

**CITY OF OROVILLE
ANNUAL BUDGET
FOR THE
FISCAL YEAR
2022-2023**



CITY OF OROVILLE

LIST OF OFFICIALS

CITY COUNCIL

Mayor, **Chuck Reynolds**

Vice Mayor, **Scott Thomson**

Council Member, **Janet Goodson**

Council Member, **Art Hatley**

Council Member, **David Pittman**

Council Member, **Eric Smith**

Council Member, **Krysi Riggs**

CITY OFFICIALS

Elected

City Treasurer, **Karolyn Fairbanks**

Appointed

City Administrator, **Bill LaGrone**

City Attorney, **Scott E Huber**

Assistant City Administrator-Administrative Services Director, **Ruth Wright**

Director of Code Enforcement, **Ron Belser**

Director of Business Assistance and Housing, **Amy Bergstrand**

Assistant Community Development Director, **Dawn Nevers**

Interim Police Chief, **Bill LaGrone**

Acting Fire Chief, **Chris Tenna**

Special Development Projects, **Tom Lando**

MAYOR AND CITY COUNCIL MEMBERS

The City Council is composed of the Mayor,
and six Council Members.

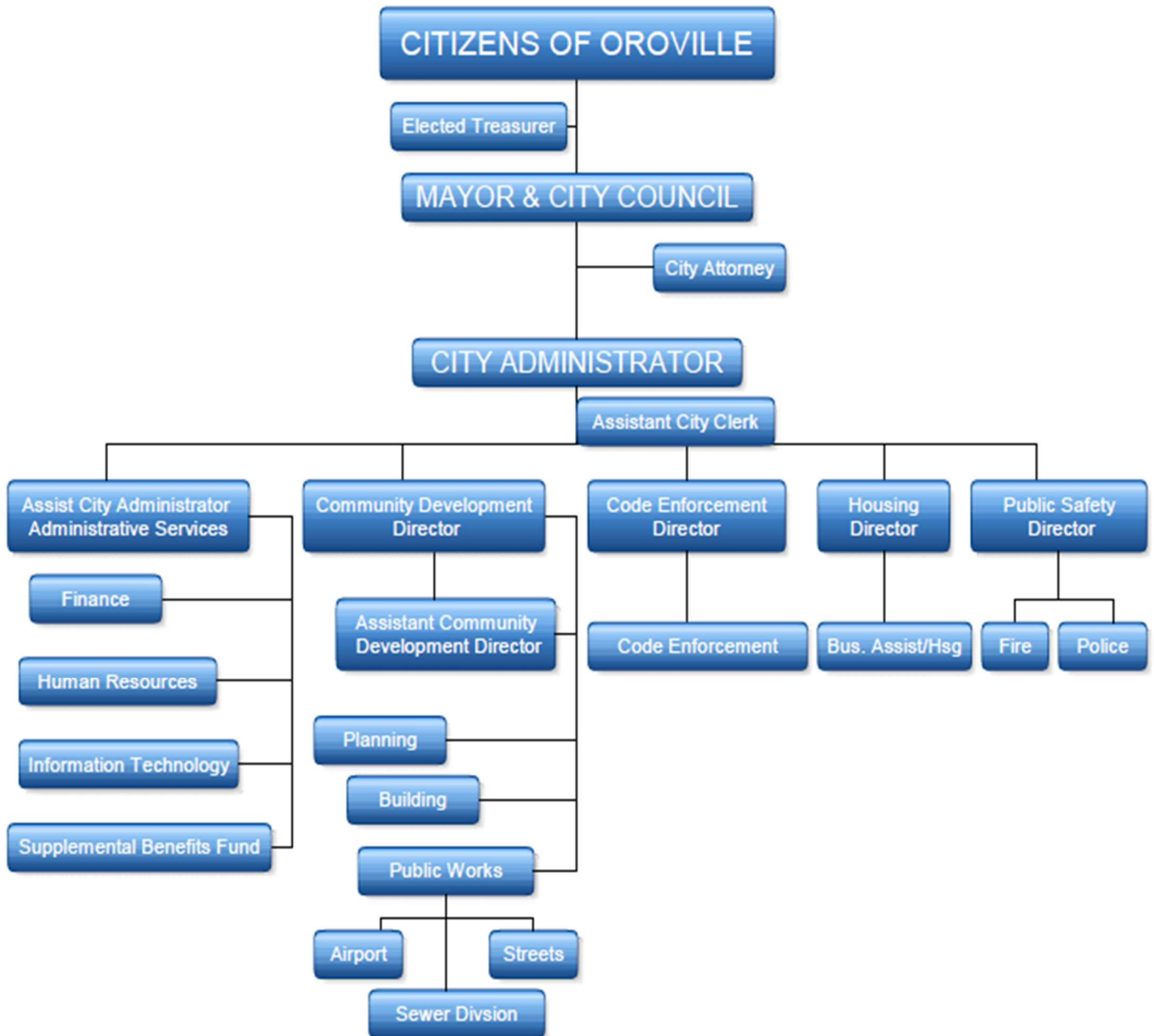
As a legislative body, the Council determines levels of service to the community to promote and protect health, safety, and welfare of the citizens.



Left to right: Council Members, Art Hatley, David Pittman, Krysi Riggs, Scott Thomson, Mayor Chuck Reynolds, Council Member Janet Goodson, and Council Member Eric Smith

CITY OF OROVILLE

Organization Chart





Mission Statement

The City of Oroville is dedicated to serving the public, ensuring the safety and vitality of the community, and promoting prosperity for all.

Vision Statement

The City of Oroville will be a vibrant and thriving Community with strong economic, recreational, and cultural opportunities.

Core Values

Integrity & Honesty
Professionalism
Respect for Others
Customer Service
Open Communication
Accountability
Teamwork/Cooperation

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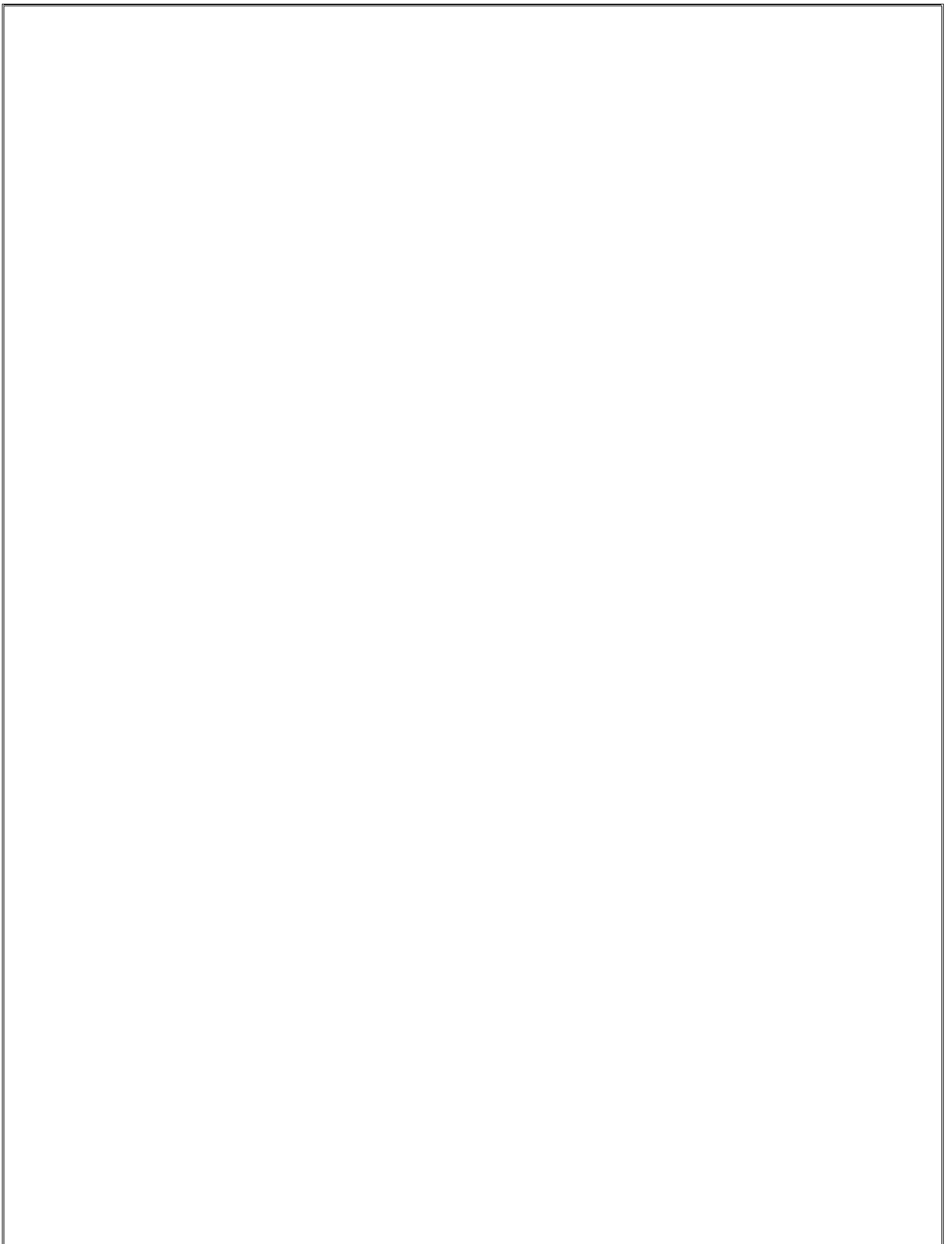
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**General Fund Detailed Budgets
by Department and Major Categories**

ALL FUNDS SUMMARY

| FUND | Fund # | Beginning | Revenues & Sources | Expenditures & Uses | Ending |
|--|--------|----------------------|-----------------------|------------------------|----------------------|
| | | Fund Balance | | | Fund Balance |
| General Fund | 100 | \$ 7,324,891 | \$ 21,725,514 | \$ 21,725,514 | \$ 7,324,891 |
| 1% District Sales Tax Fund | 102 | 6,455,682 | 7,791,150 | 10,234,114 | 4,012,718 |
| Special Revenue Funds | | | | | |
| Asset Seizures | 106 | 157,397 | 368 | 5,000 | 152,765 |
| Local Transportation | 107 | 639,589 | 490,576 | 510,000 | 620,165 |
| Local Transit | 108 | - | - | - | - |
| PEG Fee Fund | 110 | 113,814 | 27,957 | 80,000 | 61,771 |
| CASp Fund | 111 | 19,575 | 1,261 | 5,000 | 15,836 |
| Pension Stabilization Fund | 112 | 4,679,005 | 81,600 | 24,000 | 4,736,605 |
| Recycling Fund | 113 | 33,776 | 31,330 | 51,552 | 13,554 |
| Gas Tax RSTP Fund | 115 | 348,978 | 236,829 | 500,000 | 85,807 |
| Special Gas Tax | 117 | 542,274 | 887,885 | 887,885 | 542,274 |
| Supplemental Benefit Fund | 120 | 1,933,713 | 137,000 | 2,010,500 | 60,213 |
| Impact Fee Funds | | | | | |
| Drainage Impact Fee Fund | 130 | 1,343,472 | 352,582 | 1,001,000 | 695,054 |
| Fire Suppression Impact Fee Fund | 131 | 336,738 | 170,643 | 301,000 | 206,381 |
| Development Impact Fee Fund | 132 | 766,121 | 393,943 | 1,001,000 | 159,064 |
| Law Enforcement Impact Fee Fund | 133 | 452,853 | 260,718 | 10,000 | 703,571 |
| Park Development Fee Fund | 134 | 1,760,640 | 647,812 | 10,000 | 2,398,452 |
| Technology Fee Fund | 135 | 338,427 | 119,135 | 310,000 | 147,562 |
| Thermalito Drainage Fee Fund | 136 | 518,967 | 1,215 | - | 520,182 |
| Traffic Impact Fee Fund | 137 | 3,377,188 | 303,683 | 10,000 | 3,670,871 |
| Grant Funds | | | | | |
| Planning Grants | 152 | 34,478 | 200,000 | 200,000 | 34,478 |
| Police Supplemental Law Enforcement | 153 | 231,452 | 176,363 | 245,000 | 162,815 |
| Public Safety Augmentation | 154 | 237,884 | 148,364 | 350,000 | 36,248 |
| Special Districts | | | | | |
| Landscape/Lighting Maintenance Dist | 170 | 63,318 | 53,209 | 53,078 | 63,449 |
| Benefit Assessment Districts | 190 | 15,041 | 1,007 | 10,561 | 5,488 |
| Westside Public Safety Facility 2006-1 | 200 | 766,023 | 90,587 | 3,050 | 853,560 |
| Public Safety Services 2006-2 | 201 | 807,385 | 88,950 | 3,050 | 893,285 |
| Business Assistance/Housing Development | | | | | |
| Housing Program Fund | 221 | 3,605,247 | 698,236 | 3,230,930 | 1,072,553 |
| Home Grant Fund | 222 | 394,490 | 1,119,717 | 1,383,501 | 130,706 |
| Community Dev. Block Grants | 223 | 331,527 | 11,804,875 | 11,292,059 | 844,343 |
| EDBG Grant | 224 | 138,891 | 503,713 | 363,603 | 279,001 |
| CalHome | 225 | 140,089 | 93,630 | 93,304 | 140,415 |
| USDA | 226 | - | - | - | - |
| Housing Rehabilitation (CDBG) | 227 | 1,319,854 | 45,120 | 115,000 | 1,249,974 |
| EDBG Revolving Loan Fund | 228 | 43,326 | 101 | 43,427 | - |
| CDBG Program Income | 229 | 995,055 | 782,935 | 448,040 | 1,329,950 |
| Subtotal | | \$ 40,267,160 | \$ 49,468,009 | \$ 56,511,168 | \$ 33,224,001 |

ALL FUNDS SUMMARY

| FUND | Fund # | Beginning Fund Balance | Revenues & Sources | Expenditures & Uses | Ending Fund Balance |
|--|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Business Assistance/Housing Continued | | | | | |
| Cal Home Revolving Loan Fund | 230 | 1,099,958 | 94,823 | 282,000 | 912,781 |
| Home Revolving Loan Fund | 231 | 730,916 | 1,021,020 | 1,706,787 | 45,149 |
| RBEG | 232 | 28,108 | 1,692 | - | 29,800 |
| City Revolving Loan | 233 | 252,027 | 1,330 | 75,000 | 178,357 |
| Debt Service Fund | | | | | |
| City Debt Service Fund | 250 | 48,155 | 1,586,490 | 1,568,030 | 66,615 |
| Capital Funds | | | | | |
| Capital Asset Replacement Fund | 300 | 1,516,921 | 1,503,379 | 2,000,000 | 1,020,300 |
| Building/Facilities Cap Improv Fund | 302 | 2,950,848 | 1,504,095 | 2,500,000 | 1,954,943 |
| Capital Projects | 303 | 1,599,927 | 5,511 | 1,600,000 | 5,438 |
| Capital Projects (Bond Proceeds) | 304 | 916,106 | 2,819 | 900,000 | 18,925 |
| Enterprise Funds | | | | | |
| Sewer Fund | 400 | 13,135,944 | 4,700,472 | 6,466,703 | 11,369,713 |
| Airport Fund | 420 | 5,272,992 | 808,413 | 1,106,400 | 4,975,005 |
| Internal Service Funds | | | | | |
| Stores Revolving | 510 | - | - | - | - |
| Vehicle Maintenance | 520 | - | - | - | - |
| Workers Compensation | 530 | 372,713 | 481,029 | 448,500 | 405,242 |
| Unemployment Self-Insurance | 540 | 166,189 | 30,400 | 22,000 | 174,589 |
| Self-Insurance Vision Plan | 550 | 44,728 | 5,700 | 22,000 | 28,428 |
| Other | | | | | |
| Successor Agency | 560 | 2,223,362 | 1,640,619 | 1,590,819 | 2,273,162 |
| Subtotal | | <u>30,358,894</u> | <u>13,387,792</u> | <u>20,288,239</u> | <u>23,458,447</u> |
| TOTAL | | <u>\$ 70,626,054</u> | <u>\$ 62,855,800</u> | <u>\$ 76,799,406</u> | <u>\$ 56,682,449</u> |

SUMMARY OF PERSONNEL

| DEPARTMENT POSITION TITLE | 21-22 Funded Positions | Change from prior year | 22-23 Funded Positions |
|------------------------------------|------------------------------|------------------------------|------------------------------|
| ADMINISTRATION | | | |
| CITY ADMINISTRATOR | 0.90 | | 0.90 |
| SENIOR ADMINISTRATIVE ASSISTANT | 0.25 | - | 0.25 |
| MAYOR AND CITY COUNCIL | 7.00 | - | 7.00 |
| TREASURER | 1.00 | - | 1.00 |
| DEPUTY CITY CLERK | - | 1.00 | 1.00 |
| CLERICAL INTERN | - | 0.40 | 0.40 |
| BUILDING MAINTENANCE TECHNICIAN II | 0.48 | (0.22) | 0.26 |
| TOTAL ADMINISTRATION | 9.63 | 1.18 | 10.81 |
| ADMINISTRATIVE SERVICES | | | |
| ASSISTANT CITY ADMIN-ADMIN SVCS | 1.00 | - | 1.00 |
| ACCOUNTING ANALYST | 1.00 | - | 1.00 |
| ACCOUNTING TECHNICIAN I | 2.00 | 1.00 | 3.00 |
| ACCOUNTING TECHNICIAN III | 2.00 | (1.00) | 1.00 |
| ASSISTANT CITY CLERK | 1.00 | (1.00) | - |
| CLERICAL INTERN | 0.40 | (0.40) | - |
| HUMAN RESOURCE MANAGER | 1.00 | - | 1.00 |
| HUMAN RESOURCE ANALYST | - | 1.00 | 1.00 |
| HUMAN RESOURCE TECHNICIAN | - | 1.00 | 1.00 |
| INFORMATION TECHNOLOGY MANAGER | 1.00 | - | 1.00 |
| INFORMATION TECHNOLOGY ANALYST | 0.50 | - | 0.50 |
| GIS - GEOGRAPHICAL INFO SYSTEM | 1.00 | | 1.00 |
| INFORMATION TECHNICIAN INTERN | 0.48 | (0.48) | - |
| TOTAL ADMIN SERVICES | 11.38 | 0.12 | 11.50 |
| FIRE DEPARTMENT | | | |
| DEPUTY FIRE CHIEF | 1.00 | (1.00) | - |
| BATTALION CHIEF | 2.00 | (2.00) | - |
| FIRE CAPTAIN | 3.00 | (3.00) | - |
| FIRE LIEUTENANT | 3.00 | (3.00) | - |
| FIRE ENGINEER | 5.00 | (5.00) | - |
| FIRE FIGHTER | - | - | - |
| FIRE FIGHTER - SAFR | 4.00 | (4.00) | - |
| FIRE INSPECTOR (PART TIME) | 0.25 | (0.25) | - |
| ADMINISTRATIVE ASSISTANT | 0.50 | (0.50) | - |
| DISPATCHERS | 2.00 | (2.00) | - |
| TOTAL FIRE DEPARTMENT | 20.75 | (20.75) | - |
| POLICE DEPARTMENT | | | |
| CHIEF OF POLICE | 1.00 | - | 1.00 |
| POLICE LIEUTENANT | 1.00 | - | 1.00 |
| POLICE SERGEANT | 4.00 | - | 4.00 |
| POLICE OFFICERS | 16.00 | - | 16.00 |
| MUNICIPAL LAW ENFORCEMENT OFFICER | 9.00 | - | 9.00 |
| ADMINISTRATIVE ASSISTANT | 1.50 | (0.50) | 1.00 |

SUMMARY OF PERSONNEL

| DEPARTMENT POSITION TITLE | 21-22 Funded Positions | Change from prior year | 22-23 Funded Positions |
|---|------------------------------|------------------------------|------------------------------|
| POLICE DEPARTMENT CONT. | | | |
| ADMINISTRATIVE ASSISTANT DISPATCH SUPR | - | 1.00 | 1.00 |
| DISPATCHERS | 7.00 | - | 7.00 |
| RECORDS TECHNICIAN SUPERVISOR | - | 1.00 | 1.00 |
| RECORDS TECHNICIAN | 2.00 | (1.00) | 1.00 |
| RESERVE POLICE OFFICER & PT DETECTIVE | 1.00 | - | 1.00 |
| TOTAL POLICE DEPT | 42.50 | 0.50 | 43.00 |
| COMMUNITY DEVELOPMENT DIRECTOR | 0.34 | (0.06) | 0.28 |
| ASSIST COMM DEVELOPMENT DIRECTOR | 0.21 | 0.07 | 0.28 |
| PLAN CHECK ENGINEER | - | 1.00 | 1.00 |
| ADMIN ASSISTANT -PLANNING | 0.33 | (0.33) | - |
| COMMUNITY DEVELOPMENT TECH II | - | 0.50 | 0.50 |
| STAFF ASSISTANT -PLANNING | 0.33 | | 0.33 |
| BUILDING OFFICIAL | 1.00 | | 1.00 |
| BUILDING/FIRE INSPECTOR | 1.00 | (1.00) | - |
| CONSTRUTION INSPECTOR | - | 1.00 | 1.00 |
| COMMUNITY DEVELOPMENT TECH III | - | 1.00 | 1.00 |
| COUNTER TECHNICIAN | 1.00 | (1.00) | - |
| ADMIN ASSISTANT- BUILDING & CODE | 0.34 | (0.34) | - |
| COMMUNITY DEVELOPMENT TECH II | - | 0.30 | 0.30 |
| STAFF ASSISTANT -BUILDING & CODE | 0.34 | | 0.34 |
| ASSISTANT PLANNER | 0.48 | 0.52 | 1.00 |
| TOTAL PLANNING & DEVELOPMENT SVCS | 5.37 | 1.66 | 7.03 |
| PUBLIC WORKS - ADMINISTRATION | | | |
| PUBLIC WORKS MANAGER SEWER/FLEET | - | 0.20 | 0.20 |
| ASSISTANT CIVIL ENGINEER | - | 0.20 | 0.20 |
| RECYCLING COORDINATOR | - | 0.50 | 0.50 |
| TOTAL PUBLIC WORKS ADMINISTRATION | - | 0.90 | 0.90 |
| PUBLIC WORKS - PARKS & TREES | | | |
| COMMUNITY DEVELOPMENT DIRECTOR | 0.17 | (0.03) | 0.14 |
| ASSIST COMM DEVELOPMENT DIRECTOR | 0.10 | 0.03 | 0.13 |
| PUBLIC WORKS MANAGER - PARKS/TREES | 0.50 | | 0.50 |
| LEAD TREE TECHNICIAN | 1.00 | | 1.00 |
| PARK MAINTENANCE TECHNICIAN I | - | | - |
| PARK MAINTENANCE TECHNICIAN II | 2.00 | | 2.00 |
| BUILDING MAINTENANCE TECHNICIAN II | 0.47 | | 0.47 |
| SENIOR ADMINISTRATIVE ASSISTANT | 0.25 | 0.25 | 0.50 |
| ADMINISTRATIVE ASSISTANT | 0.34 | (0.34) | - |
| COMMUNITY DEVELOPMENT TECH II | | 0.20 | 0.20 |
| STAFF ASSISTANT | 0.34 | | 0.34 |
| ELECTRICIAN | 0.18 | | 0.18 |
| ELECTRICAL ASSISTANT | - | 0.20 | 0.20 |
| SEASONAL WORKER | 0.33 | 0.37 | 0.70 |
| TOTAL PARKS & TREES | 5.68 | 0.68 | 6.36 |

SUMMARY OF PERSONNEL

| DEPARTMENT POSITION TITLE | 21-22 Funded Positions | Change from prior year | 22-23 Funded Positions |
|------------------------------------|------------------------------|------------------------------|------------------------------|
| PUBLIC WORKS - STREETS | | | |
| COMMUNITY DEVELOPMENT DIRECTOR | 0.17 | (0.03) | 0.14 |
| ASSIST COMM DEVELOPMENT DIRECTOR | 0.11 | 0.03 | 0.14 |
| ASSISTANT CIVIL ENGINEER | - | 0.20 | 0.20 |
| PUBLIC WORKS MANAGER - STREETS | 0.50 | | 0.50 |
| LEAD PUBLIC WORKS OPERATOR | 1.00 | | 1.00 |
| PUBLIC WORKS OPERATOR I | 1.00 | | 1.00 |
| PUBLIC WORKS OPERATOR II | 1.00 | 1.00 | 2.00 |
| PUBLIC WORKS OPERATOR III | 1.00 | (1.00) | - |
| BUILDING MAINTENANCE TECHNICIAN II | 0.04 | 0.23 | 0.27 |
| ELECTRICIAN | 0.24 | | 0.24 |
| ELECTRICAL ASSISTANT | - | 0.27 | 0.27 |
| TOTAL PUBLIC WORKS | 5.06 | 0.70 | 5.76 |
| PUBLIC WORKS - DRAINAGE | | | |
| PUBLIC WORKS MANAGER SEWER/FLEET | 0.30 | (0.10) | 0.20 |
| SR. CIVIL ENGINEER | - | 0.20 | 0.20 |
| ASSISTANT CIVIL ENGINEER | - | 0.20 | 0.20 |
| PUBLIC WORKS OPERATOR II | 1.00 | | 1.00 |
| TOTAL PUBLIC WORKS | 1.30 | 0.30 | 1.60 |
| PUBLIC WORKS-MECHANICS | | | |
| COMMUNITY DEVELOPMENT DIRECTOR | 0.16 | (0.02) | 0.14 |
| ASSIST COMM DEVELOPMENT DIRECTOR | 0.11 | 0.03 | 0.14 |
| LEAD EQUIPMENT MECHANIC | 1.00 | - | 1.00 |
| EQUIPMENT MECHANIC | 2.00 | 1.00 | 3.00 |
| TOTAL PUBLIC WORKS-MECHANICS | 3.27 | 1.01 | 4.28 |

OTHER FUNDS:

| | | | |
|--------------------------------------|-------|--------|-------|
| 1% DISTRICT SALES TAX FUND | | | |
| ADMINISTRATIVE ASSISTANT | 1.00 | - | 1.00 |
| DIRECTOR OF CODE ENFORCEMENT | - | 1.00 | 1.00 |
| CODE ENFORCEMENT MANAGER | 1.00 | (1.00) | - |
| ASSOCIATE PLANNER | 1.00 | | 1.00 |
| CODE ENFORCEMENT TECHNICIAN | 2.00 | 4.00 | 6.00 |
| CODE ENFORCEMENT STAFF ASSISTANT | 1.00 | (1.00) | - |
| ADMINISTRATIVE ASSISTANT-CODE ENFORC | - | 1.00 | 1.00 |
| CUSTODIAN | 1.00 | | 1.00 |
| FIRE ENGINEER | 1.00 | (1.00) | - |
| FIRE FIGHTER | 3.00 | (3.00) | - |
| POLICE SERGEANT | 1.00 | | 1.00 |
| POLICE OFFICERS | 6.00 | | 6.00 |
| PARK MAINTENANCE TECHNICIAN II | 4.00 | | 4.00 |
| SR. CIVIL ENGINEER | 0.50 | (0.10) | 0.40 |
| PUBLIC WORKS OPERATOR II | 4.00 | - | 4.00 |
| TOTAL 1% DISTRICT SALES TAX | 26.50 | (0.10) | 26.40 |

SUMMARY OF PERSONNEL

| DEPARTMENT POSITION TITLE | 21-22 Funded Positions | Change from prior year | 22-23 Funded Positions |
|--|------------------------------|------------------------------|------------------------------|
| AIRPORT | | | |
| COMMUNITY DEVELOPMENT DIRECTOR | 0.17 | (0.03) | 0.14 |
| ASSIST COMM DEVELOPMENT DIRECTOR | 0.11 | 0.03 | 0.14 |
| AIRPORT MANAGER | 1.00 | | 1.00 |
| SR. CIVIL ENGINEER | 0.25 | (0.05) | 0.20 |
| ASSISTANT CIVIL ENGINEER | - | 0.20 | 0.20 |
| ELECTRICIAN | 0.24 | | 0.24 |
| ELECTRICAL ASSISTANT | - | 0.26 | 0.26 |
| TOTAL AIRPORT | 1.77 | 0.41 | 2.18 |
| BUSINESS ASSIST & HSG DEV. | | | |
| CITY ADMINISTRATOR | 0.10 | - | 0.10 |
| DIRECTOR OF BUS ASSIST AND HOUSING | 1.00 | - | 1.00 |
| ADMINISTRATIVE ASSISTANT | 1.00 | - | 1.00 |
| ADMIN / PROGRAM ANALYST II | 1.00 | - | 1.00 |
| PROGRAM ANALYST I | - | 1.00 | 1.00 |
| BUILDING MAINTENANCE TECHNICIAN II | 0.01 | - | 0.01 |
| CODE ENFORCEMENT SPECIALIST | 1.00 | (1.00) | - |
| TOTAL BUSINESS ASSISTANCE & HOUSING DEV | 4.11 | - | 4.11 |
| LIGHTING & LANDSCAPE MAINT DIST | | | |
| PARK MAINTENANCE TECHNICIAN II | 1.00 | - | 1.00 |
| TOTAL LIGHTING & LDNSCP DIST | 1.00 | - | 1.00 |
| PUBLIC WORKS-SEWER DIVISION | | | |
| COMMUNITY DEVELOPMENT DIRECTOR | 0.16 | (0.02) | 0.14 |
| ASSIST COMM DEVELOPMENT DIRECTOR | 0.11 | 0.03 | 0.14 |
| PUBLIC WORKS MANAGER SEWER/FLEET | 0.70 | (0.10) | 0.60 |
| SR. CIVIL ENGINEER | - | 0.20 | 0.20 |
| ASSISTANT CIVIL ENGINEER | - | 0.20 | 0.20 |
| COLLECTION SYSTEM OPERATOR III | - | 1.00 | 1.00 |
| PUBLIC WORKS OPERATOR III | 1.00 | (1.00) | - |
| COLLECTION SYSTEM OPERATOR II | - | 1.00 | 1.00 |
| PUBLIC WORKS OPERATOR II | 1.00 | (1.00) | - |
| COLLECTION SYSTEM OPERATOR I | - | 3.00 | 3.00 |
| PUBLIC WORKS OPERATOR I | 3.00 | (3.00) | - |
| ELECTRICIAN | 0.24 | | 0.24 |
| ELECTRICAL ASSISTANT | - | 0.27 | 0.27 |
| TOTAL PUBLIC WORKS-SEWER | 6.21 | 0.58 | 6.79 |
| RECYCLING | | | |
| RECYCLING COORDINATOR | - | 0.50 | 0.50 |
| TOTAL RECYCLING | - | 0.50 | 0.50 |
| SUPPLEMENTAL BENEFITS FUND | | | |
| PROGRAM SPECIALIST | 0.50 | (0.50) | - |
| TOTAL SBF | 0.50 | (0.50) | - |

**SUMMARY OF PERSONNEL
BY DEPARTMENT**

| DEPARTMENT SUMMARY | 21-22 Funded Positions | Change from prior year | 22-23 Funded Positions |
|----------------------------------|------------------------------|------------------------------|------------------------------|
| DEPARTMENT: | | | |
| GENERAL FUND: | | | |
| ADMINISTRATION | 9.63 | 1.18 | 10.81 |
| FINANCE DEPARTMENT | 11.38 | 0.12 | 11.50 |
| FIRE DEPARTMENT | 20.75 | (20.75) | - |
| POLICE DEPARTMENT | 42.50 | 0.50 | 43.00 |
| PARKS & TREES DEPARTMENT | 5.68 | 0.68 | 6.36 |
| PLANNING & DEVELOPMENT SERVICES | 5.37 | 1.66 | 7.03 |
| PUBLIC WORKS | 9.63 | 2.91 | 12.54 |
| TOTAL GENERAL FUND POSITIONS | 104.94 | (13.70) | 91.24 |
| NON GENERAL FUND: | | | |
| 1% DISTRICT SALES TAX | | | |
| POLICE | 7.00 | - | 7.00 |
| FIRE | 4.00 | (3.00) | - |
| PUBLIC WORKS | 8.50 | (0.10) | 8.40 |
| ADMIN ASSIST-CITY ADMINISTRATOR | 1.00 | - | 1.00 |
| CODE ENFORCEMENT | 4.00 | 4.00 | 8.00 |
| ASSOCIATE PLANNER | 1.00 | | 1.00 |
| CUSTODIAN | 1.00 | | 1.00 |
| AIRPORT | 1.77 | 0.41 | 2.18 |
| BUSINESS ASSISTANCE AND HSG DEV | 4.11 | - | 4.11 |
| PUBLIC WORKS-SEWER | 6.21 | 0.58 | 6.79 |
| PUBLIC WORKS-LLMD | 1.00 | - | 1.00 |
| RECYCLING | - | 0.50 | 0.50 |
| SUPPLEMENTAL BENEFITS FUND | 0.50 | (0.50) | - |
| TOTAL NON GENERAL FUND POSITIONS | 40.09 | 1.89 | 40.98 |
| DEPARTMENT TOTALS: | 145.03 | (11.81) | 132.22 |

Salary Schedules can be found on the City's website:
<http://cityofroville.org/home/showdocument?id=16662>

CITY OF OROVILLE
SUMMARY SCHEDULES

Summary of Revenues by Resource

| GENERAL FUND | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 PROJECTED | 2022-23 ADOPTED |
|--|---------------------------|---------------------------|------------------------------|----------------------------|
| Taxes | | | | |
| Sales and Use Tax | \$ 6,038,972 | \$ 6,084,059 | \$ 6,038,972 | \$ 6,079,862 |
| Property | 3,959,207 | 3,820,256 | 3,146,226 | 3,177,688 |
| Utility User | 2,318,054 | 2,231,532 | 2,163,790 | 2,185,427 |
| Franchise Fees | 992,173 | 1,005,633 | 956,441 | 966,005 |
| Transient Occupancy | 1,034,424 | 985,641 | 959,408 | 969,002 |
| Other Taxes | 86,418 | 76,037 | 102,715 | 103,743 |
| Total Taxes | 14,429,248 | 14,203,158 | 13,367,552 | 13,481,727 |
| License, Permits and Franchises | | | | |
| Licenses | 83,384 | 82,224 | 87,987 | 88,867 |
| Permits | 625,546 | 597,018 | 605,192 | 609,764 |
| Total License, Permits and Fees | 708,930 | 679,242 | 693,179 | 698,631 |
| Other Revenues | | | | |
| Fines and Forfeitures | 69,921 | 52,409 | 61,606 | 63,062 |
| Interest, Rents and Concessions | 140,866 | 151,394 | 102,430 | 99,297 |
| Intergovernmental Revenues | 405,289 | 325,551 | 165,924 | 73,733 |
| Charges for Services | 770,840 | 1,278,618 | 768,196 | 1,617,517 |
| Other Revenues | 3,525,472 | 237,896 | 1,285,179 | 3,252,423 |
| Operating Transfers In | 2,456,804 | 2,296,310 | 2,547,037 | 2,439,124 |
| Total Other Revenues | 7,369,192 | 4,342,178 | 4,930,372 | 7,545,156 |
| TOTAL GENERAL FUND REVENUES | \$ 22,507,370 | \$ 19,224,578 | \$ 18,991,103 | \$ 21,725,514 |

CITY OF OROVILLE

SUMMARY SCHEDULES

Summary of Expenditures by Department

GENERAL FUND

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 PROJECTED | 2022-23 ADOPTED |
|--|----------------------|----------------------|----------------------|----------------------|
| Administration | | | | |
| City Administrator | \$ 355,768 | \$ 414,784 | \$ 373,911 | \$ 441,560 |
| City Attorney | 300,647 | 265,450 | 252,566 | 265,450 |
| City Clerk | 108,012 | 158,036 | 139,144 | 168,032 |
| City Hall | 104,658 | 102,509 | 131,322 | 101,397 |
| Administrative Services | | | | |
| Finance | 754,496 | 859,718 | 1,090,227 | 1,233,785 |
| Human Resources | 184,609 | 265,834 | 262,192 | 467,748 |
| Information Technology | 468,443 | 553,934 | 478,025 | 598,010 |
| Risk Management | 353,363 | 440,000 | 575,612 | 620,904 |
| Elected Officials | | | | |
| Mayor | 37,169 | 42,041 | 41,135 | 43,496 |
| City Council | 155,794 | 165,992 | 168,424 | 171,618 |
| Treasurer | 30,617 | 39,318 | 42,423 | 45,501 |
| Planning & Development Svcs | | | | |
| Planning | 523,861 | 654,468 | 653,494 | 865,478 |
| Building | 416,635 | 609,547 | 417,179 | 640,071 |
| Code Enforcement | | | | |
| Code Enforcement | 20,367 | 35,958 | 61,859 | 64,722 |
| Public Safety | | | | |
| Animal Control | 375,838 | 406,943 | 401,377 | 412,800 |
| Fire | 3,797,941 | 3,527,904 | 4,559,387 | 6,118,542 |
| Police | 5,362,365 | 5,931,407 | 5,105,556 | 5,272,992 |
| Public Works | | | | |
| Administration | 225,026 | 300,550 | 364,736 | 436,267 |
| Streets | 1,044,850 | 1,070,822 | 1,144,764 | 1,400,859 |
| Drainage | - | 460,700 | 61,241 | 190,141 |
| Vehicle Maintenance | - | - | - | 887,877 |
| Parks & Trees | | | | |
| Operations | 393,266 | 746,462 | 490,660 | 727,059 |
| Municipal Buildings | 690,938 | 1,518,551 | 326,373 | 55,083 |
| Museums | 67,377 | 54,550 | 89,297 | 81,114 |
| Parks | 204,440 | 323,600 | 265,325 | 189,508 |
| General Government | 4,154,357 | 275,500 | 959,703 | 225,500 |
| TOTAL GENERAL FUND EXPENDITURES | \$ 20,130,837 | \$ 19,224,578 | \$ 18,455,932 | \$ 21,725,514 |

CITY OF OROVILLE
SUMMARY SCHEDULES

Summary of Expenditures by Department

| DISTRICT TAX FUND | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 PROJECTED | 2022-23 ADOPTED |
|--|---------------------------|---------------------------|------------------------------|----------------------------|
| Taxes | | | | |
| Sales and Use Tax-District Tax | \$ 7,354,741 | \$ 7,497,574 | \$ 7,772,908 | \$ 7,791,150 |
| Administration | | | | |
| City Administrator | \$ 29,860 | \$ 80,331 | \$ 77,194 | \$ 85,720 |
| City Hall | 19,564 | 67,810 | 37,688 | 68,810 |
| Planning & Development Svcs | | | | |
| Planning | - | 88,122 | 6,388 | 93,696 |
| Code Enforcement | | | | |
| Code Enforcement | 29,751 | 280,128 | 145,004 | 910,311 |
| Public Safety | | | | |
| Fire | 380,478 | 408,596 | 201,863 | - |
| Police | 876,665 | 1,102,168 | 589,868 | 1,760,748 |
| Public Works | | | | |
| Administration | 82,802 | 35,751 | 72,456 | 29,359 |
| Streets | 662,996 | 1,827,868 | 205,211 | 1,836,923 |
| Parks & Trees | | | | |
| Operations | 389,154 | 566,448 | 348,684 | 948,547 |
| General Government | | | | |
| Interfund Transfers | | | | |
| Capital Asset Replacement Fund | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Capital Improvement Fund | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Reserves | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| TOTAL GENERAL FUND EXPENDITURES | \$ 6,971,270 | \$ 8,957,222 | \$ 6,184,356 | \$ 10,234,114 |

CITY OF OROVILLE

SUMMARY SCHEDULES

Summary of Expenditures by Department

GENERAL FUND & DISTRICT TAX FUND

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 PROJECTED | 2022-23 ADOPTED |
|--|----------------------|----------------------|----------------------|----------------------|
| Administration | | | | |
| City Administrator | \$ 385,628 | \$ 495,115 | \$ 451,105 | \$ 527,280 |
| City Attorney | 300,647 | 265,450 | 252,566 | 265,450 |
| City Clerk | 108,012 | 158,036 | 139,144 | 168,032 |
| City Hall | 124,222 | 170,319 | 169,010 | 170,207 |
| Administrative Services | | | | |
| Finance | 754,496 | 859,718 | 1,090,227 | 1,233,785 |
| Human Resources | 184,609 | 265,834 | 262,192 | 467,748 |
| Information Technology | 468,443 | 553,934 | 478,025 | 598,010 |
| Risk Management | 353,363 | 440,000 | 575,612 | 620,904 |
| Elected Officials | | | | |
| Mayor | 37,169 | 42,041 | 41,135 | 43,496 |
| City Council | 155,794 | 165,992 | 168,424 | 171,618 |
| Treasurer | 30,617 | 39,318 | 42,423 | 45,501 |
| Planning & Development Svcs | | | | |
| Planning | 523,861 | 742,590 | 659,882 | 959,174 |
| Building | 416,635 | 609,547 | 417,179 | 640,071 |
| Code Enforcement | 50,118 | 316,086 | 206,863 | 975,033 |
| Public Safety | | | | |
| Animal Control | 375,838 | 406,943 | 401,377 | 412,800 |
| Fire | 4,178,419 | 3,936,500 | 4,761,250 | 6,118,542 |
| Police | 6,239,030 | 7,033,575 | 5,695,424 | 7,033,740 |
| Public Works | | | | |
| Administration | 307,828 | 336,301 | 437,192 | 465,626 |
| Streets | 1,707,846 | 2,898,690 | 1,349,975 | 3,237,782 |
| Drainage | - | - | - | 190,141 |
| Parks & Trees | | | | |
| Operations | 782,420 | 1,312,910 | 839,344 | 1,675,606 |
| Municipal Buildings | 690,938 | 1,518,511 | 326,373 | 55,083 |
| Museums | 67,377 | 54,550 | 89,297 | 81,114 |
| Parks | 204,440 | 323,600 | 265,325 | 189,508 |
| General Government | 8,654,357 | 4,775,500 | 5,459,703 | 4,725,500 |
| TOTAL GENERAL FUND EXPENDITURES | \$ 27,102,107 | \$ 27,721,060 | \$ 24,579,047 | \$ 31,071,751 |

ADMINISTRATION

Activity

Administration provides leadership and management for all City operations. The City Administrator is the direct liaison with the City Council. The department also performs the function of City Clerk, and provides oversight of City Hall and the City Attorney.

Budget Summary:

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|---------------------------|-------------------|-------------------|----------------------|--------------------|
| Revenues | | | | |
| Revenues | \$ 3,499 | \$ 3,840 | \$ 2,715 | \$ 3,957 |
| Total Revenues | <u>\$ 3,499</u> | <u>\$ 3,840</u> | <u>\$ 2,715</u> | <u>\$ 3,957</u> |
| Expenses | | | | |
| City Administrator | | | | |
| Salaries & Benefits | \$ 251,579 | \$ 278,824 | \$ 260,963 | \$ 326,560 |
| Services & Supplies | 104,189 | 135,960 | 112,948 | 115,000 |
| City Attorney | | | | |
| Services & Supplies | 300,647 | 265,450 | 252,566 | 265,450 |
| City Clerk | | | | |
| Salaries & Benefits | 76,096 | 96,836 | 87,413 | 117,532 |
| Services & Supplies | 31,916 | 61,200 | 51,731 | 50,500 |
| City Hall | | | | |
| Salaries & Benefits | 33,058 | 38,509 | 44,091 | 22,397 |
| Services & Supplies | 71,600 | 64,000 | 87,231 | 79,000 |
| Total Expenses | <u>\$ 869,085</u> | <u>\$ 940,779</u> | <u>\$ 896,943</u> | <u>\$ 976,439</u> |

ADMINISTRATIVE SERVICES

Activity

The Administrative Services department provides all levels of service to the City's operations. The Finance department provides accounting and financial management services to the City. Services and responsibilities include annual financial reporting, budget preparation, payroll, billing and vendor payments. The department also includes Human Resources, Information Technology, and Risk Management functions.

Budget Summary:

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|
| Revenues | | | | |
| Revenues - Finance | \$ 15,251 | \$ 13,600 | \$ 21,323 | \$ 17,960 |
| Revenues - HR | - | - | 1,600 | 1,600 |
| Revenues - Information Technology | 29,053 | 30,000 | 35,000 | 35,000 |
| Total Revenues | <u>\$ 44,304</u> | <u>\$ 43,600</u> | <u>\$ 57,923</u> | <u>\$ 54,560</u> |
| Expenses | | | | |
| Finance | | | | |
| Salaries & Benefits | \$ 599,674 | \$ 682,118 | \$ 653,593 | \$ 771,185 |
| Services & Supplies | 154,822 | 177,600 | 436,634 | 462,600 |
| Human Resources | | | | |
| Salaries & Benefits | 161,940 | 181,134 | 184,096 | 365,248 |
| Services & Supplies | 22,669 | 84,700 | 78,096 | 102,500 |
| Information Technology | | | | |
| Salaries & Benefits | 341,878 | 406,334 | 293,995 | 363,110 |
| Services & Supplies | 126,565 | 147,600 | 184,030 | 234,900 |
| Risk Management | | | | |
| Services & Supplies | 353,363 | 440,000 | 575,612 | 620,904 |
| Total Expenses | <u>\$ 1,760,911</u> | <u>\$ 2,119,486</u> | <u>\$ 2,406,056</u> | <u>\$ 2,920,447</u> |

ELECTED OFFICIALS

Activity

The City Council is comprised of the Mayor and six Council members. As a legislative body, the City Council determines levels of service to promote the health, safety and welfare of the citizens. The Council oversees the City's fiscal and organizational management; adopts the annual budget; is committed to the community, protection and preservation of the environment and quality of life. The elected City Treasurer manages and provides oversight of city investments with primary objective of safety, liquidity and return on investment.

Budget Summary:

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-----------------------|-------------------|-------------------|----------------------|--------------------|
| Expenses | | | | |
| Mayor | | | | |
| Salaries & Benefits | \$ 35,956 | \$ 38,631 | \$ 37,692 | \$ 39,896 |
| Services & Supplies | 1,213 | 3,410 | 3,443 | 3,600 |
| City Council | | | | |
| Salaries & Benefits | 146,507 | 152,792 | 160,824 | 160,418 |
| Services & Supplies | 9,287 | 13,200 | 7,600 | 11,200 |
| Treasurer | | | | |
| Salaries & Benefits | 30,325 | 38,308 | 41,103 | 43,181 |
| Services & Supplies | 292 | 1,010 | 1,320 | 2,320 |
| Total Expenses | \$ 192,963 | \$ 208,033 | \$ 251,982 | \$ 260,615 |

PLANNING AND DEVELOPMENT SERVICES / BUILDING AND CODE ENFORCEMENT

Activity

The Planning and Development Services Department provides support and compliance with applicable Federal and State laws and regulations on Municipal Code, General Plan, development of area plans, environmental reviews and annexations. In addition coordinates various permit reviews and issuance, building inspections, zoning clearances, use permits, variances, code compliance.

Budget Summary:

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|--|---------------------|---------------------|----------------------|---------------------|
| Revenues | | | | |
| Revenues - Planning | \$ 152,470 | \$ 163,701 | \$ 247,697 | \$ 124,291 |
| Revenues - Building | 1,189,769 | 1,056,276 | 1,245,355 | 1,257,808 |
| Revenues - Code Enforcement | 10,080 | 4,651 | 16,000 | 17,000 |
| Total Revenues | <u>\$ 1,352,319</u> | <u>\$ 1,224,628</u> | <u>\$ 1,509,052</u> | <u>\$ 1,399,099</u> |
| Expenses | | | | |
| Planning and Development Services | | | | |
| Salaries & Benefits | \$ 100,428 | \$ 141,868 | \$ 110,315 | \$ 339,478 |
| Services & Supplies | 423,433 | 512,600 | 543,179 | 526,000 |
| Building | | | | |
| Salaries & Benefits | 146,022 | 346,237 | 143,053 | 359,271 |
| Services & Supplies | 270,613 | 263,310 | 274,126 | 280,800 |
| Code Enforcement | | | | |
| Salaries & Benefits | 5,835 | 19,258 | 15,533 | 11,462 |
| Services & Supplies | 14,532 | 16,700 | 46,326 | 53,260 |
| Total Expenses | <u>\$ 960,863</u> | <u>\$ 1,299,973</u> | <u>\$ 1,132,532</u> | <u>\$ 1,570,271</u> |

PUBLIC SAFETY

Activity

The Public Safety Department oversees the City's Police and Fire divisions. The Public Safety Department provides the citizens with public safety, emergency response and fire prevention services. These Departments promote community safety with cooperation and coordination with other agencies.

Budget Summary:

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-----------------------|---------------------|---------------------|----------------------|----------------------|
| Revenues | | | | |
| Revenues - Police | \$ 647,312 | \$ 534,969 | \$ 521,544 | \$ 513,745 |
| Revenues - Fire | 695,150 | 703,379 | 898,821 | 250,000 |
| Total Revenues | <u>\$ 1,342,462</u> | <u>\$ 1,238,348</u> | <u>\$ 1,420,365</u> | <u>\$ 763,745</u> |
| Expenses | | | | |
| Animal Control | | | | |
| Services & Supplies | \$ 375,838 | \$ 406,943 | \$ 401,377 | \$ 412,800 |
| Fire | | | | |
| Salaries & Benefits | 3,607,736 | 3,287,404 | 3,241,531 | - |
| Services & Supplies | 190,205 | 240,500 | 537,856 | 5,043,544 |
| Transitional Cost | - | - | 780,000 | 1,074,998 |
| Police | | | | |
| Salaries & Benefits | 4,810,418 | 5,344,818 | 4,563,098 | 4,652,742 |
| Services & Supplies | 551,947 | 586,589 | 542,458 | 620,250 |
| Total Expenses | <u>\$ 9,536,144</u> | <u>\$ 9,866,254</u> | <u>\$ 10,066,320</u> | <u>\$ 11,804,334</u> |

PUBLIC WORKS

PUBLIC WORKS ADMIN / STREET AND STORM DRAINS

Activity

The Public Works Administration provides management of engineering, capital projects as needed. The Streets Division provides maintenance, management, repairs and improvements of the City's streets. This department also manages other funds outside of the General Fund such as the Sewer and Airport Funds.

Budget Summary:

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|---------------------------------|---------------------|---------------------|----------------------|---------------------|
| Revenues | | | | |
| Revenues - Public Works Admin | \$ 45,429 | \$ 49,532 | \$ 47,332 | \$ 47,855 |
| Revenues - Streets and Drainage | 444,633 | 458,178 | 399,928 | 404,169 |
| Revenues - Vehicle Maintenance | - | - | - | 887,877 |
| Total Revenues | \$ 490,062 | \$ 507,710 | \$ 447,260 | \$ 1,339,901 |
| Expenses | | | | |
| PW Administration | | | | |
| Salaries & Benefits | \$ - | \$ - | \$ - | |
| Services & Supplies | 225,026 | 300,550 | 364,736 | 436,267 |
| Streets | | | | |
| Salaries & Benefits | 340,933 | 590,972 | 474,591 | 664,009 |
| Services & Supplies | 703,917 | 479,850 | 670,173 | 736,850 |
| Drainage | | | | |
| Salaries & Benefits | - | 110,700 | 58,497 | 185,141 |
| Services & Supplies | - | 350,000 | 2,744 | 5,000 |
| Vehicle Maintenance | | | | |
| Salaries & Benefits | - | - | - | 425,881 |
| Services & Supplies | - | - | - | 461,996 |
| Total Expenses | \$ 1,269,876 | \$ 1,832,072 | \$ 1,570,741 | \$ 2,915,144 |

PUBLIC WORKS

PUBLIC WORKS OPERATIONS / PARKS DIVISIONS

Activity

The Public Works Director manages the Parks Administration and Operations Divisions. The Parks and Trees Operations Division oversees and maintains the City's parks, buildings, and museums. Management of the City's Parks and Trees recreational facilities are maintained by this Division as well.

Budget Summary:

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|---------------------------------------|---------------------|---------------------|----------------------|---------------------|
| Revenues | | | | |
| Revenues - Parks and Trees Operations | | | | |
| Municipal Buildings | | | | |
| Centennial Cultural Center | \$ 3,161 | \$ 3,875 | \$ 10,017 | \$ 10,459 |
| Oroville Convention Center | - | 5,000 | - | - |
| State Theater | 8,674 | - | 2,126 | - |
| Other | 13,850 | 14,400 | 14,400 | 14,400 |
| Museums | | | | |
| Bolt Museum | 491 | 2,000 | 907 | 920 |
| Chinese Temple | 1,533 | 1,724 | 3,039 | 3,080 |
| Lott Home | 1,165 | 5,500 | 7,100 | 3,025 |
| Pioneer Museum | 1,144 | 700 | 459 | 600 |
| Parks | | | | |
| Revenues | 1,371 | 3,000 | 4,064 | 4,110 |
| Total Revenues | <u>\$ 31,389</u> | <u>\$ 36,199</u> | <u>\$ 42,112</u> | <u>\$ 36,594</u> |
| Expenses | | | | |
| Parks and Trees Operations | | | | |
| Salaries & Benefits | \$ 219,941 | \$ 554,762 | \$ 328,630 | \$ 475,709 |
| Services & Supplies | 173,325 | 191,700 | 162,030 | 251,350 |
| Municipal Buildings | | | | |
| Salaries & Benefits | 4,949 | - | 14,012 | 14,153 |
| Services & Supplies | 685,989 | 1,518,511 | 312,361 | 40,930 |
| Museums | | | | |
| Salaries & Benefits | 15,871 | - | 16,943 | 17,114 |
| Services & Supplies | 51,506 | 54,550 | 72,354 | 64,000 |
| Parks, Trees and Green Areas | | | | |
| Salaries & Benefits | 101,460 | - | 105,662 | 106,658 |
| Services & Supplies | 102,980 | 323,600 | 159,663 | 82,850 |
| Total Expenses | <u>\$ 1,356,021</u> | <u>\$ 2,643,123</u> | <u>\$ 1,171,655</u> | <u>\$ 1,052,764</u> |

GENERAL GOVERNMENT

Activity

General Government is where the City's General Revenues are recorded that are not related to a particular department function. Sales Tax , Property Tax and Utility Users Tax are the City's main revenue resource. City expenditures that are not specifically related to a City Department are also recorded here.

Budget Summary:

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | | | | |
| Sales and Use Tax | 6,038,972 | 6,084,059 | 6,038,972 | 6,079,862 |
| Property Tax | 3,959,208 | 3,820,256 | 3,146,226 | 3,177,688 |
| Utility User Tax | 2,318,054 | 2,231,532 | 2,163,790 | 2,185,427 |
| Transient Occupancy | 1,034,424 | 985,641 | 959,408 | 969,002 |
| Other Taxes | 86,418 | 76,037 | 102,715 | 103,743 |
| Franchise Fees | 992,172 | 1,005,633 | 956,441 | 966,005 |
| Intergovernmental Revenues | 34,350 | 20,816 | 4,490 | 4,535 |
| Interest | 82,042 | 84,299 | 46,293 | 46,756 |
| Other Revenues | 2,837,714 | 2,000 | 233,361 | 2,716,060 |
| Interfund Transfers In | 1,859,981 | 1,859,980 | 1,859,980 | 1,878,580 |
| Total Revenues | \$ 19,243,335 | \$ 16,170,253 | \$ 15,511,676 | \$ 18,127,658 |
| Expenses | | | | |
| General Government | | | | |
| Services & Supplies | 182,157 | 55,500 | 325,500 | 5,500 |
| Interfund Transfers Out | 3,972,200 | 220,000 | 634,203 | 220,000 |
| Total Expenses | \$ 4,154,357 | \$ 275,500 | \$ 959,703 | \$ 225,500 |

1% DISTRICT SALES TAX

Activity

This fund accounts for revenues and expenditures related to the 1% District Tax. This Fund is combined with the General Fund for financial statement presentation.

FUND: 102

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|--------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 4,483,659 | \$ 4,867,130 | \$ 4,867,130 | \$ 6,455,682 |
| Revenues | | | | |
| Revenues | 7,354,741 | 7,497,574 | 7,772,908 | 7,791,150 |
| Total Revenues | <u>7,354,741</u> | <u>7,497,574</u> | <u>7,772,908</u> | <u>7,791,150</u> |
| Expenses | | | | |
| Salaries & Benefits | 1,317,402 | 2,372,072 | 1,274,140 | 3,549,114 |
| Services and Supplies | 653,868 | 585,150 | 410,216 | 685,000 |
| Pavement Rehabilitation | 500,000 | 1,500,000 | - | 1,500,000 |
| Capital Outlay | - | | | |
| Transfers: | | | | |
| Capital Asset Replacement Fund | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Capital Improvement Fund | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Reserves | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Total Expenses | <u>6,971,270</u> | <u>8,957,222</u> | <u>6,184,356</u> | <u>10,234,114</u> |
| Ending Fund Balance | \$ 4,867,130 | \$ 3,407,482 | \$ 6,455,682 | \$ 4,012,718 |

ASSET SEIZURE FUND

Activity

This fund accounts for revenues and expenses related to seized property. This fund can only be used to supplement the enforcement efforts of the Police Department.

FUND: 106

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 153,895 | \$ 157,032 | \$ 157,032 | \$ 157,397 |
| Revenues | | | | |
| Revenues | 6,762 | 1,000 | 365 | 368 |
| Total Revenues | <u>6,762</u> | <u>1,000</u> | <u>365</u> | <u>368</u> |
| Expenses | | | | |
| Services and Supplies | 3,625 | 5,000 | - | 5,000 |
| Capital Outlay | - | - | - | - |
| Transfer Out to other agency | - | - | - | - |
| Total Expenses | <u>3,625</u> | <u>5,000</u> | <u>-</u> | <u>5,000</u> |
| Ending Fund Balance | \$ 157,032 | \$ 153,032 | \$ 157,397 | \$ 152,765 |

LOCAL TRANSPORTATION FUND

Activity

This Fund is to account for Article 8 of the State of California Local Transportation revenues. The Butte County Association of Governments (BCAG) provides oversight of this Fund.

FUND: 107

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 588,660 | \$ 292,918 | \$ 292,918 | \$ 639,589 |
| Revenues | | | | |
| Revenues | 583,392 | 415,022 | 485,718 | 490,576 |
| Transfers In | - | - | - | - |
| Total Revenues | <u>583,392</u> | <u>415,022</u> | <u>485,718</u> | <u>490,576</u> |
| Expenses | | | | |
| Services & Supplies | 879,134 | 450,000 | 139,047 | 510,000 |
| Transfer Out to other agency | - | - | - | - |
| Total Expenses | <u>879,134</u> | <u>450,000</u> | <u>139,047</u> | <u>510,000</u> |
| Ending Fund Balance | \$ 292,918 | \$ 257,940 | \$ 639,589 | \$ 620,165 |

LOCAL TRANSIT FUND

Activity

This Fund is to account for Article 4 of the State of California Local Transportation revenues. The Butte County Association of Governments (BCAG) provides oversight of this Fund.

FUND: 108

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 7,463 | \$ - | \$ - | \$ - |
| Revenues | | | | |
| Revenues | - | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenses | | | | |
| Services & Supplies | - | - | - | - |
| Transfer Out | 7,463 | - | - | - |
| Total Expenses | <u>7,463</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - |

PEG FEE FUND

Activity

PEG stands for Public, Educational, or Governmental use. This fee is mandated by the State to enable the City to grant members of the public access to Council meetings.

FUND: 110

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | \$ 92,892 | \$ 102,775 | \$ 102,775 | \$ 113,814 |
| Revenues | | | | |
| Revenues | <u>33,008</u> | <u>33,026</u> | <u>27,680</u> | <u>27,957</u> |
| Total Revenues | <u><u>33,008</u></u> | <u><u>33,026</u></u> | <u><u>27,680</u></u> | <u><u>27,957</u></u> |
| Expenses | | | | |
| Services & Supplies | <u>23,125</u> | <u>80,000</u> | <u>16,641</u> | <u>80,000</u> |
| Total Expenses | <u><u>23,125</u></u> | <u><u>80,000</u></u> | <u><u>16,641</u></u> | <u><u>80,000</u></u> |
| Ending Fund Balance | \$ 102,775 | \$ 55,801 | \$ 113,814 | \$ 61,771 |

CASP FUND

Activity

The CASP Fund accounts for fees collected under SB1186. The State portion is remitted to the State on a quarterly basis. The City portion is to be used to increase disability access and compliance with construction-related accessibility requirements.

FUND: 111

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|---------------------|---------------------|----------------------|---------------------|
| Beginning Fund Balance | \$ 17,084 | \$ 18,326 | \$ 18,326 | \$ 19,575 |
| Revenues | | | | |
| Revenues | <u>1,242</u> | <u>1,456</u> | <u>1,249</u> | <u>1,261</u> |
| Total Revenues | <u><u>1,242</u></u> | <u><u>1,456</u></u> | <u><u>1,249</u></u> | <u><u>1,261</u></u> |
| Expenses | | | | |
| Services & Supplies | - | 5,000 | - | 5,000 |
| Transfer out to other agency | <u>-</u> | <u>5,000</u> | <u>-</u> | <u>5,000</u> |
| Total Expenses | <u><u>-</u></u> | <u><u>5,000</u></u> | <u><u>-</u></u> | <u><u>5,000</u></u> |
| Ending Fund Balance | \$ 18,326 | \$ 14,782 | \$ 19,575 | \$ 15,836 |

PENSION RATE STABILIZATION AND OPEB FUND

Activity

This fund was created to account for funds accumulated to mitigate future increases in pension costs and to fund future post employment retirement benefits.

FUND: 112

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-----------------------|-----------------------|-----------------------|----------------------|
| Beginning Fund Balance | \$ 3,069,435 | \$ 3,992,261 | \$ 3,992,261 | \$ 4,679,005 |
| Revenues | | | | |
| Revenues | <u>940,846</u> | <u>780,126</u> | <u>707,152</u> | <u>81,600</u> |
| Total Revenues | <u><u>940,846</u></u> | <u><u>780,126</u></u> | <u><u>707,152</u></u> | <u><u>81,600</u></u> |
| Expenses | | | | |
| Fiscal Agent Fees | <u>18,020</u> | <u>17,850</u> | <u>20,408</u> | <u>24,000</u> |
| Total Expenses | <u><u>18,020</u></u> | <u><u>17,850</u></u> | <u><u>20,408</u></u> | <u><u>24,000</u></u> |
| Ending Fund Balance | \$ 3,992,261 | \$ 4,754,537 | \$ 4,679,005 | \$ 4,736,605 |

RECYCLING FUND

Activity

The Recycling Fund accounts for the City's waste management activities as required by State Law.

FUND: 113

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 18,471 | \$ 9,091 | \$ 9,091 | \$ 33,776 |
| Revenues | | | | |
| Revenues | 37,792 | 37,964 | 31,020 | 31,330 |
| Transfers In | - | | | |
| Total Revenues | <u>37,792</u> | <u>37,964</u> | <u>31,020</u> | <u>31,330</u> |
| Expenses | | | | |
| Salaries & Benefits | 46,972 | 40,000 | 6,335 | 47,552 |
| Services & Supplies | 200 | 3,400 | - | 4,000 |
| Capital Outlay | | | | |
| Transfer out to other agency | | | | |
| Total Expenses | <u>47,172</u> | <u>43,400</u> | <u>6,335</u> | <u>51,552</u> |
| Ending Fund Balance | \$ 9,091 | \$ 3,655 | \$ 33,776 | \$ 13,554 |

GAS TAX REGIONAL SURFACE TRANSPORTATION PROGRAM FUND

Activity

The RSTP program was established by the State of California to provide for projects to preserve and improve the conditions of highway, bridge, road, pedestrian and bicycle infrastructure.

FUND: 115

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance | \$ 819,239 | \$ 889,598 | \$ 889,598 | \$ 348,978 |
| Revenues | | | | |
| Revenues | <u>270,277</u> | <u>250,057</u> | <u>236,811</u> | <u>236,829</u> |
| Total Revenues | <u><u>270,277</u></u> | <u><u>250,057</u></u> | <u><u>236,811</u></u> | <u><u>236,829</u></u> |
| Expenses | | | | |
| Services & Supplies | 199,918 | 500,000 | 777,431 | 500,000 |
| Capital Outlay | - | - | - | - |
| Transfer out to other agency | - | - | - | - |
| Total Expenses | <u><u>199,918</u></u> | <u><u>500,000</u></u> | <u><u>777,431</u></u> | <u><u>500,000</u></u> |
| Ending Fund Balance | \$ 889,598 | \$ 639,655 | \$ 348,978 | \$ 85,807 |

SPECIAL GAS TAX

Activity

This Fund is used to account for the revenues of gas sales tax received from the State of California pursuant to Sections 2013, 2015, 2016, 2017, 2017.5 of the Streets and Highway code.

Use: Research, planning, construction, improvement, maintenance, and operation of public streets and highways, including the mitigation of their environmental effects.

FUND: 117

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 602,119 | \$ 542,274 | \$ 542,274 | \$ 542,274 |
| Revenues | | | | |
| Revenues | 857,405 | 842,016 | 798,873 | 887,885 |
| Total Revenues | <u>857,405</u> | <u>842,016</u> | <u>798,873</u> | <u>887,885</u> |
| Expenses | | | | |
| Services & Supplies | 490,427 | 373,448 | 353,928 | 395,560 |
| Capital Outlay | - | | | |
| Transfer Out | 426,823 | 468,568 | 444,945 | 492,325 |
| Total Expenses | <u>917,250</u> | <u>842,016</u> | <u>798,873</u> | <u>887,885</u> |
| Ending Fund Balance | \$ 542,274 | \$ 542,274 | \$ 542,274 | \$ 542,274 |

SUPPLEMENTAL BENEFITS FUND

Activity

The City acts as Fund Administrator of the revenues received from the Settlement Agreement with the DWR for FERC project 2100 the Oroville facilities. An Oversight Board oversees this Fund.

FUND: 120

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 3,155,051 | \$ 2,964,005 | \$ 2,964,005 | \$ 1,933,713 |
| Revenues | | | | |
| Revenues | 167,582 | 4,321 | 2,046 | 137,000 |
| Total Revenues | <u>167,582</u> | <u>4,321</u> | <u>2,046</u> | <u>137,000</u> |
| Expenses | | | | |
| Salaries & Benefits | 80,625 | 51,511 | 26,522 | - |
| Services & Supplies | 278,003 | 355,500 | 1,000,816 | 2,005,500 |
| Transfers Out | - | 5,000 | 5,000 | 5,000 |
| Total Expenses | <u>358,628</u> | <u>412,011</u> | <u>1,032,338</u> | <u>2,010,500</u> |
| Ending Fund Balance | \$ 2,964,005 | \$ 2,556,315 | \$ 1,933,713 | \$ 60,213 |

DRAINAGE IMPACT FEE FUND CITY WIDE

Activity

The Fund accounts for Drainage Impact Fees received and expended in the Oroville area.

FUND: 130

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 823,182 | \$ 995,173 | \$ 995,173 | \$ 1,343,472 |
| Revenues | | | | |
| Revenues | 208,290 | 173,190 | 349,091 | 352,582 |
| Total Revenues | <u>208,290</u> | <u>173,190</u> | <u>349,091</u> | <u>352,582</u> |
| Expenses | | | | |
| Services & Supplies | 36,299 | 45,000 | 792 | 1,001,000 |
| Capital Outlay | - | - | | |
| Total Expenses | <u>36,299</u> | <u>45,000</u> | <u>792</u> | <u>1,001,000</u> |
| Ending Fund Balance | \$ 995,173 | \$ 1,123,363 | \$ 1,343,472 | \$ 695,054 |

FIRE SUPPRESSION IMPACT FEE FUND

Activity

The purpose of this Fund is to provide funds for additional equipment needed for the City's Fire Department.

FUND: 131

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 122,908 | \$ 206,783 | \$ 206,783 | \$ 336,738 |
| Revenues | | | | |
| Revenues | 91,171 | 89,431 | 168,953 | 170,643 |
| Total Revenues | <u>91,171</u> | <u>89,431</u> | <u>168,953</u> | <u>170,643</u> |
| Expenses | | | | |
| Services & Supplies | 7,296 | 30,000 | 38,998 | 301,000 |
| Capital Outlay | - | - | - | - |
| Total Expenses | <u>7,296</u> | <u>30,000</u> | <u>38,998</u> | <u>301,000</u> |
| Ending Fund Balance | \$ 206,783 | \$ 266,214 | \$ 336,738 | \$ 206,381 |

GENERAL GOVERNMENT DEVELOPMENT IMPACT FEE FUND

Activity

This Fund accounts for revenues from General Government Development Impact Fees and provides funding for the increasing operation costs and improvements to facilities related to growth.

FUND: 132

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 242,421 | \$ 381,725 | \$ 381,725 | \$ 766,121 |
| Revenues | | | | |
| Revenues | 146,600 | 150,460 | 390,043 | 393,943 |
| Total Revenues | <u>146,600</u> | <u>150,460</u> | <u>390,043</u> | <u>393,943</u> |
| Expenses | | | | |
| Services & Supplies | 7,296 | 40,000 | 5,647 | 1,001,000 |
| Capital Outlay | - | - | - | - |
| Total Expenses | <u>7,296</u> | <u>40,000</u> | <u>5,647</u> | <u>1,001,000</u> |
| Ending Fund Balance | \$ 381,725 | \$ 492,185 | \$ 766,121 | \$ 159,064 |

LAW ENFORCEMENT IMPACT FEE FUND

Activity

The Fund accounts for the revenue generated from impact fees to provide law enforcement personnel and equipment which could not otherwise be funded.

FUND: 133

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 131,106 | \$ 195,716 | \$ 195,716 | \$ 452,853 |
| Revenues | | | | |
| Revenues | 71,906 | 69,277 | 258,137 | 260,718 |
| Total Revenues | <u>71,906</u> | <u>69,277</u> | <u>258,137</u> | <u>260,718</u> |
| Expenses | | | | |
| Services & Supplies | 7,296 | 10,000 | 1,000 | 10,000 |
| Capital Outlay | - | - | - | - |
| Total Expenses | <u>7,296</u> | <u>10,000</u> | <u>1,000</u> | <u>10,000</u> |
| Ending Fund Balance | \$ 195,716 | \$ 254,993 | \$ 452,853 | \$ 703,571 |

PARKS DEVELOPMENT IMPACT FEE FUND

Activity

The Parks Development Fees Fund accounts for the fees collected on new development for the acquisition and construction of new City parks.

FUND: 134

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 652,125 | \$ 1,120,242 | \$ 1,120,242 | \$ 1,760,640 |
| Revenues | | | | |
| Revenues | 475,413 | 367,440 | 641,398 | 647,812 |
| Total Revenues | <u>475,413</u> | <u>367,440</u> | <u>641,398</u> | <u>647,812</u> |
| Expenses | | | | |
| Services & Supplies | 7,296 | 10,000 | 1,000 | 10,000 |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenses | <u>7,296</u> | <u>10,000</u> | <u>1,000</u> | <u>10,000</u> |
| Ending Fund Balance | \$ 1,120,242 | \$ 1,477,682 | \$ 1,760,640 | \$ 2,398,452 |

TECHNOLOGY FEE FUND

Activity

The Technology Fee Fund accounts for the fees collected to maintain and acquire technology used to aid in efficient operations of the City.

FUND: 135

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 220,308 | \$ 250,472 | \$ 250,472 | \$ 338,427 |
| Revenues | | | | |
| Revenues | 159,148 | 156,821 | 117,955 | 119,135 |
| Total Revenues | <u>159,148</u> | <u>156,821</u> | <u>117,955</u> | <u>119,135</u> |
| Expenses | | | | |
| Services & Supplies | 128,984 | 310,000 | 30,000 | 310,000 |
| Capital Outlay | - | | | |
| Total Expenses | <u>128,984</u> | <u>310,000</u> | <u>30,000</u> | <u>310,000</u> |
| Ending Fund Balance | \$ 250,472 | \$ 97,293 | \$ 338,427 | \$ 147,562 |

THERMALITO DRAINAGE IMPACT FEE FUND

Activity

This Fund is to account for fees collected for drainage development and improvements in the Thermalito area of the City.

FUND: 136

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|---------------------|---------------------|----------------------|---------------------|
| Beginning Fund Balance | \$ 514,987 | \$ 517,764 | \$ 517,764 | \$ 518,967 |
| Revenues | | | | |
| Revenues | <u>2,777</u> | <u>3,249</u> | <u>1,203</u> | <u>1,215</u> |
| Total Revenues | <u><u>2,777</u></u> | <u><u>3,249</u></u> | <u><u>1,203</u></u> | <u><u>1,215</u></u> |
| Expenses | | | | |
| Services & Supplies | - | - | - | - |
| Capital Outlay | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenses | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u> |
| Ending Fund Balance | \$ 517,764 | \$ 521,013 | \$ 518,967 | \$ 520,182 |

TRAFFIC IMPACT FEE FUND

Activity

This Fund accounts for the Traffic Impact Fees collected and expended in the City to address the traffic issues created by growth.

FUND: 137

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 2,590,521 | \$ 3,086,512 | \$ 3,086,512 | \$ 3,377,188 |
| Revenues | | | | |
| Revenues | 503,288 | 455,267 | 300,676 | 303,683 |
| Total Revenues | <u>503,288</u> | <u>455,267</u> | <u>300,676</u> | <u>303,683</u> |
| Expenses | | | | |
| Services & Supplies | 7,297 | 10,000 | 10,000 | 10,000 |
| Capital Outlay | - | - | - | - |
| Total Expenses | <u>7,297</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> |
| Ending Fund Balance | \$ 3,086,512 | \$ 3,531,779 | \$ 3,377,188 | \$ 3,670,871 |

PLANNING GRANTS

Activity

The Fund is used for various Planning Grant programs.

FUND: 152

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 108,962 | \$ 39,179 | \$ 39,179 | \$ 34,478 |
| Revenues | | | | |
| Revenues | - | - | 141,314 | 200,000 |
| Interfund Transfers In | | | 50,000 | |
| Total Revenues | <u>-</u> | <u>-</u> | <u>191,314</u> | <u>200,000</u> |
| Expenses | | | | |
| Services & Supplies | 2,375 | - | 196,015 | 200,000 |
| Capital Outlay | 67,408 | | - | |
| Total Expenses | <u>69,783</u> | <u>-</u> | <u>196,015</u> | <u>200,000</u> |
| Ending Fund Balance | \$ 39,179 | \$ 39,179 | \$ 34,478 | \$ 34,478 |

POLICE SUPPLEMENTAL LAW ENFORCEMENT FUND

Activity

This Fund accounts for the revenue generated from the State COPS program and distributed by the County.

FUND: 153

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance | \$ 139,153 | \$ 176,835 | \$ 176,835 | \$ 231,452 |
| Revenues | | | | |
| Revenues | <u>157,682</u> | <u>152,701</u> | <u>174,617</u> | <u>176,363</u> |
| Total Revenues | <u><u>157,682</u></u> | <u><u>152,701</u></u> | <u><u>174,617</u></u> | <u><u>176,363</u></u> |
| Expenses | | | | |
| Services & Supplies | - | - | | |
| Capital Outlay | - | 125,000 | | 125,000 |
| Transfer Out | <u>120,000</u> | <u>120,000</u> | <u>120,000</u> | <u>120,000</u> |
| Total Expenses | <u><u>120,000</u></u> | <u><u>245,000</u></u> | <u><u>120,000</u></u> | <u><u>245,000</u></u> |
| Ending Fund Balance | \$ 176,835 | \$ 84,536 | \$ 231,452 | \$ 162,815 |

PUBLIC SAFETY AUGMENTATION

Activity

This Fund accounts for the revenue generated for Public Safety by a State special sales tax distributed by the County.

FUND: 154

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 172,302 | \$ 153,197 | \$ 153,197 | \$ 237,884 |
| Revenues | | | | |
| Revenues | 140,560 | 145,403 | 134,687 | 148,364 |
| Total Revenues | <u>140,560</u> | <u>145,403</u> | <u>134,687</u> | <u>148,364</u> |
| Expenses | | | | |
| Services & Supplies | 71,611 | 125,000 | | |
| Capital Outlay | 38,054 | | | 300,000 |
| Transfer Out | 50,000 | 50,000 | 50,000 | 50,000 |
| Total Expenses | <u>159,665</u> | <u>175,000</u> | <u>50,000</u> | <u>350,000</u> |
| Ending Fund Balance | \$ 153,197 | \$ 248,600 | \$ 237,884 | \$ 36,248 |

LIGHTING AND LANDSCAPING MAINTENANCE DISTRICTS

Activity

This Fund accounts for the revenues and expenditures of the Lighting and Landscaping Maintenance Districts.

FUND: 170

| | | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------|-------------------|-------------------|----------------------|--------------------|
| BUDGET | | | | | |
| Beginning Fund Balance | UNIT | \$ 45,732 | \$ 62,684 | \$ 62,684 | \$ 63,318 |
| Revenues | | | | | |
| Grandview Estates | 6001 | 3,688 | 9,252 | 3,650 | 3,723 |
| The Buttes | 6011 | 6,947 | 13,847 | 6,953 | 7,092 |
| Deer Creek | 6021 | 2,169 | 11,809 | 2,018 | 2,058 |
| Calle Vista I | 6031 | 5,271 | 7,132 | 5,265 | 5,370 |
| Cherokee Estates I | 6041 | 830 | 9,525 | 949 | 968 |
| Sherwood Estates | 6051 | 2,058 | 14,353 | 2,058 | 2,099 |
| Grayhawk | 6061 | 2,994 | 7,537 | 4,676 | 4,770 |
| Cherokee Estates II | 6071 | 2,507 | 8,065 | 3,810 | 3,886 |
| Linkside I | 6081 | 8,980 | 11,327 | 3,937 | 4,016 |
| Foothill Estates | 6091 | 850 | 5,857 | 2,258 | 2,303 |
| Calle Vista II | 6101 | 5,539 | 8,617 | 4,864 | 4,961 |
| Vista Del Oro | 6111 | 6,709 | 4,672 | 2,747 | 2,802 |
| Mission Olive | 6121 | 5,174 | 14,173 | 7,348 | 7,495 |
| J Richter Subdivision | 6131 | 1,818 | 8,615 | 1,633 | 1,666 |
| Feather River Bluffs | 6151 | 22 | - | - | - |
| Acacia Estates | 6161 | - | - | - | - |
| Total Revenues | | 55,556 | 134,781 | 52,166 | 53,209 |
| Expenses | | | | | |
| Grandview Estates | 6001 | 3,372 | 8,816 | 4,084 | 4,207 |
| The Buttes | 6011 | 3,411 | 9,171 | 4,078 | 4,200 |
| Deer Creek | 6021 | 968 | 8,458 | 1,666 | 1,716 |
| Calle Vista II | 6031 | 2,464 | 9,192 | 2,791 | 2,875 |
| Cherokee Estates II | 6041 | 954 | 7,845 | 1,732 | 1,784 |
| Sherwood Estates | 6051 | 1,427 | 8,265 | 2,186 | 2,252 |
| Grayhawk | 6061 | 3,887 | 9,023 | 3,931 | 4,049 |
| Cherokee Estates II | 6071 | 650 | 7,466 | 1,955 | 2,014 |
| Linkside I | 6081 | 5,764 | 8,021 | 5,836 | 6,011 |
| Foothill Estates | 6091 | 1,552 | 8,084 | 2,147 | 2,211 |
| Calle Vista II | 6101 | 2,999 | 8,517 | 5,011 | 5,161 |
| Vista Del Oro | 6111 | 4,003 | 9,719 | 8,306 | 8,555 |
| Mission Olive | 6121 | 5,233 | 9,036 | 4,980 | 5,129 |
| J Richter Subdivision | 6131 | 1,842 | 7,281 | 2,759 | 2,842 |
| Feather River Bluffs | 6151 | 43 | - | 35 | 36 |
| Acacia Estates | 6161 | 35 | - | 35 | 36 |
| Total Expenses | | 38,604 | 118,894 | 51,532 | 53,078 |
| Ending Fund Balance | | \$ 62,684 | \$ 78,571 | \$ 63,318 | \$ 63,449 |

BENEFIT ASSESSMENT DISTRICTS

Activity

This Fund accounts for the revenues and expenditures of the Benefit Assessment Districts.

FUND: 190

| | BUDGET UNIT | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|----------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | | \$ 32,362 | \$ 24,213 | \$ 24,213 | \$ 15,041 |
| Revenues | | | | | |
| Linkside I | 6201 | 26 | 85 | 322 | 325 |
| Foothill Estates | 6211 | 833 | 566 | 847 | 566 |
| Calle Vista II | 6221 | 32 | 76 | 11 | 11 |
| Vista Del Oro | 6231 | 39 | 114 | 12 | 12 |
| Mission Olive | 6241 | 33 | 83 | 10 | 10 |
| Martin Ranch | 6251 | - | - | - | - |
| J Richter Subdivision | 6261 | 10 | 28 | 82 | 83 |
| Total Revenues | | <u>973</u> | <u>952</u> | <u>1,284</u> | <u>1,007</u> |
| Expenses | | | | | |
| Linkside I | 6201 | 2,511 | 5,510 | 2,029 | 2,049 |
| Foothill Estates | 6211 | 1,747 | 3,113 | 1,484 | 1,499 |
| Calle Vista II | 6221 | 939 | 4,762 | 1,680 | 1,697 |
| Vista Del Oro | 6231 | 2,048 | 6,910 | 2,635 | 2,661 |
| Mission Olive | 6241 | 1,169 | 4,600 | 1,785 | 1,803 |
| Martin Ranch | 6251 | 36 | - | 36 | 36 |
| J Richter Subdivision | 6261 | 672 | 1,917 | 807 | 815 |
| Total Expenses | | <u>9,122</u> | <u>26,812</u> | <u>10,456</u> | <u>10,561</u> |
| Ending Fund Balance | | \$ 24,213 | \$ (1,647) | \$ 15,041 | \$ 5,488 |

WESTSIDE PUBLIC SAFETY FACILITY 2006-1

Activity

This Fund accounts for revenues and expenditures for the Westside Public Safety Facility 2006-1 Property tax assessments.

FUND: 200

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 619,783 | \$ 679,073 | \$ 679,073 | \$ 766,023 |
| Revenues | | | | |
| Revenues | 64,681 | 64,519 | 89,691 | 90,587 |
| Total Revenues | <u>64,681</u> | <u>64,519</u> | <u>89,691</u> | <u>90,587</u> |
| Expenses | | | | |
| Services & Supplies | 5,391 | 10,000 | 2,741 | 3,050 |
| Capital Outlay | - | - | | |
| Transfer out to other agency | - | - | | |
| Total Expenses | <u>5,391</u> | <u>10,000</u> | <u>2,741</u> | <u>3,050</u> |
| Ending Fund Balance | \$ 679,073 | \$ 733,592 | \$ 766,023 | \$ 853,560 |

PUBLIC SAFETY SERVICE 2006-2

Activity

This Fund accounts for revenues and expenditures for the Public Safety Services 2006-2 property tax assessments.

FUND: 201

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 658,792 | \$ 722,307 | \$ 722,307 | \$ 807,385 |
| Revenues | | | | |
| Revenues | 64,906 | 64,781 | 88,069 | 88,950 |
| Total Revenues | <u>64,906</u> | <u>64,781</u> | <u>88,069</u> | <u>88,950</u> |
| Expenses | | | | |
| Services & Supplies | 1,391 | 2,500 | 2,991 | 3,050 |
| Capital Outlay | - | - | | |
| Transfer out to other agency | - | - | | |
| Total Expenses | <u>1,391</u> | <u>2,500</u> | <u>2,991</u> | <u>3,050</u> |
| Ending Fund Balance | \$ 722,307 | \$ 784,588 | \$ 807,385 | \$ 893,285 |

BUSINESS ASSISTANCE & HOUSING DEVELOPMENT SUMMARY OF EXPENDITURE BUDGETS

Activity

The Business Assistance & Housing Development Department is responsible for the management of eight to twelve grants per fiscal year, ranging from First Time Home Buyers to Housing Rehab.

| | | 2020-21 | 2021-22 | 2021-22 | 2022-23 |
|--------------------------------|-------------|---------------------|---------------------|---------------------|----------------------|
| | | Actual | Budget | Projected | Adopted |
| Housing Expense Budgets | FUND | | | | |
| Housing Program Fund | 221 | 126,709 | 316,412 | 191,112 | 3,230,930 |
| Home-First Time Home Buyers | 222 | 3,212,241 | 1,997,764 | 1,098,488 | 1,383,501 |
| CDBG Community Development | 223 | 846,927 | 2,748,524 | 481,846 | 11,292,059 |
| CDBG Economic Development | 224 | 631,966 | 321,000 | 360,004 | 363,603 |
| CalHome Grant Fund | 225 | 232,444 | 120,000 | 92,380 | 93,304 |
| USDA | 226 | 2,750 | 3,000 | 1,477 | - |
| Housing Revolving Loan Fund | 227 | 25,000 | 115,000 | - | 115,000 |
| EDBG Revolving Loan Fund | 228 | 14,983 | 11,000 | - | 43,427 |
| CDBG Program Income Fund | 229 | 680,562 | 750,391 | 713,132 | 448,040 |
| CalHome Revolving Loan Fund | 230 | - | 307,000 | - | 282,000 |
| Home Revolving Loan Fund | 231 | 594,808 | 861,572 | 2,283,948 | 1,706,787 |
| USDA RBEG Revolving Loan Fund | 232 | - | - | - | - |
| City Revolving Loan Fund | 233 | - | 75,000 | - | 75,000 |
| Total Housing | | \$ 6,368,390 | \$ 7,626,663 | \$ 5,222,387 | \$ 19,033,651 |

HOUSING PROGRAM FUND

Activity

The Housing Program Fund accounts for loans and repayments of various grants.

FUND: 221

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|---------------------|
| Beginning Fund Balance | \$ 2,279,749 | \$ 3,105,036 | \$ 3,105,036 | \$ 3,605,247 |
| Revenues | | | | |
| Revenues | 951,996 | 420,555 | 691,323 | 698,236 |
| Interfund Transfers In | - | - | - | - |
| Total Revenues | <u>951,996</u> | <u>420,555</u> | <u>691,323</u> | <u>698,236</u> |
| Expenses | | | | |
| Salaries & Benefits | 5,941 | 807 | 12,783 | 817 |
| Services & Supplies | 120,768 | 303,500 | 171,726 | 173,444 |
| Loans Made | - | - | - | 3,050,000 |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | 12,105 | 6,603 | 6,669 |
| Total Expenses | <u>126,709</u> | <u>316,412</u> | <u>191,112</u> | <u>3,230,930</u> |
| Ending Fund Balance | \$ 3,105,036 | \$ 3,209,179 | \$ 3,605,247 | \$ 1,072,553 |

HOME GRANT FUND

Activity

This Fund accounts for the First Time Home Buyer Grants awarded by the City.

FUND: 222

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 257,981 | \$ 384,347 | \$ 384,347 | \$ 394,490 |
| Revenues | | | | |
| Revenues | 3,338,607 | 1,752,932 | 1,108,631 | 1,119,717 |
| Interfund Transfers In | - | - | | |
| Total Revenues | <u>3,338,607</u> | <u>1,752,932</u> | <u>1,108,631</u> | <u>1,119,717</u> |
| Expenses | | | | |
| Salaries & Benefits | 8,467 | 171,389 | 225,097 | 244,858 |
| Services & Supplies | 14,026 | 59,150 | 312,823 | 78,075 |
| Loans Made | 2,575,090 | 1,767,225 | | 500,000 |
| Transfers Out | 614,658 | | 560,568 | 560,568 |
| Total Expenses | <u>3,212,241</u> | <u>1,997,764</u> | <u>1,098,488</u> | <u>1,383,501</u> |
| Ending Fund Balance | \$ 384,347 | \$ 139,515 | \$ 394,490 | \$ 130,706 |

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Activity

This Fund accounts for various CDBG funds. Each individual grant is approved by the City Council at the time of acceptance.

FUND: 223

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 111,078 | \$ (46,390) | \$ (46,390) | \$ 331,527 |
| Revenues | | | | |
| Revenues | 689,459 | 2,670,728 | 859,763 | 11,804,875 |
| Transfers In | - | - | | |
| Total Revenues | <u>689,459</u> | <u>2,670,728</u> | <u>859,763</u> | <u>11,804,875</u> |
| Expenses | | | | |
| Salaries & Benefits | 846,927 | 133,556 | 197,695 | 171,245 |
| Services & Supplies | - | 1,096,526 | | 1,025,788 |
| Grants / Loans Made | - | 1,518,442 | | 9,807,041 |
| Transfers Out | - | - | 284,151 | 287,985 |
| Total Expenses | <u>846,927</u> | <u>2,748,524</u> | <u>481,846</u> | <u>11,292,059</u> |
| Ending Fund Balance | \$ (46,390) | \$ (124,186) | \$ 331,527 | \$ 844,343 |

CDBG ECONOMIC DEVELOPMENT LOAN FUND

Activity

This Fund accounts for the Economic Development Block Grant.

FUND: 224

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 158 | \$ 169 | \$ 169 | \$ 138,891 |
| Revenues | | | | |
| Revenues | 631,977 | 655,101 | 498,726 | 503,713 |
| Total Revenues | <u>631,977</u> | <u>655,101</u> | <u>498,726</u> | <u>503,713</u> |
| Expenses | | | | |
| Salaries & Benefits | - | - | 53,071 | 53,601 |
| Services & Supplies | 904 | - | 196,860 | 198,828 |
| Loans | - | 1,000 | 109,091 | 110,182 |
| Transfers Out | 631,062 | 320,000 | 982 | 992 |
| Total Expenses | <u>631,966</u> | <u>321,000</u> | <u>360,004</u> | <u>363,603</u> |
| Ending Fund Balance | \$ 169 | \$ 334,270 | \$ 138,891 | \$ 279,001 |

CALHOME GRANT FUND

Activity

This Fund accounts for the CalHome Grant.

FUND: 225

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 139,128 | \$ 139,766 | \$ 139,766 | \$ 140,089 |
| Revenues | | | | |
| Revenues | 233,082 | 130,685 | 92,703 | 93,630 |
| Total Revenues | <u>233,082</u> | <u>130,685</u> | <u>92,703</u> | <u>93,630</u> |
| Expenses | | | | |
| Salaries & Benefits | - | - | | |
| Services & Supplies | - | - | | |
| Loans Made | - | - | | |
| Interfund Transfers | 232,444 | 120,000 | 92,380 | 93,304 |
| Total Expenses | <u>232,444</u> | <u>120,000</u> | <u>92,380</u> | <u>93,304</u> |
| Ending Fund Balance | \$ 139,766 | \$ 150,451 | \$ 140,089 | \$ 140,415 |

USDA

Activity

This Fund accounts for the USDA Grant.

FUND: 226

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ - |
| Revenues | | | | |
| Revenues | 2,750 | 3,000 | 1,477 | - |
| Transfers In | - | - | | |
| Total Revenues | <u>2,750</u> | <u>3,000</u> | <u>1,477</u> | <u>-</u> |
| Expenses | | | | |
| Services & Supplies | - | - | | |
| Capital Outlay | - | - | | |
| Transfers Out | 2,750 | 3,000 | 1,477 | - |
| Total Expenses | <u>2,750</u> | <u>3,000</u> | <u>1,477</u> | <u>-</u> |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - |

CITY HOUSING REHAB REVOLVING LOAN FUND

Activity

This Fund accounts for repayment of loans to low and moderate income families. The revenues received for payment are available to fund a variety of activities which benefit the City.

FUND: 227

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 884,486 | \$ 1,275,181 | \$ 1,275,181 | \$ 1,319,854 |
| Revenues | | | | |
| Revenues | 415,695 | 311,600 | 44,673 | 45,120 |
| Total Revenues | <u>415,695</u> | <u>311,600</u> | <u>44,673</u> | <u>45,120</u> |
| Expenses | | | | |
| Services & Supplies | 25,000 | 15,000 | - | 15,000 |
| Loans Made | - | 100,000 | - | 100,000 |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenses | <u>25,000</u> | <u>115,000</u> | <u>-</u> | <u>115,000</u> |
| Ending Fund Balance | \$ 1,275,181 | \$ 1,471,781 | \$ 1,319,854 | \$ 1,249,974 |

ECONOMIC DEVELOPMENT REVOLVING LOAN FUND

Activity

This Fund accounts for the Economic Development Block Grant revolving loan fund.

FUND: 228

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 42,995 | \$ 43,226 | \$ 43,226 | \$ 43,326 |
| Revenues | | | | |
| Revenues | 15,214 | 16,334 | 100 | 101 |
| Total Revenues | <u>15,214</u> | <u>16,334</u> | <u>100</u> | <u>101</u> |
| Expenses | | | | |
| Salaries & Benefits | - | - | - | - |
| Services & Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | 14,983 | 11,000 | - | 43,427 |
| Total Expenses | <u>14,983</u> | <u>11,000</u> | <u>-</u> | <u>43,427</u> |
| Ending Fund Balance | \$ 43,226 | \$ 48,560 | \$ 43,326 | \$ - |

CDBG PROGRAM INCOME

Activity

This Fund accounts for Program Income from the Community Development Block Grant.

FUND: 229

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|---------------------|
| Beginning Fund Balance | \$ 105,341 | \$ 733,004 | \$ 733,004 | \$ 995,055 |
| Revenues | | | | |
| Revenues | 1,308,225 | 162,820 | 775,183 | 782,935 |
| Transfers In | - | 200,000 | 200,000 | - |
| Total Revenues | <u>1,308,225</u> | <u>362,820</u> | <u>975,183</u> | <u>782,935</u> |
| Expenses | | | | |
| Salaries & Benefits | 181,676 | 194,291 | 132,447 | 239,531 |
| Services & Supplies | 498,886 | 56,100 | 476,676 | 103,459 |
| Loans Made | - | 500,000 | 104,009 | 105,050 |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenses | <u>680,562</u> | <u>750,391</u> | <u>713,132</u> | <u>448,040</u> |
| Ending Fund Balance | \$ 733,004 | \$ 345,433 | \$ 995,055 | \$ 1,329,950 |

CAL HOME REVOLVING LOAN FUND

Activity

This Fund accounts for Program Income from the Cal Home Revolving Loan Fund.

FUND: 230

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 766,953 | \$ 1,004,186 | \$ 1,004,186 | \$ 1,099,958 |
| Revenues | | | | |
| Revenues | 4,793 | 4,400 | 2,468 | 2,443 |
| Interfund Transfers In | 232,440 | 92,000 | 93,304 | 92,380 |
| Total Revenues | <u>237,233</u> | <u>96,400</u> | <u>95,772</u> | <u>94,823</u> |
| Expenses | | | | |
| Salaries & Benefits | - | 25,000 | - | - |
| Services & Supplies | - | 7,000 | - | 7,000 |
| Loans Made | - | 275,000 | - | 275,000 |
| Total Expenses | <u>-</u> | <u>307,000</u> | <u>-</u> | <u>282,000</u> |
| Ending Fund Balance | \$ 1,004,186 | \$ 793,586 | \$ 1,099,958 | \$ 912,781 |

HOME REVOLVING LOAN FUND

Activity

This Fund accounts for Program Income from Home Loans.

FUND: 231

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 861,285 | \$ 1,983,634 | \$ 1,983,634 | \$ 730,916 |
| Revenues | | | | |
| Revenues | 1,102,499 | 308,700 | 462,122 | 457,547 |
| Transfers In | 614,658 | 20,000 | 569,108 | 563,473 |
| Total Revenues | <u>1,717,157</u> | <u>328,700</u> | <u>1,031,230</u> | <u>1,021,020</u> |
| Expenses | | | | |
| Salaries & Benefits | 57,299 | 40,000 | 96,448 | 97,412 |
| Services & Supplies | 537,509 | 21,572 | 874,591 | 883,337 |
| Loans Made | - | 800,000 | 1,312,909 | 726,038 |
| Transfers Out | - | - | - | - |
| Total Expenses | <u>594,808</u> | <u>861,572</u> | <u>2,283,948</u> | <u>1,706,787</u> |
| Ending Fund Balance | \$ 1,983,634 | \$ 1,450,762 | \$ 730,916 | \$ 45,149 |

USDA RURAL BUSINESS ENTERPRISE REVOLVING FUND

Activity

The Rural Business Enterprises Grants program provides grants for projects that facilitate development of small and emerging rural business and a broad array of related activities.

FUND: 232

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 23,551 | \$ 26,433 | \$ 26,433 | \$ 28,108 |
| Revenues | | | | |
| Revenues | 2,882 | 110 | 64 | 65 |
| Interfund Transfers | 2,750 | 3,000 | 1,611 | 1,627 |
| Total Revenues | <u>2,882</u> | <u>3,110</u> | <u>1,675</u> | <u>1,692</u> |
| Expenses | | | | |
| Services & Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Expenses | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Ending Fund Balance | \$ 26,433 | \$ 29,543 | \$ 28,108 | \$ 29,800 |

CITY REVOLVING LOAN FUND

Activity

This Fund accounts for the City Revolving Loan Fund, including payments of principal and interest. These are City housing funds, not grant funds.

FUND: 233

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 249,487 | \$ 250,710 | \$ 250,710 | \$ 252,027 |
| Revenues | | | | |
| Revenues | 1,223 | 1,420 | 1,317 | 1,330 |
| Transfers In | - | - | - | - |
| Total Revenues | <u>1,223</u> | <u>1,420</u> | <u>1,317</u> | <u>1,330</u> |
| Expenses | | | | |
| Salaries & Benefits | - | - | - | - |
| Services & Supplies | - | - | - | - |
| Loans Made | - | 75,000 | - | 75,000 |
| Transfers Out | - | - | - | - |
| Total Expenses | <u>-</u> | <u>75,000</u> | <u>-</u> | <u>75,000</u> |
| Ending Fund Balance | \$ 250,710 | \$ 177,130 | \$ 252,027 | \$ 178,357 |

DEBT SERVICE FUND

Activity

This Fund accounts for activities related to paying the Debt Service on several City loans and the PERS Pension Bond.

FUND: 250

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 10,111 | \$ 13,149 | \$ 13,149 | \$ 48,155 |
| Revenues | | | | |
| Revenues | 834,422 | 862,906 | 1,338,684 | 1,366,490 |
| Transfers In | 672,200 | 220,000 | 220,000 | 220,000 |
| Total Revenues | <u>1,506,622</u> | <u>1,022,448</u> | <u>1,558,684</u> | <u>1,586,490</u> |
| Expenses | | | | |
| Principal retirement | 1,238,665 | 838,210 | 1,045,385 | 987,391 |
| Interest and fiscal charges | 264,919 | 210,867 | 478,293 | 580,639 |
| Total Expenses | <u>1,503,584</u> | <u>1,049,077</u> | <u>1,523,678</u> | <u>1,568,030</u> |
| Ending Fund Balance | \$ 13,149 | \$ (13,481) | \$ 48,155 | \$ 66,615 |

CAPITAL ASSET REPLACEMENT FUND

Activity

This Fund was established to account for major purchases and replacement of equipment and vehicles for various Departments within the City.

FUND: 300

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 1,106,568 | \$ 1,170,233 | \$ 1,170,233 | \$ 1,516,921 |
| Revenues | | | | |
| Revenues | 1,521,224 | 5,706 | 17,620 | 3,379 |
| Transfers In | - | 1,500,000 | 1,500,000 | 1,500,000 |
| Total Revenues | <u>1,521,224</u> | <u>1,505,706</u> | <u>1,517,620</u> | <u>1,503,379</u> |
| Expenses | | | | |
| Services & Supplies | 1,457,559 | | | |
| Capital Outlay | - | 1,500,000 | 1,170,932 | 2,000,000 |
| Total Expenses | <u>1,457,559</u> | <u>1,500,000</u> | <u>1,170,932</u> | <u>2,000,000</u> |
| Ending Fund Balance | \$ 1,170,233 | \$ 1,175,939 | \$ 1,516,921 | \$ 1,020,300 |

CAPITAL IMPROVEMENTS FUND

Activity

This Funds purpose is to account for major renovations and repairs to City infrastructure.

FUND: 302

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 30,119 | \$ 1,446,794 | \$ 1,446,794 | \$ 2,950,848 |
| Revenues | | | | |
| Revenues | 1,480 | 1,097 | 4,054 | 4,095 |
| Transfers In | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Total Revenues | 1,501,480 | 1,501,097 | 1,504,054 | 1,504,095 |
| Expenses | | | | |
| Services & Supplies | | | | |
| Capital Outlay | 84,805 | 2,500,000 | - | 2,500,000 |
| Total Expenses | 84,805 | 2,500,000 | - | 2,500,000 |
| Ending Fund Balance | \$ 1,446,794 | \$ 447,891 | \$ 2,950,848 | \$ 1,954,943 |

CAPITAL PROJECTS FUND

Activity

The Capital Projects Fund was established to provide for new City infrastructure requirements.

FUND: 303

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 1,208,705 | \$ 2,727,835 | \$ 2,727,835 | \$ 1,599,927 |
| Revenues | | | | |
| Revenues | 5,083 | 4,343 | 5,457 | 5,511 |
| Transfers In | 3,000,000 | - | - | - |
| Total Revenues | <u>3,005,083</u> | <u>4,343</u> | <u>5,457</u> | <u>5,511</u> |
| Expenses | | | | |
| Services & Supplies | | | | |
| Capital Outlay | 1,485,953 | 2,000,000 | 1,133,365 | 1,600,000 |
| Transfer out to other agency | | | | |
| Total Expenses | <u>1,485,953</u> | <u>2,000,000</u> | <u>1,133,365</u> | <u>1,600,000</u> |
| Ending Fund Balance | \$ 2,727,835 | \$ 732,178 | \$ 1,599,927 | \$ 5,438 |

CAPITAL PROJECTS FUND (RDA BOND PROCEEDS)

Activity

This Fund was established to account for capital improvements with the excess RDA bond proceeds. Projects must be consistent with the original purpose of the bond proceeds.

FUND: 304

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 1,805,807 | \$ 1,200,541 | \$ 1,200,541 | \$ 916,106 |
| Revenues | | | | |
| Revenues | 7,507 | 10,110 | 2,791 | 2,819 |
| Transfers In | - | - | - | - |
| Total Revenues | <u>7,507</u> | <u>10,110</u> | <u>2,791</u> | <u>2,819</u> |
| Expenses | | | | |
| Services & Supplies | - | - | - | - |
| Capital Outlay | 612,773 | 1,000,000 | 287,226 | 900,000 |
| Transfer out to other agency | - | - | - | - |
| Total Expenses | <u>612,773</u> | <u>1,000,000</u> | <u>287,226</u> | <u>900,000</u> |
| Ending Fund Balance | \$ 1,200,541 | \$ 210,651 | \$ 916,106 | \$ 18,925 |

SEWER FUND

Activity

The Public Works Department oversees the Sewer Fund. This Fund accounts for the activities related to the operation and maintenance of the Sewer Collection System.

FUND: 400

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 14,017,360 | \$ 12,729,992 | \$ 12,729,992 | \$ 13,135,944 |
| Revenues | | | | |
| Revenues | 4,353,951 | 3,960,172 | 4,653,932 | 4,700,472 |
| Transfers In | - | - | - | - |
| Total Revenues | <u>4,353,951</u> | <u>3,960,172</u> | <u>4,653,932</u> | <u>4,700,472</u> |
| Expenses | | | | |
| Salaries & Benefits | 637,816 | 742,517 | 616,868 | 827,249 |
| Services & Supplies | 4,747,741 | 5,775,329 | 2,900,668 | 5,008,693 |
| Capital Outlay | - | - | 474,683 | 375,000 |
| Transfers Out | 255,762 | 255,761 | 255,761 | 255,761 |
| Total Expenses | <u>5,641,319</u> | <u>6,773,607</u> | <u>4,247,980</u> | <u>6,466,703</u> |
| Ending Fund Balance | \$ 12,729,992 | \$ 9,916,557 | \$ 13,135,944 | \$ 11,369,713 |

AIRPORT FUND

Activity

The Public Works Department operates, develops and maintains the City's Municipal Airport. The golf course lease and ATC building are included in this Fund.

FUND: 420

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 5,715,771 | \$ 5,443,722 | \$ 5,443,722 | \$ 5,272,992 |
| Revenues | | | | |
| Revenues | 606,817 | 1,477,562 | 794,603 | 808,413 |
| Transfers In | - | - | - | - |
| Total Revenues | <u>606,817</u> | <u>1,477,562</u> | <u>794,603</u> | <u>808,413</u> |
| Expenses | | | | |
| Salaries & Benefits | 136,027 | 312,930 | 162,541 | 302,743 |
| Services & Supplies | 655,725 | 702,503 | 715,678 | 716,543 |
| Capital Outlay | - | | | |
| Transfers Out | 87,114 | 87,114 | 87,114 | 87,114 |
| Total Expenses | <u>878,866</u> | <u>1,102,547</u> | <u>965,333</u> | <u>1,106,400</u> |
| Ending Fund Balance | \$ 5,443,722 | \$ 5,818,737 | \$ 5,272,992 | \$ 4,975,005 |

STORES REVOLVING FUND

Activity

This Fund accounts for the cost of office and computer supplies, postage and copy machine operation, which are shared by a number of City Departments. This fund will be closed this fiscal year.

FUND: 510

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|----------------------|----------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 25,813 | \$ 26,376 | \$ 26,376 | \$ - |
| Revenues | | | | |
| Reimbursements | <u>28,735</u> | <u>20,147</u> | <u>29,843</u> | <u>-</u> |
| Total Revenues | <u><u>28,735</u></u> | <u><u>20,147</u></u> | <u><u>29,843</u></u> | <u><u>-</u></u> |
| Expenses | | | | |
| Office Expense | <u>28,172</u> | <u>19,363</u> | <u>31,912</u> | <u>-</u> |
| Transfers Out | | | <u>24,307</u> | |
| Total Expenses | <u><u>28,172</u></u> | <u><u>19,363</u></u> | <u><u>56,219</u></u> | <u><u>-</u></u> |
| Ending Fund Balance | \$ 26,376 | \$ 27,160 | \$ - | \$ - |

VEHICLE MAINTENANCE FUND

Activity

The Public Works Department provides maintenance services to the City's fleet of vehicles and miscellaneous small equipment. This fund will be closed this fiscal year.

FUND: 520

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Cash Balance | \$ 100,655 | \$ 166,405 | \$ 166,405 | \$ - |
| Revenues | | | | |
| Revenue | - | - | - | - |
| Transfers In | 744,795 | 669,877 | 696,658 | - |
| Total Revenues | <u>744,795</u> | <u>669,877</u> | <u>696,658</u> | <u>-</u> |
| Expenses | | | | |
| Salaries & Benefits | 290,198 | 362,242 | 312,348 | - |
| Services & Supplies | 388,847 | 307,635 | 445,459 | - |
| Transfers out | | | 105,256 | |
| Total Expenses | <u>679,045</u> | <u>669,877</u> | <u>863,063</u> | <u>-</u> |
| Ending Fund Balance | \$ 166,405 | \$ 166,405 | \$ - | \$ - |

WORKERS COMPENSATION SELF INSURANCE FUND

Activity

This Fund accounts for the City's self insured Workers' Compensation program to pay for on the job injury claims by City's employees.

FUND: 530

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Fund Balance | \$ 180,807 | \$ 344,956 | \$ 344,956 | \$ 372,713 |
| Revenues | | | | |
| Revenues | 494,865 | 460,230 | 476,019 | 481,029 |
| Total Revenues | <u>494,865</u> | <u>460,230</u> | <u>476,019</u> | <u>481,029</u> |
| Expenses | | | | |
| Services & Supplies | 329,966 | 399,919 | 443,265 | 443,500 |
| Claims | 750 | 20,000 | 4,997 | 5,000 |
| Transfers Out | - | - | - | - |
| Total Expenses | <u>330,716</u> | <u>419,919</u> | <u>448,262</u> | <u>448,500</u> |
| Ending Fund Balance | \$ 344,956 | \$ 385,267 | \$ 372,713 | \$ 405,242 |

UNEMPLOYMENT SELF INSURANCE FUND

Activity

This Fund accounts for Unemployment Insurance claims. Target Fund Balance is no less than twice the prior years claims expense.

FUND: 540

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Beginning Fund Balance | \$ 133,701 | \$ 157,669 | \$ 157,669 | \$ 166,189 |
| Revenues | | | | |
| Revenues | <u>30,842</u> | <u>27,200</u> | <u>30,431</u> | <u>30,400</u> |
| Total Revenues | <u><u>30,842</u></u> | <u><u>27,200</u></u> | <u><u>30,431</u></u> | <u><u>30,400</u></u> |
| Expenses | | | | |
| Claims | 6,874 | 10,000 | 21,911 | 22,000 |
| Transfers Out | - | - | - | - |
| Total Expenses | <u><u>6,874</u></u> | <u><u>10,000</u></u> | <u><u>21,911</u></u> | <u><u>22,000</u></u> |
| Ending Fund Balance | \$ 157,669 | \$ 174,869 | \$ 166,189 | \$ 174,589 |

VISION SELF INSURANCE FUND

Activity

This Fund accounts for the City's self insured Vision Service Plan.

FUND: 550

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Beginning Fund Balance | \$ 76,104 | \$ 61,063 | \$ 61,063 | \$ 44,728 |
| Revenues | | | | |
| Revenues | <u>3,328</u> | <u>5,700</u> | <u>5,576</u> | <u>5,700</u> |
| Total Revenues | <u><u>3,328</u></u> | <u><u>5,700</u></u> | <u><u>5,576</u></u> | <u><u>5,700</u></u> |
| Expenses | | | | |
| Services & Supplies | 18,369 | 18,750 | 21,911 | 22,000 |
| Transfers Out | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenses | <u><u>18,369</u></u> | <u><u>18,750</u></u> | <u><u>21,911</u></u> | <u><u>22,000</u></u> |
| Ending Fund Balance | \$ 61,063 | \$ 48,013 | \$ 44,728 | \$ 28,428 |

SUCCESSOR AGENCY

Activity

Formerly the Redevelopment Agency Tax Increment Fund. Activities are funded by tax increments as approved by the Oversight Board and the State Department of Finance.

FUND: 560

| | 2020-21 Actual | 2021-22 Budget | 2021-22 Projected | 2022-23 Adopted |
|-------------------------------|-------------------|-------------------|----------------------|--------------------|
| Beginning Cash Balance | \$ 2,116,959 | \$ 2,169,443 | \$ 2,169,443 | \$ 2,223,362 |
| Revenues | | | | |
| Revenues | 1,641,603 | 1,678,392 | 1,642,535 | 1,640,619 |
| Transfers In | | | | |
| Total Revenues | <u>1,641,603</u> | <u>1,678,392</u> | <u>1,642,535</u> | <u>1,640,619</u> |
| Expenses | | | | |
| Salaries & Benefits | 5,000 | 5,000 | 5,000 | 5,000 |
| Services & Supplies | 5,607 | 5,670 | 6,723 | 6,800 |
| Principal retirement | 1,030,000 | 1,080,000 | 1,080,000 | 1,135,000 |
| Interest & fiscal agent fees | 548,512 | 499,394 | 496,893 | 444,019 |
| Transfers Out | - | - | - | - |
| Total Expenses | <u>1,589,119</u> | <u>1,590,064</u> | <u>1,588,616</u> | <u>1,590,819</u> |
| Ending Cash Balance | \$ 2,169,443 | \$ 2,257,771 | \$ 2,223,362 | \$ 2,273,162 |

SUMMARY OF TRANSFERS

FISCAL YEAR 2021-22

| Fund | Account # | Transfer-Out | Transfer-In |
|---------------------------------------|------------------|---------------------|--------------------|
| General Fund - Police Support | 100-2401-4750 | | 170,000 |
| Supplemental Law Enforcement Services | 153-5231-9000 | 120,000 | |
| Public Safety Augmentation | 154-5241-9000 | 50,000 | |
| General Fund - Cost Allocation | 100-3501-4750 | | 359,980 |
| Sewer Fund | 400-4101-9000 | 255,761 | |
| Special Aviation Fund | 420-4201-9000 | 87,114 | |
| Supplemental Benefits Fund | 120-5081-9000 | 5,000 | |
| Housing Program Fund | 221-7011-9000 | 12,105 | |
| General Fund - Streets | 100-3001-4750 | | 468,568 |
| Gas Tax | 117-5071-9000 | 468,568 | |
| City Debt Service Fund | 250-7201-4750 | | 220,000 |
| General Fund | 100-3501-9000 | 220,000 | |
| Capital Asset Replacement Fund | 300-7301-4750 | | 1,500,000 |
| Capital Improvement Fund | 302-7311-4750 | | 1,500,000 |
| General Fund Reserves | 100-3501-4750 | | 1,500,000 |
| 1% District Sales Tax Fund | 102-3502-9000 | 4,500,000 | |
| Subtotal Transfers | | <u>5,718,548</u> | <u>5,718,548</u> |