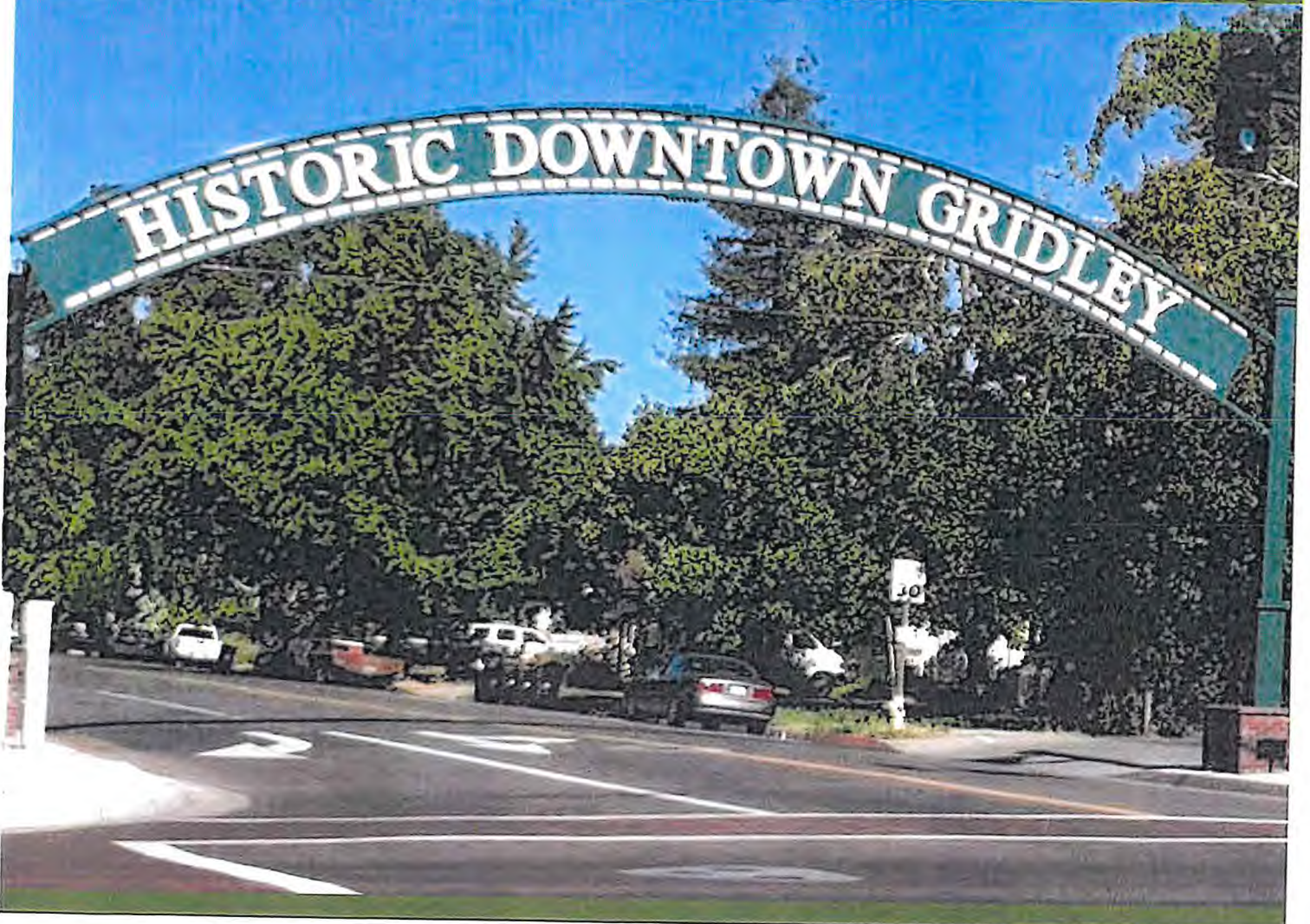




FY 2023-24

Operating Budget and Capital Improvement Plan





Gridley's Purpose...

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

CITY OF GRIDLEY OFFICIALS

Elected Officials

Mayor	Mike Farr
Vice Mayor	Bruce Johnson
Council Member	Catalina Sanchez
Council Member	James Roberts
Council Member	Angel Calderon

Appointed Officials

City Administrator	Cliff Wagner
Finance Director	Elisa Arteaga
Electric Utility Director	Jake Carter
Fire Chief	Sean Norman
Police Chief	Rodney Harr
Public Works Director	Ross Pippitt
Recreation Coordinator	Ashley Ayala
<i>Contract City Attorney</i>	<i>Tony Galyean</i>
<i>Contract City Engineer</i>	<i>Dave Harden, BEN</i>
<i>Contract City Planner</i>	<i>Donna Decker, DES, LLC.</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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Honorable Mayor and Members of the City Council,

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

The City Council and City staff are committed to provide the best financial practices and the highest possible transparency regarding all financial transactions. The FY 2023-24 Operating Budget is the City’s comprehensive effort to present a policy document which preserves fiscal stability and at the same time enables staff to accomplish crucial projects and services. Adopting the annual budget which enables the City to sustainably and efficiently provide services.

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

Budget Process

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

Challenges

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

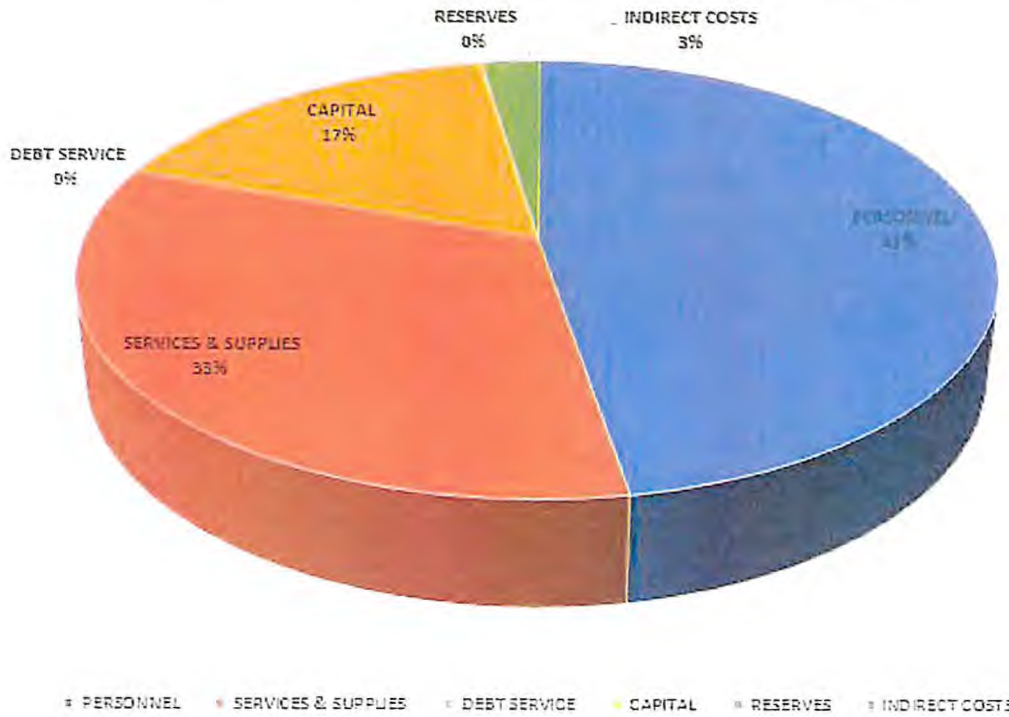
1. **Loss of Enterprise Fund Revenues** – Due to the FEMA contract lease ending and reduction of rates in 2020, the City has experienced a loss of enterprise fund revenues over a period of time. Historically the water and sewer funds are experiencing a negative balance, prior years have also affected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

General Fund

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

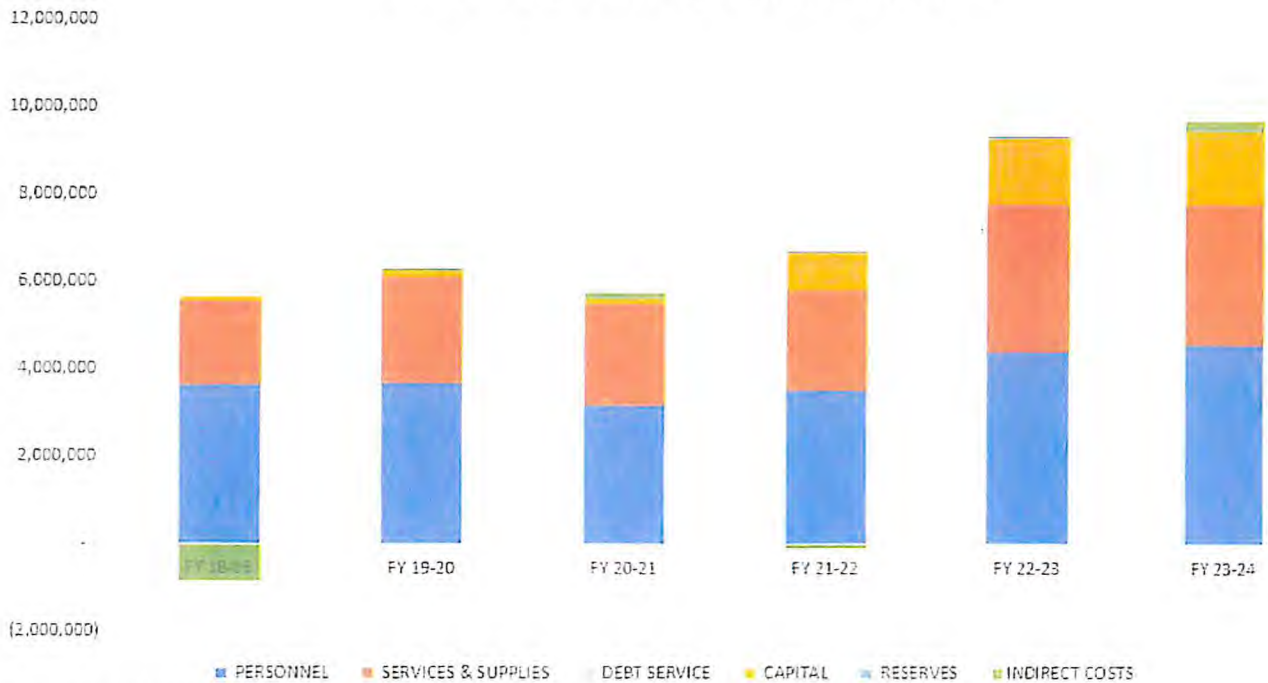
		GENERAL FUND					
Category		AUDITED FY 18-19	UNAUDITED FY 19-20	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	PROPOSED FY 23-24
1000 1999	PERSONNEL	3,647,701	3,684,075	3,170,623	3,534,158	4,415,818	4,581,869
2000 5000	SERVICES & SUPPLIES	1,903,507	2,415,235	2,309,601	2,276,279	3,361,853	3,207,854
5000 5001	DEBT SERVICE	-	-	-	-	-	-
6000 6200	CAPITAL	86,867	159,735	148,806	858,547	1,524,880	1,656,807
6500 8999	RESERVES	-	-	-	30,000	30,000	-
7000 0600	INDIRECT COSTS	(840,803)	42,714	133,711	(86,312)	(11,761)	240,673
	TOTAL GENERAL FUND	4,797,272	6,301,759	5,762,741	6,612,672	9,320,790	9,687,204
Department Summary		AUDITED FY 18-19	UNAUDITED FY 19-20	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	PROPOSED FY 23-24
	ADMINISTRATION	296,236	682,794	586,178	603,519	1,160,036	1,266,568
	PUBLIC SAFETY	3,622,213	4,317,544	4,038,225	3,916,319	5,231,259	5,691,469
	DEVELOPMENT	198,195	208,402	162,772	212,346	325,761	497,498
	PUBLIC WORKS	388,955	832,844	578,950	742,907	713,167	638,559
	PARKS & RECREATION	297,710	331,874	396,616	1,137,580	1,890,567	1,593,109
	SUBTOTAL GENERAL FUND	4,803,309	6,373,457	5,762,741	6,612,672	9,320,790	9,687,204

General Fund Expenditures by Category - Proposed Budget

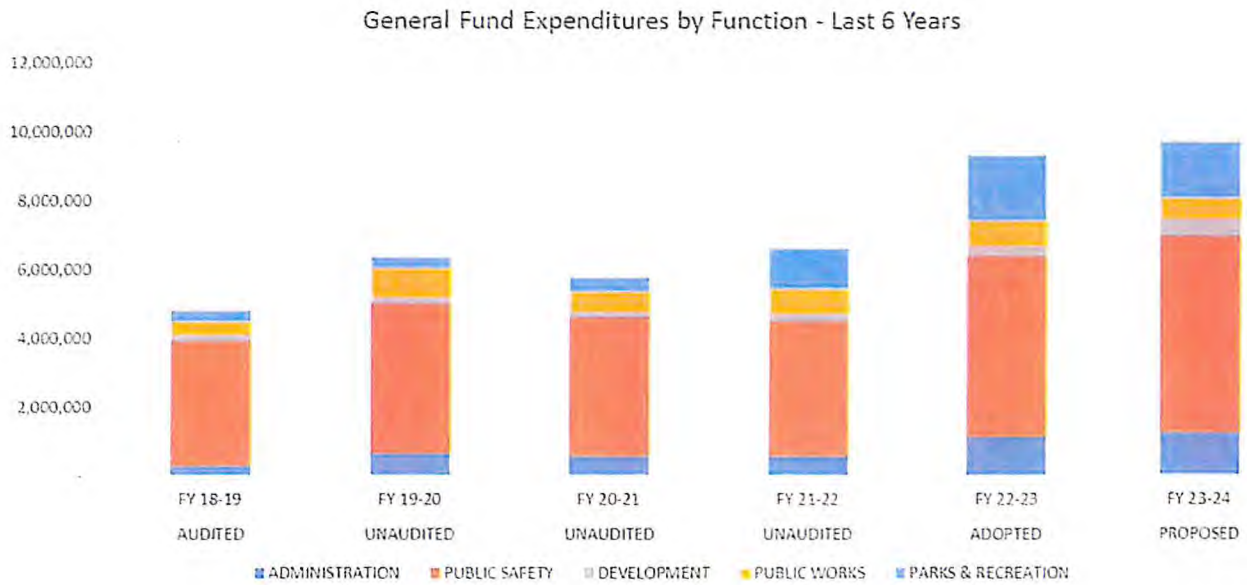


Personnel costs are the majority of the general fund 47%, followed by services and supplies at 33%. Decrease of revenue does not allow to a reserve transfer.

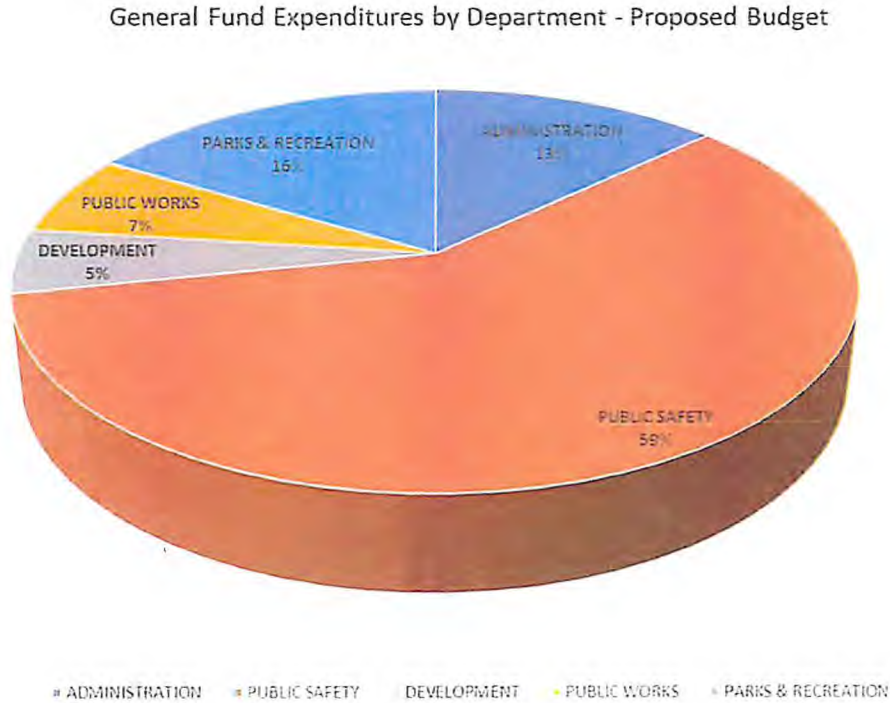
General Fund Expenditure by Character - Last 6 Years



Projection of costs are close to prior year.



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



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

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

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

Special Revenue Funds

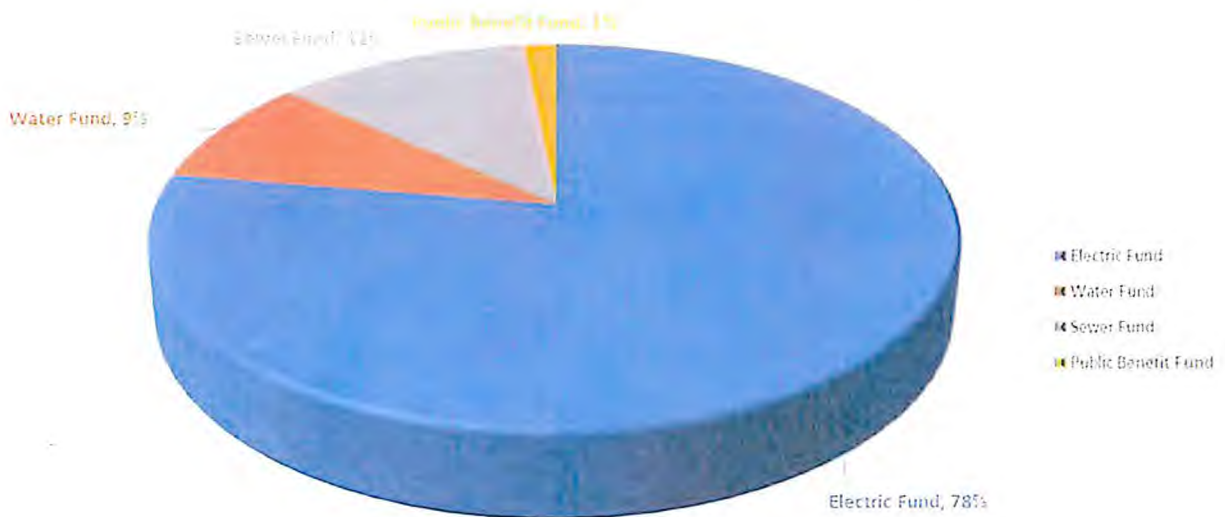
The Special Revenue Funds are expected to fully utilize revenue for their designated purposes. Most of the increase in revenue is due to an expected increase in the amount of Successor Agency funds for repayment of redevelopment expenditures and an increase in gas tax funds.

Enterprise Funds

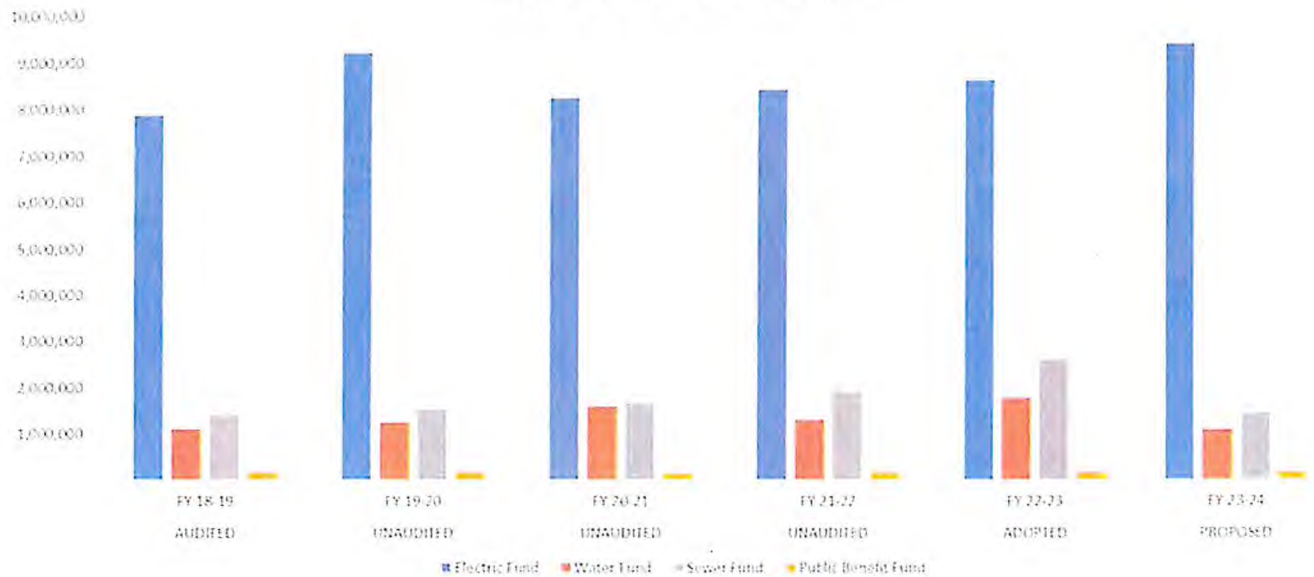
Enterprise Fund Revenue

	AUDITED FY 18-19	UNAUDITED FY 19-20	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	PROPOSED FY 23-24
Electric Fund	7,876,087	9,226,069	8,248,803	8,450,578	8,641,817	9,417,725
Water Fund	1,114,872	1,251,258	1,598,434	1,321,521	1,790,405	1,081,834
Sewer Fund	1,408,996	1,536,724	1,676,237	1,939,652	2,618,093	1,445,851
Public Benefit Fund	186,267	199,136	175,532	186,978	187,215	188,182
	10,586,222	12,213,187	11,699,006	11,898,730	13,237,530	12,133,593

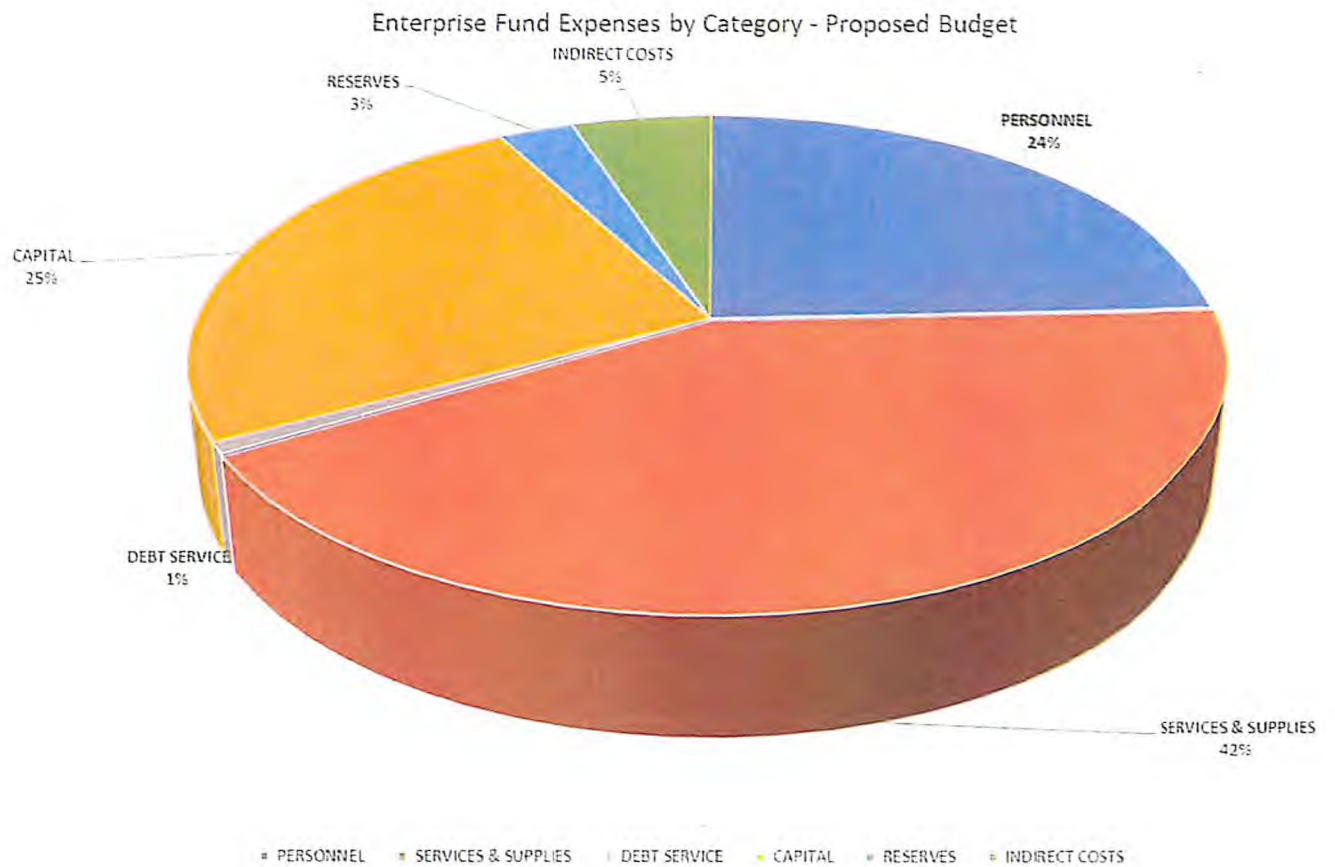
ENTERPRISE FUND REVENUE - PROPOSED BUDGET



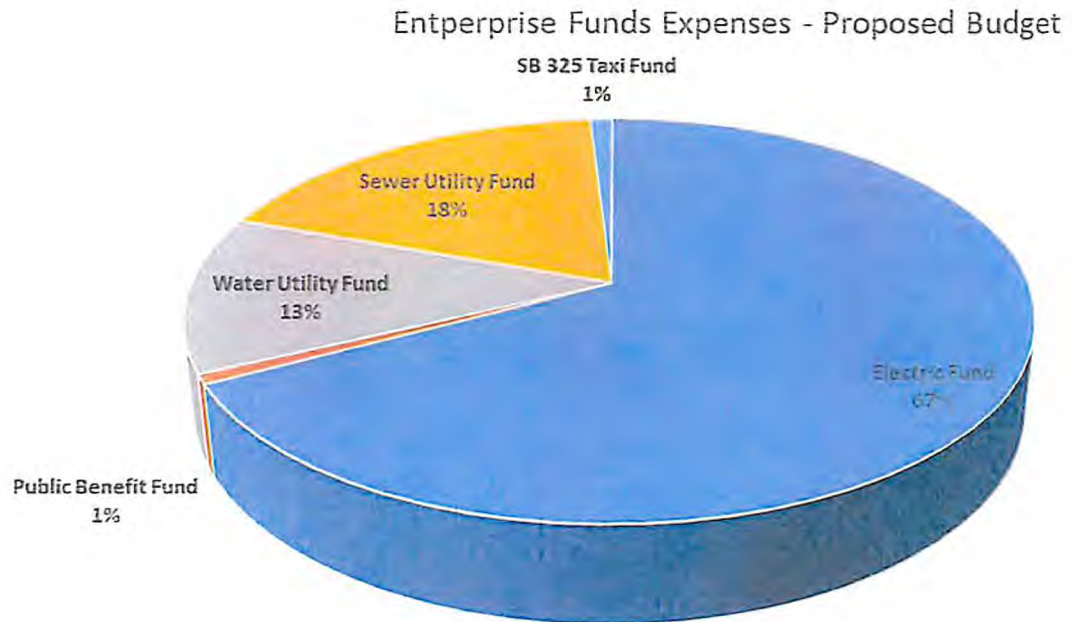
Enterprise Fund Revenue - Last 6 years



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



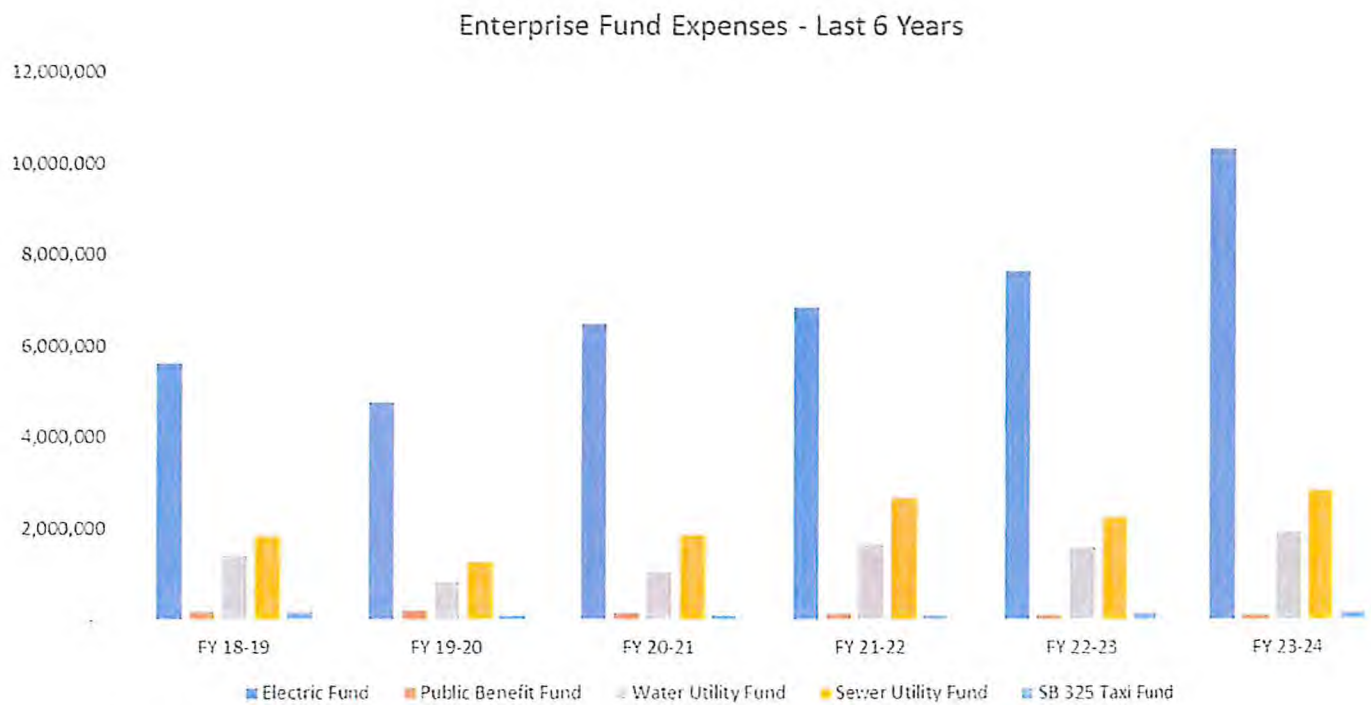
Majority of enterprise expenses are services and supplies, power purchases being the highest.



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

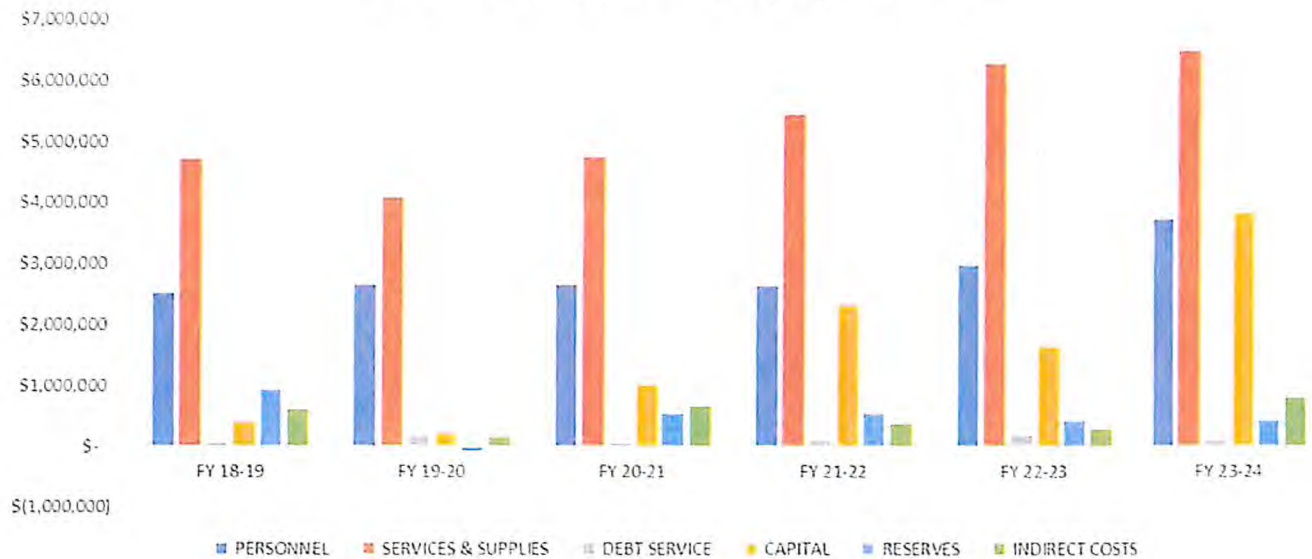
Above is the breakdown of total enterprise budget by electric, water, sewer. Electric Enterprise Fund expenditures are expected to increase, primarily driven by increases in Electric power and transmission costs and a rise in services and supply costs. Also the city is researching conversion to the AMI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

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



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

Enterprise Fund Expenses by Category - Last 6 Years



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

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

Significant Concerns

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

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

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

Capital Improvement Program

Following a practice implemented over the several years, a detailed Capital Improvements Program (CIP) has been developed and added to the annual Operating Budget process. For the CIP master plan, departments forecasted every vehicle, equipment, project, and improvement that meets internal capital criteria and planned the

expenditures over 10 years in a methodical, financially viable infrastructure plan. Throughout the budget process, staff examined the importance of all requested CIP items against both the available reserves and City priorities.

Conclusion

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

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

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

Respectfully,

Cliff Wagner
City Administrator

Gridley at a Glance

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

BUDGET GUIDE

Introduction

The City's budget is an important policy document. It serves as a financial plan and identifies the spending priorities for the organization. The budget is used to balance available resources with community needs, as determined by the City Council. It also serves as a tool for communication of the City's financial strategies and for ensuring accountability. The fiscal year for this budget begins on July 1, 2023 and end on June 30, 2024.

Budget Process

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

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

Basis of Budgeting

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

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

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

The Accounting System, Budgetary Control, and Financial Policies

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

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

The City Council establishes budgets for all governmental funds. Budgetary control is legally maintained at the fund level. Department Directors submit a proposed budget to the City Administrator. The Administrator prepares an estimate of revenues and prepares recommendations for the next year's budget. The preliminary budget may or may not be amended by the City Council after public hearings are held and is adopted by City Council resolution prior to July 1 in accordance with the municipal code. The City Council may amend the budget by motion during the fiscal year. The City Administrator is authorized to transfer budgeted amounts within an object or purpose within any Department. However, the City Council must approve revisions that alter the total expenditures of any Department.

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

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

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

1. When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the City's policy is to first apply restricted fund balance. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the City's policy is to first apply committed fund balance, then assigned fund balance, and finally unassigned fund balance.
2. This policy delegates to the Finance Director the authority to assign unrestricted fund balance amounts where the City's intent is for those amounts to be used for specific purposes. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.
3. By Fiscal Year 2024-2025, the General Fund should have a minimum fund balance of 20% of the next year's General Fund annual budgeted operating expenditures, as calculated by the Finance Director. This target amount has been established in order to provide a reasonable level of assurance that the City's day-to-day

operations will be able to continue even if circumstances occur where revenues are insufficient to cover expenditures. The General Fund's minimum fund balance policy is reported in the notes to the annual financial statements. The minimum fund balance is shown in the annual financial statements as unassigned fund balance. This portion of the policy will be met by planning to set aside a minimum of \$100,000 from the General Fund every year until the 20% goal is maintained. By way of practice Enterprise Funds shall always have a minimum fund balance of 25% of the next year's General Fund annual budgeted operating expenditures, as calculated by the Finance Director. This target amount has also been established in order to provide a reasonable level of assurance that the City's day-to-day operations will be able to continue even if circumstances occur where revenues are insufficient to cover expenditures.

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

Fund Types

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

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

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

Revenues

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

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

Expenditures

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

Salaries and benefit costs account for all direct and indirect costs of City personnel. Services and Supplies represent non-personnel and non-capital expenditures for the operation of each Department. Debt Service includes the principal and interest payments on all long-term debt, and loans made to residents from CDBG grants. Capital

Outlay accounts for any capital improvement, project, or equipment purchases over \$5,000. Items that were once budgeted as capital outlay, i.e. computer equipment, are now budgeted as operating materials and supplies. These items are recorded separately.

Other Budgetary Mechanisms

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

CHART OF ACCOUNTS

51000 SALARIES

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

51001 EXTRA HELP

Part-time and temporary labor

51002 OVERTIME

Overtime costs of any department

51100-51903 INSURANCE/EMPLOYEE BENEFITS COSTS

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

51600 INFRASTRUCTURE PROTECTION

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

52000 CLOTHING & SAFETY MATERIALS

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

52100 COMMUNICATIONS

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

52300 HOUSEHOLD EXPENSE

Represents the cost of miscellaneous supplies

52400 GENERAL INSURANCE

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

53000 EQUIPMENT MAINTENANCE

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

53200 MAINTENANCE - STRUCTURES/IMPROVEMENTS

53300 MEMBERSHIPS

53500 OFFICE EXPENSE

53600 PROFESSIONAL SERVICES.

Audit costs, consultants and costs of out-sourcing services

53800 EQUIPMENT RENT

53950 SMALL TOOLS

53960 FUEL

Fuel used in vehicles and power equipment

54000 SPECIAL DEPARTMENTAL EXPENSE

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

54400 UTILITIES

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

56501 IMPROVEMENT RESERVE

56502 CONTINGENCY RESERVE

57004 FINANCE COSTS RECEIVED

Allocation of joint administrative costs to the cost centers.

57009 LEGAL COSTS

Allocation of legal costs to the cost centers

57012 ADMINISTRATION COSTS RECEIVED

Allocation of joint administrative costs to the cost centers

57020 ENGINEERING COSTS

Allocation of engineering costs to the cost centers utilizing engineering costs

SCHEDULE 1:
FY 23-24 BUDGET OVERVIEW

**SUMMARY OF 23-24 BUDGET
SCHEDULE 1**

FUND	BEG. FUND BALANCE	PROJECTED FY 23-24 REVENUES	TOTAL AVAILABLE FINANCING	PROJECTED FY 23-24 EXPENDITURES	COST RECOVERY	CAPITAL IMPROVEMENT PLAN	TRANSFERS IN	TRANSFERS OUT	ENDING FUND BALANCE
GENERAL FUND	\$ 2,039,824	\$ 4,968,362	\$ 7,008,186				\$ 1,435,000	\$ -	
ADMINISTRATION									
CITY COUNCIL				139,269	139,269	-			
CODE ENFORCEMENT				51,572	-	-			
CLERK/ADMINISTRATION				392,497	392,497	25,000			
CITY ATTORNEY				135,331	-	-			
CITY HALL MAINTENANCE				74,584	-	80,000			
FINANCE				402,239	402,239	50,000			
PUBLIC SAFETY									
POLICE DEPARTMENT				3,908,146	390,815	-			
BINTF				190,240	-	-			
SCHOOL RESOURCE OFFICER				177,171	91,453	-			
PD MAINTENANCE				12,070	-	-			
ANIMAL CONTROL				145,084	-	-			
FIRE DEPARTMENT				1,261,665	276,166	-			
DEVELOPMENT									
ENGINEERING				130,000	-	-			
BUILDING INSPECTION				450	-	-			
PLANNING				367,048	265,323	-			
PUBLIC WORKS									
STREET MAINTENANCE				307,317	-	45,000			
CORP YARD				286,242	286,242	-			
PROP 40 WATER				-	-	-			
PARKS & RECREATION									
PARKS				145,478	-	1,210,000			
RECREATION				237,755	-	-			
TOTAL GENERAL FUND	\$ 2,039,824	\$ 4,968,362	\$ 7,008,186	\$ 8,364,158	\$ 2,244,004	\$ 1,410,000	\$ 1,435,000	\$0	\$ 913,032

UNAUDITED

FUND	BEG. FUND BALANCE	PROJECTED FY 23-24 REVENUES	TOTAL AVAILABLE FINANCING	PROJECTED FY 23-24 EXPENDITURES	COST RECOVERY	CAPITAL IMPROVEMENT PLAN	TRANSFERS IN	TRANSFERS OUT	ENDING FUND BALANCE
SPECIAL REVENUE FUNDS									
2008 SERIES A - FUND 204	(2,481,993)	517	(2,481,476)	206,792	-	-	-	-	(2,688,268)
2008 SERIES B - FUND 206	(1,091,399)	-	(1,091,399)	65,545	-	-	-	-	(1,156,944)
SUCCESSOR AGENCY - FUND 215	4,331,597	263,784	4,595,380	-	-	-	-	-	4,595,380
GAS TAX 2105 - FUND 390	(452,501)	142,824	(309,677)	331,326	-	27,500	-	-	(668,503)
GAS TAX 2103 - FUND 395	(292,699)	61,498	(231,201)	107,161	-	-	-	-	(338,362)
GAS TAX 2106 - FUND 400	(64,642)	33,702	(30,940)	89,522	-	-	-	-	(120,462)
GAS TAX 2107 - FUND 410	257,345	53,958	311,303	55,888	-	-	-	-	255,416
GAS TAX 2107.5 - FUND 420	60,944	2,000	62,944	3,383	-	-	-	-	59,562
SB 325 - FUND 425	486,626	137,793	624,419	-	-	-	-	-	624,419
SB 325 - FUND 430	(1,126,926)	343,173	(783,753)	280,148	-	147,000	-	-	(1,210,901)
TRAFFIC SAFETY - FUND 440	(76,749)	18,955	(57,795)	31,500	-	-	-	-	(89,295)
PS AUGMENTATION - FUND 460	107,478	30,994	138,473	-	-	-	-	-	138,473
BOAT RAMP - FUND 480	(35,986)	15,563	(20,423)	4,676	-	-	-	-	(25,099)
ECON DEVEL CDBG REHAB - FUND 511	(8,781)	-	(8,781)	-	-	-	-	-	(8,781)
HOUSING REHAB RLF - FUND 513	874,568	8,145	882,713	9,472	-	-	-	-	873,241
FLOOD MAINT. # 1 (RICHINS) - FUND 580	81,841	7,052	88,893	1,487	-	-	-	-	87,406
FLOOD MAINT. # 2 (EAGLE MEADOWS) - FUND 581	129,578	11,162	140,740	19,382	-	-	-	-	121,358
FLOOD MAINT. # 3 (HERON LANDING) - FUND 582	87,520	58,427	145,947	20,698	-	-	-	-	125,250
FLOOD MAINT. # 6 (SCROGGINS) - FUND 583	36,037	3,313	39,350	9,181	-	-	-	-	30,169
SOLID WASTE REC - FUND 591	-	-	-	-	-	-	-	-	-
COPS GRANTS FUND - FUND 672	409,553	100,127	509,680	30,500	-	75,000	-	35,000	369,180
HOSPITAL JPA - FUND 682	-	-	-	-	-	-	-	-	-
SRTS GRANT - FUND 802	(126,870)	-	(126,870)	-	-	-	-	-	(126,870)
CALTRANS MOBILE FUND - FUND 804	(12,157)	-	(12,157)	-	-	-	-	-	(12,157)
HAZEL STREET TE FUND - FUND 805	(90,789)	-	(90,789)	-	-	-	-	-	(90,789)
12 CALHOME GRANT - FUND 806	(5,221)	-	(5,221)	-	-	-	-	-	(5,221)
13 HOME GRANT - FUND 808	(61,600)	-	(61,600)	-	-	-	-	-	(61,600)
2010 FHB GRANT - FUND 811	-	-	-	-	-	-	-	-	-
2010 OOR GRANT - FUND 812	-	-	-	-	-	-	-	-	-
GRIDLEY SPRINGS FUND - FUND 814	19,393	-	19,393	-	-	-	-	-	19,393
STRATEGIC PLAN - FUND 821	(47,465)	-	(47,465)	-	-	-	-	-	(47,465)
DADDOW PARK GRANT - FUND 912	(30,361)	-	(30,361)	-	-	-	-	-	(30,361)
OTS GRANT - FUND 913	12,652	-	12,652	-	-	-	-	-	12,652
CALRECYCLE GRANT - FUND 920	(5,728)	-	(5,728)	-	-	-	-	-	(5,728)
SWRCB FEATHERRVRSWRCRSSING FUND 926	100,361	0	100,361	-	-	1,100,000	-	-	(999,639)
CARB CREDIT - FUND 928	1,142,561	200,000	1,342,561	-	-	-	-	-	1,342,561
ARPA FUND - FUND 930	1,582,977	-	1,582,977	-	-	-	-	-	1,582,977
OUTDOOR EQUITY GRANT 932	-	11,914	11,914	41,030	41,030	-	-	-	11,914
Grant Funding - CAPITAL	0	-	-	-	-	-	-	-	-
TOTAL SPECIAL REVENUE FUNDS	\$ 3,709,165	\$ 1,504,901	\$ 5,214,065	\$ 2,407,509	\$ 41,030	\$ 1,349,500	\$ -	\$ 35,000	\$ 1,463,086

FUND	BEG. FUND BALANCE	PROJECTED FY 23-24 REVENUES	TOTAL AVAILABLE FINANCING	PROJECTED FY 23-24 EXPENDITURES	COST RECOVERY	CAPITAL IMPROVEMENT PLAN	TRANSFERS IN	TRANSFERS OUT	ENDING FUND BALANCE
SUMMARY OF 23-24 BUDGET (continued)									
SCHEDULE 1									
ENTERPRISE FUNDS									
ELECTRIC FUND - FUND 600	2,631,918	9,417,725	12,049,643					1,400,000	318,015
METER READING - PROGRAM 4181				-	-	-			
ELECTRIC - PROGRAM 4600				8,181,629	-	2,090,000			
STREET TREE MAINT. - PROGRAM 4601				-	-	-			
CAPITAL IMPROVEMENTS - PROGRAM 4608				-	-	60,000			
PUBLIC BENEFITS - FUND 610	716,324	188,182	904,506	28,516	-	90,000			785,990
WATER UTILITY - FUND 630	(1,010,900)	1,081,834	70,934	1,180,655	-	745,000			(1,854,720)
WATER - PROGRAM 4630	-								
SEWER UTILITY FUND - FUND 650	(450,718)	1,445,851	995,133						(1,851,987)
SPECIAL PROJECTS - PROGRAM 4999	-			-	-	-			
SEWER OPERATING - PROGRAM 4650	-			578,202	-	-			
SEWER PLANT - PROGRAM 4651	-			630,214	-	850,000			
SEWER TOWN - PROGRAM 4652	-			784,379	-	-			
SEWER BCHA - PROGRAM 4653	-			4,194	-	-			
SEPTAGE HAULERS - PROGRAM 4658	-			132	-	-			
SB 325 TAXI FUND - FUND 700	(85,756)	202,775	117,019	155,408	90,434	-			52,046
TOTAL ENTERPRISE FUNDS	\$ 1,800,868	\$ 12,336,369	\$ 14,137,237	\$ 11,543,328	\$ 90,434	\$ 3,835,000	\$ -	\$ 1,400,000	\$ (2,550,657)

FUND	BEG. FUND BALANCE	PROJECTED FY 23-24 REVENUES	TOTAL AVAILABLE FINANCING	PROJECTED FY 23-24 EXPENDITURES	COST RECOVERY	CAPITAL IMPROVEMENT PLAN	TRANSFERS IN	TRANSFERS OUT	ENDING FUND BALANCE
TOTAL RESERVE FUNDS									
GENERAL FUND RESERVE - FUND 011	1,263,923	847	1,264,770	-	-	-	-	-	1,264,770
GENERAL FUND IMPACT - FUND 020	1,106,178	60,924	1,167,102	-	-	-	-	-	1,167,102
DEV AGREEMENT FEE - FUND 021	11,783	(704)	11,079	-	-	-	-	-	11,079
WELL FUND - FUND 023	40,000	-	40,000	-	-	-	-	-	40,000
CITY HALL RESERVE - FUND 050	85,042	-	85,042	-	-	-	-	-	85,042
EQUIPMENT RESERVE - FUND 060	2,239,234	-	2,239,234	-	-	-	-	-	2,239,234
ELECTRIC CAPITAL FUND - FUND 620	174,239	19,782	194,020	-	-	50,000	-	-	144,020
ELECTRIC CONST FUND - FUND 621	(127,592)	-	(127,592)	-	-	90,000	-	-	(217,592)
WATER CAPITAL FUND - FUND 640	791,499	58,066	849,565	-	-	241,000	-	-	608,565
WELL REPLACEMENT FUND - FUND 641	575,925	-	575,925	-	-	-	-	-	575,925
SEWER DEBT SERVICE FUND - FUND 656	111,803	-	111,803	-	-	-	-	-	111,803
SEWER CAPITAL FUND - FUND 660	79,579	122,804	202,384	-	-	530,000	-	-	(327,616)
SEWER WWT CAPITAL FUND - FUND 661	2,700,173	-	2,700,173	-	-	140,000	-	-	2,560,173
GPD SEIZURE FUND - FUND 670	619,431	-	619,431	-	-	-	-	-	619,431
SICK PAYOUT RESERVE - 070	(60,991)	-	(60,991)	-	-	-	-	-	(60,991)
TOTAL RESERVE FUNDS	\$ 9,610,226	\$ 261,719	\$ 9,871,945	\$ -	\$ -	\$ 1,051,000	\$ -	\$ -	\$ 9,871,945
TOTAL	\$ 17,160,082	\$ 19,071,351	\$ 36,231,433	\$ 23,336,199	\$ 2,375,468	\$ 7,645,500	\$ 1,435,000	\$ 1,435,000	\$ 8,367,074

FUND	BEG. FUND BALANCE	PROJECTED FY 23-24 REVENUES	TOTAL AVAILABLE FINANCING	PROJECTED FY 23-24 EXPENDITURES	COST RECOVERY	CAPITAL IMPROVEMENT PLAN	TRANSFERS IN	TRANSFERS OUT	ENDING FUND BALANCE
20 % RESERVE REQUIREMENT BY 2029-2030 GOAL FOR FY 2023-2024 (15% OF GF EXPENDITURE)									1,254,624

SCHEDULE 1 - INTERFUND TRANSFER DETAIL

GENERAL FUND

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

COPS FUNDS

To General Fund for Police Department Operations

ELECTRIC FUND

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

2024-2025 General Fund Reserve Policy

General Fund Reserve 11
General Fund 10

TOTAL TRANSFERS IN/OUT

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

SCHEDULE 2:
FY 23-24 REVENUES

REVENUES
SCHEDULE 2

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

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
010 0000	41596 Electrical Permit	4,496	1,499	1,998	-	-	-
010 0000	41596 Mechanical Permit	2,426	809	1,078	-	-	-
010 0000	41598 Grading Permit	156	52	69	7,500	7,500	7,725
010 0000	40600 Strong Motion Tax	285	95	127	-	-	-
010 0000	42608 Parking Citation Revenue	6,831	2,388	3,167	-	-	-
010 0000	46610 Special Police Services	25,000	60,000	105,000	172,889	200,889	206,916
010 0000	46611 Special Fire Services	90,000	485,000	505,000	415,408	436,178	150,000
010 0000	46612 Special Animal Control Service	-	1,968	2,624	3,890	4,007	4,127
010 0000	41617 Animal Shelter Fees	2,173	2,828	3,142	7,582	7,809	8,044
010 0000	41620 Engineering Fees - Inspections	33	11	15	10,746	10,746	11,069
010 0000	42625 Abatement Revenue	7,892	5,709	6,449	8,045	8,045	8,286
010 0000	46640 Utility Billing Fees	(755)	449	900	389	389	401
010 0000	43646 Late Charge Revenue	-	22,095	65,000	26,225	27,012	27,822
010 0000	45652 CSBSC Green Building Standards	127	42	57	-	-	-
010 0000	0 Sign Review	-	-	-	-	-	-
010 0000	45702 Sale of Copies	37	118	139	715	715	736
010 0000	46703 Damage Restitution	2,915	7,871	9,364	1,500	1,500	1,545
010 0000	0 POST Reimbursement	-	-	-	-	-	-
010 0000	49720 Miscellaneous Other	99,404	214,808	120,000	199,390	102,864	110,950
010 0000	49721 NSF Check Charges	8	23	22	-	-	-
010 0000	45728 Utility Recovery of Write Offs	478	316	87	-	-	-
010 0000	0 Cost Applied Revenue	454	172	230	-	-	-
010 0000	0 Debt Proceeds	3,013	1,004	1,339	-	-	-
495 0000	46435 Recreation Contributions	167	-	920	1,170	1,170	1,205
495 0000	0 Donations	-	-	-	-	-	-
500 0000	41221 Miscellaneous Permits	113	164	153	250	250	258
500 0000	0 Zoning Fees	-	-	-	890	890	917
500 0000	41604 TPM/TSM Final Map Fees	1,575	2,233	2,103	4,225	4,225	4,352
500 0000	41605 Environmental Review	533	711	615	100	100	103
500 0000	41620 Engineering Fees - Inspections	458	153	204	-	-	-
500 0000	0 CSBSC Green Building Standards	-	-	-	-	-	-
500 0000	41680 Home Occupancy Permit	60	60	60	80	80	82
500 0000	41682 Fence Permit	267	269	400	240	240	247
500 0000	41684 Temp/Conditional Use Permit	2,750	2,483	2,344	540	540	556
500 0000	0 Boundary Line Modifications	-	-	-	-	-	-
500 0000	41694 Sign Review	417	239	500	200	200	206
500 0000	41697 Site Development Plan	1,438	563	1,000	450	450	464
500 0000	41698 Variance Fee	233	578	770	300	300	309
500 0000	49720 Miscellaneous Other	15	45,118	-	660	660	680
TOTAL GENERAL FUND REVENUES		4,644,405	4,387,888	3,590,973	3,968,033	4,123,908	4,968,362

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

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

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

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

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

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

FY 23-24 – OVERVIEW

GENERAL FUND SUMMARY

GENERAL FUND REVENUES

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

GENERAL FUND EXPENDITURES

PROGRAM	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
ADMINISTRATION						
4010 CITY COUNCIL	85,424	101,268	85,925	90,788	97,739	139,269
4011 CODE ENFORCEMENT	395	17,714	2,548	779	857	51,572
4020 CLERK/ADMINISTRATION	275,103	156,776	262,165	261,758	287,933	392,497
4030 CITY ATTORNEY	35,328	77,358	136,657	157,746	173,520	135,331
4100 CITY HALL MAINTENANCE	46,868	33,239	51,337	64,322	70,321	154,584
4130 INSURANCE	-	-	-	-	-	-
4180 FINANCE	143,059	217,163	621,404	574,095	765,070	402,239
4181 METER READING	-	-	-	-	-	-
PUBLIC SAFETY						
4200 POLICE DEPARTMENT	2,743,310	2,475,585	3,262,218	3,594,856	3,954,342	3,908,146
4207 BINTF	-	168,355	186,607	153,415	168,757	190,240
4208 SCHOOL RESOURCE OFF.	-	90,973	182,862	-	-	177,171
4107 PD MAINTENANCE	11,266	10,290	10,247	10,069	11,076	12,070
4230 ANIMAL CONTROL	124,035	120,888	152,833	159,068	174,975	145,084
4210 FIRE DEPARTMENT	1,159,614	1,050,229	1,436,492	1,038,894	1,142,783	1,261,665
DEVELOPMENT						
4320 ENGINEERING	-	42,602	110,000	131,032	144,136	130,000
4330 BUILDING INSPECTION	30,712	322	10,744	411	452	450
4500 PLANNING	132,060	169,422	205,017	162,275	178,503	367,048
PUBLIC WORKS						
4310 STREET MAINTENANCE	344,844	455,752	406,570	273,479	300,827	352,317
4340 CORP YARD	234,106	287,155	306,597	188,181	206,999	286,242
4342 CORP YARD EXPANSION	-	-	-	-	-	-
4351 PROP 40 WATER	-	-	-	-	-	-
PARKS & RECREATION						
4350 PARKS	219,621	898,210	1,638,053	150,401	165,441	1,355,478
4360 RECREATION COORD.	176,996	239,370	252,513	166,815	183,496	237,755
SUBTOTAL GENERAL FUND	5,762,741	6,612,672	9,320,790	7,178,385	8,027,227	9,699,158

UNAUDITED ADOPTED ADOPTED ACTUALS PROJECTED ADOPTED
 FY 20-21 FY 21-22 FY 22-23 THRU 06/06/2023 FY 22-23 FY 23-24

SPECIAL REVENUE FUND EXPENDITURES SUMMARY

FUND	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
204 2008 SERIES A - FUND 204	\$ 206,596	\$ 230,895	\$ 241,187	\$ 206,792	\$ 206,792	\$ 206,792
206 2008 SERIES B - FUND 206	88,142	161,685	\$ 187,601	\$ 65,545	\$ 65,545	\$ 65,545
215 SUCCESSOR AGENCY - FUND 215	20,403	15,958	\$ 17,255	-	-	-
390 GAS TAX 2105 - FUND 390	143,912	380,256	\$ 332,277	\$ 158,927	\$ 174,819	\$ 358,826
395 GAS TAX 2103 - FUND 395	779	123,627	\$ 104,094	\$ 58,237	\$ 64,061	\$ 107,161
400 GAS TAX 2106 - FUND 400	74,146	64,575	\$ 75,971	\$ 17,309	\$ 19,040	\$ 89,522
410 GAS TAX 2107 - FUND 410	48,767	44,164	\$ 55,019	\$ 50,833	\$ 55,917	\$ 55,888
420 GAS TAX 2107.5 - FUND 420	7,611	2,537	\$ 3,383	-	-	\$ 3,383
425 SB 325 - FUND 425	-	460,000	-	-	-	-
430 SB 325 - FUND 430	112,149	-	\$ 337,123	\$ 402,898	\$ 418,788	\$ 427,148
440 TRAFFIC SAFETY - FUND 440	27,926	43,686	\$ 31,390	\$ 13,189	\$ 14,508	\$ 31,500
480 BOAT RAMP - FUND 480	2,566	8,601	\$ 4,676	\$ 3,311	\$ 3,642	\$ 4,676
511 ECONOMIC DEVELOPMENT CDBG REHAB - FUND 511	1,776	-	-	-	-	-
513 HOUSING REHAB RLF - FUND 513	1,780	3,715	\$ 7,750	\$ 5,231	\$ 5,754	\$ 9,472
580 FLOOD MAINT. # 1 (RICHINS) - FUND 580	94	638	\$ 9,561	-	-	\$ 1,487
581 FLOOD MAINT. # 2 (EAGLE MEADOWS) - FUND 581	58,338	16,540	\$ 20,876	\$ 6,173	\$ 6,790	\$ 19,382
582 FLOOD MAINT. # 3 (HERON LANDING) - FUND 582	64,460	26,985	\$ 23,419	\$ 1,014	\$ 1,115	\$ 20,698
583 FLOOD MAINT. # 6 (SCROGGINS) - FUND 583	404	284	\$ 8,730	\$ 1	\$ 2	\$ 9,181
672 COPS GRANTS FUND - FUND 672	54,651	55,290	\$ 111,397	-	-	\$ 105,500
682 HOSPITAL JPA - FUND 682	-	-	-	-	-	-
802 SAFE ROUTES TO SCHOOLS GRANT - FUND 802	-	-	-	-	-	-
804 CALTRANS MOBILE FUND - FUND 804	-	-	-	-	-	-
805 HAZEL STREET TE FUND - FUND 805	-	-	-	-	-	-
810 89 REHAB GRANT - FUND 810	-	-	-	-	-	-
811 2010 FHB GRANT - FUND 811	-	-	-	-	-	-
812 2010 OOR GRANT - FUND 812	-	-	-	-	-	-
813 2008 HOME GRANT - FUND 813	-	-	-	-	-	-
814 GRIDLEY SPRINGS FUND - FUND 814	-	-	-	-	-	-
821 STRATEGIC PLAN - FUND 821	-	-	-	-	-	-
928 CARB CREDIT - FUND - 928	-	-	-	-	-	-
930 ARPA FUNDS - FUND 930	-	-	-	-	-	-
932 OUTDOOR EQUITY GRANT - FUND 932	-	-	-	-	-	\$ 41,030
TOTAL SPECIAL REVENUE FUND	\$ 914,502	\$ 1,639,436	\$ 1,571,707	\$ 989,459	\$ 1,036,773	\$ 1,557,191

FUND		UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
51000-51999	PERSONNEL	\$ 159,207	\$ 665,365	\$ 452,019	\$ 284,955	\$ 313,451	\$ 673,520
52000-55800	SERVICES & SUPPLIES	230,315	397,469	216,441	(112,508)	(125,758)	134,488
55900-55901	DEBT SERVICE	294,738	384,893	417,258	272,337	272,337	272,337
56000-56300	CAPITAL	63,627	369,476	314,621	544,203	576,223	1,366,400
56500-56999	RESERVES	-	407	9,681	-	-	1,181
57000-58600	INDIRECT COSTS	166,615	138,129	161,686	471	518	208,716
	TOTAL SPECIAL REVENUES FUND	\$ 914,502	\$ 1,955,739	\$ 1,571,707	\$ 989,458	\$ 1,036,771	\$ 2,656,643

ENTERPRISE FUND SUMMARY

ENTERPRISE FUND REVENUES

<u>ACCOUNT</u>	<u>TITLE</u>	<u>UNAUDITED FY 20-21</u>	<u>ADOPTED FY 21-22</u>	<u>ADOPTED FY 22-23</u>	<u>ACTUALS THRU 06/06/2023</u>	<u>PROJECTED FY 22-23</u>	<u>ADOPTED FY 23-24</u>
	TOTAL ENTERPRISE REVENUES	11,772,573	11,772,573	13,341,361	12,336,369	10,810,851	12,336,369

ENTERPRISE FUND EXPENSES

<u>ACCOUNT</u>	<u>TITLE</u>	<u>UNAUDITED FY 20-21</u>	<u>ADOPTED FY 21-22</u>	<u>ADOPTED FY 22-23</u>	<u>ACTUALS THRU 06/06/2023</u>	<u>PROJECTED FY 22-23</u>	<u>ADOPTED FY 23-24</u>
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ELECTRIC FUND - FUND 600

600-4181	METER READING - PROGRAM 4181	\$ -	\$ -				\$ -
600-4600	ELECTRIC - PROGRAM 4600	6,165,158	6,786,867	7,581,643	6,576,634	7,234,299	10,271,629
600-4601	STREET TREE MAINTENANCE - PROGRAM 4601	10,000	3,333	6,667	6,667	6,667	-
600-4608	CAPITAL IMPROVEMENTS - PROGRAM 4608	310,000	59,027	75,620	9,405	10,347	60,000
	TOTAL ELECTRIC FUND	6,485,158	6,849,227	7,663,930	6,592,706	7,251,312	10,331,629

PUBLIC BENEFITS - FUND 610

610-4181	METER READING - PROGRAM 4181	-	-	-	-	-	-
610-4601	STREET TREE MAINTENANCE - PROGRAM 4601	-	-	-	-	-	-
610-4608	CAPITAL IMPROVEMENTS - PROGRAM 4608	-	11,982	-	-	-	-
610-4610	PUBLIC BENEFITS - PROGRAM 4610	155,608	115,788	119,095	104,701	115,171	118,516
	TOTAL PUBLIC BENEFITS FUND	155,608	127,770	119,095	104,701	115,171	118,516

	WATER UTILITY - FUND 630						
630-4181	METER READING - PROGRAM 4181	-	-	-	1	2	-
630-4601	STREET TREE MAINTENANCE - PROGRAM 4601	-	-	-	-	-	-
630-4608	CAPITAL IMPROVEMENTS - PROGRAM 4608	-	-	-	-	-	-
630-4630	WATER - PROGRAM 4630	1,036,490	1,632,385	1,585,355	651,997	717,196	1,925,655
	TOTAL WATER FUND	1,036,490	1,632,385	1,585,355	651,998	717,198	1,925,655
	SEWER UTILITY FUND - FUND 650						
650-4999	SPECIAL PROJECTS - PROGRAM 4999	-	-	-	1	2	-
650-4650	SEWER OPERATING - PROGRAM 4650	555,037	464,839	577,999	397,643	437,408	578,202
650-4651	SEWER PLANT - PROGRAM 4651	714,534	1,715,040	1,069,390	375,488	413,037	1,480,214
650-4652	SEWER TOWN - PROGRAM 4652	612,732	511,251	634,578	284,696	313,166	784,379
650-4653	SEWER BCHA - PROGRAM 4653	171	169	114	114	114	4,194
650-4657	SEWER IND PARK - PROGRAM 4657	-	-	-	-	-	-
650-4658	SEPTAGE HAULERS - PROGRAM 4658	-	208	132	132	132	132
	TOTAL SEWER FUND	1,882,474	2,691,508	2,282,213	1,058,075	1,163,859	2,847,121
700-4700	SB 325 TAXI FUND - FUND 700	120,469	123,313	154,082	105,778	116,356	155,408
	TOTAL ENTERPRISE FUNDS	9,680,199	11,424,203	11,804,675	8,513,258	9,363,897	15,378,328

FY 23-24 EXPENDITURES
ADMINISTRATION

CITY COUNCIL

The City Council is the governing body of the City. The five Council members are elected at large by the voters of Gridley for four-year terms. The Mayor is elected by a majority vote of the City Council. The Council sets the policy for the City and adopts an annual budget. The budget for the City Council includes a portion of staff salaries which directly serve the Council, and City Council stipends, which have been set by the electorate at \$200 per member per month. The largest non-personnel expenditure categories are professional services and special departmental expense.

GENERAL FUND EXPENDITURES
CITY COUNCIL - PROGRAM 4010

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24	
PERSONNEL COSTS								
4010	51000	Salaries	\$ 40,464	\$ 58,000	\$ 28,250	\$ 26,373	\$ 29,011	\$ 39,588
4010	51001	Extra Help	-	5,067	9,067	9,000	9,900	10,000
4010	51005	Compensated Absences Accrual	-	867	920	-	-	1,834
4010	51010	Meeting Fees	-	-	-	-	-	-
4010	51100	Worker's Compensation	-	1,900	3,787	275	302	4,311
4010	51200	Retirement	-	3,781	3,482	2,501	2,751	6,985
4010	51300	Health Insurance	-	3,961	6,014	-	-	3,789
4010	51310	Cafeteria plan	-	-	-	3,098	3,408	-
4010	51311	Retiree Health Premiums	-	-	-	-	-	-
4010	51400	Dental Insurance	-	368	355	371	408	649
4010	51800	Disability Insurance	805	280	252	336	370	276
4010	51900	Medicare Taxes	587	407	767	593	653	417
4010	51902	Social Security	2,509	596	1,096	902	992	745
4010	51903	Employee Assistance Program	37	33	30	16	17	32
4010	51904	Physical Fitness	-	60	51	-	-	114
TOTAL PERSONNEL COSTS		44,401	75,320	54,071	43,465	47,812	68,740	
SERVICES & SUPPLIES								
4010	52100	Communications	1,008	1,545	1,081	-	-	90
4010	52400	Insurance	773	783	789	1,035	1,139	1,043
4010	53000	Equipment Maintenance	2,114	325	600	92	101	847
4010	53300	Memberships	4,203	1,956	1,175	511	562	2,240
4010	53500	Office	907	763	413	335	368	680
4010	53600	Professional	1,395	26,850	3,000	1,084	1,193	1,200
4010	53650	Information Technology	-	-	-	-	-	11,403
4010	53700	Publications	58	149	9	-	-	69
4010	53800	Rents - Equipment	-	-	-	-	-	-
4010	54000	Special Departmental Expense	17,638	22,977	13,423	17,471	19,218	19,944
4010	54300	Transportation and Travel	77	26	3,034	3,360	3,696	3,500
4010	55000	Contributions	10,000	-	21,500	21,500	23,650	21,500
4010	55800	Late Charges - Interest	-	-	-	-	-	-
4010	55700	Bad Debt Write Offs	-	-	-	-	-	-
4010	55800	Late Charges - Interest	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		38,173	55,374	45,024	45,388	49,927	62,516	

CAPITAL OUTLAY								
4010	56300	Equipment	-	-	66	-	-	-
TOTAL CAPITAL			-	-	66	-	-	-
INDIRECT COSTS								
4010	57004	Finance Costs	2,850	2,954	2,954	1,935	-	8,013
4010	57009	Legal Costs	-	-	-	-	-	-
4010	57012	Administration Costs	-	-	-	-	-	-
4010	57020	Engineering Costs	-	-	-	-	-	-
TOTAL INDIRECT COSTS			2,850	2,954	2,954	1,935	-	8,013
TOTAL BUDGET PRIOR TO COST RECOVERY			85,424	133,647	102,114	90,788	97,739	139,269
COST RECOVERY								
4010	57516	Council Costs	-	(32,379)	(16,189)	-	-	-
TOTAL BUDGET			\$ 85,424	\$ 101,268	\$ 85,925	\$ 90,788	\$ 97,739	\$ 139,269

CITY ADMINISTRATOR

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

FY 23-24 Objectives:

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

CLERK/ADMIN - PROGRAM 4020

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
PERSONNEL COSTS							
4020	51000	\$ 49,530	\$ 41,598	\$ 96,199	\$ 86,163	\$ 94,780	\$ 101,834
4020	51001						\$ 16,100
4020	51002	-	1,423	\$ 1,423	\$ 911	\$ 1,002	2,500
4020	51005	-	1,000	\$ 1,227	-	-	4,840
4020	51100	1,058	2,027	\$ 5,280	\$ 744	\$ 818	17,691
4020	51200	13,599	8,235	\$ 8,827	\$ 7,734	\$ 8,507	29,524
4020	51300	-	11,111	\$ -	\$ -	\$ -	12,725
4020	51310	11,424	-	\$ 15,000	\$ 22,847	\$ 25,131	-
4020	51311	16,776	-	\$ 100	\$ 80	\$ 88	-
4020	51400	740	680	\$ 1,676	\$ 1,617	\$ 1,779	3,128
4020	51800	703	299	\$ 1,552	\$ 1,455	\$ 1,600	1,019
4020	51900	655	434	\$ 1,510	\$ 1,262	\$ 1,389	1,710
4020	51903	52	34	\$ 140	\$ 73	\$ 80	134
4020	51904	121	150	\$ 1,122	\$ 675	\$ 743	405
4020	51905	-	-	\$ -	\$ -	\$ -	-
TOTAL PERSONNEL COSTS		94,659	66,991	134,056	123,560	135,916	191,610
SERVICES & SUPPLIES							
4020	52100	1,528	1,620	1,648	646	711	1,648
4020	52400	1,955	2,328	1,776	379	417	2,641
4020	53000	4,882	4,358	4,858	2,883	3,171	3,500
4020	53300	1,016	5,339	4,716	9,116	10,028	9,000
4020	53500	4,567	4,705	5,882	9,551	10,506	9,500
4020	53600	66,727	4,583	23,591	25,630	28,193	90,000
4020	53650						11,563
4020	53700	1,195	864	5,997	3,722	4,094	3,700
4020	53800	219	258	259	498	548	500
4020	54000	13,247	6,956	15,060	23,862	26,248	20,000
4020	54300	3,565	3,095	9,316	10,206	11,226	12,000
4020	55700	-	-	-	-	-	-
4020	55800	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		98,903	34,105	73,103	86,493	95,143	164,052

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

CODE ENFORCEMENT

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.

CODE ENFORCEMENT - PROGRAM 4011

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
PERSONNEL COSTS							
4011	51000 Salaries	\$ -	\$ -	\$ 609	\$ -	\$ -	\$ 20,948
4011	51001 Extra Help	-	-	\$ -	-	\$ -	-
4011	51100 Worker's Compensation	-	1,728	\$ 41	\$ -	\$ -	3,142
4011	51200 Retirement	-	7,527	\$ -	\$ -	\$ -	7,347
4011	51300 Health Insurance	-	5,819	\$ -	\$ -	\$ -	10,171
4011	51310 Cafeteria plan	-	-	\$ 8	\$ -	\$ -	-
4011	51400 Dental Insurance	-	334	\$ 1,158	\$ -	\$ -	1,158
4011	51800 Disability Insurance	-	255	\$ -	\$ -	\$ -	209
4011	51900 Medicare Taxes	-	370	\$ -	\$ -	\$ -	304
4011	51902 Social Security	-	-	\$ -	\$ -	\$ -	-
4011	51903 Employee Assistance Program	-	29	\$ -	\$ -	\$ -	24
4011	51904 Physical Fitness	-	150	\$ -	\$ -	\$ -	150
TOTAL PERSONNEL COSTS		-	16,212	1,816	-	-	43,453
SERVICES & SUPPLIES							
4011	52400 Insurance	-	-	-	-	-	1,876
4011	53500 Office	-	-	-	533	586	-
4011	53600 Professional	-	-	-	-	-	-
4011	53700 Publications	-	-	-	-	-	-
4011	54000 Special Departmental Expense	-	-	231	246	271	132
4011	54300 Equipment	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		-	-	231	779	857	2,008
INDIRECT COSTS							
4011	57004 Finance Costs	395	1,459	486	-	-	5,832
4011	57009 Legal Costs	-	-	-	-	-	-
4011	57012 Administration Costs	-	-	-	-	-	-
4011	57016 Council Costs	-	43	14	-	-	279
TOTAL INDIRECT COSTS		395	1,502	501	-	-	6,111
TOTAL BUDGET		\$ 395	\$ 17,714	\$ 2,548	\$ 779	\$ 857	\$ 51,572

CITY ATTORNEY

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

CITY ATTORNEY - PROGRAM 4030

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

CITY HALL MAINTENANCE

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

CITY HALL MAINTENANCE - PROGRAM 4100

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
PERSONNEL COSTS							
4100	51000	Salaries	\$ 27	\$ -	\$ -	\$ -	\$ -
4100	51001	Extra Help	-	-	-	-	-
4100	51100	Worker's Compensation	1	-	-	-	-
4100	51200	Retirement	9	-	-	-	-
4100	51300	Health Insurance	-	-	-	-	-
4100	51310	Cafeteria plan	6	-	-	-	-
4100	51400	Dental Insurance	1	-	-	-	-
4100	51800	Disability Insurance	0	-	-	-	-
4100	51900	Medicare Taxes	0	-	-	-	-
4100	51902	Social Security	0	-	-	-	-
4100	51903	Employee Assistance Program	0	-	-	-	-
4100	51904	Physical Fitness	0	-	-	-	-
TOTAL PERSONNEL COSTS		45	-	-	-	-	-
SERVICES & SUPPLIES							
4100	52100	Communications	2,140	10,575	5,169	591	5,169
4100	52300	Household Expense	-	-	-	-	-
4100	52400	Insurance	1,144	1,420	969	10,036	1,545
4100	53000	Equipment Maintenance	5,249	3,854	3,943	878	3,943
4100	53200	Maintenance - Structures	1,087	1,224	1,047	416	1,047
4100	53500	Office	2,271	-	778	15,540	778
4100	53600	Professional	-	-	16,000	15,540	20,000
4100	53650	Information Technology	-	-	-	-	11,403
4100	53700	Publications	577	-	192	-	192
4100	54000	Special Departmental Expense	19,380	3,090	10,090	8,495	9,344
4100	54400	Utilities	11,116	9,784	8,819	8,495	12,000
TOTAL SERVICES & SUPPLIES		42,965	29,947	47,007	59,992	65,991	65,499
CAPITAL							
4100	56100	Structures and Improvements	-	-	-	-	80,000
4100	56300	Equipment	-	-	-	-	-
TOTAL CAPITAL		-	-	-	-	-	80,000
INDIRECT COSTS							
4100	56500	Reserve	-	-	-	-	-
4100	57004	Finance Costs	2,126	2,204	1,443	1,443	5,979
4100	57012	Administration Costs	1,185	768	1,443	1,443	2,215
4100	57016	Council Costs	547	321	1,443	1,443	892
TOTAL INDIRECT COSTS		3,859	3,292	4,330	4,330	4,330	9,085
TOTAL BUDGET		\$ 46,868	\$ 33,239	\$ 51,337	\$ 64,322	\$ 70,321	\$ 74,584

FINANCE DEPARTMENT

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

The Finance Department provides financial management of all City funds, utility billing, meter reading, customer services and central support services to other City Departments. Services provided include accounts payable, accounts receivable, budget development, business licensing, grant management, debt issuance and administration, financial reporting, treasury management, payroll, purchasing, and information services. Other functions include utility rate studies and financial planning. The Finance Department has 4 full-time employees. Their salaries are charged directly to the Departments utilizing Finance's services based on the volume of transactions processed.

FY 22-23 Accomplishments

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

FY 23-24 Objectives

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

FINANCE - PROGRAM 4180

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

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



FY 23-24 EXPENDITURES PUBLIC SAFETY

POLICE DEPARTMENT

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

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

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

In fiscal year 2000-2001, the City of Gridley entered into an agreement with the City of Biggs to provide law enforcement services. At the time the first agreement was started, the Department changed its name from the Gridley Police Department to the Gridley-Biggs Police Department to show the combination of the two entities.

In fiscal year 2020-2021, the City of Biggs elected to not renew the law enforcement contract for the City of Biggs. With the termination of this contract for law enforcement services, the Gridley-Biggs Police Department has changed its name back to the Gridley Police Department. This change has allowed for the Gridley Police Department to refocus its efforts and concentrate on the City of Gridley and its residents. The Gridley Police Department will continue to provide the excellent law enforcement services it has continuously provided for the City of Gridley and its residents.

The Department's personnel are comprised of 1 Chief, 1 Lieutenant, 3 Sergeants, 1 Department/Drug Task Force Detective, 7 Patrol Officers, 1 School Resource officer, 1 Records and Dispatch Supervisor, 1 Community Services Officer/Evidence Technician, 1 Animal Control Officer, 5 Dispatchers. The Department also has several part-time Reserve Officers and Dispatchers to augment staffing needs.

FY 22-23 Accomplishments

- Records Dispatch Supervisor in place
- Updated all databases
- Meeting compliance with RIPA Stop Program requirements, NIBERS Implementation requirements, 290 registrants and notices for non-DA filings
- Paperless Integration which reduced printing expenses and one source lookup on cases
- Fully integrated two position 9-1-1 dispatch console center with RIMS CAD and CLETS systems
- Integrated GPS location for active 9-1-1 calls and text to 9-1-1

FY 23-24 Objectives

- Maintain the high level of law enforcement services provided for the City of Gridley and its community members
- Implement CJIS complaint radio operations system
- 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.

BUTTE INTERAGENCY NARCOPTICS TASK FORCE (BINTF)

Under the City's Contract between and among the State of California, Butte County, the Cities of Chico, Oroville and Gridley and the Town of Paradise, the City provides one Narcotics Detective.

ANIMAL CONTROL

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

TRAFFIC SAFETY

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

COPS GRANT

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

POLICE FACILITY MAINTENANCE

This budget allocates contract costs for the janitorial services, repairs and other costs incurred in maintaining the premises of the Facility.

POLICE DEPARTMENT MAINTENANCE - PROGRAM 4107

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

POLICE DEPARTMENT - PROGRAM 4200

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

SERVICES & SUPPLIES								
4200	52000	Safety Clothing	30,000	16,512	18,200	19,845	21,830	30,000
4200	52100	Communications	400	37,000	11,669	9,923	10,915	20,000
4200	52300	Household Expense	-	-	-	-	-	-
4200	52400	Insurance	52,153	54,769	54,898	2,956	3,252	70,437
4200	53000	Equipment Maintenance	15,501	18,510	20,000	24,582	27,040	30,000
4200	53200	Maintenance - Structures	2,319	1,341	3,480	2,948	3,243	3,000
4200	53300	Memberships	995	797	928	613	674	2,000
4200	53500	Office	9,200	8,849	11,837	7,640	8,404	9,500
4200	53600	Professional	46,743	20,252	69,286	34,886	38,374	65,000
4200	53650	Information Technology	-	-	-	-	-	30,803
4200	53700	Publications	469	366	474	2,674	2,942	2,500
4200	53800	Rents - Equipment	693	431	5,475	5,538	6,092	600
4200	53960	Fuel	44,071	53,345	55,000	41,785	45,964	55,000
4200	54000	Special Departmental Expense	32,307	27,272	38,630	44,201	48,621	45,000
4200	54001	RSVP	309	-	103	-	-	500
4200	54300	Tuition and Training	19,082	18,575	15,712	22,191	24,410	50,000
4200	54350	Tuition Reimbursement	-	-	-	-	-	500
4200	54400	Utilities	32,922	3,665	12,838	2,163	2,380	12,838
4200	55500	Judgements	-	-	-	-	-	-
4200	55800	Late Charges - Interest	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES			287,165	261,685	318,530	221,946	244,141	427,677
CAPITAL								
4200	56000	Land	-	-	-	-	-	-
4200	56100	Structures and Improvements	-	-	-	-	-	-
4200	56300	Equipment	-	1,170	951	-	-	220,000
TOTAL CAPITAL			-	1,170	951	-	-	220,000
INDIRECT COSTS								
4200	57004	Finance Costs	23,281	24,132	15,804	-	-	71,196
4200	57012	Administration Costs	58,152	37,657	31,936	-	-	110,645
4200	57016	Council Costs	26,826	15,721	14,182	-	-	43,736
4200	58560	Dispatch Allocation	-	-	-	-	-	-
TOTAL INDIRECT COSTS			108,259	77,510	61,923	-	-	225,577
TOTAL BUDGET PRIOR TO COST RECOVERY			2,743,310	2,626,170	3,337,511	3,594,856	3,954,342	3,983,439

COST RECOVERY

4200 58600 Infra Protection Costs

TOTAL BUDGET

-	(150,585)	(75,293)	-	-	(75,293)
<u>\$ 2,743,310</u>	<u>\$ 2,475,585</u>	<u>\$ 3,262,218</u>	<u>\$ 3,594,856</u>	<u>\$ 3,954,342</u>	<u>\$ 3,908,146</u>

BINTF - PROGRAM 4207

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24	
PERSONNEL COSTS								
4207	51000	Salaries	\$ -	\$ 80,520	\$ 88,587	\$ 101,090	\$ 111,199	\$ 90,714
4207	51002	Overtime	-	654	-	1,754	1,929	-
4207	51005	Compensated Absences Accrual	-	2,692	2,826	-	-	2,248
4207	51100	Worker's Compensation	-	5,459	13,288	1,280	1,409	13,607
4207	51200	Retirement	-	43,024	44,838	18,656	20,522	49,020
4207	51300	Health Insurance	-	17,782	-	-	-	14,409
4207	51310	Cafeteria plan	-	-	17,817	14,427	15,869	-
4207	51400	Dental Insurance	-	1,541	1,541	1,496	1,646	2,317
4207	51800	Disability Insurance	-	805	1,086	1,475	1,622	907
4207	51900	Medicare Taxes	-	1,168	1,285	681	749	1,315
4207	51903	Employee Assistance Program	-	92	101	57	62	103
TOTAL PERSONNEL COSTS		-	153,737	171,369	140,915	155,007	174,640	
SERVICES & SUPPLIES								
4207	52000	Safety Clothing	-	1,032	1,300	-	-	1,500
4207	52100	Communications	-	480	480	-	-	600
4207	52400	Insurance	-	540	458	-	-	-
4207	53000	Equipment Maintenance	-	-	-	-	-	-
4207	53600	Professional	-	-	13,000	-	-	1,000
4207	54000	Special Departmental Expense	-	12,567	-	12,500	13,750	12,500
4207	54300	Transportation and Travel	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		-	14,619	16,238	12,500	13,750	15,600	
INDIRECT COSTS								
4207	57004	Finance Costs	-	-	-	-	-	-
4207	57012	Administration Costs	-	-	-	-	-	-
4207	57016	Council Costs	-	-	-	-	-	-
TOTAL INDIRECT COSTS		-	-	-	-	-	-	
TOTAL BUDGET		\$ -	\$ 168,355	\$ 186,607	\$ 153,415	\$ 168,757	\$ 190,240	

SCHOOL RESOURCE OFFICER - PROGRAM 4208

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

ANIMAL CONTROL - PROGRAM 4230

ACCOUNT	TITLE	UNAUDITED FY 20-21	UNAUDITED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24	
PERSONNEL COSTS								
4230	51000	Salaries	\$ 58,004	\$ 56,280	\$ 90,376	\$ 105,376	\$ 115,914	\$ 58,364
4230	51002	Overtime	2,500	3,854	4,045	3,051	3,356	3,545
4230	51005	Compensated Absences Accrual	-	1,882	1,607	-	-	1,447
4230	51100	Worker's Compensation	3,695	3,816	7,556	1,922	2,114	8,755
4230	51200	Retirement	15,929	16,035	31,065	9,633	10,597	21,477
4230	51300	Health Insurance	-	19,017	-	-	-	15,408
4230	51310	Cafeteria plan	17,725	-	-	21,936	24,130	-
4230	51400	Dental Insurance	2,317	2,317	669	2,682	2,950	2,317
4230	51800	Disability Insurance	545	563	504	1,881	2,069	584
4230	51900	Medicare Taxes	790	816	730	1,569	1,726	846
4230	51903	Employee Assistance Program	62	64	57	98	107	67
4230	51904	Physical Fitness	300	300	300	-	-	300
TOTAL PERSONNEL COSTS			101,867	104,944	136,909	148,148	162,963	113,110
SERVICES & SUPPLIES								
4230	52000	Safety Clothing	365	-	-	-	-	500
4230	52100	Communications	1,395	1,280	1,357	956	1,052	600
4230	52400	Insurance	838	849	856	-	-	1,132
4230	53000	Equipment Maintenance	30	131	144	11	12	1,000
4230	53200	Maintenance - Structures	702	-	234	579	637	1,500
4230	53300	Memberships	63	588	250	100	110	300
4230	53500	Office	72	-	104	76	83	-
4230	53600	Professional	3,184	4,456	3,882	5,847	6,432	8,000
4230	53700	Publications	35	-	12	-	-	500
4230	54000	Special Departmental Expense	4,292	2,547	3,042	1,914	2,106	3,500
4230	54300	Transportation and Travel	-	-	-	-	-	-
4230	54400	Utilities	5,418	1,690	2,651	1,437	1,581	2,651
4230	55800	Late Charges - Interest	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES			16,395	11,540	12,532	10,920	12,012	19,683
INDIRECT COSTS								
4230	57004	Finance Costs	1,906	1,976	1,294	-	-	5,360
4230	57012	Administration Costs	2,640	1,709	1,450	-	-	4,931
4230	57016	Council Costs	1,226	719	648	-	-	1,999
TOTAL INDIRECT COSTS			5,772	4,404	3,392	-	-	12,290
TOTAL BUDGET			\$ 124,035	\$ 120,888	\$ 152,833	\$ 159,068	\$ 174,975	\$ 145,084

PUBLIC SAFETY AUGMENTATION - FUND 460

PUBLIC SAFETY - PROGRAM 4460

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
460	51002 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460	52400 Insurance	-	-	-	-	-	-
460	57004 Finance Costs	-	-	-	-	-	-
460	57012 Administration Costs	-	-	-	-	-	-
TOTAL PUBLIC SAFETY AUGMENTATION FUND		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COPS GRANTS FUND - FUND 672
POLICE DEPARTMENT - PROGRAM 4200

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
672	51002 Overtime	\$ -	\$ 18,096	\$ 24,127	\$ -	\$ -	\$ -
672	53000 Equipment Maintenance	-	6,369	\$ 6,874	\$ -	\$ -	5,000
672	54000 Special Departmental Expense	20,191	15,935	\$ 20,812	\$ -	\$ -	21,000
672	54300 Transportation and Travel	833	3,437	\$ 4,583	\$ -	\$ -	4,500
672	56300 Equipment	33,627	11,453	\$ 55,000	\$ -	\$ -	75,000
TOTAL COPS GRANTS FUND		\$ 54,651	\$ 55,290	\$ 111,397	\$ -	\$ -	\$ 105,500



FY 22-23 EXPENDITURES PUBLIC SAFETY (FIRE)

FIRE DEPARTMENT

The Fire Department provides fire, rescue, emergency medical, public service and hazardous materials emergency response service for the City. This includes fire prevention, pre-fire planning, emergency preparedness, firefighting, fire investigation and code enforcement. The Fire Department operates two components: a career staff of CAL FIRE personnel funded jointly by the City and County of Butte, responsible for day-to-day operations; and the Butte County Volunteer Fire Company 74, providing the necessary depth of personnel for most incidents. Being part of a cooperative system that includes the State, County and the City of Gridley saves considerable expense, relative to the level of service if the City of Gridley provided the service on its own.

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

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

FIRE DEPARTMENT - PROGRAM 4210

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



FY 23-24 EXPENDITURES PARKS & RECREATION

PARKS MAINTNENANCE

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

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

PARKS - PROGRAM 4350

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

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

RECREATION

OVERVIEW OF DEPT & ACTIVITIES

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

MISSION & GOALS

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

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

FY 22-23 Accomplishments:

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

FY 23-24 Objectives:

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

RECREATION COORDINATOR - PROGRAM 4360

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24	
PERSONNEL COSTS								
4360	51000	Salaries	\$ 23,875	\$ 98,758	\$ 77,289	\$ 68,644	\$ 75,509	\$ 56,884
4360	51001	Extra Help	23,252	-	\$ 30,000	-	-	27,573
4360	51002	Overtime	-	-	-	-	-	0
4360	51005	Compensated Absences Accrual	1,528	2,913	\$ 4,190	-	-	3,598
4360	51100	Worker's Compensation	227	6,695	\$ 11,593	430	473	12,669
4360	51200	Retirement	-	-	\$ 7,985	807	888	17,967
4360	51300	Health Insurance	24,670	26,029	-	-	-	0
4360	51310	Cafeteria plan	-	-	\$ 26,970	17,968	19,765	0
4360	51400	Dental Insurance	2,317	2,317	\$ 2,371	892	982	2,317
4360	51800	Disability Insurance	239	987	\$ 772	600	660	569
4360	51900	Medicare Taxes	346	1,432	\$ 1,120	995	1,095	1,225
4360	51903	Employee Assistance Program	-	112	\$ 88	93	102	96
4360	51904	Physical Fitness	-	300	\$ 300	375	413	300
4360	51905	FSA Admin Cost	-	-	\$ -	-	-	0
TOTAL PERSONNEL COSTS			76,454	139,543	162,678	90,806	99,886	123,198
SERVICES & SUPPLIES								
4360	52100	Communications	937	937	973	1,031	1,134	1,373
4360	52400	Insurance	1,387	1,405	1,417	-	-	1,874
4360	53000	Equipment Maintenance	3,400	3,400	7,200	765	842	4,000
4360	53300	Memberships	200	370	370	60	66	400
4360	53500	Office	531	2,500	2,500	472	519	2,500
4360	53600	Professional	1,200	2,532	7,000	5,545	6,099	7,000
4360	53650	Information Technology	-	-	-	-	-	11,403
4360	53700	Publications	1,200	910	3,500	3,462	3,808	3,500
4360	54000	Special Departmental Expense	78,892	74,174	58,337	60,338	66,372	60,000
4360	54300	Transportation and Travel	-	2,000	213	653	718	4,000
4360	54400	Utilities	5,954	6,235	4,708	3,683	4,052	4,700
TOTAL SERVICES & SUPPLIES			93,703	94,464	86,218	76,009	83,610	100,750
CAPITAL								
4360	56300	Equipment	805	555	3	-	-	453
TOTAL CAPITAL			805	555	3	-	-	453
INDIRECT COSTS								
4360	57004	Finance Costs	2,507	2,599	1,702	-	-	7,049
4360	57012	Administration Costs	2,335	1,512	1,282	-	-	4,363
4360	57016	Council Costs	1,191	698	630	-	-	1,942
TOTAL INDIRECT COSTS			6,033	4,809	3,614	-	-	13,353
TOTAL BUDGET			\$ 176,996	\$ 239,370	\$ 252,513	\$ 166,815	\$ 183,496	\$ 237,755

FY 23-24 EXPENDITURES
DEVELOPMENT SERVICES

Planning & Community Development

The Planning Department is responsible for ensuring that the City's growth and expansion reflects the policies, goals, and implementation of the General Plan helping to provide direction for a sustainable, well-designed physical environment for the community. Planning provides advanced and current planning, interpretation of the Gridley Municipal Codes and Title 17, Zoning, code enforcement, ensures compliance with legal requirements in planning and land use processes, and conducts research on land use matters.

The Planning Department helps to coordinate projects with the City Engineer, Public Works, and the Electric Department as well as Administration. Development projects are shepherded through the process as a collaborative effort between the departments ensuring proposed projects meet the goals, objectives, and adopted development standards.

FY 22-23 Accomplishments

- ☐ Continued annual reporting required by the State of California
 - Housing Element Annual Report
 - General Plan Annual Report
- ☐
 - MWELo Annual Report
 - Department of Finance Housing Annual Report
 - Annual HOME Audits for Gridley Springs Apartments and Washington Court Apartments
- ☐ Processed current planning projects consisting of Variances, Conditional Use Permits, Sign Permits, and Site Development Plan Reviews
- ☐ Processed Tentative Subdivision Maps
- ☐ Coordinated with potential developers for subdivision developments for future growth
- ☐ Interfaced with Administration to ensure compliance with zoning for minor projects prior to building permit submittal to Butte County
- ☐ Meet with residents, applicants, and potential developers regarding proposed projects
- ☐ Supported infill developers to rebuild/build on vacant infill lots
- ☐ Interface with State agencies
- ☐ Communicate and support the Long-Range Property Management Plan for the Industrial Park; property sales, and subdivision map completion
- ☐ Successful partnership/staff support with the Gridley Police Department Code Enforcement
- ☐ Successful partnership/staff support liaison with Administration, Finance, and Butte County related to development projects
- ☐ Coordinate with Finance and Administration for a CDBG-MHP grant for multi-family housing
- ☐ Collaborated the review process for planning cost recovery with Administration and Finance

FY 23-24 Goals and Objectives

- ☐ Process land use development plans for infill sites
- ☐ Continue to review and collaborate on annexation requests to the City of Gridley
- ☐ Coordinate potential right of way land purchases to implement the Circulation Plan of the General Plan
- ☐ Staff support for the amendment to the Alternative Transportation Plan (Bike & Pedestrian Plan Master Plan)

- Process current land use entitlements
- Continue collaborative efforts with City department to ensure well designed projects

- Planning support for grant management of CDBG-MHP funding for Multi-family development to meet affordable housing
- Research grants available for Planning and special studies
- Impact Fee/Nexus Study (supporting role)
- 2030 General Plan Update/Sphere of Influence Amendment (supporting role)
- Municipal Services Review (supporting role)
- Collaborate on City Parks Master Plan (supporting role)
- Coordinate/Implement General Plan Circulation Element for connectivity (supporting role)

City Engineering

City Engineering supports Public Works, Parks and Recreation, Planning, and Administrative Staff to protect public health and safety, improve and upgrade city water, sewer, storm drain, and parks infrastructure, plan new developments, maintain compliance with code and regulations, manage capital improvements, oversee land development, and apply for grants. City Engineering assists with development and management of the capital improvement program, designs capital improvement projects, assist with contract bidding, provides construction management, and develop cost estimates for improvement projects. City Engineering also assist with grant research and application, public outreach, long term planning, utility coordination, regional planning, and Caltrans coordination. The City Engineering Department is budgeted in the following funds: General Fund (for Streets, Storm Water, and Parks), Gas Tax Funds, Maintenance District Funds, Water Utility Fund, and Sewer Utility Fund, electrical Utility Fund, and Grant funds.

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.

ENGINEERING - PROGRAM 4320

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

BUILDING INSPECTION - PROGRAM 4330

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
SERVICES & SUPPLIES							
4330	52100	-	300	182	359	395	400
4330	52400	-	-	317	-	-	-
4330	53000	-	-	-	-	-	-
4330	53300	-	-	-	-	-	-
4330	53500	-	22	7	52	57	50
4330	53600	30,712	-	10,237	-	-	-
4330	53700	-	-	-	-	-	-
4330	54000	-	-	-	-	-	-
4330	54300	-	-	-	-	-	-
4330	55800	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		30,712	322	10,744	411	452	450
INDIRECT COSTS							
4330	57004	-	-	-	-	-	-
4330	57012	-	-	-	-	-	-
4330	57016	-	-	-	-	-	-
4330	57020	-	-	-	-	-	-
TOTAL INDIRECT COSTS		-	-	-	-	-	-
TOTAL BUDGET		\$ 30,712	\$ 322	\$ 10,744	\$ 411	\$ 452	\$ 450

PLANNING - PROGRAM 4500

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

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

FY 23-24 EXPENDITURES
PUBLIC WORKS

PUBLIC WORKS

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

CORPORATION YARD

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

STREET MAINTENANCE (GENERAL FUND)

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

STREET MAINTENANCE - PROGRAM 4310

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

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

CORP YARD - PROGRAM 4340

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

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

STREET MAINTENANCE (GAS TAX FUNDS)

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

GAS TAX 2105 - FUND 390
STREET PROJECT - PROGRAM 4392

ACCOUNT		TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24	
PERSONNEL COSTS									
390	4392	51000	Salaries	\$ -	\$ 76,214	\$ 61,912	\$ 40,105	\$ 44,116	\$ 65,557
390	4392	51002	Overtime	-	1,566	3,547	5,165	5,681	2,047
390	4392	51005	Compensated Absences Accrual	-	3,448	3,381	-	-	3,074
390	4392	51100	Worker's Compensation	-	5,167	9,288	3,669	4,036	9,833
390	4392	51200	Retirement	-	20,153	15,074	3,270	3,597	15,070
390	4392	51310	Health Insurance	-	-	-	3,854	4,239	-
390	4392	51400	Dental Insurance	-	1,546	1,141	375	412	1,553
390	4392	51800	Disability Insurance	-	762	620	463	510	654
390	4392	51900	Medicare Taxes	-	1,105	898	655	721	950
390	4392	51902	Social Security	-	-	-	-	-	-
390	4392	51903	Employee Assistance Program	-	87	71	19	21	74
390	4392	51904	Physical Fitness	-	336	228	-	-	201
TOTAL PERSONNEL COSTS			-	110,384	96,160	57,575	63,332	99,013	
SERVICES & SUPPLIES									
390		52400	Insurance	464	-	461	-	-	627
390		53600	Professional	-	-	-	-	-	-
390		53950	Small Tools	-	-	-	-	-	-
390		54000	Special Departmental Expense	20,857	19,779	18,258	1,474	1,621	5,000
TOTAL SERVICES & SUPPLIES			21,321	19,779	18,719	1,474	1,621	5,627	
CAPITAL									
390		56100	Structures and Improvements	-	28,000	9,333	-	-	-
TOTAL CAPITAL			-	38,000	9,333	-	-	-	
INDIRECT COSTS									
390		57004	Finance Costs	305	914	1,004	-	-	857
390		57011	Corp Yard Costs	32,509	33,126	32,200	-	-	39,748
390		57012	Administration Costs	6,663	6,438	6,490	-	-	12,447
390		57016	Council Costs	307	245	249	-	-	501
390		57020	Engineering Costs	-	-	-	-	-	-
TOTAL INDIRECT COSTS			39,784	40,723	39,943	-	-	53,554	
TOTAL BUDGET			\$ 61,105	\$ 208,885	\$ 164,155	\$ 59,048	\$ 64,953	\$ 158,194	

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

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
PERSONNEL COSTS							
390 4396 51000	Salaries	\$ -	\$ 73,156	\$ 56,768	\$ 69,437	\$ 76,380	\$ 55,935
390 4396 51001	Extra Help	-	5,390	\$ 5,390	\$ -	\$ -	-
390 4396 51005	Compensated Absences Accrual	-	2,616	\$ 2,670	\$ -	\$ -	2,270
390 4396 51100	Worker's Compensation	-	4,960	\$ 8,516	\$ 5,971	\$ 6,568	8,391
390 4396 51200	Retirement	-	15,269	\$ 14,251	\$ 5,966	\$ 6,563	14,113
390 4396 51300	Health Insurance	-	15,622	\$ -	\$ -	\$ -	13,261
390 4396 51310	Health Insurance	-	-	\$ 14,145	\$ 12,495	\$ 13,744	-
390 4396 51400	Dental Insurance	-	1,336	\$ 1,166	\$ 1,208	\$ 1,329	1,576
390 4396 51800	Disability Insurance	-	732	\$ 569	\$ 862	\$ 948	560
390 4396 51900	Medicare Taxes	-	1,063	\$ 823	\$ 1,006	\$ 1,107	811
390 4396 51902	Social Security	-	1,059	\$ -	\$ -	\$ -	-
390 4396 51903	Employee Assistance Program	-	76	\$ 64	\$ 43	\$ 47	63
390 4396 51904	Physical Fitness	-	261	\$ 228	\$ -	\$ -	204
TOTAL PERSONNEL COSTS		-	121,540	104,590	96,987	106,686	97,184
390	Insurance	-	-	-	-	-	548
390	Professional	-	-	-	-	-	-
390	54000 Special Departmental Expense	2,000	3,387	2,174	1,949	2,144	2,174
390 4396 56100	Structures and Improvements	30,000	10,426	8,637	471	518	27,500
TOTAL SERVICES & SUPPLIES		32,000	3,812	10,811	2,420	2,662	30,222
INDIRECT COSTS							
390	57004 Finance Costs	2,640	7,748	8,637	471	518	7,423
390	57011 Corp Yard Costs	37,342	29,026	33,979	-	-	45,658
390	57012 Administration Costs	10,491	8,985	9,835	-	-	19,599
390	57016 Council Costs	334	260	268	-	-	545
390	57020 Engineering Costs	-	-	-	-	-	-
TOTAL INDIRECT COSTS		50,807	46,019	52,720	471	518	73,226
TOTAL BUDGET		\$ 82,807	\$ 171,371	\$ 168,122	\$ 99,878	\$ 109,866	\$ 200,632

GAS TAX 2103 - FUND 395
STREET PROJECT - PROGRAM 4392

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
PERSONNEL COSTS							
395 4392 51000	Salaries	\$ -	\$ 76,214	\$ 61,912	\$ 39,053	\$ 42,959	\$ 65,557
395 4392 51100	Worker's Compensation	-	5,167	9,288	3,583	3,942	9,833
395 4392 51200	Retirement	-	20,153	15,074	3,687	4,056	15,070
395 4392 51300	Health Insurance	-	17,604	-	-	-	11,986
395 4392 51310	Health Insurance	-	-	14,202	10,222	11,244	-
395 4392 51400	Dental Insurance	-	1,546	1,141	596	655	1,553
395 4392 51800	Disability Insurance	-	762	620	506	557	654
395 4392 51900	Medicare Taxes	-	1,105	898	566	623	950
395 4392 51903	Employee Assistance Program	-	87	71	23	26	74
395 4392 51904	Physical Fitness	-	336	228	-	-	201
TOTAL PERSONNEL COSTS		-	122,974	103,434	58,237	64,061	105,878
INDIRECT COSTS							
395 57012	Administration Costs	553	473	477	-	-	914
395 57016	Council Costs	226	180	183	-	-	369
TOTAL INDIRECT COSTS		779	653	660	-	-	1,283
TOTAL BUDGET		\$ 779	\$ 123,627	\$ 104,094	\$ 58,237	\$ 64,061	\$ 107,161
SYCAMORE STREET - PROGRAM 4395							
PERSONNEL COSTS							
395 4395 51000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
395 4395 51100	Worker's Compensation	-	-	-	-	-	-
395 4395 51200	Retirement	-	-	-	-	-	-
395 4395 51300	Health Insurance	-	-	-	-	-	-
395 4395 51800	Disability Insurance	-	-	-	-	-	-
395 4395 51900	Medicare Taxes	-	-	-	-	-	-
395 4395 51903	Employee Assistance Program	-	-	-	-	-	-
TOTAL PERSONNEL COSTS		-	-	-	-	-	-
TOTAL BUDGET		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GAS TAX 2106 - FUND 400
STREET SWEEPING - PROGRAM 4400

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
PERSONNEL COSTS							
400 4400	51000 Salaries	\$ 6,761	\$ 5,513	\$ 6,626	\$ 7,263	\$ 7,989	\$ 3,947
400 4400	51001 Extra Help	-	-	\$ -	\$ -	\$ -	-
400 4400	51100 Worker's Compensation	255	374	\$ 994	\$ 526	\$ 579	592
400 4400	51200 Retirement	2,227	1,600	\$ 1,714	\$ 485	\$ 534	954
400 4400	51310 Cafeteria plan	1,485	-	\$ 1,700	\$ 1,141	\$ 1,255	-
400 4400	51400 Dental Insurance	142	193	\$ 193	\$ 130	\$ 143	116
400 4400	51800 Disability Insurance	72	56	\$ 66	\$ 72	\$ 79	39
400 4400	51900 Medicare Taxes	91	80	\$ 96	\$ 105	\$ 116	57
400 4400	51902 Social Security	10	-	\$ -	\$ -	\$ -	-
400 4400	51903 Employee Assistance Program	7	6	\$ 8	\$ 4	\$ 4	4
400 4400	51904 Physical Fitness	27	30	\$ -	\$ -	\$ -	15
400	52400 Insurance	552	559	\$ 563	\$ -	\$ -	559
400	53000 Equipment Maintenance	3,622	8,500	\$ 7,500	\$ 7,227	\$ 7,949	3,500
400	54000 Special Departmental Expense	5,000	2,463	\$ 1,000	\$ 356	\$ 391	5,000
TOTAL PERSONNEL COSTS		20,250	16,911	20,460	17,309	19,040	14,783
INDIRECT COSTS							
400	57004 Finance Costs	1,368	4,098	4,503	-	-	3,846
400	57011 Corp Yard Costs	51,252	39,937	49,830	-	-	68,605
400	57012 Administration Costs	874	844	851	-	-	1,632
400	57016 Council Costs	403	321	326	-	-	657
400	54000 Special Departmental Expense	-	-	-	-	-	-
TOTAL INDIRECT COSTS		53,896	45,201	55,510	-	-	74,739
TOTAL BUDGET		\$ 74,146	\$ 62,112	\$ 75,971	\$ 17,309	\$ 19,040	\$ 89,522

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

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
PERSONNEL COSTS							
410 4411	51000 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410	52400 Insurance	289	257	265	-	-	257
410	54000 Special Departmental Expense	-	-	-	-	-	-
410	54400 Utilities	-	7,558	2,756	477	525	7,558
TOTAL PERSONNEL COSTS		289	7,814	3,020	477	525	7,814
INDIRECT COSTS							
410	57004 Finance Costs	-	98	33	-	-	33
410	57011 Corp Yard Costs	-	-	-	-	-	-
410	57012 Administration Costs	727	471	399	-	-	1,357
410	57016 Council Costs	334	196	177	-	-	545
TOTAL INDIRECT COSTS		1,061	765	608	-	-	1,935
TOTAL BUDGET		\$ 1,350	\$ 8,579	\$ 3,629	\$ 477	\$ 525	\$ 9,750

STORM DRAIN MAINTENANCE - PROGRAM 4412

PERSONNEL COSTS							
410 4412	51000 Salaries	\$ 28,859	\$ 24,812	\$ 29,816	\$ 35,346	\$ 38,880	\$ 31,578
410 4412	51100 Worker's Compensation	1,086	1,682	4,472	3,396	3,736	4,737
410 4412	51200 Retirement	9,505	7,197	7,714	3,006	3,306	7,634
410 4412	51310 Cafeteria plan	6,339	-	7,516	6,794	7,474	-
410 4412	51400 Dental Insurance	606	1,004	-	-	-	927
410 4412	51800 Disability Insurance	307	249	1,004	869	956	316
410 4412	51900 Medicare Taxes	387	360	298	433	476	458
410 4412	51903 Employee Assistance Program	30	28	432	513	564	36
410 4412	51904 Physical Fitness	114	135	34	-	-	120
TOTAL PERSONNEL COSTS		47,235	35,467	51,286	50,356	55,392	45,806
INDIRECT COSTS							
410	57004 Finance Costs	-	-	-	-	-	-
410	57012 Administration Costs	-	81	68	-	-	233
410	57016 Council Costs	125	34	30	-	-	94
410	57020 Engineering Costs	58	4	5	-	-	5
TOTAL INDIRECT COSTS		182	118	104	-	-	332
TOTAL BUDGET		\$ 48,767	\$ 44,164	\$ 55,019	\$ 50,833	\$ 55,917	\$ 55,888

GAS TAX 2107.5 - FUND 420
STREET PROJECT - PROGRAM 4392

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
INDIRECT COSTS							
420	Engineering Costs						
420	54000 Special Departmental Expense	7,611	2,537	3,383	-	-	3,383
TOTAL INDIRECT COSTS		<u>7,611</u>	<u>2,537</u>	<u>3,383</u>	<u>-</u>	<u>-</u>	<u>3,383</u>
TOTAL BUDGET		<u>\$ 7,611</u>	<u>\$ 2,537</u>	<u>\$ 3,383</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,383</u>

SB 325 - FUND 430

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

ALLEY RECONSTRUCTION - PROGRAM 4433									
430	4433	51000	Salaries	721	2,051	663	650	715	20,984
430	4433	51100	Worker's Compensation	27	139	99	24	26	3,148
430	4433	51200	Retirement	237	612	171	25	28	3,089
430	4433	51310	Health Insurance	158	-	-	66	73	-
430	4433	51400	Dental Insurance	15	61	15	5	5	649
430	4433	51800	Disability Insurance	8	21	7	4	4	210
430	4433	51900	Medicare Taxes	10	30	10	10	10	304
430	4433	51903	Employee Assistance Program	1	3	1	-	-	24
430	4433	51904	Physical Fitness	3	12	3	-	-	84
430		54000	Special Departmental Expense	5,826	3,648	3,158	-	-	-
430		57004	Finance Costs	9	9	6	-	-	26
430		57011	Corp Yard Costs	-	-	-	-	-	-
430		57012	Administration Costs	131	85	72	-	-	244
430		57016	Council Costs	60	35	32	-	-	98
TOTAL ALLEY RECONSTRUCTION				7,206	6,707	4,237	783	862	28,860
INTERCITY TRANSIT - PROGRAM 4434									
430	4434	51000	Salaries	-	-	-	-	-	-
430	4434	51100	Worker's Compensation	-	-	-	-	-	-
430	4434	51200	Retirement	-	-	-	-	-	-
430	4434	51300	Health Insurance	-	-	-	-	-	-
430	4434	51310	Cafeteria plan	-	-	-	-	-	-
430	4434	51400	Dental Insurance	-	-	-	-	-	-
430	4434	51800	Disability Insurance	-	-	-	-	-	-
430	4434	51900	Medicare Taxes	-	-	-	-	-	-
430	4434	51903	Employee Assistance Program	-	-	-	-	-	-
430	4434	52400	Insurance	-	-	-	-	-	-
430		54000	Special Departmental Expense	18,858	14,046	10,968	-	-	-
430		57004	Finance Costs	-	-	-	-	-	-
430		57012	Administration Costs	-	-	-	-	-	-
430		57016	Council Costs	-	-	-	-	-	-
430		54000	Shooting Range	-	-	-	-	-	-
TOTAL INTERCITY TRANSIT PROGRAM				18,858	14,046	10,968	-	-	-
TOTAL SB 325				\$ 112,149	\$ 316,302	\$ 93,123	\$ 158,898	\$ 174,788	\$ 427,148

SB 325 - FUND 430
TRAFFIC SAFETY - PROGRAM 4440

ACCOUNT		TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
SERVICES AND SUPPLIES								
430	4440	54000 Special Departmental Expense	\$ -	\$ 160,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
430	4440	56100 Administration Costs	-	300,000	224,000	224,000	224,000	-
TOTAL INTERCITY TRANSIT PROGRAM			-	460,000	244,000	244,000	244,000	-
TOTAL SB 325			\$ -	\$ 460,000	\$ 244,000	\$ 244,000	\$ 244,000	\$ -

TRAFFIC SAFETY - FUND 440
TRAFFIC SAFETY - PROGRAM 4440

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
SERVICES AND SUPPLIES							
440	55800 Late Charges - Interest	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ 0
440	52400 Insurance	-	-	-	-	-	-
440	53000 Equipment	27,650	23,572	\$ 24,593	\$ 13,189	\$ 14,508	\$ 25,000
440	53960 Fuel	-	-	\$ -	\$ -	\$ -	\$ -
440	54000 Special Departmental Expense	276	20,114	\$ 6,797	\$ -	\$ -	\$ 6,500
440	55800 Late Charges - Interest	-	-	\$ -	\$ -	\$ -	\$ -
440	57004 Finance Costs	-	-	\$ -	\$ -	\$ -	\$ -
440	57012 Administration Costs	-	-	\$ -	\$ -	\$ -	\$ -
TOTAL SERVICES & SUPPLIES		27,926	23,686	31,390	13,189	14,508	31,500
TRAFFIC SIGN MAINTENANCE - PROGRAM 4441							
440	52400 Insurance	-	-	-	-	-	-
440	53000 Equipment Maintenance	-	-	-	-	-	-
440	57004 Finance Costs	-	-	-	-	-	-
440	57012 Administration Costs	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		-	-	-	-	-	-
TOTAL TRAFFIC SAFETY FUND		\$ 27,926	\$ 23,686	\$ 31,390	\$ 13,189	\$ 14,508	\$ 31,500

MAINTENANCE DISTRICTS

RICHINS MAINTENANCE DISTRICT #1

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

EAGLE MEADOWS MAINTENANCE DISTRICT #2

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

HERON LANDING MAINTENANCE DISTRICT #3

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

SCROGGINS MAINTENANCE DISTRICT #6

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

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

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
PERSONNEL COSTS							
580	51000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
580 4580	51000	-	-	-	-	-	-
580	51001	-	-	-	-	-	-
580 4580	51005	-	-	-	-	-	-
580 4580	51100	-	-	-	-	-	-
580 4580	51200	-	-	-	-	-	-
580 4580	51300	-	-	-	-	-	-
580 4580	51310	-	-	-	-	-	-
580 4580	51400	-	-	-	-	-	-
580 4580	51800	-	-	-	-	-	-
580 4580	51900	-	-	-	-	-	-
580 4580	51902	-	-	-	-	-	-
580 4580	51903	-	-	-	-	-	-
580 4580	51904	-	-	-	-	-	-
TOTAL PERSONNEL COSTS		-	-	-	-	-	-
SERVICES & SUPPLIES							
580	52400	-	-	-	-	-	-
580	53600	-	15	11	-	-	11
580	54000	-	52	828	-	-	828
580	54400	-	469	156	-	-	156
TOTAL SERVICES & SUPPLIES		-	536	995	-	-	995
RESERVES							
580	56500	-	-	8,500	-	-	-
TOTAL RESERVES		-	-	8,500	-	-	-
INDIRECT COSTS							
580	57004	-	68	23	-	-	282
580	57012	11	7	6	-	-	196
580	57016	83	28	37	-	-	14
TOTAL INDIRECT COSTS		94	102	66	-	-	492
TOTAL FLOOD MAINT. #1 (RICHINS) FUND		\$ 94.14	\$ 638.35	\$ 9,561.00	\$ -	\$ -	\$ 1,487.21

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

FLOOD MAINTENANCE # 2- PROGRAM 4581

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
PERSONNEL COSTS							
581 4581 51000	Salaries	\$ 21,866	\$ -	\$ -	\$ -	\$ -	\$ -
581 4581 51001	Extra Help	8,000	-	-	-	-	-
581 4581 51100	Worker's Compensation	823	-	-	-	-	-
581 4581 51200	Retirement	7,202	-	-	-	-	-
581 4581 51300	Health Insurance	-	-	-	-	-	-
581 4581 51310	Cafeteria plan	4,803	-	-	-	-	-
581 4581 51400	Dental Insurance	459	-	-	-	-	-
581 4581 51800	Disability Insurance	232	-	-	-	-	-
581 4581 51900	Medicare Taxes	294	-	-	-	-	-
581 4581 51902	Social Security	33	-	-	-	-	-
581 4581 51903	Employee Assistance Program	23	-	-	-	-	-
581 4581 51904	Physical Fitness	87	-	-	-	-	-
TOTAL PERSONNEL COSTS		43,822	-	-	-	-	-
SERVICES & SUPPLIES							
581 52000	Safety Clothing	114	-	-	-	-	-
581 52400	Insurance	401	-	-	-	-	542
581 53000	Equipment Maintenance	224	900	1,000	805	886	1,000
581 53600	Professional	112	423	62	-	-	62
581 53700	Publications	-	381	-	-	-	-
581 53800	Rents - Equipment	-	26	-	-	-	-
581 53950	Small Tools	218	122	456	-	-	456
581 54000	Special Departmental Expense	5,000	5,000	5,000	5,367	5,904	5,000
581 54400	Utilities	1,501	-	841	-	-	841
TOTAL SERVICES & SUPPLIES		7,571	6,853	7,360	6,173	6,790	7,902
RESERVES							
581 56300	Equipment	-	9,097	8,500	-	-	8,500
581 56500	Reserve	-	407	1,181	-	-	1,181
TOTAL RESERVES		-	504	9,681	-	-	9,681
INDIRECT COSTS							
581 57004	Finance Costs	1,734	129	1,177	-	-	282
581 57011	Corp Yard Costs	1,734	56	771	-	-	196
581 57012	Administration Costs	2,379	-	1,307	-	-	1,307
581 57016	Council Costs	1,097	-	580	-	-	14
TOTAL INDIRECT COSTS		6,945	185	3,835	-	-	1,798
TOTAL FLOOD MAINT. #2 (EAGLE MEADOWS) FUND		\$ 58,338	\$ 7,541	\$ 20,876	\$ 6,173	\$ 6,790	\$ 19,382

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

FLOOD MAINTENANCE # 3 - PROGRAM 4582

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
PERSONNEL COSTS							
582 4582 51000	Salaries	\$ 21,826	\$ -	\$ -	\$ -	\$ -	\$ -
582 4582 51001	Extra Help	8,000	-	-	-	-	-
582 4582 51100	Worker's Compensation	822	-	-	-	-	-
582 4582 51200	Retirement	7,188	-	-	-	-	-
582 4582 51310	Cafeteria plan	4,795	-	-	-	-	-
582 4582 51400	Dental Insurance	458	-	-	-	-	-
582 4582 51800	Disability Insurance	232	-	-	-	-	-
582 4582 51900	Medicare Taxes	293	-	-	-	-	-
582 4582 51902	Social Security	33	-	-	-	-	-
582 4582 51903	Employee Assistance Program	23	-	-	-	-	-
582 4582 51904	Physical Fitness	86	-	-	-	-	-
TOTAL PERSONNEL COSTS		43,756	-	-	-	-	-
SERVICES & SUPPLIES							
582 52000	Safety Clothing	114	-	-	-	-	-
582 52400	Insurance	234	315	305	-	-	316
582 53000	Equipment Maintenance	1,705	2,283	1,339	-	-	1,339
582 53600	Professional	88	88	88	-	-	88
582 53700	Publications	-	-	-	-	-	-
582 53800	Rents - Equipment	-	-	-	-	-	-
582 53950	Small tools	500	235	245	455	500	245
582 54000	Special Departmental Expense	4,000	5,000	5,000	559	615	5,000
582 54400	Utilities	8,562	5,879	4,814	-	-	4,814
TOTAL SERVICES & SUPPLIES		15,203	13,800	11,791	1,014	1,115	11,802
RESERVES							
582 56300	Equipment	-	9,000	8,400	-	-	8,400
582 56500	Reserve	-	-	-	-	-	-
TOTAL RESERVES		-	-	8,400	-	-	8,400
INDIRECT COSTS							
582 57004	Finance Costs	1,734	1,798	1,177	-	-	282
582 57011	Corp Yard Costs	9	3	4	-	-	4
582 57012	Administration Costs	2,630	1,703	1,445	-	-	196
582 57016	Council Costs	1,126	681	602	-	-	14
TOTAL INDIRECT COSTS		5,500	4,185	3,229	-	-	496
TOTAL FLOOD MAINT. #3 (HERON LANDING) FUND		\$ 64,460	\$ 17,985	\$ 23,419	\$ 1,014	\$ 1,115	\$ 20,698

FLOOD MAINT. # 6 (SCROGGINS) - FUND 583
FLOOD MAINTENANCE #6 - PROGRAM 4583

ACCOUNT		TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
PERSONNEL COSTS								
583	4583	51000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
583	4583	51001	Extra Help	-	-	-	-	-
583	4583	51100	Worker's Compensation	-	-	-	-	-
583	4583	51200	Retirement	-	-	-	-	-
583	4583	51310	Cafeteria plan	-	-	-	-	-
583	4583	51400	Dental Insurance	-	-	-	-	-
583	4583	51800	Disability Insurance	-	-	-	-	-
583	4583	51900	Medicare Taxes	-	-	-	-	-
583	4583	51902	Social Security	-	-	-	-	-
583	4583	51903	Employee Assistance Program	-	-	-	-	-
583	4583	51904	Physical Fitness	-	-	-	-	-
TOTAL PERSONNEL COSTS			-	-	-	-	-	-
SERVICES & SUPPLIES								
583			Insurance	-	-	-	1	2
583	53600		Professional	1	1	1	-	1
583	54000		Special Departmental Expense	(0)	(0)	8,500	-	8,500
583	54400		Utilities	330	234	188	-	188
TOTAL SERVICES & SUPPLIES			331	235	8,689	1	2	8,689
RESERVES								
583	56500		Reserve	-	-	-	-	-
TOTAL RESERVES			-	-	-	-	-	-
INDIRECT COSTS								
583	57004		Finance Costs	11	10	7	-	282
583	57011		Corp Yard Costs	-	-	-	-	-
583	57012		Administration Costs	43	28	24	-	196
583	57016		Council Costs	19	11	10	-	14
TOTAL INDIRECT COSTS			73	49	41	-	-	492
TOTAL FLOOD MAINT. #6 (SCROGGINS) FUND			\$ 404	\$ 284	\$ 8,730	\$ 1	\$ 2	\$ 9,181

BOAT RAMP - FUND 480
BOAT RAMP - PROGRAM 4480

ACCOUNT		TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
480	4480	51000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
480	4480	51100	Worker's Compensation	-	-	-	-	-
480	4480	51200	Retirement	-	-	-	-	-
480	4480	51310	Cafeteria plan	-	-	-	-	-
480	4480	51400	Dental Insurance	-	-	-	-	-
480	4480	51800	Disability Insurance	-	-	-	-	-
480	4480	51900	Medicare Taxes	-	-	-	-	-
480	4480	51903	Employee Assistance Program	-	-	-	-	-
480	4480	51904	Physical Fitness	-	-	-	-	-
480		53600	Professional	-	-	-	-	-
480		53800	Rents - Equipment	-	-	-	-	-
480		54000	Special Departmental Expense	1,100	7,043	3,124	1,615	1,777
480		54400	Utilities	1,467	1,558	1,552	1,695	1,865
480		56100	Structures and Improvements	-	-	-	-	-
480		57020	Engineering Costs	-	-	-	-	-
480		54000	Special Departmental Expense	-	-	-	-	-
TOTAL BOAT RAMP FUND			\$ 2,566	\$ 2,600	\$ 4,676	\$ 3,311	\$ 3,642	\$ 4,676

2008 SERIES A - FUND 204
RDA OPERATION - PROGRAM 4250

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
SERVICES & SUPPLIES							
204	53600 Professional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204	54000 Special Departmental Expense	-	-	\$ -	\$ -	\$ -	\$ -
TOTAL SERVICES & SUPPLIES		-	-	-	-	-	-
DEBT SERVICE							
204	55901 Debt Service - Principal	206,596	230,895	241,187	206,792	206,792	206,792
TOTAL DEBT SERVICE		206,596	230,895	241,187	206,792	206,792	206,792
TOTAL BUDGET		\$ 206,596	\$ 230,895	\$ 241,187	\$ 206,792	\$ 206,792	\$ 206,792

2008 SERIES B - FUND 206
RDA OPERATION - PROGRAM 4250

<u>ACCOUNT</u>	<u>TITLE</u>	<u>UNAUDITED FY 20-21</u>	<u>ADOPTED FY 21-22</u>	<u>ADOPTED FY 22-23</u>	<u>ACTUALS THRU 06/06/2023</u>	<u>PROJECTED FY 22-23</u>	<u>ADOPTED FY 23-24</u>
SERVICES & SUPPLIES							
206	53600 Professional	\$ -	\$ 7,687	\$ 11,530	\$ -	\$ -	\$ -
206	54000 Special Departmental Expense	-	-	\$ -	\$ -	\$ -	\$ -
TOTAL SERVICES & SUPPLIES		-	7,687	11,530	-	-	-
DEBT SERVICE							
206	55901 Debt Service - Interest	88,142	153,999	176,071	65,545	65,545	65,545
TOTAL DEBT SERVICE		88,142	153,999	176,071	65,545	65,545	65,545
TOTAL BUDGET		\$ 88,142	\$ 161,685	\$ 187,601	\$ 65,545	\$ 65,545	\$ 65,545

SUCCESSOR AGENCY - FUND 215

RDA OPERATION - PROGRAM 4250

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

HOUSING REHAB RLF - FUND 513
HOSPITAL JPA - PROGRAM 4682

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
513 4682	51000 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
513 4682	51100 Worker's Compensation	-	-	-	-	-	-
513 4682	51200 Retirement	-	-	-	-	-	-
513 4682	51310 Health Insurance	-	-	-	-	-	-
513 4682	51400 Dental Insurance	-	-	-	-	-	-
513 4682	51800 Disability Insurance	-	-	-	-	-	-
513 4682	51900 Medicare Taxes	-	-	-	-	-	-
513 4682	51903 Employee Assistance Program	-	-	-	-	-	-
TOTAL PERSONNEL COSTS		-	-	-	-	-	-
GENERAL ADMINISTRATION - PROGRAM 4801							
513 4801	51000 Salaries	1,087	2,035	4,900	4,046	4,450	5,880
513 4801	51100 Worker's Compensation	41	138	734	38	41	882
513 4801	51200 Retirement	358	601	1,077	303	333	1,472
513 4801	51300 Health Insurance	-	555	787	-	-	798
513 4801	51310 Cafeteria plan	239	-	-	281	309	-
513 4801	51400 Dental Insurance	23	77	104	96	105	184
513 4801	51800 Disability Insurance	12	21	49	68	75	60
513 4801	51900 Medicare Taxes	15	30	70	59	65	85
513 4801	51902 Social Security	2	-	-	-	-	-
513 4801	51903 Employee Assistance Program	1	2	5	3	4	6
513 4801	51904 Physical Fitness	4	12	24	-	-	24
513 4801	51905 FSA Admin Cost	-	-	-	-	-	-
TOTAL PERSONNEL COSTS		1,780	3,471	7,750	4,893	5,382	9,391
CDBG ACTIVITY - PROGRAM 4802							
513	53600 Professional	-	-	-	338	371	-
513	54000 Special Departmental Expense	-	-	-	-	-	-
513	54400 Utilities	-	-	-	-	-	-
513	55350 Taxes/Fees	-	90	-	-	-	30
513	54000 Special Departmental Expense	-	154	-	-	-	51
513	54650 Maintenance - Structures	-	-	-	-	-	-
513	54650 Taxes/Permits	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		-	244	-	338	371	81
TOTAL HOUSING REHAB RLF FUND		\$ 1,780	\$ 3,715	\$ 7,750	\$ 5,231	\$ 5,754	\$ 9,472

STRATEGIC PLAN - FUND 821
PLANNING - PROGRAM 4500

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
SERVICES & SUPPLIES							
821	53600 Professional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
821	57004 Finance Costs	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		-	-	-	-	-	-
GENERAL ADMINISTRATION - PROGRAM 4801							
821	4501 51000 Salaries	-	-	-	-	-	-
821	4501 51100 Worker's Compensation	-	-	-	-	-	-
821	4501 51200 Retirement	-	-	-	-	-	-
821	4501 51310 Health Insurance	-	-	-	-	-	-
821	4501 51400 Dental Insurance	-	-	-	-	-	-
821	4501 51800 Disability Insurance	-	-	-	-	-	-
821	4501 51900 Medicare Taxes	-	-	-	-	-	-
821	4501 51903 Employee Assistance Program	-	-	-	-	-	-
821	53600 Professional	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		-	-	-	-	-	-
TOTAL STRATEGIC PLAN FUND		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SWRCB REVOLVING LOAN FEATHER RIVER SEWER CROSSING - FUND 926

926	0000	43401 Interest Income					
926	0000	43402 Unrealized Gain/Loss					
926	0000	45561 Coronavirus Fiscal Recovery (ARPA)					
926	0000	45571 Grant Proceeds					
926	0000	51000 Hazard Pay Expense					
926	0000	52760 Transfers Out					
926	0000	54000 Special Dept.					
926	0000	56100 Structures and Improvements					600,000
926	4630	56100 Structures and Improvements					
926	4650	56100 Structures and Improvements					500,000
TOTAL STRATEGIC PLAN FUND		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000

ARPA FUNDS - FUND 930
GENERAL ADMINISTRATION -

ACCOUNT	TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
SERVICES & SUPPLIES							
930	53600 Professional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
930	56100 Structures and Improvements						\$ -
930	57004 Finance Costs	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		-	-	-	-	-	-
GENERAL ADMINISTRATION - PROGRAM 4801							
930	51000 Salaries	-	-	-	-	-	-
930	51100 Worker's Compensation	-	-	-	-	-	-
930	51200 Retirement	-	-	-	-	-	-
930	51310 Health Insurance	-	-	-	-	-	-
930	51400 Dental Insurance	-	-	-	-	-	-
930	51800 Disability Insurance	-	-	-	-	-	-
930	51900 Medicare Taxes	-	-	-	-	-	-
930	51903 Employee Assistance Program	-	-	-	-	-	-
930	53600 Professional	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Outdoor Equity Grant - Fund 932

GENERAL ADMINISTRATION - PROGRAM 4360

932	4360	51000	Salaries	-	-	-	-	-									
932	4360	51001	Extra Help	-	-	-	-	33,422.00									
932	4360	51002	Overtime	-	-	-	-	-									
932	4360	51005	Compensated Absences Accrual	-	-	-	-	-									
932	4360	51100	Worker's Compensation	-	-	-	-	5,014.00									
932	4360	51300	Health Insurance	-	-	-	-	-									
932	4360	51400	Dental Insurance	-	-	-	-	-									
932	4360	51800	Disability Insurance	-	-	-	-	-									
932	4360	51900	Medicare Taxes	-	-	-	-	484.00									
932	4360	51902	Social Security	-	-	-	-	2,072.00									
932	4360	51903	Employee Assistance Program	-	-	-	-	38.00									
932	4360	51904	Unemployment Tax	-	-	-	-	-									
932	4360	51907	Physical Fitness	-	-	-	-	-									
932	4360	53500	Office	-	-	-	-	-									
932	4360	53700	Publications	-	-	-	-	-									
932	4360	53960	Fuel	-	-	-	-	-									
932	4360	54000	Special Dept	-	-	-	-	-									
TOTAL OUTDOOR EQUITY GRANT				\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	41,030

SPECIAL REVENUE FUNDS REVENUES

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FY 23-24 EXPENDITURES
ENTERPRISE FUNDS

ELECTRIC FUND

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

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

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

The Electric Utility is also responsible for the purchase of power for the City. This includes the City's share of the Northern California Power Agency's (NCPA) generation projects and the Federal Western Area Power Administration's Central Valley Project allocation. The City has ownership interest in the Lodi Energy Center. Future improvements will include the installation of (3) 12kv underground Trayer Switches, 12kv air switch at MGC and a partial reconductor of feeder 1103 for system hardening. Also, we will be replacing any inadequate power poles identified by our new in-house pole testing program.

FY 22-23 Accomplishments:

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

FY 23-24 Objectives:

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

ELECTRIC FUND – PUBLIC BENEFITS

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

ELECTRIC FUND - FUND 600
ELECTRIC - PROGRAM 4600

ACCOUNT			TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
PERSONNEL COSTS									
600-4600	4600	51000	Other Adjustments	\$ -	\$ -	\$ -	\$ 1	\$ 2	\$ -
600-4600	4600	51000	Salaries	925,868	983,125	853,694	1,093,109	1,202,419	1,293,888
600-4600	4600	51001	Extra Help	-	-	-	14,061	15,467	11,761
600-4600	4600	51002	Overtime	89,500	102,034	100,737	118,322	130,155	100,737
600-4600	4600	51005	Compensated Absences Accrual	-	38,230	38,738	-	-	49,537
600-4600	4600	51100	Worker's Compensation	-	67,366	128,056	27,182	29,900	195,847
600-4600	4600	51200	Retirement	34,856	255,284	213,683	78,111	85,922	246,375
600-4600	4600	51300	Health Insurance	304,941	125,967	112,713	-	-	167,171
600-4600	4600	51310	Cafeteria plan	-	-	-	115,093	126,602	-
600-4600	4600	51311	Retiree Health Premiums	203,387	-	-	34,498	37,948	-
600-4600	4600	51400	Dental Insurance	-	17,002	14,009	14,726	16,198	22,358
600-4600	4600	51700	Physicals	19,447	-	-	-	-	-
600-4600	4600	51800	Disability Insurance	-	9,936	8,427	9,303	10,234	12,941
600-4600	4600	51900	Medicare Taxes	9,841	14,405	12,376	20,581	22,639	18,930
600-4600	4600	51902	Social Security	12,430	-	-	741	815	701
600-4600	4600	51903	Employee Assistance Program	1,395	1,133	974	470	517	1,487
600-4600	4600	51904	Physical Fitness	977	2,535	1,800	150	165	2,895
600-4600	4600	51905	FSA Admin Cost	3,667	-	-	-	-	-
600-4600	4600	51998	OPEB Cost	-	-	-	-	-	-
TOTAL PERSONNEL COSTS				1,606,309	1,627,517	1,485,207	1,526,348	1,678,983	2,124,628

SERVICES & SUPPLIES									
600-4600	4600	52000	Safety Clothing	20,000	15,000	10,000	9,804	10,785	15,000
600-4600	4600	52100	Communications	6,000	6,000	4,000	1,905	2,095	2,000
600-4600	4600	52300	Household Expense	1,000	2,000	1,000	774	852	1,000
600-4600	4600	52400	Insurance	38,183	41,143	41,050	2,833	3,116	51,570
600-4600	4600	53000	Equipment Maintenance	25,000	47,000	47,000	46,712	51,383	47,000
600-4600	4600	53200	Maintenance - Structures	3,000	3,000	3,000	907	997	1,000
600-4600	4600	53300	Memberships	5,000	9,000	10,000	4,132	4,545	5,000
600-4600	4600	53500	Office	4,000	4,000	2,500	9,768	10,745	8,000
600-4600	4600	53600	Professional	56,500	50,000	53,000	76,198	83,818	70,000
600-4600	4600	53650	Information Technology						11,403
600-4600	4600	53700	Publications	500	500	500	-	-	500
600-4600	4600	53800	Rents - Equipment	3,000	5,000	3,000	833	917	1,000
600-4600	4600	53950	Small Tools	25,000	20,000	20,000	14,453	15,899	20,000
600-4600	4600	53960	Fuel	15,322	28,748	30,000	16,747	18,422	20,000
600-4600	4600	53999	Infrastructure Protection	150,823	99,353	83,778	281	309	199,780
600-4600	4600	54000	Special Departmental Expense	105,000	138,313	60,000	105,817	116,398	100,000
600-4600	4600	54101	Power Purchase	3,378,860	4,005,332	5,069,975	4,370,132	4,807,145	4,969,975
600-4600	4600	54300	Transportation and Travel	6,125	7,000	13,000	15,622	17,184	15,000
600-4600	4600	54400	Utilities	13,713	12,880	12,100	945	1,039	12,100
600-4600	4600	54650	Taxes/Permits	8,372	-	91	-	-	2,791
600-4600	4600	55050	Rebate Expense	-	-	-	-	-	-
600-4600	4600	55300	Interest on Deposits	-	-	-	-	-	-
600-4600	4600	55350	Taxes/Fees	-	8,307	9,000	16,124	17,736	9,000
600-4600	4600	55500	Judgements	-	-	-	-	-	-
600-4600	4600	55700	Bad Debt Write Offs	4,090	9,609	12,812	-	-	12,812
600-4600	4600	55800	Late Charges - Interest	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES				3,869,487	4,251,872	5,485,805	4,693,988	5,163,387	5,574,930
DEBT SERVICE									
600-4600	4600	55900	Debt Service - Principal	-	-	-	-	-	-
600-4600	4600	55901	Debt Service - Interest	-	404	335	-	-	335
TOTAL CAPITAL OUTLAY				-	404	335	-	-	335
ELECTRIC FUND - FUND 600									
ELECTRIC - PROGRAM 4600 (CONTINUED)									

		UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	ADOPTED
		FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
ACCOUNT	TITLE						
CAPITAL COSTS							
600-4600	4600 56100	602	279,395	242,235	279,774	307,751	485,000
600-4600	4600 56300	93,455	120,539	136,908	64,244	70,669	1,605,000
600-4600	4600 56400	227,333	-	-	-	-	-
600-4600	4600 56401	-	-	-	-	-	-
600-4600	4600 56403	-	-	-	-	-	-
600-4600	4600 56404	-	-	20,000	12,280	13,508	-
TOTAL CAPITAL OUTLAY		321,389	368,016	399,143	356,299	391,929	2,090,000
RESERVES							
600-4600	4600 56500	-	-	-	-	-	-
600-4600	4600 56501	-	-	-	-	-	-
600-4600	4600 56502	-	-	-	-	-	-
600-4600	4600 56999	-	121,773	101,781	-	-	101,781
TOTAL RESERVES		-	121,773	101,781	-	-	101,781
INDIRECT COSTS							
600-4600	4600 57004	183,569	39,816	26,076	-	-	111,943
600-4600	4600 57009	38,412	12,320	9,940	-	-	33,750
600-4600	4600 57012	17,500	56,806	48,176	-	-	167,793
600-4600	4600 57016	87,722	23,893	21,554	-	-	66,469
600-4600	4600 57020	40,771	2,719	3,625	-	-	-
TOTAL INDIRECT COSTS		367,973	135,554	109,372	-	-	379,955
TOTAL ELECTRIC		6,165,158	6,505,136	7,581,643	6,576,634	7,234,299	10,271,629

ELECTRIC FUND - FUND 600
STREET TREE MAINTENANCE - PROGRAM 4601

ACCOUNT		TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
PERSONNEL COSTS								
600-4601	4601	51000 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600-4601	4601	51100 Worker's Compensation	-	-	-	-	-	-
600-4601	4601	51200 Retirement	-	-	-	-	-	-
600-4601	4601	51300 Health Insurance	-	-	-	-	-	-
600-4601	4601	51310 Cafeteria plan	-	-	-	-	-	-
600-4601	4601	51400 Dental Insurance	-	-	-	-	-	-
600-4601	4601	51800 Disability Insurance	-	-	-	-	-	-
600-4601	4601	51900 Medicare Taxes	-	-	-	-	-	-
600-4601	4601	51903 Employee Assistance Program	-	-	-	-	-	-
600-4601	4601	51904 Physical Fitness	-	-	-	-	-	-
TOTAL PERSONNEL COSTS			-	-	-	-	-	-
SERVICES & SUPPLIES								
600-4601	4601	52400 Insurance	-	-	-	-	-	-
600-4601	4601	54000 Special Departmental Expense	-	-	6,667	6,667	6,667	-
TOTAL SERVICES & SUPPLIES			-	-	6,667	6,667	6,667	-
INDIRECT COSTS								
600-4601	4601	57004 Finance Costs	10,000	3,333	-	-	-	-
600-4601	4601	57012 Administration Costs	-	-	-	-	-	-
TOT 5			10,000	3,333	-	-	-	-
TOTAL STREET TREE MAINTENANCE			\$ 55,000	\$ 3,333	\$ 6,667	\$ 6,667	\$ 6,667	\$ -

ELECTRIC FUND - FUND 600
 CAPITAL IMPROVEMENTS - PROGRAM 4608

ACCOUNT		TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
PERSONNEL COSTS								
600-4608	4608	51000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
600-4608	4608	51002	Overtime	-	-	-	-	-
600-4608	4608	51100	Worker's Compensation	-	-	-	-	-
600-4608	4608	51200	Retirement	-	-	-	-	-
600-4608	4608	51300	Health Insurance	-	-	-	-	-
600-4608	4608	51310	Cafeteria plan	-	-	-	-	-
600-4608	4608	51400	Dental Insurance	-	-	-	-	-
600-4608	4608	51800	Disability Insurance	-	-	-	-	-
600-4608	4608	51900	Medicare Taxes	-	-	-	-	-
600-4608	4608	51903	Employee Assistance Program	-	-	-	-	-
600-4608	4608	51904	Physical Fitness	-	-	-	-	-
TOTAL PERSONNEL COSTS			-	-	-	-	-	-
SERVICES & SUPPLIES								
600-4608	4608	54000	Special Departmental Expense	10,000	3,366	8,241	-	-
600-4608	4608	55800	Late Charges - Interest	-	5,904	-	1	2
TOTAL SERVICES & SUPPLIES			10,000	9,270	8,241	1	2	-
CAPITAL COSTS								
600-4608	4608	56100	Structures and Improvements	300,000	45,000	65,000	9,404	10,345
600-4608	4608	56401	Capitalized Structures and Improvem	-	4,757	2,378	-	-
TOTAL CAPITAL OUTLAY			300,000	49,757	67,378	9,404	10,345	60,000
TOTAL CAPITAL IMPROVEMENTS			310,000	59,027	75,620	9,405	10,347	60,000
TOTAL ELECTRIC FUND			\$ 6,530,158	\$ 6,567,496	\$ 7,663,930	\$ 6,592,706	\$ 7,251,312	\$ 10,331,629

PUBLIC BENEFITS - FUND 610

			UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	ADOPTED
			FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
ACCOUNT	TITLE							
CAPITAL IMPROVEMENTS - PROGRAM 4608								
610-4608	4608	51000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
610-4608	4608	51100	Worker's Compensation	-	-	-	-	-
610-4608	4608	51200	Retirement	-	-	-	-	-
610-4608	4608	51300	Health Insurance	-	-	-	-	-
610-4608	4608	51310	Cafeteria plan	-	-	-	-	-
610-4608	4608	51400	Dental Insurance	-	-	-	-	-
610-4608	4608	51800	Disability Insurance	-	-	-	-	-
610-4608	4608	51900	Medicare Taxes	-	-	-	-	-
610-4608	4608	51903	Employee Assistance Program	-	-	-	-	-
610-4608	4608	51904	Physical Fitness	-	-	-	-	-
610-4608	4608	54000	Special Departmental Expense	-	5,256	-	-	-
610-4608	4608	56400	Construction	-	6,727	-	-	-
TOTAL CAPITAL IMPROVEMENTS			-	11,982	-	-	-	-
PUBLIC BENEFITS - PROGRAM 4610								
610-4610	4610	51000	Salaries	4,863	6,105	14,703	12,137	13,351
610-4610	4610	51100	Worker's Compensation	45	414	2,205	113	124
610-4610	4610	51200	Retirement	-	1,803	3,231	908	999
610-4610	4610	51300	Health Insurance	-	1,666	2,358	-	-
610-4610	4610	51310	Cafeteria plan	4,723	-	1,500	844	928
610-4610	4610	51400	Dental Insurance	444	231	313	287	316
610-4610	4610	51800	Disability Insurance	46	61	147	205	225
610-4610	4610	51900	Medicare Taxes	66	88	212	176	194
610-4610	4610	51902	Social Security	283	-	-	-	-
610-4610	4610	51903	Employee Assistance Program	-	7	16	11	12
610-4610	4610	51904	Physical Fitness	-	36	-	-	-
610-4610	4610	53500	OPEB Cost	-	-	-	-	-
610-4610	4610	53600	Professional	5,001	-	-	-	-
610-4610	4610	54000	Special Departmental Expense	80,000	97,113	94,000	90,021	99,023
610-4610	4610	54400	Utilities	-	-	-	-	-
610-4610	4610	55700	Bad Debt Write Offs	136	308	410	-	-
610-4610	4610	56100	Structures and Improvements	60,001	7,957	-	-	90,000
TOTAL PUBLIC BENEFITS			155,608	115,788	119,095	104,701	115,171	118,516
TOTAL PUBLIC BENEFITS FUND			\$ 155,608	\$ 127,770	\$ 119,095	\$ 104,701	\$ 115,171	\$ 118,516

WATER FUND

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

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

WATER UTILITY - FUND 630
WATER - PROGRAM 4630

ACCOUNT		TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24	
PERSONNEL COSTS									
630-4630	4630	51000	Salaries	\$ 265,989	\$ 252,474	\$ 369,504	\$ 281,012	\$ 309,113	\$ 339,703
630-4630	4630	51001	Extra Help	-	548	\$ 12,000	\$ 14,061	\$ 15,467	13,601
630-4630	4630	51002	Overtime	32,043	26,631	\$ 23,970	\$ 17,237	\$ 18,961	23,970
630-4630	4630	51005	Compensated Absences Accrual	-	12,087	\$ 12,949	\$ -	\$ -	14,356
630-4630	4630	51100	Worker's Compensation	10,014	18,239	\$ 40,427	\$ 15,283	\$ 16,811	52,994
630-4630	4630	51200	Retirement	87,605	63,034	\$ 55,919	\$ 25,631	\$ 28,194	85,602
630-4630	4630	51300	Health Insurance	-	56,526	\$ -	\$ -	\$ -	58,855
630-4630	4630	51310	Cafeteria plan	58,430	-	\$ 50,717	\$ 43,800	\$ 48,180	-
630-4630	4630	51311	Retiree Health Premiums	-	-	\$ 15,000	\$ 17,288	\$ 19,017	-
630-4630	4630	51400	Dental Insurance	6,300	5,489	\$ 5,494	\$ 4,873	\$ 5,360	8,748
630-4630	4630	51700	Physicals	-	-	\$ -	\$ -	\$ -	-
630-4630	4630	51800	Disability Insurance	4,900	2,691	\$ 4,385	\$ 3,994	\$ 4,393	3,398
630-4630	4630	51900	Medicare Taxes	3,700	3,900	\$ 5,907	\$ 4,526	\$ 4,979	5,123
630-4630	4630	51902	Social Security	400	1,413	\$ 1,200	\$ 741	\$ 815	701
630-4630	4630	51903	Employee Assistance Program	281	297	\$ 307	\$ 201	\$ 221	402
630-4630	4630	51904	Physical Fitness	1,060	962	\$ -	\$ -	\$ -	1,133
630-4630	4630	51905	FSA Admin Cost	-	-	\$ -	\$ -	\$ -	-
630-4630	4630	51998	OPEB Cost	-	-	\$ -	\$ -	\$ -	-
TOTAL PERSONNEL COSTS			470,721	460,791	597,779	428,647	471,512	608,586	

SERVICES & SUPPLIES									
630-4630	4630	52000	Safety Clothing	1,821	2,000	2,000	1,110	1,221	2,000
630-4630	4630	52100	Communications	499	1,001	1,079	418	460	400
630-4630	4630	52300	Household Expense	-	-	-	-	-	-
630-4630	4630	52400	Insurance	9,729	9,854	9,933	-	-	13,140
630-4630	4630	53000	Equipment Maintenance	15,897	15,334	20,684	12,974	14,272	15,000
630-4630	4630	53300	Memberships	6,000	5,370	4,626	1,786	1,965	6,000
630-4630	4630	53500	Office	4,018	2,904	5,393	5,800	6,380	6,000
630-4630	4630	53600	Professional	40,729	44,366	23,743	9,913	10,904	10,000
630-4630	4630	53650	Information Technology	-	-	-	-	-	11,403
630-4630	4630	53700	Publications	50	132	161	-	-	200
630-4630	4630	53800	Rents - Equipment	300	300	300	615	677	700
630-4630	4630	53950	Small Tools	1,500	2,500	2,500	-	-	2,500
630-4630	4630	53960	Fuel	18,000	6,000	-	-	-	8,000
630-4630	4630	53970	Labs & Testing	-	8,000	12,000	10,126	11,139	-
630-4630	4630	53999	Infrastructure Protection	1	54,310	45,692	-	-	109,632
630-4630	4630	54000	Special Departmental Expense	70,000	70,000	70,000	74,319	81,751	70,000
630-4630	4630	54300	Transportation and Travel	736	565	9	-	-	4,000
630-4630	4630	54350	Tuition Reimbursement	-	-	-	-	-	-
630-4630	4630	54400	Utilities	-	44,906	15,032	178	195	15,032
630-4630	4630	54650	Taxes/Permits	15,000	15,331	18,035	16,587	18,245	18,000
630-4630	4630	55700	Bad Debt Write Offs	2,107	4,048	5,397	-	-	5,397
630-4630	4630	55800	Late Charges - Interest	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES				186,387	284,922	236,583	133,826	147,209	297,404
DEBT SERVICE									
630-4630	4630	55900	Debt Service - Principal	-	-	-	-	-	-
630-4630	4630	55901	Debt Service - Interest	-	815	272	-	-	272
TOTAL CAPITAL OUTLAY				-	815	272	-	-	272

WATER UTILITY - FUND 630
WATER - PROGRAM 4630

		UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	ADOPTED
		FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
ACCOUNT	TITLE						
CAPITAL COSTS							
630-4630	4630 56100 Structures and Improvements	74,000	632,258	515,000	69,234	76,157	715,000
630-4630	4630 56300 Equipment	25,000	28,349	65,074	20,289	22,318	30,000
630-4630	4630 56401 Capitalized Structures and Improvem	-	-	-	-	-	-
630-4630	4630 56403 Equipment	-	9,523	0	-	-	-
630-4630	4630 56404 Inventory Capital Outlay	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY		99,000	670,129	580,074	89,523	98,475	745,000
RESERVES							
630-4630	4630 56500 Reserve	-	-	-	-	-	-
630-4630	4630 56999 Depreciation Expense	206,863	136,632	114,498	-	-	114,498
TOTAL RESERVES		206,863	136,632	114,498	-	-	114,498
INDIRECT COSTS							
630-4630	4630 57004 Finance Costs	20,053	30,846	16,966	-	-	65,243
630-4630	4630 57009 Legal Costs	17,500	12,320	9,940	-	-	33,750
630-4630	4630 57011 Corp Yard Costs	14,043	36,840	17,338	-	-	18,797
630-4630	4630 57012 Administration Costs	15,616	10,113	8,576	-	-	31,910
630-4630	4630 57013 Fire Costs	74	25	33	-	-	33
630-4630	4630 57016 Council Costs	6,233	3,653	3,295	-	-	10,162
630-4630	4630 57020 Engineering Costs	-	-	-	-	-	-
TOTAL INDIRECT COSTS		73,519	93,597	56,149	-	-	159,895
TOTAL WATER PROGRAM		1,036,490	1,646,886	1,585,355	651,997	717,196	1,925,655
TOTAL WATER FUND		\$ 1,036,490	\$ 1,646,886	\$ 1,585,355	\$ 651,997	\$ 717,196	\$ 1,925,655

SEWER FUND

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

SEWER UTILITY FUND - FUND 650
SEWER OPERATING - PROGRAM 4650

			UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	ADOPTED	
			FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24	
ACCOUNT	TITLE								
PERSONNEL COSTS									
650-4650	4650	51000	Salaries	\$ 117,588	\$ 107,756	\$ 185,387	\$ 145,533	\$ 160,086	\$ 200,706
650-4650	4650	51001	Extra Help	-	-	\$ 11,000	\$ 14,061	\$ 15,467	11,301
650-4650	4650	51100	Worker's Compensation	4,427	7,307	\$ 19,560	\$ 2,733	\$ 3,006	31,800
650-4650	4650	51200	Retirement	38,729	20,870	\$ 26,171	\$ 12,713	\$ 13,985	51,940
650-4650	4650	51300	Health Insurance	-	18,743	\$ -	\$ -	\$ -	30,420
650-4650	4650	51310	Cafeteria plan	25,831	-	\$ 21,512	\$ 15,318	\$ 16,850	-
650-4650	4650	51400	Dental Insurance	2,470	2,399	\$ 3,278	\$ 2,957	\$ 3,252	5,445
650-4650	4650	51800	Disability Insurance	1,250	1,078	\$ 2,295	\$ 2,057	\$ 2,262	2,008
650-4650	4650	51900	Medicare Taxes	1,579	1,562	\$ 2,990	\$ 2,313	\$ 2,544	3,074
650-4650	4650	51902	Social Security	177	1,413	\$ 632	\$ 741	\$ 815	701
650-4650	4650	51903	Employee Assistance Program	124	114	\$ 149	\$ 118	\$ 130	241
650-4650	4650	51998	Sewer Operating	-	-	\$ -	\$ -	\$ -	-
650-4650	4650	51998	OPEB Cost	-	-	\$ -	\$ -	\$ -	-
TOTAL PERSONNEL COSTS				192,174	161,242	272,974	198,543	218,397	337,636
SERVICES & SUPPLIES									
650-4650	4650	52400	Insurance	-	-	-	-	-	-
650-4650	4650	53500	Office	-	17	6	-	-	6
650-4650	4650	53600	Professional	-	-	-	-	-	-
650-4650	4650	53650	Information Technology	-	-	-	-	-	11,403
650-4650	4650	53999	Infrastructure Protection	-	-	-	-	-	-
650-4650	4650	54000	Special Projects	15,000	4,990	8,006	17,546	19,300	-
650-4650	4650	54300	Transportation and Travel	-	-	-	1	2	6,679
650-4650	4650	55700	Bad Debt Write Offs	-	1,368	-	-	-	-
TOTAL SERVICES & SUPPLIES				15,000	6,375	8,011	17,547	19,302	18,087
DEBT SERVICE									
650-4650	4650	55901	Debt Service - Interest	-	15,386	85,129	175,558	193,113	5,129
TOTAL CAPITAL OUTLAY				-	15,386	85,129	175,558	193,113	5,129
CAPITAL COSTS									
650-4650	4650	56300	Equipment	-	-	-	5,996	6,596	-
TOTAL CAPITAL OUTLAY				-	-	-	5,996	6,596	-

		RESERVES							
650-4650	4650	56500	Reserve	-	-	-	-	-	-
650-4650	4650	56501	Improvement Reserve	-	-	-	-	-	-
650-4650	4650	56999	Depreciation	340,639	275,426	205,355	-	-	205,355
TOTAL RESERVES				340,639	275,426	205,355	-	-	205,355
		INDIRECT COSTS							
650-4650	4650	57004	Finance Costs	264	2,391	3,058	-	-	520
650-4650	4650	57011	Corp Yard Costs	-	-	-	-	-	-
650-4650	4650	57012	Administration Costs	4,940	2,836	2,405	-	-	8,181
650-4650	4650	57016	Council Costs	2,020	1,184	1,068	-	-	3,294
650-4650	4650	54651	Other Adjustments	-	-	-	-	-	-
TOTAL INDIRECT COSTS				7,260	6,410	6,531	-	-	11,995
TOTAL SEWER OPERATING PROGRAM				\$ 555,073	\$ 464,839	\$ 577,999	\$ 397,643	\$ 437,408	\$ 578,202

SEWER UTILITY FUND - FUND 650
SEWER PLANT - PROGRAM 4651

ACCOUNT		TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24	
PERSONNEL COSTS									
650-4651	4651	51000	Salaries	\$ 76,426	\$ 80,727	\$ 102,169	\$ 78,544	\$ 86,398	\$ 91,628
650-4651	4651	51001	Extra Help	8,000	2,667	1	-	-	-
650-4651	4651	51002	Overtime	15,754	17,236	17,360	19,053	20,959	17,360
650-4651	4651	51005	Compensated Absences Accrual	-	3,185	2,852	-	-	2,673
650-4651	4651	51100	Worker's Compensation	2,877	5,471	11,575	9,919	10,911	13,744
650-4651	4651	51200	Retirement	25,172	20,672	17,063	8,405	9,245	19,706
650-4651	4651	51300	Health Insurance	-	20,590	-	-	-	22,672
650-4651	4651	51310	Cafeteria plan	16,789	-	16,951	18,257	20,083	-
650-4651	4651	51311	Retiree Health Premiums	-	-	17,000	17,232	18,955	-
650-4651	4651	51400	Dental Insurance	1,605	1,668	1,244	1,320	1,452	1,924
650-4651	4651	51800	Disability Insurance	812	806	1,273	1,169	1,286	917
650-4651	4651	51900	Medicare Taxes	1,026	1,172	1,819	1,414	1,555	1,329
650-4651	4651	51902	Social Security	115	213	-	-	-	-
650-4651	4651	51903	Employee Assistance Program	81	90	89	46	50	104
650-4651	4651	51904	Physical Fitness	303	318	-	-	-	249
650-4651	4651	51905	FSA Admin Cost	-	-	-	-	-	-
TOTAL PERSONNEL COSTS			148,960	154,815	189,395	155,358	170,894	172,306	
SERVICES & SUPPLIES									
650-4651	4651	52000	Safety Clothing	500	2,000	-	-	-	2,000
650-4651	4651	52100	Communications	3,200	4,455	3,578	3,192	3,511	3,578
650-4651	4651	52400	Insurance	7,500	8,601	8,497	1,872	2,059	10,129
650-4651	4651	53000	Equipment Maintenance	9,000	11,038	9,038	4,738	5,212	9,038
650-4651	4651	53200	Maintenance - Structures	6,000	-	2,000	2,001	2,201	2,000
650-4651	4651	53300	Memberships	-	-	-	-	-	-
650-4651	4651	53500	Office	2,000	2,053	2,991	2,864	3,150	1,991
650-4651	4651	53600	Professional	54,000	57,493	50,110	3,993	4,392	50,110
650-4651	4651	53700	Publications	50	17	22	-	-	22
650-4651	4651	53800	Rents - Equipment	500	308	338	550	605	338
650-4651	4651	53970	Chemicals	3,000	-	444	-	-	1,000
650-4651	4651	53975	Testing and Lab	6,700	6,853	1,000	-	-	6,562
650-4651	4651	54000	Special Departmental Expense	18,000	14,500	8,582	6,772	7,449	18,000
650-4651	4651	54300	Transportation and Travel	900	1,021	18,000	11,997	13,197	640
650-4651	4651	54400	Utilities	95,000	94,535	0	-	-	94,543
650-4651	4651	54650	Taxes/Permits	23,000	27,954	94,543	61,268	67,395	24,379
TOTAL SERVICES & SUPPLIES			229,350	224,929	199,123	99,247	109,172	224,331	

DEBT SERVICE									
650-4651	4651	55900	Debt Service - Principal	12,000	4,000	5,333	-	-	5,333
650-4651	4651	55901	Debt Service - Interest	33,000	85,394	98,080	-	-	98,080
TOTAL DEBT SERVICE				45,000	89,394	103,413	-	-	103,413
CAPITAL COSTS									
650-4651	4651	56100	Structures and Improvements	135,001	1,154,279	495,000	101,418	111,560	700,000
650-4651	4651	56300	Equipment Maintenance	80,000	27,138	36,184	19,465	21,411	150,000
650-4651	4651	56400	Construction CIP - In Progress	-	-	-	-	-	-
650-4651	4651	56404	Inventory Capital Outlay	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY				215,001	1,181,417	531,184	120,883	132,971	850,000

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

			UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	ADOPTED
			FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
ACCOUNT	TITLE							
RESERVES								
650-4651	4651	56501	Improvement Reserve	-	-	-	-	-
650-4651	4651	56999	Depreciation	-	-	-	-	-
TOTAL RESERVES			-	-	-	-	-	-
INDIRECT COSTS								
650-4651	4651	57004	Finance Costs	8,078	8,374	5,484	-	24,215
650-4651	4651	57009	Legal Costs	17,500	12,320	9,940	-	33,750
650-4651	4651	57011	Corp Yard Costs	42,322	32,502	26,278	-	56,651
650-4651	4651	57012	Administration Costs	8,323	5,389	4,571	-	15,548
650-4651	4651	57016	Council Costs	-	-	-	-	-
650-4651	4651	57020	Engineering Costs	-	-	-	-	-
TOTAL INDIRECT COSTS			76,223	58,585	46,273	-	-	130,164
TOTAL SEWER PLANT			\$ 714,534	\$ 1,709,141	\$ 1,069,390	\$ 375,488	\$ 413,037	\$ 1,480,214

SEWER UTILITY FUND - FUND 650
SEWER TOWN - PROGRAM 4652

			UNAUDITED	ADOPTED	ADOPTED	ACTUALS	PROJECTED	PROPOSED
			FY 20-21	FY 21-22	FY 22-23	THRU 06/06/2023	FY 22-23	FY 23-24
ACCOUNT	TITLE							
PERSONNEL COSTS								
650-4652	4652	51000	Salaries	\$ 53,940	\$ 70,514	\$ 168,194	\$ 152,169	\$ 167,386
650-4652	4652	51001	Extra Help	10,000	3,746	4,842	-	-
650-4652	4652	51002	Overtime	23,433	25,314	28,130	18,721	20,593
650-4652	4652	51005	Compensated Absences Accrual	-	3,358	6,066	-	6,082
650-4652	4652	51100	Worker's Compensation	5,656	4,783	21,178	9,904	10,895
650-4652	4652	51200	Retirement	15,301	17,986	24,964	13,377	14,714
650-4652	4652	51300	Health Insurance	-	18,209	19,949	-	-
650-4652	4652	51310	Cafeteria plan	11,081	-	-	26,514	29,166
650-4652	4652	51311	Retiree Health Premiums	-	-	-	-	-
650-4652	4652	51400	Dental Insurance	590	1,870	1,250	2,162	2,378
650-4652	4652	51800	Disability Insurance	520	706	1,411	2,454	2,699
650-4652	4652	51900	Medicare Taxes	754	1,022	2,046	2,474	2,721
650-4652	4652	51902	Social Security	-	-	-	-	-
650-4652	4652	51903	Employee Assistance Program	59	80	163	125	137
650-4652	4652	51904	Physical Fitness	265	281	-	-	-
650-4652	4652	51905	FSA Admin Cost	-	-	-	-	-
TOTAL PERSONNEL COSTS			121,598	147,869	278,193	227,900	250,690	334,223

SERVICES & SUPPLIES									
650-4652	4652	52000	Safety Clothing		2,000	2,000	-	-	1,500
650-4652	4652	52100	Communications	300	368	406	260	286	498
650-4652	4652	52400	Insurance	18,000	18,417	18,534	-	-	24,310
650-4652	4652	53000	Equipment Maintenance	15,000	14,346	17,046	17,350	19,085	17,000
650-4652	4652	53300	Memberships	600	388	-	-	-	700
650-4652	4652	53500	Office	2,300	2,624	628	627	690	3,500
650-4652	4652	53600	Professional	20,000	41,699	3,281	3,271	3,598	15,000
650-4652	4652	53700	Publications	200	117	49,286	10,960	12,056	156
650-4652	4652	53800	Rents - Equipment	210	211	1	-	-	500
650-4652	4652	53975	Testing and Lab	50	17	209	446	491	-
650-4652	4652	53999	Infrastructure Protection	156,703	102,825	0	-	-	207,569
650-4652	4652	54000	Special Departmental Expense	50,000	50,000	86,510	-	-	35,000
650-4652	4652	54400	Utilities	73,000	43,654	50,000	14,341	15,775	39,297
650-4652	4652	55700	Bad Debt Write Offs	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES				162,955	276,667	227,900	47,255	51,980	345,030

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

ACCOUNT TITLE			UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2021	PROJECTED FY 22-23	ADOPTED FY 23-24	
CAPITAL COSTS									
650-4652	4652	56100	Structures and Improvements	7,000	4,872	4,904	7,730	8,502	-
650-4652	4652	56300	Equipment Maintenance	21,164	16,166	61,018	1,144	1,258	-
650-4652	4652	56400	Construction CIP - In Progress	-	-	-	669	735	-
650-4652	4652	56403	Inventory Capital Outlay	-	-	-	-	-	-
650-4652	4652	56999	Depreciation	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY			28,164	21,038	65,923	9,542	10,496	-	
INDIRECT COSTS									
650-4652	4652	57004	Finance Costs	8,157	8,455	5,537	-	-	27,232
650-4652	4652	57009	Legal Costs	17,500	5,833	7,778	-	-	7,778
650-4652	4652	57011	Corp Yard Costs	42,322	32,502	26,278	-	-	56,651
650-4652	4652	57012	Administration Costs	5,139	3,328	2,822	-	-	9,601
650-4652	4652	57016	Council Costs	2,411	1,389	1,253	-	-	3,864
650-4652	4652	57020	Engineering Costs	51,077	14,170	18,893	-	-	-
TOTAL INDIRECT COSTS			126,606	65,677	62,562	-	-	105,125	
TOTAL SEWER TOWN PROGRAM			\$ 439,324	\$ 511,251	\$ 634,578	\$ 284,696	\$ 313,166	\$ 784,379	

SEWER UTILITY FUND - FUND 650
SEWER BCHA - PROGRAM 4653

ACCOUNT		TITLE	UNAUDITED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	ACTUALS THRU 06/06/2023	PROJECTED FY 22-23	ADOPTED FY 23-24
PERSONNEL COSTS								
650-4653	4653	51000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
650-4653	4653	51005	Compensated Absences Accrual	-	-	-	-	-
650-4653	4653	51100	Worker's Compensation	-	-	-	-	-
650-4653	4653	51200	Retirement	-	-	-	-	-
650-4653	4653	51300	Health Insurance	-	-	-	-	-
650-4653	4653	51310	Cafeteria plan	-	-	-	-	-
650-4653	4653	51400	Dental Insurance	-	-	-	-	-
650-4653	4653	51800	Disability Insurance	-	-	-	-	-
650-4653	4653	51900	Medicare Taxes	-	-	-	-	-
650-4653	4653	51903	Employee Assistance Program	-	-	-	-	-
650-4653	4653	51904	Physical Fitness	-	-	-	-	-
650-4653	4653	53000	Equipment	-	-	-	-	-
TOTAL PERSONNEL COSTS			-	-	-	-	-	-
INDIRECT COSTS								
650-4653	4653	57004	Finance Costs	-	52	17	17	209
650-4653	4653	57011	Corp Yard Costs	98	75	61	61	131
650-4653	4653	57012	Administration Costs	52	30	25	25	86
650-4653	4653	57016	Council Costs	21	12	11	11	3,768
TOTAL INDIRECT COSTS			171	169	114	114	114	4,194
TOTAL SEWER BCHA			\$ 171	\$ 169	\$ 114	\$ 114	\$ 114	\$ 4,194
SEWER IND PARK - PROGRAM 4657								
650-4657	4657	53600	Professional	\$ -	\$ -	\$ -	\$ -	\$ -
650-4657	4657	56100	Structures and Improvements	-	-	-	-	-
TOTAL SEWER IND PARK			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEPTAGE HAULERS - PROGRAM 4658								
650-4658	4658	52400	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
650-4658	4658	54000	Special Departmental Expense	-	7.0	10.4	10.4	10
650-4658	4658	54400	Utilities	-	134.5	99.2	99.2	99
650-4658	4658	57004	Finance Costs	-	67	22	22	22
650-4658	4658	57011	Corp Yard Costs	-	-	-	-	-
650-4658	4658	57012	Administration Costs	-	-	-	-	-
650-4658	4658	57016	Council Costs	-	-	-	-	-
TOTAL SEPTAGE HAULERS			-	208	132	132	132	132
TOTAL SEWER FUND			\$ 1,709,101	\$ 2,685,608	\$ 2,282,213	\$ 1,058,074	\$ 1,163,857	\$ 2,847,121

CITY TAXI FUND

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

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

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

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

FY 23 - 24

ADMINISTRATION

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

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

CORP YARD/Maintenance Districts/Parks	
Fork Lift	\$ 45,000
Public Works Warehouse Improvements	\$ 30,000
Park F/B Truck replacement	\$ 5,000
ADA Park Improvements	\$ 15,000
Parks Master Implementation	\$ 500,000
Outdoor Equity Program (FUND 932)	\$ 60,000
Pursuits for Park Grants and Citywide Master Plan	\$ 40,000
Misc. Park Improvement	\$ 5,000
Sports Complex Planning (increase rev)	\$ 1,000,000
Misc. Equipment replacement	\$ 5,000
Playground equipment replacement	\$ 5,000
Future Sidewalk on West side of Tennis court	\$ -
Trees & Landscape Program	\$ 30,000
General Fund/ Special Revenue	\$ 1,740,000

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

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

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

STREETS

Pavement Management Plan	\$ 2,500
Street Pavement Reserve Program	\$ 25,000
Bicycle & Pedestrian ADA Improvements	\$ 10,000
CGPC & Equal Access Project	\$ -
GB & P SR 99 Corridor project	\$ 97,000
Fy 22-23 Street Repair/Improv.	\$ 50,000
Fy 22-23 Street Repair/Improv.	\$ -
Washington Street Extension	\$ -
Vermont Street Extension	\$ -
Repave Connection Streets Vermont, Nevada, Ohio	\$ -
Local Roadway Safety Plan	\$ -
ADA Audit and Transition Plan	\$ 45,000
Public Works Construction Standards Update (NEW) for Streets	\$ 35,000
General Fund/ Special Revenue	\$ 264,500

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

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

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

SEWER & STORMWATER	FY 23 - 24
Vactor Truck	\$ 75,000
CCTV Tuck & Software	\$ 150,000
Back Hoe Replacement	\$ 5,000
Backup Pumps	\$ 30,000
SRF Little Avenue Force Main Project <i>(Clean Water State</i>	\$ 200,000
WWTP Disposal Basin Repairs (Level Ponds)	\$ 65,000
Backup Generators for up to 2 Lift Stations	\$ 90,000
Sludge Removal	\$ 200,000
Wastewater System SCADA	\$ 50,000
Sewer Line Replacement Program	\$ 300,000
Feather River Sewer Crossing (C-06-8520-110) (Clean Water State Revolving Fund SRF Funded)	\$ 140,000
Report of Waste Discharge	\$ -
Santiary Sewer Management Plan Update	\$ 15,000
City/SOI wide Stormwater Master Plan Update	\$ 200,000
<u>Total Sewer Enterprise</u>	\$ 1,520,000

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 ½ time equals 1 ½ FTE's.

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

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

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

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

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

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

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

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

Gross - Amount prior to any deductions.

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

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

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

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

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

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

Net - Amount after consideration of any adjustments.

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

Operating Budget - A financial plan for the provision of direct service and support functions that provide basic government services. The operating budget contains appropriations for such expenditures as salaries, benefits, services, supplies, capital outlay and debt service. It does not include Capital Improvement or Special Project expenditures.

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

PERS—Public Employees Retirement System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET RESOLUTIONS

Attached as copies with signatures

A RESOLUTION OF THE CITY OF GRIDLEY CITY COUNCIL
ESTABLISHING THE FY 2023-2024 APPROPRIATIONS LIMIT FOR THE CITY OF GRIDLEY

WHEREAS, SB 1352 was enacted by the California State Legislature during the 1980 Session which specifically adds Division 9, Chapter 1205 (commencing with Section 79000) to Title 1 of Government Code; and

WHEREAS, SB 1352 was enacted to provide for the implementation of voter approved Proposition 4, also known as the "Gann Initiative" whose purpose was to limit governmental appropriations; and

WHEREAS, the voters of California did approve Proposition 111 in June 1990, which, among other provisions, allows for new adjustment formulas for calculating the City's annual appropriations limit; and

WHEREAS, the appropriations limit has been calculated for the City of Gridley by the City Finance Department in accordance with the Uniform Guidelines for Implementation of the Gann Initiative and Proposition 111, as promulgated by the League of California Cities.

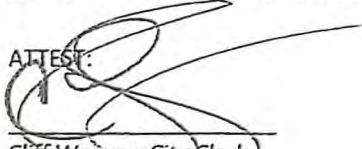
NOW, THEREFORE, IT IS HEREBY RESOLVED by the City Council of the City of Gridley as follows:

- 1.) For fiscal year 2023-2024, the City Council approved the selection and usage of the "California Per Capita Income" percentage change and the population growth percentage increase for the City of Gridley when calculating that year's appropriations limit. The FY 2023-2024 appropriations limit may be amended at some future date due to a change in the factor used in this calculation. The choice of factors to be used for the FY 2022-2024 calculation was limited to use of the California Per Capita Income change due to the unavailability of the "percentage change in the local assessment roll from the preceding year due to the addition of local nonresidential construction in the City". (The County of Butte, Assessor's Office reports this factor has not been determined.) Therefore, when the factor depicting the percentage change in the local assessment roll from the preceding year due to the addition of local non-residential construction in the City is available, should it be greater than the California Per capita Income factor, the FY 2022-2023 Appropriations Limit could be recalculated to reflect the higher factor.
- 2.) The Appropriations Limit is hereby established for the City in the amount of \$23,584,892 for fiscal year 2023-2024 in conformance with the attached Exhibit A and Article XIII B of the Constitution as amended.

I HEREBY CERTIFY that the foregoing resolution was duly introduced and passed at a special meeting of the City Council of the City of Gridley held on the 27th day of June 2023, by the following vote:

AYES:	COUNCIL MEMBERS	Farr, Johnson, Sanchez, Roberts, Calderon
NOES:	COUNCIL MEMBERS	None
ABSTAIN:	COUNCIL MEMBERS	None
ABSENT:	COUNCIL MEMBERS	None

ATTEST:


Cliff Wagner, City Clerk

APPROVED:

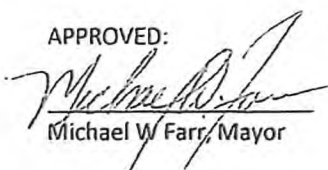

Michael W. Farr, Mayor

EXHIBIT A - Gann Initiative - Appropriation Limit Calculation
 For the Fiscal Year ended June 30, 2024

2023-2024 Appropriation Limit Calculation

Price factor information:

Prior year amount	7.55
Current year amount	4.44

Population information:

Prior year population	7,473
Current year population	7,548

Per Capita Change: 1.00

Population Change: 4.44

Per Capita converted to a ratio: $\frac{1.00 + 100}{100} = 1.010036$

Population converted to a ratio: $\frac{4.44 + 100}{100} = 1.044400$

Calculation of factor for FY 2021-2022: $1.010036 \times 1.04440 = 1.054882$

2023-2024 Appropriation Limit:	
2022-2023 Appropriation Limit	\$22,357,854
Multiplied by Factor	<u>1.054882</u>
2023-2024 Appropriation Limit	<u>\$23,584,892</u>

**A RESOLUTION OF THE CITY OF GRIDLEY CITY COUNCIL
ADOPTING A BUDGET FOR FISCAL YEAR 2023-2024**

WHEREAS, a Proposed Annual Operating Budget for Fiscal Year 2023-2024 was presented to the City Council of the City of Gridley and Gridley community members at three public Council meetings on June 20th, June 21st, June 22nd, 2023; and


WHEREAS, the Council desires to incorporate the proposed changes, additions, and deletions discussed at the various public budget meetings into the Proposed FY 2023-2024 Operating Budget as provided in the records of the pertinent meetings; and

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the City Council of the City of Gridley does hereby adopt the Annual Operating Budget for the City for FY 2023-2024, as described above and attached Exhibit A:

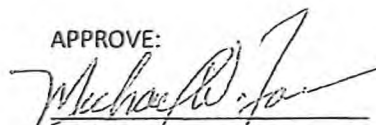
I HEREBY CERTIFY that the foregoing resolution was duly introduced and passed at a special meeting of the City Council of the City of Gridley held on the 27th day of June 2023, by the following vote:

AYES:	COUNCIL MEMBERS	Johnson, Farr, Calderon, Roberts, Sanchez
NOES:	COUNCIL MEMBERS	None
ABSENT:	COUNCIL MEMBERS	None
ABSTAIN:	COUNCIL MEMBERS	None

ATTEST:


Cliff Wagner, City Clerk

APPROVE:


Michel W. Farr, Mayor

SUMMARY OF 23-24 BUDGET

FUND	FY 23-24 EXPENDITURES	TRANSFERS OUT	TOTAL FY 23-24 APPROPRIATION AUTHORITY
GENERAL FUND			
ADMINISTRATION			
CITY COUNCIL	\$130,419		\$130,419
CODE ENFORCEMENT	51,554		51,554
CLERK/ADMINISTRATION	392,497		392,497
CITY ATTORNEY	135,331		135,331
CITY HALL MAINTENANCE	74,527		74,527
CONTRIBUTIONS	0		0
FINANCE	352,239		352,239
PUBLIC SAFETY			
POLICE DEPARTMENT	3,905,367		3,905,367
BENTF	190,240		190,240
SCHOOL RESOURCE OFFICER	177,171		177,171
PD MAINTENANCE	12,070		12,070
ANIMAL CONTROL	144,956		144,956
FIRE DEPARTMENT	1,261,665		1,261,665
DEVELOPMENT			
ENGINEERING	130,000		130,000
BUILDING INSPECTION	450		450
PLANNING	367,048		367,048
PUBLIC WORKS			
STREET MAINTENANCE	307,317		307,317
CORP YARD	286,242		286,242
PARKS & RECREATION			
PARKS	145,478		145,478
RECREATION	237,631		237,631
TOTAL GENERAL FUND	\$8,302,204	\$0	\$8,302,204

SPECIAL REVENUE FUNDS

2008 SERIES A - FUND 204	206,792		206,792
2008 SERIES B - FUND 206	65,545		65,545
SUCCESSOR AGENCY - FUND 215	0		0
GAS TAX 2105 - FUND 390	331,259		331,259
GAS TAX 2103 - FUND 395	107,138		107,138
GAS TAX 2106 - FUND 400	89,480		89,480
GAS TAX 2107 - FUND 410	55,847		55,847
GAS TAX 2107.5 - FUND 420	3,383		3,383
SB 325 - FUND 425	0		0
SB 325 - FUND 430	280,142		280,142
TRAFFIC SAFETY - FUND 440	31,500		31,500
PS AUGMENTATION - FUND 460			0
BOAT RAMP - FUND 480	4,676		4,676
ECON DEVEL CDBG REHAB - FUND 511	0		0
HOUSING REHAB RLF - FUND 513	9,472		9,472
FLOOD MAINT. # 1 (RICHINS) - FUND 580	1,486		1,486
FLOOD MAINT. # 2 (EAGLE MEADOWS) - FUND 581	19,381		19,381
FLOOD MAINT. # 3 (HERON LANDING) - FUND 582	20,697		20,697
FLOOD MAINT. # 6 (SCROGGINS) - FUND 583	9,180		9,180
COPS GRANTS FUND - FUND 672	30,500	35,000	65,500
ARPA FUND - FUND 930	0		0
CARB CREDIT - FUND 928	0		0
OUTDOOR EQUITY GRANT - FUND 932	41,030		41,030
TOTAL SPECIAL REVENUE FUNDS	\$1,307,509	\$35,000	\$1,342,509

ENTERPRISE FUNDS

ELECTRIC FUND - FUND 600

ELECTRIC - PROGRAM 4600	\$,177,298	1,400,000	9,577,298
STREET TREE MAINT. - PROGRAM 4601	0		0
CAPITAL IMPROVEMENTS - PROGRAM 4608	0		0
PUBLIC BENEFITS - FUND 610	28,516		28,516

WATER UTILITY FUND - FUND 630

WATER - PROGRAM 4630	1,179,950		1,179,950
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SEWER UTILITY FUND - FUND 650

SEWER OPERATING - PROGRAM 4650	577,992		577,992
SEWER PLANT - PROGRAM 4651	630,214		630,214
SEWER TOWN - PROGRAM 4652	784,022		784,022
SEWER BCHA - PROGRAM 4653	3,955		3,955
SEPTAGE HAULERS - PROGRAM 4658	132		132
SB 325 TAXI FUND - FUND 700	155,408		155,408

TOTAL ENTERPRISE FUNDS

\$11,537,486	\$1,400,000	\$12,937,486
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TOTAL RESERVE FUNDS

GENERAL FUND RESERVE - FUND 011	0		0
CITY HALL RESERVE - FUND 050	0		0
EQUIPMENT RESERVE - FUND 060	0		0
ELECTRIC CAPITAL FUND - FUND 620	0		0
ELECTRIC CONST FUND - FUND 621	0		0
WATER CAPITAL FUND - FUND 640	0		0

TOTAL RESERVE FUNDS

\$0	\$0	\$0
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TOTAL	\$21,147,199	\$1,435,000	\$22,582,199
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