. Finance Team and Directors Review	6/23/2023	6/26/2023
8. Adoption of Budget	6/27/2023	6/27/2023
9. Budget Uploaded to Incode 10 Software	6/30/2023	6/30/2023
10. Budget Hard copies and Upload to City Website	7/1/2023	7/1/2023

Challenges

Following the global pandemic, the City has experienced many challenges such as staffing changes, delays and lack of availability of supplies to include some major capital equipment.

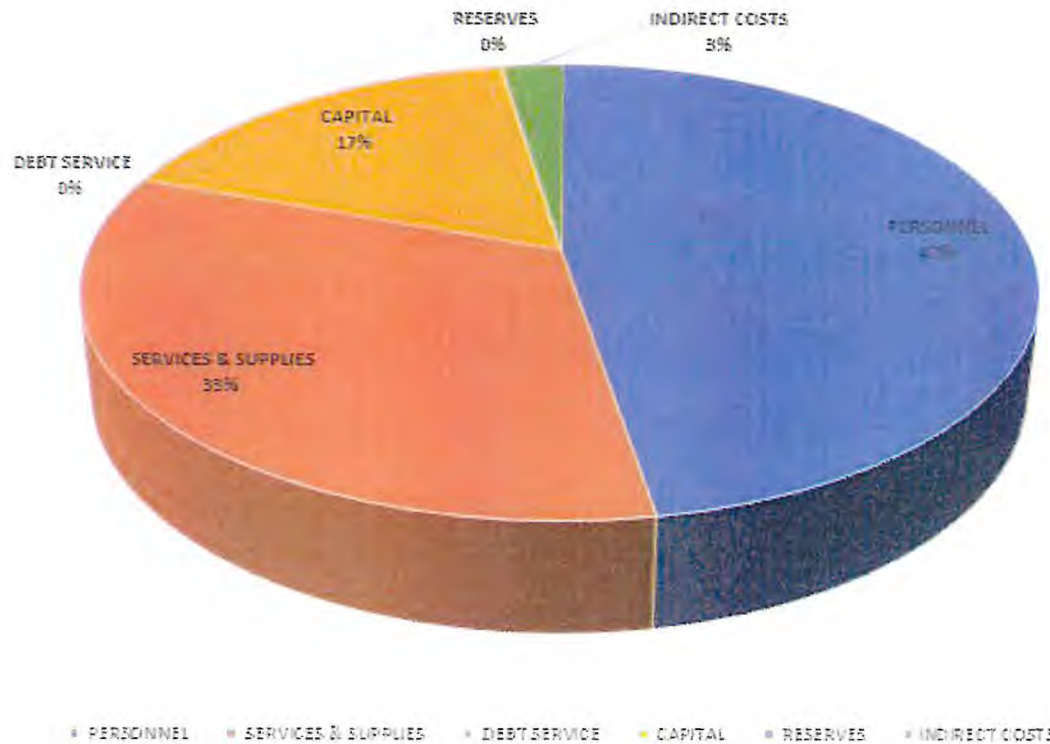
1. **Loss of Enterprise Fund Revenues** – Due to the FEMA contract lease ending and reduction of rates in 2020, the City has experienced a loss of enterprise fund revenues over a period of time. Historically the water and sewer funds are experiencing a negative balance, prior years have also affected electric revenue. Although the City did make efforts to participate in state and federal funded utility programs, there will be a utility significant utility write off for water, sewer and electric.
2. **Staffing Levels and Services**- All departments continued providing levels of service. There have been two positions added to the police department in order to adequately cover shifts. Although two positions were added, the department continues to run at minimum staffing. The Planning and Engineering services are still provided by consultants and the building and IT services are contracted through Butte County.
3. **Audit Delays** – Audit delays began during the Covid-19 Pandemic, low staffing and closures during COVID-19. The audit FY 19-20 was approved in FY 22-23. We have been working through FYE 20-21 and will go out for RFP for the remaining two fiscal years FYE 2022, and 2023. The City Council receives an in-depth analysis of the financial practices and condition from a highly reputable third-party and independent financial auditor. City staff presented an overview of the City's finances including the critical issues facing citywide fiscal solvency, including the inadequate fund balances of the Water and Sewer Enterprise Fund.

General Fund

The total budget for general fund is \$9,687,204 with the majority of General Fund costs are comprised of public safety personnel costs (Fire and Police) being the highest percentage. Parks & Recreation are second due to park capital improvement projects that are scheduled for the soccer complex. The City will receive grant funding for some capital projects. Historically, the General Fund had maintained a positive fund balance for the past budget cycles, during the last three fiscal years following the 2017 Campfire, the city has been receiving significant revenue related to the lease of the Industrial Park to FEMA which the contract is closed.

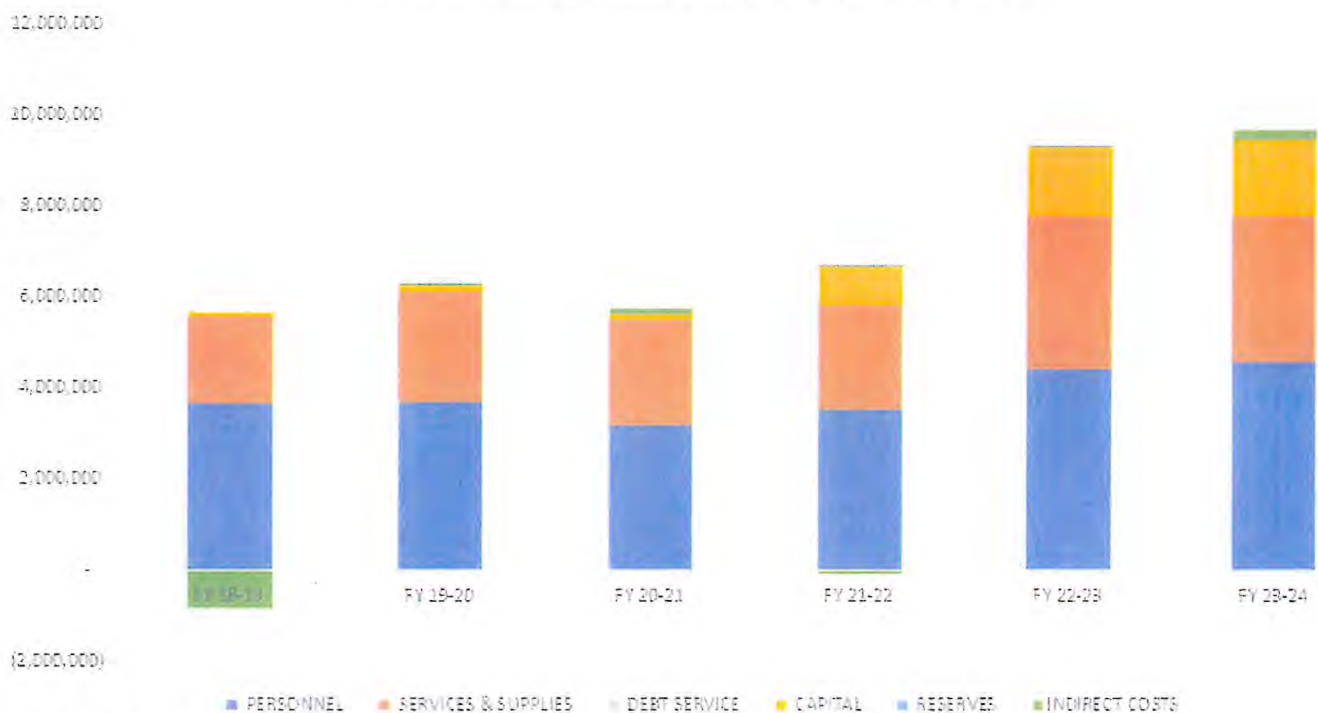
		GENERAL FUND					
Category		AUDITED FY 18-19	UNAUDITED FY 19-20	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	PROPOSED FY 23-24
1000-1999	PERSONNEL	3,647,701	3,684,075	3,170,523	3,534,158	4,415,018	4,581,868
2000-5000	SERVICES & SUPPLIES	1,903,507	2,415,235	2,308,501	2,276,273	3,361,853	3,287,854
5500-5901	DEBT SERVICE	--	--	--	--	--	--
6000-6200	CAPITAL	88,867	158,735	148,006	858,547	1,524,880	1,658,807
6500-6999	RESERVES	--	--	--	30,000	30,000	--
7000-9800	INDIRECT COSTS	(840,803)	42,714	133,711	(86,312)	(11,751)	240,573
TOTAL GENERAL FUND		4,797,272	6,301,759	5,762,741	6,612,672	9,320,790	9,687,204
		AUDITED FY 18-19	UNAUDITED FY 19-20	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	PROPOSED FY 23-24
Departmental Summary							
	ADMINISTRATION	296,236	682,794	586,178	608,519	1,160,186	1,266,568
	PUBLIC SAFETY	3,622,213	4,317,544	4,058,225	3,816,319	5,231,258	5,680,469
	DEVELOPMENT	189,195	208,402	162,772	212,346	325,761	497,488
	PUBLIC WORKS	388,955	592,844	576,950	742,907	713,167	658,559
	PARKS & RECREATION	297,710	351,874	396,616	1,137,580	1,890,567	1,593,109
	SUBTOTAL GENERAL FUND	4,803,309	6,375,457	5,762,741	6,612,672	9,320,790	9,687,204

General Fund Expenditures by Category - Proposed Budget

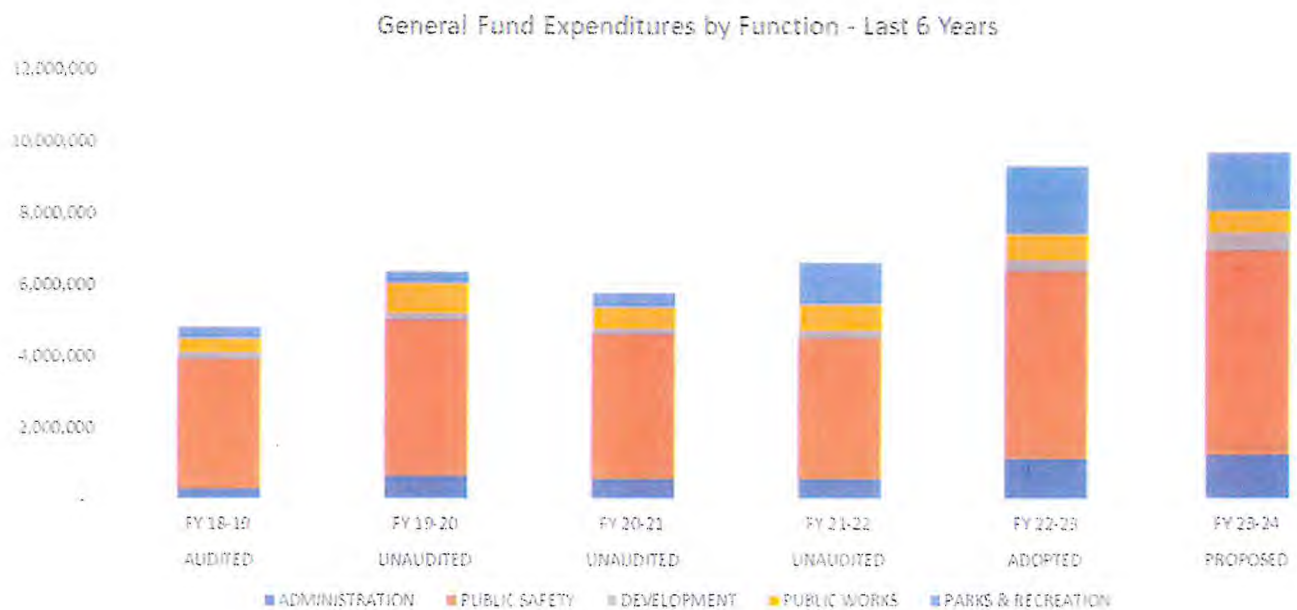


Personnel costs are the majority of the general fund 47%, followed by services and supplies at 33%. Decrease of revenue does not allow to a reserve transfer.

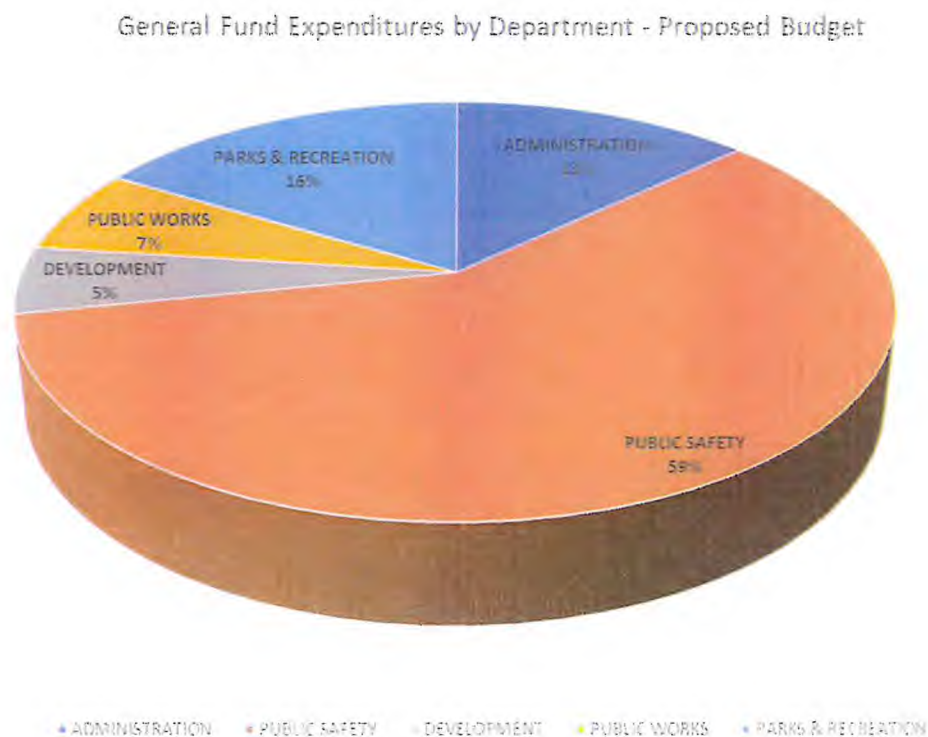
General Fund Expenditure by Character - Last 6 Years



Projection of costs are close to prior year.



Rise in general fund expenditures are due to the capital projects, the highest being the soccer complex for parks & recreation.



General Fund revenue is to decrease due to the short-term lease revenues from the Gridley Camp Fire FEMA Community. The personnel costs remain the highest, followed by the supplies and The total General Fund Budget is \$9,687,204. The increases are primarily due to the capital parks projects and the addition safety personnel. The

City has applied for parks grants that will fund the projects as well as will be reimbursed for the School Resource officer through the School District. The Fire contract did increase from prior year, unfortunately, the City is not expected to receive a reimbursement through the SAFER Grant. The only additional revenue is from leasing of equipment during fire season (anticipate \$140,000 - \$150,000). The budget also includes corresponding reductions of Police overtime due to additional positions will cover more shifts. It is anticipated that due to hiring additional officers there will be adequate shift coverage resulting in less overtime. The City continues to experience Health Premium and PERS Retirement cost increases. CalPERS estimates that local government costs could continue to rise in the next few years. It is anticipated the Health Premium is rising 8% percent. This is in addition to cost increases experienced thus far. Police and Fire represent 59% of the General Fund budget.

Overall, estimated ADOPTED FY 23-24 budget leaves an estimated general fund balance of \$965,858. This budget does not build upon our reserves nor does it allow for a reserve transfer.

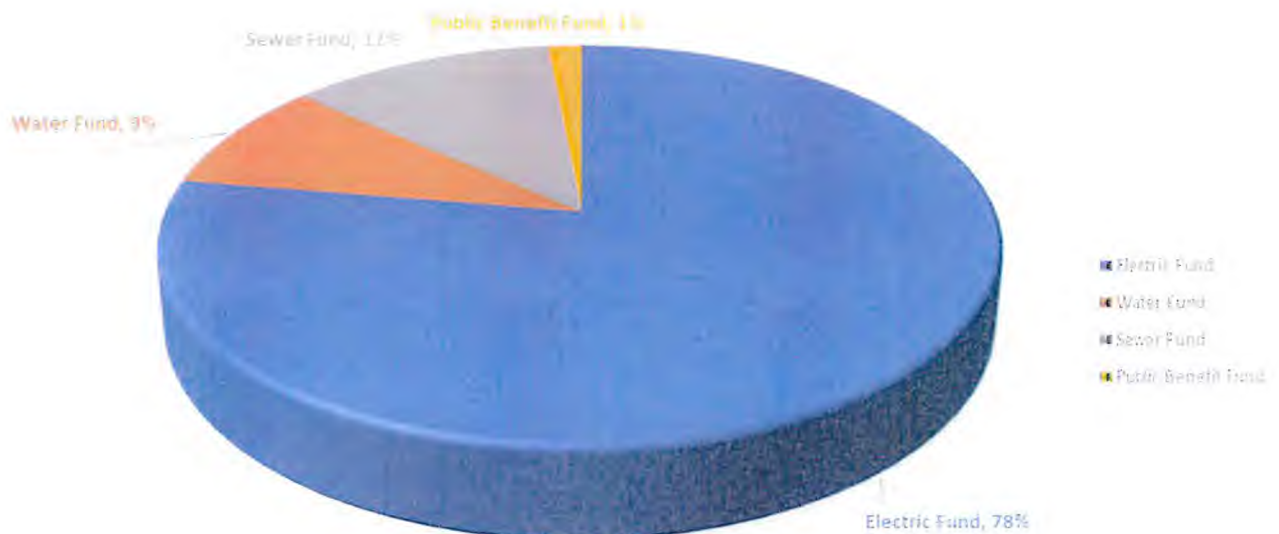
Special Revenue Funds

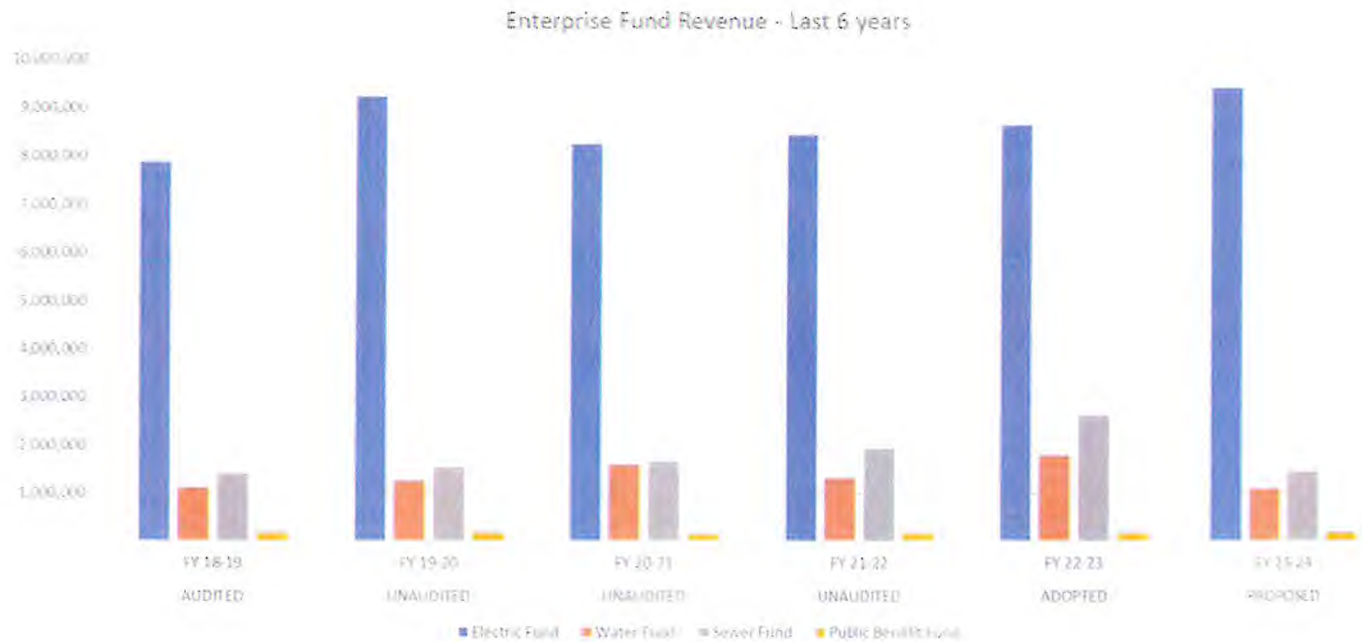
The Special Revenue Funds are expected to fully utilize revenue for their designated purposes. Most of the increase in revenue is due to an expected increase in the amount of Successor Agency funds for repayment of redevelopment expenditures and an increase in gas tax funds.

Enterprise Funds

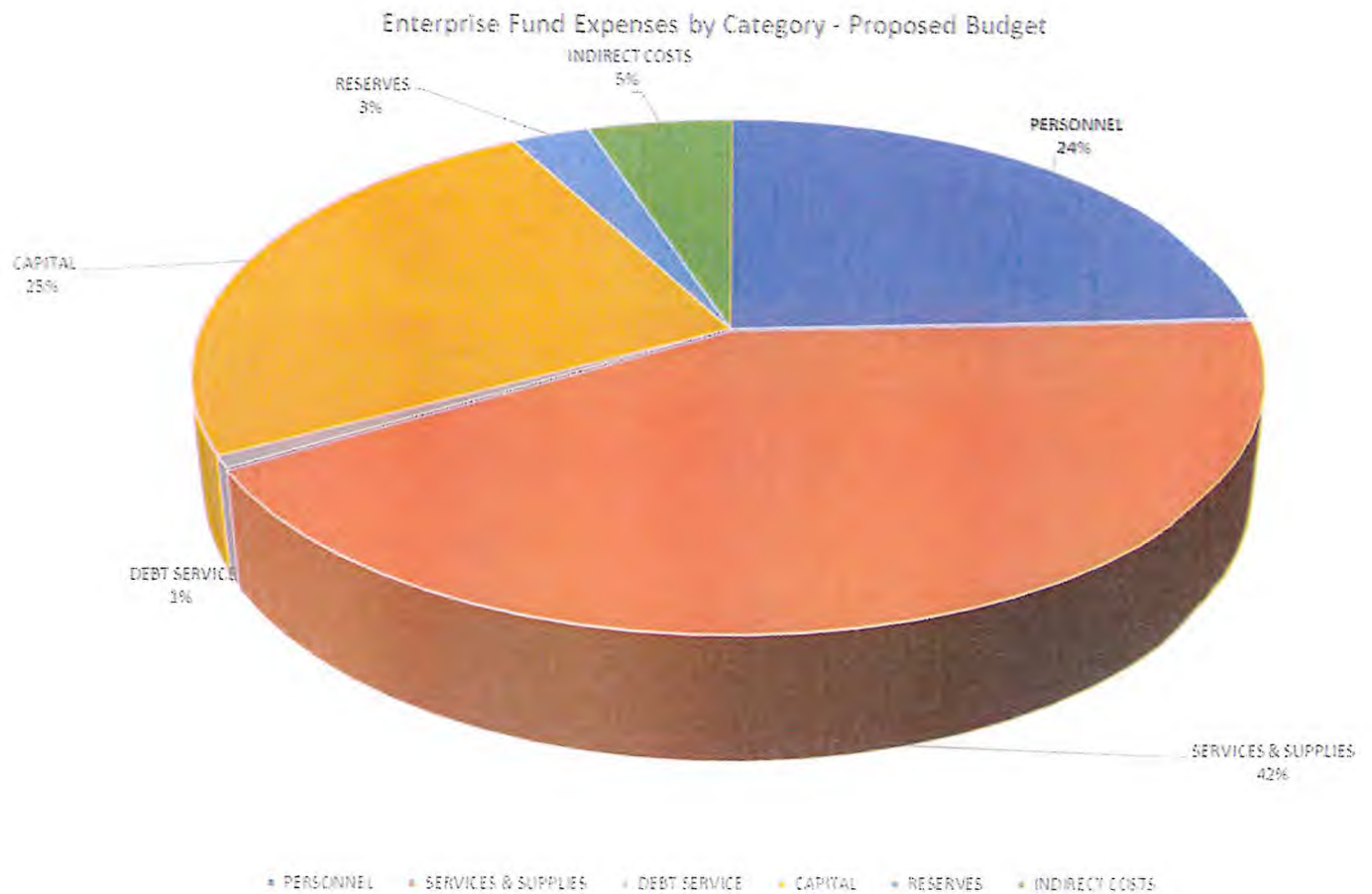
	Enterprise Fund Revenue					
	AUDITED FY 18-19	UNAUDITED FY 19-20	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	PROPOSED FY 23-24
Electric Fund	7,976,087	9,226,069	8,248,808	8,450,578	8,641,817	9,417,725
Water Fund	1,114,872	1,251,258	1,598,434	1,321,521	1,790,408	1,081,834
Sewer Fund	1,408,996	1,536,724	1,675,237	1,939,652	2,618,093	1,445,851
Public Benefit Fund	186,267	199,136	175,532	186,978	187,215	188,182
	10,586,222	12,213,187	11,698,006	11,898,730	13,237,530	12,133,593

ENTERPRISE FUND REVENUE - PROPOSED BUDGET

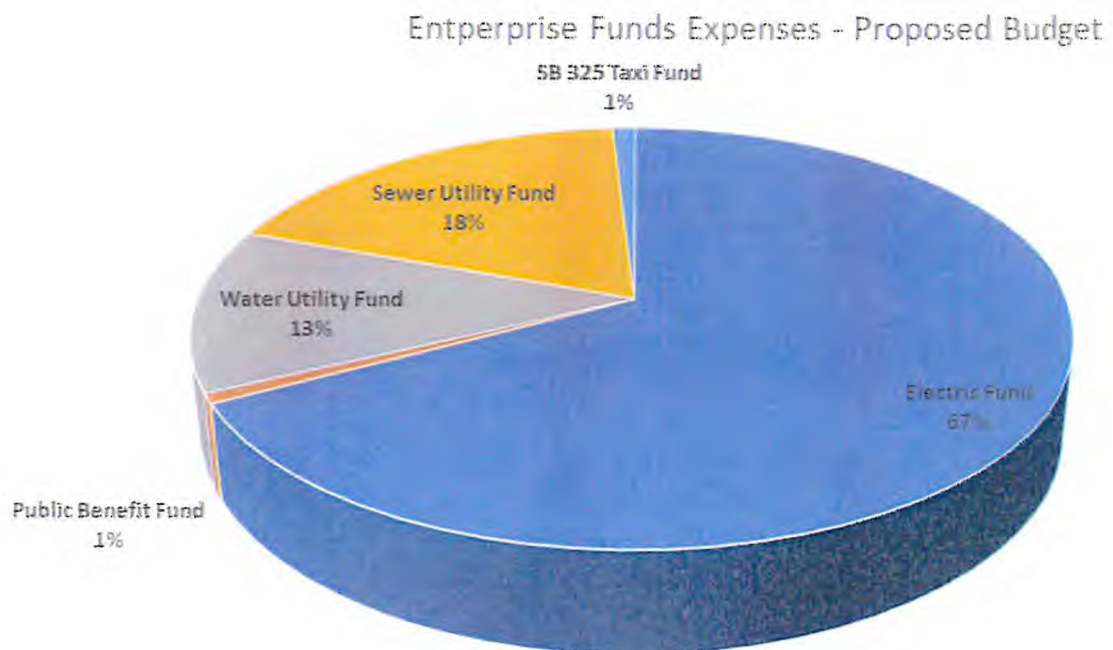




All totaled, the City's Enterprise Funds projected are \$12,133,593. The City provides healthy water, safe and reliable electric services, federal and state compliant sewer collection and treatment processes, and quality local transit operations. Electric Enterprise revenues are expected to increase as new housing development projects are completed in the next two years, however the projections for water and sewer have been declining due to the closure of an industrial account. Although the additional housing and growth in population of utility users provide additional revenue to both enterprise and general funds, it is not significant enough to impact the water and sewer enterprise funds.



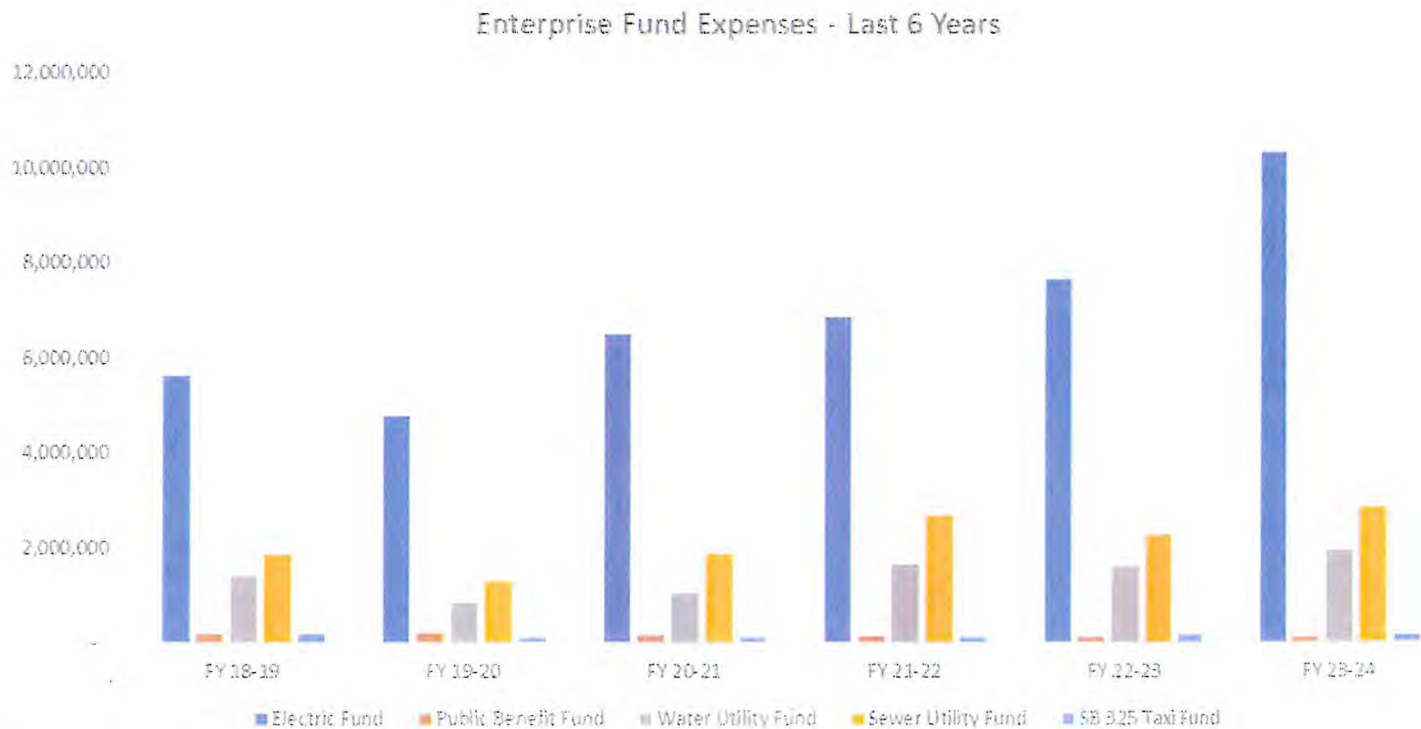
Majority of enterprise expenses are services and supplies, power purchases being the highest.



Above projection for expenses is electric due to increase in power purchases and capital projects being the AMI project.

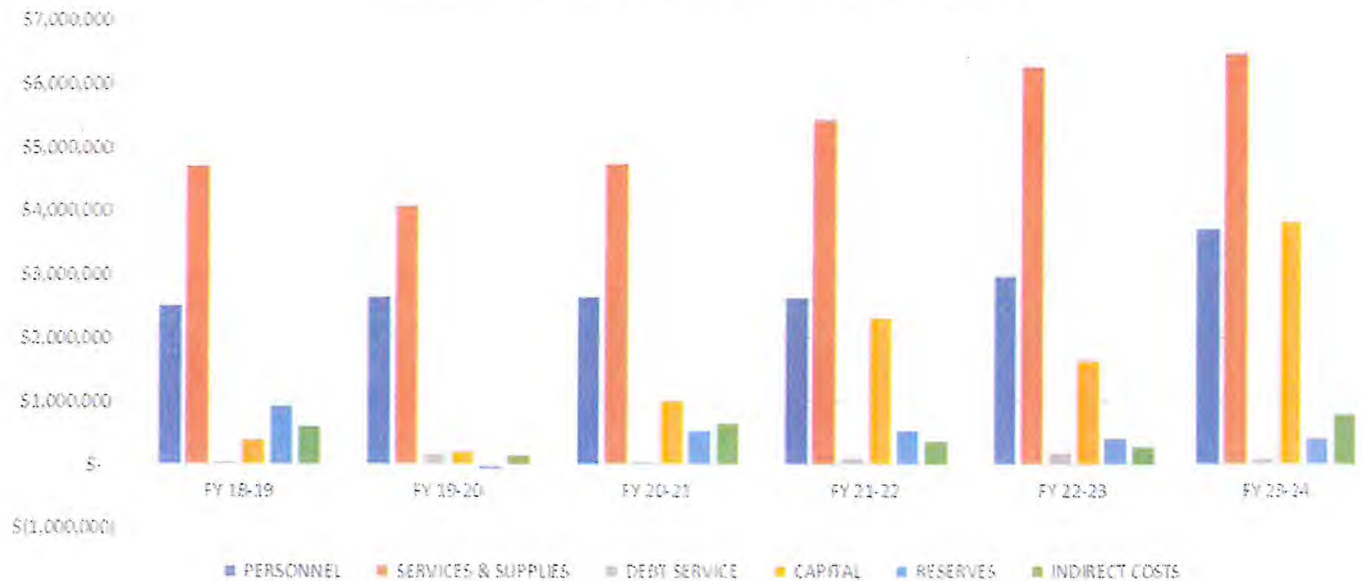
Above is the breakdown of total enterprise budget by electric, water, sewer. Electric Enterprise Fund expenditures are expected to increase, primarily driven by increases in Electric power and transmission costs and a rise in services and supply costs. Also the city is researching conversion to the AMI metering project for water and electric enterprise funds. The City is also in contract and will soon be finalizing a rate study.

Below represent the expense trends for the last 6 years. The Electrical fund expenses are higher due to the rising cost of power purchases and capital projects. The water and sewer fund expenses are contributed to capital improvement projects.



The rise in SB325 expenses is due to capital projects to include the pavement management program..

Enterprise Fund Expenses by Category - Last 6 Years



There has been a dramatic increase in the last few years to services & supplies. The capital dropped in FY 22-23 due to lack of availability for capital equipment.

Electric fund revenue has remained steady due to the FEMA funds, the anticipated revenue projections are anticipated growth with new development projects.

Significant Concerns

Although, there have been substantial revenues in both the general and enterprise funds, primarily due to the FEMA Lease since 2019 the contract has expired and the Water Fund and Sewer Fund have reached alarming and unacceptable low fund levels. Furthermore, there are growing concerns of the general and electrical fund possibly reaching a deficit in the future, it is imperative the City begin addressing this matter immediately. As mentioned in the previous budget sessions, Staff recommends preparing a plan to include a thorough review of the master fee schedules and has currently underway the utility rate study. This analysis will provide an overall study of all enterprise funds and recommend future reserve policies. Staff will be bringing forth the findings of the study and make recommendations as to building a healthy future reserve in the general fund as well as enterprise funds. The operating expenses have continue to increased due to increasing costs of supplies and services and personnel contracts, however the revenue remains stagnant.

In the past, it has been brought to the attention of the Council by staff that the annual deficits are primarily due to the lack of any rate adjustments and most recently the rate reduction in the electrical enterprise in 2020. The Sewer Fund capital projects required to meet new regulations are projected to have a problematic future deficit.

As we move forward, we will continue to closely monitor all fund balances on a quarterly basis and keep City Council informed through a series of workshops and open forum discussions.

Capital Improvement Program

Following a practice implemented over the several years, a detailed Capital Improvements Program (CIP) has been developed and added to the annual Operating Budget process. 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, financially viable infrastructure plan. Throughout the budget process, staff examined the importance of all requested CIP items against both the available reserves and City priorities.

Conclusion

The City Council has continued to provide fiscal leadership and positive guidance in setting the overall priorities for operations and capital facilities through their strategic planning sessions and budget discussions. 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, sewer and electric.

Following the improvement in financial position in the last few years, the adopted budget continues to aid in fiscal guidelines set forth. Being fiscally conservative in all funds, is important as we strive to meet reserve fund policy criteria and overall long-term feasibility plan. Moving forward, it is vital that we continue to address and monitor the critically low balance of all funds. We must address any issues with funds that can be deemed unsustainable in the future. Staff recommends continued monitoring, workshops to develop a financial strategic plan, quarterly reporting of all funds as well as continued implementation of adequate reserve fund policies to ensure the safety of City operations across all funds.

City of Gridley Staff and Council will continue to strive to evaluate and update its long-term financial plan semi-annually, with intermediate reviews on a quarterly basis. The City remains committed to frequent status reviews in an effort to respond to changing circumstances in an appropriate manner. It is through the support of the City Council that staff can advance in all areas of customer service, improve city infrastructure, promote growth and support to a growing and diverse community. The City will continue to focus on recovery efforts and maintenance of fiscal responsibility. 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, and Finance and Administrative Staff deserve special recognition for their dedicated efforts and countless hours in putting together the City's financial plan for the next fiscal year.

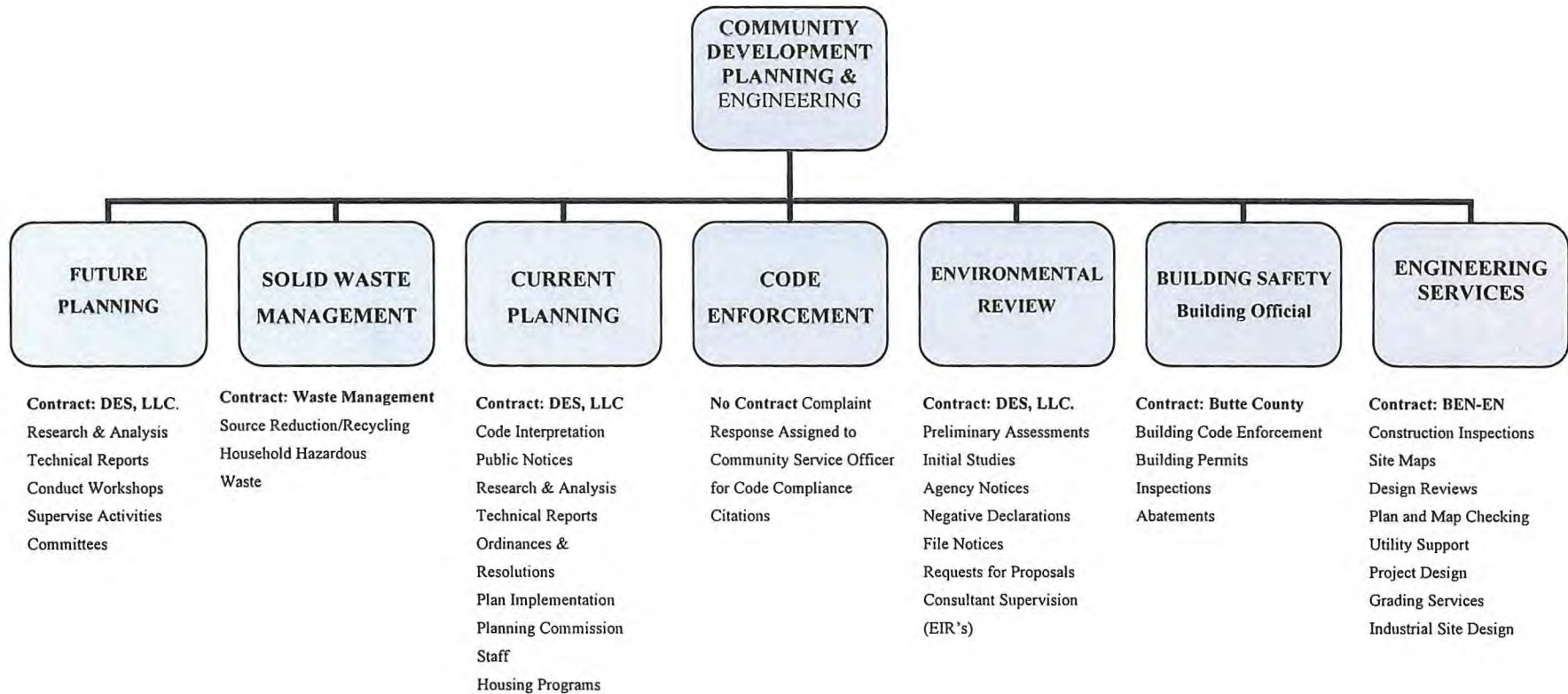
Respectfully,

Cliff Wagner
City Administrator

Gridley at a Glance

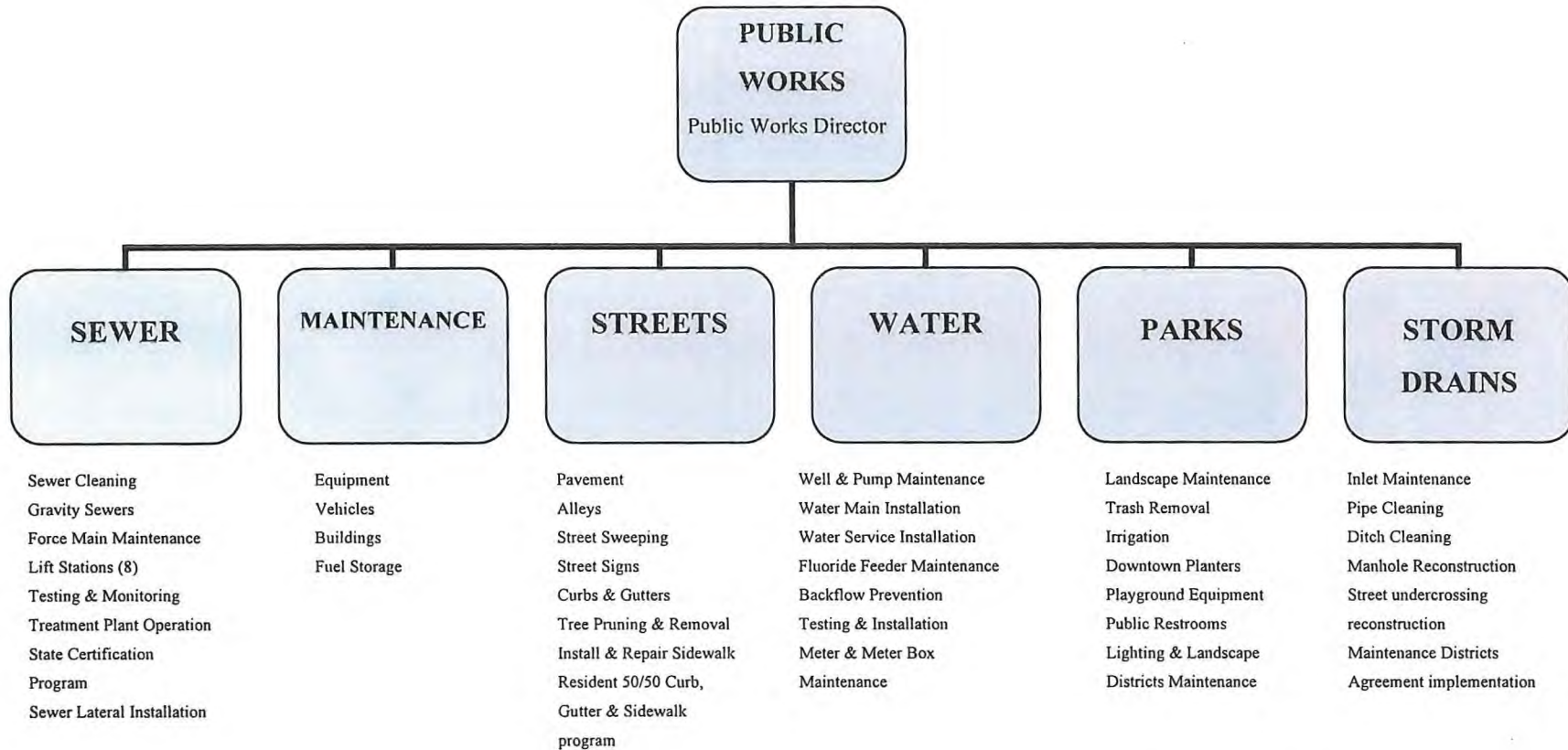
Population:	7,224
Average family size:	3.54
Public elementary/middle schools:	Wilson Elementary Sycamore Middle Gridley High Manzanita Elementary Esperanza High (Continuation) Gridley Unified Community Day McKinley Elementary
Hospitals:	Orchard Hospital

CITY OF GRIDLEY PLANNING & ENGINEERING SERVICES CONTRACT CONSULTANTS



CONSULTANT FOR PLANNING & ENGINEERING SERVICES	
FULL TIME POSITIONS	
Community Services Director	0
Community Services Assist	0
Chief Building Inspector	0
Assistant Building Inspector	0
Relief Building Inspector	0

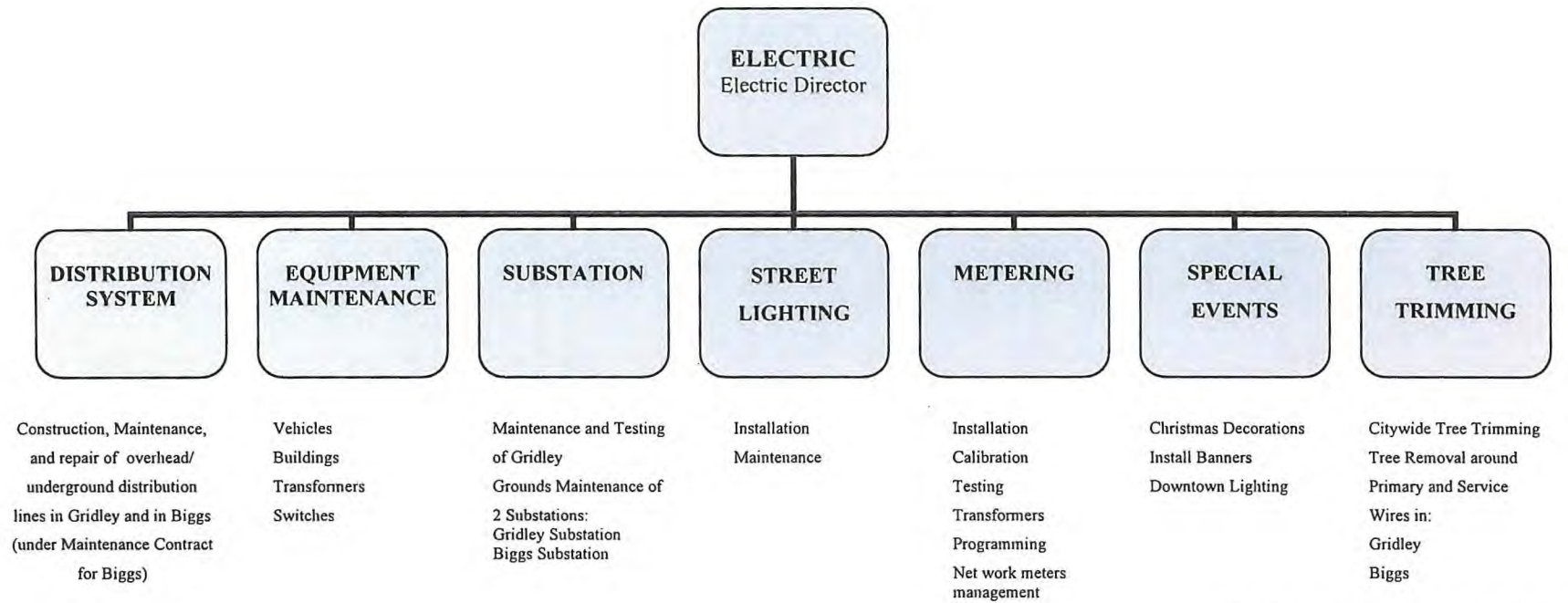
City of Gridley



FULL TIME POSITIONS

Director of Public Works	1
PW Maintenance Supervisor	1
Sr. Maintenance Worker	0
Plant Operator	1
Maintenance Worker I/II	8
Seasonal Maintenance Worker I	2
Total	13

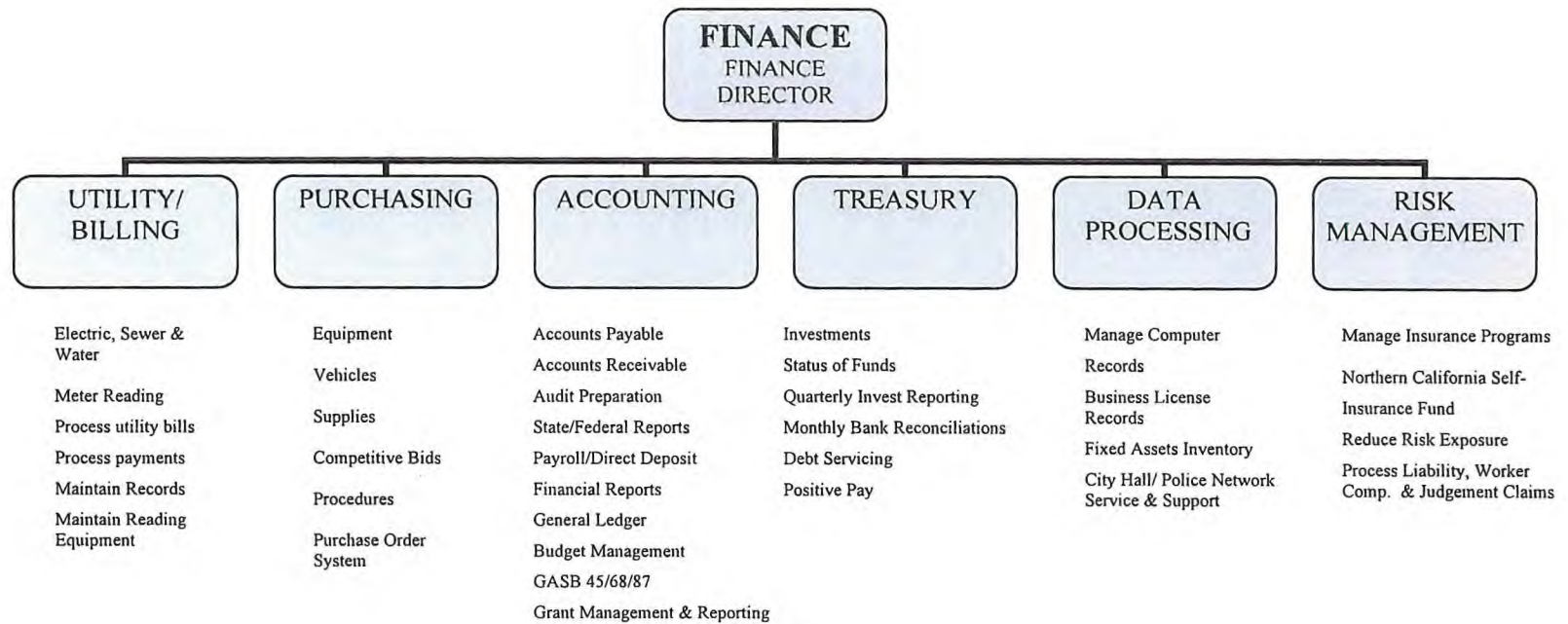
CITY OF GRIDLEY



FULL TIME POSITIONS

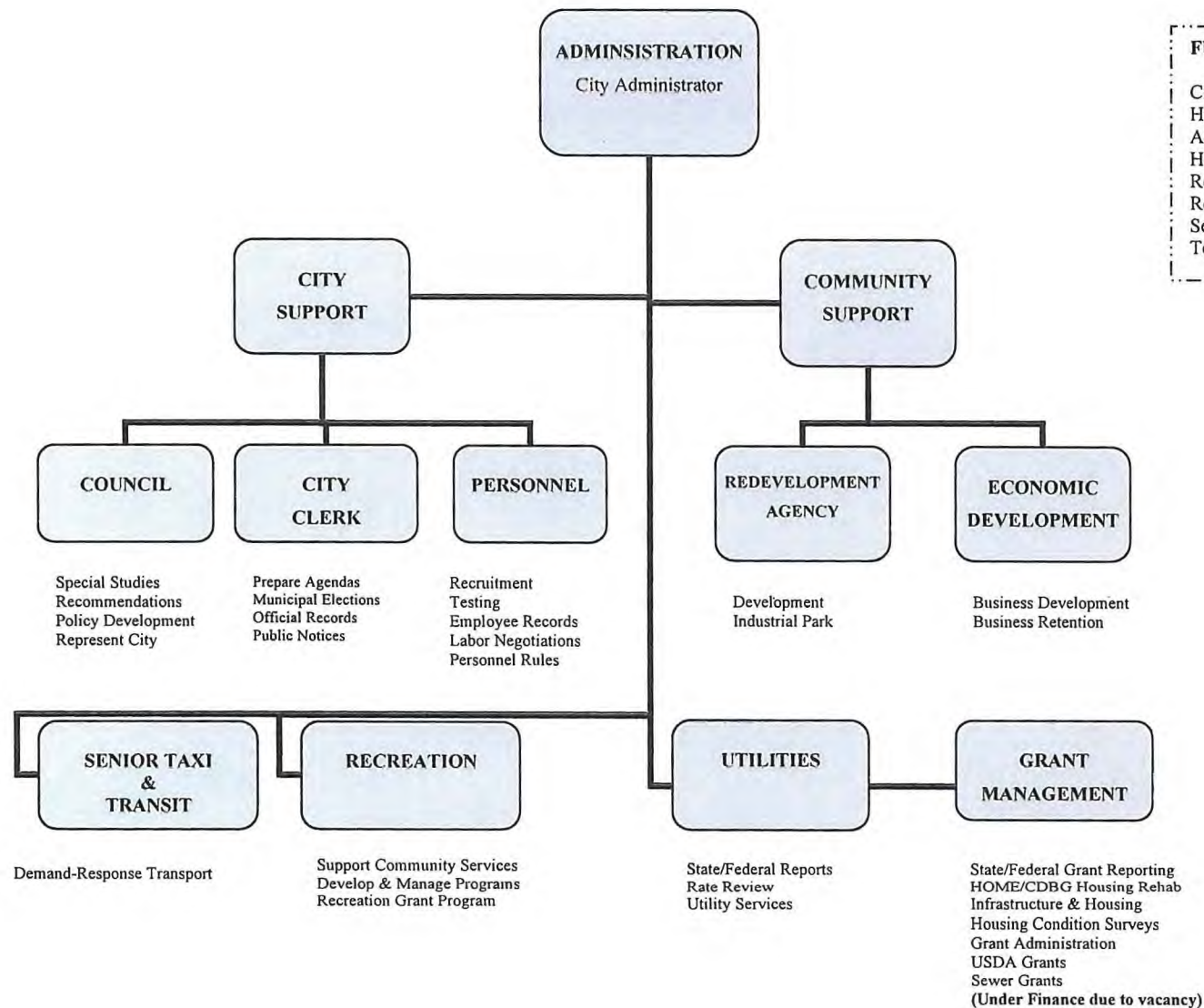
Electric Director	1
Electric Foreman	1
Electric Lineworker (Lead)	1
Electric Lineworker	3
Apprentice Lineworker	1
Customer Service Tech	0
Total	7

CITY OF GRIDLEY



FULL TIME POSITIONS	
Finance Director	1
Accountant	2
Business Services Supervisor	1
Senior Accounting Tech	1
Account Tech	2
Admin Service Clerk II	0
Admin Service Clerk I	0
Total	7

CITY OF GRIDLEY



FULL TIME POSITIONS

City Administrator	1
Human Resource Manager	1
Administrative Secretary	1
Housing Rehab Specialist	0
Recreation Coordinator	1
Recreation Staff	2
Senior Transit Operator	1.5
Total	7.5

CITY OF GRIDLEY

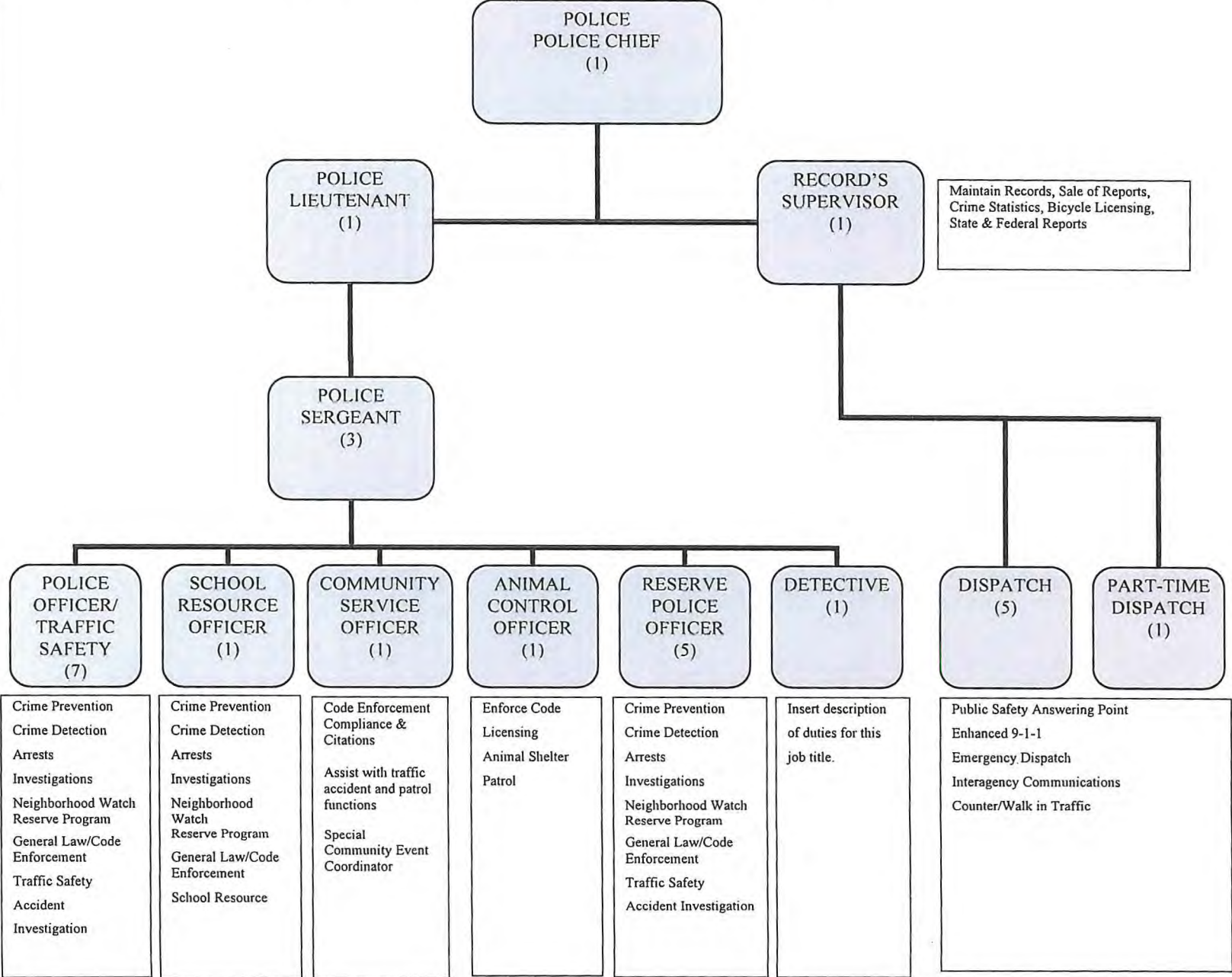


**FIRE PROTECTION IS PROVIDED UNDER THE TERMS OF
CONTRACT WITH THE CALIFORNIA DEPARTMENT OF
FORESTRY AND FIRE PROTECTION**

CONTRACT POSITION	
Captain	1.75
Engineers	2.00
Fire Fighters	1.00
Total	4.75

CITY OF GRIDLEY SAFETY ORGANIZATIONAL CHART

FULL TIME POSITION	
Chief of Police	1
Police Lieutenant	1
Police Sergeant	3
Police Officer	7
Detective	1
School Resource Officer	1
Reserve Police Officer	5
Records Supervisor	1
Dispatchers	5
Part-time Dispatchers	1
Animal Control Officer	1
Community Service Office	1
Total	25



BUDGET GUIDE

Introduction

The City's budget is an important policy document. It serves as a financial plan and identifies 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 year for this budget begins on July 1, 2023 and end on June 30, 2024.

Budget Process

The City Administrator with the assistance of Department Directors is responsible for preparing the budget, submitting it to the City Council for adoption, and administering the budget after adoption. The following budgeting process was utilized to develop the FY 23-24 Annual Operation Budget and CIP and is also outlined in the budgeting process section:

The Finance Department follows the 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 ADOPTED 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.

4. The City recently contracted with a consulting firm for a utility rate study. The study will have recommended reserve policies the City will need to adhere to moving forward.

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

51000 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

51001 EXTRA HELP

Part-time and temporary labor

51002 OVERTIME

Overtime costs of any department

51100-51903 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.

51600 INFRASTRUCTURE PROTECTION

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

52000 CLOTHING & SAFETY MATERIALS

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

52100 COMMUNICATIONS

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

52300 HOUSEHOLD EXPENSE

Represents the cost of miscellaneous supplies

52400 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

53000 EQUIPMENT MAINTENANCE

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

53200 MAINTENANCE - STRUCTURES/IMPROVEMENTS

53300 MEMBERSHIPS

53500 OFFICE EXPENSE

53600 PROFESSIONAL SERVICES.

Audit costs, consultants and costs of out-sourcing services

53800 EQUIPMENT RENT

53950 SMALL TOOLS

53960 FUEL

Fuel used in vehicles and power equipment

54000 SPECIAL DEPARTMENTAL EXPENSE

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

54400 UTILITIES

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

56501 IMPROVEMENT RESERVE

56502 CONTINGENCY RESERVE

57004 FINANCE COSTS RECEIVED

Allocation of joint administrative costs to the cost centers.

57009 LEGAL COSTS

Allocation of legal costs to the cost centers

57012 ADMINISTRATION COSTS RECEIVED

Allocation of joint administrative costs to the cost centers

57020 ENGINEERING COSTS

Allocation of engineering costs to the cost centers utilizing engineering costs

SCHEDULE 1:
FY 23-24 BUDGET OVERVIEW

SUMMARY OF 23-24 BUDGET SCHEDULE 1

FUND	BEG. FUND BALANCE	PROJECTED FY 23-24 REVENUES	TOTAL AVAILABLE FINANCING	PROJECTED FY 23-24 EXPENDITURES	COST RECOVERY	CAPITAL IMPROVEMENT PLAN	TRANSFERS IN	TRANSFERS OUT	ENDING FUND BALANCE
GENERAL FUND	\$ 2,039,824	\$ 4,968,362	\$ 7,008,186				\$ 1,435,000	\$ -	
ADMINISTRATION									
CITY COUNCIL				130,419	130,419	-			
CODE ENFORCEMENT				51,554	-	-			
CLERK/ADMINISTRATION				392,497	392,497	25,000			
CITY ATTORNEY				135,331	-	-			
CITY HALL MAINTENANCE				74,527	-	80,000			
FINANCE				352,239	402,239	50,000			
PUBLIC SAFETY									
POLICE DEPARTMENT				3,905,367	390,537	-			
BINTF				190,240	-	-			
SCHOOL RESOURCE OFFICER				177,171	91,453	-			
PD MAINTENANCE				12,070	-	-			
ANIMAL CONTROL				144,956	-	-			
FIRE DEPARTMENT				1,261,665	276,166	-			
DEVELOPMENT									
ENGINEERING				130,000	-	-			
BUILDING INSPECTION				450	-	-			
PLANNING				367,048	265,323	-			
PUBLIC WORKS									
STREET MAINTENANCE				307,317	-	45,000			
CORP YARD				286,242	286,242	-			
PROP 40 WATER				-	-	-			
PARKS & RECREATION									
PARKS				145,478	-	1,210,000			
RECREATION				237,631	-	-			
TOTAL GENERAL FUND	\$ 2,039,824	\$ 4,968,362	\$ 7,008,186	\$ 8,302,204	\$ 2,234,876	\$ 1,410,000	\$ 1,435,000	\$0	\$ 965,858
									UNAUDITED

FUND	BEG. FUND BALANCE	PROJECTED FY 23-24 REVENUES	TOTAL AVAILABLE FINANCING	PROJECTED FY 23-24 EXPENDITURES	COST RECOVERY	CAPITAL IMPROVEMENT PLAN	TRANSFERS IN	TRANSFERS OUT	ENDING FUND BALANCE
SPECIAL REVENUE FUNDS									
2008 SERIES A - FUND 204	(2,481,993)	517	(2,481,476)	206,792	-	-	-	-	(2,688,268)
2008 SERIES B - FUND 206	(1,091,399)	-	(1,091,399)	65,545	-	-	-	-	(1,156,944)
SUCCESSOR AGENCY - FUND 215	4,331,597	263,784	4,595,380	-	-	-	-	-	4,595,380
GAS TAX 2105 - FUND 390	(452,501)	142,824	(309,677)	331,259	-	27,500	-	-	(668,436)
GAS TAX 2103 - FUND 395	(292,699)	61,498	(231,201)	107,138	-	-	-	-	(338,338)
GAS TAX 2106 - FUND 400	(64,642)	33,702	(30,940)	89,480	-	-	-	-	(120,421)
GAS TAX 2107 - FUND 410	257,345	53,958	311,303	55,847	-	-	-	-	255,456
GAS TAX 2107.5 - FUND 420	60,944	2,000	62,944	3,383	-	-	-	-	59,562
SB 325 - FUND 425	486,626	137,793	624,419	-	-	-	-	-	624,419
SB 325 - FUND 430	(1,126,926)	343,173	(783,753)	280,142	-	147,000	-	-	(1,210,895)
TRAFFIC SAFETY - FUND 440	(76,749)	18,955	(57,795)	31,500	-	-	-	-	(89,295)
PS AUGMENTATION - FUND 460	107,478	30,994	138,473	-	-	-	-	-	138,473
BOAT RAMP - FUND 480	(35,986)	15,563	(20,423)	4,676	-	-	-	-	(25,099)
ECON DEVEL CDBG REHAB - FUND 511	(8,781)	-	(8,781)	-	-	-	-	-	(8,781)
HOUSING REHAB RLF - FUND 513	874,568	8,145	882,713	9,472	-	-	-	-	873,241
FLOOD MAINT. # 1 (RICHINS) - FUND 580	81,841	7,052	88,893	1,486	-	-	-	-	87,407
FLOOD MAINT. # 2 (EAGLE MEADOWS) - FUND 581	129,578	11,162	140,740	19,381	-	-	-	-	121,359
FLOOD MAINT. # 3 (HERON LANDING) - FUND 582	87,520	58,427	145,947	20,697	-	-	-	-	125,251
FLOOD MAINT. # 6 (SCROGGINS) - FUND 583	36,037	3,313	39,350	9,180	-	-	-	-	30,170
SOLID WASTE REC - FUND 591	-	-	-	-	-	-	-	-	-
COPS GRANTS FUND - FUND 672	409,553	100,127	509,680	30,500	-	75,000	-	35,000	369,180
HOSPITAL JPA - FUND 682	-	-	-	-	-	-	-	-	-
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	(5,221)	-	(5,221)	-	-	-	-	-	(5,221)
13 HOME GRANT - FUND 808	(61,600)	-	(61,600)	-	-	-	-	-	(61,600)
2010 FHB GRANT - FUND 811	-	-	-	-	-	-	-	-	-
2010 OOR GRANT - FUND 812	-	-	-	-	-	-	-	-	-
GRIDLEY SPRINGS FUND - FUND 814	19,393	-	19,393	-	-	-	-	-	19,393
STRATEGIC PLAN - FUND 821	(47,465)	-	(47,465)	-	-	-	-	-	(47,465)
DADDOW PARK GRANT - FUND 912	(30,361)	-	(30,361)	-	-	-	-	-	(30,361)
OTS GRANT - FUND 913	12,652	-	12,652	-	-	-	-	-	12,652
CALRECYCLE GRANT - FUND 920	(5,728)	-	(5,728)	-	-	-	-	-	(5,728)
SWRCB FEATHERRVRSWRCRSSING FUND 926	100,361	0	100,361	-	-	1,100,000	-	-	(999,639)
CARB CREDIT - FUND 928	1,142,561	200,000	1,342,561	-	-	-	-	-	1,342,561
ARPA FUND - FUND 930	1,582,977	-	1,582,977	-	-	-	-	-	1,582,977
OUTDOOR EQUITY GRANT 932	-	11,914	11,914	41,030	41,030	-	-	-	11,914
Grant Funding - CAPITAL	0	-	-	-	-	-	-	-	-
TOTAL SPECIAL REVENUE FUNDS	\$ 3,709,165	\$ 1,504,901	\$ 5,214,065	\$ 2,407,509	\$ 41,030	\$ 1,349,500	\$ -	\$ 35,000	\$ 1,463,086

FUND	BEG. FUND BALANCE	PROJECTED FY 23-24 REVENUES	TOTAL AVAILABLE FINANCING	PROJECTED FY 23-24 EXPENDITURES	COST RECOVERY	CAPITAL IMPROVEMENT PLAN	TRANSFERS IN	TRANSFERS OUT	ENDING FUND BALANCE
SUMMARY OF 23-24 BUDGET (continued)									
SCHEDULE 1									
ENTERPRISE FUNDS									
ELECTRIC FUND - FUND 600	2,631,918	9,417,725	12,049,643				-	1,400,000	322,346
METER READING - PROGRAM 4181				-	-	-			
ELECTRIC - PROGRAM 4600				8,177,298	-	2,090,000			
STREET TREE MAINT. - PROGRAM 4601				-	-	-			
CAPITAL IMPROVEMENTS - PROGRAM 4608				-	-	60,000			
PUBLIC BENEFITS - FUND 610	716,324	188,182	904,506	28,516	-	90,000	-	-	785,990
	-								
WATER UTILITY - FUND 630	(1,010,900)	1,081,834	70,934	1,179,950	-	745,000	-		(1,854,016)
WATER - PROGRAM 4630	-								
	-								
SEWER UTILITY FUND - FUND 650	(450,718)	1,445,851	995,133				-	-	(1,851,181)
SPECIAL PROJECTS - PROGRAM 4999	-			-	-	-			
SEWER OPERATING - PROGRAM 4650	-			577,992	-	-			
SEWER PLANT - PROGRAM 4651	-			630,214	-	850,000			
SEWER TOWN - PROGRAM 4652	-			784,022	-	-			
SEWER BCHA - PROGRAM 4653	-			3,955	-	-			
SEPTAGE HAULERS - PROGRAM 4658	-			132	-	-			
	-								
B 325 TAXI FUND - FUND 700	(85,756)	202,775	117,019	155,408	90,434	-	-	-	52,046
TOTAL ENTERPRISE FUNDS	\$ 1,800,868	\$ 12,336,369	\$ 14,137,237	\$ 11,537,486	\$ 90,434	\$ 3,835,000	\$ -	\$ 1,400,000	\$ (2,544,816)

FUND	BEG. FUND BALANCE	PROJECTED FY 23-24 REVENUES	TOTAL AVAILABLE FINANCING	PROJECTED FY 23-24 EXPENDITURES	COST RECOVERY	CAPITAL IMPROVEMENT PLAN	TRANSFERS IN	TRANSFERS OUT	ENDING FUND BALANCE
TOTAL RESERVE FUNDS									
GENERAL FUND RESERVE - FUND 011	1,263,923	847	1,264,770	-	-	-	-	-	1,264,770
GENERAL FUND IMPACT - FUND 020	1,106,178	60,924	1,167,102	-	-	-	-	-	1,167,102
DEV AGREEMENT FEE - FUND 021	11,783	(704)	11,079	-	-	-	-	-	11,079
WELL FUND - FUND 023	40,000	-	40,000	-	-	-	-	-	40,000
CITY HALL RESERVE - FUND 050	85,042	-	85,042	-	-	-	-	-	85,042
EQUIPMENT RESERVE - FUND 060	2,239,234	-	2,239,234	-	-	-	-	-	2,239,234
ELECTRIC CAPITAL FUND - FUND 620	174,239	19,782	194,020	-	-	50,000	-	-	144,020
ELECTRIC CONST FUND - FUND 621	(127,592)	-	(127,592)	-	-	90,000	-	-	(217,592)
WATER CAPITAL FUND - FUND 640	791,499	58,066	849,565	-	-	241,000	-	-	608,565
WELL REPLACEMENT FUND - FUND 641	575,925	-	575,925	-	-	-	-	-	575,925
SEWER DEBT SERVICE FUND - FUND 656	111,803	-	111,803	-	-	-	-	-	111,803
SEWER CAPITAL FUND - FUND 660	79,579	122,804	202,384	-	-	530,000	-	-	(327,616)
SEWER WWT CAPITAL FUND - FUND 661	2,700,173	-	2,700,173	-	-	140,000	-	-	2,560,173
GPD SEIZURE FUND - FUND 670	619,431	-	619,431	-	-	-	-	-	619,431
SICK PAYOUT RESERVE - 070	(60,991)	-	(60,991)	-	-	-	-	-	(60,991)
OTAL RESERVE FUNDS	\$ 9,610,226	\$ 261,719	\$ 9,871,945	\$ -	\$ -	\$ 1,051,000	\$ -	\$ -	\$ 9,871,945
TOTAL	\$ 17,160,082	\$ 19,071,351	\$ 36,231,433	\$ 23,336,199	\$ 2,366,340	\$ 7,645,500	\$ 1,435,000	\$ 1,435,000	\$ 8,367,074

FUND	BEG. FUND BALANCE	PROJECTED FY 23-24 REVENUES	TOTAL AVAILABLE FINANCING	PROJECTED FY 23-24 EXPENDITURES	COST RECOVERY	CAPITAL IMPROVEMENT PLAN	TRANSFERS IN	TRANSFERS OUT	ENDING FUND BALANCE
20 % RESERVE REQUIREMENT BY 2029-2030									
GOAL FOR FY 2023-2024 (15% OF GF EXPENDITURE)									1,245,331

SCHEDULE 1 - INTERFUND TRANSFER DETAIL

GENERAL FUND

- From Electric Fund for unfunded City operations
- From COPS fund for Police Operations

COPS FUNDS

- To General Fund for Police Department Operations

ELECTRIC FUND

- To Greenhouse Carbon Credit Fund
- To General Fund for unfunded City operations
- To Sick Payout Reserve for Electric Fund contribution
- From Fund 620 for T-3 Expenses

2024-2025 General Fund Reserve Policy

- General Fund Reserve 11
- General Fund 10

TOTAL TRANSFERS IN/OUT

TRANSFERS		
IN		OUT
\$ 1,400,000		
\$ 35,000		
		\$ 35,000
\$ -		
		\$ 1,400,000
	\$ -	
\$ -		
		\$ -
\$ 1,435,000		\$ 1,435,000

SCHEDULE 2:
FY 23-24 REVENUES

REVENUES
SCHEDULE 2

ACCOUNT				TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
GENERAL FUND - FUND 010										
010	0000	40101	Current Secured Taxes		\$ 598,938	\$ 615,384	\$ 649,856	\$ 771,317	\$ 809,883	\$ 834,180
010	0000	40102	Current Unsecured Taxes		74,442	131,389	\$ 79,444	\$ 39,554	\$ 41,532	\$ 42,778
010	0000	40103	Prior Secured Taxes		915	738	\$ 551	\$ -	\$ -	\$ -
010	0000	40104	Prior Unsecured Taxes		617	1,108	\$ 1,237	\$ 1,039	\$ 1,091	\$ 1,124
010	0000	40105	Supplemental Current		6,112	3,504	\$ 3,205	\$ 16,337	\$ 17,154	\$ 17,669
010	0000	40106	Supplemental Prior		766	1,010	\$ 592	\$ -	\$ -	\$ -
010	0000	40110	Maint. District Assessments		272	91	\$ -	\$ -	\$ -	\$ -
010	0000	40120	Tax Increment - RDA		(150,309)	(174,739)	\$ (177,074)	\$ (310,444)	\$ (310,444)	\$ (319,757)
010	0000	40130	Sales and Use Taxes		1,265,476	1,155,661	1,131,342	1,433,064	1,583,064	1,630,555
010	0000	40132	Transient Occupancy Tax		25,982	31,893	30,950	18,711	19,647	20,236
010	0000	40133	Franchise Taxes		163,563	165,838	152,242	148,635	156,066	160,748
010	0000	40140	Business License Tax		12,555	9,639	10,800	29,063	29,063	29,934
010	0000	40143	SB1186 State Mandate		799	1,149	1,018	-	-	-
010	0000	40150	Real Property Transfer Tax		21,391	22,727	21,031	10,488	11,012	11,343
010	0000	41201	Animal Licenses		2,528	3,479	3,757	4,054	4,054	4,176
010	0000	41216	Encroachment Permits		4,400	-	2,487	4,040	4,040	4,161
010	0000	0	Vehicle Code Fines		-	-	-	-	-	-
010	0000	0	Other Fines & Forfeitures		-	-	-	-	-	-
010	0000	43401	Interest Income		11,135	3,712	4,949	(3,130)	(3,130)	(3,224)
010	0000	43420	Rents		1,589,280	794,640	30,000	26,225	27,012	27,822
010	0000	49431	Other Revenues		-	1,970	2,627	-	-	1,015,000
010	0000	46432	Recreation Program Revenue		67,985	34,494	75,000	46,994	48,404	49,856
010	0000	46435	Recreation Contributions		2,105	21,703	28,271	-	-	-
010	0000	0	State Motor Vehicle Tax		-	-	-	-	-	-
010	0000	0	State Gas Tax		-	-	-	-	-	-
010	0000	45520	State Homeowners Relief		5,900	3,602	3,167	-	-	-
010	0000	41521	Public Safety Augmentation		1,554	9,274	10,811	-	-	-
010	0000	40530	State Trailer Coach Tax		642,318	667,730	664,715	837,349	837,349	862,470
010	0000	45542	State POST		7,293	9,139	9,014	1,041	1,041	1,072
010	0000	45561	State Other		359	232	197	-	-	-
010	0000	45590	Other In-Lieu Taxes		-	-	-	-	-	-
010	0000	45591	Butte Co. Housing In-Lieu		2,874	1,974	1,616	-	-	-
010	0000	41592	Building Permit/Issuance Fee		20,062	6,687	8,917	-	-	-
010	0000	41593	Plan Review		8,504	2,835	3,779	30,311	30,311	31,220
010	0000	41594	Plumbing Permit		3,589	1,196	1,595	-	-	-

ACCOUNT		TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
010 0000	41596	Electrical Permit	4,496	1,499	1,998	-	-	-
010 0000	41596	Mechanical Permit	2,426	809	1,078	-	-	-
010 0000	41598	Grading Permit	156	52	69	7,500	7,500	7,725
010 0000	40600	Strong Motion Tax	285	95	127	-	-	-
010 0000	42608	Parking Citation Revenue	6,831	2,388	3,167	-	-	-
010 0000	46610	Special Police Services	25,000	60,000	105,000	172,889	200,889	206,916
010 0000	46611	Special Fire Services	90,000	485,000	505,000	415,408	436,178	150,000
010 0000	46612	Special Animal Control Service	-	1,968	2,624	3,890	4,007	4,127
010 0000	41617	Animal Shelter Fees	2,173	2,828	3,142	7,582	7,809	8,044
010 0000	41620	Engineering Fees - Inspections	33	11	15	10,746	10,746	11,069
010 0000	42625	Abatement Revenue	7,892	5,709	6,449	8,045	8,045	8,286
010 0000	46640	Utility Billing Fees	(755)	449	900	389	389	401
010 0000	43646	Late Charge Revenue	-	22,095	65,000	26,225	27,012	27,822
010 0000	45652	CSBSC Green Building Standards	127	42	57	-	-	-
010 0000	0	Sign Review	-	-	-	-	-	-
010 0000	45702	Sale of Copies	37	118	139	715	715	736
010 0000	46703	Damage Restitution	2,915	7,871	9,364	1,500	1,500	1,545
010 0000	0	POST Reimbursement	-	-	-	-	-	-
010 0000	49720	Miscellaneous Other	99,404	214,808	120,000	199,390	102,864	110,950
010 0000	49721	NSF Check Charges	8	23	22	-	-	-
010 0000	45728	Utility Recovery of Write Offs	478	316	87	-	-	-
010 0000	0	Cost Applied Revenue	454	172	230	-	-	-
010 0000	0	Debt Proceeds	3,013	1,004	1,339	-	-	-
035 0000	46435	Recreation Contributions	167	-	920	1,170	1,170	1,205
035 0000	0	Donations	-	-	-	-	-	-
030 0000	41221	Miscellaneous Permits	113	164	153	250	250	258
030 0000	0	Zoning Fees	-	-	-	890	890	917
030 0000	41604	TPM/TSM Final Map Fees	1,575	2,233	2,103	4,225	4,225	4,352
030 0000	41605	Environmental Review	533	711	615	100	100	103
030 0000	41620	Engineering Fees - Inspections	458	153	204	-	-	-
030 0000	0	CSBSC Green Building Standards	-	-	-	-	-	-
030 0000	41680	Home Occupancy Permit	60	60	60	80	80	82
030 0000	41682	Fence Permit	267	269	400	240	240	247
030 0000	41684	Temp/Conditional Use Permit	2,750	2,483	2,344	540	540	556
030 0000	0	Boundary Line Modifications	-	-	-	-	-	-
030 0000	41694	Sign Review	417	239	500	200	200	206
030 0000	41697	Site Development Plan	1,438	563	1,000	450	450	464
030 0000	41698	Variance Fee	233	578	770	300	300	309
030 0000	49720	Miscellaneous Other	15	45,118	-	660	660	680
TOTAL GENERAL FUND REVENUES			4,644,405	4,387,888	3,590,973	3,968,033	4,123,908	4,968,362

ACCOUNT	TITLE			UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
GENERAL FUND RESERVE									
011 3401 0	Interest Income			45	959	1,278	783	823	847
011 3720 0	Miscellaneous Other			-	-	-	-	-	-
TOTAL GENERAL FUND RESERVE				45	959	1,278	783	823	847
GENERAL FUND IMPACT - FUND 020									
020 3401 0	Interest Income			-	2,496	3,136	(521)	(547)	-
020 3641 0	Impact/Connection Fees			14,256	36,672	29,479	59,150	59,150	60,924
TOTAL GENERAL FUND IMPACT				14,256	39,167	32,615	58,629	58,603	60,924
DEVELOPMENT AGREEMENT FEE - FUND 021									
021 3401 0	Interest Income			(564)	-	(149)	(7)	(7)	(149)
021 3641 0	Impact/Connection Fees			(1,667)	-	(556)	-	-	(556)
TOTAL DEVELOPMENT AGREEMENT FEE				(2,230)	-	(704)	(7)	(7)	(704)
WELL FUND - FUND 023									
3401 0	Interest Income			-	-	-	-	-	-
3720 0	Miscellaneous Other			-	-	-	-	-	-
TOTAL WELL FUND				-	-	-	-	-	-
CITY HALL RESERVE - FUND 050									
050 3401 0	Interest Income			-	-	-	-	-	-
050 3720 0	Miscellaneous Other			-	-	-	-	-	-
TOTAL CITY HALL RESERVE				-	-	-	-	-	-
EQUIPMENT RESERVE - FUND 060									
060 3401 0	Interest Income			-	8,254	10,973	(1,492)	(1,492)	-
060 3611 0	Special Fire Services			50,000	64,744	38,248	-	-	-
060 3720 0	Miscellaneous Other			-	-	-	-	-	-
TOTAL EQUIPMENT RESERVE				50,000	72,998	49,221	(1,492)	(1,492)	-
2008 SERIES A - FUND 204									
204 3401 0	Interest Income			792	586	517	-	-	517
TOTAL 2008 SERIES A				792	586	517	-	-	517
2008 SERIES B - FUND 206									
206 3401 0	Interest Income			1,413	965	816	-	-	-
TOTAL 2008 SERIES B				1,413	965	816	-	-	-

ACCOUNT	TITLE			UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
SUCCESSOR AGENCY - FUND 215									
215 0000 40160 RPTTF				372,943	489,436	459,885	256,101	256,101	263,784
TOTAL SUCCESSOR AGENCY				372,943	489,436	459,885	256,101	256,101	263,784
GAS TAX 2105 - FUND 390									
390 3401 0 Interest Income				795	934	668	-	-	-
390 3515 0 State Gas Tax				37,145	37,352	37,116	35,115	42,138	43,402
390 3516 0 BCAG RSTP Exchange Funds				75,649	78,855	78,321	-	96,526	99,422
390 3623 0 Street Sidewalk Curb Fee				759	253	337	-	-	-
TOTAL 2105				114,348	117,394	116,443	35,115	138,664	142,824
GAS TAX 2103 - FUND 395									
395 3515 0 State Gas Tax				22,285	31,757	34,618	49,756	59,707	61,498
TOTAL 2103				22,285	31,757	34,618	49,756	59,707	61,498
GAS TAX 2106 - FUND 400									
00 3131 0 SB 325 Sales Taxes				-	-	-	-	-	-
00 3515 0 State Gas Tax				30,837	29,187	28,394	27,267	32,720	33,702
TOTAL 2106				30,837	29,187	28,394	27,267	32,720	33,702
GAS TAX 2107 - FUND 410									
410 3515 0 State Gas Tax				47,372	47,256	47,053	47,624	52,387	53,958
TOTAL 2107				47,372	47,256	47,053	47,624	52,387	53,958
GAS TAX 2107.5 - FUND 420									
420 3515 0 State Gas Tax				10,417	11,230	10,590	2,000	2,000	2,000
TOTAL 2107.5				10,417	11,230	10,590	2,000	2,000	2,000
B 325 - FUND 425									
425 3518 0 SB1 - Road Maint and Rehab				-	-	-	133,779	133,779	137,793
TOTAL SB 425				-	-	-	133,779	133,779	137,793
B 325 - FUND 430									
30 3131 0 SB 325 Sales Taxes				138,060	89,568	75,876	134,655	141,388	343,173
30 3150 0 Real Property Transfer Tax				-	-	-	-	-	-
30 3401 0 Interest Income				984	813	599	-	-	-
30 3516 0 BCAG RSTP Exchange Funds				-	-	-	-	-	-
TOTAL SB 425				139,044	90,381	76,475	134,655	141,388	343,173

ACCOUNT	TITLE			UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
TRAFFIC SAFETY - FUND 440									
440 3301 0	Vehicle Code Fines			15,864	8,983	8,283	16,730	18,403	18,955
440 3401 0	Interest Income			105	79	61	-	-	-
TOTAL SB 325				15,969	9,063	8,344	16,730	18,403	18,955
PUBLIC SAFETY AUGMENTATION - FUND 460									
460 3521 0	Public Safety Augmentation			23,241	15,279	12,840	28,659	30,092	30,994
TOTAL PUBLIC SAFETY AUG				23,241	15,279	12,840	28,659	30,092	30,994
BOAT RAMP - FUND 480									
480 3561 0	State Other			-	-	-	-	-	-
480 3628 0	Boat Permit Fees			12,462	10,090	7,518	14,390	15,110	15,563
TOTAL BOAT RAMP				12,462	10,090	7,518	14,390	15,110	15,563
HOUSING REHAB RLF - FUND 513									
513 3740 0	Rents			6,166	3,083	3,083	-	-	-
513 3740 0	CDBG Program Income			33,984	64,080	77,127	7,531	7,908	8,145
513 3740 513	CDBG Program Income - STBG RLF			2,770	923	1,231	-	-	-
513 3740 800	CDBG Program Income - 96-1011			678	311	330	-	-	-
513 3740 810	CDBG Program Income - 89-Rehab			1,245	415	476	-	-	-
513 3740 860	CDBG Program Income - 91-STBG			7,146	4,608	2,646	-	-	-
513 3740 882	CDBG Program Income - 99-1363			3,281	1,094	1,458	-	-	-
513 3740 890	Program Income - 94-Housing			466	233	233	-	-	-
TOTAL HOUSING REHAB RLF				55,739	74,747	86,585	7,531	7,908	8,145
FLOOD MAINT. # 1 (RICHINS) - FUND 580									
580 3110 0	Maint. District Assessments			-	7,052	7,052	-	-	7,052
TOTAL FLOOD MAINT #1				-	7,052	7,052	-	-	7,052
FLOOD MAINT. # 2 (EAGLE MEADOWS) - FUND 581									
581 3110 0	Maint. District Assessments			46,103	11,162	11,162	-	-	11,162
TOTAL FLOOD MAINT #2				46,103	11,162	11,162	-	-	11,162
FLOOD MAINT. # 3 (HERON LANDING) - FUND 582									
582 3110 0	Maint. District Assessments			41,540	58,427	58,427	-	-	58,427
TOTAL FLOOD MAINT #3				41,540	58,427	58,427	-	-	58,427
FLOOD MAINT. # 6 (SCROGGINS) - FUND 583									
583 3110 0	Maint. District Assessments			-	3,313	3,313	-	-	3,313
TOTAL FLOOD MAINT #6				-	3,313	3,313	-	-	3,313

ACCOUNT	TITLE			UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
ELECTRIC FUND - FUND 600									
300 3431 0	Other Revenues			1,279	1,748	1,052	-	-	-
300 3581 0	Federal Other			-	-	-	-	-	-
300 3611 0	Special Fire Services			-	-	-	-	-	-
300 3640 0	Utility Billing Fees			7,610,646	7,853,228	8,037,281	6,984,373	7,333,592	7,553,600
300 3641 0	Impact/Connection Fees			9,844	10,913	8,569	20,155	21,163	21,798
300 3642 0	Septage Receiving Charges			-	-	-	-	-	-
300 3644 0	Surcharge			9,706	9,978	10,128	8,128	8,534	8,790
300 3645 0	Reconnection Fee			3,387	5,526	5,182	460	483	497
300 3707 0	Joint Pole Receipts			-	-	-	-	-	-
300 3708 0	Carbon Credit Sales			-	-	-	-	-	-
300 3720 0	Miscellaneous Other			612,737	568,259	578,626	585,335	614,602	1,833,040
300 3721 0	NSF Check Charges			1,205	927	977	-	-	-
TOTAL ELECTRIC FUND				8,248,803	8,450,578	8,641,817	7,598,452	7,978,374	9,417,725
PUBLIC BENEFITS - FUND 610									
10 3640 0	Utility Billing Fees			176,107	187,324	187,556	174,001	182,701	188,182
10 3740 0	CDBG Program Income			(575)	(346)	(341)	-	-	-
TOTAL ELECTRIC FUND				175,532	186,978	187,215	174,001	182,701	188,182
ELECTRIC CAPITAL FUND - FUND 620									
20 3401 0	Interest Income			205	131	210	-	-	-
20 3641 0	Impact/Connection Fees			28,363	18,942	36,000	18,291	19,206	19,782
3720 0	Miscellaneous Other			-	-	-	-	-	-
TOTAL ELECTRIC CAPITAL FUND				28,568	19,073	36,210	18,291	19,206	19,782
ELECTRIC CONSTRUCTION RESERVE FUND - FUND 621									
21 3401 0	Interest Income			-	7,976	7,976	(491)	(515)	-
21 3720 0	Miscellaneous Other			-	-	-	-	-	-
TOTAL ELECTRIC CONSTRUCTION FUND				-	7,976	7,976	(491)	(515)	-

ACCOUNT				TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
WATER UTILITY FUND - FUND 630										
	3110	0		Maint. District Assessments	-	-	-	-	-	-
630	3401	0		Interest Income	4,846	8,357	7,500	(954)	(1,002)	-
630	3640	0		Utility Billing Fees	1,258,298	1,181,674	1,220,114	997,908	1,047,803	1,079,237
630	3641	0		Impact/Connection Fees	25,290	28,002	24,806	2,026	2,127	2,191
630	3642	0		Septage Receiving Charges	-	-	-	-	-	-
630	3720	0		Miscellaneous Other	310,000	103,488	537,984	375	394	406
630	3740	0		CDBG Program Income	-	-	-	-	-	-
TOTAL WATER FUND					1,598,434	1,321,521	1,790,405	999,355	1,049,323	1,081,834
WATER CAPITAL FUND - FUND 640										
640	3401	0		Interest Income	-	4,256	4,256	(323)	(340)	-
640	3641	0		Impact/Connection Fees	-	11,712	11,712	53,690	56,374	58,066
TOTAL WATER CAPITAL FUND					-	15,969	15,969	53,367	56,035	58,066
WELL REPLACEMENT FUND - FUND 641										
641	3401	0		Interest Income	-	1,040	1,040	-	-	-
TOTAL WELL REPLACEMENT					-	1,040	1,040	-	-	-
SEWER UTILITY FUND - FUND 650										
	3110	0		Maint. District Assessments	-	-	-	-	-	-
650	3401	0		Interest Income	15,335	12,963	12,637	(148)	(156)	-
650	3420	0		Rents	33	5,011	6,681	-	-	-
650	3611	0		Special Fire Services	-	-	-	-	-	-
650	3640	0		Utility Billing Fees	1,495,950	1,443,843	1,471,806	1,261,872	1,324,965	1,364,714
650	3641	0		Impact/Connection Fees	11,700	22,500	18,300	57,260	60,123	61,927
650	3642	0		Septage Receiving Charges	2,409	803	1,071	-	-	-
650	3643	0		BCHA Plant Costs	11,810	9,198	12,264	16,145	16,952	17,461
650	3703	0		Damage Restitution	-	-	-	-	-	-
650	3720	0		Miscellaneous Other	139,000	445,334	1,095,334	1,618	1,698	1,749
TOTAL SEWER FUND					1,676,237	1,939,652	2,618,093	1,336,746	1,403,583	1,445,851
SEWER CAPITAL FUND - FUND 660										
660	3401	0		Interest Income	-	815	808	(16,084)	(16,888)	-
660	3641	0		Impact/Connection Fees	111,926	65,211	59,046	113,550	119,228	122,804
	3720	0		Miscellaneous Other	350,000	175,000	175,000	-	-	-
TOTAL SEWER CAPITAL FUND					461,926	241,025	234,854	97,466	102,340	122,804

ACCOUNT	TITLE			UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
SEWER WASTE WATER TREATMENT CAPITAL FUND - FUND 661									
361 3401 0	Interest Income			-	-	-	-	-	-
361 3720 0	Miscellaneous Other			-	-	-	-	-	-
TOTAL WASTEWATER TREATMENT CAPITAL				-	-	-	-	-	-
COPS GRANTS FUND - FUND 672									
372 3401 0	Interest Income			788	708	499	(155)	(163)	-
372 3561 0	State Other			-	-	-	-	-	-
372 3610 0	Special Police Services			159,772	83,800	71,515	92,582	97,211	100,127
TOTAL COPS GRANT				160,560	84,508	72,013	92,427	97,048	100,127
SB 325 TAXI FUND - FUND 700									
00 3587 0	STA Funds			54,245	94,696	86,000	173,434	182,106	187,569
00 3587 0	Other Contributions			2,864	5,494	5,398	10,961	11,509	11,854
00 3704 0	Ticket Sales - County			2,300	2,224	2,099	304	319	329
00 3705 0	Ticket Sales - City			14,158	11,060	10,333	2,796	2,936	3,024
TOTAL SB325 TAXI FUND				73,567	113,474	103,831	187,495	196,869	202,775
RPA FUNDS - FUND 930									
30 0000 43401	Interest Income								-
30 0000 43402	Unrealized Gain/Loss								-
30 0000 45561	Coronavirus Fiscal Recovery								-
30 0000 45571	Grant Proceeds								-
TOTAL SB325 TAXI FUND				-	-	-	-	-	-
ARB CREDIT - FUND 928									
28 0000 43401	Interest Income								-
28 0000 43402	Unrealized Gain/Loss								-
28 0000 49720	Miscellaneous Other								-
28 0000 49722	Greenhouse Carbon Credit								200,000
28 0000 49765	Transfers In								-
TOTAL SB325 TAXI FUND				-	-	-	-	-	200,000
UTDOOR EQUITY GRANT - FUND 932									
32 0000 49723	Grant Funding							11,914	41,030
RAND TOTAL - ALL FUNDS				18,064,608	17,890,134	18,352,837	15,202,882	16,033,191	18,962,674

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
	General Fund	4,644,405	4,387,888	3,590,973	3,968,033	4,123,908	4,968,362
	Special Revenue	1,095,065	1,091,833	1,042,044	712,254	863,440	1,396,224
	Enterprise	11,772,573	12,012,204	13,341,361	10,296,049	10,810,851	12,336,369
	Reserve	552,565	398,207	378,459	226,546	234,991	261,719
		18,064,608	17,890,134	18,352,837	15,202,882	16,033,191	18,962,674.34
		-	-	-	-	-	-
		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
		?					

FY 23-24 – OVERVIEW

GENERAL FUND SUMMARY

GENERAL FUND REVENUES

	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
TOTAL GENERAL FUND	4,644,405	4,852,380	3,590,973	4,030,122	4,189,102	5,035,512

GENERAL FUND EXPENDITURES

PROGRAM	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
ADMINISTRATION						
4010 CITY COUNCIL	85,424	101,268	85,925	90,788	97,739	130,419
4011 CODE ENFORCEMENT	395	17,714	2,548	779	857	51,554
4020 CLERK/ADMINISTRATION	275,103	156,776	262,165	261,758	287,933	392,497
4030 CITY ATTORNEY	35,328	77,358	136,657	157,746	173,520	135,331
4100 CITY HALL MAINTENANCE	46,868	33,239	51,337	64,322	70,321	154,527
4130 INSURANCE	-	-	-	-	-	-
4180 FINANCE	143,059	217,163	621,404	574,095	765,070	402,239
4181 METER READING	-	-	-	-	-	-
PUBLIC SAFETY						
4200 POLICE DEPARTMENT	2,743,310	2,475,585	3,262,218	3,594,856	3,954,342	3,905,367
4207 BINTF	-	168,355	186,607	153,415	168,757	190,240
4208 SCHOOL RESOURCE OFF.	-	90,973	182,862	-	-	177,171
4107 PD MAINTENANCE	11,266	10,290	10,247	10,069	11,076	12,070
4230 ANIMAL CONTROL	124,035	120,888	152,833	159,068	174,975	144,956
4210 FIRE DEPARTMENT	1,159,614	1,050,229	1,436,492	1,038,894	1,142,783	1,261,665
DEVELOPMENT						
4320 ENGINEERING	-	42,602	110,000	131,032	144,136	130,000
4330 BUILDING INSPECTION	30,712	322	10,744	411	452	450
4500 PLANNING	132,060	169,422	205,017	162,275	178,503	367,048
PUBLIC WORKS						
4310 STREET MAINTENANCE	344,844	455,752	406,570	273,479	300,827	352,317
4340 CORP YARD	234,106	287,155	306,597	188,181	206,999	286,242
4342 CORP YARD EXPANSION	-	-	-	-	-	-
4351 PROP 40 WATER	-	-	-	-	-	-
PARKS & RECREATION						
4350 PARKS	219,621	898,210	1,638,053	150,401	165,441	1,355,478
4360 RECREATION COORD.	176,996	239,370	252,513	166,815	183,496	237,631
SUBTOTAL GENERAL FUND	5,762,741	6,612,672	9,320,790	7,178,385	8,027,227	9,687,204

FY 23-24 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.

**GENERAL FUND EXPENDITURES
CITY COUNCIL - PROGRAM 4010**

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
4010	51000 Salaries	\$ 40,464	\$ 58,000	\$ 28,250	\$ 26,373	\$ 29,011	\$ 39,588
4010	51001 Extra Help	-	5,067	9,067	9,000	9,900	1,150
4010	51005 Compensated Absences Accrual	-	867	920	-	-	1,834
4010	51010 Meeting Fees	-	-	-	-	-	-
4010	51100 Worker's Compensation	-	1,900	3,787	275	302	4,311
4010	51200 Retirement	-	3,781	3,482	2,501	2,751	6,985
4010	51300 Health Insurance	-	3,961	6,014	-	-	3,789
4010	51310 Cafeteria plan	-	-	-	3,098	3,408	-
4010	51311 Retiree Health Premiums	-	-	-	-	-	-
4010	51400 Dental Insurance	-	368	355	371	408	649
4010	51800 Disability Insurance	805	280	252	336	370	276
4010	51900 Medicare Taxes	587	407	767	593	653	417
4010	51902 Social Security	2,509	596	1,096	902	992	745
4010	51903 Employee Assistance Program	37	33	30	16	17	32
4010	51904 Physical Fitness	-	60	51	-	-	114
TOTAL PERSONNEL COSTS		44,401	75,320	54,071	43,465	47,812	59,890
SERVICES & SUPPLIES							
4010	52100 Communications	1,008	1,545	1,081	-	-	90
4010	52400 Insurance	773	783	789	1,035	1,139	1,043
4010	53000 Equipment Maintenance	2,114	325	600	92	101	847
4010	53300 Memberships	4,203	1,956	1,175	511	562	2,240
4010	53500 Office	907	763	413	335	368	680
4010	53600 Professional	1,395	26,850	3,000	1,084	1,193	1,200
4010	53650 Information Technology	-	-	-	-	-	11,403
4010	53700 Publications	58	149	9	-	-	69
4010	53800 Rents - Equipment	-	-	-	-	-	-
4010	54000 Special Departmental Expense	17,638	22,977	13,423	17,471	19,218	19,944
4010	54300 Transportation and Travel	77	26	3,034	3,360	3,696	3,500
4010	55000 Contributions	10,000	-	21,500	21,500	23,650	21,500
4010	55800 Late Charges - Interest	-	-	-	-	-	-
4010	55700 Bad Debt Write Offs	-	-	-	-	-	-
4010	55800 Late Charges - Interest	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		38,173	55,374	45,024	45,388	49,927	62,516

CAPITAL OUTLAY						
4010	56300	Equipment	-	-	66	-
TOTAL CAPITAL			-	-	66	-
INDIRECT COSTS						
4010	57004	Finance Costs	2,850	2,954	2,954	1,935
4010	57009	Legal Costs	-	-	-	-
4010	57012	Administration Costs	-	-	-	-
4010	57020	Engineering Costs	-	-	-	-
TOTAL INDIRECT COSTS			2,850	2,954	2,954	1,935
TOTAL BUDGET PRIOR TO COST RECOVERY			85,424	133,647	102,114	90,788
COST RECOVERY						
4010	57516	Council Costs	-	(32,379)	(16,189)	-
TOTAL BUDGET			\$ 85,424	\$ 101,268	\$ 85,925	\$ 90,788
						\$ 97,739
						\$ 130,419

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 23-24 Objectives:

- Implement Water and Sewer Utility Adjustments
- Partner with Elected Officials to review a comprehensive Strategic Plan
- Continue to improve City buildings including the Recreation Center
- Develop Fiscal Management Plan
- Review of Services Contracts and Master Fee Schedule

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

City of Gridley Adopted FY 23-24 Budget

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.

CLERK/ADMIN - PROGRAM 4020

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
4020 51000	Salaries	\$ 49,530	\$ 41,598	\$ 96,199	\$ 86,163	\$ 94,780	\$ 101,834
4020 51001	Extra Help						\$ 16,100
4020 51002	Overtime	-	1,423	\$ 1,423	\$ 911	\$ 1,002	2,500
4020 51005	Compensated Absences Accrual	-	1,000	\$ 1,227	-	-	4,840
4020 51100	Worker's Compensation	1,058	2,027	\$ 5,280	\$ 744	\$ 818	17,691
4020 51200	Retirement	13,599	8,235	\$ 8,827	\$ 7,734	\$ 8,507	29,524
4020 51300	Health Insurance	-	11,111	\$ -	\$ -	-	12,725
4020 51310	Cafeteria plan	11,424	-	\$ 15,000	\$ 22,847	\$ 25,131	-
4020 51311	Retiree Health Premiums	16,776	-	\$ 100	\$ 80	\$ 88	-
4020 51400	Dental Insurance	740	680	\$ 1,676	\$ 1,617	\$ 1,779	3,128
4020 51800	Disability Insurance	703	299	\$ 1,552	\$ 1,455	\$ 1,600	1,019
4020 51900	Medicare Taxes	655	434	\$ 1,510	\$ 1,262	\$ 1,389	1,710
4020 51903	Employee Assistance Program	52	34	\$ 140	\$ 73	\$ 80	134
4020 51904	Physical Fitness	121	150	\$ 1,122	\$ 675	\$ 743	405
4020 51905	FSA Admin Cost	-	-	\$ -	\$ -	-	-
TOTAL PERSONNEL COSTS		94,659	66,991	134,056	123,560	135,916	191,610
SERVICES & SUPPLIES							
4020 52100	Communications	1,528	1,620	1,648	646	711	1,648
4020 52400	Insurance	1,955	2,328	1,776	379	417	2,641
4020 53000	Equipment Maintenance	4,882	4,358	4,858	2,883	3,171	3,500
4020 53300	Memberships	1,016	5,339	4,716	9,116	10,028	9,000
4020 53500	Office	4,567	4,705	5,882	9,551	10,506	9,500
4020 53600	Professional	66,727	4,583	23,591	25,630	28,193	90,000
4020 53650	Information Technology						11,563
4020 53700	Publications	1,195	864	5,997	3,722	4,094	3,700
4020 53800	Rents - Equipment	219	258	259	498	548	500
4020 54000	Special Departmental Expense	13,247	6,956	15,060	23,862	26,248	20,000
4020 54300	Transportation and Travel	3,565	3,095	9,316	10,206	11,226	12,000
4020 55700	Bad Debt Write Offs	-	-	-	-	-	-
4020 55800	Late Charges - Interest	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		98,903	34,105	73,103	86,493	95,143	164,052

RESERVES								
4020	56300	Equipment	75,001	53,500	52,000	51,704	56,874	25,000
4020	56500	Reserve	-	-	-	-	-	-
TOTAL RESERVES			75,001	53,500	52,000	51,704	56,874	25,000
INDIRECT COSTS								
4020	57004	Finance Costs	6,541	2,180	2,907	-	-	11,835
4020	57009	Legal Costs	-	-	-	-	-	-
4020	57020	Engineering Costs	-	-	-	-	-	-
TOTAL INDIRECT COSTS			6,541	2,180	2,907	-	-	11,835
TOTAL BUDGET PRIOR TO COST RECOVERY			275,103	156,776	262,065	261,758	287,933	392,497
COST RECOVERY								
4020	57512	Administration Costs	-	-	100	-	-	-
TOTAL BUDGET			\$ 275,103	\$ 156,776	\$ 262,165	\$ 261,758	\$ 287,933	\$ 392,497

CODE ENFORCEMENT - PROGRAM 4011

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
4011 51000	Salaries	\$ -	\$ -	\$ 609	\$ -	\$ -	\$ 20,948
4011 51001	Extra Help	-	-	-	-	-	-
4011 51100	Worker's Compensation	-	1,728	\$ 41	-	\$ -	3,142
4011 51200	Retirement	-	7,527	\$ -	-	\$ -	7,347
4011 51300	Health Insurance	-	5,819	\$ -	-	\$ -	10,171
4011 51310	Cafeteria plan	-	-	\$ 8	-	\$ -	-
4011 51400	Dental Insurance	-	334	\$ 1,158	-	\$ -	1,158
4011 51800	Disability Insurance	-	255	\$ -	-	\$ -	209
4011 51900	Medicare Taxes	-	370	\$ -	-	\$ -	304
4011 51902	Social Security	-	-	\$ -	-	\$ -	-
4011 51903	Employee Assistance Program	-	29	\$ -	-	\$ -	24
4011 51904	Physical Fitness	-	150	\$ -	-	\$ -	150
TOTAL PERSONNEL COSTS		-	16,212	1,816	-	-	43,453
SERVICES & SUPPLIES							
4011 52400	Insurance	-	-	-	-	-	1,876
4011 53500	Office	-	-	-	533	586	-
4011 53600	Professional	-	-	-	-	-	-
4011 53700	Publications	-	-	-	-	-	-
4011 54000	Special Departmental Expense	-	-	231	246	271	132
4011 54300	Equipment	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		-	-	231	779	857	2,008
INDIRECT COSTS							
4011 57004	Finance Costs	395	1,459	486	-	-	5,832
4011 57009	Legal Costs	-	-	-	-	-	-
4011 57012	Administration Costs	-	-	-	-	-	-
4011 57016	Council Costs	-	43	14	-	-	261
TOTAL INDIRECT COSTS		395	1,502	501	-	-	6,093
TOTAL BUDGET		\$ 395	\$ 17,714	\$ 2,548	\$ 779	\$ 857	\$ 51,554

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.

CITY ATTORNEY - PROGRAM 4030

ACCOUNT			TITLE		UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24				
SERVICES AND SUPPLIES														
4030	52400	Insurance	\$	328	\$	248	\$	250	\$	48	\$	53	\$	331
4030	53600	Professional		35,000		77,110	\$	136,407	\$	157,698	\$	173,467	\$	135,000
TOTAL SERVICES & SUPPLIES				35,328		77,358		136,657		157,746		173,520		135,331
INDIRECT COSTS														
4030	57004	Finance Costs		-		-		-		-		-	\$	-
4030	57012	Administration Costs		-		0		0		-		-	\$	-
TOTAL INDIRECT COSTS				-		0		0		-		-		-
TOTAL BUDGET			\$	35,328	\$	77,358	\$	136,657	\$	157,746	\$	173,520	\$	135,331

CITY HALL MAINTENANCE

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

CITY HALL MAINTENANCE - PROGRAM 4100

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
4100 51000	Salaries	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -
4100 51001	Extra Help	-	-	-	-	-	-
4100 51100	Worker's Compensation	1	-	-	-	-	-
4100 51200	Retirement	9	-	-	-	-	-
4100 51300	Health Insurance	-	-	-	-	-	-
4100 51310	Cafeteria plan	6	-	-	-	-	-
4100 51400	Dental Insurance	1	-	-	-	-	-
4100 51800	Disability Insurance	0	-	-	-	-	-
4100 51900	Medicare Taxes	0	-	-	-	-	-
4100 51902	Social Security	0	-	-	-	-	-
4100 51903	Employee Assistance Program	0	-	-	-	-	-
4100 51904	Physical Fitness	0	-	-	-	-	-
TOTAL PERSONNEL COSTS		45	-	-	-	-	-
SERVICES & SUPPLIES							
4100 52100	Communications	2,140	10,575	5,169	591	650	5,169
4100 52300	Household Expense	-	-	-	-	-	-
4100 52400	Insurance	1,144	1,420	969	10,036	11,040	1,545
4100 53000	Equipment Maintenance	5,249	3,854	3,943	878	966	3,943
4100 53200	Maintenance - Structures	1,087	1,224	1,047	416	457	1,047
4100 53500	Office	2,271	-	778	15,540	17,094	778
4100 53600	Professional	-	-	16,000	15,540	17,094	20,000
4100 53650	Information Technology	-	-	-	-	-	11,403
4100 53700	Publications	577	-	192	-	-	192
4100 54000	Special Departmental Expense	19,380	3,090	10,090	8,495	9,344	9,423
4100 54400	Utilities	11,116	9,784	8,819	8,495	9,344	12,000
TOTAL SERVICES & SUPPLIES		42,965	29,947	47,007	59,992	65,991	65,499
CAPITAL							
4100 56100	Structures and Improvements	-	-	-	-	-	80,000
4100 56300	Equipment	-	-	-	-	-	-
TOTAL CAPITAL		-	-	-	-	-	80,000
INDIRECT COSTS							
4100 56500	Reserve	-	-	-	-	-	-
4100 57004	Finance Costs	2,126	2,204	1,443	1,443	1,443	5,979
4100 57012	Administration Costs	1,185	768	1,443	1,443	1,443	2,215
4100 57016	Council Costs	547	321	1,443	1,443	1,443	835
TOTAL INDIRECT COSTS		3,859	3,292	4,330	4,330	4,330	9,028
TOTAL BUDGET		\$ 46,868	\$ 33,239	\$ 51,337	\$ 64,322	\$ 70,321	\$ 74,527

FINANCE DEPARTMENT

The objectives of the Finance Department are to properly 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 4 full-time employees. Their salaries are charged directly to the Departments utilizing Finance's services based on the volume of transactions processed.

FY 22-23 Accomplishments

- Improved financial internal controls
- Reviewed and implemented finance department staff internal processes and cross-training
- Approved CDBG grant applications through the FTHB First-time Home Buyers Program
- Update and amend internal processes to be in accordance with new software
- Approval of future home grant applications through state funded programs

FY 23-24 Objectives

- Analyze and update master fee schedules and annual processes
- Review and update of financial policies and procedures
- Budget & Debt Software Implementation
- Continued Cross Training of all Finance Staff
- Finance Department Internal Schedule for future reporting
- Research future implementation of grants management software
- Continued effort of utilization of grant funding for homes
- Finalize Audit FYE 2021 and approval of RFP for upcoming FYE 2022, and 2023

FINANCE - PROGRAM 4180

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
4180 51000	Salaries	\$ 18,085	\$ 42,131	\$ 34,907	\$ 30,430	\$ 33,473	\$ 60,896
4180 51001	Extra Help	-	-	\$ 5,000	\$ 6,303	\$ 6,933	5,066
4180 51002	Overtime	-	1,312	\$ 1,312	\$ 15	\$ 17	1,312
4180 51005	Compensated Absences Accrual	-	1,463	\$ 1,928	\$ -	\$ -	2,401
4180 51100	Worker's Compensation	358	1,838	\$ 5,235	\$ 233	\$ 256	9,895
4180 51200	Retirement	4,844	6,199	\$ 6,433	\$ 2,850	\$ 3,135	11,154
4180 51300	Health Insurance	-	5,213	\$ -	\$ -	\$ -	14,999
4180 51310	Cafeteria plan	5,949	-	\$ 12,000	\$ 19,061	\$ 20,967	-
4180 51400	Dental Insurance	569	703	\$ 570	\$ 707	\$ 777	1,762
4180 51700	Physicals	-	-	\$ -	\$ -	\$ -	-
4180 51800	Disability Insurance	341	272	\$ 400	\$ 466	\$ 512	610
4180 51900	Medicare Taxes	247	394	\$ 806	\$ 652	\$ 718	956
4180 51902	Social Security	-	-	\$ 900	\$ 844	\$ 928	314
4180 51903	Employee Assistance Program	19	30	\$ 41	\$ 28	\$ 31	77
4180 51904	Physical fitness	111	96	\$ 105	\$ -	\$ -	228
4180 51905	FSA Admin Cost	-	-	\$ -	\$ -	\$ -	-
TOTAL PERSONNEL COSTS		30,523	59,651	69,637	61,590	67,749	109,670
SERVICES & SUPPLIES							
4180 52100	Communications	3,072	14,499	1,035	820	902	1,000
4180 52400	Insurance	2,048	2,074	2,091	-	-	2,766
4180 53000	Equipment Maintenance	10,937	15,831	18,331	19,291	21,220	22,000
4180 53300	Memberships	227	182	243	-	-	300
4180 53500	Office	8,375	9,317	12,096	17,353	19,089	20,000
4180 53600	Professional	76,003	110,978	500,000	455,336	634,435	150,000
4180 53650	Information Technology	-	-	-	-	-	14,403
4180 53700	Publications	963	173	386	194	213	300
4180 53800	Rents - Equipment	237	273	470	565	621	700
4180 54000	Special Departmental Expense	9,092	3,598	10,419	11,333	12,466	13,000
4180 54300	Transportation and Travel	1,333	470	6,601	284	312	15,000
4180 54350	Tuition Reimbursement	-	-	-	7,469	8,216	3,000
4180 55500	Judgements	-	-	-	-	-	-
4180 55710	Over/Short	250	117	96	(140)	(154)	100
4180 55800	Late Charges - Interest	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		112,537	157,513	551,767	512,505	697,321	242,569

CAPITAL					
4180	56100	Structures and Improvements			50,000
4180	56300	Equipment	-	-	-
TOTAL CAPITAL			-	-	50,000
INDIRECT COSTS					
4180	57009	Legal Costs	-	-	-
TOTAL INDIRECT COSTS			-	-	-
TOTAL BUDGET PRIOR TO COST RECOVERY			143,059	217,163	621,404
COST RECOVERY					
4180	57504	Finance Costs	-	-	-
TOTAL BUDGET			\$ 143,059	\$ 217,163	\$ 621,404
			\$ 574,095	\$ 765,070	\$ 402,239

FY 23-24 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 Police Department Mission Statement – “It is the mission of the Gridley Police Department to work in partnership with the community, to serve with Integrity, Honor and Professionalism, to protect lives and property, to preserve the peace and order, to create a working environment in which we recruit, train and develop an exceptional team, and above all, to protect the Constitutional Rights of each individual in the community we serve.”

- **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.

In fiscal year 2000-2001, the City of Gridley entered into an agreement with the City of Biggs to provide law enforcement services. At the time the first agreement was started, the Department changed its name from the Gridley Police Department to the Gridley-Biggs Police Department to show the combination of the two entities. In fiscal year 2020-2021, the City of Biggs elected to not renew the law enforcement contract for the City of Biggs. With the termination of this contract for law enforcement services, the Gridley-Biggs Police Department has changed its name back to the Gridley Police Department. This change has allowed for the Gridley Police Department to refocus its efforts and concentrate on the City of Gridley and its residents. The Gridley Police Department will continue to provide the excellent law enforcement services it has continuously provided for the City of Gridley and its residents.

The Police Department recently completed a departmental reorganization. The Department's personnel are now comprised of 1 Chief, 1 Lieutenant, 2 Sergeants, 1 Department/Drug Task Force Detective, 7 Patrol Officers, 1 Canine Patrol Officer with a Narcotics Detection Canine, 1 Community Services Officer/Evidence Technician, 1 Animal Control Officer, 3 Dispatchers and 1 Dispatch/Records Clerk. The Department also has several part-time Reserve Officers and Dispatchers to augment staffing needs.

BUTTE INTERAGENCY NARCOCTICS 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.

ANIMAL CONTROL

Animal Control Services include: Enforcing animal laws and ordinances; Pick up of stray animals; Enforcing rabies control and licensing; the pick-up of dead animals; Taking state mandated bite reports; and adoption of animals.

TRAFFIC SAFETY

The Traffic Safety budget 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.

COPS GRANT

Annual contributions to the City from the State 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.

POLICE FACILITY MAINTENANCE

This budget allocates contract costs, salaries, and benefits for the janitor, repairs and other costs incurred in maintaining the premises of the Facility.

POLICE DEPARTMENT - PROGRAM 4200

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
4200 51000	Salaries	\$ 1,164,630	\$ 1,130,958	\$ 1,590,749	\$ 1,448,377	\$ 1,593,214	\$ 1,584,733
4200 51001	Extra Help	109,000	109,000	\$ 39,000	\$ 24,351	\$ 26,786	80,892
4200 51002	Overtime	120,000	120,000	\$ 170,000	\$ 127,980	\$ 140,778	120,000
4200 51005	Compensated Absences Accrual	-	47,386	\$ 53,546	\$ -	\$ -	51,463
4200 51100	Worker's Compensation	55,306	78,306	\$ 201,114	\$ 51,048	\$ 56,153	249,841
4200 51200	Retirement	539,354	506,847	\$ 485,361	\$ 1,324,929	\$ 1,457,421	582,726
4200 51300	Health Insurance	-	232,468	\$ -	\$ -	\$ -	342,084
4200 51310	Cafeteria plan	208,773	-	\$ 238,557	\$ 229,867	\$ 252,853	-
4200 51311	Retiree Health Premiums	90,000	-	\$ 95,000	\$ 92,608	\$ 101,869	-
4200 51400	Dental Insurance	22,278	26,276	\$ 27,387	\$ 24,592	\$ 27,051	47,498
4200 51600	Income Protection Insurance	-	-	\$ -	\$ -	\$ -	-
4200 51700	Physicals	-	-	\$ -	\$ -	\$ -	-
4200 51800	Disability Insurance	12,898	11,551	\$ 23,410	\$ 21,455	\$ 23,600	16,047
4200 51900	Medicare Taxes	15,752	16,748	\$ 23,442	\$ 23,289	\$ 25,618	24,030
4200 51902	Social Security	3,181	-	\$ 2,000	\$ 1,890	\$ 2,079	2,822
4200 51903	Employee Assistance Program	1,241	1,315	\$ 1,528	\$ 944	\$ 1,039	1,899
4200 51904	Physical Fitness	5,475	4,950	\$ 5,013	\$ 1,582	\$ 1,740	6,150
4200 51905	FSA Admin Cost	-	-	\$ -	\$ -	\$ -	-
4200 51998	OPEB Cost	-	-	\$ -	\$ -	\$ -	-
TOTAL PERSONNEL COSTS		2,347,886	2,285,805	2,956,107	3,372,911	3,710,202	3,110,185

SERVICES & SUPPLIES								
4200	52000	Safety Clothing	30,000	16,512	18,200	19,845	21,830	30,000
4200	52100	Communications	400	37,000	11,669	9,923	10,915	20,000
4200	52300	Household Expense	-	-	-	-	-	-
4200	52400	Insurance	52,153	54,769	54,898	2,956	3,252	70,437
4200	53000	Equipment Maintenance	15,501	18,510	20,000	24,582	27,040	30,000
4200	53200	Maintenance - Structures	2,319	1,341	3,480	2,948	3,243	3,000
4200	53300	Memberships	995	797	928	613	674	2,000
4200	53500	Office	9,200	8,849	11,837	7,640	8,404	9,500
4200	53600	Professional	46,743	20,252	69,286	34,886	38,374	65,000
4200	53650	Information Technology						30,803
4200	53700	Publications	469	366	474	2,674	2,942	2,500
4200	53800	Rents - Equipment	693	431	5,475	5,538	6,092	600
4200	53960	Fuel	44,071	53,345	55,000	41,785	45,964	55,000
4200	54000	Special Departmental Expense	32,307	27,272	38,630	44,201	48,621	45,000
4200	54001	RSVP	309	-	103	-	-	500
4200	54300	Tuition and Training	19,082	18,575	15,712	22,191	24,410	50,000
4200	54350	Tuition Reimbursement	-	-	-	-	-	500
4200	54400	Utilities	32,922	3,665	12,838	2,163	2,380	12,838
4200	55500	Judgements	-	-	-	-	-	-
4200	55800	Late Charges - Interest	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES			287,165	261,685	318,530	221,946	244,141	427,677
CAPITAL								
4200	56000	Land		-	-	-	-	-
4200	56100	Structures and Improvements		-	-	-	-	-
4200	56300	Equipment		1,170	951	-	-	220,000
TOTAL CAPITAL			-	1,170	951	-	-	220,000
INDIRECT COSTS								
4200	57004	Finance Costs	23,281	24,132	15,804	-	-	71,196
4200	57012	Administration Costs	58,152	37,657	31,936	-	-	110,645
4200	57016	Council Costs	26,826	15,721	14,182	-	-	40,956
4200	58560	Dispatch Allocation	-	-	-	-	-	-
TOTAL INDIRECT COSTS			108,259	77,510	61,923	-	-	222,797
TOTAL BUDGET PRIOR TO COST RECOVERY			2,743,310	2,626,170	3,337,511	3,594,856	3,954,342	3,980,660

COST RECOVERY

4200 58600 Infra Protection Costs

TOTAL BUDGET

-	(150,585)	(75,293)	-	-	(75,293)
<u>\$ 2,743,310</u>	<u>\$ 2,475,585</u>	<u>\$ 3,262,218</u>	<u>\$ 3,594,856</u>	<u>\$ 3,954,342</u>	<u>\$ 3,905,367</u>

BINTF - PROGRAM 4207

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
4207 51000	Salaries	\$ -	\$ 80,520	\$ 88,587	\$ 101,090	\$ 111,199	\$ 90,714
4207 51002	Overtime	-	654	-	1,754	1,929	-
4207 51005	Compensated Absences Accrual	-	2,692	2,826	-	-	2,248
4207 51100	Worker's Compensation	-	5,459	13,288	1,280	1,409	13,607
4207 51200	Retirement	-	43,024	44,838	18,656	20,522	49,020
4207 51300	Health Insurance	-	17,782	-	-	-	14,409
4207 51310	Cafeteria plan	-	-	17,817	14,427	15,869	-
4207 51400	Dental Insurance	-	1,541	1,541	1,496	1,646	2,317
4207 51800	Disability Insurance	-	805	1,086	1,475	1,622	907
4207 51900	Medicare Taxes	-	1,168	1,285	681	749	1,315
4207 51903	Employee Assistance Program	-	92	101	57	62	103
TOTAL PERSONNEL COSTS		-	153,737	171,369	140,915	155,007	174,640
SERVICES & SUPPLIES							
4207 52000	Safety Clothing	-	1,032	1,300	-	-	1,500
4207 52100	Communications	-	480	480	-	-	600
4207 52400	Insurance	-	540	458	-	-	-
4207 53000	Equipment Maintenance	-	-	-	-	-	-
4207 53600	Professional	-	-	13,000	-	-	1,000
4207 54000	Special Departmental Expense	-	12,567	-	12,500	13,750	12,500
4207 54300	Transportation and Travel	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		-	14,619	15,238	12,500	13,750	15,600
INDIRECT COSTS							
4207 57004	Finance Costs	-	-	-	-	-	-
4207 57012	Administration Costs	-	-	-	-	-	-
4207 57016	Council Costs	-	-	-	-	-	-
TOTAL INDIRECT COSTS		-	-	-	-	-	-
TOTAL BUDGET		\$ -	\$ 168,355	\$ 186,607	\$ 153,415	\$ 168,757	\$ 190,240

SCHOOL RESOURCE OFFICER - PROGRAM 4208

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
4208 51000	Salaries	\$ -	\$ 55,932	\$ 89,944	\$ -	\$ -	\$ 89,094
4208 51002	Overtime	-	-	-	-	-	-
4208 51005	Compensated Absences Accrual	-	1,870	2,869	-	-	2,208
4208 51100	Worker's Compensation	-	3,792	13,492	-	-	13,364
4208 51200	Retirement	-	12,573	46,064	-	-	37,051
4208 51300	Health Insurance	-	13,055	24,570	-	-	26,146
4208 51310	Cafeteria plan	-	-	-	-	-	-
4208 51400	Dental Insurance	-	2,317	2,317	-	-	2,317
4208 51800	Disability Insurance	-	559	899	-	-	891
4208 51900	Medicare Taxes	-	811	1,304	-	-	1,292
4208 51903	Employee Assistance Program	-	64	103	-	-	102
TOTAL PERSONNEL COSTS		-	90,973	181,562	-	-	172,465
SERVICES & SUPPLIES							
4208 52000	Safety Clothing	-	-	1,300	-	-	-
4208 52100	Communications	-	-	-	-	-	-
4208 52400	Insurance	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		-	-	1,300	-	-	-
INDIRECT COSTS							
4208 57004	Finance Costs	-	-	-	-	-	4,706
4208 57012	Administration Costs	-	-	-	-	-	-
TOTAL INDIRECT COSTS		-	-	-	-	-	4,706
TOTAL BUDGET		-	90,973	182,862	-	-	177,171

POLICE DEPARTMENT MAINTENANCE - PROGRAM 4107

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
4107	51001 Extra Help	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4107	51007 Police Maintenance	-	-	-	-	-	-
4107	51100 Worker's Compensation	-	-	-	-	-	-
4107	51900 Medicare Taxes	-	-	-	-	-	-
4107	51902 Social Security	-	-	-	-	-	-
TOTAL PERSONNEL COSTS		-	-	-	-	-	-
SERVICES & SUPPLIES							
4107	52400 Insurance	358	454	296	-	-	484
4107	53200 Maintenance - Structures	858	-	286	-	-	286
4107	53600 Professional	9,000	9,076	8,835	8,880	9,768	9,800
4107	54000 Special Departmental Expense	1,050	759	830	1,189	1,308	1,500
TOTAL SERVICES & SUPPLIES		11,266	10,290	10,247	10,069	11,076	12,070
INDIRECT COSTS							
4107	57004 Finance Costs	-	-	-	-	-	-
4107	57012 Administration Costs	-	-	-	-	-	-
TOTAL INDIRECT COSTS		-	-	-	-	-	-
TOTAL BUDGET		11,266	10,290	10,247	10,069	11,076	12,070

ANIMAL CONTROL - PROGRAM 4230

ACCOUNT			UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS								
4230	51000	Salaries	\$ 58,004	\$ 56,280	\$ 90,376	\$ 105,376	\$ 115,914	\$ 58,364
4230	51002	Overtime	2,500	3,854	4,045	3,051	3,356	3,545
4230	51005	Compensated Absences Accrual	-	1,882	1,607	-	-	1,447
4230	51100	Worker's Compensation	3,695	3,816	7,556	1,922	2,114	8,755
4230	51200	Retirement	15,929	16,035	31,065	9,633	10,597	21,477
4230	51300	Health Insurance	-	19,017	-	-	-	15,408
4230	51310	Cafeteria plan	17,725	-	-	21,936	24,130	-
4230	51400	Dental Insurance	2,317	2,317	669	2,682	2,950	2,317
4230	51800	Disability Insurance	545	563	504	1,881	2,069	584
4230	51900	Medicare Taxes	790	816	730	1,569	1,726	846
4230	51903	Employee Assistance Program	62	64	57	98	107	67
4230	51904	Physical Fitness	300	300	300	-	-	300
TOTAL PERSONNEL COSTS			101,867	104,944	136,909	148,148	162,963	113,110
SERVICES & SUPPLIES								
4230	52000	Safety Clothing	365	-	-	-	-	500
4230	52100	Communications	1,395	1,280	1,357	956	1,052	600
4230	52400	Insurance	838	849	856	-	-	1,132
4230	53000	Equipment Maintenance	30	131	144	11	12	1,000
4230	53200	Maintenance - Structures	702	-	234	579	637	1,500
4230	53300	Memberships	63	588	250	100	110	300
4230	53500	Office	72	-	104	76	83	-
4230	53600	Professional	3,184	4,456	3,882	5,847	6,432	8,000
4230	53700	Publications	35	-	12	-	-	500
4230	54000	Special Departmental Expense	4,292	2,547	3,042	1,914	2,106	3,500
4230	54300	Transportation and Travel	-	-	-	-	-	-
4230	54400	Utilities	5,418	1,690	2,651	1,437	1,581	2,651
4230	55800	Late Charges - Interest	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES			16,395	11,540	12,532	10,920	12,012	19,683
INDIRECT COSTS								
4230	57004	Finance Costs	1,906	1,976	1,294	-	-	5,360
4230	57012	Administration Costs	2,640	1,709	1,450	-	-	4,931
4230	57016	Council Costs	1,226	719	648	-	-	1,872
TOTAL INDIRECT COSTS			5,772	4,404	3,392	-	-	12,163
TOTAL BUDGET			\$ 124,035	\$ 120,888	\$ 152,833	\$ 159,068	\$ 174,975	\$ 144,956

TRAFFIC SAFETY - FUND 440

TRAFFIC SAFETY - PROGRAM 4440

ACCOUNT		TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
SERVICES AND SUPPLIES								
140	55800	Late Charges - Interest	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ 0
140	52400	Insurance	-	-	\$ -	\$ -	\$ -	\$ -
140	53000	Equipment	27,650	23,572	\$ 24,593	\$ 13,189	\$ 14,508	\$ 25,000
140	53960	Fuel	-	-	\$ -	\$ -	\$ -	\$ -
40	54000	Special Departmental Expense	276	20,114	\$ 6,797	\$ -	\$ -	\$ 6,500
40	55800	Late Charges - Interest	-	-	\$ -	\$ -	\$ -	\$ -
40	57004	Finance Costs	-	-	\$ -	\$ -	\$ -	\$ -
40	57012	Administration Costs	-	-	\$ -	\$ -	\$ -	\$ -
TOTAL SERVICES & SUPPLIES			27,926	23,686	31,390	13,189	14,508	31,500
TRAFFIC SIGN MAINTENANCE - PROGRAM 4441								
40	52400	Insurance	-	-	-	-	-	-
40	53000	Equipment Maintenance	-	-	-	-	-	-
40	57004	Finance Costs	-	-	-	-	-	-
40	57012	Administration Costs	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES			-	-	-	-	-	-
TOTAL TRAFFIC SAFETY FUND			\$ 27,926	\$ 23,686	\$ 31,390	\$ 13,189	\$ 14,508	\$ 31,500

PUBLIC SAFETY AUGMENTATION - FUND 460

PUBLIC SAFETY - PROGRAM 4460

			UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	PROPOSED
ACCOUNT			FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
.60	51002	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
.60	52400	Insurance	-	-	-	-	-	-
.60	57004	Finance Costs	-	-	-	-	-	-
.60	57012	Administration Costs	-	-	-	-	-	-
TOTAL PUBLIC SAFETY AUGMENTATION FUND			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COPS GRANTS FUND - FUND 672

POLICE DEPARTMENT - PROGRAM 4200

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
572	51002 Overtime	\$ -	\$ 18,096	\$ 24,127	\$ -	\$ -	\$ -
572	53000 Equipment Maintenance	-	6,369	\$ 6,874	\$ -	\$ -	5,000
572	54000 Special Departmental Expense	20,191	15,935	\$ 20,812	\$ -	\$ -	21,000
572	54300 Transportation and Travel	833	3,437	\$ 4,583	\$ -	\$ -	4,500
572	56300 Equipment	33,627	11,453	\$ 55,000	\$ -	\$ -	75,000
TOTAL COPS GRANTS FUND		\$ 54,651	\$ 55,290	\$ 111,397	\$ -	\$ -	\$ 105,500

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 Butte County Volunteer Fire Company 74, 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.

FIRE DEPARTMENT - PROGRAM 4210

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
SERVICES AND SUPPLIES							
4210	51600 Income Protection Insurance	\$ 2,633	\$ -	\$ -	\$ -	\$ -	\$ -
4210	52100 Communications	4	17,212	10,000	2,640	2,905	10,000
4210	52300 Household Expense	17,100	-	1	-	-	-
4210	52400 Insurance	15,462	19,627	19,382	6,829	7,512	23,095
4210	53000 Equipment Maintenance	46	17,189	20,689	19,706	21,676	20,689
4210	53200 Maintenance - Structures	-	39	28	-	-	28
4210	53300 Memberships	1,335	-	-	-	-	-
4210	53500 Office	1,089,099	897	966	464	510	966
4210	53600 Professional	216	903,120	1,306,960	975,915	1,073,506	1,147,018
4210	53650 Information Technology						11,403
4210	53700 Publications	193	83	114	49	54	114
4210	53800 Rents - Equipment	253	235	243	398	437	243
4210	53950 Small Tools	10,213	787	901	202	222	901
4210	53960 Fuel	7,826	10,181	7,025	5,318	5,849	9,425
4210	54000 Special Departmental Expense	896	7,908	6,299	6,393	7,032	6,299
4210	54300 Transportation and Travel	14,337	333	2,810	1,557	1,713	410
4210	54400 Utilities	-	3,451	6,721	3,231	3,554	6,721
TOTAL SERVICES & SUPPLIES		1,159,614	981,062	1,382,138	1,022,701	1,124,971	1,237,311
CAPITAL							
4210	56300 Equipment		39,167	24,354	16,193	17,812	24,354
TOTAL CAPITAL		-	39,167	24,354	16,193	17,812	24,354
RESERVES							
4210	56500 Reserve		30,000	30,000	-	-	-
TOTAL RESERVES		-	30,000	30,000	-	-	-
INDIRECT COSTS							
4210	57012 Administration Costs		-	-	-	-	-
4210	57513 Fire Costs		-	-	-	-	-
TOTAL INDIRECT COSTS		-	-	-	-	-	-
TOTAL BUDGET PRIOR TO COST RECOVERY		1,159,614	1,050,229	1,436,492	1,038,894	1,142,783	1,261,665
COST RECOVERY							
4210	58600 Infra Protection Costs	-	-	-	-	-	-
TOTAL BUDGET		\$ 1,159,614	\$ 1,050,229	\$ 1,436,492	\$ 1,038,894	\$ 1,142,783	\$ 1,261,665

FY 23-24 EXPENDITURES
PARKS & RECREATION

PARKS MAINTNENANCE

The City of Gridley operates the following Parks for the enjoyment of our residents and visitors.

- **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 south 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.

PARKS - PROGRAM 4350

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
4350	51000 Salaries	\$ 58,554	\$ 63,852	\$ 102,419	\$ 63,016	\$ 69,318	\$ 71,046
4350	51001 Extra Help	10,000	9,982	0	-	-	-
4350	51002 Overtime			1,200	-	-	-
4350	51005 Compensated Absences Accrual	-	2,134	2,232	679	747	1,761
4350	51100 Worker's Compensation	1,947	4,329	15,363	6,412	7,053	10,657
4350	51200 Retirement	16,712	18,626	27,147	6,805	7,485	20,570
4350	51300 Health Insurance	-	14,674	-	-	-	14,959
4350	51310 Cafeteria plan	13,227	-	15,487	15,178	16,696	-
4350	51400 Dental Insurance	729	4,791	5,655	706	777	2,548
4350	51800 Disability Insurance	564	638	1,024	1,044	1,149	711
4350	51900 Medicare Taxes	818	925	1,485	919	1,011	1,030
4350	51902 Social Security	-	-	-	-	-	-
4350	51903 Employee Assistance Program	64	73	117	62	69	81
4350	51904 Physical Fitness	327	357	-	-	-	330
TOTAL PERSONNEL COSTS		102,944	120,381	172,129	94,822	104,304	123,693
SERVICES & SUPPLIES							
4350	52000 Safety Clothing	500	-	730	729	802	600
4350	52100 Communications	500	4,000	-	-	-	2,026
4350	52300 Household Expense	825	275	-	-	-	367
4350	52400 Insurance	1,111	942	979	-	-	1,500
4350	53000 Equipment Maintenance	5,000	5,000	4,116	2,711	2,982	4,000
4350	53200 Maintenance - Structures	8,000	-	715	130	143	500
4350	53500 Office	-	-	-	-	-	-
4350	53600 Professional	563	404	430	330	363	400
4350	53700 Publications	-	-	-	-	-	-
4350	53800 Rents - Equipment	1,000	-	0	-	-	-
4350	53950 Small tools	5,000	713	1,000	5,226	5,748	800
4350	54000 Special Departmental Expense	5,000	5,000	4,862	-	-	4,500
4350	54400 Utilities	16,178	1,128	7,092	-	-	7,092
TOTAL SERVICES & SUPPLIES		43,677	17,462	19,924	9,126	10,039	21,785

CAPITAL									
4350	56100	Structures and Improvements	21,000	45,000	682,000	46,453	51,098	1,155,000	
4350	56300	Equipment	52,000	715,367	764,000	-	-	55,000	
TOTAL CAPITAL			73,000	760,367	1,446,000	46,453	51,098	1,210,000	
INDIRECT COSTS									
4350	57004	Finance Costs	-	-	-	-	-	-	
4350	57012	Administration Costs	-	-	-	-	-	-	
4350	57016	Council Costs	-	-	-	-	-	-	
4350	57020	Engineering Costs	-	-	-	-	-	-	
TOTAL INDIRECT COSTS			-	-	-	-	-	-	
TOTAL BUDGET			\$ 219,621	\$ 898,210	\$ 1,638,053	\$ 150,401	\$ 165,441	\$ 1,355,478	

RECREATION

OVERVIEW OF DEPT & ACTIVITIES

The Recreation Department is home to two Youth Sports Leagues (Soccer & Basketball). Soccer hosts almost 500 players and Basketball hosts 225 players. The Recreation Department also hosts Summer Programs for youth Ages 3 – 12 years old. Gridley Summer Programs consists of teaching youth new skills such as soccer, painting, baking, crafting, and hands on science. The Gridley Summer Program last year hosted 268 kids. We also have a thriving Senior Program throughout the week especially on Tuesdays and Thursdays where we provide breakfast and host Bingo games for seniors in our community. We have added a nail painting day and are working to host guest speakers for Health and Safety. Occasionally we host one day events like the Community Picnic where we provide free lunch and games to kids and the Kids Free Fishing Day where we provide bait, raffle prizes, and lunch to kids in the community. During the Holiday season the Gridley Recreation Department acts as a liaison to Santa Claus himself ensuring children's letters get to the North Pole. We also host Breakfast with Santa & the Grinch in December where breakfast is served, crafts are provided, and Gingerbread Contests are held.

MISSION & GOALS

The Recreation Department's mission is to enrich the lives of the members in our diverse community, especially children and seniors by providing them with safe spaces, facilities, events and classes. We want to ensure that all feel represented and welcome to build connections within our small town.

Our goals for the future are to see growth in our existing programs measured by an increase in registration numbers and to also offer more Summer Classes and Independent Events for the community. It is our hope to increase our fundraising efforts for the Recreation Department to bring the above goals to fruition.

FY 22-23 Accomplishments:

- Successful Programs & Community Events
 - Soccer Season with 484 players
 - Basketball Season with 225 players
 - Summer Program with 268 children
 - Santa Letters and Kids Free Fishing Day (871 participants)
 - Senior Program with 15 plus participants and regular participation & attendance.
- High participation levels and community involvement with the Community Picnic, Breakfast with Santa,

FY 23-24 Objectives:

- Host the Community Picnic further increasing participation levels
- Plan and execute ten (10) Outdoor Equity Grant Trips/Camps/Activities
- Grow city sponsored Senior Program with more outreach efforts.
- Host summer programs exceeding registrations from prior year
- Host another successful soccer season in Sept/Oct to benefit 500+ kids in our community
- Host another successful basketball season taking the feedback from coaches and staff from last year.
- Continuing our Letters to Santa along with our Breakfast with Santa event.

RECREATION COORDINATOR - PROGRAM 4360

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
4360	51000 Salaries	\$ 23,875	\$ 98,758	\$ 77,289	\$ 68,644	\$ 75,509	\$ 56,884
4360	51001 Extra Help	23,252	-	30,000	-	-	27,573
4360	51002 Overtime	-	-	-	-	-	0
4360	51005 Compensated Absences Accrual	1,528	2,913	4,190	-	-	3,598
4360	51100 Worker's Compensation	227	6,695	11,593	430	473	12,669
4360	51200 Retirement	-	-	7,985	807	888	17,967
4360	51300 Health Insurance	24,670	26,029	-	-	-	0
4360	51310 Cafeteria plan	-	-	26,970	17,968	19,765	0
4360	51400 Dental Insurance	2,317	2,317	2,371	892	982	2,317
4360	51800 Disability Insurance	239	987	772	600	660	569
4360	51900 Medicare Taxes	346	1,432	1,120	995	1,095	1,225
4360	51903 Employee Assistance Program	-	112	88	93	102	96
4360	51904 Physical Fitness	-	300	300	375	413	300
4360	51905 FSA Admin Cost	-	-	-	-	-	0
TOTAL PERSONNEL COSTS		76,454	139,543	162,678	90,806	99,886	123,198
SERVICES & SUPPLIES							
4360	52100 Communications	937	937	973	1,031	1,134	1,373
4360	52400 Insurance	1,387	1,405	1,417	-	-	1,874
4360	53000 Equipment Maintenance	3,400	3,400	7,200	765	842	4,000
4360	53300 Memberships	200	370	370	60	66	400
4360	53500 Office	531	2,500	2,500	472	519	2,500
4360	53600 Professional	1,200	2,532	7,000	5,545	6,099	7,000
4360	53650 Information Technology	-	-	-	-	-	11,403
4360	53700 Publications	1,200	910	3,500	3,462	3,808	3,500
4360	54000 Special Departmental Expense	78,892	74,174	58,337	60,338	66,372	60,000
4360	54300 Transportation and Travel	-	2,000	213	653	718	4,000
4360	54400 Utilities	5,954	6,235	4,708	3,683	4,052	4,700
TOTAL SERVICES & SUPPLIES		93,703	94,464	86,218	76,009	83,610	100,750
CAPITAL							
4360	56300 Equipment	805	555	3	-	-	453
TOTAL CAPITAL		805	555	3	-	-	453
INDIRECT COSTS							
4360	57004 Finance Costs	2,507	2,599	1,702	-	-	7,049
4360	57012 Administration Costs	2,335	1,512	1,282	-	-	4,363
4360	57016 Council Costs	1,191	698	630	-	-	1,819
TOTAL INDIRECT COSTS		6,033	4,809	3,614	-	-	13,230
TOTAL BUDGET		\$ 176,996	\$ 239,370	\$ 252,513	\$ 166,815	\$ 183,496	\$ 237,631

FY 23-24 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	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
4500 51000	Salaries	\$ 9,929	\$ 19,022	\$ 23,255	\$ 18,140	\$ 19,954	\$ 18,125
4500 51001	Extra Help	-	-	-	-	-	1,150
4500 51002	Overtime	-	-	-	-	-	-
4500 51005	Compensated Absences Accrual	-	1,040	1,054	-	-	1,237
4500 51010	Meeting Fees	-	-	-	475	523	-
4500 51100	Worker's Compensation	374	1,290	1,988	80	88	2,892
4500 51200	Retirement	3,270	4,238	2,472	1,702	1,872	4,661
4500 51300	Health Insurance	-	3,892	-	-	-	3,263
4500 51310	Cafeteria plan	2,181	-	2,387	2,509	2,760	-
4500 51400	Dental Insurance	209	438	301	311	343	417
4500 51800	Disability Insurance	106	190	262	234	258	182
4500 51900	Medicare Taxes	133	275	333	263	289	280
4500 51902	Social Security	15	-	-	-	-	-
4500 51903	Employee Assistance Program	10	21	15	10	11	22
4500 51904	Physical Fitness	39	63	-	-	-	54
4500 51905	FSA Admin Cost	-	-	-	-	-	-
TOTAL PERSONNEL COSTS		16,267	30,469	32,067	23,724	26,097	32,283
SERVICES & SUPPLIES							
4500 52100	Communications	559	902	675	588	646	800
4500 52400	Insurance	496	-	339	-	-	670
4500 53000	Equipment Maintenance	3,398	2,481	208	92	101	100
4500 53300	Memberships	-	-	-	-	-	30,000
4500 53500	Office	3,105	4,133	5,515	4,550	5,005	5,000
4500 53600	Professional	103,345	112,001	141,181	112,877	124,164	140,000
4500 53700	Publications	852	2,700	6,500	5,786	6,364	5,500
4500 53800	Rents - Equipment	237	359	499	565	621	600
4500 54000	Special Departmental Expense	509	16,377	11,736	9,669	10,636	140,000
4500 54300	Transportation and Travel	3,291	-	6,297	4,425	4,868	4,500
4500 54350	Tuition Reimbursement	-	-	-	-	-	-
4500 55700	Bad Debt Write Offs	-	-	-	-	-	-
4500 55800	Late Charges - Interest	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		115,793	138,953	172,950	138,551	152,406	327,170

INDIRECT COSTS									
4500	56300	Equipment	-	-	-	-	-	-	-
4500	57004	Finance Costs	-	-	-	-	-	-	7,595
4500	57012	Administration Costs	-	-	0	-	-	-	0
4500	57016	Council Costs	-	-	-	-	-	-	-
4500	57020	Engineering Costs	-	-	-	-	-	-	-
TOTAL INDIRECT COSTS			-	-	0	-	-	-	7,595
TOTAL BUDGET			\$ 132,060	\$ 169,422	\$ 205,017	\$ 162,275	\$ 178,503	\$	367,048

CITY ENGINEER

City Civil Engineering Services are provided through contract with Bennett Engineering. Managed engineer services include oversight of streets and sidewalk, water, wastewater, drainage, site improvements, and other important infrastructure projects.

ENGINEERING - PROGRAM 4320

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
INDIRECT COSTS							
4320 53600	Professional	\$ -	\$ 42,602	\$ 110,000	\$ 131,032	\$ 144,136	\$ 130,000
4320 57004	Finance Costs	-	-	\$ -	\$ -	\$ -	\$ -
4320 57012	Administration Costs	-	-	\$ -	\$ -	\$ -	\$ -
4320 57520	Engineering Costs	-	-	\$ -	\$ -	\$ -	\$ -
TOTAL INDIRECT COSTS		-	42,602	110,000	131,032	144,136	130,000
TOTAL BUDGET		\$ -	\$ 42,602	\$ 110,000	\$ 131,032	\$ 144,136	\$ 130,000

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			UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
TITLE								
SERVICES & SUPPLIES								
4330	52100	Communications	-	300	182	359	395	400
4330	52400	Insurance	-	-	317	-	-	-
4330	53000	Equipment Maintenance	-	-	-	-	-	-
4330	53300	Memberships	-	-	-	-	-	-
4330	53500	Office	-	22	7	52	57	50
4330	53600	Professional	30,712	-	10,237	-	-	-
4330	53700	Publications	-	-	-	-	-	-
4330	54000	Special Departmental Expense	-	-	-	-	-	-
4330	54300	Transportation and Travel	-	-	-	-	-	-
4330	55800	Late Charges - Interest	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES			30,712	322	10,744	411	452	450
INDIRECT COSTS								
4330	57004	Finance Costs	-	-	-	-	-	-
4330	57012	Administration Costs	-	-	-	-	-	-
4330	57016	Council Costs	-	-	-	-	-	-
4330	57020	Engineering Costs	-	-	-	-	-	-
TOTAL INDIRECT COSTS			-	-	-	-	-	-
TOTAL BUDGET			\$ 30,712	\$ 322	\$ 10,744	\$ 411	\$ 452	\$ 450

FY 23-24 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.

CORPORATION YARD

All vehicle service functions occur at the Corporation Yard. 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	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
4340 51000	Salaries	\$ 58,823	\$ 43,000	\$ 59,048	\$ 47,175	\$ 51,893	\$ 55,607
4340 51001	Extra Help	-	-	-	-	-	-
4340 51002	Overtime	-	1,413	5,883	4,550	5,005	1,883
4340 51005	Compensated Absences Accrual	-	1,438	1,501	-	-	1,378
4340 51100	Worker's Compensation	1,710	2,915	7,057	4,959	5,455	8,341
4340 51200	Retirement	11,906	12,474	12,892	5,333	5,867	14,962
4340 51300	Health Insurance	-	22,350	-	-	-	11,764
4340 51310	Cafeteria plan	7,337	-	20,000	15,909	17,500	-
4340 51400	Dental Insurance	549	1,061	1,061	684	753	1,807
4340 51700	Physicals	-	-	-	-	-	-
4340 51800	Disability Insurance	344	430	770	774	852	556
4340 51900	Medicare Taxes	719	623	982	748	823	806
4340 51902	Social Security	-	-	-	-	-	-
4340 51903	Employee Assistance Program	57	49	54	45	50	63
4340 51904	Physical Fitness	162	234	-	-	-	234
TOTAL PERSONNEL COSTS		81,607	85,987	109,248	80,180	88,198	97,401
SERVICES & SUPPLIES							
4340 52000	Safety Clothing	7,000	8,000	8,000	11,227	12,350	8,000
4340 52100	Communications	4,500	12,241	7,166	1,649	1,814	7,166
4340 52300	Household Expense	-	-	-	-	-	-
4340 52400	Insurance	29,737	35,014	34,682	5,222	5,744	40,163
4340 53000	Equipment Maintenance	20,000	17,945	21,445	17,427	19,170	18,000
4340 53200	Maintenance - Structures	6,000	4,468	4,077	417	459	2,500
4340 53500	Office	2,500	1,736	2,049	1,145	1,260	1,500
4340 53600	Professional	1,741	6,233	3,079	706	777	1,500
4340 53650	Information Technology	-	-	-	-	-	11,403
4340 53700	Publications	200	182	3,141	-	-	2,000
4340 53800	Rents - Equipment	238	79	106	1,494	1,643	-
4340 53950	Small Tools	1,000	631	880	1,073	1,181	1,000
4340 53960	Fuel	41,000	41,359	78,606	53,528	58,881	60,000
4340 54000	Special Departmental Expense	28,000	65,000	28,000	10,917	12,009	25,000
4340 54300	Transportation and Travel	3,000	-	-	-	-	4,000
4340 54400	Utilities	7,582	4,493	4,609	1,595	1,755	4,609
TOTAL SERVICES & SUPPLIES		152,498	197,380	195,842	106,402	117,042	186,840
CAPITAL							
4340 56100	Structures and Improvements	-	3,008	1,003	1,600	1,759	1,500
4340 56300	Equipment	-	780	504	-	-	500
4340 56404	Inventory Capital Outlay	-	-	-	-	-	-
TOTAL CAPITAL		-	3,788	1,506	1,600	1,759	2,000

INDIRECT COSTS							
4340	57004	Finance Costs	-	-	-	-	-
TOTAL INDIRECT COSTS			-	-	-	-	-
TOTAL BUDGET PRIOR TO COST RECOVERY			234,105	287,154	306,597	188,181	206,999
TOTAL BUDGET PRIOR TO COST RECOVERY			286,242				
COST RECOVERY							
4340	57511	Corp Yard Costs	1	1	-	-	-
TOTAL BUDGET			\$ 234,106	\$ 287,155	\$ 306,597	\$ 188,181	\$ 206,999
TOTAL BUDGET			286,242				

STREET MAINTENANCE (GENERAL FUND)

Street Maintenance costs are funded by both the General Fund and the Gas Tax Funds. The following budget represents the portion allocated to the General Fund.

STREET MAINTENANCE - PROGRAM 4310

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
4310	51000 Salaries	\$ 142,590	\$ 190,798	\$ 128,485	\$ 99,916	\$ 109,908	\$ 126,975
4310	51001 Extra Help	18,863	21,315	18,530	50,429	55,472	-
4310	51002 Overtime	11,531	9,791	11,271	10,650	11,714	11,271
4310	51005 Compensated Absences Accrual	-	7,514	5,581	-	-	4,674
4310	51100 Worker's Compensation	4,725	12,935	19,271	13,941	15,336	19,046
4310	51200 Retirement	37,137	28,636	23,883	10,397	11,437	31,801
4310	51300 Health Insurance	-	20,759	16,174	-	-	29,216
4310	51310 Cafeteria plan	47,951	-	-	28,957	31,853	-
4310	51400 Dental Insurance	4,412	1,849	1,232	2,013	2,215	3,570
4310	51700 Physicals	-	-	-	-	-	-
4310	51800 Disability Insurance	1,438	1,907	1,285	1,487	1,635	1,269
4310	51900 Medicare Taxes	1,833	2,766	2,864	2,717	2,988	1,842
4310	51902 Social Security	-	5,317	5,447	4,703	5,173	-
4310	51903 Employee Assistance Program	144	199	145	70	77	144
4310	51904 Physical Fitness	714	360	-	-	-	462
TOTAL PERSONNEL COSTS		271,338	304,146	234,168	225,281	247,809	230,270
SERVICES & SUPPLIES							
4310	52100 Communications	-	572	-	-	-	363
4310	52400 Insurance	1,614	1,950	1,443	-	-	2,180
4310	53000 Equipment Maintenance	-	-	-	-	-	-
4310	53500 Office	-	-	-	-	-	-
4310	53600 Professional	21,892	23,516	19,640	19,124	21,036	19,000
4310	53700 Publications	-	-	-	-	-	-
4310	53800 Rents - Equipment	-	-	-	-	-	-
4310	54350 Small Tools	-	-	-	-	-	-
4310	53970 Chemicals	-	-	-	-	-	-
4310	54000 Special Departmental Expense	50,000	125,568	151,319	29,075	31,982	35,000
TOTAL SERVICES & SUPPLIES		73,506	151,606	172,402	48,198	53,018	56,543
CAPITAL							
4310	56100 Structures and Improvements	-	-	-	-	-	45,000
4310	Equipment	-	-	-	-	-	-
4310	Inventory Capital Outlay	-	-	-	-	-	-
TOTAL CAPITAL		-	-	-	-	-	-
RESERVES							
4310	Reserve	-	-	-	-	-	-
TOTAL RESERVES		-	-	-	-	-	-
INDIRECT COSTS							

4310	57004	Finance Costs	-	-	-	-	-	20,504
4310	57011	Corp Yard Costs	-	-	-	-	-	-
4310	57012	Administration Costs	-	-	-	-	-	-
4310	57016	Council Costs	-	-	-	-	-	-
4310	57020	Engineering Costs	-	-	-	-	-	-
4310	54000	Special Departmental Expense	-	-	-	-	-	-
TOTAL INDIRECT COSTS			-	-	-	-	-	20,504
TOTAL BUDGET			\$ 344,844	\$ 455,752	\$ 406,570	\$ 273,479	\$ 300,827	\$ 307,317

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	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
90 4392 51000	Salaries	\$ -	\$ 76,214	\$ 61,912	\$ 40,105	\$ 44,116	\$ 65,557
90 4392 51002	Overtime	-	1,566	\$ 3,547	\$ 5,165	\$ 5,681	2,047
90 4392 51005	Compensated Absences Accrual	-	3,448	\$ 3,381	\$ -	\$ -	3,074
90 4392 51100	Worker's Compensation	-	5,167	\$ 9,288	\$ 3,669	\$ 4,036	9,833
90 4392 51200	Retirement	-	20,153	\$ 15,074	\$ 3,270	\$ 3,597	15,070
90 4392 51310	Health Insurance	-	-	\$ -	\$ 3,854	\$ 4,239	-
90 4392 51400	Dental Insurance	-	1,546	\$ 1,141	\$ 375	\$ 412	1,553
90 4392 51800	Disability Insurance	-	762	\$ 620	\$ 463	\$ 510	654
90 4392 51900	Medicare Taxes	-	1,105	\$ 898	\$ 655	\$ 721	950
90 4392 51902	Social Security	-	-	\$ -	\$ -	\$ -	-
90 4392 51903	Employee Assistance Program	-	87	\$ 71	\$ 19	\$ 21	74
90 4392 51904	Physical Fitness	-	336	\$ 228	\$ -	\$ -	201
TOTAL PERSONNEL COSTS		-	110,384	96,160	57,575	63,332	99,013
SERVICES & SUPPLIES							
90 52400	Insurance	464	-	461	-	-	627
90 53600	Professional	-	-	-	-	-	-
90 53950	Small Tools	-	-	-	-	-	-
90 54000	Special Departmental Expense	20,857	19,779	18,258	1,474	1,621	5,000
TOTAL SERVICES & SUPPLIES		21,321	19,779	18,719	1,474	1,621	5,627
CAPITAL							
0 56100	Structures and Improvements	-	28,000	9,333	-	-	-
TOTAL CAPITAL		-	38,000	9,333	-	-	-
INDIRECT COSTS							
0 57004	Finance Costs	305	914	1,004	-	-	857
0 57011	Corp Yard Costs	32,509	33,126	32,200	-	-	39,748
0 57012	Administration Costs	6,663	6,438	6,490	-	-	12,447
0 57016	Council Costs	307	245	249	-	-	469
0 57020	Engineering Costs	-	-	-	-	-	-
TOTAL INDIRECT COSTS		39,784	40,723	39,943	-	-	53,522
TOTAL BUDGET		\$ 61,105	\$ 208,885	\$ 164,155	\$ 59,048	\$ 64,953	\$ 158,162

GAS TAX 2105 - FUND 390 (continued)

RSTP CURB & GUTTER - PROJECT 4396

ACCOUNT			TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS									
390	4396	51000	Salaries	\$ -	\$ 73,156	\$ 56,768	\$ 69,437	\$ 76,380	\$ 55,935
390	4396	51001	Extra Help	-	5,390	\$ 5,390	\$ -	\$ -	-
390	4396	51005	Compensated Absences Accrual	-	2,616	\$ 2,670	\$ -	\$ -	2,270
390	4396	51100	Worker's Compensation	-	4,960	\$ 8,516	\$ 5,971	\$ 6,568	8,391
390	4396	51200	Retirement	-	15,269	\$ 14,251	\$ 5,966	\$ 6,563	14,113
390	4396	51300	Health Insurance	-	15,622	\$ -	\$ -	\$ -	13,261
390	4396	51310	Health Insurance	-	-	\$ 14,145	\$ 12,495	\$ 13,744	-
390	4396	51400	Dental Insurance	-	1,336	\$ 1,166	\$ 1,208	\$ 1,329	1,576
390	4396	51800	Disability Insurance	-	732	\$ 569	\$ 862	\$ 948	560
390	4396	51900	Medicare Taxes	-	1,063	\$ 823	\$ 1,006	\$ 1,107	811
390	4396	51902	Social Security	-	1,059	\$ -	\$ -	\$ -	-
390	4396	51903	Employee Assistance Program	-	76	\$ 64	\$ 43	\$ 47	63
390	4396	51904	Physical Fitness	-	261	\$ 228	\$ -	\$ -	204
TOTAL PERSONNEL COSTS				-	121,540	104,590	96,987	106,686	97,184
90			Insurance	-	-	-	-	-	548
90			Professional	-	-	-	-	-	-
90		54000	Special Departmental Expense	2,000	3,387	2,174	1,949	2,144	2,174
90	4396	56100	Structures and Improvements	30,000	10,426	8,637	471	518	27,500
TOTAL SERVICES & SUPPLIES				32,000	3,812	10,811	2,420	2,662	30,222
INDIRECT COSTS									
90		57004	Finance Costs	2,640	7,748	8,637	471	518	7,423
90		57011	Corp Yard Costs	37,342	29,026	33,979	-	-	45,658
90		57012	Administration Costs	10,491	8,985	9,835	-	-	19,599
90		57016	Council Costs	334	260	268	-	-	510
90		57020	Engineering Costs	-	-	-	-	-	-
TOTAL INDIRECT COSTS				50,807	46,019	52,720	471	518	73,191
TOTAL BUDGET				\$ 82,807	\$ 171,371	\$ 168,122	\$ 99,878	\$ 109,866	\$ 200,597

GAS TAX 2103 - FUND 395
STREET PROJECT - PROGRAM 4392

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
95 4392 51000	Salaries	\$ -	\$ 76,214	\$ 61,912	\$ 39,053	\$ 42,959	\$ 65,557
95 4392 51100	Worker's Compensation	-	5,167	\$ 9,288	\$ 3,583	\$ 3,942	9,833
95 4392 51200	Retirement	-	20,153	\$ 15,074	\$ 3,687	\$ 4,056	15,070
95 4392 51300	Health Insurance	-	17,604	\$ -	\$ -	\$ -	11,986
95 4392 51310	Health Insurance	-	-	\$ 14,202	\$ 10,222	\$ 11,244	-
95 4392 51400	Dental Insurance	-	1,546	\$ 1,141	\$ 596	\$ 655	1,553
95 4392 51800	Disability Insurance	-	762	\$ 620	\$ 506	\$ 557	654
95 4392 51900	Medicare Taxes	-	1,105	\$ 898	\$ 566	\$ 623	950
95 4392 51903	Employee Assistance Program	-	87	\$ 71	\$ 23	\$ 26	74
95 4392 51904	Physical Fitness	-	336	\$ 228	\$ -	\$ -	201
TOTAL PERSONNEL COSTS		-	122,974	103,434	58,237	64,061	105,878
INDIRECT COSTS							
95 57012	Administration Costs	553	473	477	-	-	914
95 57016	Council Costs	226	180	183	-	-	345
TOTAL INDIRECT COSTS		779	653	660	-	-	1,260
TOTAL BUDGET		\$ 779	\$ 123,627	\$ 104,094	\$ 58,237	\$ 64,061	\$ 107,138

SYCAMORE STREET - PROGRAM 4395
PERSONNEL COSTS

95 4395 51000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 4395 51100	Worker's Compensation	-	-	-	-	-	-
95 4395 51200	Retirement	-	-	-	-	-	-
95 4395 51300	Health Insurance	-	-	-	-	-	-
95 4395 51800	Disability Insurance	-	-	-	-	-	-
95 4395 51900	Medicare Taxes	-	-	-	-	-	-
95 4395 51903	Employee Assistance Program	-	-	-	-	-	-
TOTAL PERSONNEL COSTS		-	-	-	-	-	-
TOTAL BUDGET		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GAS TAX 2106 - FUND 400
STREET SWEEPING - PROGRAM 4400

ACCOUNT				TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24					
PERSONNEL COSTS															
400	4400	51000	Salaries	\$	6,761	\$	5,513	\$	6,626	\$	7,263	\$	7,989	\$	3,947
400	4400	51001	Extra Help		-		-	\$	-	\$	-	\$	-		-
400	4400	51100	Worker's Compensation		255		374	\$	994	\$	526	\$	579		592
400	4400	51200	Retirement		2,227		1,600	\$	1,714	\$	485	\$	534		954
400	4400	51310	Cafeteria plan		1,485		-	\$	1,700	\$	1,141	\$	1,255		-
400	4400	51400	Dental Insurance		142		193	\$	193	\$	130	\$	143		116
400	4400	51800	Disability Insurance		72		56	\$	66	\$	72	\$	79		39
400	4400	51900	Medicare Taxes		91		80	\$	96	\$	105	\$	116		57
400	4400	51902	Social Security		10		-	\$	-	\$	-	\$	-		-
400	4400	51903	Employee Assistance Program		7		6	\$	8	\$	4	\$	4		4
400	4400	51904	Physical Fitness		27		30	\$	-	\$	-	\$	-		15
400		52400	Insurance		552		559	\$	563	\$	-	\$	-		559
400		53000	Equipment Maintenance		3,622		8,500	\$	7,500	\$	7,227	\$	7,949		3,500
400		54000	Special Departmental Expense		5,000		2,463	\$	1,000	\$	356	\$	391		5,000
TOTAL PERSONNEL COSTS					20,250		16,911		20,460		17,309		19,040		14,783
INDIRECT COSTS															
00		57004	Finance Costs		1,368		4,098		4,503		-		-		3,846
00		57011	Corp Yard Costs		51,252		39,937		49,830		-		-		68,605
00		57012	Administration Costs		874		844		851		-		-		1,632
00		57016	Council Costs		403		321		326		-		-		615
00		54000	Special Departmental Expense		-		-		-		-		-		-
TOTAL INDIRECT COSTS					53,896		45,201		55,510		-		-		74,698
TOTAL BUDGET					\$ 74,146	\$	62,112	\$	75,971	\$	17,309	\$	19,040	\$	89,480

GAS TAX 2107 - FUND 410

STREET LIGHT MAINTENANCE - PROGRAM 4411

ACCOUNT		TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS								
410 4411	51000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410	52400	Insurance	289	257	\$ 265	\$ -	\$ -	257
410	54000	Special Departmental Expense	-	-	\$ -	\$ -	\$ -	-
410	54400	Utilities	-	7,558	\$ 2,756	\$ 477	\$ 525	7,558
TOTAL PERSONNEL COSTS			289	7,814	3,020	477	525	7,814
INDIRECT COSTS								
410	57004	Finance Costs	-	98	33	-	-	33
410	57011	Corp Yard Costs	-	-	-	-	-	-
410	57012	Administration Costs	727	471	399	-	-	1,357
410	57016	Council Costs	334	196	177	-	-	510
TOTAL INDIRECT COSTS			1,061	765	608	-	-	1,900
TOTAL BUDGET			\$ 1,350	\$ 8,579	\$ 3,629	\$ 477	\$ 525	\$ 9,715

STORM DRAIN MAINTENANCE - PROGRAM 4412

PERSONNEL COSTS								
410 4412	51000	Salaries	\$ 28,859	\$ 24,812	\$ 29,816	\$ 35,346	\$ 38,880	\$ 31,578
410 4412	51100	Worker's Compensation	1,086	1,682	\$ 4,472	\$ 3,396	\$ 3,736	4,737
410 4412	51200	Retirement	9,505	7,197	\$ 7,714	\$ 3,006	\$ 3,306	7,634
410 4412	51310	Cafeteria plan	6,339	-	\$ 7,516	\$ 6,794	\$ 7,474	-
410 4412	51400	Dental Insurance	606	1,004	\$ -	\$ -	\$ -	927
410 4412	51800	Disability Insurance	307	249	\$ 1,004	\$ 869	\$ 956	316
410 4412	51900	Medicare Taxes	387	360	\$ 298	\$ 433	\$ 476	458
410 4412	51903	Employee Assistance Program	30	28	\$ 432	\$ 513	\$ 564	36
410 4412	51904	Physical Fitness	114	135	\$ 34	\$ -	\$ -	120
TOTAL PERSONNEL COSTS			47,235	35,467	51,286	50,356	55,392	45,806
INDIRECT COSTS								
10	57004	Finance Costs	-	-	-	-	-	-
10	57012	Administration Costs	-	81	68	-	-	233
10	57016	Council Costs	125	34	30	-	-	88
10	57020	Engineering Costs	58	4	5	-	-	5
TOTAL INDIRECT COSTS			182	118	104	-	-	326
TOTAL BUDGET			\$ 48,767	\$ 44,164	\$ 55,019	\$ 50,833	\$ 55,917	\$ 55,847

GAS TAX 2107.5 - FUND 420
STREET PROJECT - PROGRAM 4392

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
INDIRECT COSTS							
120	Engineering Costs						
120	54000 Special Departmental Expense	7,611	2,537	3,383	-	-	3,383
TOTAL INDIRECT COSTS		7,611	2,537	3,383	-	-	3,383
TOTAL BUDGET		\$ 7,611	\$ 2,537	\$ 3,383	\$ -	\$ -	\$ 3,383

SB 325 - FUND 430

				UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	PROPOSED
ACCOUNT TITLE				FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
STREET REHAB PROG - PROGRAM 4310									
PERSONNEL COSTS									
430	4310	51000	Salaries	\$ -	\$ 190,798	\$ -	\$ -	\$ -	\$ 126,975
430	4310	51100	Worker's Compensation	7,400	12,935	7,400	-	-	19,046
430	4310	51200	Retirement	-	28,636	-	-	-	31,801
430	4310	51310	Cafeteria plan	-	-	-	-	-	-
430	4310	51400	Dental Insurance	-	1,849	-	-	-	3,570
430	4310	51800	Disability Insurance	-	1,907	-	-	-	1,269
430	4310	51900	Medicare Taxes	-	2,766	-	-	-	1,842
430	4310	51903	Employee Assistance Program	-	199	-	-	-	144
430		54000	Special Departmental Expense	-	-	-	-	-	-
430		57004	Finance Costs	7,292	-	4,861	-	-	-
TOTAL PERSONNEL COSTS				14,692	239,090	12,261	-	-	184,647
STREET MAINTENANCE - PROGRAM 4432									
30	4432	51000	Salaries	721	2,051	33,459	650	715	30,204
30		51001	Extra Help	-	-	-	-	-	-
30	4432	51100	Worker's Compensation	27	139	5,018	1,208	1,328	4,531
30	4432	51200	Retirement	237	612	3,739	1,164	1,280	13,363
30	4432	51300	Cafeteria plan	-	634	1,645	-	-	6,017
30	4432	51310	Health Insurance	158	-	-	2,243	2,467	-
30	4432	51400	Dental Insurance	15	61	15	424	466	1,298
30	4432	51800	Disability Insurance	8	21	335	393	432	302
30	4432	51900	Medicare Taxes	10	30	485	223	246	438
30	4432	51902	Social Security	1	-	-	82	91	-
30	4432	51903	Employee Assistance Program	1	3	38	10	11	34
30	4432	51904	Physical Fitness	3	12	172	-	-	168
30	4432	52400	Insurance	212	-	-	-	-	286
30	4432	54000	Special Departmental Expense	70,000	51,396	20,000	(168,014)	(184,815)	10,000
30	4432	56100	Structure and Improvements	-	-	-	319,732	351,705	147,000
30	4432	56300	Equipment	-	1,500	750	-	-	-
30	4432	57004	Finance Costs	-	-	-	-	-	-
30	4432	57011	Corp Yard Costs	-	-	-	-	-	-
30	4432	57012	Administration Costs	-	-	-	-	-	-
30	4432	57016	Council Costs	-	-	-	-	-	-
30	4432	57020	Engineering Costs	-	-	-	-	-	-
TOTAL STREET MAINTENANCE				71,393	56,459	65,656	158,115	173,926	213,641

ALLEY RECONSTRUCTION - PROGRAM 4433

30	4433	51000	Salaries	721	2,051	663	650	715	20,984
30	4433	51100	Worker's Compensation	27	139	99	24	26	3,148
30	4433	51200	Retirement	237	612	171	25	28	3,089
30	4433	51310	Health Insurance	158	-	-	66	73	-
30	4433	51400	Dental Insurance	15	61	15	5	5	649
30	4433	51800	Disability Insurance	8	21	7	4	4	210
30	4433	51900	Medicare Taxes	10	30	10	10	10	304
30	4433	51903	Employee Assistance Program	1	3	1	-	-	24
30	4433	51904	Physical Fitness	3	12	3	-	-	84
30		54000	Special Departmental Expense	5,826	3,648	3,158	-	-	-
30		57004	Finance Costs	9	9	6	-	-	26
30		57011	Corp Yard Costs	-	-	-	-	-	-
30		57012	Administration Costs	131	85	72	-	-	244
30		57016	Council Costs	60	35	32	-	-	92
TOTAL ALLEY RECONSTRUCTION				7,206	6,707	4,237	783	862	28,854

INTERCITY TRANSIT - PROGRAM 4434

30	4434	51000	Salaries	-	-	-	-	-	-
30	4434	51100	Worker's Compensation	-	-	-	-	-	-
30	4434	51200	Retirement	-	-	-	-	-	-
30	4434	51300	Health Insurance	-	-	-	-	-	-
30	4434	51310	Cafeteria plan	-	-	-	-	-	-
30	4434	51400	Dental Insurance	-	-	-	-	-	-
30	4434	51800	Disability Insurance	-	-	-	-	-	-
30	4434	51900	Medicare Taxes	-	-	-	-	-	-
30	4434	51903	Employee Assistance Program	-	-	-	-	-	-
30	4434	52400	Insurance	-	-	-	-	-	-
30		54000	Special Departmental Expense	18,858	14,046	10,968	-	-	-
30		57004	Finance Costs	-	-	-	-	-	-
30		57012	Administration Costs	-	-	-	-	-	-
30		57016	Council Costs	-	-	-	-	-	-
30		54000	Shooting Range	-	-	-	-	-	-
TOTAL INTERCITY TRANSIT PROGRAM				18,858	14,046	10,968	-	-	-
TOTAL SB 325				\$ 112,149	\$ 316,302	\$ 93,123	\$ 158,898	\$ 174,788	\$ 427,142

SB 325 - FUND 430

TRAFFIC SAFETY - PROGRAM 4440

ACCOUNT		TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
SERVICES AND SUPPLIES								
30 4440	54000	Special Departmental Expense	\$ -	\$ 160,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
30 4440	56100	Administration Costs	-	300,000	224,000	224,000	224,000	-
TOTAL INTERCITY TRANSIT PROGRAM			-	460,000	244,000	244,000	244,000	-
TOTAL SB 325			\$ -	\$ 460,000	\$ 244,000	\$ 244,000	\$ 244,000	\$ -

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	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
80	51000 Other Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80 4580	51000 Salaries	-	-	-	-	-	-
80	51001 Extra Help	-	-	-	-	-	-
80 4580	51005 Compensated Absences Accrual	-	-	-	-	-	-
80 4580	51100 Worker's Compensation	-	-	-	-	-	-
80 4580	51200 Retirement	-	-	-	-	-	-
80 4580	51300 Health Insurance	-	-	-	-	-	-
80 4580	51310 Cafeteria plan	-	-	-	-	-	-
80 4580	51400 Dental Insurance	-	-	-	-	-	-
80 4580	51800 Disability Insurance	-	-	-	-	-	-
80 4580	51900 Medicare Taxes	-	-	-	-	-	-
80 4580	51902 Social Security	-	-	-	-	-	-
80 4580	51903 Employee Assistance Program	-	-	-	-	-	-
80 4580	51904 Physical Fitness	-	-	-	-	-	-
TOTAL PERSONNEL COSTS		-	-	-	-	-	-
SERVICES & SUPPLIES							
30	52400 Insurance	-	-	-	-	-	-
30	53600 Professional	-	15	11	-	-	11
30	54000 Special Departmental Expense	-	52	828	-	-	828
30	54400 Utilities	-	469	156	-	-	156
TOTAL SERVICES & SUPPLIES		-	536	995	-	-	995
RESERVES							
30	56500 Reserve	-	-	8,500	-	-	-
TOTAL RESERVES		-	-	8,500	-	-	-
INDIRECT COSTS							
30	57004 Finance Costs	-	68	23	-	-	282
30	57012 Administration Costs	11	7	6	-	-	196
30	57016 Council Costs	83	28	37	-	-	13
TOTAL INDIRECT COSTS		94	102	66	-	-	491
TOTAL FLOOD MAINT. #1 (RICHINS) FUND		\$ 94.14	\$ 638.35	\$ 9,561.00	\$ -	\$ -	\$ 1,486.33

FLOOD MAINTENANCE # 2- PROGRAM 4581

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2, 100, 000 Adopted FY 23-24 Budget

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

FLOOD MAINTENANCE # 3 - PROGRAM 4582

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
82 4582 51000	Salaries	\$ 21,826	\$ -	\$ -	\$ -	\$ -	\$ -
82 4582 51001	Extra Help	8,000	-	-	-	-	-
82 4582 51100	Worker's Compensation	822	-	-	-	-	-
82 4582 51200	Retirement	7,188	-	-	-	-	-
82 4582 51310	Cafeteria plan	4,795	-	-	-	-	-
82 4582 51400	Dental Insurance	458	-	-	-	-	-
82 4582 51800	Disability Insurance	232	-	-	-	-	-
82 4582 51900	Medicare Taxes	293	-	-	-	-	-
82 4582 51902	Social Security	33	-	-	-	-	-
82 4582 51903	Employee Assistance Program	23	-	-	-	-	-
82 4582 51904	Physical Fitness	86	-	-	-	-	-
TOTAL PERSONNEL COSTS		43,756	-	-	-	-	-
SERVICES & SUPPLIES							
32 52000	Safety Clothing	114	-	-	-	-	-
32 52400	Insurance	234	315	305	-	-	316
32 53000	Equipment Maintenance	1,705	2,283	1,339	-	-	1,339
32 53600	Professional	88	88	88	-	-	88
32 53700	Publications	-	-	-	-	-	-
32 53800	Rents - Equipment	-	-	-	-	-	-
32 53950	Small tools	500	235	245	455	500	245
32 54000	Special Departmental Expense	4,000	5,000	5,000	559	615	5,000
32 54400	Utilities	8,562	5,879	4,814	-	-	4,814
TOTAL SERVICES & SUPPLIES		15,203	13,800	11,791	1,014	1,115	11,802
RESERVES							
32 56300	Equipment	-	9,000	8,400	-	-	8,400
32 56500	Reserve	-	-	-	-	-	-
TOTAL RESERVES		-	-	8,400	-	-	8,400
INDIRECT COSTS							
2 57004	Finance Costs	1,734	1,798	1,177	-	-	282
2 57011	Corp Yard Costs	9	3	4	-	-	4
2 57012	Administration Costs	2,630	1,703	1,445	-	-	196
2 57016	Council Costs	1,126	681	602	-	-	13
TOTAL INDIRECT COSTS		5,500	4,185	3,229	-	-	495
TOTAL FLOOD MAINT. #3 (HERON LANDING) FUND		\$ 64,460	\$ 17,985	\$ 23,419	\$ 1,014	\$ 1,115	\$ 20,697

FLOOD MAINT. # 6 (SCROGGINS) - FUND 583

FLOOD MAINTENANCE #6 - PROGRAM 4583

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
83 4583 51000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83 4583 51001	Extra Help	-	-	-	-	-	-
83 4583 51100	Worker's Compensation	-	-	-	-	-	-
83 4583 51200	Retirement	-	-	-	-	-	-
83 4583 51310	Cafeteria plan	-	-	-	-	-	-
83 4583 51400	Dental Insurance	-	-	-	-	-	-
83 4583 51800	Disability Insurance	-	-	-	-	-	-
83 4583 51900	Medicare Taxes	-	-	-	-	-	-
83 4583 51902	Social Security	-	-	-	-	-	-
83 4583 51903	Employee Assistance Program	-	-	-	-	-	-
83 4583 51904	Physical Fitness	-	-	-	-	-	-
TOTAL PERSONNEL COSTS		-	-	-	-	-	-
SERVICES & SUPPLIES							
33	Insurance	-	-	-	1	2	-
33	53600 Professional	1	1	1	-	-	1
33	54000 Special Departmental Expense	(0)	(0)	8,500	-	-	8,500
33	54400 Utilities	330	234	188	-	-	188
TOTAL SERVICES & SUPPLIES		331	235	8,689	1	2	8,689
RESERVES							
33	56500 Reserve	-	-	-	-	-	-
TOTAL RESERVES		-	-	-	-	-	-
INDIRECT COSTS							
33	57004 Finance Costs	11	10	7	-	-	282
33	57011 Corp Yard Costs	-	-	-	-	-	-
33	57012 Administration Costs	43	28	24	-	-	196
33	57016 Council Costs	19	11	10	-	-	13
TOTAL INDIRECT COSTS		73	49	41	-	-	491
TOTAL FLOOD MAINT. #6 (SCROGGINS) FUND		\$ 404	\$ 284	\$ 8,730	\$ 1	\$ 2	\$ 9,180

BOAT RAMP - FUND 480
BOAT RAMP - PROGRAM 4480

			UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	PROPOSED
ACCOUNT			FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
TITLE								
80 4480	51000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80 4480	51100	Worker's Compensation	-	-	\$ -	\$ -	\$ -	-
80 4480	51200	Retirement	-	-	\$ -	\$ -	\$ -	-
80 4480	51310	Cafeteria plan	-	-	\$ -	\$ -	\$ -	-
80 4480	51400	Dental Insurance	-	-	\$ -	\$ -	\$ -	-
80 4480	51800	Disability Insurance	-	-	\$ -	\$ -	\$ -	-
80 4480	51900	Medicare Taxes	-	-	\$ -	\$ -	\$ -	-
80 4480	51903	Employee Assistance Program	-	-	\$ -	\$ -	\$ -	-
80 4480	51904	Physical Fitness	-	-	\$ -	\$ -	\$ -	-
30	53600	Professional	-	-	\$ -	\$ -	\$ -	-
30	53800	Rents - Equipment	-	-	\$ -	\$ -	\$ -	-
30	54000	Special Departmental Expense	1,100	7,043	\$ 3,124	\$ 1,615	\$ 1,777	3,124
30	54400	Utilities	1,467	1,558	\$ 1,552	\$ 1,695	\$ 1,865	1,552
30	56100	Structures and Improvements	-	-	\$ -	\$ -	\$ -	-
30	57020	Engineering Costs	-	-	\$ -	\$ -	\$ -	-
30	54000	Special Departmental Expense	-	-	\$ -	\$ -	\$ -	-
TOTAL BOAT RAMP FUND			\$ 2,566	\$ 2,600	\$ 4,676	\$ 3,311	\$ 3,642	\$ 4,676

RDA OPERATION - PROGRAM 4250

-112
2, 1...ley Adopted FY 23-24 Budget

2008 SERIES B - FUND 206
RDA OPERATION - PROGRAM 4250

ACCOUNT TITLE		UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
SERVICES & SUPPLIES							
06	53600 Professional	\$ -	\$ 7,687	\$ 11,530	\$ -	\$ -	\$ -
06	54000 Special Departmental Expense	-	-	\$ -	\$ -	\$ -	\$ -
TOTAL SERVICES & SUPPLIES		-	7,687	11,530	-	-	-
DEBT SERVICE							
06	55901 Debt Service - Interest	88,142	153,999	176,071	65,545	65,545	65,545
TOTAL DEBT SERVICE		88,142	153,999	176,071	65,545	65,545	65,545
TOTAL BUDGET		\$ 88,142	\$ 161,685	\$ 187,601	\$ 65,545	\$ 65,545	\$ 65,545

SUCCESSOR AGENCY - FUND 215

RDA OPERATION - PROGRAM 4250

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS							
215	51000 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
215	51100 Worker's Compensation	-	-	-	-	-	-
215	51200 Retirement	-	-	-	-	-	-
215	51300 Health Insurance	-	-	-	-	-	-
215	51310 Cafeteria plan	-	-	-	-	-	-
215	51400 Dental Insurance	-	-	-	-	-	-
215	51800 Disability Insurance	-	-	-	-	-	-
215	51900 Medicare Taxes	-	-	-	-	-	-
215	51903 Employee Assistance Program	-	-	-	-	-	-
TOTAL PERSONNEL COSTS		-	-	-	-	-	-
SERVICES & SUPPLIES							
15	53600 Professional	20,433	15,958	17,255	-	-	-
15	53700 Publications	(10)	-	-	-	-	-
15	54000 Special Departmental Expense	(20)	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		20,403	15,958	17,255	-	-	-
DEBT SERVICE							
15	55900 Debt Service - Principal	-	-	-	-	-	-
15	55901 Debt Service - Interest	-	-	-	-	-	-
TOTAL DEBT SERVICE		-	-	-	-	-	-
TOTAL BUDGET		\$ 20,403	\$ 15,958	\$ 17,255	\$ -	\$ -	\$ -

FY 23-24 EXPENDITURES
CDBG FUNDS

HOUSING REHAB RLF - FUND 513
HOSPITAL JPA - PROGRAM 4682

ACCOUNT TITLE			UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
13 4682	51000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 4682	51100	Worker's Compensation	-	-	-	-	-	-
13 4682	51200	Retirement	-	-	-	-	-	-
13 4682	51310	Health Insurance	-	-	-	-	-	-
13 4682	51400	Dental Insurance	-	-	-	-	-	-
13 4682	51800	Disability Insurance	-	-	-	-	-	-
13 4682	51900	Medicare Taxes	-	-	-	-	-	-
13 4682	51903	Employee Assistance Program	-	-	-	-	-	-
TOTAL PERSONNEL COSTS			-	-	-	-	-	-
GENERAL ADMINISTRATION - PROGRAM 4801								
13 4801	51000	Salaries	1,087	2,035	4,900	4,046	4,450	5,880
13 4801	51100	Worker's Compensation	41	138	734	38	41	882
13 4801	51200	Retirement	358	601	1,077	303	333	1,472
13 4801	51300	Health Insurance	-	555	787	-	-	798
13 4801	51310	Cafeteria plan	239	-	-	281	309	-
13 4801	51400	Dental Insurance	23	77	104	96	105	184
13 4801	51800	Disability Insurance	12	21	49	68	75	60
13 4801	51900	Medicare Taxes	15	30	70	59	65	85
13 4801	51902	Social Security	2	-	-	-	-	-
3 4801	51903	Employee Assistance Program	1	2	5	3	4	6
3 4801	51904	Physical Fitness	4	12	24	-	-	24
3 4801	51905	FSA Admin Cost	-	-	-	-	-	-
TOTAL PERSONNEL COSTS			1,780	3,471	7,750	4,893	5,382	9,391
CDBG ACTIVITY - PROGRAM 4802								
3	53600	Professional	-	-	-	338	371	-
3	54000	Special Departmental Expense	-	-	-	-	-	-
3	54400	Utilities	-	-	-	-	-	-
3	55350	Taxes/Fees	-	90	-	-	-	30
3	54000	Special Departmental Expense	-	154	-	-	-	51
3	54650	Maintenance - Structures	-	-	-	-	-	-
3	54650	Taxes/Permits	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES			-	244	-	338	371	81
TOTAL HOUSING REHAB RLF FUND			\$ 1,780	\$ 3,715	\$ 7,750	\$ 5,231	\$ 5,754	\$ 9,472

CARB Credit - Fund 928

928 0000 56100 Greenhouse Carbon Credit Expense

										\$	-
										-	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

ARPA FUNDS - FUND 930
GENERAL ADMINISTRATION -

			UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	PROPOSED
ACCOUNT			FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
TITLE								
SERVICES & SUPPLIES								
130	53600	Professional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	56100	Structures and Improvements						\$ -
130	57004	Finance Costs	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES			-	-	-	-	-	-
GENERAL ADMINISTRATION - PROGRAM 4801								
30	51000	Salaries	-	-	-	-	-	-
30	51100	Worker's Compensation	-	-	-	-	-	-
30	51200	Retirement	-	-	-	-	-	-
30	51310	Health Insurance	-	-	-	-	-	-
30	51400	Dental Insurance	-	-	-	-	-	-
30	51800	Disability Insurance	-	-	-	-	-	-
30	51900	Medicare Taxes	-	-	-	-	-	-
30	51903	Employee Assistance Program	-	-	-	-	-	-
30	53600	Professional	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GENERAL ADMINISTRATION - PROGRAM 4360

SPECIAL REVENUE FUNDS REVENUES

FY 23-24 EXPENDITURES
ENTERPRISE FUNDS

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 has ownership interest in the Lodi Energy Center. Future improvements will include the installation of (3) 12kv underground Trayer Switches, 12kv air switch at MGC and a partial reconductor of feeder 1103 for system hardening. Also, we will be replacing any inadequate power poles identified by our new in-house pole testing program.

FY 22-23 Accomplishments:

- Replaced 20 intrusive poles for Gridley
- Replaced 5 intrusive poles for Biggs
- Install (2) Inertia Air Switches for Paralleling (Moose Lodge, Fairview Drive)
- Completed Electric Shop Remodel
- Replace 50 street light bulbs with LED bulbs in Eagle Meadows
- Install New CPT for Biggs 60kv Transmission Line
- Complete Arc Flash / Study Coordination Study for Biggs Transmission and Substation
- Continued electric meter audit / CT replacement project
- Completed Gridley substation maintenance
- Completed Biggs substation / 60kv maintenance program

FY 23-24 Objectives:

- Hardening feeder 1103 - partial reconductor, add J-Box at Rio Pluma
- Start the conversion to a new AMI system
- Start working on a 5-year vision/plan for substation and electric facilities
- Completion of Starbucks Alley Project – test one pole and replace if needed
- Install (3) 12kv underground Trayer Switches – part of Industrial Park looping
- Replace 10 box streetlights with Decorative lights
- Replace/Repair Hazel Hotel 3-phase transformer
- Continue our meter audit and CT replacement project – 80% complete, still need to audit the Moose Lodge, O'Reilly's and Rio Pluma
- Install new electrical in Rotary Park
- Reconductor MGC and install an Inertia Air Switch for switching/paralleling
- Complete the reclamation of 57 East Gridley property
- Start an in-house pole testing program
- Implement a managed FR clothing program
- Investigate replacing submersible switch with a J-Box
- Capacitor Bank maintenance

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.

ELECTRIC FUND - FUND 600
METER READING - PROGRAM 4181

				UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	PROPOSED
				FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
ACCOUNT	TITLE								
00-4181	4181	51000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00-4181	4181	54181	Extra Help	-	-	-	-	-	-
00-4181	4181	51100	Worker's Compensation	-	-	-	-	-	-
00-4181	4181	51200	Retirement	-	-	-	-	-	-
00-4181	4181	51300	Health Insurance	-	-	-	-	-	-
00-4181	4181	51310	Cafeteria plan	-	-	-	-	-	-
00-4181	4181	51311	Retiree Health Premiums	-	-	-	-	-	-
00-4181	4181	51400	Dental Insurance	-	-	-	-	-	-
00-4181	4181	51800	Disability Insurance	-	-	-	-	-	-
00-4181	4181	51900	Medicare Taxes	-	-	-	-	-	-
00-4181	4181	51902	Social Security	-	-	-	-	-	-
00-4181	4181	51903	Employee Assistance Program	-	-	-	-	-	-
00-4181	4181	51904	Physical Fitness	-	-	-	-	-	-
00-4181	4181	52400	Insurance	-	-	-	-	-	-
00-4181	4181	56100	Structures and Improvements	-	-	-	-	-	-
00-4181	4181	56999	Depreciation Expense	-	-	-	-	-	-
00-4181	4181	57004	Finance Costs	-	-	-	-	-	-
00-4181	4181	57012	Administration Costs	-	-	-	-	-	-
TOTAL METER READING				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ELECTRIC FUND - FUND 600
ELECTRIC - PROGRAM 4600

				UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	PROPOSED
ACCOUNT				FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
TITLE									
PERSONNEL COSTS									
00-4600	4600	51000	Other Adjustments	\$ -	\$ -	\$ -	\$ 1	\$ 2	\$ -
00-4600	4600	51000	Salaries	925,868	983,125	853,694	1,093,109	1,202,419	1,293,888
00-4600	4600	51001	Extra Help	-	-	-	14,061	15,467	11,761
00-4600	4600	51002	Overtime	89,500	102,034	100,737	118,322	130,155	100,737
00-4600	4600	51005	Compensated Absences Accrual	-	38,230	38,738	-	-	49,537
00-4600	4600	51100	Worker's Compensation	-	67,366	128,056	27,182	29,900	195,847
00-4600	4600	51200	Retirement	34,856	255,284	213,683	78,111	85,922	246,375
00-4600	4600	51300	Health Insurance	304,941	125,967	112,713	-	-	167,171
00-4600	4600	51310	Cafeteria plan	-	-	-	115,093	126,602	-
00-4600	4600	51311	Retiree Health Premiums	203,387	-	-	34,498	37,948	-
00-4600	4600	51400	Dental Insurance	-	17,002	14,009	14,726	16,198	22,358
00-4600	4600	51700	Physicals	19,447	-	-	-	-	-
00-4600	4600	51800	Disability Insurance	-	9,936	8,427	9,303	10,234	12,941
00-4600	4600	51900	Medicare Taxes	9,841	14,405	12,376	20,581	22,639	18,930
00-4600	4600	51902	Social Security	12,430	-	-	741	815	701
00-4600	4600	51903	Employee Assistance Program	1,395	1,133	974	470	517	1,487
00-4600	4600	51904	Physical Fitness	977	2,535	1,800	150	165	2,895
00-4600	4600	51905	FSA Admin Cost	3,667	-	-	-	-	-
00-4600	4600	51998	OPEB Cost	-	-	-	-	-	-
TOTAL PERSONNEL COSTS				1,606,309	1,627,517	1,485,207	1,526,348	1,678,983	2,124,628

SERVICES & SUPPLIES									
00-4600	4600	52000	Safety Clothing	20,000	15,000	10,000	9,804	10,785	15,000
00-4600	4600	52100	Communications	6,000	6,000	4,000	1,905	2,095	2,000
00-4600	4600	52300	Household Expense	1,000	2,000	1,000	774	852	1,000
00-4600	4600	52400	Insurance	38,183	41,143	41,050	2,833	3,116	51,570
00-4600	4600	53000	Equipment Maintenance	25,000	47,000	47,000	46,712	51,383	47,000
00-4600	4600	53200	Maintenance - Structures	3,000	3,000	3,000	907	997	1,000
00-4600	4600	53300	Memberships	5,000	9,000	10,000	4,132	4,545	5,000
00-4600	4600	53500	Office	4,000	4,000	2,500	9,768	10,745	8,000
00-4600	4600	53600	Professional	56,500	50,000	53,000	76,198	83,818	70,000
00-4600	4600	53650	Information Technology						11,403
00-4600	4600	53700	Publications	500	500	500	-	-	500
00-4600	4600	53800	Rents - Equipment	3,000	5,000	3,000	833	917	1,000
00-4600	4600	53950	Small Tools	25,000	20,000	20,000	14,453	15,899	20,000
00-4600	4600	53960	Fuel	15,322	28,748	30,000	16,747	18,422	20,000
00-4600	4600	53999	Infrastructure Protection	150,823	99,353	83,778	281	309	199,672
00-4600	4600	54000	Special Departmental Expense	105,000	138,313	60,000	105,817	116,398	100,000
00-4600	4600	54101	Power Purchase	3,378,860	4,005,332	5,069,975	4,370,132	4,807,145	4,969,975
00-4600	4600	54300	Transportation and Travel	6,125	7,000	13,000	15,622	17,184	15,000
00-4600	4600	54400	Utilities	13,713	12,880	12,100	945	1,039	12,100
00-4600	4600	54650	Taxes/Permits	8,372	-	91	-	-	2,791
00-4600	4600	55050	Rebate Expense	-	-	-	-	-	-
00-4600	4600	55300	Interest on Deposits	-	-	-	-	-	-
00-4600	4600	55350	Taxes/Fees	-	8,307	9,000	16,124	17,736	9,000
00-4600	4600	55500	Judgements	-	-	-	-	-	-
00-4600	4600	55700	Bad Debt Write Offs	4,090	9,609	12,812	-	-	12,812
00-4600	4600	55800	Late Charges - Interest	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES				3,869,487	4,251,872	5,485,805	4,693,988	5,163,387	5,574,822
DEBT SERVICE									
00-4600	4600	55900	Debt Service - Principal	-	-	-	-	-	-
00-4600	4600	55901	Debt Service - Interest	-	404	335	-	-	335
TOTAL CAPITAL OUTLAY				-	404	335	-	-	335
ELECTRIC FUND - FUND 600									
ELECTRIC - PROGRAM 4600 (CONTINUED)									

	ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
	CAPITAL COSTS							
00-4600	4600	56100 Structures and Improvements	602	279,395	242,235	279,774	307,751	485,000
00-4600	4600	56300 Equipment	93,455	120,539	136,908	64,244	70,669	1,605,000
00-4600	4600	56400 Construction CIP - In Progress	227,333	-	-	-	-	-
00-4600	4600	56401 Structures and Improvements	-	-	-	-	-	-
00-4600	4600	56403 Equipment Capital Outlay	-	-	-	-	-	-
00-4600	4600	56404 Inventory Capital Outlay	-	-	20,000	12,280	13,508	-
	TOTAL CAPITAL OUTLAY		321,389	368,016	399,143	356,299	391,929	2,090,000
	RESERVES							
00-4600	4600	56500 Reserve	-	-	-	-	-	-
00-4600	4600	56501 Improvement Reserve	-	-	-	-	-	-
00-4600	4600	56502 Contingency Reserve	-	-	-	-	-	-
00-4600	4600	56999 Depreciation Expense	-	121,773	101,781	-	-	101,781
	TOTAL RESERVES		-	121,773	101,781	-	-	101,781
	INDIRECT COSTS							
00-4600	4600	57004 Finance Costs	183,569	39,816	26,076	-	-	111,943
00-4600	4600	57009 Legal Costs	38,412	12,320	9,940	-	-	33,750
00-4600	4600	57012 Administration Costs	17,500	56,806	48,176	-	-	167,793
00-4600	4600	57016 Council Costs	87,722	23,893	21,554	-	-	62,245
00-4600	4600	57020 Engineering Costs	40,771	2,719	3,625	-	-	-
	TOTAL INDIRECT COSTS		367,973	135,554	109,372	-	-	375,731
	TOTAL ELECTRIC		6,165,158	6,505,136	7,581,643	6,576,634	7,234,299	10,267,298

ELECTRIC FUND - FUND 600
STREET TREE MAINTENANCE - PROGRAM 4601

				UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	PROPOSED						
				FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24						
ACCOUNT		TITLE													
PERSONNEL COSTS															
00-4601	4601	51000	Salaries	\$	-	\$	-	\$	-						
00-4601	4601	51100	Worker's Compensation		-		-		-						
00-4601	4601	51200	Retirement		-		-		-						
00-4601	4601	51300	Health Insurance		-		-		-						
00-4601	4601	51310	Cafeteria plan		-		-		-						
00-4601	4601	51400	Dental Insurance		-		-		-						
00-4601	4601	51800	Disability Insurance		-		-		-						
00-4601	4601	51900	Medicare Taxes		-		-		-						
00-4601	4601	51903	Employee Assistance Program		-		-		-						
00-4601	4601	51904	Physical Fitness		-		-		-						
TOTAL PERSONNEL COSTS					-		-		-						
SERVICES & SUPPLIES															
00-4601	4601	52400	Insurance		-		-		-						
00-4601	4601	54000	Special Departmental Expense		-	6,667	6,667	6,667	-						
TOTAL SERVICES & SUPPLIES					-	6,667	6,667	6,667	-						
INDIRECT COSTS															
00-4601	4601	57004	Finance Costs		10,000	3,333	-	-	-						
00-4601	4601	57012	Administration Costs		-	-	-	-	-						
TOT 5					10,000	3,333	-	-	-						
TOTAL STREET TREE MAINTENANCE				\$	55,000	\$	3,333	\$	6,667	\$	6,667	\$	6,667	\$	-

ELECTRIC FUND - FUND 600
CAPITAL IMPROVEMENTS - PROGRAM 4608

		ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS									
10-4608	4608	51000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-4608	4608	51002	Overtime	-	-	-	-	-	-
10-4608	4608	51100	Worker's Compensation	-	-	-	-	-	-
10-4608	4608	51200	Retirement	-	-	-	-	-	-
10-4608	4608	51300	Health Insurance	-	-	-	-	-	-
10-4608	4608	51310	Cafeteria plan	-	-	-	-	-	-
10-4608	4608	51400	Dental Insurance	-	-	-	-	-	-
10-4608	4608	51800	Disability Insurance	-	-	-	-	-	-
10-4608	4608	51900	Medicare Taxes	-	-	-	-	-	-
10-4608	4608	51903	Employee Assistance Program	-	-	-	-	-	-
10-4608	4608	51904	Physical Fitness	-	-	-	-	-	-
TOTAL PERSONNEL COSTS				-	-	-	-	-	-
SERVICES & SUPPLIES									
0-4608	4608	54000	Special Departmental Expense	10,000	3,366	8,241	-	-	-
0-4608	4608	55800	Late Charges - Interest	-	5,904	-	1	2	-
TOTAL SERVICES & SUPPLIES				10,000	9,270	8,241	1	2	-
CAPITAL COSTS									
0-4608	4608	56100	Structures and Improvements	300,000	45,000	65,000	9,404	10,345	60,000
0-4608	4608	56401	Capitalized Structures and Improvem	-	4,757	2,378	-	-	-
TOTAL CAPITAL OUTLAY				300,000	49,757	67,378	9,404	10,345	60,000
TOTAL CAPITAL IMPROVEMENTS				310,000	59,027	75,620	9,405	10,347	60,000
TOTAL ELECTRIC FUND				\$ 6,530,158	\$ 6,567,496	\$ 7,663,930	\$ 6,592,706	\$ 7,251,312	\$ 10,327,298

PUBLIC BENEFITS - FUND 610

				UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	PROPOSED
				FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
ACCOUNT		TITLE							
CAPITAL IMPROVEMENTS - PROGRAM 4608									
310-4608	4608	51000	Salaries	\$	-	\$	-	\$	-
310-4608	4608	51100	Worker's Compensation		-		-		-
310-4608	4608	51200	Retirement		-		-		-
310-4608	4608	51300	Health Insurance		-		-		-
310-4608	4608	51310	Cafeteria plan		-		-		-
310-4608	4608	51400	Dental Insurance		-		-		-
310-4608	4608	51800	Disability Insurance		-		-		-
310-4608	4608	51900	Medicare Taxes		-		-		-
310-4608	4608	51903	Employee Assistance Program		-		-		-
310-4608	4608	51904	Physical Fitness		-		-		-
310-4608	4608	54000	Special Departmental Expense		-	5,256	-	-	-
310-4608	4608	56400	Construction		-	6,727	-	-	-
TOTAL CAPITAL IMPROVEMENTS					-	11,982	-	-	-
PUBLIC BENEFITS - PROGRAM 4610									
10-4610	4610	51000	Salaries		4,863	6,105	14,703	12,137	13,351
10-4610	4610	51100	Worker's Compensation		45	414	2,205	113	124
10-4610	4610	51200	Retirement		-	1,803	3,231	908	999
10-4610	4610	51300	Health Insurance		-	1,666	2,358	-	-
10-4610	4610	51310	Cafeteria plan		4,723	-	1,500	844	928
10-4610	4610	51400	Dental Insurance		444	231	313	287	316
10-4610	4610	51800	Disability Insurance		46	61	147	205	225
10-4610	4610	51900	Medicare Taxes		66	88	212	176	194
10-4610	4610	51902	Social Security		283	-	-	-	-
10-4610	4610	51903	Employee Assistance Program		-	7	16	11	12
10-4610	4610	51904	Physical Fitness		-	36	-	-	-
10-4610	4610	53500	OPEB Cost		-	-	-	-	-
10-4610	4610	53600	Professional		5,001	-	-	-	-
10-4610	4610	54000	Special Departmental Expense		80,000	97,113	94,000	90,021	99,023
10-4610	4610	54400	Utilities		-	-	-	-	-
10-4610	4610	55700	Bad Debt Write Offs		136	308	410	-	-
10-4610	4610	56100	Structures and Improvements		60,001	7,957	-	-	-
TOTAL PUBLIC BENEFITS					155,608	115,788	119,095	104,701	115,171
TOTAL PUBLIC BENEFITS FUND					\$ 155,608	\$ 127,770	\$ 119,095	\$ 104,701	\$ 115,171

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 UTILITY - FUND 630

				UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	PROPOSED
				FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2021	FY 22-23	FY 23-24
ACCOUNT		TITLE							
METER READING - PROGRAM 4181									
30-4181	4181	51000	Salaries	\$	-	\$	-	\$	-
30-4181	4181	51001	Extra Help		-		-		-
30-4181	4181	51100	Worker's Compensation		-		-		-
30-4181	4181	51200	Retirement		-		-		-
30-4181	4181	51300	Health Insurance		-		-		-
30-4181	4181	51310	Cafeteria plan		-		-		-
30-4181	4181	51400	Dental Insurance		-		-		-
30-4181	4181	51800	Disability Insurance		-		-		-
30-4181	4181	51900	Medicare Taxes		-		-		-
30-4181	4181	51902	Social Security		-		-		-
30-4181	4181	51903	Employee Assistance Program		-		-		-
30-4181	4181	51904	Physical Fitness		-		-		-
30-4181	4181	56100	Structures and Improvements		-		-		-
TOTAL METER READING				\$	-	\$	-	\$	-
STREET TREE MAINTENANCE - PROGRAM 4601									
10-4601	4601	51000	Salaries	\$	-	\$	-	\$	-
10-4601	4601	51100	Worker's Compensation		-		-		-
10-4601	4601	51200	Retirement		-		-		-
10-4601	4601	51310	Cafeteria plan		-		-		-
10-4601	4601	51400	Dental Insurance		-		-		-
10-4601	4601	51800	Disability Insurance		-		-		-
10-4601	4601	51900	Medicare Taxes		-		-		-
10-4601	4601	51903	Employee Assistance Program		-		-		-
TOTAL STREET TREE MAINTENANCE				\$	-	\$	-	\$	-
CAPITAL IMPROVEMENTS - PROGRAM 4608									
0-4608	4608	51000	Salaries	\$	-	\$	-	\$	-
0-4608	4608	51100	Worker's Compensation		-		-		-
0-4608	4608	51200	Retirement		-		-		-
0-4608	4608	51310	Cafeteria plan		-		-		-
0-4608	4608	51400	Dental Insurance		-		-		-
0-4608	4608	51800	Disability Insurance		-		-		-
0-4608	4608	51900	Medicare Taxes		-		-		-
0-4608	4608	51903	Employee Assistance Program		-		-		-
TOTAL STREET TREE MAINTENANCE				\$	-	\$	-	\$	-

WATER UTILITY - FUND 630
WATER - PROGRAM 4630

				UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	PROPOSED
ACCOUNT		TITLE		FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
PERSONNEL COSTS									
30-4630	4630	51000	Salaries	\$ 265,989	\$ 252,474	\$ 369,504	\$ 281,012	\$ 309,113	\$ 339,703
30-4630	4630	51001	Extra Help	-	548	\$ 12,000	\$ 14,061	\$ 15,467	13,601
30-4630	4630	51002	Overtime	32,043	26,631	\$ 23,970	\$ 17,237	\$ 18,961	23,970
30-4630	4630	51005	Compensated Absences Accrual	-	12,087	\$ 12,949	\$ -	\$ -	14,356
30-4630	4630	51100	Worker's Compensation	10,014	18,239	\$ 40,427	\$ 15,283	\$ 16,811	52,994
30-4630	4630	51200	Retirement	87,605	63,034	\$ 55,919	\$ 25,631	\$ 28,194	85,602
30-4630	4630	51300	Health Insurance	-	56,526	\$ -	\$ -	\$ -	58,855
30-4630	4630	51310	Cafeteria plan	58,430	-	\$ 50,717	\$ 43,800	\$ 48,180	-
30-4630	4630	51311	Retiree Health Premiums	-	-	\$ 15,000	\$ 17,288	\$ 19,017	-
30-4630	4630	51400	Dental Insurance	6,300	5,489	\$ 5,494	\$ 4,873	\$ 5,360	8,748
30-4630	4630	51700	Physicals	-	-	\$ -	\$ -	\$ -	-
30-4630	4630	51800	Disability Insurance	4,900	2,691	\$ 4,385	\$ 3,994	\$ 4,393	3,398
30-4630	4630	51900	Medicare Taxes	3,700	3,900	\$ 5,907	\$ 4,526	\$ 4,979	5,123
30-4630	4630	51902	Social Security	400	1,413	\$ 1,200	\$ 741	\$ 815	701
30-4630	4630	51903	Employee Assistance Program	281	297	\$ 307	\$ 201	\$ 221	402
30-4630	4630	51904	Physical Fitness	1,060	962	\$ -	\$ -	\$ -	1,133
30-4630	4630	51905	FSA Admin Cost	-	-	\$ -	\$ -	\$ -	-
30-4630	4630	51998	OPEB Cost	-	-	\$ -	\$ -	\$ -	-
TOTAL PERSONNEL COSTS				470,721	460,791	597,779	428,647	471,512	608,586

SERVICES & SUPPLIES									
30-4630	4630	52000	Safety Clothing	1,821	2,000	2,000	1,110	1,221	2,000
30-4630	4630	52100	Communications	499	1,001	1,079	418	460	400
30-4630	4630	52300	Household Expense	-	-	-	-	-	-
30-4630	4630	52400	Insurance	9,729	9,854	9,933	-	-	13,140
30-4630	4630	53000	Equipment Maintenance	15,897	15,334	20,684	12,974	14,272	15,000
30-4630	4630	53300	Memberships	6,000	5,370	4,626	1,786	1,965	6,000
30-4630	4630	53500	Office	4,018	2,904	5,393	5,800	6,380	6,000
30-4630	4630	53600	Professional	40,729	44,366	23,743	9,913	10,904	10,000
30-4630	4630	53650	Information Technology						11,403
30-4630	4630	53700	Publications	50	132	161	-	-	200
30-4630	4630	53800	Rents - Equipment	300	300	300	615	677	700
30-4630	4630	53950	Small Tools	1,500	2,500	2,500	-	-	2,500
30-4630	4630	53960	Fuel	18,000	6,000	-	-	-	8,000
30-4630	4630	53970	Labs & Testing		8,000	12,000	10,126	11,139	-
30-4630	4630	53999	Infrastructure Protection	1	54,310	45,692	-	-	109,573
30-4630	4630	54000	Special Departmental Expense	70,000	70,000	70,000	74,319	81,751	70,000
30-4630	4630	54300	Transportation and Travel	736	565	9	-	-	4,000
30-4630	4630	54350	Tuition Reimbursement	-	-	-	-	-	-
30-4630	4630	54400	Utilities	-	44,906	15,032	178	195	15,032
30-4630	4630	54650	Taxes/Permits	15,000	15,331	18,035	16,587	18,245	18,000
30-4630	4630	55700	Bad Debt Write Offs	2,107	4,048	5,397	-	-	5,397
30-4630	4630	55800	Late Charges - Interest	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES				186,387	284,922	236,583	133,826	147,209	297,345
DEBT SERVICE									
0-4630	4630	55900	Debt Service - Principal	-	-	-	-	-	-
0-4630	4630	55901	Debt Service - Interest	-	815	272	-	-	272
TOTAL CAPITAL OUTLAY				-	815	272	-	-	272

WATER UTILITY - FUND 630
WATER - PROGRAM 4630

	ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2022	PROJECTED FY 22-23	PROPOSED FY 23-24
CAPITAL COSTS								
30-4630	4630	56100 Structures and Improvements	74,000	632,258	515,000	69,234	76,157	715,000
30-4630	4630	56300 Equipment	25,000	28,349	65,074	20,289	22,318	30,000
30-4630	4630	56401 Capitalized Structures and Improvem	-	-	-	-	-	-
30-4630	4630	56403 Equipment	-	9,523	0	-	-	-
30-4630	4630	56404 Inventory Capital Outlay	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			99,000	670,129	580,074	89,523	98,475	745,000
RESERVES								
30-4630	4630	56500 Reserve	-	-	-	-	-	-
30-4630	4630	56999 Depreciation Expense	206,863	136,632	114,498	-	-	114,498
TOTAL RESERVES			206,863	136,632	114,498	-	-	114,498
INDIRECT COSTS								
30-4630	4630	57004 Finance Costs	20,053	30,846	16,966	-	-	65,243
30-4630	4630	57009 Legal Costs	17,500	12,320	9,940	-	-	33,750
30-4630	4630	57011 Corp Yard Costs	14,043	36,640	17,338	-	-	18,797
30-4630	4630	57012 Administration Costs	15,616	10,113	8,576	-	-	31,910
30-4630	4630	57013 Fire Costs	74	25	33	-	-	33
30-4630	4630	57016 Council Costs	6,233	3,653	3,295	-	-	9,516
30-4630	4630	57020 Engineering Costs	-	-	-	-	-	-
TOTAL INDIRECT COSTS			73,519	93,597	56,149	-	-	159,249
TOTAL WATER PROGRAM			1,036,490	1,646,886	1,585,355	651,997	717,196	1,924,950
TOTAL WATER FUND			\$ 1,036,490	\$ 1,646,886	\$ 1,585,355	\$ 651,997	\$ 717,196	\$ 1,924,950

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

				UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	PROPOSED
				FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
ACCOUNT				TITLE					
PERSONNEL COSTS									
0-4650	4650	51000	Salaries	\$ 117,588	\$ 107,756	\$ 185,387	\$ 145,533	\$ 160,086	\$ 200,706
0-4650	4650	51001	Extra Help	-	-	\$ 11,000	\$ 14,061	\$ 15,467	11,301
0-4650	4650	51100	Worker's Compensation	4,427	7,307	\$ 19,560	\$ 2,733	\$ 3,006	31,800
0-4650	4650	51200	Retirement	38,729	20,870	\$ 26,171	\$ 12,713	\$ 13,985	51,940
0-4650	4650	51300	Health Insurance	-	18,743	\$ -	\$ -	\$ -	30,420
0-4650	4650	51310	Cafeteria plan	25,831	-	\$ 21,512	\$ 15,318	\$ 16,850	-
0-4650	4650	51400	Dental Insurance	2,470	2,399	\$ 3,278	\$ 2,957	\$ 3,252	5,445
0-4650	4650	51800	Disability Insurance	1,250	1,078	\$ 2,295	\$ 2,057	\$ 2,262	2,008
0-4650	4650	51900	Medicare Taxes	1,579	1,562	\$ 2,990	\$ 2,313	\$ 2,544	3,074
0-4650	4650	51902	Social Security	177	1,413	\$ 632	\$ 741	\$ 815	701
0-4650	4650	51903	Employee Assistance Program	124	114	\$ 149	\$ 118	\$ 130	241
0-4650	4650	51998	Sewer Operating	-	-	\$ -	\$ -	\$ -	-
0-4650	4650	51998	OPEB Cost	-	-	\$ -	\$ -	\$ -	-
TOTAL PERSONNEL COSTS				192,174	161,242	272,974	198,543	218,397	337,636
SERVICES & SUPPLIES									
0-4650	4650	52400	Insurance	-	-	-	-	-	-
0-4650	4650	53500	Office	-	17	6	-	-	6
0-4650	4650	53600	Professional	-	-	-	-	-	-
0-4650	4650	53650	Information Technology	-	-	-	-	-	11,403
0-4650	4650	53999	Infrastructure Protection	-	-	-	-	-	-
0-4650	4650	54000	Special Projects	15,000	4,990	8,006	17,546	19,300	-
0-4650	4650	54300	Transportation and Travel	-	-	-	1	2	6,679
0-4650	4650	55700	Bad Debt Write Offs	-	1,368	-	-	-	-
TOTAL SERVICES & SUPPLIES				15,000	6,375	8,011	17,547	19,302	18,087
DEBT SERVICE									
0-4650	4650	55901	Debt Service - Interest	-	15,386	85,129	175,558	193,113	5,129
TOTAL CAPITAL OUTLAY				-	15,386	85,129	175,558	193,113	5,129
CAPITAL COSTS									
0-4650	4650	56300	Equipment	-	-	-	5,996	6,596	-
TOTAL CAPITAL OUTLAY				-	-	-	5,996	6,596	-

RESERVES										
50-4650	4650	56500	Reserve	-	-	-	-	-	-	-
50-4650	4650	56501	Improvement Reserve	-	-	-	-	-	-	-
50-4650	4650	56999	Depreciation	340,639	275,426	205,355	-	-	205,355	
TOTAL RESERVES				340,639	275,426	205,355	-	-	205,355	
INDIRECT COSTS										
50-4650	4650	57004	Finance Costs	264	2,391	3,058	-	-	520	
50-4650	4650	57011	Corp Yard Costs	-	-	-	-	-	-	
50-4650	4650	57012	Administration Costs	4,940	2,836	2,405	-	-	8,181	
50-4650	4650	57016	Council Costs	2,020	1,184	1,068	-	-	3,084	
50-4650	4650	54651	Other Adjustments	-	-	-	-	-	-	
TOTAL INDIRECT COSTS				7,260	6,410	6,531	-	-	11,785	
TOTAL SEWER OPERATING PROGRAM				\$ 555,073	\$ 464,839	\$ 577,999	\$ 397,643	\$ 437,408	\$ 577,992	

SEWER UTILITY FUND - FUND 650
SEWER PLANT - PROGRAM 4651

ACCOUNT		TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
PERSONNEL COSTS								
0-4651	4651	51000 Salaries	\$ 76,426	\$ 80,727	\$ 102,169	\$ 78,544	\$ 86,398	\$ 91,628
0-4651	4651	51001 Extra Help	8,000	2,667	1	-	-	-
0-4651	4651	51002 Overtime	15,754	17,236	17,360	19,053	20,959	17,360
0-4651	4651	51005 Compensated Absences Accrual	-	3,185	2,852	-	-	2,673
0-4651	4651	51100 Worker's Compensation	2,877	5,471	11,575	9,919	10,911	13,744
0-4651	4651	51200 Retirement	25,172	20,672	17,063	8,405	9,245	19,706
0-4651	4651	51300 Health Insurance	-	20,590	-	-	-	22,672
0-4651	4651	51310 Cafeteria plan	16,789	-	16,951	18,257	20,083	-
0-4651	4651	51311 Retiree Health Premiums	-	-	17,000	17,232	18,955	-
0-4651	4651	51400 Dental Insurance	1,605	1,668	1,244	1,320	1,452	1,924
0-4651	4651	51800 Disability Insurance	812	806	1,273	1,169	1,286	917
0-4651	4651	51900 Medicare Taxes	1,026	1,172	1,819	1,414	1,555	1,329
0-4651	4651	51902 Social Security	115	213	-	-	-	-
0-4651	4651	51903 Employee Assistance Program	81	90	89	46	50	104
0-4651	4651	51904 Physical Fitness	303	318	-	-	-	249
0-4651	4651	51905 FSA Admin Cost	-	-	-	-	-	-
TOTAL PERSONNEL COSTS			148,960	154,815	189,395	155,358	170,894	172,306
SERVICES & SUPPLIES								
0-4651	4651	52000 Safety Clothing	500	2,000	-	-	-	2,000
0-4651	4651	52100 Communications	3,200	4,455	3,578	3,192	3,511	3,578
0-4651	4651	52400 Insurance	7,500	8,601	8,497	1,872	2,059	10,129
0-4651	4651	53000 Equipment Maintenance	9,000	11,038	9,038	4,738	5,212	9,038
0-4651	4651	53200 Maintenance - Structures	6,000	-	2,000	2,001	2,201	2,000
0-4651	4651	53300 Memberships	-	-	-	-	-	-
0-4651	4651	53500 Office	2,000	2,053	2,991	2,864	3,150	1,991
0-4651	4651	53600 Professional	54,000	57,493	50,110	3,993	4,392	50,110
0-4651	4651	53700 Publications	50	17	22	-	-	22
0-4651	4651	53800 Rents - Equipment	500	308	338	550	605	338
0-4651	4651	53970 Chemicals	3,000	-	444	-	-	1,000
0-4651	4651	53975 Testing and Lab	6,700	6,853	1,000	-	-	6,562
0-4651	4651	54000 Special Departmental Expense	18,000	14,500	8,562	6,772	7,449	18,000
0-4651	4651	54300 Transportation and Travel	900	1,021	18,000	11,997	13,197	640
0-4651	4651	54400 Utilities	95,000	94,535	0	-	-	94,543
0-4651	4651	54650 Taxes/Permits	23,000	27,954	94,543	61,268	67,395	24,379
TOTAL SERVICES & SUPPLIES			229,350	224,929	199,123	99,247	109,172	224,331

DEBT SERVICE							
50-4651	4651	55900	Debt Service - Principal	12,000	4,000	5,333	5,333
50-4651	4651	55901	Debt Service - Interest	33,000	85,394	98,080	98,080
TOTAL DEBT SERVICE				45,000	89,394	103,413	103,413
CAPITAL COSTS							
50-4651	4651	56100	Structures and Improvements	135,001	1,154,279	495,000	700,000
50-4651	4651	56300	Equipment Maintenance	80,000	27,138	36,184	150,000
50-4651	4651	56400	Construction CIP - In Progress	-	-	-	-
50-4651	4651	56404	Inventory Capital Outlay	-	-	-	-
TOTAL CAPITAL OUTLAY				215,001	1,181,417	531,184	850,000

SEWER UTILITY FUND - FUND 650
SEWER PLANT - PROGRAM 4651 (Continued)

	ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
	RESERVES							
50-4651	4651 56501	Improvement Reserve	-	-	-	-	-	-
50-4651	4651 56999	Depreciation	-	-	-	-	-	-
	TOTAL RESERVES		-	-	-	-	-	-
	INDIRECT COSTS							
50-4651	4651 57004	Finance Costs	8,078	8,374	5,484	-	-	24,215
50-4651	4651 57009	Legal Costs	17,500	12,320	9,940	-	-	33,750
50-4651	4651 57011	Corp Yard Costs	42,322	32,502	26,278	-	-	56,651
50-4651	4651 57012	Administration Costs	8,323	5,389	4,571	-	-	15,548
50-4651	4651 57016	Council Costs	-	-	-	-	-	-
50-4651	4651 57020	Engineering Costs	-	-	-	-	-	-
	TOTAL INDIRECT COSTS		76,223	58,585	46,273	-	-	130,164
	TOTAL SEWER PLANT		\$ 714,534	\$ 1,709,141	\$ 1,069,390	\$ 375,488	\$ 413,037	\$ 1,480,214

SEWER UTILITY FUND - FUND 650
SEWER TOWN - PROGRAM 4652

	ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24
	PERSONNEL COSTS							
0-4652	4652 51000	Salaries	\$ 53,940	\$ 70,514	\$ 168,194	\$ 152,169	\$ 167,386	\$ 180,536
0-4652	4652 51001	Extra Help	10,000	3,746	4,842	-	-	1,150
0-4652	4652 51002	Overtime	23,433	25,314	28,130	18,721	20,593	28,130
0-4652	4652 51005	Compensated Absences Accrual	-	3,358	6,066	-	-	6,082
0-4652	4652 51100	Worker's Compensation	5,656	4,783	21,178	9,904	10,895	27,255
0-4652	4652 51200	Retirement	15,301	17,986	24,964	13,377	14,714	51,032
0-4652	4652 51300	Health Insurance	-	18,209	19,949	-	-	28,989
0-4652	4652 51310	Cafeteria plan	11,081	-	-	26,514	29,166	-
0-4652	4652 51311	Retiree Health Premiums	-	-	-	-	-	-
0-4652	4652 51400	Dental Insurance	590	1,870	1,250	2,162	2,378	5,666
0-4652	4652 51800	Disability Insurance	520	706	1,411	2,454	2,699	1,806
0-4652	4652 51900	Medicare Taxes	754	1,022	2,046	2,474	2,721	2,636
0-4652	4652 51902	Social Security	-	-	-	-	-	-
0-4652	4652 51903	Employee Assistance Program	59	80	163	125	137	207
0-4652	4652 51904	Physical Fitness	265	281	-	-	-	734
0-4652	4652 51905	FSA Admin Cost	-	-	-	-	-	-
	TOTAL PERSONNEL COSTS		121,598	147,869	278,193	227,900	250,690	334,223

SERVICES & SUPPLIES

50-4652	4652	52000	Safety Clothing		2,000	2,000	-	-	1,500
50-4652	4652	52100	Communications	300	368	406	260	286	498
50-4652	4652	52400	Insurance	18,000	18,417	18,534	-	-	24,310
50-4652	4652	53000	Equipment Maintenance	15,000	14,346	17,046	17,350	19,085	17,000
50-4652	4652	53300	Memberships	600	388	-	-	-	700
50-4652	4652	53500	Office	2,300	2,624	628	627	690	3,500
50-4652	4652	53600	Professional	20,000	41,699	3,281	3,271	3,598	15,000
50-4652	4652	53700	Publications	200	117	49,286	10,960	12,056	156
50-4652	4652	53800	Rents - Equipment	210	211	1	-	-	500
50-4652	4652	53975	Testing and Lab	50	17	209	446	491	-
50-4652	4652	53999	Infrastructure Protection	156,703	102,825	0	-	-	207,457
50-4652	4652	54000	Special Departmental Expense	50,000	50,000	86,510	-	-	35,000
50-4652	4652	54400	Utilities	73,000	43,654	50,000	14,341	15,775	39,297
50-4652	4652	55700	Bad Debt Write Offs	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES				162,955	276,667	227,900	47,255	51,980	344,918

SEWER UTILITY FUND - FUND 650

SEWER TOWN - PROGRAM 4652 (Continued)

				UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	PROPOSED
				FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
ACCOUNT TITLE									
CAPITAL COSTS									
50-4652	4652	56100	Structures and Improvements	7,000	4,872	4,904	7,730	8,502	-
50-4652	4652	56300	Equipment Maintenance	21,164	16,166	61,018	1,144	1,258	-
50-4652	4652	56400	Construction CIP - In Progress	-	-	-	669	735	-
50-4652	4652	56403	Inventory Capital Outlay	-	-	-	-	-	-
50-4652	4652	56999	Depreciation	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY				28,164	21,038	65,923	9,542	10,496	-
INDIRECT COSTS									
0-4652	4652	57004	Finance Costs	8,157	8,455	5,537	-	-	27,232
0-4652	4652	57009	Legal Costs	17,500	5,833	7,778	-	-	7,778
0-4652	4652	57011	Corp Yard Costs	42,322	32,502	26,278	-	-	56,651
0-4652	4652	57012	Administration Costs	5,139	3,328	2,822	-	-	9,601
0-4652	4652	57016	Council Costs	2,411	1,389	1,253	-	-	3,618
0-4652	4652	57020	Engineering Costs	51,077	14,170	18,893	-	-	-
TOTAL INDIRECT COSTS				126,606	65,677	62,562	-	-	104,880
TOTAL SEWER TOWN PROGRAM				\$ 439,324	\$ 511,251	\$ 634,578	\$ 284,696	\$ 313,166	\$ 784,022

SEWER UTILITY FUND - FUND 650
SEWER BCHA - PROGRAM 4653

				UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	PROPOSED
				FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
ACCOUNT		TITLE							
PERSONNEL COSTS									
50-4653	4653	51000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-4653	4653	51005	Compensated Absences Accrual	-	-	-	-	-	-
50-4653	4653	51100	Worker's Compensation	-	-	-	-	-	-
50-4653	4653	51200	Retirement	-	-	-	-	-	-
50-4653	4653	51300	Health Insurance	-	-	-	-	-	-
50-4653	4653	51310	Cafeteria plan	-	-	-	-	-	-
50-4653	4653	51400	Dental Insurance	-	-	-	-	-	-
50-4653	4653	51800	Disability Insurance	-	-	-	-	-	-
50-4653	4653	51900	Medicare Taxes	-	-	-	-	-	-
50-4653	4653	51903	Employee Assistance Program	-	-	-	-	-	-
50-4653	4653	51904	Physical Fitness	-	-	-	-	-	-
50-4653	4653	53000	Equipment	-	-	-	-	-	-
TOTAL PERSONNEL COSTS				-	-	-	-	-	-
INDIRECT COSTS									
50-4653	4653	57004	Finance Costs	-	52	17	17	17	209
50-4653	4653	57011	Corp Yard Costs	98	75	61	61	61	131
50-4653	4653	57012	Administration Costs	52	30	25	25	25	86
50-4653	4653	57016	Council Costs	21	12	11	11	11	3,529
TOTAL INDIRECT COSTS				171	169	114	114	114	3,955
TOTAL SEWER BCHA				\$ 171	\$ 169	\$ 114	\$ 114	\$ 114	\$ 3,955
SEWER IND PARK - PROGRAM 4657									
50-4657	4657	53600	Professional		\$ -	\$ -	\$ -	\$ -	\$ -
50-4657	4657	56100	Structures and Improvements		-	-	-	-	-
TOTAL SEWER IND PARK					\$ -	\$ -	\$ -	\$ -	\$ -
SEPTAGE HAULERS - PROGRAM 4658									
50-4658	4658	52400	Insurance		\$ -	\$ -	\$ -	\$ -	\$ -
50-4658	4658	54000	Special Departmental Expense		7.0	10.4	10.4	10.4	\$ 10
50-4658	4658	54400	Utilities		134.5	99.2	99.2	99.2	\$ 99
50-4658	4658	57004	Finance Costs		67	22	22	22	\$ 22
50-4658	4658	57011	Corp Yard Costs		-	-	-	-	\$ -
50-4658	4658	57012	Administration Costs		-	-	-	-	\$ -
50-4658	4658	57016	Council Costs		-	-	-	-	\$ -
TOTAL SEPTAGE HAULERS				-	208	132	132	132	132
TOTAL SEWER FUND				\$ 1,709,101	\$ 2,685,608	\$ 2,282,213	\$ 1,058,074	\$ 1,163,857	\$ 2,846,315

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 the 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

ACCOUNT				TITLE		UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	PROPOSED FY 23-24				
PERSONNEL COSTS															
00-4700	4700	51000	Salaries	\$	60,993	\$	60,684	\$	87,340	\$	68,215	\$	75,036	\$	67,593
00-4700	4700	51001	Extra Help		-		3,019	\$	26	\$	2,060	\$	2,266		7,489
00-4700	4700	51002	Overtime		457		413	\$	1	\$	-	\$	-		551
00-4700	4700	51005	Compensated Absences Accrual		-		2,029	\$	1,994	\$	-	\$	-		1,675
00-4700	4700	51100	Worker's Compensation		2,296		4,114	\$	10,101	\$	1,798	\$	1,978		11,262
00-4700	4700	51200	Retirement		20,088		17,439	\$	17,626	\$	6,911	\$	7,602		18,555
00-4700	4700	51300	Health Insurance		-		13,721	\$	-	\$	-	\$	-		15,083
00-4700	4700	51310	Cafeteria plan		13,398		-	\$	13,747	\$	15,608	\$	17,168		-
00-4700	4700	51400	Dental Insurance		1,281		669	\$	669	\$	649	\$	714		2,317
00-4700	4700	51700	Physicals		-		-	\$	-	\$	-	\$	-		-
00-4700	4700	51800	Disability Insurance		648		607	\$	1,225	\$	1,047	\$	1,151		676
00-4700	4700	51900	Medicare Taxes		819		880	\$	1,276	\$	1,014	\$	1,116		1,089
00-4700	4700	51902	Social Security		92		-	\$	300	\$	426	\$	469		464
00-4700	4700	51903	Employee Assistance Program		64		69	\$	107	\$	89	\$	97		86
00-4700	4700	51904	Physical Fitness		242		300	\$	-	\$	-	\$	-		300
00-4700	4700	51998	OPEB Cost		-		-	\$	-	\$	-	\$	-		-
TOTAL PERSONNEL COSTS					100,379		103,945		134,412		97,817		107,599		127,140
SERVICES & SUPPLIES															
00-4700	4700	52100	Communications		1,176		1,349		1,337		451		496		1,337
00-4700	4700	52400	Insurance		1,764		1,627		-		306		337		2,382
00-4700	4700	53000	Equipment Maintenance		1,991		341		1,665		2,263		2,489		1,565
00-4700	4700	53500	Office		166		221		3,065		-		-		129
00-4700	4700	53600	Professional		602		2,455		-		-		-		1,067
00-4700	4700	53700	Publications		-		-		1,067		448		493		-
00-4700	4700	53960	Fuel		5,636		4,787		-		-		-		5,700
00-4700	4700	54000	Special Departmental Expense		228		649		5,700		4,414		4,855		864
00-4700	4700	54300	Transportation and Travel		-		-		364		80		88		-
TOTAL SERVICES & SUPPLIES					11,563		11,428		13,198		7,961		8,757		13,044
CAPITAL COSTS															
00-4700	4700	56999	Depreciation Expense		4,423		3,686		3,686		-		-		3,686
TOTAL CAPITAL OUTLAY					4,423		3,686		3,686		-		-		3,686
INDIRECT COSTS															
00-4700	4700	57004	Finance Costs		4,103		4,253		2,786		-		-		11,537
TOTAL INDIRECT COSTS					4,103		4,253		2,786		-		-		11,537
TOTAL SB 325 TAXI FUND				\$	120,469	\$	123,313	\$	154,082	\$	105,778	\$	116,356	\$	155,408

FY 23-24
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.

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 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.

CITY OF GRIDLEY
CAPITAL IMPROVEMENT PROGRAM
FY 23-24
GOVERNMENTAL FUNDS

FY 23 - 24

ADMINISTRATION	
Budget & Debt software	\$ 50,000
- Replace Switching Fabric	\$ 15,000
- Replace Network Attached Storage	\$ 10,000
Impact Fee/Nexus Study	\$ 75,000
City Hall - Exterior Paint	\$ 50,000
City Hall - Finance Front Counters	\$ -
City Hall - Bldg- Upgrades Reserve	\$ -
City Hall - Code Update - Procurement, Contractor List, Misc Updates	\$ 15,000
Master Fee Schedule Study	\$ 75,000
Municipal Service Review	\$ 35,000
General Plan Sphere of Influence Amendment	\$ 30,000
Parks & Rec Bldg- Floor Repair Upgrades	\$ -
General Fund	\$ 385,000

CITY OF GRIDLEY
CAPITAL IMPROVEMENT PROGRAM
FY 23-24
GOVERNMENTAL FUNDS

DRP YARD/Maintenance Districts/Parks	
ork Lift	\$ 45,000
ublic Works Warehouse Improvements	\$ 30,000
ark F/B Truck replacement	\$ 5,000
DA Park Improvements	\$ 15,000
arks Master Implementation	\$ 500,000
utdoor Equity Program (FUND 932)	\$ 60,000
rsuits for Park Grants and Citywide Master Plan	\$ 40,000
isc. Park Improvement	\$ 5,000
orts Complex Planning (increase rev)	\$ 1,000,000
isc. Equipment replacement	\$ 5,000
ayground equipment replacement	\$ 5,000
ture Sidewalk on West side of Tennis court	\$ -
ees & Landscape Program	\$ 30,000
eneral Fund/ Special Revenue	\$ 1,740,000

CITY OF GRIDLEY
CAPITAL IMPROVEMENT PROGRAM
FY 23-24
GOVERNMENTAL FUNDS

POLICE	
Patrol Vehicle - COPS	\$ 75,000
Body Worn Cameras	\$ 62,000
CJIS Compliant Dispatch Consules	\$ 108,000
MS (Sun Ridge Systems)	\$ 25,000
Radio System Replacement - CJIS Requirement	\$ 25,000
General Fund	\$ 295,000

CITY OF GRIDLEY
CAPITAL IMPROVEMENT PROGRAM
FY 23-24
GOVERNMENTAL FUNDS

STREETS	
Pavement Management Plan	\$ 2,500
Street Pavement Reserve Program	\$ 25,000
Bicycle & Pedestrian ADA Improvements	\$ 10,000
GPC & Equal Access Project	\$ -
B & P SR 99 Corridor project	\$ 97,000
2022-23 Street Repair/Improv.	\$ 50,000
2022-23 Street Repair/Improv.	\$ -
Washington Street Extension	\$ -
Vermont Street Extension	\$ -
Repave Connection Streets Vermont, Nevada, Ohio	\$ -
Local Roadway Safety Plan	\$ -
ADA Audit and Transition Plan	\$ 45,000
Public Works Construction Standards Update (NEW) for Streets	\$ 35,000
General Fund/ Special Revenue	\$ 264,500

CITY OF GRIDLEY
CAPITAL IMPROVEMENT PROGRAM
FY 23-24
GOVERNMENTAL FUNDS

WATER	
Well Backup Generators	\$ 80,000
Water Truck - (shared expense with Electric)	\$ 75,000
Well Equipment Replacement Program	\$ 86,000
Water System SCADA	\$ 50,000
Arsenic Removal (Prop 68 Grant Fund)	\$ 150,000
City Water Main Replacement	\$ 600,000
Lead & Copper Services Inventory	\$ 50,000
RF-Upgrade Distribution Mains (Drinking water State evolving Fund)	\$ 410,000
Underground Encasement for Waterways	
Leak Detection Program	\$ 50,000
Public Works Construction Standards Update for Water	\$ 5,000
Total Water Enterprise	\$ 1,556,000

CITY OF GRIDLEY
CAPITAL IMPROVEMENT PROGRAM
FY 23-24
GOVERNMENTAL FUNDS

SEWER & STORMWATER	FY 23 - 24
actor Truck	\$ 75,000
CTV Tuck & Software	\$ 150,000
ack Hoe Replacement	\$ 5,000
ackup Pumps	\$ 30,000
RF Little Avenue Force Main Project (<i>Clean Water State</i>	\$ 200,000
/WTP Disposal Basin Repairs (Level Ponds)	\$ 65,000
ackup Generators for up to 2 Lift Stations	\$ 90,000
udge Removal	\$ 200,000
/astewater System SCADA	\$ 50,000
ewer Line Replacement Program	\$ 300,000
each River Sewer Crossing (C-06-8520-110) (Clean Water ate Revolving Fund SRF Funded)	\$ 140,000
eport of Waste Discharge	\$ -
intary Sewer Management Plan Update	\$ 15,000
ty/SOI wide Stormwater Master Plan Update	\$ 200,000
<u>Total Sewer Enterprise</u>	\$ 1,520,000

CITY OF GRIDLEY
CAPITAL IMPROVEMENT PROGRAM
FY 23-24
GOVERNMENTAL FUNDS

YEAR 4
FY 23 - 24

Electric

Truck Replacement Program	135,000
Electric Building Improvements	20,000
FEEDER 1103 RECONDUCTOR	40,000
416V GC Reconductor	10,000
Decorative Street Light Replacement	40,000
Boat Ramp Lighting Project	20,000
Mobile Testing & Equipment	40,000
Meter Test Equipment	25,000
Garbage Truck	250,000
102 UG 12KV Switch Replacement	50,000
Substation Improvements	100,000
1) 3PH Padmount Trans. Hazel Hotel	20,000
Industrial Park Loop Feed	150,000
Metering System Replacement	1,200,000
100' UG Submersible Replacement	20,000
Materials/Inventory	100,000
7 E. Gridley Road Project	90,000
Apple Meadows Loop Feed	45,000
Substation T-1 Replacement	25,000

Total Electric Enterprise

\$ 2,380,000

\$ 8,140,500

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.

BUDGET RESOLUTIONS

Attached as copies with signatures