

FY 2023-2024 ADOPTED BUDGET SUMMARY

ALL FUNDS BUDGET SUMMARY	FY 2022-23 Proposed (Combined)	FY 2023-24 Adopted				
		General Funds	Special Revenue Funds	Total	FY23 to FY24 Delta	% Change
Baseline Revenue	59,426,652	52,346,870	6,242,459	58,589,329	(837,323)	-1%
Transfers In	6,119,889	157,560	6,161,476	6,319,036	199,147	3%
From Available Special Revenue Fund Balance	905,546	-	986,448	986,448	80,902	0%
Total Revenue Sources	66,452,087	52,504,430	13,390,383	65,894,813	(557,274)	-1%
Personnel (including UAL)	33,639,720	31,593,157	4,376,000	35,969,157	2,329,437	7%
Services and Supplies	25,662,477	14,291,282	8,254,438	22,545,720	(3,116,757)	-12%
Transfers Out						
General Funds	542,000		157,560	157,560	(384,440)	-71%
Other Fund Subsidies	3,332,712	3,447,705		3,447,705	114,993	3%
Debt Service	2,245,177	2,713,771		2,713,771	468,594	21%
CIP	1,030,000	458,515	602,385	1,060,900	30,900	3%
Total Uses of Resources	66,452,086	52,504,431	13,390,383	65,894,813	(557,273)	-1%
Surplus/(Shortfall)	-	(0)	-	(0)		

BASELINE REVENUE DETAILS	FY 2022-23 Proposed (Combined)	FY 2023-24 Adopted				
		General Funds	Special Revenue Funds	Total	FY23 to FY24 Delta	% Change
Casino Pilot	2,185,215	2,228,920	-	2,228,920	43,705	2%
Casino Revenue	30,500,000	31,500,000	-	31,500,000	1,000,000	3%
Fines and Fees	397,250	402,018	-	402,018	4,768	1%
Grants	5,518,236	2,080,309	759,910	2,840,219	(2,678,017)	-49%
Intergovernmental	1,877,043	250,000	1,659,263	1,909,263	32,220	2%
Licenses and Permits	324,585	38,476	295,847	334,323	9,738	3%
Miscellaneous Revenue	99,000	-	99,000	99,000	-	0%
Other Taxes (incl. Franchise Fees)	1,780,000	1,860,300	-	1,860,300	80,300	5%
Property Taxes (incl. RPTTF)	2,244,935	1,082,537	1,165,000	2,247,537	2,602	0%
Sales Tax (incl. Meas Q/S/Bradley Burns)	5,826,696	5,047,284	1,183,560	6,230,844	404,148	7%
Use of Property and Money	1,174,600	1,180,720	-	1,180,720	6,120	1%
Utility Users Tax	2,645,000	2,706,000	-	2,706,000	61,000	2%
Property Taxes in Lieu of VLF	3,254,890	3,405,592	-	3,405,592	150,702	5%
Charges for Services	1,599,202	564,714	1,079,879	1,644,593	45,391	3%
Note Repayment	-	-	-	-	-	0%
Total	59,426,652	52,346,870	6,242,459	58,589,329	(837,323)	-1%

TRANSFERS IN	FY 2022-23 Proposed (Combined)	FY 2023-24 Adopted				
		General Funds	Special Revenue Funds	Total	FY23 to FY24 Delta	% Change
General Fund	5,577,889		6,161,476	6,161,476	583,587	10%
Special Revenue Funds:						
Other Funds:						
Fund 120 ARPA	300,000	-	-	-	(300,000)	-100%
Fund 203 Public Safety	156,000	157,560	-	157,560	1,560	1%
Fund 230 Measure J	86,000	-	-	-	(86,000)	-100%
Total Other Funds	542,000	157,560	-	157,560	-	
Total	6,119,889	157,560	6,161,476	6,319,036	199,147	3%

PERSONNEL EXPENSE DETAILS	FY 2022-23 Proposed (Combined)	FY 2023-24 Adopted				
		General Funds	Special Revenue Funds	Total	FY23 to FY24 Delta	% Change
CY Baseline Salary & Benefits wo/UAL	29,690,308	27,196,157	4,376,000	31,572,157	1,881,849	6%
PERS UAL	3,949,412	4,397,000	-	4,397,000	447,588	11%
Total	33,639,720	31,593,157	4,376,000	35,969,157	2,329,437	7%

SERVICE AND SUPPLIES EXPENSE DETAILS		FY 2022-23 Proposed (Combined)	FY 2023-24 Adopted				
Division	Departments		General Funds	Special Revenue Funds	Total	FY23 to FY24 Delta	% Change
		FY 2022-23 Proposed	FY 2023-24 Proposed				
			General Funds	Special Funds	Total	FY23 to FY24 Delta	% Change
1110	City Council	3,929,740	2,315,276	1,778,112	4,093,388	163,648	4%
1210	City Attorney	112,876	110,451	-	110,451	(2,425)	-2%
1310	City Manager	816,160	782,822	-	782,822	(33,338)	-4%
1320	City Manager-ED	694,630	202,427	392,000	594,427	(100,203)	-14%
1741	City Manager-Housing Admin.	51,500	-	53,045	53,045	1,545	3%
1510	City Manager-I.T.	372,063	373,035	-	373,035	972	0%
1420	Finance	389,570	340,416	-	340,416	(49,154)	-13%
1430	Multi-Dept-Gen. Gov.	3,750,444	3,669,808	-	3,669,808	(80,636)	-2%
1450	Multi-Dept-Debt Serv.	2,331,041	85,864	2,713,771	2,799,635	468,594	20%
	Multi-Dept-Cap Asset & Equipt	3,985,669	-	1,003,467	1,003,467	(2,982,202)	-75%
	Multi-Dept-EBRCS	75,705	77,976	-	77,976	2,271	3%
1755	Development Services	516,030	-	500,130	500,130	(15,900)	-3%
2110	Police	3,777,589	4,101,640	-	4,101,640	324,051	9%
3310	PW Engineering	276,072	276,205	-	276,205	133	0%
3410	PW-Building Maintenance	424,128	472,568	-	472,568	48,440	11%
3510	PW-Environmental Serv.	1,178,353	-	151,500	151,500	(1,026,853)	-87%
3610	PW-Street Lighting	821,212	-	852,447	852,447	31,235	4%
3710	PW-Street Maintenance	535,388	-	551,448	551,448	16,060	3%
5110	CS-YSCP	1,204,540	1,112,720	203,834	1,316,554	112,014	9%
5210	CS-Recreation	366,678	370,074	-	370,074	3,396	1%
5310	CS-Senior Services	-	-	-	-	-	0%
5410	CS-Paratransit	53,089	-	54,684	54,684	1,595	3%
Total		25,662,477	14,291,282	8,254,438	22,545,720	(3,116,757)	-12%

TRANSFERS OUT		FY 2022-23 Proposed (Combined)	FY 2023-24 Adopted				
			General Funds	Special Revenue Funds	Total	FY23 to FY24 Delta	% Change
General Fund		542,000		157,560	157,560	(384,440)	-71%
Special Revenue Funds:							
Other Funds Subsidies:							
	Fund 200 Gas Tax	143,960	187,249		187,249	43,289	30%
	Fund 201 Measure K	693,440	752,112		752,112	58,672	8%
	Fund 212 Development Services	724,273	790,088		790,088	65,815	9%
	Fund 237 Street Lighting	1,236,002	1,158,114		1,158,114	(77,888)	-6%
	Fund 255 NPDES Environmental Svcs	535,037	560,142		560,142	25,105	5%
	Fund 263 Paratransit	-	-		-	-	0%
	Total Other Funds Subsidies	3,332,712	3,447,705		3,447,705		
Debt Service:							
	Fund 315 LRB-2015A	132,379	132,441		132,441	62	0%
	Fund 419 Series 2022	1,303,430	1,774,715		1,774,715	471,285	36%
	Fund 469 Series 2018	809,368	806,615		806,615	(2,753)	0%
	Total Debt Service	2,245,177	2,713,771		2,713,771		
	Total Special Revenue Funds	5,577,889	6,161,476		6,161,476		
CIP:							
	Fund 320	1,030,000	458,515	602,385	1,060,900	30,900	3%
Total		7,149,889	6,619,991	759,945	7,379,936	230,047	3%

**SUMMARY OF ACTIVITIES BY FUND
GOVERNMENTAL FUND FY 2023-24 ADOPTED**

	General Fund	Public Works Construction	2015 Lease Revenue Bonds	2018 JPFA Lease Revenue Bonds	2022 Revenue Bonds	Special Revenue Funds	Total Governmental Funds
Revenues							
Casino Pilot	2,228,920	-	-	-	-	-	2,228,920
Casino Revenue	31,500,000	-	-	-	-	-	31,500,000
Fines and Fees	402,018	-	-	-	-	-	402,018
Grants	2,080,309	-	-	-	-	759,910	2,840,219
Intergovernmental	250,000	-	-	-	-	1,659,263	1,909,263
Licenses and Permits	38,476	-	-	-	-	295,847	334,323
Miscellaneous Revenue	-	-	-	-	-	99,000	99,000
Other Taxes	1,860,300	-	-	-	-	-	1,860,300
Property Taxes	1,082,537	-	-	-	-	1,165,000	2,247,537
Sales Tax	5,047,284	-	-	-	-	1,183,560	6,230,844
Use of Property and Money	1,180,720	-	-	-	-	-	1,180,720
Utility Users Tax	2,706,000	-	-	-	-	-	2,706,000
Property Taxes in Lieu of VLF	3,405,592	-	-	-	-	-	3,405,592
Charges for Services	564,714	-	-	-	-	1,079,879	1,644,593
Note Repayment	-	-	-	-	-	-	-
Total Revenues	52,346,870	-	-	-	-	6,242,459	58,589,329
Transfers In	157,560	1,060,900	132,441	806,615	1,774,715	3,447,705	7,379,936
Bond Proceeds	-	-	-	-	-	-	-
Total Resources	52,504,430	1,060,900	132,441	806,615	1,774,715	9,690,164	65,969,265
Expenditures							
Salary and Benefits	27,196,157	-	-	-	-	4,376,000	31,572,157
PERS Smoothing-Annual Payment	4,397,000	-	-	-	-	-	4,397,000
CM Contingency Account	500,000	-	-	-	-	-	500,000
Community Grants & Spec Events	2,990,053	-	-	-	-	1,778,112	4,768,165
Dues & Subscriptions	520,200	-	-	-	-	20,655	540,855
Insurance	2,818,321	-	-	-	-	-	2,818,321
Maintenance & Repair	484,831	-	-	-	-	96,803	581,634
Misc. Expense	36,941	-	-	-	-	849	37,790
Office Expenses, Supplies & Materials	980,341	-	-	-	-	563,895	1,544,236
Professional Services	4,872,112	-	2,122	6,365	6,365	1,605,991	6,492,955
Special Department Expense	904,007	-	-	-	-	3,600	907,607
Travel & Training	357,925	-	-	-	-	43,212	401,137
Utilities & Communications	722,518	-	-	-	-	330,147	1,052,665
Budget Balancing Measures	(1,117,306)	-	-	-	-	-	(1,117,306)
Total Expenditures	45,663,100	-	2,122	6,365	6,365	8,819,264	54,497,216
Transfers Out	6,619,991	-	-	-	-	759,945	7,379,936
Debt Service	85,864	-	130,319	800,250	1,768,350	-	2,784,783
Capital Outlay	135,477	-	-	-	-	1,097,403	1,232,880
Total Use of Resources	52,504,432	-	132,441	806,615	1,774,715	10,676,612	65,894,815
Annual Surplus (Shortfall)	(0)	1,060,900	-	-	-	(986,448)	74,452

**SUMMARY OF ACTIVITIES BY FUND
SPECIAL REVENUE FUNDS FY 2023-24 ADOPTED**

	ARPA (120)	Gas Tax (200)	Measure K (201)	Public Safety (203)	Development Services (212)	RMRA (221)	Measure J (230)	Street Lighting (237)	Total (Continue on Pg 2)
Revenues									
Casino Pilot	-	-	-	-	-	-	-	-	-
Casino Revenue	-	-	-	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	3,727	-	472,260	-	475,987
Intergovernmental	-	927,543	-	-	-	721,720	-	-	1,649,263
Licenses and Permits	-	-	-	-	295,847	-	-	-	295,847
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	845,000	845,000
Sales Tax	-	-	1,026,000	157,560	-	-	-	-	1,183,560
Use of Property and Money	-	-	-	-	-	-	-	-	-
Utility Users Tax	-	-	-	-	-	-	-	-	-
Property Taxes in Lieu of VLF	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	1,057,379	-	-	-	1,057,379
Note Repayment	-	-	-	-	-	-	-	-	-
Total Revenues	-	927,543	1,026,000	157,560	1,356,953	721,720	472,260	845,000	5,507,036
Transfers In	-	187,249	752,112	-	790,088	-	-	1,158,114	2,887,563
Bond Proceeds	-	-	-	-	-	-	-	-	-
Total Resources	-	1,114,792	1,778,112	157,560	2,147,041	721,720	472,260	2,003,114	8,394,599
Expenditures									
Salary and Benefits	-	563,343	-	-	2,255,283	-	-	1,150,668	3,969,294
CM Contingency Account	-	-	-	-	-	-	-	-	-
Community Grants & Spec Events	-	-	1,778,112	-	-	-	-	-	1,778,112
Dues & Subscriptions	-	-	-	-	4,830	-	-	1,136	5,966
Insurance	-	-	-	-	-	-	-	-	-
Maintenance & Repair	-	17,347	-	-	-	-	-	54,643	71,990
Misc. Expense	-	-	-	-	-	-	-	-	-
Office Expenses, Supplies & Materials	203,834	85,131	-	-	70,900	-	-	155,132	514,997
Professional Services	392,000	407,504	-	-	395,000	-	-	253,642	1,448,146
Special Department Expense	-	-	-	-	3,600	-	-	-	3,600
Travel & Training	-	6,456	-	-	23,300	-	-	3,802	33,558
Utilities & Communications	-	3,183	-	-	2,500	-	-	321,983	327,666
Total Expenditures	595,834	1,082,964	1,778,112	-	2,755,413	-	-	1,941,006	8,153,329
Transfers Out	-	-	-	157,560	-	602,385	-	-	759,945
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	1,003,467	31,827	-	-	-	-	-	62,109	1,097,403
Total Use of Resources	1,599,301	1,114,791	1,778,112	157,560	2,755,413	602,385	-	2,003,115	10,010,677
Annual Surplus (Shortfall)	(1,599,301)	1	-	-	(608,372)	119,335	472,260	(1)	(1,616,078)
Estimated Beginning Fund Balance	2,081,466	-	-	16,525	976,942	1,268,809	3,760,809	342,902	
Estimated Ending Fund Balance	482,165	1	-	16,525	368,570	1,388,144	4,233,069	342,901	

**SUMMARY OF ACTIVITIES BY FUND
SPECIAL REVENUE FUNDS FY 2023-24 ADOPTED (Continued)**

	Total (From Page 1)	Dump Voucher (241)	Low Mod Inc Housing (250)	Environmental Services (255)	Paratransit Measure C (263)	Senior Nutrition (730)	Senior Bingo (733)	Davis Park Bingo (738)	Total Special Revenue Funds
Revenues									
Casino Pilot	-	-	-	-	-	-	-	-	-
Casino Revenue	-	-	-	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-	-	-	-
Grants	475,987	-	-	-	283,923	-	-	-	759,910
Intergovernmental	1,649,263	-	-	-	10,000	-	-	-	1,659,263
Licenses and Permits	295,847	-	-	-	-	-	-	-	295,847
Miscellaneous Revenue	-	-	-	-	-	-	93,000	6,000	99,000
Other Taxes	-	-	-	-	-	-	-	-	-
Property Taxes	845,000	-	-	320,000	-	-	-	-	1,165,000
Sales Tax	1,183,560	-	-	-	-	-	-	-	1,183,560
Use of Property and Money	-	-	-	-	-	-	-	-	-
Utility Users Tax	-	-	-	-	-	-	-	-	-
Property Taxes in Lieu of VLF	-	-	-	-	-	-	-	-	-
Charges for Services	1,057,379	-	-	-	-	2,500	20,000	-	1,079,879
Note Repayment	-	-	-	-	-	-	-	-	-
Total Revenues	5,507,036	-	-	320,000	293,923	2,500	113,000	6,000	6,242,459
Transfers In	2,887,563	-	-	560,142	-	-	-	-	3,447,705
Bond Proceeds	-	-	-	-	-	-	-	-	-
Total Resources	8,394,599	-	-	880,142	293,923	2,500	113,000	6,000	9,690,164
Expenditures									
Salary and Benefits	3,969,294	-	-	730,233	284,845	-	-	-	4,984,372
CM Contingency Account	-	-	-	-	-	-	-	-	-
Community Grants & Spec Events	1,778,112	-	-	-	-	-	-	-	1,778,112
Dues & Subscriptions	5,966	-	-	5,364	9,325	-	-	-	20,655
Insurance	-	-	-	-	-	-	-	-	-
Maintenance & Repair	71,990	-	-	-	24,813	-	-	-	96,803
Misc. Expense	-	-	-	-	849	-	-	-	849
Office Expenses, Supplies & Materials	514,997	1,591	-	34,674	12,633	-	-	-	563,895
Professional Services	1,448,146	-	53,045	104,800	-	-	-	-	1,605,991
Special Department Expense	3,600	-	-	-	-	-	-	-	3,600
Travel & Training	33,558	-	-	4,753	4,901	-	-	-	43,212
Utilities & Communications	327,666	-	-	318	2,163	-	-	-	330,147
Total Expenditures	8,153,329	1,591	53,045	880,142	339,529	-	-	-	9,427,636
Transfers Out	759,945	-	-	-	-	-	-	-	759,945
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	1,097,403	-	-	-	-	-	-	-	1,097,403
Total Use of Resources	10,010,677	1,591	53,045	880,142	339,529	-	-	-	11,284,984
Annual Surplus (Shortfall)	(1,616,078)	(1,591)	(53,045)	0	(45,606)	2,500	113,000	6,000	(1,594,820)
Estimated Beginning Fund Balance		169,559	8,696,800	-	515,747	64,477	637,989	101,822	
Estimated Ending Fund Balance		167,968	8,643,755	0	470,141	66,977	750,989	107,822	