



Gridley's Purpose...

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

CITY OF GRIDLEY OFFICIALS

Elected Officials

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

Appointed Officials

City Administrator/Finance Director	Paul Eckert
Assistant Finance Director	Elisa Arteaga
Electric Utility Director	Danny Howard
Fire Chief	Ken Lowe
Police Chief	Rodney Harr
Public Works Director	Ross Pippitt
Recreation Coordinator	Trina Leishman
<i>Contract City Attorney</i>	<i>Tony Galyean</i>
<i>Contract City Engineer</i>	<i>Dave Harden</i>
<i>Contract City Planner</i>	<i>Donna Decker</i>

Type of Government

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

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July 1, 2020

Honorable Mayor and Members of the City Council,

On behalf of City staff, it is my pleasure to submit to you the Fiscal Year 2020-2021 Annual Operating Budget and Capital Improvement Plan (CIP). The budget serves as the City’s primary financial management tool and is an important expression of policy regarding public services and community priorities. The budget considers the City’s short and long-term organizational goals in consideration of available revenue. As such, the budget is utilized as both a financial plan and a communication device.

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

The City Council and City staff are committed to provide the best possible financial practices and the highest possible transparency regarding all financial transactions. The FY 2020-21 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 a City to sustainably and efficiently provide services is one of the most important duties a City Council can participate in.

Background

The budget schedule above highlights the two-month process required to develop the Annual Operating Budget and Capital Improvement Plan (CIP). The schedule included four public hearings.

PROJECT PHASE	STARTING	ENDING
DETERMINE 20-21 FIXED COSTS (PERSONNEL, ETC.)	5.4.2020	6.1.2020
PROJECTED 20-21 EXPENDITURES	5.4.2020	6.10.2020
PROJECTED 20-21 REVENUES	5.18.2020	6.10.2020
DETERMINE GENERAL FUND TARGETS	5.4.2020	6.10.2020
ADMINISTRATOR/FINANCE STAFF MEETINGS	5.18.2020	5.29.2020
COUNCIL BUDGET MEETINGS	6.01.2020	6.24.2020
DEVELOP PROPOSED BUDGET	5.18.2020	6.24.2020
ADOPT BUDGET	6.24.2020	6.24.2020
UPLOAD BUDGET INTO SOFTWARE	6.24.2020	6.30.2020
STAFF DEVELOPS HARDCOPY PUBLIC BUDGET BOOKLET	6.24.2020	7.17.2020

IMPORTANT COUNCIL MEETING DATES:

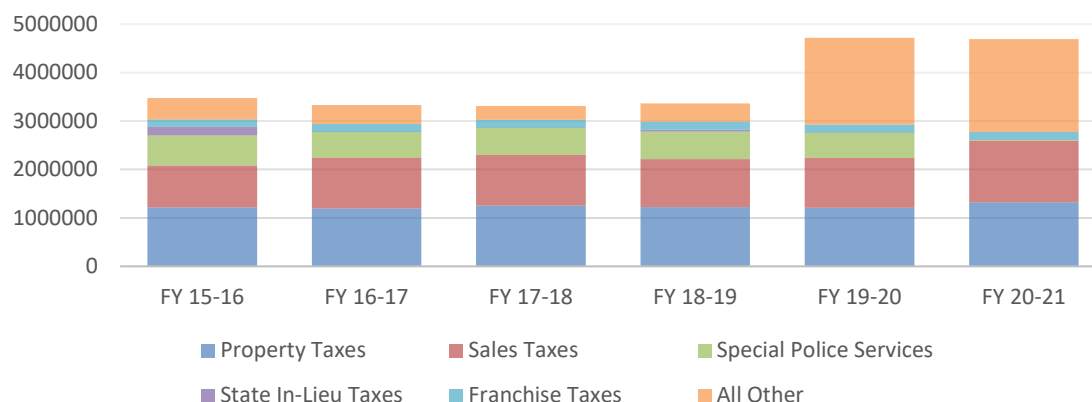
Budget, CIP, and Fees Introduction and Police Department Presentation	6.01.2020
Revenues & Expenditures, Fees, and Capital Plan. Engineering, Electric, Fire, and Public Works Presentations.	6.10.2020
Presentations and Budget, CIP, and Fee Details. Recreation and Admin Budgets.	6.15.2020
Budget, CIP, and Fees Review and Adoption	6.24.2020

The City Council received an in-depth analysis of our financial practices and condition from a highly reputable third-party and independent financial auditor. The independent third-party auditor provided a positive assessment of our City finances, covering all operations and services. 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 Funds. Staff also presented an overview of the budget process and the proposed changes, additions, and deletions discussed at various public budget sessions. This year, City staff will take up the task of inputting the budget contents into our current City financial software as well as the new Tyler Technologies financial software system.

General Fund

The General Fund has maintained a positive fund balance for the past five budget cycles, following a series of deficit years. The majority of General Fund costs are comprised of personnel costs. Staff has undertaken significant measures in recent years to mitigate the fund challenges; including furloughs, layoffs, reduction of operating costs, deferment of projects, an implementation of an early retirement program, and an overall effort to relieve the burden on the City’s General Fund.

GENERAL FUND REVENUE TREND

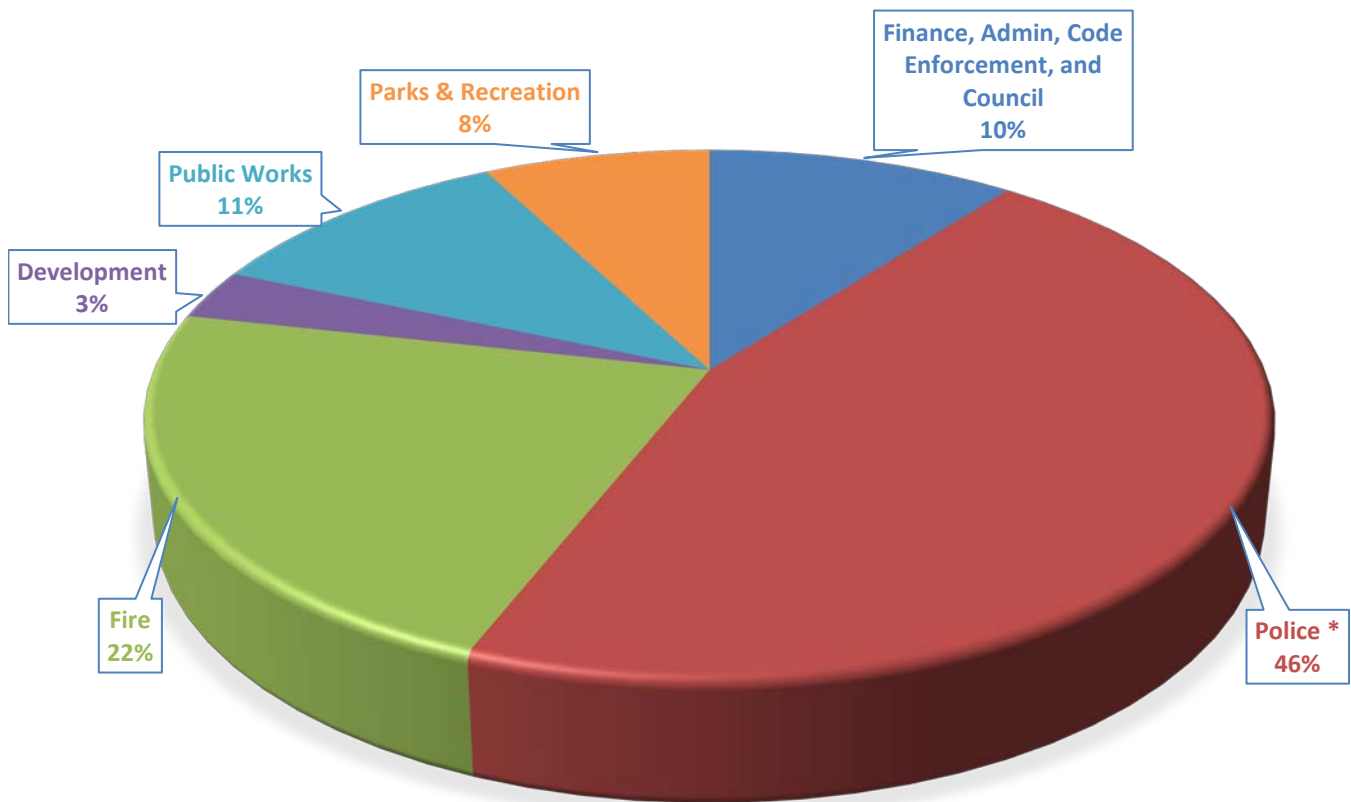
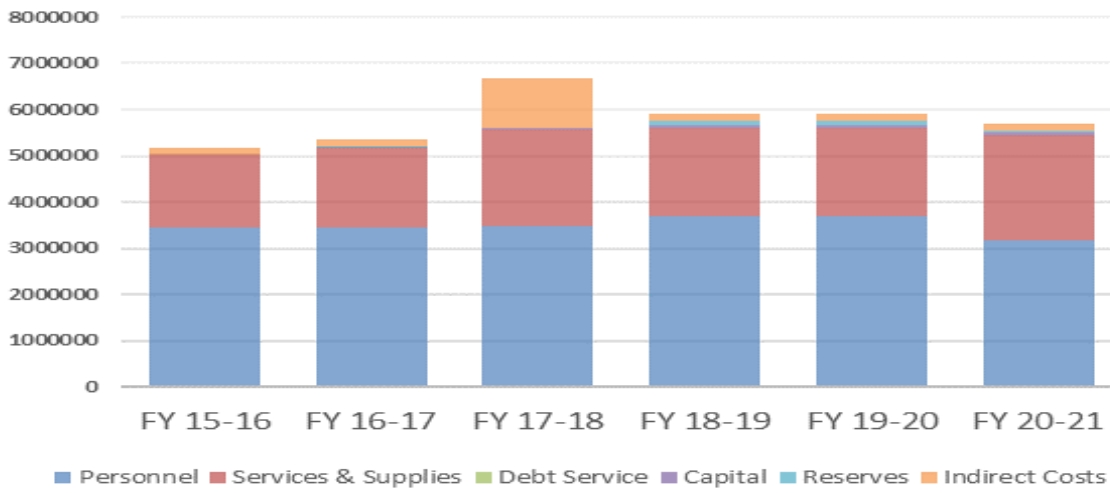


General Fund revenue is expected to be at an all-time high due to the short-term lease revenues from the Gridley Camp Fire FEMA Community. In typical years, Property and Sales Tax contribute over 60% percent of revenue in the General Fund. It’s essential to keep in mind that the FEMA revenues are for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

Expenses in the General Fund are primarily flat. The total General Fund Budget is \$5,706,112. Any increases are primarily due to the Council approved addition of a Community Service Officer and the addition of one Firefighter associated with FEMA and one additional Maintenance Worker. The budget also includes corresponding reductions of Police and Finance staff. The City continues to experience Health Premium and PERS Retirement cost increases. CalPERS estimates that local government costs could rise from 5 percent of payroll to 9 percent of payroll over the

next five years. This is in addition to cost increases experienced thus far. Police and Fire represent 68% of the General Fund budget.

GENERAL FUND EXPENDITURES TREND



GENERAL FUND EXPENDITURES 2020-21
*(EXCLUDING BIGGS)

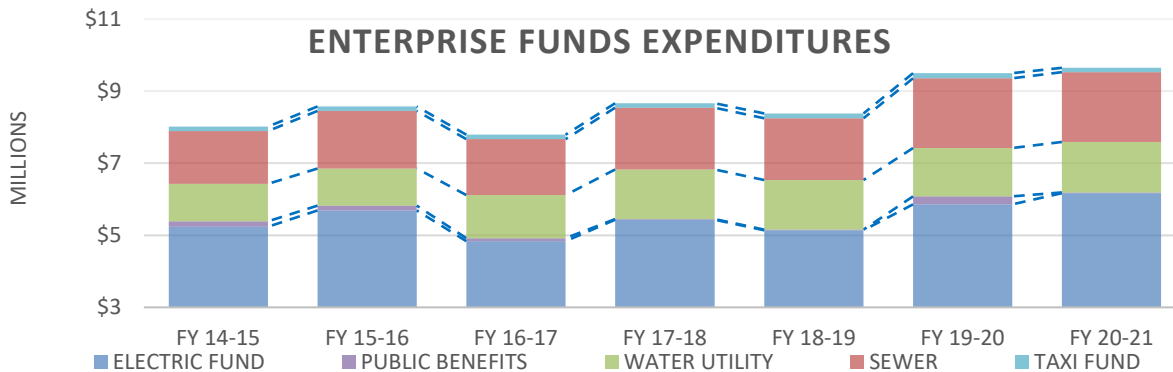
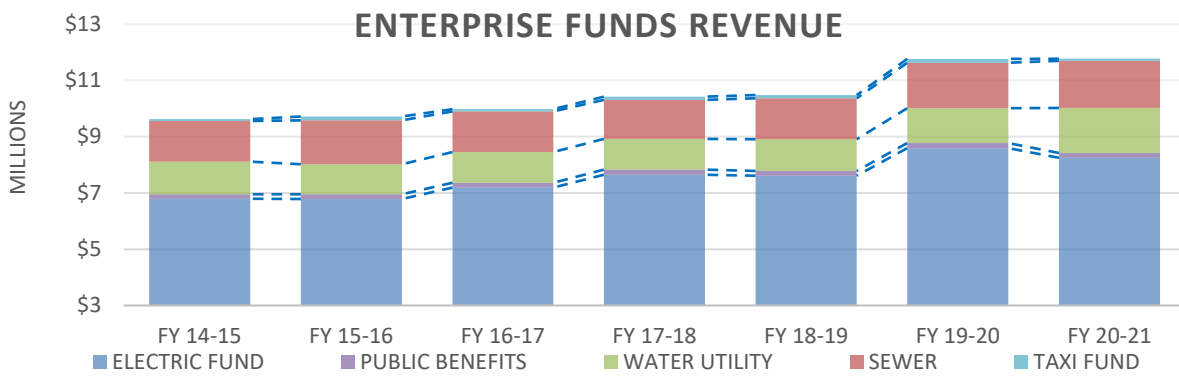
Overall, the ADOPTED FY 2020-2021 budget improves the General Fund balance to \$3,069,589. The phased in General Fund reserve balance level of 15% is \$853,934. The ultimate General Fund Reserve Balance goal is 20% by FY 2024-25.

Special Revenue Funds

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

Enterprise Funds

All totaled, the City’s Enterprise Funds include \$10,244,887 of expenditures, primarily providing healthy water, safe and reliable electric services, federal and state compliant sewer collection and treatment processes, and quality local transit operations. Water Enterprise revenues are expected to increase by approximately 18% primarily due to rate adjustments, 30 new housing units, and the additional population of utility users at the temporary Gridley Camp Fire FEMA Community. The Community benefits the City’s water, sewer, and electric utilities with additional short-term revenues. As previously shared, the number of FEMA Modular Housing Units (MLU’s) has reduced by approximately 70 units. That trend is anticipated to continue in FY 2020-21. Water revenues are expected to increase by approximately 10% due to rate adjustments, new housing units, and the FEMA community. The Electric Fund revenues will increase modestly due to new housing starts and the FEMA revenues.



Electric Enterprise Fund expenditures are expected to increase, primarily driven by increases in Electric power and transmission costs. Water and Sewer expenditures include several essential Capital Improvement Projects (CIP’s) described in the last section of this document.

Significant Concerns

As discussed in the prior three budget sessions, the Water Fund and Sewer Fund have reached alarming and unacceptable low fund levels. Operating expenses have remained relatively flat and have generally reflected the larger consumer price indexes. The repeating, and ever-increasing annual deficits, are primarily due to the lack of any rate adjustments over the past 10 years. The Sewer Fund, including the proposed rate adjustment, is projected to have a problematic FY 20-21 deficit of \$456,795. The Water Fund, including the proposed adjustment, will include a minimal fund improvement in FY 20-21 of \$197,380. It's our hope that the Sewer Fund balance will slowly trend upward over the next three years. We will continue to closely monitor Sewer Fund trends and keep the Council informed.

Capital Improvement Program

Following a practice reinstated over the past two 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 vetted the importance of all requested CIP items against both the available reserves and City priorities.

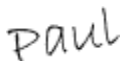
Conclusion

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

Following the remarkable improvement in financial position in the last five years, the adopted budget adds discipline in expenditure reduction in all funds. This will be particularly important in the General Fund as we strive to meet reserve fund policy criteria and overall long-term viability. While the overall state of the Enterprise Funds is improving with the ADOPTED budget, it's imperative that we continue to address and monitor the critically low balance of the Water and Sewer Funds. Staff recommends continued monitoring and implementation of adequate reserve fund policies to ensure the safety of City operations across all funds.

The City evaluates and updates its long-term financial plan semi-annually, with intermediate reviews occurring every 90 days. The City remains committed to frequent status reviews in an effort to respond to changing circumstances in an appropriate manner. It is through the support of the City Council that staff is able to advance Quality Service, Innovation, and Leadership in the community; that support is greatly appreciated. Special recognition goes to our employees for continuing to work hard and serve the residents of our community with a high level of public service. Additionally, our Department Directors, Assistant Finance Director Elisa Arteaga, and Senior Accounting Technician Martin Pineda deserve special recognition for their dedicated efforts and countless hours in putting together the City's financial plan for the next fiscal year.

Respectfully,



Paul Eckert

City Administrator/Finance Director

Gridley at a Glance

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

Businesses

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

BUDGET GUIDE

Introduction

The City's budget is an important policy document. It serves as a financial plan and 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, 2020 and end on June 30, 2021.

Budget Process

The City Administrator is responsible for preparing the budget, submitting it to the City Council for adoption, and administering the budget after adoption. The following process was utilized to develop the FY 20-21 Annual Operation Budget and CIP:

The Finance Department prepares the first four steps above in the budget process. Departments prepare their budget requests and justifications for their requests. The requests generally will encompass each budget category. The Finance Department reviews each budget request and validates accuracy of cost assumptions. Each Department is given the opportunity to add justifications or to provide additional information in support of their requests. In late May the City Administrator, Finance Director, and Department Directors work to refine their budget requests. Budget review hearings are then held with the City Council. During the series of review meetings, the preliminary recommendations of the City Administrator and Finance are considered by the City Council to determine the 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.

Fund Types

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

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

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

Revenues

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

Taxes are compulsory charges levied by a governmental agency for the purpose of financing services performed for the common benefit. Primary sources are Property Tax, Sales Tax, and Transient Occupancy Tax. Licenses and Permits represent a voluntary or officially given right to levy a charge for a service provided. For example, primary sources of revenue from permits are those generated for approval of construction projects within the City limits, i.e., building permits. Interest and Rents identifies revenue received from investments or rental of assets. Revenues from other Governmental Agencies contribute revenue to the City by participating in specifically approved City activities. Revenues can be received from federal, state, county, or other local governmental agencies. Revenues for the most part are restricted to the guidelines developed by the governmental agency allocating the funds. Some of these include motor vehicle in-lieu fees, state mandated claims, Housing and Urban Development funds, various grants from the State of California and the federal government. Charges for Current Services are user charges applied to specific services provided by the City. The charges are established by resolution adopted by the City Council. Examples of charges for current services are recreation fees, plan check fees, inspection fees, and fingerprinting fees. Other Revenues are those resources not accounted for in any other category. They include miscellaneous revenue, compensation/property damage, and contributions.

Expenditures

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

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

Other Budgetary Mechanisms

Transfers in represent inflows from other funds that do not qualify as revenues. Transfers out represents outflows of funds that do not qualify as expenditures. Available Fund balance in this report is the cumulative (all prior years) difference in all revenues less all expenditures, primarily on a budgetary basis. Ending fund balance is the beginning

fund balance increased by all currently budgeted revenues less currently budgeted expenditures, primarily on a budgetary basis. The City of Gridley is required by State law to calculate and publish appropriations limit each fiscal year. This appropriations limit is commonly referred to as the "Gann Limit." This figure represents the maximum amount that the City could spend in certain categories per State law.

CHART OF ACCOUNTS

1000 SALARIES

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

1001 EXTRA HELP

Part-time and temporary labor

1002 OVERTIME

Overtime costs of any department

1100-1903 INSURANCE/EMPLOYEE BENEFITS COSTS

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

1600 INFRASTRUCTURE PROTECTION

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

2000 CLOTHING & SAFETY MATERIALS

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

2100 COMMUNICATIONS

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

2300 HOUSEHOLD EXPENSE

Represents the cost of miscellaneous supplies

2400 GENERAL INSURANCE

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

3000 EQUIPMENT MAINTENANCE

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

3200 MAINTENANCE - STRUCTURES/IMPROVEMENTS

3300 MEMBERSHIPS

3500 OFFICE EXPENSE

3600 PROFESSIONAL SERVICES.

Audit costs, consultants and costs of out-sourcing services

3800 EQUIPMENT RENT

3950 SMALL TOOLS

3960 FUEL

Fuel used in vehicles and power equipment

4000 SPECIAL DEPARTMENTAL EXPENSE

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

4400 UTILITIES

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

6501 IMPROVEMENT RESERVE

6502 CONTINGENCY RESERVE

7004 FINANCE COSTS RECEIVED

Allocation of joint administrative costs to the cost centers.

7009 LEGAL COSTS

Allocation of legal costs to the cost centers

7012 ADMINISTRATION COSTS RECEIVED

Allocation of joint administrative costs to the cost centers

7020 ENGINEERING COSTS

Allocation of engineering costs to the cost centers utilizing engineering costs

SCHEDULE 1:
FY 20-21 BUDGET OVERVIEW

**SUMMARY OF 20-21 BUDGET
SCHEDULE 1**

FUND	BEG. FUND BALANCE	PROJECTED FY 20-21 REVENUES	TOTAL AVAILABLE FINANCING	PROJECTED FY 20-21 EXPENDITURES	COST RECOVERY	TRANSFERS IN	TRANSFERS OUT	ENDING FUND BALANCE
GENERAL FUND	\$ 2,719,489	\$ 4,688,630	\$ 7,408,118			\$ 1,400,000	\$ 855,917	
ADMINISTRATION								
CITY COUNCIL				85,424	85,424			
CODE ENFORCEMENT				27,123				
CLERK/ADMINISTRATION				210,101	210,101			
CITY ATTORNEY				35,245				
CITY HALL MAINTENANCE				46,868				
CONTRIBUTIONS								
FINANCE				143,059	143,059			
PUBLIC SAFETY								
POLICE DEPARTMENT				2,743,310	106,001			
BINTF								
PD MAINTENANCE				11,266				
ANIMAL CONTROL				124,035				
FIRE DEPARTMENT				1,159,614	44,807			
DEVELOPMENT								
ENGINEERING				25,001				
BUILDING INSPECTION								
PLANNING				132,060				
PUBLIC WORKS								
STREET MAINTENANCE				333,313				
CORP YARD				234,106	234,106			
PARKS & RECREATION								
PARKS				218,591				
RECREATION				176,996				
TOTAL GENERAL FUND	\$2,719,489	\$4,688,630	\$7,408,118	\$5,706,112	\$823,500	\$1,400,000	\$855,917	\$3,069,589

SPECIAL REVENUE FUNDS

2008 SERIES A - FUND 204	(1,480,761)	792	(1,479,969)	206,596				(1,686,565)
2008 SERIES B - FUND 206	(739,563)	1,413	(738,150)	88,142				(826,293)
SUCCESSOR AGENCY - FUND 215	3,083,693	372,943	3,456,636	20,403				3,436,233
GAS TAX 2105 - FUND 390	(508,212)	114,348	(393,864)	344,406				(738,270)
GAS TAX 2103 - FUND 395	(41,181)	22,285	(18,896)	11,792				(30,688)
GAS TAX 2106 - FUND 400	(7,100)	30,837	23,736	79,003				(55,267)
GAS TAX 2107 - FUND 410	81,168	47,372	128,540	48,778				79,762
GAS TAX 2107.5 - FUND 420	11,360	10,417	21,777	7,611				14,166
SB 325 - FUND 425 & 430	562,123	139,044	701,167	112,149				589,017
TRAFFIC SAFETY - FUND 440	(26,422)	15,969	(10,454)	27,926				(38,380)
PS AUGMENTATION - FUND 460	92,703	23,241	115,943					115,943
BOAT RAMP - FUND 480	(68,902)	12,462	(56,439)	2,566				(59,005)
ECON DEVEL CDBG REHAB - FUND 511	69,238	0	69,238	0				69,238
HOUSING REHAB RLF - FUND 513	541,798	55,739	597,536	1,780				595,756
FLOOD MAINT. # 1 (RICHINS) - FUND 580	32,922	9,529	42,450	27,427				15,023
FLOOD MAINT. # 2 (EAGLE MEADOWS) - FUND 581	85,274	46,103	131,377	58,338				73,038
FLOOD MAINT. # 3 (HERON LANDING) - FUND 582	12,769	41,540	54,309	64,460				(10,151)
FLOOD MAINT. # 6 (SCROGGINS) - FUND 583	(1,869)	4,914	3,045	25,498				(22,453)
SOLID WASTE REC - FUND 591	(57,646)		(57,646)					(57,646)
COPS GRANTS FUND - FUND 672	44,639	131,532	176,171	54,651			35,000	86,520
HOSPITAL JPA - FUND 682	(9,046)		(9,046)					(9,046)
SRTS GRANT - FUND 802	(126,870)		(126,870)					(126,870)
CALTRANS MOBILE FUND - FUND 804	(12,157)		(12,157)					(12,157)
HAZEL STREET TE FUND - FUND 805	(90,789)		(90,789)					(90,789)
12 CALHOME GRANT - FUND 806	(5,215)		(5,215)					(5,215)
13 HOME GRANT - FUND 808	(61,639)		(61,639)					(61,639)
GRIDLEY SPRINGS FUND - FUND 814	14,093		14,093					14,093
STRATEGIC PLAN - FUND 821	(47,510)		(47,510)					(47,510)
DADDOW PARK GRANT - FUND 912	(30,244)		(30,244)					(30,244)
OTS GRANT - FUND 913	12,527		12,527					12,527
CALRECYCLE GRANT - FUND 920	(5,715)		(5,715)					(5,715)
TOTAL SPECIAL REVENUE FUNDS	\$1,323,465	\$1,080,479	\$2,403,944	\$1,181,529	\$0	\$0	\$35,000	\$1,187,415

SUMMARY OF 20-21 BUDGET (continued)
SCHEDULE 1

FUND	BEG. FUND BALANCE	PROJECTED FY 20-21 REVENUES	TOTAL AVAILABLE FINANCING	PROJECTED FY 20-21 EXPENDITURES	COST RECOVERY	TRANSFERS IN	TRANSFERS OUT	ENDING FUND BALANCE
ELECTRIC FUND - FUND 600	4,028,582	8,248,803	12,277,385				1,400,000	4,384,070
METER READING - PROGRAM 4181	0							
ELECTRIC - PROGRAM 4600	0			6,173,315				
STREET TREE MAINT. - PROGRAM 4601	0			10,000				
CAPITAL IMPROVEMENTS - PROGRAM 4608	0			310,000				
PUBLIC BENEFITS - FUND 610	57,403	175,532	232,935	95,606				137,329
	0							
WATER UTILITY FUND - FUND 630	357,259	1,598,434	1,955,694	1,401,835				553,859
WATER - PROGRAM 4630								
SEWER UTILITY FUND - FUND 650	1,787,780	1,676,237	3,464,017					1,330,355
SPECIAL PROJECTS - PROGRAM 4999	0							
SEWER OPERATING - PROGRAM 4650	0			560,994				
SEWER PLANT - PROGRAM 4651	0			968,657				
SEWER TOWN - PROGRAM 4652	0			603,837				
SEWER BCHA - PROGRAM 4653	0			174				
SEPTAGE HAULERS - PROGRAM 4658	0							
	0							
SB 325 TAXI FUND - FUND 700	110,321	73,567	183,888	120,469				63,419
TOTAL ENTERPRISE FUNDS	\$6,341,345	\$11,772,573	\$18,113,918	\$10,244,887	\$0	\$0	\$1,400,000	\$6,469,032
TOTAL RESERVE FUNDS								
GENERAL FUND RESERVE - FUND 011	235,954		235,954	45,000				190,954
GENERAL FUND IMPACT - FUND 020	621,856	14,256	636,112	17,333				618,779
DEV AGREEMENT FEE - FUND 021	18,758	(2,230)	16,527					16,527
WELL FUND - FUND 023	40,000		40,000					40,000
CITY HALL RESERVE - FUND 050	37,096	0	37,096	210,000				(172,904)
EQUIPMENT RESERVE - FUND 060	1,702,119	50,000	1,752,119	686,000				1,066,119
ELECTRIC CAPITAL FUND - FUND 620	(561,808)	28,568	(533,240)	162,000				(695,240)
ELECTRIC CONST FUND - FUND 621	791,499	0	791,499					791,499
WATER CAPITAL FUND - FUND 640	(102,672)	20,020	(82,652)	128,000				(210,652)
WELL REPLACEMENT FUND - FUND 641	103,591	0	103,591					103,591
SEWER DEBT SERVICE FUND - FUND 656	46,904		46,904					46,904
SEWER CAPITAL FUND - FUND 660	1,410,557	461,926	1,872,483					1,872,483
SEWER WWT CAPITAL FUND - FUND 661	619,431		619,431					619,431
GPD SEIZURE FUND - FUND 670	6,795		6,795					6,795
SICK PAYOUT RESERVE - 070	232,679		232,679					232,679
TOTAL RESERVE FUNDS	\$5,202,758	\$572,540	\$5,775,298	\$1,248,333	\$0	\$0	\$0	\$4,526,965
TOTAL	\$ 15,587,057	\$ 18,114,222	\$ 33,701,279	\$ 18,380,861	\$ 823,500	\$ 1,400,000	\$ 2,290,917	\$ 15,253,002

20 % RESERVE REQUIREMENT BY 2024-2025

GOAL FOR FY 2020-2021 (15% OF GF EXPENDITURE) \$855,917

SCHEDULE 1 - INTERFUND TRANSFER DETAIL

GENERAL FUND	TRANSFERS	
	IN	OUT
From Electric Fund for unfunded City operations	\$ 1,400,000	
From COPS fund for Police Operations	\$ 35,000	
COPS FUNDS		
To General Fund for Police Department Operations		\$ 35,000
ELECTRIC FUND		
To General Fund for unfunded City operations		\$ 1,400,000
2024-2025 General Fund Reserve Policy		
General Fund Reserve 11	\$ 855,917	
General Fund 10		\$ 855,917
TOTAL TRANSFERS IN/OUT	\$ 2,290,917	\$ 2,290,917

SCHEDULE 2:
FY 20-21 REVENUES

REVENUES
SCHEDULE 2

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
GENERAL FUND - FUND 010					
010 3101	Current Secured Taxes	582,770	554,225	545,792	598,938
010 3102	Current Unsecured Taxes	27,845	19,425	25,208	74,442
010 3103	Prior Secured Taxes	1,010	8,830	3,426	915
010 3104	Prior Unsecured Taxes	657	781	726	617
010 3105	Supplemental Current	6,698	6,393	6,776	6,112
010 3106	Supplemental Prior	27	18	17	766
010 3110	Maint. District Assessments	0	995	604	272
010 3120	Tax Increment - RDA	-147,115	-135,982	-139,726	-150,309
010 3130	Sales and Use Taxes	1,048,101	987,444	1,028,327	1,265,476
010 3132	Transient Occupancy Tax	16,656	15,312	19,512	25,982
010 3133	Franchise Taxes	166,609	161,378	163,704	163,563
010 3140	Business License Tax	17,102	13,470	14,994	12,555
010 3143	SB1186 State Mandate	522	388	414	799
010 3150	Real Property Transfer Tax	22,123	17,014	17,790	21,391
010 3201	Animal Licenses	2,380	2,468	1,969	2,528
010 3401	Interest Income	21,150	14,079	20,828	11,135
010 3420	Rents	30,000	43,500	1,589,280	1,589,280
010 3431	Other Revenues	0	339	13	0
010 3432	Recreation Program Revenue	64,688	56,440	59,108	67,985
010 3435	Recreation Contributions	1,335	1,712	2,009	2,105
010 3502	State Motor Vehicle Tax	0	912	304	0
010 3515	State Gas Tax	0	0	0	0
010 3520	State Homeowners Relief	5,037	6,838	6,543	5,900
010 3521	Public Safety Augmentation	0	0	0	1,554
010 3530	State Trailer Coach Tax	634,857	633,512	627,897	642,318
010 3542	State POST	12,301	4,374	5,580	7,293
010 3561	State Other	370	41,670	136	359
010 3590	Other In-Lieu Taxes	0	140	47	0
010 3591	Butte Co. Housing In-Lieu	2,828	2,772	2,782	2,874
010 3592	Building Permit/Issuance Fee	3,871	40,517	3,568	20,062
010 3593	Plan Review	7,382	15,446	652	8,504
010 3594	Plumbing Permit	635	7,476	80	3,589
010 3596	Electrical Permit	1,149	8,384	791	4,496
010 3597	Mechanical Permit	393	5,544	274	2,426
010 3598	Grading Permit	0	365	0	156
010 3600	Strong Motion Tax	32	290	382	285
010 3608	Parking Citation Revenue	20,393	50	-1,270	6,831
010 3610	Special Police Services	560,286	570,890	526,769	25,000
010 3611	Special Fire Services	50,571	113,756	94,402	90,000
010 3612	Special Animal Control Service	0	83	28	0
010 3617	Animal Shelter Fees	3,181	2,064	1,233	2,173
010 3620	Engineering Fees - Inspections	0	50	0	33
010 3625	Abatement Revenue	15,487	11,461	10,549	7,892
010 3640	Utility Billing Fees	-1,363	-682	1	-755
010 3646	Late Charge Revenue	15,353	53,094	44,028	48,625
010 3652	CSBSC Green Building Standards	26	1,063	482	127

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
010 3702	Sale of Copies	22	23	26	37
010 3703	Damage Restitution	910	2,967	974	2,915
010 3706	POST Reimbursement	0	0	500	0
010 3720	Miscellaneous Other	98,690	61,093	18,233	99,404
010 3721	NSF Check Charges	0	0	0	8
010 3728	Utility Recovery of Write Offs	223	231	221	478
010 3740	Cost Applied Revenue	1,363	682	682	454
010 3950	Debt Proceeds	9,039	4,520	4,520	3,013
495 3435	Recreation Contributions	0	200	0	167
500 3221	Miscellaneous Permits	80	280	140	113
500 3604	TPM/TSM Final Map Fees	1,450	740	147	1,575
500 3605	Environmental Review	300	233	278	533
500 3620	Engineering Fees - Inspections	149	833	736	458
500 3652	CSBSC Green Building Standards	0	0	0	0
500 3680	Home Occupancy Permit	80	47	0	60
500 3682	Fence Permit	240	333	311	267
500 3684	Temp/Conditional Use Permit	2,000	2,283	544	2,750
500 3686	Boundary Line Modifications	0	0	0	0
500 3694	Sign Review	600	450	483	417
500 3697	Site Development Plan	450	2,631	514	1,438
500 3698	Variance Fee	0	350	350	233
500 3720	Miscellaneous Other	0	23	23	15
TOTAL GENERAL FUND REVENUES		3,310,941	3,366,216	4,714,709	4,688,630

GENERAL FUND IMPACT - FUND 020

020 3401	Interest Income	200	178	0	0
020 3641	Impact/Connection Fees	28,437	43,970	29,108	14,256
TOTAL GENERAL FUND IMPACT		28,637	44,148	29,108	14,256

EQUIPMENT RESERVE - FUND 060

060 3401	Interest Income	789	499	0	0
060 3611	Special Fire Services	122,144	144,231	50,000	50,000
060 3720	Miscellaneous Other	0	0	0	0
TOTAL EQUIPMENT RESERVE		122,932	144,730	50,000	50,000

2008 SERIES A - FUND 204

204 3401	Interest Income	1,284	792	300	792
TOTAL 2008 SERIES A		1,284	792	300	792

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
2008 SERIES B - FUND 206					
206 3401	Interest Income	2,009	1,413	800	1,413
TOTAL 2008 SERIES B		2,009	1,413	800	1,413
SUCCESSOR AGENCY - FUND 215					
215 3160	RPTTF	518,866	578,088	550,507	372,943
TOTAL SUCCESSOR AGENCY		518,866	578,088	550,507	372,943
GAS TAX 2105 - FUND 390					
390 3401	Interest Income	254	227	500	795
390 3515	State Gas Tax	36,380	37,147	37,129	37,145
390 3516	BCAG RSTP Exchange Funds	76,424	80,459	72,061	75,649
390 3623	Street Sidewalk Curb Fee	0	1,100	1,554	759
TOTAL 2105		113,059	118,933	111,245	114,348
GAS TAX 2103 - FUND 395					
395 3515	State Gas Tax	26,107	26,202	36,923	22,285
TOTAL 2103		26,107	26,202	36,923	22,285
GAS TAX 2106 - FUND 400					
400 3131	SB 325 Sales Taxes	0	0	0	0
400 3515	State Gas Tax	30,430	31,038	31,255	30,837
TOTAL 2106		30,430	31,038	31,255	30,837
GAS TAX 2107 - FUND 410					
410 3515	State Gas Tax	47,347	47,985	47,054	47,372
TOTAL 2107		47,347	47,985	47,054	47,372
GAS TAX 2107.5 - FUND 420					
420 3515	State Gas Tax	13,150	6,700	2,000	10,417
TOTAL 2107.5		13,150	6,700	2,000	10,417

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
SB 325 - FUND 425 & 430					
425 3518	SB 325 Sales Taxes	127,006	128,748	115,791	138,060
430 3150	Real Property Transfer Tax	0	0	0	0
430 3401	Interest Income	925	579	242	984
TOTAL SB 325		127,931	129,327	116,034	139,044
TRAFFIC SAFETY - FUND 440					
440 3301	Vehicle Code Fines	19,020	19,502	20,520	15,864
440 3401	Interest Income	118	81	263	105
TOTAL SB 325		19,137	19,583	20,783	15,969
PUBLIC SAFETY AUGMENTATION - FUND 460					
460 3521	Public Safety Augmentation	22,764	23,571	23,014	23,241
TOTAL PUBLIC SAFETY AUG		22,764	23,571	23,014	23,241
BOAT RAMP - FUND 480					
480 3628	Boat Permit Fees	11,530	16,800	16,800	12,462
TOTAL BOAT RAMP		11,530	16,800	16,800	12,462
HOUSING REHAB RLF - FUND 513					
513 3740	Rents	0	1,989	8,402	6,166
513 3740	CDBG Program Income	33,214	100,034	25,405	33,984
513 3740	CDBG Program Income - STBG RLF	8,311	2,556	998	2,770
513 3740	CDBG Program Income - 96-1011	1,017	1,003	3,917	678
513 3740	CDBG Program Income - 89-Rehab	2,092	1,899	8,415	1,245
513 3740	CDBG Program Income - 91-STBG	8,084	6,939	4,039	7,146
513 3740	CDBG Program Income - 99-1363	5,625	3,281	5,287	3,281
513 3740	Program Income - 94-Housing	700	482	583	466
TOTAL HOUSING REHAB RLF		59,042	118,183	57,045	55,739
FLOOD MAINT. # 1 (RICHINS) - FUND 580					
580 3110	Maint. District Assessments	11,245	9,375	8,579	9,529
TOTAL FLOOD MAINT #1		11,245	9,375	8,579	9,529
FLOOD MAINT. # 2 (EAGLE MEADOWS) - FUND 581					
581 3110	Maint. District Assessments	69,069	46,103	69,069	46,103
TOTAL FLOOD MAINT #2		69,069	46,103	69,069	46,103

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21	
FLOOD MAINT. # 3 (HERON LANDING) - FUND 582						
582	3110	Maint. District Assessments	60,494	41,540	64,050	41,540
TOTAL FLOOD MAINT #3			60,494	41,540	64,050	41,540
FLOOD MAINT. # 6 (SCROGGINS) - FUND 583						
583	3110	Maint. District Assessments	3,533	3,417	3,533	4,914
TOTAL FLOOD MAINT #6			3,533	3,417	3,533	4,914
ELECTRIC FUND - FUND 600						
600	3431	Other Revenues	0	6,629	0	1,279
600	3581	Federal Other	0	0	0	0
600	3611	Special Fire Services	0	0	0	0
600	3640	Utility Billing Fees	7,132,844	7,422,024	7,922,447	7,610,646
600	3641	Impact/Connection Fees	8,106	5,070	10,936	9,844
600	3642	Septage Receiving Charges	0	0	0	0
600	3644	Surcharge	9,064	9,907	11,105	9,706
600	3645	Reconnection Fee	1,455	1,615	5,189	3,387
600	3707	Joint Pole Receipts	0	12	0	0
600	3708	Carbon Credit Sales	0	0	0	0
600	3720	Miscellaneous Other	494,350	570,264	639,495	612,737
600	3721	NSF Check Charges	1,280	5,565	5,151	1,205
TOTAL ELECTRIC FUND			7,647,099	8,021,087	8,594,323	8,248,803
PUBLIC BENEFITS - FUND 610						
610	3640	Utility Billing Fees	179,619	169,801	179,919	176,107
610	3740	CDBG Program Income	-1,363	-682	0	-575
TOTAL ELECTRIC FUND			178,256	169,120	179,919	175,532
ELECTRIC CAPITAL FUND - FUND 620						
620	3401	Interest Income	388	443	1,007	205
620	3641	Impact/Connection Fees	55,144	25,340	24,555	28,363
	3720	Miscellaneous Other	0	0	0	0
TOTAL ELECTRIC CAPITAL FUND			55,531	25,783	25,562	28,568

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
WATER UTILITY FUND - FUND 630					
630 3110	Maint. District Assessments	0	0	0	0
630 3401	Interest Income	7,642	4,846	8,253	4,846
630 3640	Utility Billing Fees	1,063,868	1,237,262	1,194,899	1,258,298
630 3641	Impact/Connection Fees	23,906	25,290	40,596	25,290
630 3642	Septage Receiving Charges	0	0	0	0
630 3720	Miscellaneous Other	0	71	0	310,000
630 3740	CDBG Program Income	0	0	0	0
TOTAL WATER FUND		1,095,416	1,267,469	1,243,748	1,598,434
WATER CAPITAL FUND - FUND 640					
640 3401	Interest Income	147	131	147	131
640 3641	Impact/Connection Fees	20,942	24,794	21,705	19,889
TOTAL WATER CAPITAL FUND		21,089	24,926	21,852	20,020
SEWER UTILITY FUND - FUND 650					
3110	Maint. District Assessments	0	0	0	0
650 3401	Interest Income	10,037	6,359	11,041	15,335
650 3420	Rents	0	2,406	0	33
650 3611	Special Fire Services	0	0	0	0
650 3640	Utility Billing Fees	1,353,694	1,423,131	1,550,116	1,495,950
650 3641	Impact/Connection Fees	0	1,244	1,904	11,700
650 3642	Septage Receiving Charges	0	6,606	22,701	2,409
650 3643	BCHA Plant Costs	17,941	18,860	24,148	11,810
650 3703	Damage Restitution	0	0	0	0
650 3720	Miscellaneous Other	4,065	2,032	0	139,000
TOTAL SEWER FUND		1,385,736	1,460,639	1,609,910	1,676,237
SEWER CAPITAL FUND - FUND 660					
660 3401	Interest Income	723	635	0	0
660 3641	Impact/Connection Fees	102,918	132,088	108,656	111,926
3720	Miscellaneous Other	0	0	0	350,000
TOTAL SEWER CAPITAL FUND		103,641	132,723	108,656	461,926
COPS GRANTS FUND - FUND 672					
672 3401	Interest Income	710	424	213	788
672 3561	State Other	0	3,028	1,622	0
672 3610	Special Police Services	141,931	124,531	104,584	130,743
TOTAL COPS GRANT		142,641	127,984	106,420	131,532
SB 325 TAXI FUND - FUND 700					
700 3131	SB 325 Sales Taxes	98,342	95,138	104,937	54,245
700 3587	Other Contributions	3,822	2,864	3,822	2,864
700 3704	Ticket Sales - County	2,792	2,300	2,792	2,300
700 3705	Ticket Sales - City	13,530	14,158	13,530	14,158
TOTAL SB325 TAXI FUND		118,487	114,460	125,082	73,567
GRAND TOTAL - ALL FUNDS		\$15,347,403	\$16,135,752	\$17,968,281	\$18,114,267

FY 20-21 EXPENDITURES - OVERVIEW

GENERAL FUND EXPENDITURES

PROGRAM	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
ADMINISTRATION				
CITY COUNCIL	70,673	69,738	86,919	85,424
CODE ENFORCEMENT	9,959	14,314	30,072	27,123
CLERK/ADMINISTRATION	215,682	216,009	237,024	210,101
CITY ATTORNEY	19,692	27,703	17,827	35,245
CITY HALL MAINTENANCE	69,870	49,130	38,503	46,868
INSURANCE	0	5,375	0	0
FINANCE	255,356	261,709	222,282	143,059
METER READING	4,068	3,916	0	0
PUBLIC SAFETY				
POLICE DEPARTMENT	2,959,334	2,805,692	3,146,269	2,743,310
BINTF	183,994	129,496	12,500	0
PD MAINTENANCE	8,241	11,886	10,529	11,266
ANIMAL CONTROL	41,527	81,981	133,470	124,035
FIRE DEPARTMENT	887,497	750,240	999,957	1,159,614
DEVELOPMENT				
ENGINEERING	5,540	29,582	25,000	25,001
BUILDING INSPECTION	56,379	10,001	10,000	0
PLANNING	171,084	124,082	93,318	132,060
PUBLIC WORKS				
STREET MAINTENANCE	301,203	275,124	275,971	333,313
CORP YARD	229,045	220,631	213,835	234,105
PROP 40 WATER	0	1,208	0	0
PARKS & RECREATION				
PARKS	147,373	125,708	216,438	218,591
RECREATION COORD.	135,619	133,211	151,312	176,996
SUBTOTAL GENERAL FUND	\$ 5,772,136	\$ 5,346,734	\$ 5,921,225	\$ 5,706,111
COST RECOVERY EXPENDITURES	(1,130,988)	(583,613)	0	1
TOTAL GENERAL FUND	\$ 4,641,148	\$ 4,763,121	\$ 5,921,225	\$ 5,706,112

	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
1000-199 PERSONNEL	3,486,912	3,441,155	3,679,728	3,183,187
2000-580 SERVICES & SUPPLIES	2,095,581	1,750,005	1,908,164	2,285,805
6000-630 CAPITAL	16,415	16,223	75,000	68,805
6500-699 RESERVES	0	14,661	75,000	10,000
7000-860 INDIRECT COSTS	1,075,172	963,306	180,438	158,313
TOTAL GENERAL FUND	\$ 6,674,079	\$ 6,185,351	\$ 5,918,330	\$ 5,706,110

SPECIAL REVENUE FUND EXPENDITURES

FUND	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
2008 SERIES A - FUND 204	206,596	206,596	206,596	206,596
2008 SERIES B - FUND 206	88,146	88,250	88,250	88,142
SUCCESSOR AGENCY - FUND 215	29,343	31,260	9,398	20,403
GAS TAX 2105 - FUND 390				
STREET PROJECT - PROGRAM 4392	90,563	89,148	133,694	202,344
RSTP CURB & GUTTER - PROJECT 4396	29,336	137,878	191,111	142,063
GAS TAX 2103 - FUND 395	58,879	57,898	48,856	11,792
GAS TAX 2106 - FUND 400	36,814	33,717	73,773	79,003
GAS TAX 2107 - FUND 410	32,592	65,123	47,909	48,778
GAS TAX 2107.5 - FUND 420	0	0	7,611	7,611
SB 325 - FUND 425 & 430				
STREET REHAB PROG - PROGRAM 4310	8,990	3,005	14,692	14,692
STREET MAINTENANCE - PROGRAM 4432	31,851	49,213	71,247	71,393
ALLEY RECONSTRUCTION - PROGRAM 4433	9,349	6,453	9,238	7,206
INTERCITY TRANSIT - PROGRAM 4434	11,388	18,934	22,454	18,858
TRAFFIC SAFETY - FUND 440	33,519	27,194	25,500	27,926
BOAT RAMP - FUND 480	1,624	4,490	4,127	2,566
ECONOMIC DEVELOPMENT CDBG REHAB - FUND 511	1,801	4,841	11	1,776
HOUSING REHAB RLF - FUND 513	2,439	106,146	18,141	1,780
FLOOD MAINT. # 1 (RICHINS) - FUND 580	879	966	29,441	27,427
FLOOD MAINT. # 2 (EAGLE MEADOWS) - FUND 581	53,869	51,530	61,092	58,338
FLOOD MAINT. # 3 (HERON LANDING) - FUND 582	60,773	59,989	61,687	64,460
FLOOD MAINT. # 6 (SCROGGINS) - FUND 583	3,031	986	27,260	25,498
COPS GRANTS FUND - FUND 672	74,707	100,000	65,000	54,651
SAFE ROUTES TO SCHOOLS GRANT - FUND 802	0	1,006	0	0
TOTAL SPECIAL REVENUE FUND	\$ 866,488	\$ 1,143,641	\$ 1,217,089	\$ 1,183,305

	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
1000-1999 PERSONNEL	262,861	371,882	447,912	422,500
2000-5800 SERVICES & SUPPLIES	159,644	404,326	292,343	294,528
5900-5901 DEBT SERVICE	294,742	294,846	294,846	294,738
6000-6300 CAPITAL	61,794	0	0	0
6500-6999 RESERVES	250	83	0	0
7000-8600 INDIRECT COSTS	87,199	72,488	190,481	171,539
TOTAL SPECIAL REVENUES FUND	\$ 866,488	\$ 1,143,625	\$ 1,225,582	\$ 1,183,305

ENTERPRISE FUND EXPENSES

	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
ELECTRIC FUND - FUND 600				
ELECTRIC - PROGRAM 4600	5,794,044	5,061,399	5,848,995	6,173,315
STREET TREE MAINTENANCE - PROGRAM 4601	10,000	221	10	10,000
CAPITAL IMPROVEMENTS - PROGRAM 4608	237,000	81,090	55,000	310,000
TOTAL ELECTRIC FUND	6,041,044	5,142,710	5,904,005	6,493,315
PUBLIC BENEFITS - FUND 610	18,396	103,969	219,257	95,606
WATER UTILITY FUND - FUND 630				
WATER - PROGRAM 4630	1,375,688	1,059,380	1,017,731	1,401,835
TOTAL WATER FUND	1,375,688	1,059,380	1,017,731	1,401,835
SEWER UTILITY FUND - FUND 650				
SPECIAL PROJECTS - PROGRAM 4999	0	0	0	0
SEWER OPERATING - PROGRAM 4650	704,964	529,860	536,521	560,994
SEWER PLANT - PROGRAM 4651	576,529	553,548	598,077	968,657
SEWER TOWN - PROGRAM 4652	425,644	398,122	431,146	603,837
SEWER BCHA - PROGRAM 4653	3,822	2,398	24,387	174
SEWER IND PARK - PROGRAM 4657	0	590	0	0
SEPTAGE HAULERS - PROGRAM 4658	590	1,361	0	0
TOTAL SEWER FUND	1,711,549	1,485,879	1,590,132	2,133,662
SB 325 TAXI FUND - FUND 700	130,492	121,616	140,903	120,469
TOTAL ENTERPRISE FUNDS	\$ 9,277,170	\$ 7,913,555	\$ 8,953,441	\$ 10,244,887
	AUDITED	AUDITED	ADOPTED	ADOPTED
	FY 17-18	FY 18-19	FY 19-20	FY 20-21
1000-1999 PERSONNEL	2,578,485	2,310,375	2,643,921	2,604,915
2000-5800 SERVICES & SUPPLIES	4,338,078	4,404,650	4,274,938	4,846,521
5900-5901 DEBT SERVICE	101,290	110,165	0	45,602
6000-6300 CAPITAL	283,557	162,249	802,167	1,529,667
6500-6999 RESERVES	820,333	597,716	678,277	731,070
7000-8600 INDIRECT COSTS	558,169	330,673	544,429	487,112
TOTAL ENTERPRISE FUNDS	\$ 8,679,912	\$ 7,915,828	\$ 8,943,733	\$ 10,244,887

FY 20-21 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

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	13,935	15,486	0	40,464
1001	Extra Help	5,000	6,150	0	0
1010	Meeting Fees	4,800	6,700	0	0
1100	Worker's Compensation	138	168	0	0
1200	Retirement	2,571	3,410	0	0
1300	Health Insurance	0	529	0	0
1310	Cafeteria plan	3,965	4,862	0	0
1400	Dental Insurance	304	461	0	0
1800	Disability Insurance	189	249	0	805
1900	Medicare Taxes	350	417	0	587
1902	Social Security	608	797	0	2,509
1903	Employee Assistance Program	10	15	0	37
1999	Total Benefits and Insurance	0	0	40,238	0
TOTAL PERSONNEL COSTS		31,870	36,163	40,238	44,401
SERVICES & SUPPLIES					
2100	Communications	964	1,049	960	1,008
2400	Insurance	758	825	1,044	773
3000	Equipment Maintenance	2,747	1,884	689	2,114
3300	Memberships	4,195	4,940	4,649	4,203
3500	Office	1,723	780	398	907
3600	Professional	295	3,644	15,038	1,395
3700	Publications	90	212	402	58
3800	Rents - Equipment	0	0	2	0
4000	Special Departmental Expense	22,788	16,427	15,000	17,638
4300	Transportation and Travel	0	77	3,778	77
5000	Contributions	0	207	292	10,000
TOTAL SERVICES & SUPPLIES		33,560	29,377	42,253	38,173
INDIRECT COSTS					
7004	Finance Costs	5,243	3,680	4,428	2,850
TOTAL INDIRECT COSTS		5,243	3,680	4,428	2,850
TOTAL BUDGET PRIOR TO COST RECOVERY		70,673	69,738	86,919	85,424
COST RECOVERY					
7516	Council Costs	(65,430)	0	0	0
TOTAL BUDGET		70,673	69,864	86,919	85,424

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 19-20 Accomplishments:

- ✓ Reestablished Finance Department staffing and services. Assumed duties of Finance Director.
- ✓ Enhanced City Hall security with new customer counters and electronic security systems.
- ✓ Renewed Residential Development Incentive Program
- ✓ Developed solvency plans for Water and Sewer Funds
- ✓ Enhance utility billing accuracy and customer service delivery
- ✓ Worked with the Mayor and City Council to ensure successful transitions of Electric Utility Director, Public Works Director, and Police Chief
- ✓ Greatly enhanced organizational productivity and overall Team work.
- ✓ Continued efforts to restore solvency of the Electric Fund
- ✓ Utilizing our Records Retention Policy, continued efforts to organize all City Hall records and organized office areas.
- ✓ Implemented Sexual Harassment and Ethics Training for City Employees, Appointees, and Elected Officials.
- ✓ Upgraded City Planning Commission Agenda Procedures, improving transparency, efficiency, and quality.
- ✓ Continued to assist with development of \$8 Million Senior Housing Project
- ✓ Partnered with City Engineer to develop Pavement Management Analysis and Project Prioritization Program to compete for anticipated State and Federal Funds
- ✓ Developed Quality Streets Initiative for the City Council.

FY 20-21 Objectives:

- Partner with Elected Officials to develop the first comprehensive Strategic Plan in the past 10 years
- Develop new Entry Signage
- Prepare Industrial Park for transition from FEMA uses to Light Industrial development.
- Evaluate and recommend additional programs to incentivize residential development
- Assist large property owners with their efforts to prepare their property for long-term residential development.
- Update vital policies, including Drug/Alcohol, Safety Policies, and Sexual Harassment
- Implement Water and Sewer Utility Adjustments,
- Continue to improve City buildings including the Recreation Center

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	57,050	62,391	0	49,530
1002	Overtime	3,221	2,427	0	0
1100	Worker's Compensation	131	131	0	1,058
1200	Retirement	12,583	12,866	0	13,599
1300	Health Insurance	0	3,284	0	0
1310	Cafeteria plan	20,309	17,105	0	11,424
1311	Retiree Health Premiums	16,634	15,313	16,776	16,776
1400	Dental Insurance	1,419	1,380	0	740
1800	Disability Insurance	799	858	0	703
1900	Medicare Taxes	849	897	0	655
1903	Employee Assistance Program	48	45	0	52
1904	Physical Fitness	600	585	0	121
1905	FSA Admin Cost	0	12	0	0
1999	Total Benefits and Insurance	0	0	77,883	0
TOTAL PERSONNEL COSTS		113,644	109,231	81,828	94,659
SERVICES & SUPPLIES					
2100	Communications	1,476	1,374	1,423	1,528
2400	Insurance	1,837	1,933	1,583	1,955
3000	Equipment Maintenance	6,354	4,520	2,372	4,882
3300	Memberships	1,737	835	1,042	1,016
3500	Office	3,522	4,444	3,047	4,567
3600	Professional	57,307	67,335	50,689	66,727
3700	Publications	1,491	949	2,921	1,195
3800	Rents - Equipment	246	225	120	219
4000	Special Departmental Expense	15,103	11,041	6,000	13,247
4300	Transportation and Travel	5,219	3,728	4,459	3,565
TOTAL SERVICES & SUPPLIES		94,293	85,515	73,656	98,903
INDIRECT COSTS					
7004	Finance Costs	7,745	5,435	6,540	6,540
7020	Engineering Costs	0	1,167	0	0
TOTAL INDIRECT COSTS		7,745	6,602	6,540	6,540
TOTAL BUDGET PRIOR TO COST RECOVERY		215,682	216,009	237,024	210,101
7512	Administration Costs	(207,937)	(215,095)	0	0
TOTAL BUDGET		215,682	914	237,024	210,101

CODE ENFORCEMENT

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

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	0	7,645	0	0
1100	Worker's Compensation	0	738	0	0
1200	Retirement	(34)	439	0	0
1300	Health Insurance	0	51	0	0
1400	Dental Insurance	0	4	0	0
1800	Disability Insurance	0	3	0	0
1900	Medicare Taxes	0	113	0	0
1999	Total Benefits and Insurance	0	0	26,727	26,728
TOTAL PERSONNEL COSTS		(34)	8,993	26,727	26,728
SERVICES & SUPPLIES					
2400	Insurance	5,257	2,582	0	0
3500	Office	444	600	100	0
3600	Professional	0	23	0	0
4000	Special Departmental Expense	457	304	1,000	395
TOTAL SERVICES & SUPPLIES		6,158	3,508	1,100	395
INDIRECT COSTS					
7004	Finance Costs	3,704	1,754	2,074	0
7016	Council Costs	131	59	171	0
TOTAL INDIRECT COSTS		3,835	1,813	2,245	0
TOTAL BUDGET		9,959	14,314	30,072	27,123

CITY ATTORNEY

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

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
SERVICES AND SUPPLIES					
2400	Insurance	241	189	327	245
3600	Professional	19,452	27,514	17,500	35,000
TOTAL SERVICES & SUPPLIES		19,692	27,703	17,827	35,245
TOTAL BUDGET		19,692	27,703	17,827	35,245

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.

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	11,128	1,164	0	27
1001	Extra Help	5,195	4,357	0	0
1100	Worker's Compensation	810	521	0	1
1200	Retirement	217	132	0	9
1300	Health Insurance	0	48	0	0
1310	Cafeteria plan	333	250	0	6
1400	Dental Insurance	42	39	0	1
1800	Disability Insurance	23	24	0	0
1900	Medicare Taxes	102	86	0	0
1902	Social Security	351	278	0	0
TOTAL PERSONNEL COSTS		18,201	9,540	0	45
SERVICES & SUPPLIES					
2100	Communications	2,010	2,054	1,133	2,140
2300	Household Expense	0	0	11	0
2400	Insurance	322	1,068	373	1,144
3000	Equipment Maintenance	7,416	4,677	5,033	5,249
3200	Maintenance - Structures	531	1,091	1,235	1,087
3500	Office	0	2,721	475	2,271
3700	Publications	1,732	434	2	577
4000	Special Departmental Expense	23,384	19,384	15,050	19,380
4400	Utilities	10,687	11,246	9,994	11,116
TOTAL SERVICES & SUPPLIES		46,083	35,662	33,305	42,965
INDIRECT COSTS					
7004	Finance Costs	3,913	2,746	3,304	2,126
7012	Administration Costs	1,279	915	1,337	1,185
7016	Council Costs	394	267	557	547
TOTAL INDIRECT COSTS		5,586	3,928	5,198	3,859
TOTAL BUDGET		69,870	49,130	38,503	46,868

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 19-20 Accomplishments

- ✓ Completed the FY 18-19 financial audit with low amount of adjusting entries
- ✓ Set Tyler Technologies Financial Software implementation schedule, assigned teams for implementation and deadlines to go-live
- ✓ Successful preliminary data pull extraction for new software
- ✓ Performed an audit of all electrical demand meters
- ✓ Developed FY 20-21 ADOPTED budget with comprehensive narratives
- ✓ Obtained a last and final ROPS
- ✓ Researched the development of online payment program & policies
- ✓ Updated Finance Dept webpage and schedules
- ✓ Improved financial internal controls
- ✓ Reviewed and implemented finance department staff internal processes
- ✓ Upgraded customer service counters (ADA approved)
- ✓ Approved CDBG grant applications through the FTHB First-time Home Buyers Program

FY 20-21 Objectives

- Successful completion of FY 19-20 financial audit
- Implementation (Go-Live) completion of the new Utility and Financial Software
- Update and amend internal processes to be in accordance with new software
- Approval of future home grant applications through state funded programs
- Review and update of financial policies
- Analyze and update master fee schedules and annual processes
- Development of comprehensive operational budget for FY 21-22
- Perform an audit of all water meters and sewer utility accounts
- Research future implementation of grants management software
- Continued effort of utilization of grant funding for homes
- Installation of permanent features to all customer services counters per safety regulations relating to COVID-19

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	81,641	106,447	0	18,085
1001	Extra Help	279	70	0	0
1002	Overtime	2,016	1,495	0	0
1100	Worker's Compensation	117	147	0	358
1200	Retirement	13,945	16,036	0	4,844
1300	Health Insurance	0	7,366	0	0
1310	Cafeteria plan	28,113	23,130	0	5,949
1400	Dental Insurance	1,742	1,963	0	569
1800	Disability Insurance	787	1,343	0	341
1900	Medicare Taxes	1,122	1,448	0	247
1902	Social Security	29	30	0	0
1903	Employee Assistance Program	50	54	0	19
1904	Physical fitness	850	1,163	0	111
1999	Total Benefits and Insurance	0	0	119,502	0
TOTAL PERSONNEL COSTS		130,692	151,951	119,502	30,523
SERVICES & SUPPLIES					
2100	Communications	2,882	3,125	2,800	3,072
2400	Insurance	2,008	2,177	5,538	2,048
3000	Equipment Maintenance	11,828	11,004	6,657	10,937
3300	Memberships	110	198	110	227
3500	Office	9,140	8,315	7,305	8,375
3600	Professional	86,376	76,656	70,000	76,003
3700	Publications	0	893	500	963
3800	Rents - Equipment	272	239	120	237
4000	Special Departmental Expense	9,350	9,232	9,000	9,092
4300	Transportation and Travel	2,107	1,059	500	1,333
4350	Tuition Reimbursement	500	235	0	0
5500	Judgements	0	519	0	0
5710	Over/Short	90	198	250	250
TOTAL SERVICES & SUPPLIES		124,663	109,513	102,780	112,537
TOTAL BUDGET PRIOR TO COST RECOVERY		255,356	261,709	222,282	143,059
7504	Finance Costs	(255,355)	0	0	0
TOTAL BUDGET		255,356	261,709	222,282	143,059

FY 20-21 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.

FY 19-20 Accomplishments

- ✓ Increased Department’s social media and community engagement
- ✓ Enhanced and improved Police Department business practices for Records and Dispatch Units
- ✓ Developed and Implemented a successful Narcotics Detection Canine Program
- ✓ Upgraded Patrol Vehicle Fleet
- ✓ Maintained a proactive response to criminal activity in Gridley and Biggs
- ✓ Participated and/or provided services for over 12 prominent and longstanding community events
- ✓ Provided services for Camp Fire survivors in the FEMA Community Housing site
- ✓ Re-established the Department/Drug Task Force Detective position
- ✓ Department personnel provided quality law enforcement services for the communities of Gridley and Biggs while fostering excellent relationships with the community members
- ✓ Implemented the Citizen RIMS Crime Maps to City website to provide public access regarding police activities

FY 20-21 Objectives

- Maintain the high level of law enforcement services provided for the City of Gridley and its community members

- Enhance the Volunteer Program
- Continue enforcing Speed Enforcement traffic Details to promote safe driving through education and enforcement
- Continue to enhance the Department's social media presence and its community involvement
- Participate carefully in the federal grant process for potential equipment allocations
- Maintain a close working relationship with the local administration and City Council members
- Involve all levels of the Police Department in processes for succession development

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	1,335,161	1,401,142	0	1,164,630
1001	Extra Help	63,604	73,452	85,000	109,000
1002	Overtime	178,735	202,327	225,000	120,000
1100	Worker's Compensation	38,552	41,186	0	55,306
1200	Retirement	521,328	513,942	0	539,354
1300	Health Insurance	6,888	4,358	0	0
1310	Cafeteria plan	263,623	266,659	0	208,773
1311	Retiree Health Premiums	66,147	67,749	90,000	90,000
1400	Dental Insurance	29,644	28,894	0	22,278
1800	Disability Insurance	17,680	19,249	0	12,898
1900	Medicare Taxes	23,211	24,609	0	15,752
1902	Social Security	2,162	3,439	0	3,181
1903	Employee Assistance Program	932	912	0	1,241
1904	Physical Fitness	2,550	2,188	0	5,475
1999	Total Benefits and Insurance	0	0	2,393,847	0
TOTAL PERSONNEL COSTS		2,550,217	2,479,778	2,793,847	2,347,886
SERVICES & SUPPLIES					
2000	Safety Clothing	27,835	25,298	30,000	30,000
2100	Communications	18,192	19,017	400	400
2400	Insurance	51,289	52,863	38,241	52,153
3000	Equipment Maintenance	14,123	16,389	15,000	15,501
3200	Maintenance - Structures	4,510	2,005	1,000	2,319
3300	Memberships	1,508	977	500	995
3500	Office	9,672	9,679	5,000	9,200
3600	Professional	10,326	22,904	11,805	46,743
3700	Publications	10	427	500	469
3800	Rents - Equipment	293	583	300	693
3960	Fuel	44,572	45,835	50,000	44,071
4000	Special Departmental Expense	47,505	28,053	28,524	32,307
4001	RSVP	36	277	1,000	309
4300	Tuition and Training	31,655	20,138	19,000	19,082
4350	Tuition Reimbursement	0	0	1,000	0
4400	Utilities	32,971	33,981	29,000	32,922
TOTAL SERVICES & SUPPLIES		294,498	243,990	231,270	287,165
INDIRECT COSTS					
7004	Finance Costs	39,029	27,389	36,174	23,281
7012	Administration Costs	57,201	42,088	58,152	58,152
7016	Council Costs	18,389	12,447	26,826	26,826
TOTAL INDIRECT COSTS		114,619	81,924	121,152	108,259
TOTAL BUDGET PRIOR TO COST RECOVERY		2,959,334	2,805,692	3,146,269	2,743,310
COST RECOVERY					
8600	Infra Protection Costs	(284,471)	(295,529)	0	0
TOTAL BUDGET		2,959,334	2,510,163	3,146,269	2,743,310

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.

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	75,356	54,349	65,087	0
1002	Overtime	20,456	11,751	0	0
1100	Worker's Compensation	3,405	1,926	4,175	0
1200	Retirement	33,078	20,674	33,416	0
1300	Health Insurance	0	3,365	0	0
1310	Cafeteria plan	18,908	12,019	18,849	0
1400	Dental Insurance	1,216	841	1,904	0
1800	Disability Insurance	1,011	746	616	0
1900	Medicare Taxes	1,393	993	893	0
1903	Employee Assistance Program	55	41	317	0
1999	Total Benefits and Insurance	0	0	12,500	0
TOTAL PERSONNEL COSTS		154,878	107,839	12,500	0
SERVICES & SUPPLIES					
2000	Safety Clothing	1,545	1,139	0	0
2100	Communications	1,905	830	0	0
2400	Insurance	779	848	0	0
3000	Equipment Maintenance	0	4	0	0
4000	Special Departmental Expense	12,780	11,523	0	0
4300	Transportation and Travel	4,499	2,133	0	0
TOTAL SERVICES & SUPPLIES		21,507	16,242	0	0
INDIRECT COSTS					
7004	Finance Costs	3,810	2,674	0	0
7012	Administration Costs	2,870	2,112	0	0
7016	Council Costs	929	629	0	0
TOTAL INDIRECT COSTS		7,609	5,415	0	0
TOTAL BUDGET		183,994	129,496	12,500	0

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.

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
1000	Salaries	13,654	46,190	0	58,004
1002	Overtime	0	2,909	2,500	2,500
1100	Worker's Compensation	81	145	0	3,695
1200	Retirement	2,017	10,196	0	15,929
1300	Health Insurance	0	339	0	0
1310	Cafeteria plan	358	3,443	0	17,725
1400	Dental Insurance	2,072	1,674	0	2,317
1800	Disability Insurance	292	664	0	545
1900	Medicare Taxes	262	719	0	790
1903	Employee Assistance Program	55	53	0	62
1904	Physical Fitness	0	0	0	300
1999	Total Benefits and Insurance	0	0	104,522	0
TOTAL PERSONNEL COSTS		18,790	59,754	107,022	101,867
SERVICES & SUPPLIES					
2000	Safety Clothing	1,038	504	1,000	365
2100	Communications	1,303	1,465	1,400	1,395
2400	Insurance	822	895	1,076	838
3000	Equipment Maintenance	0	156	500	30
3200	Maintenance - Structures	1,590	961	2,000	702
3300	Memberships	90	88	200	63
3500	Office	139	66	0	72
3600	Professional	540	3,278	1,500	3,184
3700	Publications	105	26	0	35
4000	Special Departmental Expense	4,717	5,365	6,000	4,292
4400	Utilities	5,275	6,222	7,000	5,418
TOTAL SERVICES & SUPPLIES		15,619	17,161	20,676	16,395
INDIRECT COSTS					
7004	Finance Costs	3,507	3,668	1,906	1,906
7012	Administration Costs	2,727	2,753	2,640	2,640
7016	Council Costs	884	877	1,226	1,226
TOTAL INDIRECT COSTS		7,118	5,066	5,772	5,772
TOTAL BUDGET		41,527	81,981	133,470	124,035

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.

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
3000	Equipment	29,289	26,793	25,000	27,650
4000	Special Departmental Expense	247	281	500	276
TOTAL SERVICES & SUPPLIES		29,536	27,073	25,500	27,926
TRAFFIC SIGN MAINTENANCE - PROGRAM 4441					
3000	Equipment Maintenance	0	1,096	0	0
TOTAL SERVICES & SUPPLIES		3,983	2,424	0	0
TOTAL TRAFFIC SAFETY FUND		33,519	29,497	25,500	27,926

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.

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
1002	Overtime	0	35,000	0	0
4000	Special Departmental Expense	12,913	15,000	15,000	20,191
4300	Transportation and Travel	0	0	0	833
6300	Equipment	61,794	50,000	50,000	33,627
TOTAL SERVICES & SUPPLIES		74,707	100,000	65,000	54,651

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.

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1001	Extra Help	5,195	4,357	0	0
1007	Police Maintenance	0	0	0	0
1100	Worker's Compensation	809	520	0	0
1900	Medicare Taxes	82	65	0	0
1902	Social Security	351	277	0	0
TOTAL PERSONNEL COSTS		6,437	5,477	0	0
SERVICES & SUPPLIES					
2400	Insurance	70	318	18	358
3200	Maintenance - Structures	0	743	461	858
3600	Professional	1,532	6,646	9,000	9,000
4000	Special Departmental Expense	202	428	1,050	1,050
TOTAL SERVICES & SUPPLIES		1,804	6,409	10,529	11,266
TOTAL BUDGET		8,241	11,886	10,529	11,266

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 services are provided at no cost.

FY 19-20 Accomplishments

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

FY 20-21 Objectives

- Increase public education activities through the use of multi-media while limiting exposure to large gatherings of people
- Continue to develop technology systems to enhance daily activities
- Maintain our level of commitment to the community through innovation while maintain safe health practices
- Increase outreach into Non-English-speaking communities for fire and life safety messaging
- Complete all hydrant testing and maintenance within City of Gridley using SAFER Grant funded personnel
- Increase ability to support local health care system in the event of a second wave of Covid-19

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
SERVICES AND SUPPLIES					
1600	Income Protection Insurance	3,650	1,217	0	0
2100	Communications	102	2,991	2,644	2,633
2300	Household Expense	0	5	65	4
2400	Insurance	16,657	16,784	10,768	17,100
3000	Equipment Maintenance	16,591	19,166	17,068	15,462
3200	Maintenance - Structures	69	76	81	46
3300	Memberships	0	0	101	0
3500	Office	905	1,509	1,219	1,335
3600	Professional	818,017	740,812	938,571	1,089,099
3700	Publications	114	215	396	216
3800	Rents - Equipment	206	191	96	193
3950	Small Tools	0	304	247	253
3960	Fuel	8,717	10,734	10,000	10,213
4000	Special Departmental Expense	6,480	7,532	5,825	7,826
4300	Transportation and Travel	1,820	764	1,381	896
4400	Utilities	14,168	14,304	11,496	14,337
TOTAL SERVICES & SUPPLIES		887,497	750,240	999,957	1,159,614
TOTAL BUDGET PRIOR TO COST RECOVERY		887,497	750,240	999,957	1,159,614
COST RECOVERY					
8600	Infra Protection Costs	(88,750)	(59,657)	0	0
TOTAL BUDGET		887,497	690,583	999,957	1,159,614

FY 20-21 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.

FY 19-20 Accomplishments

- ✓ New batting cages at Dick Jones Ball Field
- ✓ Install cement slab at Snack Bar location in Vierra Park
- ✓ Replaced Chain link fence at Dick Jones Ball Field
- ✓ Poured concrete sidewalk north side of Daddow Park
- ✓ Replaced 7 water main valves
- ✓ Poured concrete boarder for new playground at Vierra Park

FY 20-21 Objectives

- Replace fencing at Dick Jones field
- Complete sidewalk at Lions Club location
- Install ADA sidewalk at Vierra Park playground
- Add picnic table and park bench to playground area at Vierra Park
- Pave island area by Recreation Dept
- Add three park benches to Rotary Park
- Install additional LED decorative type lighting
- Install lighting/sound system at Daddow Park Gazebo
- Install electrical system at Railroad Park
- Install electrical system at Rotary Park

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	49,072	49,393	0	58,554
1001	Extra Help	6,727	6,257	10,000	10,000
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	7,085	6,959	0	1,947
1200	Retirement	13,520	13,487	0	16,712
1300	Health Insurance	0	2,491	0	0
1310	Cafeteria plan	12,167	9,717	0	13,227
1400	Dental Insurance	566	599	0	729
1800	Disability Insurance	690	760	0	564
1900	Medicare Taxes	810	798	0	818
1902	Social Security	417	396	0	0
1903	Employee Assistance Program	52	51	0	64
1904	Physical Fitness	0	0	0	327
1999	Total Benefits and Insurance	0	0	102,944	0
TOTAL PERSONNEL COSTS		91,106	83,645	109,583	102,944
SERVICES & SUPPLIES					
2000	Safety Clothing	0	0	0	500
2100	Communications	993	994	500	500
2300	Household Expense	825	206	0	825
2400	Insurance	3,850	1,655	1,178	1,111
3000	Equipment Maintenance	22,151	7,171	3,000	5,000
3200	Maintenance - Structures	0	2,797	8,000	8,000
3500	Office	0	0	0	0
3600	Professional	0	563	0	563
3700	Publications	0	0	0	0
3800	Rents - Equipment	0	0	0	1,000
3950	Small tools	310	196	500	5,000
4000	Special Departmental Expense	(400)	2,931	4,500	5,000
4400	Utilities	13,796	20,148	16,178	20,148
TOTAL SERVICES & SUPPLIES		41,525	29,240	33,855	47,647
CAPITAL					
6100	Structures and Improvements	14,742	12,823	21,000	28,000
6300	Equipment	0	0	52,000	40,000
TOTAL CAPITAL		14,742	12,823	73,000	68,000
TOTAL BUDGET		147,373	125,708	216,438	218,591

RECREATION

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

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	19,465	15,382	0	23,875
1001	Extra Help	3,254	13,316	23,252	23,252
1005	Compensated Absences Accrual	0	0	0	1,528
1100	Worker's Compensation	192	239	0	227
1200	Retirement	1,728	2,685	0	0
1300	Health Insurance	325	149	0	24,670
1310	Cafeteria plan	202	917	0	0
1400	Dental Insurance	0	52	0	2,317
1800	Disability Insurance	0	0	0	239
1900	Medicare Taxes	0	333	0	346
1903	Employee Assistance Program	0	262	0	0
1999	Total Benefits and Insurance	0	0	64,139	0
TOTAL PERSONNEL COSTS		25,165	31,758	87,391	76,454
SERVICES & SUPPLIES					
2100	Communications	867	1,001	1,366	937
2400	Insurance	1,361	1,482	1,753	1,387
3000	Equipment Maintenance	8,910	2,770	1,598	3,400
3300	Memberships	95	250	637	200
3500	Office	30	563	3,736	531
3600	Professional	315	875	429	1,200
3700	Publications	257	295	110	1,200
4000	Special Departmental Expense	74,481	80,829	38,895	78,892
4300	Transportation and Travel	7,145	2,382	0	0
4400	Utilities	0	6,347	7,364	5,954
TOTAL SERVICES & SUPPLIES		93,461	89,204	55,887	93,703
CAPITAL					
6300	Equipment	1,059	1,010	2,000	805
TOTAL CAPITAL		1,059	1,010	2,000	805
INDIRECT COSTS					
7004	Finance Costs	9,878	8,518	2,507	2,507
7012	Administration Costs	4,582	4,032	2,335	2,335
7016	Council Costs	1,474	1,297	1,191	1,191
TOTAL INDIRECT COSTS		15,934	11,239	6,033	6,033
TOTAL BUDGET		135,619	133,211	151,312	176,996

FY 20-21 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.

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	7,614	7,781	0	9,929
1010	Meeting Fees	1,050	825	0	0
1100	Worker's Compensation	15	11	0	374
1200	Retirement	2,084	2,202	0	3,270
1300	Health Insurance	0	520	0	0
1310	Cafeteria plan	2,576	1,920	0	2,181
1400	Dental Insurance	227	230	0	209
1800	Disability Insurance	106	122	0	106
1900	Medicare Taxes	114	116	0	133
1902	Social Security	0	0	0	15
1903	Employee Assistance Program	7	7	0	10
1904	Physical Fitness	0	0	0	39
1999	Total Benefits and Insurance	0	0	14,374	0
TOTAL PERSONNEL COSTS		13,792	12,884	14,374	16,267
SERVICES & SUPPLIES					
2100	Communications	515	585	759	559
2400	Insurance	487	530	1,055	496
3000	Equipment Maintenance	4,669	3,214	2,462	3,398
3300	Memberships	0	126	366	0
3500	Office	1,931	3,334	3,423	3,105
3600	Professional	132,418	97,901	62,081	103,345
3700	Publications	810	744	1,366	852
3800	Rents - Equipment	272	235	96	237
4000	Special Departmental Expense	452	615	2,336	509
4300	Transportation and Travel	6,365	2,919	931	3,291
4350	Tuition Reimbursement	4,971	1,657	0	0
5700	Bad Debt Write Offs	3,689	1,230	0	0
5800	Late Charges - Interest	712	237	0	0
TOTAL SERVICES & SUPPLIES		157,292	108,090	74,875	115,793
INDIRECT COSTS					
7004	Finance Costs	0	2,246	2,701	0
7012	Administration Costs	0	566	0	0
7016	Council Costs	0	296	0	0
7020	Engineering Costs	0	0	1,368	0
TOTAL INDIRECT COSTS		0	3,108	4,069	0
TOTAL BUDGET		171,084	124,082	93,318	132,060

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.

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
SERVICES & SUPPLIES					
2100	Communications	317	0	0	0
2400	Insurance	889	0	0	0
3000	Equipment Maintenance	2,780	0	0	0
3300	Memberships	0	1	0	0
3500	Office	255	0	0	0
3600	Professional	45,494	10,000	10,000	0
4000	Special Departmental Expense	6,724	0	0	0
4300	Transportation and Travel	0	(0)	0	0
TOTAL SERVICES & SUPPLIES		56,459	10,001	10,000	0
TOTAL BUDGET		56,379	10,001	10,000	0

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.

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	PROPOSED FY 20-21
INDIRECT COSTS					
3600	Professional	5,540	29,582	25,000	25,001
TOTAL INDIRECT COSTS		5,540	29,582	25,000	25,001
TOTAL BUDGET		5,540	29,582	25,000	25,001

FY 20-21 EXPENDITURES
PUBLIC WORKS

PUBLIC WORKS

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

FY 19-20 Accomplishments

- ✓ Grind and replace A/C Kentucky Street between Spruce and Sycamore
- ✓ Grind and replace A/C Ohio Street between Spruce and Sycamore
- ✓ Continue street repair over lay projects
- ✓ Replace back stop at Dick Jones Ball Field
- ✓ Replace Generator and Transfer switch Park Side Well
- ✓ New batting cages at Dick Jones Ball Field
- ✓ Install cement slab at Snack Bar location in Vierra Park
- ✓ Replaced Chain link fence at Dick Jones Ball Field
- ✓ Replaced motor on auger at WWTP bar screen
- ✓ Poured concrete sidewalk north side of Daddow Park
- ✓ Replaced 7 water main valves
- ✓ Poured concrete boarder for new playground at Vierra Park
- ✓ Started crack sealing Eagle Meadows subdivision

FY 20-21 Objectives

- Continue street repair overlay projects
- Crack seal Heron Landing and finish Eagle Meadows subdivisions
- Replace fencing at Dick Jones field
- Continue water main valve replacement
- Complete fencing project at WWTP
- Implement a Sewer Line Inspection program
- Complete sidewalk at Lions Club location
- Install ADA sidewalk at Vierra Park playground
- Replace 150 feet of safety rail at WWTP
- Re-slope WWTP berm
- Add picnic table and park bench to playground area at Vierra Park
- Pave island area by Recreation Dept
- Add three park benches to Rotary Park
- Install new sewer pumps at Richards Ave emergency ponds lift station
- Install new doors at 4 well houses
- Remove fluoride equipment from all well houses
- Install new generator at Corp yard and Spruce Street well
- Add fill dirt to west side of WWTP building and landscape
- Install new landscaping in front of Liberty Well
- Freshen up landscaping in front of Eagle Meadows Well

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.

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	52,787	56,848	0	58,823
1002	Overtime	0	1,109	0	0
1100	Worker's Compensation	7,657	7,794	0	1,710
1200	Retirement	15,296	16,127	0	11,906
1300	Health Insurance	0	6,749	0	0
1310	Cafeteria plan	32,121	32,106	0	7,337
1400	Dental Insurance	1,216	1,363	0	549
1700	Physicals	0	123	0	0
1800	Disability Insurance	783	923	0	344
1900	Medicare Taxes	776	880	0	719
1902	Social Security	0	65	0	0
1903	Employee Assistance Program	55	58	0	57
1904	Physical Fitness	500	288	0	162
1999	Total Benefits and Insurance	0	0	81,607	0
TOTAL PERSONNEL COSTS		111,191	124,430	81,607	81,607
SERVICES & SUPPLIES					
2000	Safety Clothing	8,063	7,783	6,000	7,000
2100	Communications	3,406	4,261	3,000	4,500
2300	Household Expense	0	607	0	0
2400	Insurance	29,373	29,375	15,356	29,737
3000	Equipment Maintenance	10,074	10,905	20,000	20,000
3200	Maintenance - Structures	1,502	2,329	6,000	6,000
3500	Office	726	676	2,500	2,500
3600	Professional	1,310	1,691	3,666	1,741
3700	Publications	147	67	200	200
3800	Rents - Equipment	0	238	100	238
3950	Small Tools	32	166	500	1,000
3960	Fuel	36,035	36,161	36,000	41,000
4000	Special Departmental Expense	18,945	20,399	28,000	28,000
4300	Transportation and Travel	0	0	3,000	3,000
4400	Utilities	7,628	7,582	5,011	7,582
TOTAL SERVICES & SUPPLIES		117,241	122,239	129,333	152,498
CAPITAL					
6100	Structures and Improvements	613	214	0	0
6300	Equipment	0	644	0	0
TOTAL CAPITAL		613	858	0	0
TOTAL INDIRECT COSTS		(229,045)	0	0	0
TOTAL BUDGET PRIOR TO COST RECOVERY		0	247,528	210,940	234,105

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.

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	107,113	114,453	0	142,590
1001	Extra Help	17,332	18,181	18,000	18,863
1002	Overtime	12,837	11,661	11,530	0
1100	Worker's Compensation	13,018	16,330	0	4,725
1200	Retirement	28,222	27,111	0	37,137
1300	Health Insurance	1,591	7,068	0	0
1310	Cafeteria plan	34,745	34,739	0	47,951
1400	Dental Insurance	2,020	2,155	0	4,412
1800	Disability Insurance	1,528	1,807	0	1,438
1900	Medicare Taxes	1,477	1,786	0	1,833
1902	Social Security	1,075	1,158	0	0
1903	Employee Assistance Program	84	90	0	144
1904	Physical Fitness	0	0	0	714
1999	Total Benefits and Insurance	0	0	175,579	0
TOTAL PERSONNEL COSTS		221,042	219,712	205,109	259,807
SERVICES & SUPPLIES					
2100	Communications	1,440	1,520	0	0
2400	Insurance	715	1,555	862	1,614
3600	Professional	22,438	19,714	25,000	21,892
4000	Special Departmental Expense	55,569	34,024	45,000	50,000
TOTAL SERVICES & SUPPLIES		80,162	55,412	70,862	73,506
TOTAL BUDGET		301,203	275,124	275,971	333,313

STREET MAINTENANCE (GAS TAX FUNDS)

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

GAS TAX 2105 - FUND 390

STREET PROJECT - PROGRAM 4392

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	18,462	22,429	0	0
1100	Worker's Compensation	2,976	3,107	0	0
1200	Retirement	5,217	6,826	0	0
1310	Health Insurance	5,948	5,848	0	0
1400	Dental Insurance	464	526	0	0
1800	Disability Insurance	264	321	0	0
1900	Medicare Taxes	328	391	0	0
1902	Social Security	0	44	0	0
1999	Total Benefits and Insurance	0	0	57,602	141,238
TOTAL PERSONNEL COSTS		34,092	37,312	57,602	141,238
SERVICES & SUPPLIES					
2400	Insurance	482	491	711	464
3950	Small Tools	0	0	1,000	0
4000	Special Departmental Expense	16,531	24,570	15,000	20,857
TOTAL SERVICES & SUPPLIES		17,013	23,692	16,711	21,321
7004	Finance Costs	562	587	305	305
7011	Corp Yard Costs	31,791	33,057	32,509	32,509
7012	Administration Costs	6,884	7,101	6,663	6,663
7016	Council Costs	221	318	307	307
TOTAL INDIRECT COSTS		39,458	28,144	59,381	39,784
TOTAL BUDGET		90,563	89,148	133,694	202,344

GAS TAX 2105 - FUND 390 (continued)
RSTP CURB & GUTTER - PROJECT 4396

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	43,515	48,986	0	0
1001	Extra Help	0	137	10,000	10,000
1100	Worker's Compensation	7,279	7,438	0	0
1200	Retirement	12,415	14,328	0	0
1300	Health Insurance	0	3,294	0	0
1310	Health Insurance	13,007	9,658	0	0
1400	Dental Insurance	1,108	1,185	0	0
1800	Disability Insurance	673	798	0	0
1900	Medicare Taxes	787	879	0	0
1902	Social Security	0	13	0	0
1903	Employee Assistance Program	44	45	0	0
1999	Total Benefits and Insurance	0	0	104,816	48,849
TOTAL PERSONNEL COSTS		78,828	81,455	114,816	58,849
SERVICES & SUPPLIES					
2400	Insurance	398	313	408	406
4000	Special Departmental Expense	9,906	7,025	500	2,000
6100	Structures and Improvements	0	25,000	30,000	30,000
TOTAL SERVICES & SUPPLIES		10,304	32,338	30,908	32,406
INDIRECT COSTS					
7004	Finance Costs	4,859	5,081	2,640	2,640
7011	Corp Yard Costs	13,625	14,167	37,342	37,342
7012	Administration Costs	307	6,432	10,491	10,491
7016	Council Costs	241	235	334	334
TOTAL INDIRECT COSTS		19,032	24,085	50,387	50,808
TOTAL BUDGET		29,336	137,878	196,111	142,063

GAS TAX 2103 - FUND 395

STREET PROJECT - PROGRAM 4392

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	28,888	32,400	0	0
1100	Worker's Compensation	4,449	4,433	0	0
1200	Retirement	8,435	8,516	0	0
1300	Health Insurance	0	0	0	0
1310	Health Insurance	13,865	13,339	0	0
1400	Dental Insurance	895	909	0	0
1800	Disability Insurance	451	526	0	0
1900	Medicare Taxes	518	582	0	0
1999	Total Benefits and Insurance	0	0	48,078	11,077
TOTAL PERSONNEL COSTS		57,529	57,382	48,078	11,077
INDIRECT COSTS					
7012	Administration Costs	1,187	391	552	490
7016	Council Costs	163	126	226	226
TOTAL INDIRECT COSTS		1,350	517	778	716
TOTAL BUDGET		58,879	57,899	48,856	11,792

GAS TAX 2106 - FUND 400
STREET SWEEPING - PROGRAM 4400

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	10,118	10,618	0	6,761
1100	Worker's Compensation	1,888	1,873	0	255
1200	Retirement	3,534	3,511	0	2,227
1310	Cafeteria plan	4,224	3,967	0	1,485
1400	Dental Insurance	416	402	0	142
1800	Disability Insurance	172	196	0	72
1900	Medicare Taxes	208	213	0	91
1999	Total Benefits and Insurance	0	0	10,224	0
2400	Insurance	541	1,026	2,153	552
3000	Equipment Maintenance	2,758	3,125	2,500	3,622
4000	Special Departmental Expense	153	1,302	5,000	5,000
TOTAL PERSONNEL COSTS		24,022	24,749	19,877	20,250
INDIRECT COSTS					
7004	Finance Costs	2,517	1,766	1,368	1,368
7011	Corp Yard Costs	9,083	6,367	51,251	56,109
7012	Administration Costs	902	664	874	874
7016	Council Costs	290	171	403	403
TOTAL INDIRECT COSTS		12,792	8,968	53,895	58,753
TOTAL BUDGET		36,814	33,717	73,773	79,003

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

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
2400	Insurance	232	158	275	289
4000	Special Departmental Expense	26,082	8,694	0	0
4400	Utilities	245	9,035	0	0
TOTAL PERSONNEL COSTS		26,556	17,886	275	289
INDIRECT COSTS					
7004	Finance Costs	0	78	0	0
7012	Administration Costs	751	550	727	727
7016	Council Costs	241	153	334	334
TOTAL INDIRECT COSTS		992	781	1,061	1,061
TOTAL BUDGET		27,548	18,667	1,336	1,350

STORM DRAIN MAINTENANCE - PROGRAM 4412

PERSONNEL COSTS					
1000	Salaries	2,638	0	0	28,859
1100	Worker's Compensation	448	0	0	1,086
1200	Retirement	769	0	0	9,505
1310	Cafeteria plan	857	0	0	6,339
1400	Dental Insurance	69	0	0	606
1800	Disability Insurance	39	0	0	307
1999	Total Benefits and Insurance	0	46,263	46,263	0
TOTAL PERSONNEL COSTS		4,873	46,263	46,263	47,235
INDIRECT COSTS					
7004	Finance Costs	0	0	0	0
7012	Administration Costs	129	125	125	125
7016	Council Costs	42	58	58	58
7020	Engineering Costs	0	11	11	11
TOTAL INDIRECT COSTS		171	194	194	194
TOTAL BUDGET		32,592	65,123	47,792	48,778

GAS TAX 2107.5 - FUND 420
STREET PROJECT - PROGRAM 4392

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
INDIRECT COSTS					
4000	Special Departmental Expense	0	0	7,611	7,611
TOTAL INDIRECT COSTS		0	0	7,611	7,611
TOTAL BUDGET		0	0	7,611	7,611

STREET MAINTENANCE (SB 325 SALES TAX)**SB 325 - FUND 425 & 430**

	AUDITED	AUDITED	ADOPTED	ADOPTED
	FY 17-18	FY 18-19	FY 19-20	FY 20-21

STREET REHAB PROG - PROGRAM 4310

1100	Worker's Compensation	0	0	7,400	7,400
7004	Finance Costs	8,990	3,005	7,292	7,292

TOTAL SERVICES & SUPPLIES

		8,990	3,005	14,692	14,692
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STREET MAINTENANCE - PROGRAM 4432

1000	Salaries	528	3,770	0	721
1100	Worker's Compensation	90	404	0	27
1200	Retirement	160	1,046	0	237
1310	Health Insurance	171	1,092	0	158
1400	Dental Insurance	14	105	0	15
1800	Disability Insurance	8	76	0	8
1900	Medicare Taxes	10	70	0	10
1902	Social Security	0	2	0	1
1903	Employee Assistance Program	1	4	0	1
1904	Physical Fitness	0	0	0	3
1999	Total Benefits and Insurance	0	0	1,181	0
2400	Insurance	208	226	231	212
4000	Special Departmental Expense	-1	30,145	70,000	70,000
6300	Equipment	30,000	16,800	0	0
7004	Finance Costs	0	83	0	0
7012	Administration Costs	503	219	0	0
7016	Council Costs	161	49	0	0

TOTAL SERVICES & SUPPLIES

		31,851	49,213	71,412	71,393
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ALLEY RECONSTRUCTION - PROGRAM 4433

1000	Salaries	528	576	0	721
1100	Worker's Compensation	90	91	0	27
1200	Retirement	154	137	0	237
1310	Health Insurance	171	173	0	158
1400	Dental Insurance	14	16	0	15
1800	Disability Insurance	8	9	0	8
1999	Total Benefits and Insurance	0	0	1,015	0
4000	Special Departmental Expense	8,180	5,281	8,000	5,826
7004	Finance Costs	16	12	14	9
7012	Administration Costs	44	77	148	131
7016	Council Costs	0	26	61	60

TOTAL SERVICES & SUPPLIES

		9,349	6,454	9,238	7,206
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INTERCITY TRANSIT - PROGRAM 4434

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

TOTAL SERVICES & SUPPLIES

		11,388	18,934	22,454	18,858
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TOTAL SB 325

		61,578	77,606	117,797	112,149
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MAINTENANCE DISTRICTS

RICHINS MAINTENANCE DISTRICT #1

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

EAGLE MEADOWS MAINTENANCE DISTRICT #2

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

HERON LANDING MAINTENANCE DISTRICT #3

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

SCROGGINS MAINTENANCE DISTRICT #6

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

FLOOD MAINT. # 1 (RICHINS) - FUND 580
FLOOD MAINTENANCE # 1 - PROGRAM 4580

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	0	29	0	0
1001	Extra Help	0	0	0	0
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	0	15	0	0
1200	Retirement	0	4	0	0
1300	Health Insurance	0	8	0	0
1400	Dental Insurance	0	1	0	0
1999	Total Benefits and Insurance	0	0	29,347	27,333
TOTAL PERSONNEL COSTS		0	57	29,347	27,333
SERVICES & SUPPLIES					
3600	Professional	23	17	0	0
4000	Special Departmental Expense	-1	62	0	0
4400	Utilities	670	676	0	0
TOTAL SERVICES & SUPPLIES		691	755	0	0
INDIRECT COSTS					
7004	Finance Costs	176	124	0	0
7012	Administration Costs	12	9	11	11
7016	Council Costs	0	22	83	83
TOTAL INDIRECT COSTS		188	155	94	94
TOTAL BUDGET		879	966	29,441	27,427

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

FLOOD MAINTENANCE # 2- PROGRAM 4581

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	26,553	26,530	0	21,866
1001	Extra Help	0	523	8,000	8,000
1100	Worker's Compensation	3,953	3,695	0	823
1200	Retirement	7,184	5,909	0	7,202
1300	Health Insurance	0	1,014	0	0
1310	Cafeteria plan	4,304	3,042	0	4,803
1400	Dental Insurance	347	327	0	459
1800	Disability Insurance	394	415	0	232
1900	Medicare Taxes	423	130	0	294
1902	Social Security	0	38	0	33
1903	Employee Assistance Program	27	24	0	23
1904	Physical Fitness	0	2	0	87
1999	Total Benefits and Insurance	0	0	37,684	0
TOTAL PERSONNEL COSTS		43,184	41,649	45,684	43,822
SERVICES & SUPPLIES					
2000	Safety Clothing	166	55	200	114
2400	Insurance	394	310	545	401
3000	Equipment Maintenance	52	140	500	224
3600	Professional	265	108	100	112
3950	Small Tools	0	218	500	218
4000	Special Departmental Expense	1,819	3,018	5,000	5,000
TOTAL SERVICES & SUPPLIES		4,246	5,000	8,463	7,571
INDIRECT COSTS					
7004	Finance Costs	3,191	2,240	1,734	1,734
7011	Corp Yard Costs	0	0	1,734	1,734
7012	Administration Costs	2,458	1,808	2,379	2,379
7016	Council Costs	790	535	1,097	1,097
TOTAL INDIRECT COSTS		6,439	4,583	6,945	6,945
TOTAL BUDGET		53,869	51,232	61,092	58,338

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

FLOOD MAINTENANCE # 3 - PROGRAM 4582

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	27,155	27,075	0	21,826
1001	Extra Help	3,684	1,444	8,000	8,000
1100	Worker's Compensation	4,077	3,898	0	822
1200	Retirement	7,339	5,971	0	7,188
1310	Cafeteria plan	4,403	3,188	0	4,795
1400	Dental Insurance	355	332	0	458
1800	Disability Insurance	403	425	0	232
1900	Medicare Taxes	486	453	0	293
1999	Total Benefits and Insurance	0	0	37,621	0
TOTAL PERSONNEL COSTS		48,159	42,913	45,621	43,756
SERVICES & SUPPLIES					
2000	Safety Clothing	342	114	150	114
2400	Insurance	0	183	443	234
3000	Equipment Maintenance	0	2,046	0	1,705
3700	Publications	0	0	100	0
3800	Rents - Equipment	0	0	250	0
3950	Small tools	0	244	250	500
4000	Special Departmental Expense	667	2,556	3,500	4,000
4400	Utilities	4,550	5,839	5,872	8,562
TOTAL SERVICES & SUPPLIES		5,646	11,076	10,565	15,203
RESERVES					
6300	Equipment	250	83	0	0
TOTAL RESERVES		250	83	0	0
INDIRECT COSTS					
7004	Finance Costs	3,191	2,240	1,734	1,734
7011	Corp Yard Costs	2,717	906	9	9
7012	Administration Costs	811	1,523	2,630	2,630
7016	Council Costs	0	342	1,126	1,126
TOTAL INDIRECT COSTS		6,719	5,011	5,500	5,500
TOTAL BUDGET		60,773	59,083	61,687	64,460

FLOOD MAINT. # 6 (SCROGGINS) - FUND 583

FLOOD MAINTENANCE #6 - PROGRAM 4583

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	0	29	0	0
1001	Extra Help	2,436	609	0	0
1100	Worker's Compensation	23	9	0	0
1200	Retirement	0	4	0	0
1310	Cafeteria plan	0	8	0	0
1400	Dental Insurance	0	1	0	0
1800	Disability Insurance	0	1	0	0
1900	Medicare Taxes	35	10	0	0
1902	Social Security	151	38	0	0
1903	Employee Assistance Program	2	0	0	0
1999	Total Benefits and Insurance	0	0	27,198	25,094
TOTAL PERSONNEL COSTS		2,648	709	27,198	25,094
SERVICES & SUPPLIES					
3600	Professional	0	1	0	1
4000	Special Departmental Expense	0	0	0	0
4400	Utilities	325	227	0	330
TOTAL SERVICES & SUPPLIES		325	228	0	331
INDIRECT COSTS					
7004	Finance Costs	0	8	0	11
7011	Corp Yard Costs	0	8	0	0
7012	Administration Costs	44	27	43	43
7016	Council Costs	14	7	19	19
TOTAL INDIRECT COSTS		58	50	62	73
TOTAL BUDGET		3,031	987	27,260	25,498

FY 20-21 EXPENDITURES
CDBG FUNDS

HOUSING REHAB RLF - FUND 513

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
GENERAL ADMINISTRATION - PROGRAM 4801					
1000	Salaries	3,078	3,565	0	1,087
1100	Worker's Compensation	0	2	0	41
1200	Retirement	112	523	0	358
1300	Health Insurance	23	198	0	0
1310	Cafeteria plan	515	464	0	239
1400	Dental Insurance	502	184	0	23
1800	Disability Insurance	64	56	0	12
1900	Medicare Taxes	48	47	0	15
1902	Social Security	34	9	0	2
1903	Employee Assistance Program	7	4	0	1
1904	Physical Fitness	2	1	0	4
1999	Total Benefits and Insurance	242	115	13,141	0
TOTAL PERSONNEL COSTS		4,627	5,011	13,141	1,780
CDBG ACTIVITY - PROGRAM 4802					
3600	Professional	0	1,046	5,000	0
4000	Special Departmental Expense	-2,188	94,899	0	0
4000	Special Departmental Expense	0	2,205	0	0
4650	Maintenance - Structures	0	2,878	0	0
TOTAL SERVICES & SUPPLIES		-2,188	101,135	5,000	0
TOTAL ECONOMIC DEVELOPMENT FUND		2,439	106,146	18,141	1,780

FY 20-21 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 a new monitoring system for our substation, a shop remodel to make the bathroom ADA compliant and new shelving for a better inventory system. Also, we will be replacing any inadequate power poles remaining from our intrusive pole test and treatment program.

FY 19-20 Accomplishments:

- ✓ Replaced 250 street lights with LED street lights
- ✓ Replaced 4 box street lights with Decorative lights
- ✓ Replaced 24 intrusive poles for Gridley
- ✓ Replaced 5 intrusive poles for Biggs
- ✓ Completed 19 GO 95 tags for Gridley
- ✓ Completed 31 GO 95 tags for Biggs
- ✓ Completed 6 GO 128 tags for Gridley
- ✓ Completed 3 GO 128 tags for Biggs
- ✓ Completed Sage St. project
- ✓ Completed 1102 reconductor
- ✓ Completed T-2 substation removal
- ✓ Completed substation relay project
- ✓ Started electric meter audit / CT replacement project
- ✓ Completed Biggs substation LTC rebuild
- ✓ Completed Biggs alley project
- ✓ Completed Biggs new sewer pond pole line

FY 20-21 Objectives:

- Completion of Fairgrounds project
- Replace 20 intrusive poles for Gridley
- Replace 5 intrusive poles for Biggs
- Install substation monitoring system
- Replace 3 box street lights with Decorative lights
- Replace Fairgrounds 3-phase transformer
- Install Eagle Meadows loop feed
- Install Gridley High School charging station
- Continue our meter audit and CT replacement project
- Make shop bathroom ADA compliant

- Create storage and organization system for more efficient inventory
- Install electrical and lighting in new shop expansion

ELECTRIC FUND - FUND 600
ELECTRIC - PROGRAM 4600

		AUDITED	AUDITED	ADOPTED	ADOPTED
PERSONNEL COSTS		FY 17-18	FY 18-19	FY 19-20	FY 20-21
1000	Salaries	674,560	736,122	0	925,868
1001	Extra Help	1,830	922	0	0
1002	Overtime	89,513	100,912	89,500	89,500
1005	Compensated Absences Accrual	-6,641	14,268	0	0
1100	Worker's Compensation	34,435	34,512	0	0
1200	Retirement	114,380	137,732	0	34,856
1300	Health Insurance	3,183	5,270	0	304,941
1310	Cafeteria plan	124,167	125,939	0	0
1311	Retiree Health Premiums	16,456	17,014	0	203,387
1400	Dental Insurance	11,170	11,580	0	0
1700	Physicals	0	46	0	19,447
1800	Disability Insurance	9,236	10,895	0	0
1900	Medicare Taxes	9,983	10,316	0	9,841
1902	Social Security	126	83	0	12,430
1903	Employee Assistance Program	371	374	0	1,395
1904	Physical Fitness	275	456	0	977
1905	FSA Admin Cost	186,805	46,704	0	3,667
1998	OPEB Cost	0	15,737	0	0
1999	Total Benefits and Insurance	0	0	1,443,087	0
TOTAL PERSONNEL COSTS		1,269,850	1,174,091	1,532,587	1,606,309
SERVICES & SUPPLIES					
2000	Safety Clothing	7,554	8,954	9,000	20,000
2100	Communications	4,317	5,049	6,000	6,000
2300	Household Expense	0	311	1,000	1,000
2400	Insurance	37,447	39,477	40,121	38,183
3000	Equipment Maintenance	24,035	22,171	20,000	25,000
3200	Maintenance - Structures	553	1,722	3,000	3,000
3300	Memberships	7,231	8,882	5,000	5,000
3500	Office	3,240	5,323	4,000	4,000
3600	Professional	90,056	70,635	51,666	56,500
3700	Publications	0	327	0	500
3800	Rents - Equipment	1,105	707	3,000	3,000
3950	Small Tools	7,101	7,699	7,000	25,000
3960	Fuel	15,695	15,475	12,425	15,322
3999	Infrastructure Protection	245,006	217,678	150,823	150,823
4000	Special Departmental Expense	149,595	107,591	105,000	105,000
4101	Power Purchase	3,051,711	3,378,860	3,051,711	3,378,860
4300	Transportation and Travel	7,599	5,882	6,000	6,125
4400	Utilities	14,956	14,563	17,509	13,713
4650	Taxes/Permits	8,636	8,579	0	8,372
5050	Rebate Expense	0	2,463	0	0
5300	Interest on Deposits	0	-2	0	0
5350	Taxes/Fees	0	624	0	0
5700	Bad Debt Write Offs	4	4,990	0	4,090
TOTAL SERVICES & SUPPLIES		3,675,842	3,640,353	3,493,255	3,869,487

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

	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
DEBT SERVICE				
5901 Debt Service - Interest	-235	1,359	0	602
TOTAL DEBT SERVICE	-235	1,359	0	602
CAPITAL COSTS				
6100 Structures and Improvements	107,578	114,926	175,000	93,455
6300 Equipment	-164,770	-69,733	328,000	227,333
6401 Structures and Improvements	0	-10,094	0	0
6403 Equipment Capital Outlay	129,123	-39,044	0	0
TOTAL CAPITAL OUTLAY	71,931	-3,945	503,000	320,788
RESERVES				
6500 Reserve	-49,485	-27,620	0	0
6999 Depreciation Expense	176,110	126,370	127,591	183,569
TOTAL RESERVES	126,625	98,750	127,591	183,569
INDIRECT COSTS				
7004 Finance Costs	74,498	52,280	38,412	38,412
7009 Legal Costs	19,692	15,015	17,500	17,500
7012 Administration Costs	87,579	64,439	87,722	87,722
7016 Council Costs	28,155	19,057	40,771	40,771
7020 Engineering Costs	0	0	8,157	8,157
TOTAL INDIRECT COSTS	209,924	150,791	192,562	192,562
TOTAL ELECTRIC PROGRAM	5,353,937	5,061,399	5,848,995	6,173,315

ELECTRIC FUND - FUND 600
STREET TREE MAINTENANCE - PROGRAM 4601

		AUDITED	AUDITED	ADOPTED	ADOPTED
		FY 17-18	FY 18-19	FY 19-20	FY 20-21
PERSONNEL COSTS					
1000	Salaries	133	17,646	0	0
1100	Worker's Compensation	0	573	0	0
1200	Retirement	0	1,452	0	0
1300	Health Insurance	0	2,136	0	0
1310	Cafeteria plan	0	132	0	0
1400	Dental Insurance	0	2,334	0	0
1800	Disability Insurance	0	307	0	0
1900	Medicare Taxes	1	414	0	0
1903	Employee Assistance Program	0	379	0	0
1904	Physical Fitness	0	2	0	0
TOTAL PERSONNEL COSTS		134	25,375	0	0
SERVICES & SUPPLIES					
4000	Special Departmental Expense	11,356	32,043	10,000	10,000
TOTAL SERVICES & SUPPLIES		11,356	32,043	10,000	10,000
TOTAL STREET TREE MAINTENANCE		11,490	81,091	55,000	10,000

ELECTRIC FUND - FUND 600
CAPITAL IMPROVEMENTS - PROGRAM 4608

PERSONNEL COSTS					
1000	Salaries	2,874	19,084	0	0
1002	Overtime	0	573	0	0
1100	Worker's Compensation	133	1,530	0	0
1200	Retirement	673	3,615	0	0
1300	Health Insurance	0	2,383	0	0
1310	Cafeteria plan	430	491	0	0
1400	Dental Insurance	43	455	0	0
1800	Disability Insurance	41	413	0	0
1900	Medicare Taxes	51	34	0	0
1903	Employee Assistance Program	2	10	0	0
TOTAL PERSONNEL COSTS		4,247	28,587	0	0
SERVICES & SUPPLIES					
4000	Special Departmental Expense	11,356	32,043	10,000	10,000
TOTAL SERVICES & SUPPLIES		11,356	32,043	10,000	10,000
CAPITAL COSTS					
6100	Structures and Improvements	62,757	24,223	80,000	300,000
TOTAL CAPITAL OUTLAY		62,757	24,223	80,000	300,000
TOTAL CAPITAL IMPROVEMENTS		78,360	84,853	90,000	310,000

ELECTRIC FUND – PUBLIC BENEFITS

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

PUBLIC BENEFITS - FUND 610

PUBLIC BENEFITS - PROGRAM 4610

		AUDITED	AUDITED	ADOPTED	ADOPTED
PERSONNEL COSTS		FY 17-18	FY 18-19	FY 19-20	FY 20-21
1000	Salaries	14,760	11,571	0	4,863
1100	Worker's Compensation	81	109	0	45
1200	Retirement	1,411	2,091	0	0
1300	Health Insurance	0	940	0	0
1310	Cafeteria plan	1,429	1,524	0	4,723
1400	Dental Insurance	266	273	0	444
1800	Disability Insurance	235	220	0	46
1900	Medicare Taxes	175	171	0	66
1902	Social Security	21	9	0	283
1903	Employee Assistance Program	9	10	0	0
1999	Total Benefits and Insurance	0	0	18,690	0
3500	OPEB Cost	0	0	0	0
3600	Professional	0	0	5,000	0
4000	Special Departmental Expense	0	92,530	135,000	80,000
5700	Bad Debt Write Offs	0	264	567	136
6100	Structures and Improvements	0	11,322	60,000	5,000
TOTAL PUBLIC BENEFITS		18,387	103,966	219,257	95,606

PUBLIC BENEFITS - FUND 610

CAPITAL IMPROVEMENTS - PROGRAM 4608	9	3	0	0
PUBLIC BENEFITS - PROGRAM 4610	18,387	103,966	219,257	95,606
TOTAL PUBLIC BENEFITS FUND	18,396	103,969	219,257	95,606

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 - FUND 630
WATER - PROGRAM 4630

ACCOUNT	TITLE	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS					
1000	Salaries	297,138	302,071	0	265,989
1001	Extra Help	6,759	3,353	0	0
1002	Overtime	28,308	33,894	32,042	0
1005	Compensated Absences Accrual	3,150	-2,618	0	0
1100	Worker's Compensation	18,455	17,941	0	10,014
1200	Retirement	59,267	61,884	0	87,605
1300	Health Insurance	1,591	1,106	0	0
1310	Cafeteria plan	76,078	73,288	0	58,430
1311	Retiree Health Premiums	15,079	16,581	16,776	0
1400	Dental Insurance	5,557	5,776	0	6,300
1700	Physicals	0	1,884	0	0
1800	Disability Insurance	3,731	4,124	0	4,900
1900	Medicare Taxes	3,625	3,941	0	3,700
1902	Social Security	437	223	0	400
1903	Employee Assistance Program	193	188	0	281
1904	Physical Fitness	0	3	0	1,060
1905	FSA Admin Cost	0	9	0	0
1998	OPEB Cost	186,805	65,492	0	0
1999	Total Benefits and Insurance	0	0	443,823	0
TOTAL PERSONNEL COSTS		706,173	534,952	492,641	438,678
SERVICES & SUPPLIES					
2000	Safety Clothing	1,396	1,528	1,500	1,821
2100	Communications	480	520	500	499
2400	Insurance	9,541	10,357	15,785	9,729
3000	Equipment Maintenance	12,120	15,491	15,000	15,897
3300	Memberships	2,458	1,915	0	6,000
3500	Office	1,980	4,426	5,000	4,018
3600	Professional	8,755	29,977	40,000	40,729
3700	Publications	0	18	500	50
3800	Rents - Equipment	293	250	1,500	300
3950	Small Tools	1,115	996	1,500	1,500
3960	Fuel	69,023	18,583	0	18,000
3999	Infrastructure Protection	0	55,772	0	82,766
4000	Special Departmental Expense	60,412	52,468	70,000	70,000
4300	Transportation and Travel	716	913	1,500	736
4400	Utilities	117,299	112,708	0	0
4650	Taxes/Permits	10,667	11,790	0	15,000
5700	Bad Debt Write Offs	3,331	2,448	0	2,107
5800	Late Charges - Interest	0	0	0	0
TOTAL SERVICES & SUPPLIES		299,587	238,967	152,785	269,152

	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
DEBT SERVICE				
5901 Debt Service - Interest	5,766	7,111	0	0
TOTAL CAPITAL OUTLAY	5,766	7,111	0	0
CAPITAL COSTS				
6100 Structures and Improvements	1,422	828	74,000	384,000
6300 Equipment	4,811	3,280	25,000	28,292
6401 Capitalized Structures and Improvements	0	1,742	0	0
6403 Equipment	-3,752	-367	0	0
6404 Inventory Capital Outlay	0	1,536	0	0
TOTAL CAPITAL OUTLAY	2,481	7,019	99,000	412,292
RESERVES				
6500 Reserve	0	0	0	0
6999 Depreciation Expense	197,809	148,633	199,787	206,863
TOTAL RESERVES	197,809	148,633	199,787	206,863
INDIRECT COSTS				
7004 Finance Costs	42,014	33,123	20,053	20,053
7009 Legal Costs	19,692	15,015	17,500	17,500
7011 Corp Yard Costs	83,716	61,249	14,042	15,373
7012 Administration Costs	13,962	10,273	15,616	15,616
7013 Fire Costs	0	0	74	74
7016 Council Costs	4,489	3,038	6,233	6,233
TOTAL INDIRECT COSTS	163,873	122,698	73,518	74,850
TOTAL WATER PROGRAM	1,375,688	1,059,380	1,017,731	1,401,835
WATER UTILITY FUND - FUND 630				
METER READING - PROGRAM 4181	0	0	0	0
STREET TREE MAINTENANCE - PROGRAM 4601	0	0	0	0
CAPITAL IMPROVEMENTS - PROGRAM 4608	0	0	0	0
WATER - PROGRAM 4630	1,375,688	1,059,380	1,017,731	1,401,835
TOTAL WATER FUND	1,375,688	1,059,380	1,017,731	1,401,835

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

	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21	
PERSONNEL COSTS					
1000	Salaries	99,765	98,734	0	117,588
1001	Extra Help	1,619	-4,585	0	0
1100	Worker's Compensation	399	170	0	4,427
1200	Retirement	17,176	18,394	0	38,729
1300	Health Insurance	0	4,398	0	0
1310	Cafeteria plan	22,970	17,330	0	25,831
1400	Dental Insurance	2,215	2,271	0	2,470
1800	Disability Insurance	1,360	1,451	0	1,250
1900	Medicare Taxes	1,288	1,308	0	1,579
1902	Social Security	100	32	0	177
1903	Employee Assistance Program	68	66	0	124
1998	Sewer Operating	-18,495	-6,165	0	0
1999	Total Benefits and Insurance	0	0	163,363	0
TOTAL PERSONNEL COSTS		128,465	124,638	163,363	192,174
SERVICES & SUPPLIES					
2400	Insurance	946	315	0	0
3500	Office	0	20	0	0
3600	Professional	0	22	0	0
4000	Special Projects	946	333	15,000	15,000
4300	Transportation and Travel	203	138	0	0
5700	Bad Debt Write Offs	3,350	2,632	0	0
TOTAL SERVICES & SUPPLIES		5,445	3,460	15,000	15,000
DEBT SERVICE					
5901	Debt Service - Interest	60,720	58,695	0	0
TOTAL CAPITAL OUTLAY		60,720	58,695	0	0
RESERVES					
6999	Depreciation	495,899	350,333	350,899	340,639
TOTAL RESERVES		495,899	350,333	350,899	340,639
INDIRECT COSTS					
7004	Finance Costs	6,782	1,849	264	6,782
7012	Administration Costs	6,199	3,747	4,940	4,379
7016	Council Costs	1,455	985	2,020	2,020
TOTAL INDIRECT COSTS		14,436	6,581	7,259	13,181
TOTAL SEWER OPERATING PROGRAM		704,964	543,707	536,521	560,994

SEWER UTILITY FUND - FUND 650 (continued)

SEWER PLANT - PROGRAM 4651

		AUDITED	AUDITED	ADOPTED	ADOPTED
		FY 17-18	FY 18-19	FY 19-20	FY 20-21
PERSONNEL COSTS					
1000	Salaries	82,525	92,929	0	76,426
1001	Extra Help	0	1,045	8,000	8,000
1002	Overtime	13,872	16,659	15,753	16,867
1100	Worker's Compensation	10,861	11,417	0	2,877
1200	Retirement	21,393	25,459	0	25,172
1300	Health Insurance	0	40	0	0
1310	Cafeteria plan	34,760	33,734	0	16,789
1311	Retiree Health Premiums	16,456	16,181	16,776	0
1400	Dental Insurance	2,168	2,216	0	1,605
1800	Disability Insurance	1,187	1,418	0	812
1900	Medicare Taxes	1,393	1,590	0	1,026
1902	Social Security	0	65	0	115
1903	Employee Assistance Program	62	63	0	81
1904	Physical Fitness	0	0	0	303
1905	FSA Admin Cost	0	702	0	0
1999	Total Benefits and Insurance	0	0	148,573	0
TOTAL PERSONNEL COSTS		184,677	190,724	189,102	150,073
SERVICES & SUPPLIES					
2000	Safety Clothing	0	0	0	500
2100	Communications	3,054	3,255	2,500	3,200
2400	Insurance	7,338	7,362	4,762	7,500
3000	Equipment Maintenance	18,060	8,027	7,000	9,000
3200	Maintenance - Structures	174	517	3,000	6,000
3500	Office	960	2,233	2,000	2,000
3600	Professional	38,029	43,372	45,000	54,000
3700	Publications	50	17	50	50
3800	Rents - Equipment	246	190	500	500
3970	Chemicals	0	175	3,000	3,000
3975	Testing and Lab	6,781	7,090	10,000	6,700
4000	Special Departmental Expense	12,227	17,529	20,000	18,000
4300	Transportation and Travel	470	873	1,000	900
4400	Utilities	88,678	106,985	98,941	95,000
4650	Taxes/Permits	19,752	20,938	0	23,000
TOTAL SERVICES & SUPPLIES		195,818	196,385	197,753	229,350
DEBT SERVICE					
5900	Debt Service - Principal	35,040	21,403	0	12,000
5901	Debt Service - Interest	0	35,444	0	33,000
TOTAL DEBT		35,040	56,847	0	45,000

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

	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
CAPITAL COSTS				
6100 Structures and Improvements	69,766	41,752	135,000	384,000
6300 Equipment Maintenance	0	3,058	0	80,000
6400 Construction CIP - In Progress	0	7,289	0	0
TOTAL CAPITAL OUTLAY	69,766	49,618	135,000	464,000
INDIRECT COSTS				
7004 Finance Costs	14,865	10,431	8,078	8,078
7009 Legal Costs	19,691	10,208	17,500	17,500
7011 Corp Yard Costs	45,310	31,763	42,321	46,333
7012 Administration Costs	8,598	6,326	8,323	8,323
7016 Council Costs	2,764	1,246	0	0
TOTAL INDIRECT COSTS	91,228	59,974	76,222	80,234
TOTAL SEWER PLANT	576,529	553,548	598,077	968,657

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

		AUDITED	AUDITED	ADOPTED	ADOPTED
		FY 17-18	FY 18-19	FY 19-20	FY 20-21
PERSONNEL COSTS					
1000	Salaries	96,388	83,196	0	53,940
1001	Extra Help	0	137	10,000	10,000
1002	Overtime	18,770	19,137	23,432	19,137
1005	Compensated Absences Accrual	0	0	0	0
1100	Worker's Compensation	12,762	11,027	0	5,656
1200	Retirement	23,058	19,172	0	15,301
1300	Health Insurance	1,591	4,724	0	0
1310	Cafeteria plan	21,504	20,067	0	11,081
1311	Retiree Health Premiums	0	3,228	0	0
1400	Dental Insurance	1,232	1,118	0	590
1800	Disability Insurance	1,515	1,426	0	520
1900	Medicare Taxes	1,254	1,214	0	754
1902	Social Security	0	11	0	0
1903	Employee Assistance Program	84	75	0	59
1904	Physical Fitness	0	243	0	265
1999	Total Benefits and Insurance	0	0	96,155	0
TOTAL PERSONNEL COSTS		178,158	158,605	129,587	117,303
SERVICES & SUPPLIES					
2100	Communications	645	427	0	300
2400	Insurance	17,919	18,004	18,348	18,000
3000	Equipment Maintenance	7,075	12,685	15,000	15,000
3300	Memberships	3,007	38	1,000	600
3500	Office	960	2,433	2,000	2,300
3600	Professional	5,952	7,802	6,666	20,000
3700	Publications	0	0	500	200
3800	Rents - Equipment	246	190	267	210
3975	Testing and Lab	0	82	234	50
3999	Infrastructure Protection	59,192	87,534	156,703	156,703
4000	Special Departmental Expense	41,160	37,189	50,000	50,000
4400	Utilities	39,007	89,070	68,938	73,000
5700	Bad Debt Write Offs	0	0	0	0
TOTAL SERVICES & SUPPLIES		175,163	174,594	162,954	336,363
CAPITAL COSTS					
6100	Structures and Improvements	0	10,021	7,000	7,000
6300	Equipment Maintenance	4,988	7,638	5,000	21,164
TOTAL CAPITAL OUTLAY		4,988	17,565	12,000	28,164

SEWER UTILITY FUND - FUND 650 (continued)
SEWER BCHA - PROGRAM 4653

	AUDITED	AUDITED	ADOPTED	ADOPTED	
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
PERSONNEL COSTS					
1000	Salaries	0	183	0	0
1100	Worker's Compensation	0	27	0	0
1200	Retirement	0	39	0	0
1300	Health Insurance	0	237	0	0
1400	Dental Insurance	0	7	0	0
1800	Disability Insurance	0	5	0	0
1900	Medicare Taxes	0	6	0	0
1999	Total Benefits and Insurance	0	0	24,216	0
TOTAL PERSONNEL COSTS		0	503	24,216	0
INDIRECT COSTS					
7004	Finance Costs	3,528	1,702	0	0
7011	Corp Yard Costs	0	47	98	107
7012	Administration Costs	222	112	52	46
7016	Council Costs	72	36	21	21
TOTAL INDIRECT COSTS		3,822	1,897	171	174
TOTAL SEWER BCHA		3,822	2,400	24,387	174
SPECIAL PROJECTS - PROGRAM 4999		0	0	0	0
SEWER OPERATING - PROGRAM 4650		704,964	543,707	536,521	560,994
SEWER PLANT - PROGRAM 4651		576,529	553,548	598,077	968,657
SEWER TOWN - PROGRAM 4652		425,644	398,122	431,146	603,837
SEWER BCHA - PROGRAM 4653		3,822	2,400	24,387	174
SEWER IND PARK - PROGRAM 4657		0	590	0	0
SEPTAGE HAULERS - PROGRAM 4658		590	1,433	0	0
TOTAL SEWER FUND		1,711,549	1,499,800	1,590,132	2,133,662

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

	AUDITED FY 17-18	AUDITED FY 18-19	ADOPTED FY 19-20	ADOPTED FY 20-21
PERSONNEL COSTS				
1000 Salaries	73,925	60,286	0	60,993
1001 Extra Help	0	12,858	0	0
1002 Overtime	159	457	457	457
1005 Compensated Absences Accrual	-1,207	-2,409	0	0
1100 Worker's Compensation	671	565	0	2,296
1200 Retirement	16,374	13,785	0	20,088
1300 Health Insurance	0	3,956	0	0
1310 Cafeteria plan	14,413	9,139	0	13,398
1400 Dental Insurance	598	541	0	1,281
1700 Physicals	0	0	0	0
1800 Disability Insurance	727	712	0	648
1900 Medicare Taxes	1,066	1,062	0	819
1902 Social Security	0	823	0	92
1903 Employee Assistance Program	55	54	0	64
1904 Physical Fitness	0	0	0	242
1998 OPEB Cost	0	-560	0	0
1999 Total Benefits and Insurance	0	0	112,426	0
TOTAL PERSONNEL COSTS	106,780	101,268	112,883	100,379
SERVICES & SUPPLIES				
2100 Communications	1,167	1,070	800	1,176
2400 Insurance	2,484	1,655	1,334	1,764
3000 Equipment Maintenance	0	2,391	3,500	1,991
3500 Office	0	241	250	166
3600 Professional	567	710	1,000	602
3960 Fuel	5,263	6,449	6,000	5,636
4000 Special Departmental Expense	-64,954	409	1,000	228
4300 Transportation and Travel	0	3	50	0
TOTAL SERVICES & SUPPLIES	-55,474	12,928	13,934	11,563
CAPITAL COSTS				
6999 Depreciation Expense	71,635	68,318	8,167	4,423
TOTAL CAPITAL OUTLAY	71,635	68,318	8,167	4,423
INDIRECT COSTS				
7004 Finance Costs	7,551	4,103	4,103	4,103
7012 Administration Costs	0	-65,000	0	0
TOTAL INDIRECT COSTS	7,551	-60,897	4,103	4,103
TOTAL SB 325 TAXI FUND	130,492	121,616	139,087	120,469

FY 20-21
CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PROGRAM

Each year the City prepares a Capital Improvement Program (CIP), which serves as the City's basic tool to plan, organize, and document various projects needed to meet the many infrastructure and capital investment needs of the community. In its revised formant, this document will provide more information on the projected needs, as well as the challenges and opportunities the City faces in the coming years. Staff is continuously working to integrate the CIP with other City documents, as prepared or updated. This includes the City's General Plan, other relevant Master Plans, and Regional Transportation Planning efforts. The CIP is seen as a living document that will grow and change from year to year as community needs, priorities, and funding opportunities change. The total CIP for FY 20-21 projects total \$19,312,310.

To be listed as a funded project, funds have to be available or expected to be available from current or future operating revenues or reserves. Grant funds are not usually listed until the City has been awarded the grant and funds have been committed by the granting agency. In general, CIP planning involves a long-range study of capital improvement wants and needs, available funding, project delivery scheduling and policy intentions. Public capital improvement projects typically include the construction of streets, sewer lines, water lines, storm drains, fire/police stations, parks, and other City facilities. These are often one-time expenditures that take one year to complete, differentiating from operations and maintenance (O&M) expenditures.

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

SOURCES OF CIP FUNDING	STARING	FY 20-21 PROJECTED SPENDING				FY 20-21	FY 20-21	ENDING
	BALANCE	GOVERNMENTAL	WATER	SEWER	ELECTRIC	REVENUE	EXPENSES	BALANCE
GENERAL FUND: FUND 10	\$ 2,719,489	\$ 148,000	\$ -	\$ -	\$ -	\$ 4,688,630	\$ 5,706,112	\$ 1,554,006
GENERAL IMPACT FEE: FUND 20	621,856	\$ -	\$ -	\$ -	\$ -	14,256	-	636,112
CITY BUILDING RESERVE: FUND 50	37,096	\$ 210,000	\$ -	\$ -	\$ -	-	420,000	(592,904)
EQUIPMENT RESERVE: FUND 60	1,702,119	\$ 158,000	\$ 110,000	\$ 70,000	\$ 198,000	50,000	686,000	530,119
LOCAL GRANT - VIERRA PARK 123	25,000	\$ 25,000						-
GAS TAX 2103: FUND 390	(508,212)	\$ 30,000	\$ -	\$ -	\$ -	114,348	344,406	(768,270)
GAS TAX 2106: FUND 395	(41,181)	\$ -	\$ -	\$ -	\$ -	22,285	11,792	(30,688)
GAS TAX 2107: FUND 400	(7,100)	\$ -	\$ -	\$ -	\$ -	30,837	79,003	(55,267)
GAS TAX 2107.5: FUND 410	81,168	\$ -	\$ -	\$ -	\$ -	47,372	48,778	79,762
SB325 TAX: FUND 430	562,123	\$ 493,000	\$ -	\$ -	\$ -	139,044	112,149	96,017
ELECTRIC OPERATING: FUND 600	4,028,582	\$ -	\$ -	\$ -	\$ 230,000	8,248,803	7,893,315	4,154,070
PUBLIC BENEFITS: FUND 610	57,403	\$ -	\$ -	\$ -	\$ 5,000	175,532	95,606	132,329
ELECTRIC CAPITAL: FUND 620	(561,808)	\$ -	\$ -	\$ -	\$ 162,000	28,568	162,000	(857,240)
ELECTRICAL CONSTRUCTION: FUND 621	791,499	\$ -	\$ -	\$ -	\$ -	-	-	791,499
WATER OPERATING: FUND 630	357,259	\$ -	\$ 384,000	\$ -	\$ -	1,598,434	1,401,835	169,859
WATER CAPITAL: FUND 640	(102,672)	\$ -	\$ 128,000	\$ -	\$ -	20,020	128,000	(338,652)
WATER WELL CAPITAL: FUND 641	103,591	\$ -	\$ -	\$ -	\$ -	-	-	103,591
SEWER CAPITAL: FUND 660	1,410,557	\$ -	\$ -	\$ 1,245,000	\$ -	461,926	-	627,483
SEWER OPERATING: FUND 650	1,787,780	\$ -	\$ -	\$ 207,000	\$ -	1,676,237	2,133,662	1,123,355
COPS: FUND 672	44,639	\$ 51,000	\$ -	\$ -	\$ -	131,532	89,651	35,520
TOTAL	\$ 13,109,187	\$ 1,115,000	\$ 622,000	\$ 1,522,000	\$ 595,000	\$ 17,447,824	\$ 19,312,310	\$ 7,390,700

CITY OF GRIDLEY
CAPITAL IMPROVEMENT PROGRAM
FY 20-21 THROUGH FY 29-30

GOVERNMENTAL FUNDS	CURRENT FY 19-20	YEAR 1 FY 20-21	YEAR 2 FY 21-22	YEAR 3 FY 22-23	YEAR 4 FY 23 - 24	YEAR 5 FY 24 - 25	YEARS 6-10 FY 26 - FY 30
ADMINISTRATION							
Replace MOMs software	50,000	200,000	-	-	-	-	-
Engineering - Site Specific	25,000	-	-	-	-	-	-
IT - Replace Switching Fabric	-	-	-	-	15,000	-	-
IT - Replace Host	-	10,000	-	10,000	-	10,000	15,000
IT - Replace Storage Area Network	50,000	-	-	-	-	50,000	20,000
IT - Replace Network Attached Storage	-	-	-	-	10,000	-	50,000
Planning - New Residential Projects	50,000	-	-	-	-	-	10,000
City Hall - Exterior Paint	25,000	-	-	-	-	-	-
City Hall - Finance Front Counters	13,000	10,000	-	-	-	-	-
Rec. Bldg- Window Treatment	-	-	30,000	-	-	-	-
Rec. Bldg- Floor Repair	-	-	30,000	30,000	-	-	-
CORP YARD							
New Corp Yard	-	-	-	-	-	-	1,500,000
Mobile Vehicle Lift	-	52,000	-	-	-	-	-
FIRE							
Grant Funded Ladder Truck	-	-	100,000	-	-	-	-
PARKS							
Vierra Park Improvements (NCCSIF Risk Fund)	7,000	30,000	-	-	-	-	-
Purchase table(s) for parks	5,000	5,000	-	-	-	-	-
Misc. Park Improvement	10,000	-	10,000	-	-	-	-
Dick Jones Field Improvements	-	-	-	-	-	-	-
Misc. Equipment replacement	5,000	48,000	48,000	5,000	5,000	5,000	25,000
Park F/B Truck replacement	40,000	5,000	5,000	-	-	-	-
Playground equipment purchase	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Future Sidewalk on West side of Tennis court	6,000	3,000	-	-	-	-	-
Parks Tree Program	-	20,000	20,000	20,000	20,000	20,000	100,000
Dog Park	-	-	-	10,000	-	-	-
Vierra Park - New Playground	175,000	-	-	-	-	-	-
Randolph Practice Field Development	-	30,000	-	-	-	-	-
Baseball - Maint & Upgrade	25,000	15,000	-	-	-	-	-
Future Baseball - Redevelopment	-	25,000	-	-	-	-	-
Fishing Dock Park Amenities	-	-	-	50,000	-	-	-
Future Football/Soccer Complex - Industrail Par	-	-	100,000	-	-	-	-
POLICE							
Patrol Vehicle - COPS	51,000	51,000	51,000	51,000	51,000	51,000	204,000
Body Worn Cameras	-	25,000	-	-	-	-	-
Patrol Vehicle - Other Funding	51,000	-	-	-	-	51,000	102,000
Radio System Replacement	-	85,000	85,000	85,000	25,000	-	50,000
STREETS							
Ten Wheeler Dump Truck (Large Dump Truck)	-	180,000	-	-	-	-	-
Ohio Street Rehab	-	160,000	-	-	-	-	-
Kentucky Street Rehab	-	-	-	-	160,000	-	-
Peach Street Rehab	-	-	-	115,000	-	-	-
Bridgeford Street Rehab	-	-	135,000	-	-	-	-
Crack sealing Machine	-	13,000	-	-	-	-	-
Pavement Management Plan	-	5,000	-	5,000	-	5,000	10,000
Street Pavement Reserve Program	25,000	25,000	25,000	25,000	25,000	25,000	125,000
FY 19-20 Street Repair/ Improv.	200,000	-	-	-	-	-	-
CGPC & Equal Access Project	-	160,000	-	-	-	-	-
GB & P SR 99 Corridor project	-	-	160,000	-	-	-	-
Fy 20-21 Street Repair/Improv.	-	300,000	-	-	-	-	-
FY 21-22 Street Repair/Improv.	-	-	300,000	-	-	-	-
Total Governmental Funds	\$818,000	\$1,462,000	\$1,104,000	\$411,000	\$316,000	\$222,000	\$2,236,000

WATER

	CURRENT FY 19-20	YEAR 1 FY 20-21	YEAR 2 FY 21-22	YEAR 3 FY 22-23	YEAR 4 FY 23 - 24	YEAR 5 FY 24 - 25	YEARS 6-10 FY 26 - FY 30
Fixed Network Meter Upgrade	75,000	-	-	-	-	-	-
Valve Replacement Program	30,000	30,000	30,000	30,000	30,000	30,000	120,000
Well Equipment Replacement Program	98,000	98,000	86,000	206,000	86,000	-	344,000
Well Backup Generators	60,000	75,000	-	-	-	-	-
Water System SCADA	-	50,000	50,000	50,000	10,000	10,000	40,000
Replace Water Service Truck	-	-	-	-	-	-	78,000
Replace 3/4 Ton Pickup Truck 2	60,000	35,000	-	-	78,000	-	78,000
Vactor Truck - (shared expense with Electric)	-	-	75,000	75,000	-	-	-
Replace Flat Bed Truck	-	-	78,000	-	-	-	78,000
Arsenic Removal (<i>Prop 68 Grant Fund</i>)	-	60,000	300,000	-	-	-	-
New 7 Yard Dump Truck - small dump truck	-	-	120,000	-	-	-	-
Storage Tank and Pump Station	-	-	-	-	-	-	2,100,000
Little Ave Well Tank Maintenance	-	24,000	-	-	-	-	-
SRF-Upsize Distribution Mains (Drinking water State Revolving Fund)	-	250,000	250,000	3,500,000	-	3,500,000	3,500,000
Eagle Meadows Tank Maintenance	-	-	24,000	-	-	-	-
Total Water Enterprise	\$323,000	\$622,000	\$1,013,000	\$3,861,000	\$204,000	\$3,540,000	\$6,338,000

SEWER

	CURRENT FY 19-20	YEAR 1 FY 20-21	YEAR 2 FY 21-22	YEAR 3 FY 22-23	YEAR 4 FY 23 - 24	YEAR 5 FY 24 - 25	YEARS 6-10 FY 26 - FY 30
WWTP Fence Repairs	5,000	-	-	-	-	-	-
Tractor	-	70,000	-	-	-	-	-
Vactor Truck	-	-	75,000	75,000	-	-	75,000
Back Hoe Replacement	10,000	10,000	5,000	5,000	5,000	5,000	20,000
Sewer Rodder Repairs	-	2,000	-	-	-	-	-
Backup Pumps	-	30,000	30,000	30,000	30,000	30,000	150,000
SRF Little Avenue Force Main Project (<i>Clean Water State Revolving Fund</i>)	-	350,000	750,000	-	-	-	-
Peach Street Replacement	-	-	-	-	-	-	-
Oak/Peach Alley Sewer Replacement	-	130,000	-	-	-	-	-
Butte View Main Line Replacement/Upsize	-	580,000	-	-	-	-	-
WWTP Disposal Basin Repairs (Level Ponds)	-	15,000	-	15,000	-	15,000	15,000
Emergency Storage Pond Alterations	-	100,000	75,000	-	-	-	-
Backup Generators for up to 2 Lift Stations	60,000	-	55,000	-	-	-	-
Lift Station Upgrade (Pheasant Run)	-	100,000	-	-	-	-	-
Fairview Lift Station Pump	-	25,000	100,000	-	-	-	-
Equipment Replacement Program	25,000	-	75,000	75,000	-	-	-
Replace 3/4 Ton Pickup Truck 1	-	-	-	78,000	-	-	78,000
Rate Study	-	50,000	-	-	-	-	50,000
Sludge Removal	-	-	-	100,000	200,000	-	-
Wastewater System SCADA	-	30,000	-	30,000	-	-	-
Install Flow Meters at Lift Station	12,000	-	15,000	-	15,000	-	30,000
Sewer Line Replacement Program	-	-	300,000	-	-	-	300,000
Manhole Repair, Recoat, Replace Program	-	30,000	-	30,000	-	30,000	30,000
Replace 3/4 Ton Pickup Truck 2	-	-	78,000	-	-	-	78,000
Northside Sewer Line	-	-	-	-	100,000	2,000,000	-
Feather River Monitoring	-	-	200,000	-	-	-	-
I & I Study - <i>USDA Grant Match Funding</i>	50,000	50,000	-	-	-	-	-
Total Sewer Enterprise	\$162,000	\$1,572,000	\$1,758,000	\$438,000	\$350,000	\$2,080,000	\$826,000

ELECTRIC

	CURRENT	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEARS 6-10
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23 - 24	FY 24 - 25	FY 26 - FY 30
Truck Replacement Program	35,000	15,000	15,000	20,000	20,000	20,000	100,000
Underground UG-Puller	-	150,000	-	-	-	-	-
Bucket Truck Replacement	-	-	100,000	100,000	100,000	-	-
UG Hogg Davis Replacement	-	-	20,000	20,000	60,000	-	-
Electric Building Remodel	-	58,000	30,000	10,000	-	-	-
Substation Monitor System	-	65,000	-	-	-	-	-
MGC Reconductor	-	-	10,000	-	-	-	-
LED Street Light Bulb Replacement	-	5,000	5,000	5,000	-	-	-
Decorative Street Light Replacement	-	16,000	16,000	16,000	16,000	-	-
Fairgrounds 3PH Transformer	-	16,000	-	-	-	-	-
Electric Tree Arborist	-	40,000	-	-	-	-	-
Boat Ramp Lighting Project	-	-	5,000	-	-	-	-
Osmose Pole Testing	-	-	20,000	20,000	-	-	-
Starbucks Alley Project	-	-	-	10,000	-	-	-
Meter CT's Project	-	10,000	10,000	10,000	-	-	-
Meter Test Equipment	-	-	10,000	10,000	10,000	10,000	50,000
High School Charging Station	-	25,000	-	-	-	-	-
Rotary Park Electrical Project	-	-	5,000	5,000	-	-	-
Vactor Truck	-	-	125,000	125,000	-	-	125,000
Digger Derrick Truck Replacement	300,000	-	-	5,000	-	-	-
Electric Building Expansion	225,000	-	-	-	-	-	-
Pole Replacement	15,000	10,000	10,000	10,000	10,000	10,000	50,000
Dollar General Loop Feed	-	15,000	15,000	-	-	-	-
Eagle Meadows Loop Feed	-	30,000	-	-	-	-	-
Fairgrounds Conductor Replacement	5,000	30,000	-	-	-	-	-
Substation Breaker Replacement	-	50,000	50,000	50,000	-	-	-
Substation 60kv Breaker Replacement	90,000	-	-	-	-	-	-
Back Hoe Replacement	-	60,000	-	-	-	-	-
LED Street Light Replacement	60,000	-	-	-	-	-	-
Total Electric Enterprise	\$730,000	\$595,000	\$446,000	\$416,000	\$216,000	\$40,000	\$325,000
Grand Total	\$ 2,033,000	\$ 4,251,000	\$ 4,321,000	\$ 5,126,000	\$ 1,086,000	\$ 5,882,000	\$ 9,725,000

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 $\frac{1}{2}$ time equals 1 $\frac{1}{2}$ 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