

City of Jackson
Council Meeting Memorandum

Monday, July 24th, 2023 – 6:30 PM Regular Meeting

To: Honorable Mayor and Members of the City Council
From: Yvonne Kimball, City Manager
Date: July 17th, 2023
Agenda Item #7e: Proposed FY 2023-24 Budget Message

RECOMMENDATION:

Adopt the Proposed FY 2023-24 Budget through Accompanying Resolutions

DISCUSSION:

Team Jackson finished the Fiscal Year 2022/23 strong. We completed many projects and have planned for more. The City’s financial position is better than ever. I am grateful for the City Council’s leadership, the talents of our staff and the determination of our community, all of which have successfully carried us through another challenging year.

A brief review of FY22/23 indicated strong productivity and a solid fiscal condition. Since Covid, we have had a record number of grants to work with. We were able to complete and close out many grants by June 30, 2023. Those grant funded projects improved city’s infrastructure, ensured planning efforts for future development, and enhanced critical services such as public safety and homeless outreach. We also received many one-time revenues in FY 22-23 which are to be offset by projects and purchases in the following years. On the labor front, while some city positions still remain vacant, we were able to fill some critical positions and placed employees’ on-the-job training as a priority. FY 22/23 continued to experience high cost in labor, goods, and fuel. Additionally, in December 2022, January and February 2023, the City experienced historical winter storm events which resulted in flooding of homes, businesses, and damage to city infrastructure. Having overcome the flooding and storm emergencies, Team Jackson continue to work on improving creek and drainage infrastructure capacity in FY 23/24. All said, FY 22/23 ended well and there is a lot to look forward to in FY 23/24.

FY 23/24 Budget maintains the “status quo” status. Routine expenditures are kept close to a minimal level. Now that the city has a healthy financial status, the citywide fleet system, including safety vehicles, is expected to be improved in FY 23/24. Capital purchases, including vehicles, equipment and large projects are budgeted for accordingly under the general fund, water or sewer fund, grants, and special revenue funds, such as ARPA. The details are denoted in the Capital Purchase/Project (CIP) sheet. Here are some highlights for each major fund.

GENERAL FUND:

The General Fund is the city's largest operational fund. This fund provides funding for most city departments and a majority of core services including public safety, streets and grounds. Departments or functions under the General Fund are City Council, Administration, City Attorney, Civic Center, Police, a portion of Fire, Streets & Drainage, Parks, Building/Code Enforcement, Planning, and Engineering Services.

Capital purchases, including a fire engine and Public Works work vehicle, have been budgeted for FY 23/24. The increased total expenditures create a one-time deficit in FY 23/24. In reality the revenues supporting those expenses were earned in FY 22/23. The GF deficit, due to timing, should be corrected by FY 24/25.

Major revenue sources for the General Fund include the following:

Tax revenues include property taxes (*although the city's portion is typically only 1.7% of one's entire property tax bill*), franchise taxes, and transient occupancy taxes (TOT);

State & County distributed revenues include sales tax revenues, gas tax revenues, SLESF (Supplemental Law Enforcement Services Fund), and some grant funds.

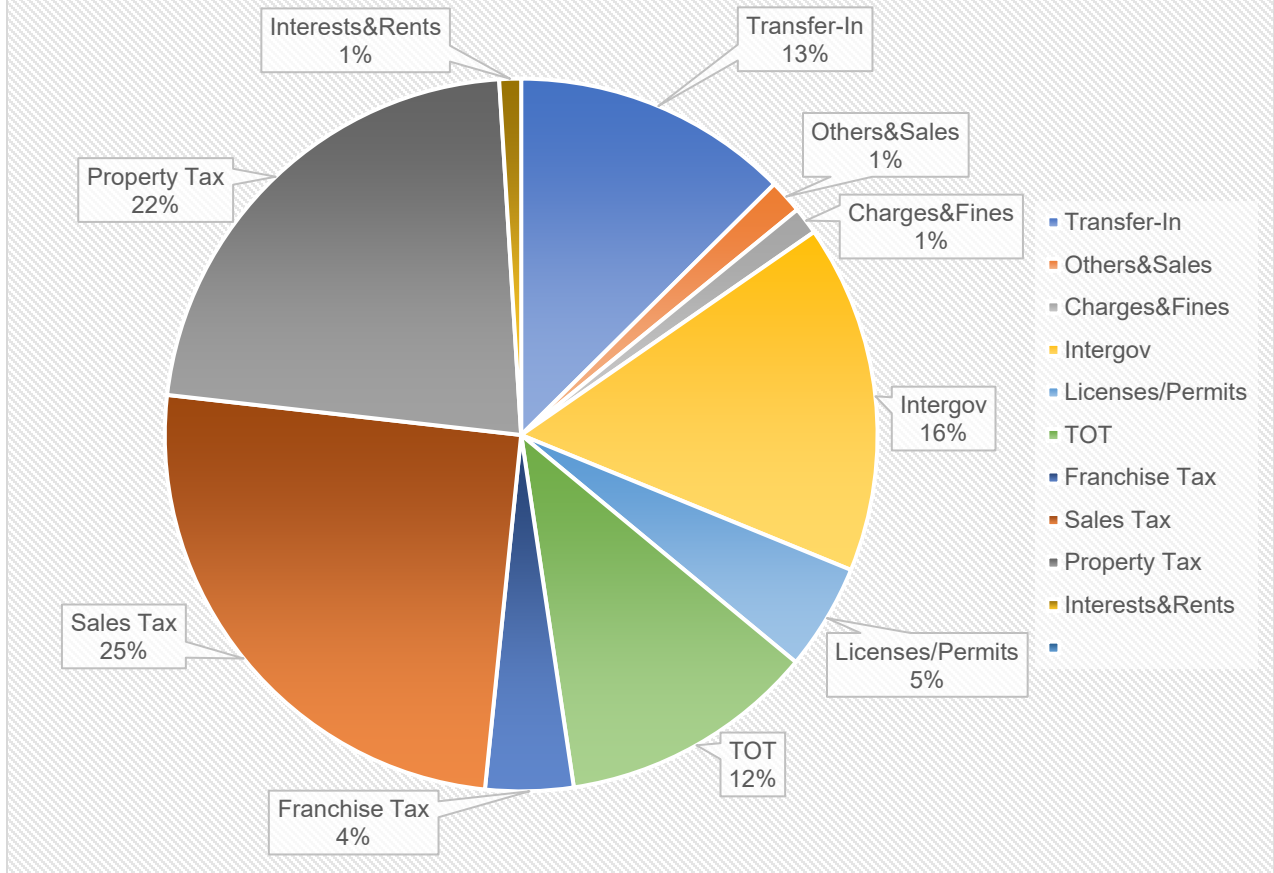
License and permit revenues consist of business license fees, zoning applications, plan review fees, and building inspection fees;

Service Charges such as live scan fees and traffic fines;

Fund Transfers from the city's water and sewer funds in order to cover over-head costs incurred under the general fund departments;

Property taxes, sales taxes and state distributed revenues are all expected to grow in FY 23/24. Permit revenues are flat. Total FY 23/24 projected revenues amount to \$5,017,503. A chart indicating the general fund revenue break-down is as follows:

General Fund Revenues by Source \$5,017,503



FY 22/23 is expected to end with surplus for the General Fund, largely due to one-time revenues. The General Fund reserve will continue to have a minimum committed reserve of 16.17% of the total expenditure, or \$646,800, in addition to assigned and unassigned fund balances.

G.F. Expenditures by Department:

FY 23/24 budget prioritizes safety and infrastructure. One additional police full time detective/officer position is included. This position will replace two part-time retired annuitants. Funds for fire engines are included in the budget as well. Public Works/Streets and Engineering will all see increases in expenditures due to vehicle needs, streets and drainage improvement needs. Some funds are budgeted to offset IT needs.

The City continues to face PERS unfunded liability obligations, rising health insurance costs, and increased liability and property insurance costs. High inflation, fuel costs and labor costs will also impact the upcoming years' expenditures.

General Fund expenditures consist of the following departments or functions: City Council, Administration, City Attorney, Civic Center, Police, Fire, Streets & Drainage, Parks, Building/Code Enforcement, Planning, and Engineering Services. A chart illustrating each department can be found at the end of this section.

Administration – This department covers expenses for the City Manager office, the Finance and Accounting functions, City Attorney, and miscellaneous overhead expenses such as employee assistance program fees and advertisement costs. In FY 23/24, Departments under this function will continue to place new employee training as a priority, which results in higher expenditures due to transition and position overlap. Increased IT service costs are also included in the budget.

Civic Center – This budget unit covers the operational cost for the police department offices, the city administrative departments and the Civic Center meeting hall. In addition to city meetings, the Civic Center also houses a variety of other public and private gatherings. The meeting hall is also the home to eight large oil paintings that illustrate historical events in Jackson. Since FY21/22, the civic center saw additional facility improvement work, including roof, dry wall, flooring, outside awning and exterior and interior paint. These improvements are expected to complete early FY 23/24. The improvements are included in the Capital Purchase list and largely funded by grants. The civic center budget also covers utility costs for all city hall offices.

Council – The City of Jackson has a council/manager form of government. The 5-member City Council is the city’s governing body. Council appoints the City Manager who implements council’s policies. Currently, Council has the following legislative priorities: fiscal responsibility, public safety, economic development, and quality of life.

Most expenses under this department are routine and remain status quo in FY23/24 except for a few highlights.

The TOT/Measure E funds are in a discretionary expenditure account under the City Council Department. Its purpose is to promote business and tourism development. The revenues are derived from the transient occupational taxes. Since FY 22/23, given a healthy financial position, Council has increased the expenditure level to support economic development. In FY 23/24, promotion activities are expected to continue to increase.

Also in FY 23/24, Council is anticipated to have regional discussions on the school consolidation plan. Council will participate in a county-wide self-help sales tax initiative on roads. Council has appointed an Economic Development Committee and directed staff to work with the Committee to implement tangible actions and bring recommendations and results before Council. Although these efforts do not tie directly to budget expenditures yet, they will have policy impacts on the City.

Streets & Drainage – In FY 23/24, its operational expenses are expected to increase from previous years which reflects Council’s focus on infrastructure improvement (again partially due to significantly improved financial health). A work vehicle funded by other public works functions has been budgeted. Additional work to complete the Sutter St. stormwater drainage improvement project is budgeted. This project is a partnership with the Department of Toxic

Substance Control. Additionally, the Dept. will continue the recovery effort from the 2023 Winter storms by working with FEMA and other state and private stake holders. The creek cleaning is expected to continue be handled by CalFire's youth camp, whereby the budget impact is minimal. Some services unique to the unsheltered population are considered under this department. Replacement of heavy equipment is planned and funded under a separate fund. So are some large road improvement projects. The details can be found in the CIP sheet.

Parks – The Park fund covers the daily maintenance and operation of four city parks: Detert Park which is a regional multi-purpose park; and three smaller parks including Kennedy Wheel Park (which contains historic gold mine wheel displays and a dog park), Petkovich Park, and Gold Ridge Neighborhood park. This Park Dept. also includes some Oro De Amador property related costs, such as testing fees and state permit costs. The City received a park Per Capita grant which is used to improve city parks. A list of projects, including park infrastructure improvement, will take place under separate funds, utilizing the grant fund and some park-in-lieu dollars. See the CIP list for further information. Swimming programs are budgeted under a separate swimming pool fund.

Cemetery – The city owns a 20-acre cemetery. The Cemetery Committee meets monthly to provide recommendations on operational needs. This budget function has a small budget. City Public Works employees maintain the cemetery. A Sexton handles paperwork and plot inquires. In FY 22/23, City developed an interactive GIS mapping system. This system is posted on the city website.

Building/Code Enforcement – The Building Department issued a total of 309 building, transportation or utility permits, out of which 101 were solar permits. No new single-family dwellings or accessory dwellings. Personnel level is expected to hold steady in FY 23/24 upon significant changes in FY 22/23. It is expected that building activities will slow down in FY 23/24. Also, under Building / Code Enforcement, additional funds have been included to implement the weed abatement process in response to increasing concern of fire danger.

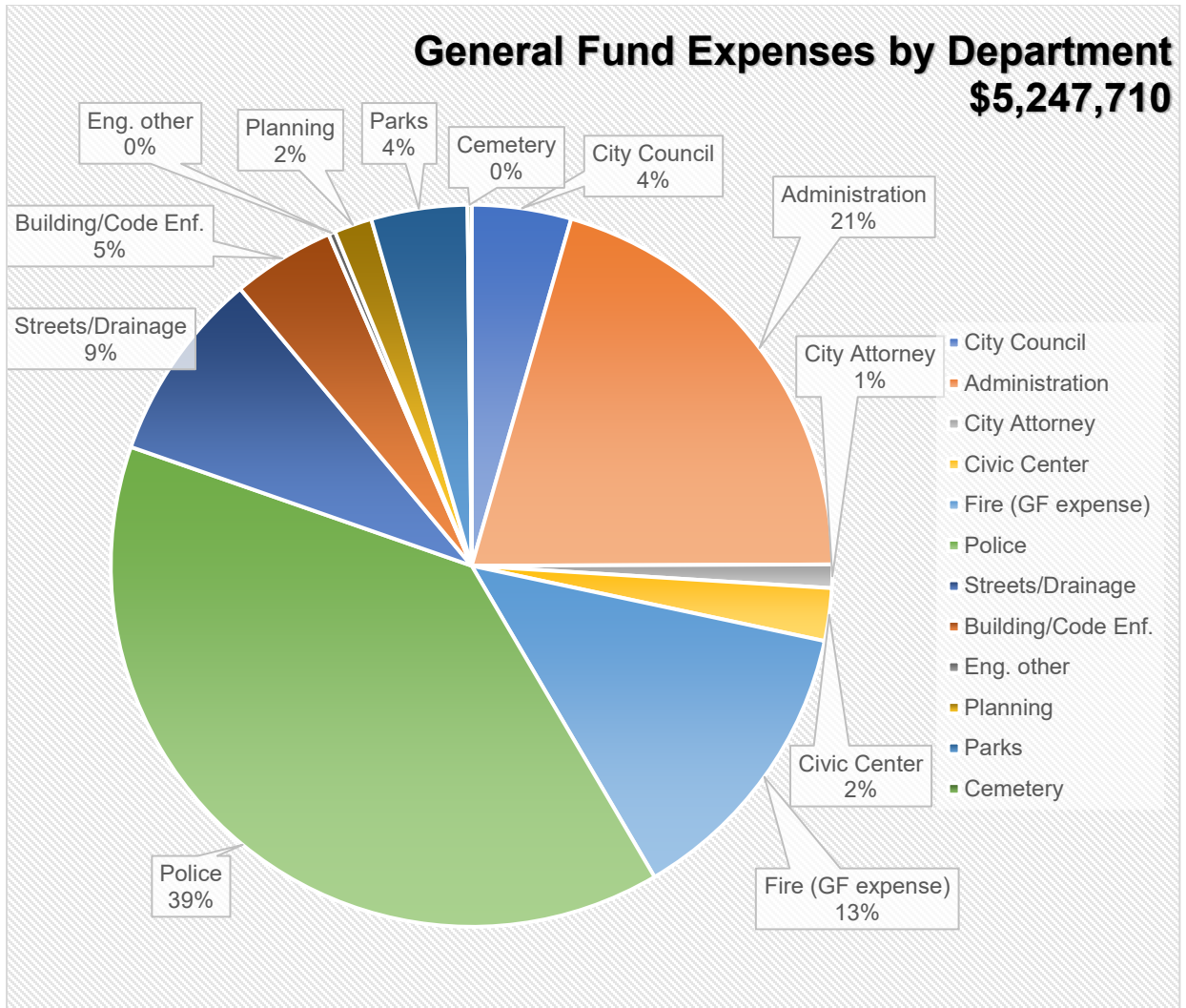
Engineering – The City Engineer services are provided by a qualified firm. Their expenses are accounted for in different funds based on activities. The General Fund covers services for general fund purposes, such as streets and drainage, city hall and park improvements. The City also has a few on-going federal aid funded projects, including three separate bridge replacements, that the City Engineer is responsible for. Those projects are denoted in separate funds. The French Bar Bridge replacement is one of the three projects and will be completed in FY 23/24. South Ave Bridge is another one, which will see the demolition of a house for the right-of-way clearance in FY 23/24. Additionally, the City Engineer is slated to support the City with the Sutter St. stormwater drainage system improvement project. They are denoted in the CIP budget sheet.

Planning – Planning services are primarily provided by qualified consultants. The Budget reflects the consultants' cost. The City welcomes responsible growth projects. Projects including the general plan update and the county-wide housing element update will complete in FY23/24. The GP update is funded by multiple grants and is denoted under the CIP budget

sheet. The department also handles the City's CEQA needs for City projects. Development related costs are cost recoverable according to city policy. In FY 23/24, planning fee updates are scheduled to be considered. City's contribution to LAFCO is also budgeted under the Planning Department.

Police – The Police Department represents the largest total expenditure among all general fund departments. The proposed budget reflects one additional full-time detective as well as 9 other officers/sergeants/chief/admin and some reserve officers, which makes a total of 10 sworn officers. In 2022, the department responded to a total of 8,891 incidents and 769 incidents were transient related. The police fleet need remains relevant after purchasing two grant funded vehicles in FY 2022/23. Additional funding will be needed to keep up with the fleet needs. Interior painting of the PD office unit is budgeted for the FY 23/24. The Department has been hosting the homeless outreach coordinator since 2019. The program has been effective in lessening calls for services and reducing homelessness. It is anticipated to continue and hopefully expand in FY 23/24 with additional grant funding. The Department continues with parking enforcement in downtown and will look into some other creative means on parking enforcement. Animal Control services are provided under PD with assistance by Amador County. Dialogues regarding how to share costs are expected to take place in FY 23/24. The Dept. continues to be in compliance with state mandates regarding officers' conduct, equipment and records. Its operation continues to meet state law enforcement audit requirements.

Fire – The City's Fire Department is staffed by both volunteers and full-time firefighters. The GF mostly funds volunteer related costs and overhead operating expenses. Personnel costs related to full-time firefighters are budgeted under the Measure M fund. The Department continues to provide excellent services to the community amidst interruptions by the pandemic and the increasing impacts of climate changes. In 2022, The department responded to a total of 1,723 calls. The majority or 66% were medical calls, 9% were fire calls, 19% public assistance, 4% traffic collision (a significant reduction from last year) and 2% were responses to hazardous materials. The department managed to send strike teams to assist CalFire with wildland fires in recent years. Since early 2021, the City put more emphasis into weed abatement and fire prevention actions. The Dept. also implemented a few controlled burn operations which were well received by the community. A few small equipment grants have been accounted for under the General Fund. In FY 22/23, the Dept. expanded by adding one FTE Engineer. The Firefighter was promoted to Engineer as well. All told, the Dept. has two full time Captains, three Engineers and over thirty volunteers. FY 23/24, the Dept continues to prioritize fire prevention, community relation and training of employees. The FY 23/24 Budget also reflects additional fire capital equipment purchase. A new fire engine to replace an old engine will be purchased. The cost will be shared between the general fund and other special revenues.



SPECIAL REVENUE FUND:

Measure M – The proposed Measure M expenditure reflects personnel costs for 5 full-time fire employees. This fund has seen significant improvements in the last few years.

SB1 – We are expecting about \$108,088 in FY22/23. Since its inception, the money has been a critical source to improve local street improvement projects. In the past years, combined with some other fund sources, SB1 has paid for improvements of Hoffman, Stasal, Court, and Church Streets, which are among the busiest streets in Jackson. City is combining FY 21/22, FY 22/23 and FY 23/24 SB1 moneys to repair the Matley St. slope. A 2021 cost estimate for the project was \$300,000.

Development Impact Fees (DIF) and Participation Fees - The City has been collecting the DIF and the Participation Fees. The City plans to utilize some of the fees for eligible infrastructure needs. The program was updated in January 2019. An annual report program is being implemented. In FY21/22 and coming years, some park-in-lieu DIF is intended to match the Per Capita Park grant. In FY 22/23, The park-in-lieu DIF is also planned to help to pay for the

swimming pool's fiberglass resurfacing. In FY 23/24, this fund will provide matching fund for the Park-per-Capita grant projects which include Petkovich Park improvement and Detert park parking lot / Scout Hut improvement.

Regional Board SEP fund – In 2021, the City, Caltrans, and CCSG (a construction company) entered into a joint settlement agreement with the Regional Board as a result of a sewer spill. A total of \$203,580 needs to be spent on projects that would improve the sewer collection system. Two projects were approved: (continued) city wide Sewer Lateral project and a slip-lining project to line the sewer lines that run close to Jackson creek. The projects are to be completed by August of 2023 and 2024 respectively.

There are a few other special funds: CDBG CVs, Park-in-Lieu DIF, Transportation DIF, SB 1 RAMA, SB2 General Plan, Park-per-Capita, and ECRG.

Lastly, the City is expecting both tranches of the American Recovery Plan Act money to arrive in FY 22/23. This fund totals \$1,157,830 in FY 22/23 and is to be used by December 2026. In FY22/23, council obligated the purchase of a street sweeper using the ARPA fund. This purchase will enhance overall cleanliness of the City and helps to improve public health and economic development.

ENTERPRISE FUND:

The Enterprise Fund or Proprietary Fund runs like a business fund. Water, Sewer, and Swimming Pool funds are under this category. All funds are supposed to be self-sufficient financially, whereby the needs are supported by those who use the systems or services. Both sewer rates and water rates have been updated within 5 years and have brought financial stability to both funds. A cost allocation study was conducted and has been implemented since FY20/21. As a result, a larger number of transfers go to the General Fund from water and sewer funds. In recent years, the pandemic and the drought have brought noticeable impacts onto utility operations. However, city utility departments continue to pivot and provide reliable and safe services to the community.

Water – Updated water rates were implemented in FY 22/23 to offset the Amador Water Agency's wholesale rate increase. After a year, the Water Fund has seen improvement. In FY 22/23, City continued to install radio read meters. Those meters reduce reading time and improve productivity. City also started a lead-service-line inventory ahead of the August 2024 regulation effective date. City began to report drought related data monthly beginning 2022. A few large expenses are also planned to take place: water-meter replacement, software update, storage tank replacement, pump replacement, and water line improvement projects. A work truck is also budgeted in FY 23/24. Employee training and retention will continue in FY 23/24.

Sewer – This fund covers both the treatment and the sewer collection operations. All improvement work and operation productivities have paid off. City continues to see no fines four years in a row. In September 2021, after judicious research, City team was able to restore the permitted (dry weather) capacity to the original 0.71 MGD at the Wastewater Treatment Plant (WWTP). This is an outstanding accomplishment as it has secured the capacity for future

growth. The WWTP replaced both clarifier drives in recent years, one in FY 21/22 and the other in FY 22/23. These capital improvement projects have ensured compliance with the National Pollutant Discharge Elimination System (NPDES) permit. Sewer collection continues to make efforts in I&I reduction. In FY 22/23, city completed planned lateral replacement projects. City updated the lift station emergency communication system. City also started the process to apply for a Clearwater Planning grant to improve sewer collection system. In FY 23/24, the efforts to maintain and improve operation at the treatment plant and the collection system will continue. City's NPDES permit is scheduled to be renewed and new requirements are to be met. Sewer rates need to be updated by December 2023.

Pool – The Pool Fund has been considered as an enterprise fund. This is an important recreation facility for Jackson residents and others in the area. It is being used for not only city programs, but also school and private youth swim teams. To support the variety of uses, the pool stays open 10 months a year. However, the Pool Fund is not solvent and consistently requires a net contribution of between \$40,000 to \$50,000 from the General Fund. In FY 22/23, under City Council's direction, the summer swimming programs were brought back in house from last year's trial operation by the Amador County Recreation Agency (ACRA). The programs appear more effective under the city operation and are anticipated to continue in FY 23/24. One more Public Works employee was certified to maintain and operate the pool in FY 22/23 which gave City a total of three certified operators. Concerning infrastructure, the pool had a major improvement in FY 22/23. Both the infant pool and the full-size pool were resurfaced. The filter pump was replaced. The improvement was funded by the Park-in-Lieu fund and donations.

FINAL REMARKS AND EXHIBITS:

In FY 22/23 City Council continued with the seven priority areas which include fiscal stability, public safety, infrastructure, organization, economic development, environment, and regional collaboration. Focus on these areas has led to a productive year and improved financial health. It is anticipated that Council will continue those focus areas with greater emphasis on public safety, infrastructure and economic development in FY 23/24. A list of team accomplishments of FY 22/23 is enclosed. We look forward to a great year in FY 23/24.

Attachments –

Exhibit I. Council Strategic Goals & Objectives.

Exhibit I. FY22-23 In Review/Team Accomplishments.

Exhibit II. FY23-24 Budget Documents:

Resolutions

FY23-24 Budget sheets: summary, CIP, expenditures by fund.

Exhibit I

City Council establishes the following areas of priorities:

1. Fiscal Stability and Stewardship
2. Public Safety
3. Infrastructure
4. Government & Organization
5. Economic Development
6. Environment & Quality of Life
7. Regional Partnership & Collaboration

Exhibit II

FY22/23 Team Jackson Accomplishments:

1. Both available cash increased and unassigned general fund balance increased significantly from a few years ago. City financial position has been stabilized.
2. Recruited and appointed a 7-member Economic Development Committee.
3. Recruitment and appointments to the Planning Commission and the Cemetery Committee.
4. Processed a total of 152 public records requests.
5. Police responded to a total of 8,891 incidents in 2021. Approximately 769 incidents were transient related, which is a reduction from the previous year.
6. Fire responded to a total of 1,723 calls (a slight increase from the prior year). The majority or 66% were medical calls, 9% were fire calls, 19% public assistance, 4% traffic collision (a significant reduction from last year) and 2% were responses to hazardous materials. Fire Department participated in many regional education events.
7. Responded to the historic winter events that occurred in December 2022 through February 2023. Employees worked around the clock to monitor creeks and mitigate flood damages. Council members stayed connected with residents and businesses to provide assistance and allocate necessary resources.
8. The events have been qualified for FEMA disaster status. City has begun the FEMA disaster recovery process.
9. Continuing the General Plan process and SB 743 implementation or Vehicle Miles Travel (VMT) model. Held two public hearings for the GP. Held one public hearing for the Housing Element update.
10. Completed the design phase and environmental work of the Sutter St. Extension project.
11. Closed out PSPS fund both financially and operationally - this money funded infrastructure improvements including civic center /community center reroof, generator at downtown fire station, Argonaut lift station improvement with generator upgrades, reservoir redundancy measures, communication tower, redundancy safety communication means.
12. Completed return to City offices; completed water damage repair work.
13. Began phase II of the civic center / city hall renovation, including inside and out improvement. Project is funded by grants and special revenue funds.
14. Continue to improve remote access to city services, utilizing cloud-based applications to enhance customer experience in utility billing, permit issuance.
15. Designed and made live an interactive GIS portal for cemetery plot search.
16. Storm drainage system is updated to city's GIS database and available to city employee use in the field.
17. Utilized the Park Per Capita grant to repair Kennedy Wheel Park roof and paving of parking lot to Detert Park. The Park Per-Capita Grant award \$168,000.
18. Recruited new positions in Building, Public Works, Police, Fire, Accounting, Deputy City Clerk. Created Permit Tech, Assistant Public Works Superintendent positions and completed recruitments. Staffing began to see stability.
19. Training and onboarding of new positions city wide, including police officers, fire captains, accounting clerks, maintenance workers, administrative staff.

20. Completed two sewer lateral projects. Those projects significantly improved the collection system.
21. No fine and/or violation at the Wastewater Treatment Plant. Responding to the 2022 general order and preparing to renew the National Pollutant Discharge Elimination System (NPDES) permit.
22. Installed 160 radio read meters. Maintained 24 miles of sewer collection mains.
23. Updated the state required Spill Emergency Response Plan and conducted employee trainings.
24. Water reservoir grant process. Water arrearage grant implementation.
25. Completed an emergency waterline repair on Mattley St. and a line repair at Court St. serving medical offices.
26. Began lead service line inventory per state requirement; started monthly drought reports per new state requirement.
27. Continue to utilize payroll time keeping software. Monitoring progress and identifying necessary changes.
28. Organized state mandated training and filing calendars.
29. Coordinated with US EPA regarding the superfund site clean-up activities.
30. Obtained a \$320,000 Equitable Community Revitalization Grant to further research and enable compliance with DTSC mandates to fulfill the Voluntary Agreement for the Oro De Amador property. Submitted an updated report and received review. Communication with EPA Brownfield program.
31. Partnered with DTSC on Sutter St, storm drainage project.
32. Continue to make progress on bridge projects: French Bar, South Ave. and Pitt St. French Bar design completed and waiting for Caltrans fund to begin construction. Acquired ROW for Pitt St. bridge. Reimbursement requests have been submitted timely to Caltrans (as a result, city receives funds back on time and keeps cleaner accounting records). French Bar bridge received construction funding of \$4.7 million, procured a contractor and is scheduled to begin construction in summer 2023. South Avenue Bridge project received funds for demolition of a vacant house which has been an eyesore.
33. Implemented cross-department efforts on code enforcement complaints, weed abatement efforts.
34. Adopted the 2022 California Building Code.
35. Created a weed abatement process. The enforcement of weed abatement has been a cross-department operation.
36. Continue to address challenges related to homelessness: participation in regional discussions, conducting crisis intervention and enforcement activities, seeking funding, updating policies.
37. Acquired and received grants (HAAP) to fund a first ever “Homeless Outreach Coordinator” position. The program has been successful in connecting unsheltered individuals with housing options and reducing call volumes related to homelessness.
38. Recruited qualified firms to improve planning services.
39. Established a partnership with Amador Fire District for the fire marshal services.
40. Expanding the city’s “green” vehicle fleet. Purchased a vehicle for the sewer plant usage.

FY 2023-24 BUDGET SUMMARY SHEET

	ADOPTED	ACTUAL	ADOPTED	ACTUAL	ADOPTED	PROJECTED	PROPOSED
	2020/2021	2020/21 AUDITED	2021/22	2021/22 AUDITED	2022/23	2022/23	2023/24
GENERAL FUND							
<u>GF REVENUES</u>	\$ 4,005,659.00	\$ 5,033,018.66	\$ 4,683,679.00	\$ 5,088,734.55	\$ 4,711,553.00	\$ 5,399,784.00	\$ 5,017,503.10
<u>GF BUDGET EXPENDITURES</u>							
CITY COUNCIL	\$ 159,677.00	\$ 145,615.34	\$ 191,360.00	\$ 146,186.25	\$ 188,445.00	\$ 253,039.00	\$ 233,525.00
ADMINISTRATION	\$ 873,130.00	\$ 826,374.06	\$ 913,000.00	\$ 935,697.05	\$ 1,022,100.00	\$ 1,045,400.00	\$ 1,075,300.00
CITY ATTORNEY	\$ 45,000.00	\$ 31,804.83	\$ 58,000.00	\$ 75,416.39	\$ 60,000.00	\$ 52,000.00	\$ 55,000.00
CIVIC CENTER	\$ 52,180.00	\$ 126,840.21	\$ 86,518.00	\$ 89,958.52	\$ 87,900.00	\$ 89,679.00	\$ 123,600.00
FIRE	\$ 340,163.00	\$ 468,808.33	\$ 398,853.00	\$ 372,627.71	\$ 329,800.00	\$ 464,169.00	\$ 692,600.00
POLICE	\$ 1,804,100.00	\$ 1,790,657.51	\$ 1,983,000.00	\$ 1,900,546.87	\$ 2,063,857.68	\$ 2,027,848.00	\$ 2,035,900.00
STREETS/DRAINAGE	\$ 384,030.00	\$ 347,943.41	\$ 463,700.00	\$ 368,295.43	\$ 419,700.00	\$ 420,728.00	\$ 450,065.00
BUILDING/CODE ENFORCEMENT	\$ 157,000.00	\$ 192,340.51	\$ 170,800.00	\$ 179,120.56	\$ 224,150.00	\$ 170,687.00	\$ 241,300.00
ENGINEERING	\$ 10,073.00	\$ 11,397.32	\$ 10,050.00	\$ 42,271.52	\$ 30,200.00	\$ 18,000.00	\$ 16,000.00
PLANNING	\$ 50,000.00	\$ 54,675.50	\$ 51,050.00	\$ 61,928.28	\$ 81,454.00	\$ 77,491.00	\$ 88,720.00
PARKS	\$ -	\$ -	\$ 247,434.00	\$ 195,969.29	\$ 216,712.00	\$ 247,434.00	\$ 226,050.00
CEMETERY	\$ -	\$ -	\$ -	\$ 14,191.28	\$ -	\$ 8,234.00	\$ 9,650.00
TOTAL GENERAL FUND	\$ 3,875,353.00	\$ 3,996,457.02	\$ 4,573,765.00	\$ 4,382,209.15	\$ 4,724,318.68	\$ 4,874,709.00	\$ 5,247,710.00
<u>NET REVENUE (EXPENDITURE)</u>	\$ 130,306.00	\$ 1,036,561.64	\$ 109,914.00	\$ 706,525.40	\$ (12,765.68)	\$ 525,075.00	\$ (230,206.90)
ENTERPRISE FUNDS							
WATER							
<u>REVENUES</u>	\$ 2,022,960.00	\$ 1,983,000.00	\$ 2,279,000.00	\$ 2,368,700.00	\$ 2,387,300.00	\$ 2,953,910.00	\$ 3,029,800.00
<u>EXPENDITURES</u>	\$ 2,289,308.00	\$ 2,200,529.00	\$ 2,902,705.00	\$ 2,520,467.00	\$ 2,707,667.00	\$ 2,658,027.00	\$ 2,906,517.00
<u>NET REVENUE (EXPENDITURE)</u>	\$ (266,348.00)	\$ (217,529.00)	\$ (623,705.00)	\$ (151,767.00)	\$ (320,367.00)	\$ 295,883.00	\$ 123,283.00
SEWER							
<u>REVENUES</u>	\$ 2,917,523.00	\$ 2,552,500.00	\$ 3,103,719.60	\$ 2,962,000.00	\$ 3,342,765.00	\$ 3,262,700.00	\$ 3,263,000.00
<u>EXPENDITURES</u>	\$ 2,860,425.00	\$ 3,000,676.00	\$ 3,515,626.00	\$ 3,073,976.60	\$ 3,457,402.17	\$ 3,124,226.00	\$ 3,290,296.00
<u>NET REVENUE (EXPENDITURE)</u>	\$ 57,098.00	\$ (448,176.00)	\$ (411,906.40)	\$ (111,976.60)	\$ (114,637.17)	\$ 138,474.00	\$ (27,296.00)
POOL							
<u>REVENUES</u>	\$ 42,000.00	\$ 17,000.00	\$ 26,000.00	\$ 19,573.00	\$ 26,000.00	\$ 43,300.00	\$ 47,400.00
<u>EXPENDITURES</u>	\$ 110,750.00	\$ 51,403.00	\$ 153,850.00	\$ 75,781.00	\$ 73,980.00	\$ 110,727.00	\$ 115,540.00
<u>NET REVENUE (EXPENDITURE)</u>	\$ (68,750.00)	\$ (34,403.00)	\$ (127,850.00)	\$ (56,208.00)	\$ (47,980.00)	\$ (67,427.00)	\$ (68,140.00)
SPECIAL REVENUE FUNDS & GRANTS							
	ADOPTED	ACTUAL	ADOPTED	ACTUAL	ADOPTED	PROJECTED/ACTUAL	PROPOSED
	2020/2021	2020/21	2021/22	2021/22	2022/23	2022/23	2023/24
RAMA/ SB1							
<u>SPECIAL REVENUES</u>	\$ 79,000.00	\$ 89,129.00	\$ 93,228.00	\$ 95,038.00	\$ 96,334.00	\$ 101,818.00	\$ 108,088.00
<u>TRANSFER IN(FUND BALANCE)</u>	\$ 80,000.00	\$ 13,562.00	\$ -	\$ (498.00)	\$ 97,771.00	\$ 108,155.00	\$ 209,973.00
<u>INTEREST</u>	\$ -	\$ 303.00	\$ -	\$ -	\$ -	\$ 650.00	\$ -
<u>EXPENDITURES</u>	\$ 159,000.00	\$ 103,492.00	\$ 93,228.00	\$ -	\$ -	\$ -	\$ 300,000.00
<u>NET REVENUE</u>	\$ -	\$ (498.00)	\$ -	\$ 94,540.00	\$ 194,105.00	\$ 209,973.00	\$ 18,061.00
MEASURE M							
<u>REVENUES</u>	\$ 560,000.00	\$ 580,000.00	\$ 595,000.00	\$ 600,000.00	\$ 613,000.00	\$ 700,000.00	\$ 750,794.00
<u>EXPENDITURES</u>	\$ 622,000.00	\$ 463,000.00	\$ 591,800.00	\$ 523,678.67	\$ 618,800.00	\$ 632,232.24	\$ 730,000.00
<u>NET REVENUE (EXPENDITURE)</u>	\$ (62,000.00)	\$ 117,000.00	\$ 3,200.00	\$ 76,321.33	\$ (5,800.00)	\$ 67,767.76	\$ 20,794.00
LOCAL TRANS IMPACT (DIF) FUND 285							
<u>REVENUE(FUND BALANCE & PROJECTED RECIEPT)</u>				\$ 1,057,819.00			\$ 1,140,553.00
<u>EXPENDITURE (DRAINAGE PARTNER W.DTSC: SUTTER TO LIBRARY UP TO \$250K (FY23/24:)</u>				\$ -			\$ 250,000.00
LOCAL TRANSPORTATION (RSTP) FUND 260							
<u>REVENUE(FUND BALANCE & PROJECTED RECIEPT)</u>				\$ 198,300.72			\$ 273,260.72
<u>EXPENDITURE(RED0 PAVING,CREEK DREGING, LOCAL BRDIGES,SUTTER DRAINAGE,ETC)</u>				\$ -			\$ 273,560.72
PARK PER CAPITA GRANT (REIMBURSABLE @\$177,952)							
<u>REVENUE1 (REIMBURSABLE GRANT)</u>	\$ 177,952.00	\$ -	\$ 177,952.00	\$ 177,952.00	\$ 177,952.00	\$ 177,952.00	\$ 177,952.00
<u>REVENUE2 (MATCHING FUND TRANS)</u>	\$ 62,000.00	\$ -	\$ 62,000.00	\$ 62,000.00	\$ 62,000.00	\$ 62,000.00	\$ 62,000.00
<u>EXPENDITURES</u>	\$ 240,000.00	\$ -	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00
<u>NET REVENUE</u>	\$ (48.00)	\$ -	\$ (48.00)	\$ (48.00)	\$ (48.00)	\$ (48.00)	\$ (48.00)
PARK -IN-LIEU (DIF) fund 270							
<u>BEGINNING BALANCE</u>					\$ 1,008,193.00	\$ 1,008,193.00	\$ 819,677.85
<u>REVENUES</u>			\$ 162,000.00	\$ 6,000.00	\$ 8,000.00	\$ -	\$ -
<u>EXPENDITURES</u>			\$ 162,000.00	\$ 5,000.00	\$ 200,000.00	\$ 188,515.15	\$ 82,000.00
<u>ENDING BALANCE</u>			\$ -	\$ 1,008,193.00	\$ 816,193.00	\$ 819,677.85	\$ 737,677.85
American Recovery Plan Act Fund (multiyear)							
<u>REVENUES (appropriation)</u>			\$ 578,915.50	\$ 578,915.50	\$ 578,915.50	\$ 1,157,831.00	\$ 1,157,831.00
<u>EXPENDITURES</u>			\$ 578,915.50	\$ -	\$ 580,000.00	\$ -	\$ 580,000.00
<u>NET REVENUE</u>			\$ -	\$ 578,915.50	\$ (1,084.50)	\$ 1,157,831.00	\$ 577,831.00
EQUITABLE COMMUNITY REVITALIZATION GRANT (Fund 470- Ref. ODA RAW)							
<u>REVENUES</u>					\$ 125,000.00	\$ -	\$ 195,000.00
<u>EXPENDITURES</u>					\$ 125,000.00	\$ -	\$ 195,000.00
<u>NET REVENUE</u>					\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PURCHASES

DESCRIPTION

GENERAL FUND & SPECIAL REV FUNDS

CURRENT YEAR

FY23-24

CITY-WIDE IT SERVICES	40,000	GENERAL FUND (SUPPORTED BY ALLOCATION)
CIVIC CENTER IMPROVEMENT PHASE II	300,000	GRANTS, SPECIAL FUND, GENERAL FUND FOR PD PAINTING
PARK BATHROOMS IMPROVEMENTS	30,000	PARK PER CAPITA GRANT & OTHERS
SCOUT HUT&POOL	80,000	PARK PER CAPITA & OTHERS
HEAVY EQUIPMENT (PUBLIC WORKS/ UTILITES SHARE)	20,000	NEED SPECIAL FUNDS @ANNAUL 20K
POLICE VEHICLES	110,000	GF, ARPA
FIRE VEHICLES	800,000	GF, ARPA,SPECIAL REVENUES
MATLEY ST. SLOPE	200,000	TRANSPORTATION FUNDS, SB1
ORO DE AMADOR STUDIES TO MEET DTSC AGT	UP TO 320,000	GRANT (2 YEAR PROJECT)
DRAINAGE SUTTER ST TO LIBRARY (PARETNSHIP W. DTSC	UP TO 250,000	LTI/DIF TRANS/FUND 285, LTF/RSTP/FUND 260
STREET PAVING (VARIOUS LOCATIONS)	TBD	MULTI SOURCES(GF,LTI,LTF)
STREET STRIPING	TBD	MULTI SOURCES(GF,LTI,LTF)
STARK LANE BRIDGE	200,000	LTI, LTF, ARPA
MAIN ST. ARCHWAY PLANNING	TBD	GRANT, MULTI SOURCES(GF,LTF,LTI)
PARKING RECONFIG/TRAFFIC CIRC STUDIES	20,000 EA.	MULTI-SPECIAL REV.,GF
GENERAL PLAN UPDATE . HOUSING ELEMENT UPDATE	200,000	GRATNS
KENNEDY MINE WHEEL#1 RESTORATION PART. AGT. W. MII	20,000	REQUESTED BY MINE/ROTARY-GF.PIL

FUTURE YEARS

FY 24-25 & Beyond

CREEK DREDGING WORK	TBD	TBD, POSSIBLE PARTNERSHIP
Detert Park walk Bridge	20,000	
ORO DE AMADOR PROPERTY PLANNING & CONSTRUCTION OF SPORTS COMPLEX,ETC.	TBD	DIF, GRANT& OTHERS
HEAVY EQUIPMENT (PUBLIC WORKS/ ROADS/UTILITES SHAF	30,000	ANNUAL CONTRI
FINANCE ENTERPRISE RESOURCE PLNANING PROGRAM(ERP	40,000	REPLACE CURRENT MOM SYSTEM
CREEK WALK/ STORMWATER RECHANNEL DESIGN	200,000	GRANTS,SPECIAL REVENUES
MULTI-ST. CRACKE SEAL, PAVING: AMADOR ST. &OTHERS	200,000	SPECIAL REVENUE & GF
POLICE VEHICLE	50,000	MULTI- GRANTS, DIF & OTHERS
FIRE PICKUP OR SMALL VEHLICES	65,000	GENERAL FUND (STRIKE TEAM)
SUTTER STREET EXT. CONSTRUCTION	10 MILLION	MULTI- GRANTS, DIF & OTHERS
CREEK WALK/ STORMWATER RECHANNEL PLANNING	30,000	TRANSPORTATION FUNDING
UPGRADE POOL BATHROOM PLUMING	10,000	
POOL DECK	145,000	
CREEKWALK PLANNING	50,000	GRANT, TOT, DONATION, OTHERS
FIRE TRUCK LEASE OR OWN	1 MILLION	GRANT, DIF, DONATION, OTHERS
PPP LOT on Main St.& renovation	1 MILLION	GRANTS, DIF, DONATION
SPACE MODIFICATION CITY HALL ADMIN WING	TBD	GRANTS, DIF, OTHERS
FIRE STATION IMPROVEMENT	50,000	DIF, GRANT& OTHERS
ROAD CONSTRUCTION EQUIPMENT	> 200,000	OPERATIONAL & SPECIAL FUNDS
SOLAR on city properties	TBD	MULTI-SPECIAL REV, FINANCING

ENTERPRISE FUNDS: WATER & SEWER

CURRENT YEAR FY2023/24

SEWER

SSMP COLLECTION (ANNUAL UNTIL 2022/23)	200,000	
MANHOLES (#019a, # 019b)		
LIFTSTATIONS		
CCTV		
STORM DRAINS		
88/Broadway, Village Glen, 511 Sutter St., etc.)		
I&I (N. Main, 170 Main St., etc.)		
SEWER VEHICLES (PLANT & COLLECTION)	90,000	AT LEAST 2, PLUS UTILITY CART
SEWER PLANT CLARIFIER SLUDGE LEVEL MONITOR	200,000	FY20/21 TO FY 22/23
SEWER UV BULBS & PARTS	20,000	ANNUAL since FY 21/22
COLLECTION VEHICLE (SHARED W. ROADS)	40,000	RATE REVENUES
SEWER RATE STUDY (due July 1 2023)	20,000	RATE REVENUES
FORKLIFT	30,000	RATE REVENUES
INFLUENT SAMPLER	12,000	RATE REVENUES
 TOTAL	 612,000	

WATER

METER REPLACEMENT (ANNUAL UNTIL 2023/24)	35,000	RATE REVENUES
WATERMAIN AT AMADOR ST.	220,000	RATE REVENUES
RESERVIOR ROOF	10,000	RATE REVENUES
VEHICLE	60,000	RATE REVENUES
 TOTAL	 265,000	

FUTURE YEARS

WATER RATES STUDY DUE 6.30.2024	30,000	RATES
SEWER OFFICE ROOF	30,000	RATES
WATER RESERVIOR	1 MILLION +	GRANT, DIF, RATES
PRESSURE REDUCING STATIONS.WATER. (MUTLI-YEAR)	20,000	14 TOTAL. multi-year replacement
WATER MAIN AT BAKER'S ALLEY		
WATER VEHICLE	45,000	RATES
WWTP CRANE	8,000	
WWTP FACILITY GATE	30,000	OPERATIONAL REVENUES
WWTP FILTER COVER	30,000	RATES (DEPENDING ON STEEL PRICE)
FORKLIFT FOR WWTP	30,000	GRANTS, RATES
SEWER UV BULBS & PARTS	20,000	ANNUAL since FY 21/22
HS LS Force Main (pipe) Replacement	TBD	RATES & OTHERS

FY23-24 Budget Sheets

GENERAL FUND ALL REVENUES		2020/21	2020/21	2021/22	2021/2022	2022/23	2022/23	2023/24
REVENUE SOURCE		ADOPTED	ACTUAL	ADOPTED	ACTUAL	ADOPTED	PROJECTED	PROPOSED
TAXES								
4010	CY SECURED/UNSEC. PROP TX	899,000	944,206	940,000	993,588	970,020	1,013,870	1,044,286
4020	PY SECURED/UNSEC. PROP TX	-	242					
4030	SUPP SB813 - CURR	5,000	15,237	15,000	11,444	15,000	-	1,000
4035	DELINQUENT	2,000	1,605	500	6	500	-	500
4040	DELINQUENT SUPP	1,000	1,675	500	877	500	2,300	500
4050	PROP TRANSFER TAX	15,000	32,003	21,000	33,101	22,000	10,000	16,000
4060	SALES & USE TAX	910,000	1,131,118	1,029,520	1,264,208	1,150,000	1,240,000	1,245,000
4070	TRANS OCCUP TAX (TOTAL)	400,000	502,547	540,000	572,583	530,000	584,000	584,000
4080	FRANCHISE TAX	165,000	176,505	180,000	195,411	185,000	185,000	200,000
4090	SAFETY SALES TAX	14,000	15,107	14,000	19,969	15,000	18,000	18,000
4095	FIRE COMMUNITY FACILITIES DISTRICT	6,800	-	6,800	-	6,800	7,500	7,500
4100	STREET LIGHTING	41,000	30,325	22,000	20,741	20,000	48,000	35,000
4105	UTILITIES	-	18,954	20,000	3,352	-	-	-
4110	LANDSCAPE ASSESSMENT	-	-	8,500	8,439	4,000	-	-
4120	DRAINAGE ASSESSMENT	-	-	6,200	6,000	4,000	-	-
4125	AMADOR CO. FIRE PROTECTION - SCOTTSVILLE	6,090	-	6,090	6,020	6,090	9,620	10,000
LICENSES & PERMITS								
4130	BUSINESS LICENSES	56,000	62,775	60,000	64,120	60,000	60,000	60,000
4135	DISABILITY ACCESS FEE	2,000	2,250	2,000	2,450	2,500	3,200	3,200
4160	PLAN CHECKS	40,000	32,831	50,000	65,776	40,000	35,000	35,000
4170	BUILDING PERMITS	152,000	120,594	160,000	152,252	120,000	82,000	85,000
4180	INSPECTIONS	3,000	5,823	3,500	3,445	3,500	27,000	27,000
4200	SITE PLAN CHECK & INSPECTION	2,500	750	1,500	358	500	-	-
4210	ENCROACHMENT PERMIT	10,000	11,464	5,000	13,771	8,600	16,000	16,000
4230	PLAN & ZONE FEE	4,000	8,930	5,000	4,560	5,000	15,000	15,000
4250	OTHER LIC/PERMITS	-	698		494		1,200	500
INTERGOVERNMENTAL								
4260	MOTOR VEH IN LIEU	390,000	422,003	410,000	443,960	420,000	420,000	440,000
4270	HOME OWNER PROP TAX RELIEF	10,000	10,236	10,000	8,616	10,000	8,500	8,500
4720	GAS TAX 2103 (total)	122,574	120,574	129,719	109,947	144,693	113,246	132,667
4295	STATE MANDATED REIMB.	1,000	26	500	2,386	2,200	500	500
4305	POST REIMBURSEMENT	3,000	2,596	3,000	4,088	4,000	4,902	5,000
4315	220 OTHER ST GRANTS FIRE				9,640			
4325	SLESF (4745)	150,000	168,672	160,000	117,000	160,000	232,714	200,000
4335	OTHER STATE REVENUE	66,000	61,498	-	-	5,000	7,280	7,500
4360	OTHER COUNTY	-	98,522	-	-	70,000	-	-
4390	OTHER FEDERAL GRANTS (SAFER)	114,700	120,071	114,700	88,678	-	31,545	-
CHARGES FOR SERVICES								
4475	STREET SWEEPING	-	-	-	3,236		7,000	8,000
4480	POLICE SERVICES/LIVESCAN	8,000	6,049	8,000	9,858	7,600	6,800	7,000
4481	LIVESCAN ROLLING FEE	11,000	8,136	9,000	11,334	11,000	8,000	8,000
4485	SPECIAL SERVICE JFD				1,100		800	800
4490	COPIES	1,200	1,198	800	694	700	2,000	2,000
4495	PARKING METERS							
4510	APPLICATION REVIEW							
4511	APPLICATION FEE BUSI	10,000	10,000	10,000	12,335	10,000	11,000	11,000
FINES AND FORFEITURES								
4515	CONTRACT		-	-	-	15,000	18,000	20,000
4520	PARKING FINES (NO LONGER NEED)				355			
4525	TRAFFIC FINES	7,200	13,757	8,500	8,541	6,000	5,100	5,000
4530	TOWED VEHICLES	1,000	1,700	1,000	1,000	900	700	800
REVENUE FROM MONEY & PROPERTY								
4550	INTEREST EARNED	5,000	3,140	5,000	(17,756)	3,000	3,500	3,500
4560	RENTAL OF BUILDINGS	-	(270)	2,000	-	-	2,077	-
4570	RENTS & CONCESSIONS	5,000	6,750	6,000	9,397	6,000	6,000	6,000
4580	RENTAL OF EQUIPMENT		102,488	-	47,896	-	62,485	40,000
OTHER REVENUES								
4610	REIMBURSED EXPENSES	9,500	17,192	8,000	106,593	20,000	233,000	60,000
4620	CONTRIBUTIONS	500	600	500	1,602	500	1,900	500
4625	PLOT FEES				2,325		1,950	1,500
4630	SALE OF EQUIPMENT	500	600	500	-	200	10,000	5,000
4635	240 OTH ASSET SALE POLICE				7,050		6,750	5,000
4670	MISC. REVENUE	5,500	34,000	600	8,940	15,000	165,595	5,000
4675	CAPITAL CONTRIBUTION		77,089	68,000	-	-	40,000	-
TRANSFER IN								
4516	COST ALLOC. FROM UTILITES FUNDS	349,595	630,750	630,750	630,750	630,750	630,750	630,750
4795	MISC. TRANSFERS							
TOTAL GENERAL FUND REVENUES		4,005,659	5,033,019	4,683,679	5,088,735	4,711,553	5,399,784	5,017,503

BUDGET ESTIMATES
GENERAL FUND
FY 2023/24

DEPT: CITY COUNCIL
FUND: 100
DEPT NO: 110

ACCOUNT	DESCRIPTION	2020/21 ADOPTED	2020/21 ACTUAL	2021/22 ADOPTED	2021/22 ACTUAL	2022/23 ADOPTED	2022/23 PROJECTED	2023/24 PROPOSED
EXPENDITURES								
PERSONNEL SERVICES & BENEFITS								
5010	SALARIES - REGULAR	-	4,925	4,800	4,725	4,925	4,925	4,925
5015								
5035	HIRING COSTS		-	-				
5050	MEDICAL	79,617	73,413	81,000	71,124	80,000	80,000	96,000
5060	WORKERS COMP INS	150	218	450	201	250	214	250
5080	PAYROLL TAXES	-	666	460	1,162	1,000	1,300	1,200
TOTAL PERSONNEL SERVICES & BENEFITS		79,767	79,222	86,710	77,212	86,175	86,439	102,375
CONTRACTED & PROFESSIONAL SERVICES								
5120	LEGAL SERVICES							
5150	GENERAL PROFESSIONAL SVCS		-	-	-	-	-	-
5190	SURETY BOND		-	-	-	-	-	-
5160	LIABILITY INSURANCE	2,500	2,490	1,500	1,411	4,000	1,500	1,500
5240	ELECTIONS	5,000	4,993	-	-	5,000	200	-
5250	COMMUNITY PROMOTION	45,000	34,652	70,000	37,080	55,000	120,000	90,000
MATERIALS & SUPPLIES								
5300	OFFICE SUPPLIES	-	199	-	62	200	-	-
5310	POSTAGE	-	-	-	-	-	-	-
5320	SMALL TOOLS		65	-	140			
5325	SPECIAL SUPPLIES	-	196	200	124	150	150	150
5330	FUEL							
OTHER SERVICES & CHARGES								
5400	COPIER L				147			
5420	PRINTING							
5430	MUNI CODE	1,000	-	1,000	-	1,000	500	800
5450	ADVERTISING	2,000	1,631	1,500	2,172	1,000	1,500	1,500
5460	EDUCATION/TRAINING	2,000	100	1,000	-	500	-	500
5470	TRAVEL, MEETINGS, ETC	500	-	500	-	500	-	200
5480	DUES & PUBLICATIONS	3,800	4,132	3,800	3,480	3,800	4,000	4,000
5490	CLAIMS PAID	-	-	-				
5550	COMMUNICATIONS	600	709	650	781	720	750	800
5590	COMMUNITY SERVICES	500	216	500	323	300	6,000	500
5600	OTHER AGENCY CHARGES (ACRA)	17,010	17,010	24,000	23,105	30,100	32,000	31,200
5699	MISC EX.				148			
TOTAL SERVICES AND SUPPLIES		79,910	66,393	104,650	68,975	102,270	166,600	131,150
TOTAL CITY COUNCIL		159,677	145,615	191,360	146,186	188,445	253,039	233,525

BUDGET ESTIMATES
GENERAL FUND
FY 2023/24

DEPT: **ADMINISTRATION**
FUND: **100**
DEPT NO: **120**

ACCOUNT	DESCRIPTION	2020/21 ADOPTED	2020/21 ACTUAL	2021/22 PROPOSED	2021/22 ACTUAL	2022/23 ADOPTED	2022/2023 PROJECTED	2023/24 PROPOSED
EXPENDITURES								
PERSONNEL SERVICES & BENEFITS								
5010	SALARIES - REGULAR	302,000	328,113	329,600	378,493	388,000	400,000	400,000
5015	SALARIES-HOURLY	5,000	9,252	5,000	2,647	20,000	21,000	22,000
5020	SALARIES-OT	8,000	3,478	10,000	2,823	5,000	6,000	6,000
5025	SALARIES-Reim	-	-	-	-	-	-	-
5030	REIMBURSEABLE	-	-	-	(5,814)	-	-	-
5035	HIRING COSTS	450	486	400	1,513	400	1,300	2,000
5040	PERS RETIREMENT(INC.UFL)	145,000	137,926	155,000	156,155	170,000	180,000	190,000
5045	RETIREE MEDICAL	54,000	54,315	54,000	53,681	55,000	55,000	55,000
5050	MEDICAL	30,000	25,039	31,000	30,103	35,000	30,000	30,000
5055	CAFETERIA	85,000	75,003	76,000	68,074	85,000	70,000	80,000
5060	WORKERS COMP INS	26,030	15,466	26,000	17,310	20,000	18,500	20,000
5080	PAYROLL TAXES	55,000	53,959	65,000	58,948	72,000	69,000	72,000
TOTAL PERSONNEL SERVICES & BENEFITS		710,480	703,036	752,000	763,932	850,400	850,800	877,000
CONTRACTED & PROFESSIONAL SERVICES								
5100	AUDIT SERVICES	23,000	13,984	15,000	16,090	17,000	17,000	17,000
5120	LEGAL SERVICES	45,000	31,805	58,000	75,416	60,000	52,000	55,000
5150	GENERAL PROFESSIONAL SVCS.	40,000	30,412	40,000	21,631	35,000	28,000	50,000
5160	LIABILITY INSURANCE	12,000	15,334	12,000	8,416	30,000	30,000	40,000
5170	PROPERTY INSURANCE	-	-	-	-	-	-	-
5190	SURETY BOND	600	547	600	-	600	600	600
5210	MISC INSURANCE	-	-	900	547	-	-	-
REPAIRS & MAINTENANCE								
5260	MAINTENANCE OF EQUIPMENT	1,000	-	500	2,250	100	100	100
5270	MAINTENANCE OF BUILDING	1,000	-	250	1,315	200	1,000	1,000
5280	MAINTENANCE OF FACILITIES	500	-	250	426	100	-	100
MATERIALS & SUPPLIES								
5300	OFFICE SUPPLIES	3,000	5,794	3,000	3,287	4,500	5,000	5,000
5305	SNACK SHACK	-	-	-	-	-	-	-
5310	POSTAGE/EXPRESS	3,500	920	3,000	2,106	6,000	4,000	4,000
5320	SMALL TOOLS	500	1,493	500	1,864	1,000	1,000	1,000
5325	SPECIAL SUPPLIES	500	680	1,000	902	1,000	500	500
5328	EMS SUPP	-	15	-	-	-	-	-
5330	FUEL	-	-	-	-	-	-	-
5360	SOFTWARE	500	849	800	8,040	5,000	5,000	5,000
OTHER SERVICES & CHARGES								
5380	EQUIPMENT RENTAL (P-BOWES)	1,200	1,129	1,200	1,516	1,200	1,500	1,500
5400	COPIER LEASE	7,800	3,468	4,000	5,270	5,000	5,300	5,300
5420	PRINTING	750	1,860	800	572	800	800	800
5430	MUNI CODE	800	1,077	800	270	500	100	100
5440	BANK SERVICE CHARGES	5,000	10,147	11,000	5,419	6,500	1,000	2,000
5450	ADVERTISING	1,000	117	500	1,170	500	2,500	2,500
5460	EDUCATION & TRAINING	1,300	425	1,300	975	1,000	1,500	1,000
5470	TRAVEL, MEETINGS, ETC	1,000	351	1,000	771	1,000	1,000	1,000
5480	DUES & PUBLICATIONS	600	1,254	1,200	565	1,200	1,200	1,200
5490	CLAIMS PAID	-	-	-	25,000	500	36,000	5,000
5540	TELEPHONES	8,000	4,812	8,000	9,352	8,000	8,000	8,000
5550	COMMUNICATIONS	3,500	3,357	3,200	3,477	5,000	3,500	3,600
5590	COMMUNITY DONATIONS	-	-	-	-	-	-	-
5600	OTHER AGENCY CHARGES (PTAP)	45,000	35,265	50,000	40,220	40,000	40,000	42,000
5610	REIMB. EXPENSES	100	-	-	-	-	-	-
5680	OVER/SHORT	-	35	-	(486)	-	-	-
5699	MISC EXP-LATE FEES	500	208	200	384	200	1,150	200
TOTAL SERVICES AND SUPPLIES		207,650	165,338	219,000	236,765	231,700	246,600	253,300
CAPITAL PURCHASES								
5700	EQUIPMENT	-	-	-	-	-	-	-
5710	FURNITURE	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY								
TOTAL ADMINISTRATION EXPENDITURES		918,130	868,374	971,000	1,000,697	1,082,100	1,097,400	1,130,300

BUDGET ESTIMATES
GENERAL FUND
FY 2022/23

DEPT: **CIVIC CENTER**
FUND: **100**
DEPT NO: **160**

ACCOUNT	DESCRIPTION	2020/21 ADOPTED	2020/21 ACTUAL	2021/22 ADOPTED	2021/22 ACTUAL	2022/23 ADOPTED	2022/23 PROJECTED	2023/24 PROPOSED
<u>EXPENDITURES</u>								
PERSONNEL SERVICES & BENEFITS								
5010	SALARIES - REGULAR	3,000	4,394	5,000	7,325	7,000	7,200	7,500
5015	SALARIES-HOURLY							
5020	SALARIES - OVERTIME		167	500	202	250	800	400
5035	HIRING COSTS							
5040	PERS RETIREMENT	1,500	1,347	2,518	1,988	2,500	2,800	3,000
5050	MEDICAL	260	425	400	573	700	600	650
5055	CAFETERIA PLAN	1,200	1,543	1,800	2,084	2,500	2,000	2,500
5060	WORKERS COMP INS	120	207	500	341	450	305	350
5080	PAYROLL TAXES	500	774	800	1,316	1,400	1,300	1,400
	TOTAL SAL & BEN	6,580	8,857	11,518	13,829	14,800	15,005	15,800
5110	ENG SERV				16,292	-	9,000	9,000
5150	GEN. PROF. SERVICES				-	2,000	-	1,000
5160	LIABILITY INSURANCE	1,600	1,548	1,000	1,229	3,000	2,500	3,000
5170	PROPERTY DAMAGE	15,000	5,669	31,000	9,071	20,000	12,000	18,000
REPAIRS & MAINTENANCE								
5260	MAINTENANCE OF EQUIPMENT	2,000	2,715	1,000	1,031	400	1,000	1,000
5270	MAINTENANCE OF BUILDINGS	-	5,800	1,500	1,971	1,500	1,500	1,500
5280	MAINTENANCE OF FACILITIES	2,000	10,649	2,000	10,295	15,000	15,000	15,000
MATERIALS & SUPPLIES								
5300	OFFICE SUPPLIES	-	2,436	-	38	1,000	50	500
5320	SMALL TOOLS	-	288	500	-	200	324	500
5325	SPECIAL SUPPLIES	-						
OTHER SERVICES & CHARGES								
5380	RENTAL OF EQUIP.		-					
5450	ADVERTISING		245		522	-	300	300
5560	UTILITIES	25,000	28,202	28,000	35,473	30,000	42,000	45,000
5600	OTH AGENCIES		206		207	-	-	-
	TOTAL SERV & SUPPL	45,600	57,757	65,000	76,129	73,100	74,674	85,800
CAPITAL PURCHASES								
5700	EQUIPMENT	-	47,557	-		-		
5710	FURNITURE (CHAIRS)	-		10,000	-	-		
CAPITAL PROJECTS								
5750	CIVIC CENTER	-	12,669	-	-	-	-	22,000
	TOTAL CAPITAL OUTLAY	-	60,226	10,000	-	-	-	22,000
	TOTAL CIVIC CENTER	52,180	126,840	86,518	89,959	87,900	89,679	123,600

BUDGET ESTIMATES
GENERAL FUND
FY 2023/24

DEPT: FIRE
FUND: 100
DEPT NO: 220

ACCOUNT	DESCRIPTION	2020/21 ADOPTED	2020/21 ACTUAL	2021/22 ADOPTED	2021/22 ACTUAL	2022/23 ADOPTED	2022/23 PROJECTED	2023/24 PROPOSED
EXPENDITURES								
PERSONNEL SERVICES & BENEFITS								
5010	SALARIES - VOL. OFFICER	103,000	105,915	107,000	99,074	46,800	35,000	51,600
5015	HOURLY PAY(strike team)		70,886	12,000	61,386	5,000	35,000	40,000
5027	FIRE VOL. SHIFT PAY (USE MM bef. SAFR)	-	27,525	27,500	-	28,000	-	-
5030	REIMBURSED PAYROLL	-	3,550		281	100	5,600	500
5035	HIRING COSTS	-	1,593	2,000	435	1,500	1,500	1,500
5040	PERS	8,500	10,193	12,000	7,279	12,000	7,500	12,000
5050	MEDICAL	26,000	25,423	27,000	12,315	500		
5055	Cafeteria				15,366			
5060	WORKERS COMP INS	8,000	6,789	7,000	4,583	6,000	4,500	6,000
5070	UNIFORM ALLOWANCE	5,000	3,803	4,500	5,037	5,000	300	5,000
5071	UNIFORM ALLOWANCE (VOLUNTEERS)	400	-	400	-	-	-	-
5080	PAYROLL TAXES	15,000	20,131	19,000	19,227	22,000	5,000	5,000
TOTAL PERSONNEL SERVICES & BENEFITS		165,900	275,807	218,400	224,983	126,900	94,400	121,600
CONTRACTED & PROFESSIONAL SERVICES								
5110	ENG SERVICES	-	-	-	-	-	-	-
5120	LEGAL SERVICES	-	-	-	-	-	-	-
5130	PLANNING		94					
5150	PROF. SERVICES	500	149	-	2,452	3,000	3,500	4,000
5155	FIRE. VOL. RESPONSE/TRAINING	8,000	3,480	5,000	2,530	200	5,000	5,000
5160	LIABILITY INSURANCE	15,000	14,180	10,000	8,890	20,000	10,439	13,000
5170	PROPERTY DAMAGE	4,000	9,568	20,000	15,310	25,000	19,116	25,000
5200	VEHICLE INSURANCE	7,000	10,075	9,000	10,212	10,000	10,744	13,000
5210	MISCELLANEOUS INSURANCE	3,100	3,047	3,200	3,064	3,100	3,000	3,000
5220	WATER PURCHASE	-	-	-	-	-	-	-
TOTAL		37,600	40,593	47,200	42,458	61,300	51,799	63,000
REPAIRS & MAINTENANCE								
5260	MAINTENANCE OF EQUIPMENT	9,000	8,456	9,000	5,323	7,000	60,000	50,000
5270	MAINTENANCE OF BUILDINGS	3,000	9,167	5,000	2,305	4,000	2,000	5,000
5280	MAINTENANCE OF FACILITIES	2,000	1,818	2,000	1,606	2,000	4,500	5,000
5290	MAINTENANCE OF VEHICLES	30,000	24,288	25,000	18,011	20,000	75,000	26,000
TOTAL		44,000	43,728	41,000	27,245	33,000	141,500	86,000
MATERIALS & SUPPLIES								
5300	OFFICE SUPPLIES	2,000	2,191	2,000	1,038	1,500	1,500	1,500
5305	SNACK SHACK	-	-	-	-	-	-	-
5310	POSTAGE/EXPRESS	100	-	100	80	-	200	200
5320	SMALL TOOLS	500	5,225	500	360	500	1,000	1,000
5322	FIRE FIGHTING SUPPLIES/EQUIP.	15,000	13,989	15,000	410	14,000	350	14,000
5325	SPECIAL SUPPLIES	1,000	3,221	1,000	199	500	500	500
5328	EMS SUPPLIES	3,000	8,219	3,000	3,359	3,200	3,300	3,500
5330	FUEL	18,000	15,034	18,000	24,064	35,000	25,000	30,000
5340	CHEMICAL				60			
5350	PROTECTIVE CLOTHING	10,000	17,613	5,000	3,949	5,000	25,800	10,000
5351	PROTECTIVE CLOTHING (SAFER)	4,938	-	4,938	-	-	-	-
5360	SOFTWARE	1,000	406	1,000	5,474	6,000	6,000	6,000
TOTAL		55,538	65,898	50,538	38,994	65,700	63,650	66,700
OTHER SERVICES & CHARGES								
5420	PRINTING	500	-	200	1,099	500	230	500
5440	BANK CHARGES	-	-	-	-	-	-	-
5450	ADVERTISING	-	39	1,150	28	-	-	-
5460	EDUCATION & TRAINING	3,000	10,008	8,000	6,837	5,000	3,500	5,000
5461	OFFICER TRAINING	2,000	-	2,000	-	-	-	-
5462	CONFERENCE REGISTRATION	475	-	475	-	-	-	-
5470	TRAVEL, MEETINGS, ETC	100	1,861	100	24	100	300	300
5471	CHIEF LEADERSHIP TRAINING	1,490	-	1,490	-	-	-	-
5480	DUES & PUBLICATIONS	2,560	2,945	2,800	2,465	2,800	5,500	5,500
5490	CLAIMS PAID	-	-	-	-	-	-	-
5530	MEDICAL SERVICES	-	-	-	-	-	-	-
5540	TELEPHONES	500	607	500	1,249	800	1,100	1,200
5550	COMMUNICATIONS	4,000	4,751	5,000	5,959	5,000	6,000	6,000
5560	UTILITIES	20,000	17,659	19,000	20,109	18,000	32,000	35,000
5590	COMMUNITY SERVICES	1,500	-	1,000	638	700	-	800
5600	OTHER AGENCY CHARGES	-	-	-	32	10,000	1,000	1,000
5610	REIMBURSED EXPENSES	-	174	-	507	-	-	-
TOTAL SERVICES AND SUPPLIES		36,125	38,044	41,715	38,947	42,900	49,630	55,300
CAPITAL PURCHASES								
5700	EQUIPMENT PURCHASES	1,000	4,738	-	-	-	-	-
5710	FURNITURE PURCHASES	-	-	-	-	-	-	-
5720	VEHICLE PURCHASES	-	-	-	-	-	63,190	300,000
CAPITAL PROJECTS								
5750	STATION IMPROVEMENTS	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY		1,000	4,738	-	-	-	63,190	300,000
TOTAL FIRE EXP		340,163	468,808	398,853	372,628	329,800	464,169	692,600

BUDGET ESTIMATES
GENERAL FUND
FY 2023/24

DEPT: POLICE
FUND: 100
DEPT NO: 240

ACCOUNT	DESCRIPTION	2020/21 ADOPTED	2020/21 ACTUALS	2021/22 ADOPTED	2021/22 ACTUAL	2022/23 ADOPTED	2022/23 PROJECTED	2023/24 PROPOSED
EXPENDITURES								
PERSONNEL SERVICES & BENEFITS								
5010	SALARIES - REGULAR	680,000	668,995	695,000	714,150	749,858	731,000	800,000
5015	SALARIES - HOURLY	66,000	70,747	70,000	70,767	70,000	55,000	30,000
5020	SALARIES - OVERTIME	15,000	10,201	15,000	23,214	18,000	36,000	38,000
5030	REIMBURSE PAYROLL	-	-	-	19,445	-	-	-
5035	HIRING COSTS	1,000	4,210	500	-	500	600	600
5040	PERS RETIREMENT(INC.UFL)	280,000	273,244	290,000	301,765	305,000	310,000	316,000
5050	MEDICAL	80,000	56,764	72,000	52,665	74,000	55,800	65,000
5055	CAFETERIA PLAN	195,000	181,032	198,000	192,103	210,000	201,000	222,000
5060	WORKERS COMP INS	66,000	34,305	87,000	37,657	50,000	36,500	38,000
5070	UNIFORM ALLOWANCE	8,000	9,977	6,000	10,377	10,000	8,800	10,000
5080	PAYROLL TAXES	125,000	117,476	125,000	140,954	130,000	130,000	135,000
TOTAL PERSONNEL SERVICES & BENEFITS		1,516,000	1,426,949	1,558,500	1,563,097	1,617,358	1,564,700	1,654,600
5140	LAB TESTS	-	21	-	-	-	-	-
5150	GENERAL PROF. SERVICES	4,000	3,233	4,000	2,304	1,000	2,700	2,500
5160	LIABILITY INSURANCE	25,000	30,634	20,000	17,355	40,000	30,000	40,000
5200	VEHICLE INSURANCE	2,000	2,268	5,000	1,672	2,000	1,600	1,700
5250	COMMUNITY PROMOTION - (PAL)	-	-	-	-	-	3,000	500
REPAIRS & MAINTENANCE								
5260	MAINTENANCE OF EQUIPMENT	4,000	4,210	4,000	1,712	3,000	4,500	5,000
5270	MAINTENANCE OF BUILDINGS	3,000	3,530	3,000	2,977	3,600	2,900	3,000
5280	MAINTENANCE OF FACILITIES	-	145	200	-	200	100	5,000
5290	MAINTENANCE OF VEHICLES	15,000	23,689	18,000	20,666	15,000	42,000	30,000
MATERIALS & SUPPLIES								
5300	OFFICE SUPPLIES	2,500	2,209	2,500	2,328	2,500	2,500	5,000
5310	POSTAGE/EXPRESS	500	-	500	-	500	-	-
5320	SMALL TOOLS	-	2,046	500	8,463	1,500	4,500	2,500
5325	SPECIAL SUPPLIES	2,000	1,736	1,500	8,755	2,000	2,500	2,500
5327	GRANT EX	-	-	-	39	-	-	-
5330	FUEL	20,000	21,160	20,000	31,702	32,000	31,000	31,000
5350	PROTECTIVE CLOTHING	-	717	1,000	754	600	250	500
5360	SOFTWARE	400	1,465	300	2,383	2,500	2,000	2,500
5380	EQUIPMENT	500	-	-	-	-	-	-
OTHER SERVICES & CHARGES								
5400	COPIER LEASE	7,500	5,028	5,000	3,311	5,000	5,000	5,000
5420	PRINTING	500	803	1,000	459	600	600	600
5440	BANK SERVICE CHARGES	-	-	-	-	-	-	-
5450	ADVERTISING	-	-	-	(75)	-	-	-
5460	EDUCATION & TRAINING	5,000	6,883	5,000	5,991	5,000	14,000	14,000
5470	TRAVEL, MEETINGS, ETC	-	1,222	500	368	1,000	500	500
5480	DUES & PUBLICATIONS	1,000	630	500	1,937	1,500	1,500	1,500
5490	CLAIMS PAID	-	-	-	-	-	886	500
5520	INVESTIGATIONS	-	296	-	282	500	8,000	8,000
5530	MEDICAL SERVICES	-	-	-	-	-	-	-
5540	TELEPHONES	6,000	5,984	7,000	10,554	10,000	10,000	10,000
5550	COMMUNICATIONS	22,000	26,476	25,000	21,619	25,000	18,000	21,000
5585	K-9 EXPENSE	-	-	-	-	-	-	-
5590	Community	-	199	-	-	-	-	-
5600	OTHER AGENCY CHARGES	156,000	185,155	220,000	180,079	210,000	181,000	182,000
5610	REIMBURSED EXPENSES	-	1,221	-	1,985	2,000	-	-
5640	BOOKING FEES	-	-	-	-	-	-	-
5645	LIVESCAN FEES	11,000	6,803	11,000	8,642	8,500	6,100	6,500
5699	MISC. EXPENSES	200	1,116	1,000	1,187	1,000	-	-
TOTAL ABOVE SERVICES AND SUPPLIES		288,100	338,877	356,500	337,450	376,500	375,136	381,300
CAPITAL PURCHASES								
5700	EQUIPMENT PURCHASES	-	9,344	-	-	-	-	-
5710	FURNITURE PURCHASES	-	-	-	-	-	-	-
5720	VEHICLE PURCHASES	-	-	-	-	-	-	-
5750	CAPITAL PROJECTS	-	15,487	68,000	-	70,000	88,012	-
TOTAL CAPITAL OUTLAY		-	24,831	68,000	-	70,000	88,012	-
TOTAL EXPENDITURES POLICE		1,804,100	1,790,658	1,983,000	1,900,547	2,063,858	2,027,848	2,035,900

BUDGET ESTIMATES
GENERAL FUND
FY 2023/24

DEPT: **STREETS AND DRAINAGE**
FUND: **100**
DEPT NO: **320**

ACCOUNT	DESCRIPTION	2020/21 ADOPTED	2020/21 ACTUAL	2021/22 ADOPTED	2021/22 ACTUAL	2022/23 ADOPTED	2022/23 PROPOSED	2023/24 PROPOSED
EXPENDITURES								
PERSONNEL SERVICES & BENEFITS								
5010	SALARIES - REGULAR	93,000	86,116	108,000	99,093	108,000	126,600	110,000
5015	SALARIES-HOURLY		-				-	-
5020	SALARIES - OVERTIME	1,000	1,446	2,000	3,617	5,000	7,000	7,000
5030	REIMB PAYROLL		-				-	-
5035	HIRING COSTS	200	585	600	410	600	-	600
5040	PERS RETIREMENT(inl. UFL)	52,000	41,316	55,000	40,168	65,000	46,000	55,000
5050	MEDICAL	19,000	7,955	12,000	7,880	12,000	9,000	10,000
5055	CAFETERIA PLAN	36,000	28,429	36,000	27,266	36,000	34,000	38,000
5060	WORKERS COMP INS	14,000	4,024	14,000	4,417	10,000	5,600	7,000
5080	PAYROLL TAXES	17,000	14,768	17,000	16,452	18,000	20,500	20,000
TOTAL PERSONNEL SERVICES & BENEFITS		232,200	184,639	244,600	199,303	254,600	248,700	247,600
CONTRACTED & PROFESSIONAL SERVICES								
5110	ENGINEERING SERVICES	18,000	3,785	8,000	1,854	8,000	30,000	25,000
5120	LEGAL SERVICES	-	573	-	3,859	-	-	-
5140	LAB TESTS	-	-	-	-	-	-	-
5150	GENERAL PROFESSIONAL SVCS.	1,000	8,930	10,000	7,248	9,000	6,000	6,000
5160	LIABILITY INSURANCE	6,000	6,618	4,000	3,372	8,000	4,163	6,500
5170	PROPERTY DAMAGE	3,000	2,683	6,000	4,292	3,000	5,400	6,000
5200	VEHICLE INSURANCE	1,230	1,231	1,300	1,364	1,300	1,400	1,400
TOTAL		29,230	23,820	29,300	21,989	29,300	46,963	44,900
REPAIRS & MAINTENANCE								
5260	MAINTENANCE OF EQUIPMENT	5,000	13,965	20,000	13,569	5,000	650	1,000
5270	MAINTENANCE OF BUILDINGS		237		14			
5280	MAINTENANCE OF FACILITIES	30,000	28,357	80,000	15,995	45,000	28,000	30,000
5290	MAINTENANCE OF VEHICLES	7,000	3,306	2,000	2,236	2,000	2,500	2,500
TOTAL		42,000	45,865	102,000	31,815	52,000	31,150	33,500
MATERIALS & SUPPLIES								
5300	OFFICE SUPPLIES	200	149	200	139	200	100	2,000
5310	POSTAGE/EXPRESS							
5320	SMALL TOOLS	1,500	474	200	735	200	2,000	2,000
5325	SPECIAL SUPPLIES	2,000	364	1,000	-	500	-	200
5330	FUEL	8,000	5,909	6,000	11,000	6,000	10,500	11,000
5340	CHEMICAL	500	1,344	500	-	500	-	100
5350	PROTECTIVE CLOTHING	1,500	2,357	2,500	977	1,500	200	200
5360	SOFTWARE		1,200	1,200	2,134	1,200	3,800	4,000
TOTAL MATERIALS & SUPPLIES		13,700	11,797	11,600	14,985	10,100	16,600	19,500
OTHER SERVICES & CHARGES								
5420	PRINTING							
5440	BANK SERVICE CHARGES							
5450	ADVERTISING		498	1,000	300	500	250	250
5460	EDUCATION & TRAINING	1,000	349	500	290	500	200	200
5470	TRAVEL, MEETINGS, ETC		-	-	-	-	-	-
5480	DUES & PUBLICATIONS	500	230	500	315	500	315	315
5530	MEDICAL SERVICES							
5540	TELEPHONES	900	636	400	2,498	700	2,800	2,800
5550	COMMUNICATIONS	2,500	2,474	2,800	1,873	2,500	1,750	2,000
5560	UTILITIES	7,000	9,852	8,000	10,761	7,000	15,000	15,000
5570	STREET LIGHTS	52,000	59,044	60,000	59,902	60,000	56,000	62,000
5600	OTHER AGENCY CHARGES	3,000	2,527	3,000	2,868	2,000	1,000	2,000
5610	REIMBURSED EXPENSES	-	-	-	7,309	-	-	-
5699	MISC. EXPENSE							
TOTAL SERV & SUPP		66,900	75,611	76,200	86,116	73,700	77,315	84,565
CAPITAL PURCHASES								
5700	EQUIPMENT PURCHASES				14,086			
5720	VEHICLE PURCHASES						-	20,000
CAPITAL PROJECTS								
5750	STREETS AND DRAINAGE	-	6,213	-	-	-	-	20,000
TOTAL CAPITAL OUTLAY		-	6,213	-	14,086	-	-	40,000
TOTAL STREETS & DRAINAGE		384,030	347,943	463,700	368,295	419,700	420,728	450,065

BUDGET ESTIMATES
GENERAL FUND
FY 2023/24

DEPT: **BUILDING/ CODE ENFORCEMENT**
FUND: **100**
DEPT NO: **410**

ACCOUNT	DESCRIPTION	2020/21 ADOPTED	2020/21 ACTUAL	2021/22 ADOPTED	2021/22 ACTUAL	2022/23 ADOPTED	2022/23 PROJECTED	2023/24 PROPOSED
EXPENDITURES								
PERSONNEL SERVICES & BENEFITS								
5010	SALARIES - REGULAR	59,000	59,730	65,000	63,861	120,000	92,000	120,000
5020	SALARIES O/T	7,000	4,387	6,000	1,563	3,000	3,200	3,000
5030	REIMB. PAYROLL				189			
5035	HIRING COSTS				462	500	400	-
5040	PERS RETIREMENT	30,000	25,284	30,000	27,644	35,000	32,000	35,000
5050	MEDICAL	6,000	6,064	7,000	4,530	7,000	6,200	10,800
5055	CAFETERIA PLAN	20,000	22,616	21,000	16,590	22,000	7,400	21,600
5060	WORKERS COMP INS	5,000	2,851	7,000	2,933	7,000	2,767	3,200
5080	PAYROLL TAXES	11,000	10,216	11,000	10,555	20,000	15,400	16,000
	TOTAL SAL & BEN	138,000	131,147	147,000	128,328	214,500	159,367	209,600
CONTRACTED & PROFESSIONAL SERVICES								
5110	ENGINEERING SERVICES	-	338	-	1,654	5,000	7,000	6,000
5130	PLANNING SERVICES	-	-	-	-	-	-	-
5150	GENERAL PROF. SERVICES	-	-	6,000	17,139	5,000	-	1,000
5160	LIABILITY INSURANCE	2,500	2,535	1,500	1,864	5,000	2,025	2,200
5200	VEHICLE INSURANCE	100	15	500	227	500	230	230
	TOTAL	2,600	2,888	8,000	20,884	15,500	9,255	9,430
5260	MAINTENANCE OF EQUIP.		-	-	-	-	-	-
5290	MAINTENANCE OF VEHICLES	1,000	319	300	-	500	-	100
	TOTAL	1,000	319	300	-	500	-	100
MATERIALS & SUPPLIES								
5300	OFFICE SUPPLIES	200	940	200	393	1,500	820	850
5310	POSTAGE/EXPRESS				-			
5320	SMALL TOOLS		167	200	1,821	500	2,500	500
5325	SPECIAL SUPPLIES	500	284	100	-	-	-	-
5330	FUEL	1,200	649	500	533	500	550	550
5350	PROTECTIVE CLOTHING	200	509	200	-	200	200	200
5360	SOFTWARE	6,000	13,200	7,500	9,672	12,000	5,000	5,000
	TOTAL	8,100	15,748	8,700	12,418	14,700	9,070	7,100
OTHER SERVICES & CHARGES								
5420	PRINTING	500	234	200	295	300	120	150
5440	BANK SVCS		823		-			
5450	ADVERTISING	200	-	100	241	150	300	150
5460	EDUCATION & TRAINING	1,000	665	1,000	-	800	1,200	600
5470	TRAVEL, MEETINGS, ETC	500	-	500	156	500	200	500
5480	DUES & PUBLICATIONS	500	5,021	500	1,339	500	2,300	2,000
5530	MEDICAL SERVICES							
5540	TELEPHONE	600	948	900	757	900	500	500
5550	COMMUNICATIONS	1,000	142	600	367	500	700	800
5600	OTHER AGENCY CHARGES	3,000	1,811	3,000	2,060	3,000	2,000	2,000
5610	REIMB. EXPENSES	-	519	-	10,461	3,000	4,000	25,000
5620	IN KIND CONTRIBUTIONS							
5640	BOOKING				176			
5699	MISC EX.				1,639			
	TOTAL SERV & SUPP	7,300	10,163	6,800	17,491	9,650	11,320	31,700
CAPITAL PURCHASES								
5700	EQUIPMENT	-		-		-		
5710	FURNITURE	-		-		-		
5720	VEHICLES	-	32,076	-	-	-		
	TOTAL CAPITAL OUTLAY	-	32,076	-	-	-	-	-
TOTAL EXPENDITURE BUILDING INSPECTION		157,000	192,341	170,800	179,121	224,150	170,687	241,300

BUDGET ESTIMATES
GENERAL FUND
FY 2023/24

DEPT: **ENGINEERING (also in each dept)**
FUND: **100**
DEPT NO: **430**

ACCOUNT	DESCRIPTION	2020/21 ADOPTED	2020/21 ACTUAL	2021/22 ADOPTED	2021/22 ACTUAL	2022/23 ADOPTED	2022/23 PROJECTED	2023/24 PROPOSED
<u>EXPENDITURES</u>								
PERSONNEL SERVICES & BENEFITS								
5010	SALARIES - REGULAR							
5020	SALARIES - OVERTIME							
5030	REIMB. PAYROLL							
5040	PERS RETIREMENT							
5050	MEDICAL							
5060	WORKERS COMP INS							
5080	PAYROLL TAXES							
	TOTAL SAL & BEN	-	-	-	-	-	-	-
CONTRACTED & PROFESSIONAL SERVICES								
5110	ENGINEERING SERVICES	10,000	7,318	10,000	17,222	25,000	17,000	15,000
5130	PLANNING SERVICES							
5150	GENERAL PROF. SERVICES				14,053		-	
5160	LIABILITY INSURANCE	73	659	50	110	200	-	
5200	VEHICLE INSURANCE							
	TOTAL PROF SERVICES	10,073	7,977	10,050	31,385	25,200	17,000	15,000
REPAIRS & MAINTENANCE								
5260	MAINTENANCE OF EQUIPMENT							
5290	MAINTENANCE OF VEHICLES							
	TOTAL REPAIRS & MAINTCE							
OTHER SERVICES & CHARGES								
5420	PRINTING				36			
5450	ADVERTISING				392			
5460	EDUCATION & TRAINING							
5470	TRAVEL, MEETINGS, ETC							
5480	DUES & PUBLICATIONS							
5600	OTHER AGENCY CHARGES (ODA SWPPP)							
5610	REIMB EXPENSES		3,420		10,459	5,000	1,000	1,000
	TOTAL SERV & CHARGES	-	3,420	-	10,887	5,000	1,000	1,000
CAPITAL PURCHASES/PROJECTS								
5700	EQUIPMENT	-		-		-		
5710	FURNITURE							
5720	VEHICLE PURCHASES							
	TOTAL CAPITAL OUTLAY	-		-		-		
	TOTAL ENGINEERING	10,073	11,397	10,050	42,272	30,200	18,000	16,000

BUDGET ESTIMATES
GENERAL FUND
FY 2023/24

DEPT: **PLANNING**
FUND: **100**
DEPT NO: **460**

ACCOUNT	DESCRIPTION	2020/21 ADOPTED	2020/21 ACTUAL	2021/22 ADOPTED	2021/22 ACTUAL	2022/23 ADOPTED	2022/23 PROJECTED	2023/24 PROPOSED
<u>REVENUES</u>								
<u>EXPENDITURES</u>								
PERSONNEL SERVICES & BENEFITS								
5010	SALARIES - REGULAR	-	280					
5020	SALARIES O/T							
5030	REIMB. PAYROLL							
5035	HIRING COSTS							
5040	PERS RETIREMENT							
5050	MEDICAL							
5060	WORKERS COMP INS							
5080	PAYROLL TAXES							
TOTAL PERSONNEL SERVICES & BENEFITS		-	280	-	-	-	-	-
CONTRACTED & PROFESSIONAL SERVICES								
5110	ENGINEERING SERVICES	2,000	450	1,000	5,047		2,000	3,000
5120	LEGAL SERVICES							
5130	PLANNING SERVICES	30,000	26,841	26,000	25,999	54,000	40,000	50,000
5150	GEN. PROF. SERVICES				3,203		1,000	1,000
5160	LIABILITY INSURANCE	1,000	1,012	1,000	533	2,000	700	800
REPAIRS & MAINTENANCE								
5260	MAINT. OF EQUIP						20	20
MATERIALS & SUPPLIES								
5300	OFFICE SUPPLIES		117		30		100	100
5310	POSTAGE/EXPRESS							
5320	Small Tools						300	500
5325	SPECIAL SUPPLIES						700	700
5360	SOFTWARE		233	450	700	800	1,077	700
5380	EQUIPMENT				1,886			
OTHER SERVICES & CHARGES								
5420	PRINTING							
5450	ADVERTISING		833	800	544	600	500	500
5460	TRAINING							
5470	TRAVEL/MEETINGS							
5480	DUES & PUBLICATIONS							
5540	TELEPHONE							
5550	COMMUNICATIONS		851	800	920		850	900
5600	OTHER AGENCY CHARGES	12,000	12,054	13,000	11,624	12,054	12,244	12,500
5610	REIMBURSED EXPENSES	5,000	12,284	8,000	11,445	12,000	18,000	18,000
5699	MISC. EXPENSE							
TOTAL SERV & SUPPL		50,000	54,676	51,050	61,928	81,454	77,491	88,720
CAPITAL PURCHASES								
5700	EQUIPMENT							
TOTAL CAPITAL OUTLAY		-	-	-	-	-	-	-
TRANSFERS IN								
4795								
TOTAL PLANNING		50,000	54,676	51,050	61,928	81,454	77,491	88,720

BUDGET ESTIMATES
GENERAL FUND
FY 2023/24

DEPT: CEMETERY
FUND: 100
DEPT NO: 520

ACCOUNT	DESCRIPTION	2020/21 ADOPTED	2020/21 ACTUAL	2021/22 ADOPTED	2021/22 ACTUAL	2022/23 ADOPTED	2022/23 PROJECTED	2023/24 PROPOSED
EXPENSES								
PERSONNEL SERVICES & BENEFITS								
5010	SALARIES - REGULAR			-	6,011	-	4,000	5,500
5015	SALARIES - HOURLY			-	-	-	234	250
5020	SALARIES - OVERTIME			-	341	-	350	500
5035	HIRING COSTS			-	-	-	-	-
5040	PERS RETIREMENT			-	405	-	-	-
5050	MEDICAL			-	498	-	330	-
5055	CAFETERIA PLAN			-	1,939	-	-	-
5060	WORKERS COMP INS			-	282	-	170	200
5080	PAYROLL TAXES			-	1,042	-	650	700
	TOTAL SAL & BEN			-	10,517	-	5,734	7,150
CONTRACTED & PROFESSIONAL SERVICES								
5110	ENGINEERING SERVICES			-	2,276	-	-	-
5150	GENERAL PROF. SERVICES			-	-	-	-	-
5160	LIABILITY INSURANCE			-	-	-	-	-
5170	PROPERTY DAMAGE INS.			-	-	-	-	-
OTHER SERVICES & CHARGES								
5480	DUES & PUBLICATIONS			-	-	-	-	-
5490	CLAIMS			-	-	-	-	-
5540	TELEPHONE			-	-	-	-	-
5560	UTILITIES			-	1,336	-	2,500	2,500
5600	OTHER AGENCY CHARGES			-	-	-	-	-
5610	REIMB. EXPENSES			-	-	-	-	-
	TOTAL SERV & SUPPL			-	3,674	-	2,500	2,500
CAPITAL PURCHASES								
5700	EQUIPMENT PURCHASES			-	-	-	-	-
	TOTAL CAPITAL OUTLAY			-	-	-	-	-
	TOTAL CEMETERY			-	14,191	-	8,234	9,650

BUDGET ESTIMATES
GENERAL FUND
FY 2023/24

DEPT: **PARKS**
FUND: **100**
DEPT NO: **610**

ACCOUNT	DESCRIPTION	2020/21 ADOPTED	2020/21 ACTUAL	2021/22 ADOPTED	2021/22 ACTUAL	2022/23 ADOPTED	2022/23 PROJECTED	2023/24 PROPOSED
EXPENSES								
PERSONNEL SERVICES & BENEFITS								
5010	SALARIES - REGULAR	40,000	48,378	55,000	71,369	60,000	61,000	62,000
5015	SALARIES - HOURLY	5,000	-	5,000	-	5,000	-	-
5020	SALARIES - OVERTIME	4,000	8,025	8,000	9,751	8,000	11,000	11,000
5035	HIRING COSTS	-	-	-	-	-	-	-
5040	PERS RETIREMENT	23,000	21,970	23,840	23,545	30,000	35,000	36,000
5050	MEDICAL	6,000	5,621	7,000	5,644	8,000	4,200	5,000
5055	CAFETERIA PLAN	20,000	21,704	23,000	19,226	23,000	12,000	14,000
5060	WORKERS COMP INS	5,000	2,478	5,000	3,514	3,000	2,600	3,000
5080	PAYROLL TAXES	8,500	9,576	10,000	14,134	20,000	12,000	13,000
	TOTAL SAL & BEN	111,500	117,753	136,840	147,183	157,000	137,800	144,000
CONTRACTED & PROFESSIONAL SERVICES								
5110	ENGINEERING SERVICES	1,000	-	1,000	-	500	-	500
5150	GENERAL PROF. SERVICES	500	-	1,000	999	1,000	-	1,000
5160	LIABILITY INSURANCE	2,400	2,290	1,500	1,541	3,200	2,215	3,000
5170	PROPERTY DAMAGE INS.	6,000	6,063	12,000	9,701	12,000	12,111	14,000
REPAIRS & MAINTENANCE								
5260	MAINTENANCE OF EQUIPMENT	500	77	500	121	150	50	2,000
5270	MAINTENANCE OF BUILDINGS	500	2,228	1,000	3,355	1,400	4,500	4,500
5280	MAINTENANCE OF FACILITIES	5,000	2,130	1,000	1,424	2,000	9,000	7,000
5281	PUBLIC WAYS	5,000	235	500	2,865	2,000	14,500	15,000
MATERIALS & SUPPLIES								
5310	POSTAGE							
5320	SMALL TOOLS	1,500	-	500	-	200	50	100
5325	SPECIAL SUPPLIES	-	311	-	-	-	-	-
5330	FUEL	1,000	1,058	1,000	1,833	1,500	1,700	1,700
5340	CHEMICAL		107		-	50	-	-
5350	PROTECTIVE CLOTHING	250	-	250	-	250	144	250
OTHER SERVICES & CHARGES								
5480	DUES & PUBLICATIONS			-	1,738	1,780	-	-
5490	CLAIMS			-	-	-	-	-
5540	TELEPHONE			-	-	-	-	-
5560	UTILITIES	20,000	25,488	25,000	25,210	32,682	32,682	33,000
5600	OTHER AGENCY CHARGES	1,500	1,214	1,500	-	1,000	32,682	DTSC
5610	REIMB. EXPENSES							
	TOTAL SERV & SUPPL	45,150	41,201	46,750	48,786	59,712	109,634	82,050
CAPITAL PURCHASES								
5700	EQUIPMENT PURCHASES							
CAPITAL PROJECTS								
5750	OVERALL&ROOF FOR RESTROOM AT KTW	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL PARKS	156,650	158,954	183,590	195,969	216,712	247,434	226,050

MEASURE M FIRE

BUDGET ESTIMATES
FY 2023/24

DEPT: **MEASURE M**
FUND: **230**
DEPT NO:

REVENUES

		2020/21 ADOPTED	2020/21 ACTUAL	2021/22 ADOPTED	2021/22 ACTUAL	2022/23 ADOPTED	2022/23 PROJECTED	2023/24 PROPOSED
4085	MEASURE M/PROP 172	560,000	580,000	595,000	745,794	613,000	700,000	750,794
4550	INTEREST EARNED				(7,932)			
OTHER REVENUES								
4610	REIMB. EXPENSES							?
4670	MISC. RECEIPTS							
TOTAL REVENUE		560,000	580,000	595,000	737,862	613,000	700,000	750,794

EXPENDITURES

PERSONNEL SERVICES & BENEFITS								
5010	SALARIES - REGULAR	305,000	189,043	315,000	238,068	330,000	300,000	360,000
5015	SALARIES - HRLY		13,546		6,893			
5020	SALARIES - OVERTIME	20,000	25,502	20,000	38,259	25,000	45,768	40,000
5027	VOLUNTEER SHIFT PAY	75,000	76,575	85,000	85,350	76,000	77,000	77,000
5027	220 Fire DP Stipend Fire		150					
5030	REIMB. PAYROLL							
5035	HIRING COSTS							
5040	PERS	51,000	37,521	51,000	45,857	53,000	54,164	56,000
5050	MEDICAL	90,000	16,148	36,000	20,500	40,000	21,000	25,000
5055	CAFETERIA PLAN	-	22,616	-	41,526	-	45,000	70,000
5060	WORKERS COMP INS	22,000	15,333	25,000	14,913	25,000	14,500	18,000
5060	220 Workers Comp Fire		27					
5070	UNIFORM ALLOWANCE	4,200	4,200	4,800	4,200	4,800	4,800	6,000
5080	PAYROLL TAXES	55,000	47,957	55,000	55,172	65,000	70,000	78,000
5080	220 Payroll Taxes Fire		43					
TOTAL PERSONNEL SERVICES & BENEFITS		622,200	448,662	591,800	550,738	618,800	632,232	730,000
CONTRACTED & PROFESSIONAL SERVICES								
5150	GENERAL PROF. SERVICES							
5160	LIABILITY INSURANCE		47,957					
5170	PROP. DAMAGE INS.							
5180	WORKERS COMP							
REPAIRS & MAINTENANCE								
5260	MAINTENANCE OF EQUIPMENT							
5270	MAINTENANCE OF BUILDING							
5280	MAINTENANCE OF FACILITIES							
MATERIALS & SUPPLIES								
5300	OFFICE SUPPLIES							
5310	POSTAGE/EXPRESS							
5320	SMALL TOOLS							
5325	SPECIAL SUPPLIES							
5350	PROTECTIVE CLOTHING							
OTHER SERVICES & CHARGES								
5420	PRINTING							
5450	ADVERTISING							
5460	EDUCATION & TRAINING							
5480	DUES & PUBLICATIONS							
5530	MEDICAL SERVICES							
5540	TELEPHONE							
5560	UTILITIES							
5600	OTHER AGENCY CHARGES							
5610	REIMB. EXPENSES							
TOTAL SERVICES & SUPPLIES		-	-	-	-	-	-	-
CAPITAL PROJECTS								
5700	EQUIPMENT PURCHASE							
5710	FURNITURE PURCHASES							
5750	CAPITAL PROJECTS							
TOTAL CAPITAL PROJECTS		-	-	-	-	-	-	-
TOTAL EXPENDITURES MM FIRE DEPT.		622,200	448,662	591,800	550,738	618,800	632,232	730,000
NET REVENUE		(62,200)	131,338	3,200	187,124	(5,800)	67,768	20,794

SEWER

BUDGET ESTIMATES
FY 2022/23

DEPT: SEWER
FUND: 560
DEPT NO: COMBINED

	2020/21 ADOPTED	2020/21 ACTUAL	2021/22 ADOPTED	2021/22 ACTUAL	2022/23 ADOPTED	2022/2023 PROJECTED	2023/24 REQUESTED
REVENUES							
PROPERTY TAX							
4035 DELINQUENT	-	-	-	-	-	-	-
4105 UTILITIES ASSESS.	-	-	-	591	-	-	-
CHARGES FOR SERVICES							
4400 SEWER MONTHLY CHARGES	2,043,595	2,100,000	2,219,763	2,679,151	2,404,580	2,661,000	2,661,000
4401 CIP/OPS REVENUE	286,968	150,000	295,996	190,066	321,385	200,000	200,000
4402 WWTP RESERVES	585,960	300,000	585,960	371,876	616,800	381,000	381,000
4490 COPIES	-	-	-	-	-	-	-
REVENUE FROM MONEY AND PROPERTY							
4550 INTEREST EARNED	-	2,500	2,000	(28,061)	-	20,700	21,000
4580 RENTAL OF EQUIP	-	-	-	-	-	-	-
4360 SALE OF EQUIPMENT	-	-	-	-	-	-	-
4610 REIMBURSED EXPENSES	1,000	-	-	8	-	-	-
4670 MISC. REVENUE	-	-	-	30	-	-	-
TOTAL REVENUES	2,917,523	2,552,500	3,103,720	3,213,661	3,342,765	3,262,700	3,263,000
EXPENDITURES							
PERSONNEL SERVICES & BENEFITS							
5010 SALARIES - REGULAR	290,000	234,727	285,000	261,182	240,906	241,000	255,000
5015 SALARIES-HOURLY	72,000	69,105	75,000	74,891	79,380	76,000	79,000
5020 SALARIES - OVERTIME	10,000	12,232	15,000	17,329	20,000	31,500	34,500
5030 REIMB PAYROLL	-	-	-	-	-	-	-
5035 HIRING COST	-	457	500	-	500	-	-
5040 PERS RETIREMENT(inc.UFL)	102,000	105,789	125,000	102,645	131,500	142,100	141,000
5045 RETIREE MEDICAL	15,000	10,279	15,000	10,500	12,100	12,100	12,100
5055 CAFETERIA PLAN	82,000	60,043	90,000	63,940	78,721	83,100	85,000
5060 WORKERS COMP INS	30,000	13,992	35,000	14,197	15,000	14,320	15,000
5080 PAYROLL TAXES	56,000	42,451	50,000	45,305	48,427	49,500	50,000
TOTAL PERSONNEL SERVICES & BENEFITS	657,000	549,075	690,500	589,988	626,534	649,620	671,600
CONTRACTED & PROFESSIONAL SERVICES							
5100 AUDIT SVCIES	4,200	8,432	9,000	6,393	9,000	9,000	9,000
5110 ENGINEERING SERVICES	2,000	1,338	23,000	150	10,000	11,550	11,500
5120 LEGAL SERVICES	10,000	25,779	16,000	1,602	5,000	500	500
5130 PLANNING SERVICES	5,000	383	5,000	-	5,000	-	500
5140 LAB TESTS SWR COMBO	62,000	62,641	40,000	50,721	55,500	53,000	53,000
5150 GENERAL PROFESSIONAL SVCS.	80,000	98,395	100,000	90,711	160,000	91,000	107,000
5160 LIABILITY INSURANCE	42,300	26,064	25,000	24,116	40,000	30,450	35,000
5170 PROPERTY DAMAGE INS.	25,000	23,048	45,000	36,878	50,000	46,044	60,000
5180 WORKERS COMP INS	-	-	-	-	-	-	-
5200 VEHICLE INSURANCE	600	654	800	479	800	231	250
5210 MISC. INSURANCE(FLOOD)	30,000	36,290	40,000	45,334	40,000	38,000	38,000
TOTAL	261,100	283,024	303,800	256,383	375,300	279,775	314,750
REPAIRS & MAINTENANCE							
5260 MAINTENANCE OF EQUIPMENT	40,000	26,571	30,000	39,890	30,000	128,700	80,500
5270 MAINTENANCE OF BUILDINGS	50,000	1,779	50,000	227	10,000	5,500	620
5280 MAINTENANCE OF FACILITIES	130,000	64,423	90,000	71,359	105,000	37,000	21,500
5290 MAINTENANCE OF VEHICLES	5,000	1,973	2,000	1,991	2,000	6,000	5,500
TOTAL	225,000	94,746	172,000	113,467	147,000	177,200	108,120
MATERIALS & SUPPLIES							
5300 OFFICE SUPPLIES	1,500	541	2,000	2,560	2,200	2,100	2,100
5310 POSTAGE/EXPRESS	10,000	7,083	10,000	5,231	10,000	5,000	10,000
5320 SMALL TOOLS	3,000	3,805	5,000	4,080	2,000	1,200	500
5325 SPECIAL SUPPLIES	10,500	7,847	8,000	6,533	800	500	200
5330 FUEL	10,000	5,629	7,000	12,575	12,000	12,500	14,500
5340 CHEMICALS	46,000	65,595	50,000	46,525	56,000	55,000	40,500
5350 PROTECTIVE CLOTHING	2,600	1,044	2,000	1,696	1,300	2,700	4,500
5360 SOFTWARE	1,500	2,640	4,000	2,627	3,000	2,700	2,700
TOTAL	85,100	94,185	88,000	81,827	87,300	81,700	75,000

SEWER

OTHER SERVICES & CHARGES

5380	RENTAL OF EQUIP	3,000	1,915	3,000	2,612	7,000	2,000	2,000
5420	PRINTING	2,850	2,896	4,000	976	1,200	3,000	3,000
5440	BANK SVC CHGS	3,500	1,460	2,500	3,099	3,000	3,500	3,500
5450	ADVERTISING	500	-	500	240	500	-	500
5460	EDUCATION & TRAINING	2,500	691	2,500	2,181	1,150	1,700	1,700
5470	TRAVEL, MEETINGS, ETC	1,000	-	500	3,119	500	400	6,600
5480	DUES & PUBLICATIONS	2,200	571	3,000	(27)	1,300	2,200	2,200
5490	CLAIMS PAID	100,000	5,000	100,000	-	55,000	5,000	5,000
5540	TELEPHONE	1,200	1,516	1,500	1,934	2,300	2,300	1,800
5550	COMMUNICATIONS	2,500	2,775	3,000	2,117	2,800	2,005	1,700
5560	UTILITIES	156,000	172,073	170,000	194,674	186,000	186,000	191,500
5600	OTHER AGENCY CHARGES	10,500	11,377	18,000	12,064	17,000	9,000	14,500
5610	REIMBURSED EXPENSES	1,000	935	1,000	-	-	-	-
5660	COST ALLOCATION	162,175	340,333	340,333	340,333	340,333	340,333	340,333
5698	DEPRECIATION	300,000	690,838	700,000	689,795	700,000	700,000	700,000
5699	MISC		104					
TOTAL		748,925	1,232,484	1,349,833	1,253,117	1,318,083	1,257,438	1,274,333
TOTAL SERVICES & SUPPLIES		1,320,125	1,704,440	1,913,633	1,704,794	1,927,683	1,796,113	1,772,203
CAPITAL PURCHASES								
5700	EQUIPMENT PURCHASES	85,000	-	100,000	-	150,000	40,000	60,000
5710	FURNITURE	-	-	-	-	-	-	-
5720	VEHICLE PURCHASES	80,000	-	70,000	1,000	46,000	32,000	80,000
TOTAL		165,000	-	170,000	1,000	196,000	72,000	140,000
CAPITAL PROJECTS								
5750	SEWER	195,000	-	195,000	-	195,000	95,000	195,000
	TOTAL CAPITAL OUTLAY	195,000	-	195,000	-	195,000	95,000	195,000
DEBT SERVICE								
5800	BONDS (PRINCIPAL)	-	-	-	-	-	-	-
5810	LOAN PRINCIPLE	500,000	-	314,038	314,038	314,038	314,038	314,038
5805	SRF LOAN	-	-	-	-	-	-	-
5900	BONDS (INTEREST)	-	-	-	-	-	-	-
5910	LOAN INTEREST	-	197,355	197,455	192,033	197,455	197,455	197,455
	TOTAL DEBT SERV	500,000	197,355	511,493	506,071	511,493	511,493	511,493
TOTAL SEWER EXP		2,837,125	2,450,870	3,480,626	2,801,853	3,456,710	3,124,226	3,290,296
NET REVENUE		80,398	101,630	(376,906)	411,808	(113,945)	138,474	(27,296)

WATER FUND

BUDGET ESTIMATES
FY 2023/24

DEPT: WATER
FUND: 580
DEPT NO:

<u>REVENUES</u>		2020/21 ADOPTED	2020/21 ACTUAL	2021/22 ADOPTED	2021/23 ACTUAL	2022/23 ADOPTED	2022/23 PROJECTED	2023/24 PROPOSED
INTERGOVERNMENTAL								
	TRANSFERS (from DIF&such)	150,000	70,000	-	-	-		
4315	OTHER STATE GRANTS							
CHARGES FOR SERVICES								
4105	UTILITIES ASSESSMENT	-			6,000			
4410	WATER MONTHLY CHARGES	960,750	1,000,000	1,169,400	1,189,887	1,170,300	1,190,000	1,213,800
4420	WATER SERVICE	897,210	900,000	1,092,100	1,238,560	1,201,500	1,750,000	1,802,500
4430	WATER METER INSTALLATION	5,000	4,000	4,000	2,829	3,500	-	2,500
4490	COPIES							
REVENUE FROM MONEY AND PROPERTY								
4550	INTEREST EARNED	2,000	2,000	2,000	(3,051)	2,000	3,000	3,000
4580	RENTAL OF EQUIP							
4607	REIMB. DIRECT COSTS			5,000	-	5,000	-	-
4610	REIMBURSED EXP.	3,500	2,000	2,000	3,358	-	7,910	5,000
OTHER REVENUES								
4670	MISCELLANEOUS	4,500	5,000	4,500	9,413	5,000	3,000	3,000
TOTAL REVENUES		2,022,960	1,983,000	2,279,000	2,446,997	2,387,300	2,953,910	3,029,800
EXPENDITURES								
PERSONNEL SERVICES & BENEFITS								
5010	SALARIES - REGULAR	125,000	135,199	135,000	130,013	141,514	140,000	160,000
5015	SALARIES - HOURLY	30,000	-	15,000	-	-	-	-
5020	SALARIES - OVERTIME	8,000	1,642	5,000	2,871	5,000	7,500	9,000
5030	REIMB. PAYROLL	-	-	-	-	-	-	-
5035	Hiring Costs	-	-	200	-	-	-	-
5040	PERS RETIREMENT	20,000	52,427	10,000	59,283	60,000	65,000	70,000
5041	PENSION EXPENSE	42,000	-	52,000	-	15,000	-	-
5045	RETIREE MEDICAL	8,400	8,050	9,000	8,400	9,000	8,050	9,000
5050	MEDICAL	34,000	15,333	25,000	12,248	20,000	11,000	15,000
5055	CAFETERIA PLAN	40,000	33,429	35,000	41,118	45,000	45,000	50,000
5060	WORKERS COMP INS	28,000	5,864	15,000	6,165	6,000	7,000	8,000
5080	PAYROLL TAXES	25,000	21,646	30,000	22,183	30,000	25,000	30,000
TOTAL SERVICES & BENEFITS		360,400	273,591	331,200	282,281	331,514	308,550	351,000
CONTRACTED & PROFESSIONAL SERVICES								
5100	AUDIT SERVICES	7,500	10,153	12,000	9,568	11,000	10,000	11,000
5110	ENG. SERVICES	15,000	-	5,000	15,744	25,000	-	5,000
5120	LEGAL SERVICES	1,000	1,273	1,000	-	1,000	1,500	1,500
5130	PLANNING SERVICES	1,000	-	1,000	-	1,000	-	-
5140	LAB TESTS	7,500	7,523	7,000	7,508	7,500	6,000	6,500
5150	GENERAL PROFESSIONAL SVCS.	30,000	16,674	35,000	9,105	15,000	9,000	26,000
5160	LIABILITY INSURANCE	35,800	30,424	15,000	19,404	40,000	25,000	25,000
5170	PROPERTY DAMAGE INS.	2,000	3,239	6,000	5,182	7,200	5,000	5,000
5180	WORKERS COMP	-	-	-	-	-	-	-
5200	VEHICLE INSURANCE	400	403	450	452	450	400	400
5220	WATER PURCHASES	970,000	984,642	1,455,000	1,211,238	1,345,000	1,490,000	1,600,000
REPAIRS & MAINTENANCE								
5260	MAINTENANCE OF EQUIPMENT	5,000	2,553	5,000	3,033	5,000	1,000	2,000
5270	MAINTNANCE OF BUILDING				40			
5280	MAINTENANCE OF FACILITIES	46,000	71,512	65,000	32,953	30,000	60,000	30,000
5290	MAINTENANCE OF VEHICLES	5,000	1,396	2,000	6,435	2,000	3,000	3,000
MATERIALS & SUPPLIES								
5300	OFFICE SUPPLIES	500	535	1,000	917	1,000	1,000	1,000
5310	POSTAGE/EXPRESS	8,000	7,083	8,000	6,434	8,000	6,000	7,000
5320	SMALL TOOLS	2,000	978	1,000	4,515	4,000	200	2,000
5325	SPECIAL SUPPLIES	4,000	88	1,000	15	-	150	200
5330	FUEL	6,000	2,777	3,000	2,737	3,200	3,200	3,500
5340	CHEMICALS	500	57	500	-	500	-	500
5350	PROTECTIVE CLOTHING	1,000	264	1,000	193	500	200	500
5360	SOFTWARE	6,000	4,062	5,000	3,877	5,000	5,500	5,600

WATER FUND

OTHER SERVICES & CHARGES							
5380	EQUIPMENT RENTALS	3,000	1,915	3,600	2,612	3,000	4,000
5420	PRINTING	4,350	2,896	4,000	1,237	3,000	3,000
5440	BANK SVC CHGS	2,500	1,460	3,000	3,099	2,500	3,500
5450	ADVERTISING	1,000	-	500	271	500	500
5460	EDUCATION & TRAINING	500	412	500	125	500	200
5470	TRAVEL, MEETINGS, ETC	200	-	200	-	200	200
5480	DUES & PUBLICATIONS	2,000	1,178	1,500	735	1,750	1,500
5490	CLAIMS PAID	5,000	3,400	20,000	350	5,000	-
5540	TELEPHONES	600	1,295	1,200	1,807	1,500	1,800
5550	COMMUNICATIONS	2,500	832	2,000	487	1,500	500
5560	UTILITIES	8,000	10,119	9,000	10,389	11,000	11,000
5600	OTHER AGENCY CHARGES	12,000	11,983	12,000	15,313	15,000	25,000
5610	REIMBURSED EXPENSE	4,000	6,429	5,000	3,174	5,000	7,910
LXA	LINE EXTENSION AGREEMENTS	42,000	-	42,200	-	42,200	42,200
5660	COST ALLOCATION	187,420	290,417	290,417	290,417	290,417	290,417
5697	AMORTIZATION	16,000	15,893	16,000	15,893	16,000	16,000
5698	DEPRECIATION	195,438	198,673	195,438	198,996	200,000	200,000
5699	MISC.		81				
TOTAL SERVICES & SUPPLIES		1,640,708	1,692,619	2,236,505	1,884,252	2,111,417	2,228,877
CAPITAL PURCHASES							
5700	EQUIPMENT PURCHASES	15,000	-	5,000	-	33,500	50,000
5710	FURNITURE		-		-	-	
5720	VEHICLE PURCHASES	5,000	-	10,000	-	-	
CAPITAL PROJECTS							
5750	WATER DIST SYSTEM	150,000	-	200,000	-	100,000	600
TOTAL CAPITAL OUTLAY		170,000	-	215,000	-	133,500	600
DEBT SERVICE							
5800	BONDS (PRINCIPAL)	95,000	-	100,000	105,000	100,000	105,000
5900	BONDS (INTEREST)	23,200	14,615	20,000	10,795	20,000	20,000
TOTAL DEBT SERV		118,200	14,615	120,000	115,795	120,000	120,000
TOTAL EXPENDITURES WATER		2,289,308	1,980,825	2,902,705	2,282,329	2,696,431	2,906,517
NET REVENUE		(266,348)	-	(623,705)	164,668	(309,131)	123,283

SWIM POOL

BUDGET ESTIMATES
FY 2023/24

DEPT: SWIM POOL
FUND: 110
DEPT NO: 630

		2020/21 ADOPTED	2020/21 ACTUAL	2021/22 ADOPTED	2021/22 ACTUAL	2022/23 ADOPTED	2022/23 PROJECTED	2023/24 PROPOSED
REVENUES								
CHARGES FOR SERVICES								
4444	SWIM LESSONS	15,000	5,000	10,000	370	-	17,500	18,500
4450	SWIMMING POOL	16,000	5,000	6,000	3,203	-	7,500	8,500
4470	SNACK BAR	1,000	-	-	-	-	300	400
4515	CONTRACTS	10,000	7,000	10,000	21,871	26,000	18,000	20,000
OTHER REVENUES								
4610	REIMB. EXPENSES	-	-	-	-	-	-	-
4620	CONTRIBUTIONS	-	-	-	10,000	-	-	-
4670	MISC. RECEIPTS	-	-	-	-	-	-	-
TOTAL REVENUES		42,000	17,000	26,000	35,444	26,000	43,300	47,400
TRANSFERS IN								
4700	GENERAL FUND	-	-	-	-	-	-	-
EXPENDITURES								
PERSONNEL SERVICES & BENEFITS								
5010	SALARIES - REGULAR	17,000	9,783	12,000	11,071	10,000	14,500	15,000
5015	HOURLY	30,000	4,218	30,000	13,136	-	13,500	28,000
5020	SALARIES - OVERTIME	2,000	182	1,500	1,026	1,000	2,700	2,800
5040	PERS	2,000	652	500	742	800	950	1,000
5050	MEDICAL	2,000	1,045	2,500	1,179	6,000	6,000	6,500
5055	CAFETERIA PLAN	-	3,473	-	4,847	-	-	-
5060	WORKERS COMP INS	1,000	667	1,000	1,182	1,000	1,500	1,500
5080	PAYROLL TAXES	5,000	2,027	5,000	2,976	3,000	3,700	3,800
TOTAL PERSONNEL SERVICES & BENEFITS		59,000	22,048	52,500	36,160	21,800	42,850	58,600
CONTRACTED & PROFESSIONAL SERVICES								
5110	ENGINEERING SERVICES	-	-	-	11,110	2,600	5,000	5,000
5150	GENERAL PROF. SERVICES	9,000	5,000	9,000	3,750	-	-	-
5160	LIABILITY INSURANCE	2,500	1,964	2,000	534	2,500	1,047	1,300
5170	PROP. DAMAGE INS.	800	3,393	6,000	5,429	7,000	5,500	5,800
5180	WORKERS COMP	-	-	-	-	-	-	-
5210	MISC. INS	1,500	-	-	-	-	-	-
REPAIRS & MAINTENANCE								
5260	MAINTENANCE OF EQUIPMENT	1,000	-	500	-	-	-	-
5270	MAINTENANCE OF BUILDINGS	500	79	500	65	-	-	-
5280	MAINTENANCE OF FACILITIES	1,000	836	500	4,276	2,500	8,590	8,000
MATERIALS & SUPPLIES								
5300	OFFICE SUPPLIES	100	93	100	-	100	-	100
5305	SNACK SHACK SUPPLIES	500	-	200	-	-	-	-
5310	POSTAGE/EXPRESS	-	-	-	-	-	-	-
5320	SMALL TOOLS	100	-	100	-	100	-	-
5325	SPECIAL SUPPLIES	200	183	100	24	100	500	500
5340	CHEMICALS	6,000	2,523	1,000	9,240	500	3,500	4,000
5350	PROTECTIVE CLOTHING	-	173	-	-	200	-	-
OTHER SERVICES & CHARGES								
5420	PRINTING	-	92	-	-	-	500	500
5450	ADVERTISING	-	134	-	-	-	120	120
5460	EDUCATION & TRAINING	-	600	600	-	-	620	620
5480	DUES & PUBLICATIONS	-	150	200	-	-	300	300
5530	MEDICAL SERVICES	-	-	-	-	-	-	-
5540	TELEPHONE	250	256	250	183	180	200	200
5560	UTILITIES	25,000	17,798	15,000	21,487	24,000	25,000	25,000
5600	OTHER AGENCY CHARGES	300	-	300	300	15,000	22,000	500
5610	REIMB. EXPENSES	-	-	-	-	-	-	-
5660	COST ALLOCATION	-	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		48,750	33,273	36,350	56,398	52,180	67,877	46,940
CAPITAL PROJECTS								
5700	EQUIPMENT PURCHASE	-	-	-	-	-	-	-
5750	CAPITAL PROJECTS	-	-	65,000	-	-	-	10,000
TOTAL CAP OUTLAY		-	-	65,000	-	-	-	10,000
TOTAL POOL EXP		107,750	55,321	153,850	92,558	73,980	110,727	115,540
NET REVENUE		(65,750)	(38,321)	(127,850)	(57,113)	(47,980)	(67,427)	(68,140)

Resolution No. 2023-26

A Resolution of the City Council of the City of Jackson Setting a Tax Related Appropriation Limit in Compliance with Article XIII B of the Constitution of the State of California for Fiscal Year 2023-24

WHEREAS, pursuant to Article XIII B of the Constitution of the State of California, the City Council of the City of Jackson is required to establish an "Appropriation Limit" for fiscal year 2023-24, and

WHEREAS, the City Manager has prepared a report showing the computation of the appropriations limitation pursuant to established procedures on Exhibited "A" which is attached and included as part of this resolution, and

WHEREAS, the adjustment factor selected for fiscal year 2023-24 is based on the change in California per capita personal income multiplied by the change in population for the City of Jackson as provided by the State of California Department of Finance, and

WHEREAS, the Appropriations Limit has been determined in accordance with uniform guidelines for Article XIII B of the State of California Constitution:

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Jackson hereby establishes the Appropriations Limit in the amount of **\$9,903,404.70** for the fiscal year 2023-24.

The foregoing resolution was duly passed and adopted by the City Council of the City of Jackson at a regular meeting on the 24th day of July, 2023, by the following vote:

AYES: McLean, Simmons, Godde, Gonsalves, Stimpson

NOES: None

ABSENT: None

ABSTAIN: None

City of Jackson


Steve McLean, Mayor

Attest:

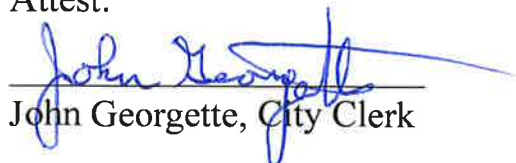

John Georgette, City Clerk

Exhibit A

City of Jackson
Appropriation limit calculation
Fiscal year 2023-24

FY 2022-23 Appropriation Limitation: **\$9,516,099.58**

FY 2023-24 Calculation:

	<u>%</u>	<u>Ratio</u>
Per Capital Personal Income Change	4.44*	1.0444
Population change (Jan. 2022 to Jan. 2023)	-0.35*	0.9965
Limit Calculation Factor for FY 2023-24	1.0444 x 0.9965 = 1.0407	

Appropriation Subject to Limitation FY 2023-24:

\$9,516,099.58 x 1.0407 = \$9,903,404.7

**Information was provided by the State of California, Department of Finance.*

Resolution No. 2023-27

A Resolution of the City Council of the City of Jackson Approving the City Operation Budget and City Capital Improvement Budget for Fiscal Year 2023-24

WHEREAS, the City Manager submitted for the consideration of the Council of the City of Jackson a proposed City Operating Budget and City Capital Improvement Budget for Fiscal Year 2023-24 including therein budgets for Special Grant Funds through June 30, 2024;

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Jackson as follows:

1. The Council has reviewed the proposed City Operating Budget and City Capital Improvement Budget and the funds included therein for the period of July 1, 2023 through June 30, 2024, and hereby adopts those budgets and appropriations for Fiscal Year 2023-24 as shown in the final adopted budget, and expenditure summarized as follows:

<u>General Funds-By Department</u>	<u>2023-2024 Budget (Expenditures)</u>
Administration	\$1,075,300
Building /Code Enforcement	\$241,300
Cemetery	\$9,650
City Attorney	\$55,000
Civic Center	\$123,600
City Council	\$233,525
Engineering	\$16,000
Fire	\$692,600
Parks	\$226,050
Planning	\$88,720
Police	\$2,035,900
Streets & Drainage	\$450,065
Total General Fund:	\$5,247,710

Special Revenue Funds & Grants

Measure M	\$730,000
SB1	\$209,973
SEP (Order#2021-0503)	\$203,580
Park Per Capita Grant (w. 20% local match)	\$240,000
SB 2 General Plan Grant	\$140,000
LEAP Grant	\$65,000
CDBG CV2/3	\$266,335
American Recovery Plan Act	\$1,157,830
Local Transportation DIF	\$250,000
Local Transportation RSTP	\$273,561
Park In Lieu DIF	\$82,000
Equitable Community Revitalization Grant	\$320,000

Enterprise Funds

Water	\$2,906,517
Wastewater Treatment & Collection	\$3,290,296
Pool	\$115,540

2. Any unused appropriations at the end of FY 2022-23 in active Capital Improvement Projects are re-appropriated for continued use in the FY 2023-24.
3. Remaining balances in approved grant programs at the end of FY 2022-23, except for balances reallocated as part of the budget process, are re-appropriated for continuing use in Fiscal Year 2023-24 and all estimated revenues from such approved grants for 2022-23 that are not realized by year end are authorized to be continued.
4. The final budget documents containing the City Operating Budget and Capital Improvement Budget for Fiscal Year 2023-24 shall contain all revisions made by the City Council.
5. The City Manager shall schedule and conduct quarterly evaluation of the City Operation Budget and Capital Improvement Budget for Fiscal Year 2023-24. This evaluation shall include an overview of the year-to-date expenditures and revenues and may include suggestions for addressing any projected or realized fund imbalances or other relevant issues.

The foregoing resolution was duly passed and adopted by the City Council of the City of Jackson at a regular meeting on the 24th day of July, 2023, by the following vote:

AYES: McLean, Simmons, Godde, Gonsalves, Stimpson

NOES: None

ABSENT: None

ABSTAIN: None

CITY OF JACKSON

A handwritten signature in blue ink, appearing to read "Steve McLean", written over a horizontal line.

Steve McLean, Mayor

ATTEST:

A handwritten signature in blue ink, appearing to read "John Georgette", written over a horizontal line.

John Georgette, City Clerk

Resolution No. 2023-28

A Resolution of the City Council of the City of Jackson Authorizing Full-Time Positions in the City Service Effective July 1, 2023, in Accordance with the Operating Budget for the 2023-24 Fiscal Year

WHEREAS, City Council desires to authorize positions as required by law and as provided by the FY 23-24 operational budget based on available information at time of preparation, and;

WHEREAS, City Council recognizes that personnel needs change from time to time and wishes to remain adaptable to changing needs to extent permitted by law.

Now, BE IT RESOLVED by the City Council of the City of Jackson as follows:

1. The City Council Hereby authorized the following full-time and part-time positions in each of the City Department as provided for in the 2023-2024 fiscal year operating budget:

<u>Position</u>	<u>Number of Authorized Positions</u>
Administration	
City Manager	1
Finance/HR Mgr (in transition)	1
Accounting Manager (in transition)	1
Deputy City Clerk /Administration Assistant	1.38
Accounting Services II/III/IV	3
Building Inspector	1
Permit Technician	1
Department Total	<hr/> 9.38

Public Works (Streets & Drainage, Parks, Facilities, Sewer Collection, Water & Pool)

Superintendent Public Works	1
Assistant Public Works Superintendent	1
Foreman	2
Maintenance Worker	5
Department Total	<hr/> 9

Wastewater Treatment Plant

Chief Plant Operator- Wastewater	1
Reclamation Plant Operator III/II/II/I	3
Department Total	<hr/> 4

Police Department

Police Chief	1
Police Capitan/Sergeant	2
Police Officers/Detective (Detective new)	7
Senior Police Clerk/Dispatcher	1
Homelessness Outreach Coordinator (grant funded)	1.38
Department Total	<hr/> 13.38

Fire Department

Fire Chief	0.75
Fire Captain	2
Fire Engineer /Fire Fighter	3
Department Total	<hr/> 5.75

Total **41.51**

2. Direct the City Manager to recommend necessary changes for City Council to consider during the fiscal year.

The foregoing resolution was duly passed and adopted by the City Council of the City of Jackson at a regular meeting on the 24th day of July, 2023, by the following vote:

AYES: McLean, Simmons, Godde, Gonsalves, Stimpson
NOES: None
ABSENT: None
ABSTAIN: None

CITY OF JACKSON



Steve McLean, Mayor

ATTEST:



John Georgette, City Clerk