

**CITY OF OROVILLE
ANNUAL BUDGET
FOR THE
FISCAL YEAR
2024-2025**



MAYOR AND CITY COUNCIL MEMBERS



David Pittman
Mayor

Eric Smith
Vice Mayor
District B

Krysi Riggs
Council Member
At Large

Tracy Johnstone
Council Member
District A

Scott Thomson
Council Member
At Large

Shawn Webber
Council Member
District F

Janet Goodson
Council Member
At Large

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.

CITY OF OROVILLE

CITY OFFICIALS

Elected

City Treasurer, **Vacant**

Appointed

City Administrator, **Brian Ring**

City Attorney, **Scott E Huber**

Director of Code Enforcement, **Ron Belser**

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

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

Police Chief, **Bill LaGrone**

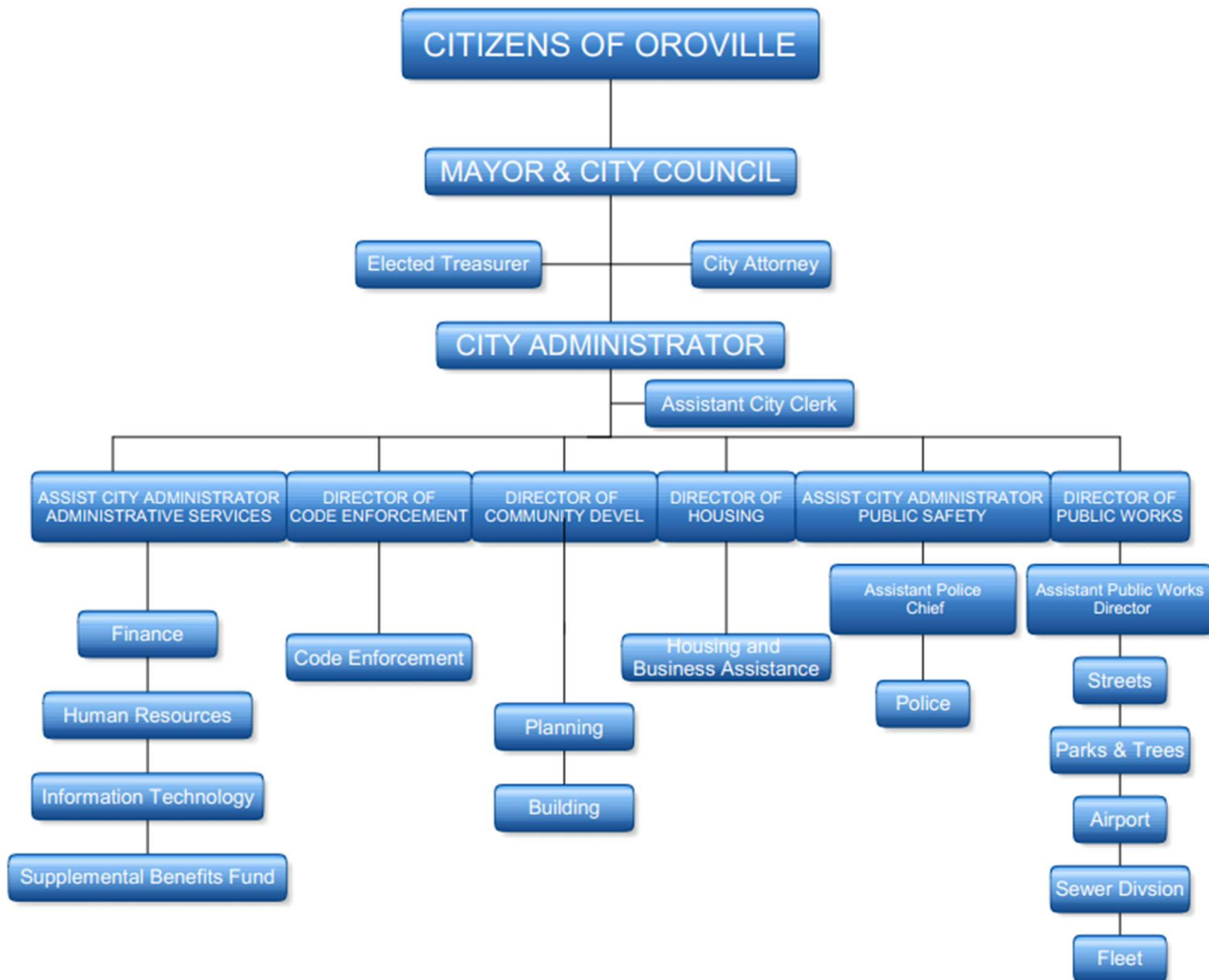
Assistant Police Chief, **Jess Darnell**

Director of Public Works, **Fred Mayo**

Director of Community Development, **Patrick Piatt**

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



City of Oroville

OFFICE OF THE CITY ADMINISTRATOR

Brian Ring
CITY ADMINISTRATOR

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Oroville, CA 95965-4897
(530) 538-2436 FAX (530) 538-2468
www.cityoforoville.org

TO: Mayor Pittman and Council Members

FROM: Brian Ring, City Administrator

DATE: June 4, 2024

SUBJECT: **Fiscal Year 2024-25 Budget**

Presented before you is the proposed Fiscal Year 2024-25 (FY 24-25) budget. The Finance Department and representatives from all City departments have worked diligently to develop a budget that addresses many of the current goals and priorities of the Council, while at the same time being cognizant and planning for the City's future obligations. We are proud to say that the City will go into FY 24-25 with a healthy reserve of \$9,000,000 and sufficient resources to address many of the Council's priorities of public safety, roads, economic/community development, and infrastructure needs.

The estimated revenues in the General Fund, which includes the District Sales Tax Fund (DSTF), are anticipated to be slightly down this FY at \$27,117,594. Estimated expenditures are anticipated to be \$32,730,753 (with \$5.6M of DSTF fund balance carry over).

The DSTF continues to position the City to address many of its needs that over the years have been delayed due to the lack of resources. Specifically included in this year's budget are the following:

- Funding for the implementation of the compensation study that was completed this Fiscal Year.
- Over \$5,000,000 for much needed road repair work. The following are programmed to be completed in FY 24 -25: State Highway 162 project, Ophir Road repair, Montgomery Street roundabout, Nelson Avenue at the Hwy 70 overpass, and slurry seal of Historic Downtown. In addition, work continues on long term solution for Table Mountain and Washington; and \$500K is assigned to address lower and mid-tier type of projects that are identified after the implementation of the Pavement Management Software system.
- Additional funding in the Capital Asset Replacement Fund for FY 24-25 needs along with funding for future capital needs (fire equipment, police equipment, equipment for road repair, etc.).

- Funding to complete infill work for the new Corporation Yard.
- Funding for the completion of Hewitt Park.
- Funding for work that is needed at the Lott Home.
- Funding to seek State and Federal lobbyist support – to assist with the effort of bringing more resources to the community.
- Funding to start preliminary architectural and design work for a Fire Station in the wester portion of the City.
- Funding for the continuation of the implementation of the City’s marketing plan.
- Funding to address the implementation of a 66-hour workweek with CalFire.
- The addition of 3.7 new positions (which would result in less reliance on outside contract support).

While the revenue generated by the DSTF has provided stability to the City, expenses are continuing to rise at a pace greater than our revenues. Staff are working diligently to identify future costs that do not have a funding source. To better position the City of these future expenses, staff are recommending assigning the existing General Fund fund balance (over approximately \$12M) to the following:

- \$8M – unfunded pension obligations
- \$1M – contingency for FY 24-25 to address unanticipated / unbudgeted needed costs
- \$2M – Capital Projects
- \$500K – payoff of leave accrual balances
- \$500K – unspecific road improvements (pending Pavement Management Software)

The City has much to look forward to during Fiscal Year 2024-25. Significant progress has been made to address affordable housing needs, and staff are starting to see an uptick in the interest for new market rate housing (both apartments and single-family housing). There are several significant road projects that will get completed this year – and others are being worked on to get closer to being shovel ready. Other projects that will be completed this year include, the Corp Yard, Hewitt Park and Mission Esperanza. Tools are being deployed to help staff manage the City moving into the future in the most efficient manner (Pavement Management System, Computerized Maintenance Management System and Planning & Building planning tool, Payroll System). This is a great time to be at the City!

I wanted to take a moment to share my appreciation for the dedicated City staff. It is the dedication and foresight of the City staff, with the Council’s direction, that are pushing this City to many great places!

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SUMMARY OF PERSONNEL

DEPARTMENT POSITION TITLE	23-24 Positions	General Fund	District Tax Fund	Other Funds	Budget requests	24-25 Positions
ELECTEDS						
MAYOR AND CITY COUNCIL	7.00	7.00			-	7.00
TREASURER	1.00	1.00			-	1.00
TOTAL ELECTEDS	8.00	8.00			-	8.00
ADMINISTRATION						
CITY ADMINISTRATOR	1.00	1.00				1.00
DEPUTY CITY CLERK	1.00	1.00			-	1.00
CLERICAL INTERN	0.40	0.40			-	0.40
TOTAL ADMINISTRATION	2.40	2.40			-	2.40
ADMINISTRATIVE SERVICES						
ASSISTANT CITY ADMIN-ADMIN SVCS	1.00	1.00			-	1.00
ACCOUNTING MANAGER	-	-			1.00	1.00
ACCOUNTING ANALYST	1.00	1.00			-	1.00
ACCOUNTING TECHNICIAN I, II, III	4.00	4.00			-	4.00
HUMAN RESOURCE MANAGER	1.00	1.00			-	1.00
HUMAN RESOURCE ANALYST	1.00	1.00			-	1.00
HUMAN RESOURCE TECHNICIAN	1.00	1.00			-	1.00
INFORMATION TECHNOLOGY MANAGER	1.00	1.00			-	1.00
INFORMATION TECHNOLOGY ANALYST	2.00	2.00				2.00
TOTAL ADMINISTRATIVE SERVICES	12.00	12.00			1.00	13.00
BUSINESS ASSIST & HSG DEVELOPMENT						
DIRECTOR OF BUS ASSIST AND HOUSING	1.00	0.40		0.60	-	1.00
ADMIN / PROGRAM ANALYST II	1.00			1.00	-	1.00
PROGRAM ANALYST I	1.00			1.00	-	1.00
TOTAL BUSINESS ASSISTANCE & HOUSING DEV	3.00	0.40	-	2.60	-	3.00
CITY HALL						
CUSTODIAN-CITY HALL	1.00	1.00			(1.00)	-
CODE ENFORCEMENT						
DIRECTOR OF CODE ENFORCEMENT	1.00		1.00		-	1.00
ADMINISTRATIVE ASSISTANT	1.00		1.00		(1.00)	-
SENIOR ADMINISTRATIVE ASSISTANT	-	-	-		1.00	1.00
CODE ENFORCEMENT TECHNICIAN II	6.00		6.00		-	6.00
RECYCLING COORDINATOR	1.00		1.00		-	1.00
TOTAL CODE ENFORCEMENT	9.00	-	9.00		-	9.00
COMMUNITY DEVELOPMENT						
COMMUNITY DEVELOPMENT DIRECTOR	1.00	1.00				1.00
ASSIST COMM DEVELOPMENT DIRECTOR	1.00	1.00			(1.00)	-
SENIOR ADMINISTRATIVE ASSISTANT	0.80	0.80			0.20	1.00
STAFF ASSISTANT	1.00	1.00				1.00
PLANNING						
ASSISTANT PLANNER	1.00	1.00			(1.00)	-
ASSOCIATE PLANNER	1.00		1.00		1.00	2.00
COMMUNITY DEVELOPMENT TECH I/II-PLNG	0.50	0.50				0.50
PLANNING INTERN	-	-	-	-	0.50	0.50

SUMMARY OF PERSONNEL

DEPARTMENT POSITION TITLE	23-24 Positions	General Fund	District Tax Fund	Other Funds	Budget requests	24-25 Positions
COMMUNITY DEVELOPMENT-Continued						
BUILDING						
BUILDING OFFICIAL	1.00	1.00				1.00
BUILDING INSPECTOR	-	-			1.00	1.00
FIRE MARSHALL	-	-	-	-	1.00	1.00
COMMUNITY DEVELOPMENT TECH III-BLDG	1.00	1.00				1.00
COMMUNITY DEVELOPMENT TECH I/II-BLDG	0.50	0.50				0.50
TOTAL COMMUNITY DEVELOPMENT	8.80	7.80	1.00		1.70	10.50
FIRE						
SENIOR ADMINISTRATIVE ASSISTANT	0.20		0.20		-	0.20
TOTAL FIRE	0.20	-	0.20		-	0.20
POLICE DEPARTMENT						
CHIEF OF POLICE	1.00	1.00			-	1.00
ASSISTANT POLICE CHIEF	1.00		1.00		-	1.00
POLICE LIEUTENANT	1.00	1.00			1.00	2.00
POLICE SERGEANT	5.00	4.00	1.00		-	5.00
POLICE OFFICERS	22.00	16.00	6.00			22.00
RESERVE POLICE OFFICER & PT DETECTIVE	1.00	1.00			-	1.00
MUNICIPAL LAW ENFORCEMENT OFFICER	17.00	9.00	8.00			17.00
PUBLIC INFORMATION OFFICER	-	-	-	-	1.00	1.00
ADMINISTRATIVE ASSISTANT	2.00	2.00				2.00
DISPATCH SUPERVISOR	1.00	1.00				1.00
DISPATCHERS	7.00	7.00				7.00
RESERVE DISPATCHER	0.50	0.50				0.50
RECORDS TECHNICIAN SUPERVISOR	1.00	1.00			(1.00)	-
RECORDS TECHNICIAN	2.00	2.00				2.00
TOTAL POLICE DEPT	61.50	45.50	16.00		1.00	62.50
PUBLIC WORKS						
ADMINISTRATION						
PUBLIC WORKS DIRECTOR	1.00	0.10	0.55	0.35		1.00
ASSIST PUBLIC WORKS DIRECTOR/CITY ENG	1.00		0.60	0.40	-	1.00
ASSISTANT CIVIL ENGINEER	1.00	0.60		0.40	-	1.00
AIRPORT MANAGER	1.00			1.00	-	1.00
PLAN CHECK ENGINEER	1.00		1.00		(1.00)	-
ELECTRICIAN	1.00	0.50		0.50	-	1.00
ELECTRICAL ASSISTANT	1.00	0.50		0.50	-	1.00
BUILDING MAINTENANCE TECHNICIAN II	1.00	1.00			-	1.00
SENIOR ADMINISTRATIVE ASSISTANT	0.80		0.80			0.80
TOTAL PUBLIC WORKS-ADMINISTRATION	8.80	2.70	2.95	3.15	(1.00)	7.80

SUMMARY OF PERSONNEL

DEPARTMENT POSITION TITLE	23-24 Positions	General Fund	District Tax Fund	Other Funds	Budget requests	24-25 Positions
PARKS & TREES						
PUBLIC WORKS MANAGER - PARKS & TREES	0.50	0.50			-	0.50
LEAD TREE TECHNICIAN	1.00	1.00			-	1.00
PARK MAINTENANCE TECHNICIAN II	7.00	2.00	5.00		-	7.00
PARK MAINTENANCE TECHNICIAN I	-				-	-
MUSEUM CURATOR	1.00	1.00				1.00
SEASONAL WORKER	0.70	0.70			-	0.70
TOTAL PUBLIC WORKS-PARKS & TREES	10.20	5.20	5.00		-	10.20
LIGHTING & LANDSCAPE MAINT DISTRICTS						
PARK MAINTENANCE TECHNICIAN II	1.00			1.00	-	1.00
TOTAL PUBLIC WORKS-LIGHTING & LDSP	1.00			1.00	-	1.00
MECHANICS						
LEAD EQUIPMENT MECHANIC	1.00	1.00			-	1.00
EQUIPMENT MECHANIC	2.00	2.00			(1.00)	1.00
TOTAL PUBLIC WORKS-MECHANICS	3.00	3.00			(1.00)	2.00
STREETS & DRAINAGE						
PUBLIC WORKS MANAGER - STREETS	0.50	0.50			-	0.50
LEAD PUBLIC WORKS OPERATOR	1.00	1.00			-	1.00
PUBLIC WORKS OPERATOR III	-				1.00	1.00
PUBLIC WORKS OPERATOR II	5.00		5.00		1.00	6.00
PUBLIC WORKS OPERATOR I	1.00		1.00			1.00
TOTAL PUBLIC WORKS-STREETS & DRAINAGE	7.50	1.50	6.00	-	2.00	9.50
SEWER DIVISION						
PUBLIC WORKS MANAGER - SEWER	1.00			1.00	-	1.00
LEAD COLLECTION SYSTEM OPERATOR	1.00			1.00	-	1.00
COLLECTION SYSTEM OPERATOR III	-			-	1.00	1.00
COLLECTION SYSTEM OPERATOR II	1.00			1.00		1.00
COLLECTION SYSTEM OPERATOR I	3.00			3.00	-	3.00
TOTAL PUBLIC WORKS-SEWER DIVISION	6.00	-	-	6.00	1.00	7.00
TOTAL PUBLIC WORKS DEPARTMENTS	36.50	12.40	13.95	10.15	1.00	36.00

**SUMMARY OF PERSONNEL
BY DEPARTMENT**

DEPARTMENT SUMMARY	23-24 Positions	General Fund	District Tax Fund	Other Funds	Budget requests	24-25 Positions
DEPARTMENT:						
ELECTEDS	8.00	8.00	-	-	-	8.00
ADMINISTRATION	2.40	2.40			-	2.40
ADMINISTRATIVE SERVICES	12.00	12.00			1.00	13.00
BUSINESS ASSISTANCE & HSG DEVELOPMENT	3.00	0.40		2.60	-	3.00
CITY HALL	1.00	1.00	-	-	(1.00)	-
CODE ENFORCEMENT	9.00	-	9.00	-	-	9.00
COMMUNITY DEVELOPMENT	8.80	7.80	1.00		1.70	10.50
FIRE	0.20	-	0.20		-	0.20
POLICE DEPARTMENT	61.50	45.50	16.00	-	1.00	62.50
PUBLIC WORKS	36.50	12.40	13.95	10.15	1.00	37.50
DEPARTMENT TOTALS:	142.40	89.50	40.15	12.75	3.70	146.10

ALL FUNDS SUMMARY

FUND	Fund #	Beginning Fund Balance	Revenues & Sources	Expenditures & Uses	Ending Fund Balance
General Fund	100	\$ 16,015,090	\$ 19,933,461	\$ 19,933,461	\$ 16,015,090
1% District Sales Tax Fund	102	5,624,321	7,184,133	12,797,292	11,162
Special Revenue Funds					
Pension Stabilization Fund	104	4,810,250	133,000	21,500	4,921,750
Asset Seizures	106	112,005	3,611	5,000	110,616
Local Transportation	107	716,665	891,262	1,554,331	53,596
PEG Fee Fund	109	86,119	25,933	80,000	32,052
CAsp Fund	110	23,183	2,144	5,000	20,327
Recycling Fund	111	74,453	37,571	14,499	97,525
Gas Tax RSTP Fund	112	1,192,618	352,302	1,500,000	44,920
Special Gas Tax	113	1,047,140	1,064,087	2,054,006	57,221
Supplemental Benefit Fund	120	574,340	10,450	563,100	21,690
Impact Fee Funds					
Drainage Impact Fee Fund	130	1,772,209	171,612	1,000,000	943,821
Fire Suppression Impact Fee Fund	131	570,201	154,519	500,000	224,720
Development Impact Fee Fund	132	1,183,884	339,540	1,000,000	523,424
Law Enforcement Impact Fee Fund	133	711,380	224,244	500,000	435,624
Park Development Impact Fee Fund	134	2,569,542	553,108	1,800,000	1,322,650
Technology Fee Fund	135	382,621	55,144	316,200	121,565
Thermalito Drainage Fee Fund	136	546,807	17,032	-	563,839
Traffic Impact Fee Fund	137	3,948,505	350,052	2,100,000	2,198,557
Grant Funds					
Planning Grants	152	3,980,528	1,500,000	5,053,443	427,085
Police Supplemental Law Enforcement	153	97,325	184,710	220,000	62,035
Public Safety Augmentation	154	98,298	183,001	250,000	31,299
Special Districts					
Landscape/Lighting Maintenance Dist	170	105,997	52,551	30,727	127,821
Benefit Assessment Districts	190	42,948	24,950	8,883	59,015
Westside Public Safety Facility 2006-1	200	946,956	91,095	3,141	1,034,910
Public Safety Services 2006-2	201	991,443	91,095	3,141	1,079,397
Business Assistance/Housing Development					
Housing Program Fund	220	2,786,657	304,560	502,461	2,588,756
Home Grant Fund	221	378,653	724,080	876,250	226,483
Community Dev. Block Grants	222	851,440	11,309,359	10,278,146	1,882,653
EDBG Grant	223	5,154	32,537	34,282	3,409
CalHome	224	72,970	189,541	153,000	109,511
Housing Rehabilitation (CDBG)	225	1,663,099	81,014	148,830	1,595,283
EDBG Revolving Loan Fund	226	44,243	-	-	44,243
CDBG Program Income	227	937,484	499,542	1,426,922	10,104
Subtotal		\$ 54,964,529	\$ 46,771,240	\$ 64,733,615	\$ 37,002,154

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	545,931	219,014	707,279	57,666
Home Revolving Loan Fund	231	796,388	1,070,074	787,252	1,079,210
RBEG	232	29,480	923	-	30,403
City Revolving Loan	233	259,737	7,518	150,000	117,255
Debt Service Fund					
City Debt Service Fund	250	162,678	1,373,956	1,373,956	162,678
Capital Funds					
Capital Asset Replacement Fund	300	3,550,909	1,000,000	2,007,000	2,543,909
Building/Facilities Cap Improv Fund	301	5,765,566	800,000	6,456,154	109,412
Capital Projects	302	-	-	-	-
Capital Projects (Bond Proceeds)	304	92,271	-	92,271	-
Enterprise Funds					
Sewer Fund	400	16,359,464	5,907,842	5,268,607	16,998,699
Airport Fund	420	4,700,827	735,790	1,709,664	3,726,953
Internal Service Funds					
Workers Compensation	530	758,725	425,051	414,484	769,292
Unemployment Self-Insurance	540	175,586	-	-	175,586
Self-Insurance Vision Plan	550	11,856	1,324	13,180	-
Other					
Successor Agency	560	2,415,528	1,728,138	1,586,880	2,556,786
Subtotal		35,624,946	13,269,630	20,566,727	28,327,849
TOTAL		\$ 90,589,475	\$ 60,040,870	\$ 85,300,342	\$ 65,330,003

CITY OF OROVILLE

SUMMARY SCHEDULES

Summary of Revenues by Resource

GENERAL FUND	2022-23 ACTUAL	2023-24 BUDGET	2023-24 PROJECTED	2024-25 ADOPTED
Taxes				
Sales and Use Tax	\$ 5,903,156	\$ 6,013,054	\$ 5,818,940	\$ 5,871,000
Property	4,508,942	4,304,142	4,368,601	4,500,955
Utility User	2,755,038	2,258,495	2,667,278	2,693,950
Franchise Fees	1,164,206	1,160,827	1,135,820	1,184,043
Transient Occupancy	760,265	978,596	637,966	998,168
Other Taxes	67,560	53,476	53,475	54,546
Total Taxes	15,159,167	14,768,592	14,682,080	15,302,662
License, Permits and Franchises				
Licenses	85,397	83,403	78,357	80,000
Permits	580,340	510,585	497,877	502,311
Total License, Permits and Fees	665,737	593,988	576,234	582,311
Other Revenues				
Fines and Forfeitures	62,979	38,619	26,051	27,750
Interest, Rents and Concessions	637,940	604,809	1,291,252	1,203,098
Intergovernmental Revenues	475,792	425,002	487,184	304,387
Charges for Services	483,333	483,957	361,934	350,830
Other Revenues	4,940,991	2,109,912	1,574,683	1,073,873
Operating Transfers In	2,566,347	1,510,557	1,007,450	1,088,550
Total Other Revenues	9,167,382	5,172,855	4,748,554	4,048,488
TOTAL GENERAL FUND REVENUES	\$ 24,992,286	\$ 20,535,434	\$ 20,006,868	\$ 19,933,461

CITY OF OROVILLE
SUMMARY SCHEDULES

Summary of Expenditures by Department

GENERAL FUND	2022-23	2023-24	2023-24	2024-25
	ACTUAL	BUDGET	PROJECTED	ADOPTED
Administration				
City Administrator	\$ 246,059	\$ 315,019	\$ 253,762	\$ 300,028
City Attorney	349,011	350,150	720,702	360,150
City Clerk	179,635	154,435	144,080	224,716
City Hall	146,364	213,074	122,008	180,073
Administrative Services				
Finance	1,197,519	975,275	1,131,773	1,342,313
Human Resources	274,533	390,719	233,371	384,190
Information Technology	558,312	632,328	448,238	594,510
Risk Management	629,462	749,928	734,327	807,030
Elected Officials				
Mayor, City Council, Treasurer	293,972	195,327	310,475	374,592
Community Development Svcs				
Planning	626,329	910,873	712,502	742,565
Building	1,104,875	1,257,279	888,690	1,056,314
Code Enforcement				
Code Enforcement	227,156	-	-	-
Public Safety				
Fire	5,265,631	4,811,026	5,490,754	4,024,242
Police	5,791,006	6,322,009	5,434,315	6,195,705
Public Works				
Administration	345,455	374,886	250,998	575,967
Parks and Trees	1,269,674	1,147,687	646,108	1,148,854
Streets and Drainage	1,065,629	908,089	755,540	860,257
Vehicle Maintenance	659,631	756,329	591,086	656,955
General Government				
	2,677,859	71,000	3,479,032	105,000
TOTAL GENERAL FUND EXPENDITURES	\$ 22,908,112	\$ 20,535,434	\$ 22,347,761	\$ 19,933,461

CITY OF OROVILLE
SUMMARY SCHEDULES

Summary of Expenditures by Department

DISTRICT TAX FUND	2022-23 ACTUAL	2023-24 BUDGET	2023-24 PROJECTED	2024-25 ADOPTED
Taxes				
Sales and Use Tax-District Tax	\$ 7,499,684	\$ 7,870,373	\$ 7,210,080	\$ 7,184,133
Administration				
City Administrator	\$ 91,379	\$ -		\$ -
City Hall	47,903	-		-
Planning & Development Svcs				
Planning	19,601	91,136	-	198,740
Code Enforcement				
Code Enforcement	701,086	973,978	802,223	1,229,060
Public Safety				
Police	1,226,529	2,882,422	1,862,887	3,045,157
Fire	-	28,209	13,703	2,983,479
Public Works				
Administration	116,021	227,991	116,811	287,265
Streets	495,719	2,708,569	500,165	2,825,251
Parks and Trees	602,103	1,073,119	363,016	428,340
General Government				
Interfund Transfers				
Capital Asset Reserves	-	1,500,000	1,500,000	500,000
Capital Asset Replacements	1,500,000	850,000	850,000	500,000
Capital Improvement Fund	1,500,000	1,500,000	1,500,000	800,000
Reserves	1,500,000	-	-	-
TOTAL GENERAL FUND EXPENDITURES	\$ 7,800,341	\$ 11,835,424	\$ 7,508,805	\$ 12,797,292

CITY OF OROVILLE
SUMMARY SCHEDULES

Summary of Expenditures by Department

**GENERAL FUND &
DISTRICT TAX FUND**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 PROJECTED	2024-25 ADOPTED
Administration				
City Administrator	\$ 337,438	\$ 315,019	\$ 253,762	\$ 300,028
City Attorney	349,011	350,150	720,702	360,150
City Hall	194,267	213,074	122,008	180,073
Administrative Services				
Finance	1,197,519	975,275	1,131,773	1,342,313
City Clerk	179,635	154,435	144,080	224,716
Human Resources	274,533	390,719	233,371	384,190
Information Technology	558,312	632,328	448,238	594,510
Risk Management	629,462	749,928	734,327	807,030
Elected Officials				
Mayor, City Council, Treasurer	293,972	195,327	310,475	374,592
Planning & Development Svcs				
Planning	645,930	1,002,009	712,502	941,305
Building	1,104,875	1,257,279	888,690	1,056,314
Code Enforcement				
Code Enforcement	928,242	973,978	802,223	1,229,060
Public Safety				
Fire	5,265,631	4,839,235	5,504,457	7,007,721
Police	7,017,535	9,204,431	7,297,202	9,240,862
Public Works				
Administration	461,476	602,877	367,809	863,232
Parks and Trees	1,871,777	2,220,807	1,009,124	1,577,194
Streets & Drainage	1,561,348	3,616,658	1,255,705	3,685,508
Vehicle Maintenance	659,631	756,329	591,086	656,955
General Government	7,177,859	3,921,000	7,329,032	1,905,000
TOTAL GENERAL FUND EXPENDITURES	\$ 30,708,453	\$ 32,370,858	\$ 29,856,566	\$ 32,730,753



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

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:

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Expenses				
Mayor, City Council & Treasurer				
Salaries & Benefits	\$ 269,637	\$ 151,387	\$ 266,075	\$ 330,174
Services & Supplies	24,335	43,940	44,400	44,418
Total Expenses	<u>\$ 293,972</u>	<u>\$ 195,327</u>	<u>\$ 310,475</u>	<u>\$ 374,592</u>

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:

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Revenues				
Revenues	\$ 3,266	\$ 3,997	\$ 19,348	\$ 4,040
Total Revenues	\$ 3,266	\$ 3,997	\$ 19,348	\$ 4,040
Expenses				
City Administrator				
Salaries & Benefits	\$ 232,372	\$ 299,389	\$ 246,349	\$ 284,085
Services & Supplies	13,687	15,630	7,413	15,943
City Attorney				
Services & Supplies	349,011	350,150	720,702	360,150
City Clerk				
Salaries & Benefits	112,240	103,935	113,706	147,245
Services & Supplies	67,395	50,500	30,374	77,471
City Hall				
Salaries & Benefits	60,584	140,874	60,150	63,229
Services & Supplies	85,780	72,200	61,858	116,844
Total Expenses	\$ 921,069	\$ 1,032,678	\$ 1,240,552	\$ 1,064,967

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:

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Revenues				
Revenues - Finance	\$ 46,008	\$ 38,864	\$ 39,757	\$ 39,740
Revenues - HR	-	-	-	-
Revenues - Information Technology	42,762	42,645	48,556	43,498
Total Revenues	<u>\$ 88,770</u>	<u>\$ 81,509</u>	<u>\$ 88,313</u>	<u>\$ 83,238</u>
Expenses				
Finance				
Salaries & Benefits	\$ 705,599	\$ 704,125	\$ 604,055	\$ 972,570
Services & Supplies	491,920	271,150	527,718	369,743
Human Resources				
Salaries & Benefits	216,061	339,097	157,219	331,536
Services & Supplies	58,472	51,622	76,152	52,654
Information Technology				
Salaries & Benefits	257,908	281,232	268,577	402,569
Services & Supplies	300,404	351,096	179,661	191,941
Risk Management				
Services & Supplies	629,462	749,928	734,327	807,030
Total Expenses	<u>\$ 2,659,826</u>	<u>\$ 2,748,250</u>	<u>\$ 2,547,709</u>	<u>\$ 3,128,043</u>

COMMUNITY DEVELOPMENT PLANNING AND BUILDING

Activity

The Community 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:

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Revenues				
Revenues - Planning	\$ 145,721	\$ 159,610	\$ 125,694	\$ 80,261
Revenues - Building	859,261	781,505	686,270	687,201
Total Revenues	<u>\$ 1,004,982</u>	<u>\$ 941,115</u>	<u>\$ 811,964</u>	<u>\$ 767,462</u>
Expenses				
Planning and Development Services				
Salaries & Benefits	\$ 185,808	\$ 414,773	\$ 192,102	\$ 236,543
Services & Supplies	440,521	496,100	520,400	506,022
Building				
Salaries & Benefits	275,584	693,679	441,437	481,442
Services & Supplies	829,291	563,600	447,253	574,872
Total Expenses	<u>\$ 1,731,204</u>	<u>\$ 2,168,152</u>	<u>\$ 1,601,192</u>	<u>\$ 1,798,879</u>

CODE ENFORCEMENT

Activity

The Code Enforcement Department is the first line of prevention, detection, investigation and enforcement of violations of statues or ordinances regulating public health, safety, welfare, public works, business activities and consumer protection, building standards, land use, or municipal affairs.

Budget Summary:

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Revenues				
Revenues - Code Enforcement	368,012	314,228	268,161	161,887
Total Revenues	<u>\$ 368,012</u>	<u>\$ 314,228</u>	<u>\$ 268,161</u>	<u>\$ 161,887</u>
Expenses				
Code Enforcement				
Salaries & Benefits	10,065	-	-	-
Services & Supplies	217,091	-	-	-
Total Expenses	<u>\$ 227,156</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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:

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Revenues				
Revenues - Police	\$ 452,734	\$ 399,135	\$ 545,325	\$ 545,780
Revenues - Fire	169,710	187,643	55,165	41,950
Total Revenues	<u>\$ 622,444</u>	<u>\$ 586,778</u>	<u>\$ 600,490</u>	<u>\$ 587,730</u>
Expenses				
Fire				
Salaries & Benefits	\$ 359,285	\$ -	\$ 247,875	\$ 250,745
Services & Supplies	4,906,346	4,565,198	5,242,879	3,773,497
Transitional Cost	-	245,828	-	-
Police				
Salaries & Benefits	4,614,063	5,117,425	4,169,252	4,967,028
Services & Supplies	1,176,943	1,204,584	1,265,063	1,228,677
Total Expenses	<u>\$ 11,056,637</u>	<u>\$ 11,133,035</u>	<u>\$ 10,925,069</u>	<u>\$ 10,219,947</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:

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Revenues				
Revenues - Public Works Admin	\$ 86,833	\$ 85,288	\$ 99,283	\$ 84,863
Revenues - Parks and Trees	62,048	62,036	60,609	65,500
Revenues - Streets	556,001	597,835	597,818	611,084
Revenues - Vehicle Maintenance	864,333	813,601	180,594	-
Total Revenues	<u>\$ 1,569,215</u>	<u>\$ 1,558,760</u>	<u>\$ 938,304</u>	<u>\$ 761,447</u>
Expenses				
PW Administration				
Salaries & Benefits	\$ 77,224	\$ 95,490	\$ 78,881	\$ 290,984
Services & Supplies	268,231	279,395	172,117	284,983
Parks and Trees				
Salaries & Benefits	600,645	585,387	330,922	647,648
Services & Supplies	669,029	562,300	315,186	501,206
Streets				
Salaries & Benefits	307,423	394,639	297,168	336,135
Services & Supplies	758,206	513,450	458,372	524,122
Vehicle Maintenance				
Salaries & Benefits	332,206	322,329	231,424	266,275
Services & Supplies	327,425	434,000	359,662	390,680
Total Expenses	<u>\$ 3,340,389</u>	<u>\$ 3,186,991</u>	<u>\$ 2,243,732</u>	<u>\$ 3,242,033</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:

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Revenues				
Sales and Use Tax	\$ 5,903,156	\$ 6,013,054	\$ 5,818,940	\$ 5,871,000
Property Tax	4,508,942	4,304,142	4,368,601	4,500,955
Utility User Tax	2,755,038	2,258,495	2,667,278	2,693,950
Transient Occupancy	760,265	978,596	637,966	998,168
Other Taxes	67,560	53,476	53,475	54,546
Franchise Fees	1,164,206	1,160,827	1,135,820	1,184,043
Intergovernmental Revenues	29,465	15,027	11,240	12,000
Interest	546,813	505,931	1,187,650	1,097,798
Other Revenues	3,718,322	899,517	1,039,338	730,235
Interfund Transfers In	1,881,830	859,980	359,980	424,962
Total Revenues	\$ 21,335,597	\$ 17,049,047	\$ 17,280,288	\$ 17,567,657
Expenses				
General Government				
Services & Supplies	63,326	71,000	1,040,710	105,000
Interfund Transfers Out	2,614,533	-	2,438,322	-
Total Expenses	\$ 2,677,859	\$ 71,000	\$ 3,479,032	\$ 105,000

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 6,223,703	\$ 5,923,046	\$ 5,923,046	\$ 5,624,321
Revenues				
Revenues	7,499,684	7,870,373	7,210,080	7,184,133
Total Revenues	<u>7,499,684</u>	<u>7,870,373</u>	<u>7,210,080</u>	<u>7,184,133</u>
Expenses				
Administration				
Salaries & Benefits	91,379	-	-	-
City Hall				
Salaries & Benefits	47,903	-	-	-
Planning				
Salaries & Benefits	19,601	91,136	-	198,740
Code Enforcement				
Salaries & Benefits	700,841	753,831	665,070	994,772
Services and Supplies	245	220,147	137,153	234,288
Police				
Salaries & Benefits	953,081	2,142,422	1,361,204	2,280,357
Services and Supplies	273,448	740,000	501,683	764,800
Fire				
Salaries & Benefits	-	28,209	13,703	18,213
Services and Supplies	-	-	-	1,702,425
Capital Outlay	-	-	-	1,262,841
Public Works				
Salaries & Benefits	116,021	227,991	116,811	287,265
Streets & Drainage				
Salaries & Benefits	494,775	579,569	473,818	696,071
Services and Supplies	944	129,000	26,347	129,180
Pavement Rehabilitation	-	2,000,000	-	2,000,000
Parks & Trees				
Salaries & Benefits	312,617	473,119	363,016	428,340
Services and Supplies	289,486	600,000	-	-
Transfers				
Capital Asset Replacement Reserve	1,500,000	1,500,000	1,500,000	500,000
Capital Asset Replacements	1,500,000	850,000	850,000	500,000
Capital Projects & Improv Fund	1,500,000	1,500,000	1,500,000	800,000
Total Expenses	<u>7,800,341</u>	<u>11,835,424</u>	<u>7,508,805</u>	<u>12,797,292</u>
Ending Fund Balance	\$ 5,923,046	\$ 1,957,995	\$ 5,624,321	\$ 11,162

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: 104

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 4,536,383	\$ 4,687,082	\$ 4,687,082	\$ 4,810,250
Revenues				
Revenues	171,403	-	144,510	133,000
Total Revenues	<u>171,403</u>	<u>-</u>	<u>144,510</u>	<u>133,000</u>
Expenses				
Fiscal Agent Fees	20,704	20,624	21,342	21,500
Total Expenses	<u>20,704</u>	<u>20,624</u>	<u>21,342</u>	<u>21,500</u>
Ending Fund Balance	\$ 4,687,082	\$ 4,666,458	\$ 4,810,250	\$ 4,921,750

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 157,559	\$ 108,430	\$ 108,430	\$ 112,005
Revenues				
Revenues	2,361	2,253	3,575	3,611
Total Revenues	<u>2,361</u>	<u>2,253</u>	<u>3,575</u>	<u>3,611</u>
Expenses				
Services and Supplies	-	5,000	-	5,000
Capital Outlay	51,490	-	-	-
Total Expenses	<u>51,490</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Ending Fund Balance	\$ 108,430	\$ 105,683	\$ 112,005	\$ 110,616

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 644,699	\$ 565,154	\$ 565,154	\$ 716,665
Revenues				
Revenues	649,106	821,147	901,233	891,262
Transfers In	-	-	-	-
Total Revenues	<u>649,106</u>	<u>821,147</u>	<u>901,233</u>	<u>891,262</u>
Expenses				
Services & Supplies	728,651	1,033,658	299,722	1,554,331
Transfer out	-	-	450,000	-
Total Expenses	<u>728,651</u>	<u>1,033,658</u>	<u>749,722</u>	<u>1,554,331</u>
Ending Fund Balance	\$ 565,154	\$ 352,643	\$ 716,665	\$ 53,596

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: 109

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 124,164	\$ 144,574	\$ 144,574	\$ 86,119
Revenues				
Revenues	32,731	23,068	21,545	25,933
Total Revenues	<u>32,731</u>	<u>23,068</u>	<u>21,545</u>	<u>25,933</u>
Expenses				
Services & Supplies	12,321	80,000	80,000	80,000
Total Expenses	<u>12,321</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>
Ending Fund Balance	\$ 144,574	\$ 87,642	\$ 86,119	\$ 32,052

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: 110

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 19,531	\$ 21,179	\$ 21,179	\$ 23,183
Revenues				
Revenues	1,648	1,788	2,004	2,144
Total Revenues	<u>1,648</u>	<u>1,788</u>	<u>2,004</u>	<u>2,144</u>
Expenses				
Services & Supplies	-	5,000	-	5,000
Transfer out to other agency	-	-	-	-
Total Expenses	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Ending Fund Balance	\$ 21,179	\$ 17,967	\$ 23,183	\$ 20,327

RECYCLING FUND

Activity

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

FUND: 111

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 67,519	\$ 48,253	\$ 48,253	\$ 74,453
Revenues				
Revenues	49,096	35,884	31,214	37,571
Transfers In	-			
Total Revenues	<u>49,096</u>	<u>35,884</u>	<u>31,214</u>	<u>37,571</u>
Expenses				
Salaries & Benefits	51,579	-	-	-
Services & Supplies	16,783	14,215	5,014	14,499
Total Expenses	<u>68,362</u>	<u>14,215</u>	<u>5,014</u>	<u>14,499</u>
Ending Fund Balance	\$ 48,253	\$ 69,922	\$ 74,453	\$ 97,525

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: 112

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 776,446	\$ 757,893	\$ 757,893	\$ 1,192,618
Revenues				
Revenues	315,617	333,529	434,725	352,302
Total Revenues	315,617	333,529	434,725	352,302
Expenses				
Services & Supplies	334,170	900,000	-	1,500,000
Capital Outlay	-	-	-	-
Transfer out to other agency	-	-	-	-
Total Expenses	334,170	900,000	-	1,500,000
Ending Fund Balance	\$ 757,893	\$ 191,422	\$ 1,192,618	\$ 44,920

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: 113

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 753,503	\$ 1,189,665	\$ 1,189,665	\$ 1,047,140
Revenues				
Revenues	959,328	1,030,516	1,022,381	1,064,087
Total Revenues	<u>959,328</u>	<u>1,030,516</u>	<u>1,022,381</u>	<u>1,064,087</u>
Expenses				
Services & Supplies	8,649	1,500,000	619,706	1,500,000
Capital Outlay	-			
Transfer Out	514,517	547,557	545,200	554,006
Total Expenses	<u>523,166</u>	<u>2,047,557</u>	<u>1,164,906</u>	<u>2,054,006</u>
Ending Fund Balance	\$ 1,189,665	\$ 172,624	\$ 1,047,140	\$ 57,221

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 714,469	\$ 593,623	\$ 593,623	\$ 574,340
Revenues				
Revenues	146,354	145,327	18,833	10,450
Total Revenues	<u>146,354</u>	<u>145,327</u>	<u>18,833</u>	<u>10,450</u>
Expenses				
Salaries & Benefits	-	-	-	-
Services & Supplies	262,200	600,000	33,116	560,600
Transfers Out	5,000	5,000	5,000	2,500
Total Expenses	<u>267,200</u>	<u>605,000</u>	<u>38,116</u>	<u>563,100</u>
Ending Fund Balance	\$ 593,623	\$ 133,950	\$ 574,340	\$ 21,690

DRAINAGE IMPACT FEE FUND CITY WIDE

Activity

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

FUND: 130

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 1,349,732	\$ 1,483,574	\$ 1,483,574	\$ 1,772,209
Revenues				
Revenues	133,842	142,187	288,635	171,612
Total Revenues	<u>133,842</u>	<u>142,187</u>	<u>288,635</u>	<u>171,612</u>
Expenses				
Services & Supplies	-	1,000,000	-	1,000,000
Capital Outlay	-	-	-	-
Total Expenses	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Ending Fund Balance	\$ 1,483,574	\$ 625,761	\$ 1,772,209	\$ 943,821

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 375,504	\$ 417,212	\$ 417,212	\$ 570,201
Revenues				
Revenues	76,671	50,465	152,989	154,519
Total Revenues	<u>76,671</u>	<u>50,465</u>	<u>152,989</u>	<u>154,519</u>
Expenses				
Services & Supplies	-	300,000	-	500,000
Capital Outlay	34,963	-	-	-
Total Expenses	<u>34,963</u>	<u>300,000</u>	<u>-</u>	<u>500,000</u>
Ending Fund Balance	\$ 417,212	\$ 167,677	\$ 570,201	\$ 224,720

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 762,120	\$ 847,705	\$ 847,705	\$ 1,183,884
Revenues				
Revenues	85,585	94,143	336,179	339,540
Total Revenues	<u>85,585</u>	<u>94,143</u>	<u>336,179</u>	<u>339,540</u>
Expenses				
Services & Supplies	-	850,000	-	1,000,000
Capital Outlay	-	-	-	-
Total Expenses	<u>-</u>	<u>850,000</u>	<u>-</u>	<u>1,000,000</u>
Ending Fund Balance	\$ 847,705	\$ 91,848	\$ 1,183,884	\$ 523,424

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 444,309	\$ 489,356	\$ 489,356	\$ 711,380
Revenues				
Revenues	45,047	46,210	222,024	224,244
Total Revenues	<u>45,047</u>	<u>46,210</u>	<u>222,024</u>	<u>224,244</u>
Expenses				
Services & Supplies	-	400,000	-	500,000
Capital Outlay	-	-	-	-
Total Expenses	<u>-</u>	<u>400,000</u>	<u>-</u>	<u>500,000</u>
Ending Fund Balance	\$ 489,356	\$ 135,566	\$ 711,380	\$ 435,624

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 1,795,997	\$ 2,021,910	\$ 2,021,910	\$ 2,569,542
Revenues				
Revenues	225,913	250,403	547,632	553,108
Total Revenues	<u>225,913</u>	<u>250,403</u>	<u>547,632</u>	<u>553,108</u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	-	500,000	-	1,800,000
Transfers Out	-	-	-	-
Total Expenses	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>1,800,000</u>
Ending Fund Balance	\$ 2,021,910	\$ 1,772,313	\$ 2,569,542	\$ 1,322,650

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 342,227	\$ 328,023	\$ 328,023	\$ 382,621
Revenues				
Revenues	59,093	57,129	54,598	55,144
Total Revenues	<u>59,093</u>	<u>57,129</u>	<u>54,598</u>	<u>55,144</u>
Expenses				
Services & Supplies	73,297	310,000	-	316,200
Capital Outlay	-			
Total Expenses	<u>73,297</u>	<u>310,000</u>	<u>-</u>	<u>316,200</u>
Ending Fund Balance	\$ 328,023	\$ 75,152	\$ 382,621	\$ 121,565

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 519,498	\$ 529,943	\$ 529,943	\$ 546,807
Revenues				
Revenues	10,445	9,687	16,864	17,032
Total Revenues	<u>10,445</u>	<u>9,687</u>	<u>16,864</u>	<u>17,032</u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	\$ 529,943	\$ 539,630	\$ 546,807	\$ 563,839

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 3,417,012	\$ 3,601,919	\$ 3,601,919	\$ 3,948,505
Revenues				
Revenues	184,907	197,729	346,586	350,052
Total Revenues	<u>184,907</u>	<u>197,729</u>	<u>346,586</u>	<u>350,052</u>
Expenses				
Services & Supplies	-	10,000	-	2,100,000
Capital Outlay	-	-	-	-
Total Expenses	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>2,100,000</u>
Ending Fund Balance	\$ 3,601,919	\$ 3,789,648	\$ 3,948,505	\$ 2,198,557

PLANNING GRANTS

Activity

The Fund is used for various Planning Grant programs.

FUND: 140

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ (12,190)	\$ 2,402,517	\$ 2,402,517	\$ 3,980,528
Revenues				
Revenues	2,733,374	1,500,000	3,122,073	1,500,000
Interfund Transfers In			-	
Total Revenues	<u>2,733,374</u>	<u>1,500,000</u>	<u>3,122,073</u>	<u>1,500,000</u>
Expenses				
Salaries & Benefits	15,628	-	-	-
Services & Supplies	303,039	733,777	981,436	751,943
Capital Outlay	-	1,766,223	562,626	4,301,500
Total Expenses	<u>318,667</u>	<u>2,500,000</u>	<u>1,544,062</u>	<u>5,053,443</u>
Ending Fund Balance	\$ 2,402,517	\$ 1,402,517	\$ 3,980,528	\$ 427,085

POLICE SUPPLEMENTAL LAW ENFORCEMENT FUND

Activity

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

FUND: 150

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 218,928	\$ (6,088)	\$ (6,088)	\$ 97,325
Revenues				
Revenues	166,229	180,370	223,413	184,710
Total Revenues	<u>166,229</u>	<u>180,370</u>	<u>223,413</u>	<u>184,710</u>
Expenses				
Services & Supplies	-			
Capital Outlay	271,245	30,000	-	100,000
Transfer Out	120,000	120,000	120,000	120,000
Total Expenses	<u>391,245</u>	<u>150,000</u>	<u>120,000</u>	<u>220,000</u>
Ending Fund Balance	\$ (6,088)	\$ 24,282	\$ 97,325	\$ 62,035

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: 151

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 281,197	\$ 109,256	\$ 109,256	\$ 98,298
Revenues				
Revenues	176,970	182,515	173,357	183,001
Total Revenues	<u>176,970</u>	<u>182,515</u>	<u>173,357</u>	<u>183,001</u>
Expenses				
Services & Supplies	298,911	150,000		
Capital Outlay	-	-	134,315	200,000
Transfer Out	50,000	50,000	50,000	50,000
Total Expenses	<u>348,911</u>	<u>200,000</u>	<u>184,315</u>	<u>250,000</u>
Ending Fund Balance	\$ 109,256	\$ 241,771	\$ 98,298	\$ 31,299

LIGHTING AND LANDSCAPING MAINTENANCE DISTRICTS

Activity

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

FUND: 170

		2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
BUDGET					
Beginning Fund Balance	UNIT	\$ 63,688	\$ 84,389	\$ 84,389	\$ 105,997
Revenues					
Grandview Estates	6001	3,926	3,909	5,507	5,562
The Buttes	6011	7,132	7,212	4,365	4,409
Deer Creek	6021	2,169	2,197	2,169	2,191
Calle Vista I	6031	5,327	5,356	5,175	5,227
Cherokee Estates I	6041	949	968	949	958
Sherwood Estates	6051	2,058	2,099	2,055	2,076
Grayhawk	6061	5,829	6,047	5,929	5,988
Cherokee Estates II	6071	3,800	3,683	3,420	3,454
Linkside I	6081	4,225	4,310	4,160	4,202
Foothill Estates	6091	2,750	2,693	2,475	2,500
Calle Vista II	6101	4,847	4,888	2,424	2,448
Vista Del Oro	6111	2,760	2,754	2,756	2,784
Mission Olive	6121	7,716	7,870	7,716	7,793
J Richter Subdivision	6131	2,785	2,841	2,931	2,960
Feather River Bluffs	6151	-	-	-	-
Total Revenues		<u>56,273</u>	<u>56,826</u>	<u>52,031</u>	<u>52,551</u>
Expenses					
Grandview Estates	6001	2,500	2,937	2,538	2,563
The Buttes	6011	3,344	4,105	2,540	2,565
Deer Creek	6021	1,249	1,244	1,244	1,256
Calle Vista II	6031	3,891	5,248	3,165	3,197
Cherokee Estates II	6041	1,693	1,795	1,260	1,273
Sherwood Estates	6051	1,534	1,522	1,712	1,729
Grayhawk	6061	3,053	3,606	2,997	3,027
Cherokee Estates II	6071	1,233	2,014	2,059	2,080
Linkside I	6081	2,899	4,022	3,538	3,573
Foothill Estates	6091	1,422	1,901	1,483	1,498
Calle Vista II	6101	3,723	4,905	1,109	1,120
Vista Del Oro	6111	3,450	4,937	3,299	3,332
Mission Olive	6121	3,694	3,545	2,157	2,179
J Richter Subdivision	6131	1,785	1,840	1,199	1,211
Feather River Bluffs	6151	34	41	41	41
Acacia Estates	6161	34	41	41	41
Ruddy Creek	6181	34	41	41	41
Total Expenses		<u>35,572</u>	<u>43,744</u>	<u>30,423</u>	<u>30,727</u>
Ending Fund Balance		\$ 84,389	\$ 97,471	\$ 105,997	\$ 127,821

BENEFIT ASSESSMENT DISTRICTS

Activity

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

FUND: 190

	BUDGET UNIT	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance		\$ 17,223	\$ 27,040	\$ 27,040	\$ 42,948
Revenues					
Linkside I	1900	3,941	3,586	3,148	3,179
Foothill Estates	1910	2,440	566	2,810	2,838
Calle Vista II	1920	3,062	3,058	6,166	6,228
Vista Del Oro	1930	4,478	4,425	5,778	5,836
Mission Olive	1940	2,600	2,626	5,300	5,353
Martin Ranch	1950	-	-	-	-
J Richter Subdivision	1960	1,344	1,357	1,501	1,516
Ruddy Creek	1970	-	-	-	-
Total Revenues		<u>17,865</u>	<u>15,618</u>	<u>24,703</u>	<u>24,950</u>
Expenses					
Linkside I	6201	1,653	2,144	1,578	1,594
Foothill Estates	6211	1,793	2,401	820	828
Calle Vista II	6221	986	2,302	1,102	1,113
Vista Del Oro	6231	1,955	3,092	2,190	2,212
Mission Olive	6241	1,156	2,399	2,601	2,627
Martin Ranch	6251	34	41	41	41
J Richter Subdivision	6261	471	749	463	468
Total Expenses		<u>8,048</u>	<u>13,128</u>	<u>8,795</u>	<u>8,883</u>
Ending Fund Balance		\$ 27,040	\$ 29,530	\$ 42,948	\$ 59,015

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 761,815	\$ 858,267	\$ 858,267	\$ 946,956
Revenues				
Revenues	97,843	94,662	91,239	91,095
Total Revenues	<u>97,843</u>	<u>94,662</u>	<u>91,239</u>	<u>91,095</u>
Expenses				
Services & Supplies	1,391	3,079	2,550	3,141
Capital Outlay	-			
Transfer out to other agency		-		
Total Expenses	<u>1,391</u>	<u>3,079</u>	<u>2,550</u>	<u>3,141</u>
Ending Fund Balance	\$ 858,267	\$ 949,850	\$ 946,956	\$ 1,034,910

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 805,272	\$ 902,598	\$ 902,598	\$ 991,443
Revenues				
Revenues	98,717	95,472	91,395	91,095
Total Revenues	<u>98,717</u>	<u>95,472</u>	<u>91,395</u>	<u>91,095</u>
Expenses				
Services & Supplies	1,391	3,079	2,550	3,141
Capital Outlay	-	-		
Transfer out to other agency	-	-		
Total Expenses	<u>1,391</u>	<u>3,079</u>	<u>2,550</u>	<u>3,141</u>
Ending Fund Balance	\$ 902,598	\$ 994,991	\$ 991,443	\$ 1,079,397

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.

		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Projected	Adopted
Housing Expense Budgets	FUND				
Housing Program Fund	220	\$ 1,310,557	\$ 2,228,030	\$ 1,714,504	\$ 502,461
Home-First Time Home Buyers	221	200,222	2,314,050	104,543	876,250
CDBG Community Development	222	1,858,666	10,765,965	9,903,861	10,278,146
CDBG Economic Development	223	28,466	33,610	180,231	34,282
CalHome Grant Fund	224	217,924	150,000	156,595	153,000
Housing Revolving Loan Fund	225	7,401	115,000	465,427	148,830
EDBG Revolving Loan Fund	226	-	-	-	-
CDBG Program Income Fund	227	170,698	812,734	1,117,056	1,426,922
CalHome Revolving Loan Fund	228	347,389	812,734	631,229	707,279
Home Revolving Loan Fund	229	76,313	400,616	34,499	787,252
USDA RBEG Revolving Loan Fund	230	-	-	-	-
City Revolving Loan Fund	231	67	15,000	4,452	150,000
Total Housing		\$ 4,217,703	\$ 17,647,739	\$ 14,312,397	\$ 15,064,422

HOUSING PROGRAM FUND

Activity

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

FUND: 220

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 3,572,960	\$ 2,764,809	\$ 2,764,809	\$ 2,786,657
Revenues				
Revenues	502,406	305,304	1,736,352	304,560
Interfund Transfers In	-	-	-	-
Total Revenues	<u>502,406</u>	<u>305,304</u>	<u>1,736,352</u>	<u>304,560</u>
Expenses				
Salaries & Benefits	73,056	73,530	55,360	96,561
Services & Supplies	325,395	397,000	266,792	48,400
Loans Made	900,000	1,750,000	144,842	350,000
Transfers Out	12,106	7,500	1,247,510	7,500
Total Expenses	<u>1,310,557</u>	<u>2,228,030</u>	<u>1,714,504</u>	<u>502,461</u>
Ending Fund Balance	\$ 2,764,809	\$ 842,083	\$ 2,786,657	\$ 2,588,756

HOME GRANT FUND

Activity

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

FUND: 221

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 351,635	\$ 357,474	\$ 357,474	\$ 378,653
Revenues				
Revenues	206,061	2,225,276	125,722	724,080
Interfund Transfers In	-			
Total Revenues	<u>206,061</u>	<u>2,225,276</u>	<u>125,722</u>	<u>724,080</u>
Expenses				
Salaries & Benefits	58	-	-	-
Services & Supplies	225	37,050	-	17,250
Loans Made	-	1,827,000	-	400,000
Transfers Out	199,939	450,000	104,543	459,000
Total Expenses	<u>200,222</u>	<u>2,314,050</u>	<u>104,543</u>	<u>876,250</u>
Ending Fund Balance	\$ 357,474	\$ 268,700	\$ 378,653	\$ 226,483

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: 222

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ (21,459)	\$ (464,601)	\$ (464,601)	\$ 851,440
Revenues				
Revenues	1,415,524	11,087,900	11,219,902	11,309,359
Transfers In	-			
Total Revenues	<u>1,415,524</u>	<u>11,087,900</u>	<u>11,219,902</u>	<u>11,309,359</u>
Expenses				
Salaries & Benefits	227,325	255,385	182,299	260,493
Services & Supplies	1,454,290	565,500	850,515	576,030
Grants / Loans Made	-	9,815,080	8,667,490	9,309,023
Transfers Out	177,051	130,000	203,557	132,600
Total Expenses	<u>1,858,666</u>	<u>10,765,965</u>	<u>9,903,861</u>	<u>10,278,146</u>
Ending Fund Balance	\$ (464,601)	\$ (142,666)	\$ 851,440	\$ 1,882,653

CDBG ECONOMIC DEVELOPMENT LOAN FUND

Activity

This Fund accounts for the Economic Development Block Grant.

FUND: 223

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 185	\$ (2,516)	\$ (2,516)	\$ 5,154
Revenues				
Revenues	25,765	31,797	187,901	32,537
Total Revenues	<u>25,765</u>	<u>31,797</u>	<u>187,901</u>	<u>32,537</u>
Expenses				
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Loans	-	-	-	-
Transfers Out	28,466	33,610	180,231	34,282
Total Expenses	<u>28,466</u>	<u>33,610</u>	<u>180,231</u>	<u>34,282</u>
Ending Fund Balance	\$ (2,516)	\$ (4,329)	\$ 5,154	\$ 3,409

CALHOME GRANT FUND

Activity

This Fund accounts for the CalHome Grant.

FUND: 224

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 140,233	\$ 72,970	\$ 72,970	\$ 72,970
Revenues				
Revenues	150,661	188,438	156,595	189,541
Total Revenues	150,661	188,438	156,595	189,541
Expenses				
Salaries & Benefits	-			
Services & Supplies	-			
Loans Made	-			
Interfund Transfers	217,924	150,000	156,595	153,000
Total Expenses	217,924	150,000	156,595	153,000
Ending Fund Balance	\$ 72,970	\$ 111,408	\$ 72,970	\$ 109,511

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: 225

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 1,321,979	\$ 1,370,149	\$ 1,370,149	\$ 1,663,099
Revenues				
Revenues	55,571	57,823	758,377	81,014
Total Revenues	<u>55,571</u>	<u>57,823</u>	<u>758,377</u>	<u>81,014</u>
Expenses				
Services & Supplies	7,401	15,000	1,084	15,300
Loans Made	-	100,000	179,077	100,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	285,266	33,530
Total Expenses	<u>7,401</u>	<u>115,000</u>	<u>465,427</u>	<u>148,830</u>
Ending Fund Balance	\$ 1,370,149	\$ 1,312,972	\$ 1,663,099	\$ 1,595,283

ECONOMIC DEVELOPMENT REVOLVING LOAN FUND

Activity

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

FUND: 226

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 43,371	\$ 44,243	\$ 44,243	\$ 44,243
Revenues				
Revenues	872	809	-	-
Total Revenues	<u>872</u>	<u>809</u>	<u>-</u>	<u>-</u>
Expenses				
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	\$ 44,243	\$ 45,052	\$ 44,243	\$ 44,243

CDBG PROGRAM INCOME

Activity

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

FUND: 227

	2022-23	2023-24	2023-24	2024-25
	Actual	Budget	Projected	Adopted
Beginning Fund Balance	\$ 1,069,275	\$ 1,412,170	\$ 1,412,170	\$ 937,484
Revenues				
Revenues	308,076	343,771	214,786	384,732
Transfers In	205,517	112,558	427,584	114,810
Total Revenues	<u>513,593</u>	<u>456,329</u>	<u>642,370</u>	<u>499,542</u>
Expenses				
Salaries & Benefits	42,805	2,234	14,290	57,630
Services & Supplies	127,893	10,500	859,782	769,292
Loans Made	-	800,000	-	600,000
Capital Outlay	-	-	242,984	-
Transfers Out	-	-	-	-
Total Expenses	<u>170,698</u>	<u>812,734</u>	<u>1,117,056</u>	<u>1,426,922</u>
Ending Fund Balance	\$ 1,412,170	\$ 1,055,765	\$ 937,484	\$ 10,104

CAL HOME REVOLVING LOAN FUND

Activity

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

FUND: 228

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 1,092,450	\$ 984,477	\$ 984,477	\$ 545,931
Revenues				
Revenues	21,492	20,832	36,088	34,153
Interfund Transfers In	217,924	181,236	156,595	184,861
Total Revenues	239,416	202,068	192,683	219,014
Expenses				
Salaries & Benefits	6,511	2,234	29,305	2,279
Services & Supplies	2,878	10,500	2,588	5,000
Loans Made	338,000	800,000	599,336	700,000
Total Expenses	347,389	812,734	631,229	707,279
Ending Fund Balance	\$ 984,477	\$ 373,811	\$ 545,931	\$ 57,666

HOME REVOLVING LOAN FUND

Activity

This Fund accounts for Program Income from Home Loans.

FUND: 229

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 185,484	\$ 539,618	\$ 539,618	\$ 796,388
Revenues				
Revenues	430,447	457,547	186,726	495,332
Transfers In	-	563,473	104,543	574,742
Total Revenues	<u>430,447</u>	<u>1,021,020</u>	<u>291,269</u>	<u>1,070,074</u>
Expenses				
Salaries & Benefits	58,918	46,566	31,121	47,497
Services & Supplies	17,395	4,050	3,378	39,755
Loans Made	-	350,000	-	700,000
Transfers Out	-	-	-	-
Total Expenses	<u>76,313</u>	<u>400,616</u>	<u>34,499</u>	<u>787,252</u>
Ending Fund Balance	\$ 539,618	\$ 1,160,022	\$ 796,388	\$ 1,079,210

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: 230

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 28,003	\$ 28,566	\$ 28,566	\$ 29,480
Revenues				
Revenues	563	522	914	923
Interfund Transfers	-	-	-	-
Total Revenues	<u>563</u>	<u>522</u>	<u>914</u>	<u>923</u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	\$ 28,566	\$ 29,088	\$ 29,480	\$ 30,403

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: 231

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 252,197	\$ 256,745	\$ 256,745	\$ 259,737
Revenues				
Revenues	4,615	4,280	7,444	7,518
Transfers In	-	-	-	-
Total Revenues	<u>4,615</u>	<u>4,280</u>	<u>7,444</u>	<u>7,518</u>
Expenses				
Salaries & Benefits	-	-	-	-
Services & Supplies	67	-	4,452	-
Loans Made	-	15,000	-	150,000
Transfers Out	-	-	-	-
Total Expenses	<u>67</u>	<u>15,000</u>	<u>4,452</u>	<u>150,000</u>
Ending Fund Balance	\$ 256,745	\$ 246,025	\$ 259,737	\$ 117,255

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 48,154	\$ 168,963	\$ 168,963	\$ 162,678
Revenues				
Revenues	1,366,490	1,366,490	1,366,490	1,373,956
Transfers In	2,468,054	-	-	-
Total Revenues	<u>3,834,544</u>	<u>1,366,490</u>	<u>1,366,490</u>	<u>1,373,956</u>
Expenses				
Principal retirement	3,130,963	875,000	885,000	895,000
Interest and fiscal charges	582,772	494,990	487,775	478,956
Total Expenses	<u>3,713,735</u>	<u>1,369,990</u>	<u>1,372,775</u>	<u>1,373,956</u>
Ending Fund Balance	\$ 168,963	\$ 165,463	\$ 162,678	\$ 162,678

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 2,315,508	\$ 2,042,663	\$ 2,042,663	\$ 3,550,909
Revenues				
Revenues	1,533,628	32,199		
Transfers In	-	2,350,000	2,350,000	1,000,000
Total Revenues	<u>1,533,628</u>	<u>2,382,199</u>	<u>2,350,000</u>	<u>1,000,000</u>
Expenses				
Maintenance and services	39,456			
Capital Outlay	1,767,017	1,600,000	841,754	2,007,000
Total Expenses	<u>1,806,473</u>	<u>1,600,000</u>	<u>841,754</u>	<u>2,007,000</u>
Ending Fund Balance	\$ 2,042,663	\$ 2,824,862	\$ 3,550,909	\$ 2,543,909

CAPITAL PROJECTS & IMPROVEMENTS FUND

Activity

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

FUND: 301

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 2,953,765	\$ 2,538,796	\$ 2,538,796	\$ 5,765,566
Revenues				
Revenues	1,560,320	56,650		
Transfers In	-	1,500,000	5,496,229	800,000
Total Revenues	<u>1,560,320</u>	<u>1,556,650</u>	<u>5,496,229</u>	<u>800,000</u>
Expenses				
Maintenance and services	777,077			
Capital Outlay	1,198,212	2,500,000	2,269,459	6,456,154
Total Expenses	<u>1,975,289</u>	<u>2,500,000</u>	<u>2,269,459</u>	<u>6,456,154</u>
Ending Fund Balance	\$ 2,538,796	\$ 1,595,446	\$ 5,765,566	\$ 109,412

CAPITAL PROJECTS FUND

Activity

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

FUND: 302

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 530,859	\$ 153,643	\$ 153,643	\$ -
Revenues				
Revenues	4,736	-	3,586	-
Transfers In	-	-	-	-
Total Revenues	<u>4,736</u>	<u>-</u>	<u>3,586</u>	<u>-</u>
Expenses				
Services & Supplies	3,586			
Capital Outlay	378,366	-	-	-
Transfer out			157,229	
Total Expenses	<u>381,952</u>	<u>-</u>	<u>157,229</u>	<u>-</u>
Ending Fund Balance	\$ 153,643	\$ 153,643	\$ -	\$ -

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: 303

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 1,117,003	\$ 1,135,965	\$ 1,135,965	\$ 92,271
Revenues				
Revenues	20,883	19,310	22,590	-
Transfers In	-	-	-	-
Total Revenues	<u>20,883</u>	<u>19,310</u>	<u>22,590</u>	<u>-</u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	1,921	900,000	1,066,284	92,271
Transfer out to other agency	-	-	-	-
Total Expenses	<u>1,921</u>	<u>900,000</u>	<u>1,066,284</u>	<u>92,271</u>
Ending Fund Balance	\$ 1,135,965	\$ 255,275	\$ 92,271	\$ -

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 13,649,192	\$ 14,575,862	\$ 14,575,862	\$ 16,359,464
Revenues				
Revenues	4,901,871	5,619,718	5,739,475	5,907,842
Transfers In	-	-		
Total Revenues	<u>4,901,871</u>	<u>5,619,718</u>	<u>5,739,475</u>	<u>5,907,842</u>
Expenses				
Salaries & Benefits	586,814	716,055	467,281	818,819
Services & Supplies	2,631,558	3,912,950	2,738,815	3,984,335
Capital Outlay	531,069	375,000	494,016	152,845
Transfers Out	225,760	255,761	255,761	312,608
Total Expenses	<u>3,975,201</u>	<u>5,259,766</u>	<u>3,955,873</u>	<u>5,268,607</u>
Ending Fund Balance	\$ 14,575,862	\$ 14,935,814	\$ 16,359,464	\$ 16,998,699

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: 410

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 5,074,310	\$ 5,021,197	\$ 5,021,197	\$ 4,700,827
Revenues				
Revenues	1,097,543	679,497	723,955	735,790
Transfers In	-	-	-	-
Total Revenues	<u>1,097,543</u>	<u>679,497</u>	<u>723,955</u>	<u>735,790</u>
Expenses				
Salaries & Benefits	86,492	317,880	167,428	202,901
Services & Supplies	868,974	1,381,050	758,932	1,409,409
Capital Outlay	86,226	100,000	30,851	-
Transfers Out	108,964	87,114	87,114	97,354
Total Expenses	<u>1,150,656</u>	<u>1,886,044</u>	<u>1,044,325</u>	<u>1,709,664</u>
Ending Fund Balance	\$ 5,021,197	\$ 3,814,650	\$ 4,700,827	\$ 3,726,953

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 11,990	\$ 11,990	\$ 11,990	\$ -
Revenues				
Reimbursements	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenses				
Office Expense	-	-	-	-
Transfers Out			11,990	
Total Expenses	<u>-</u>	<u>-</u>	<u>11,990</u>	<u>-</u>
Ending Fund Balance	\$ 11,990	\$ 11,990	\$ -	\$ -

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Cash Balance	\$ 179,171	\$ 179,171	\$ 179,171	\$ -
Revenues				
Revenue	-	-	-	-
Transfers In	-	-	-	-
Total Revenues	-	-	-	-
Expenses				
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Transfers out	-	-	179,171	-
Total Expenses	-	-	179,171	-
Ending Fund Balance	\$ 179,171	\$ 179,171	\$ -	\$ -

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: 510

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 591,963	\$ 739,930	\$ 739,930	\$ 758,725
Revenues				
Revenues	441,319	501,264	421,878	425,051
Total Revenues	<u>441,319</u>	<u>501,264</u>	<u>421,878</u>	<u>425,051</u>
Expenses				
Services & Supplies	284,034	443,000	394,243	404,484
Claims	9,318	5,000	8,840	10,000
Transfers Out	-	-	-	-
Total Expenses	<u>293,352</u>	<u>448,000</u>	<u>403,083</u>	<u>414,484</u>
Ending Fund Balance	\$ 739,930	\$ 793,194	\$ 758,725	\$ 769,292

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: 520

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 181,798	\$ 172,797	\$ 172,797	\$ 175,586
Revenues				
Revenues	32,836	33,855	32,215	
Total Revenues	<u>32,836</u>	<u>33,855</u>	<u>32,215</u>	<u>-</u>
Expenses				
Claims	41,837	35,000	29,426	
Transfers Out	-	-	-	-
Total Expenses	<u>41,837</u>	<u>35,000</u>	<u>29,426</u>	<u>-</u>
Ending Fund Balance	\$ 172,797	\$ 171,652	\$ 175,586	\$ 175,586

VISION SELF INSURANCE FUND

Activity

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

FUND: 530

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Fund Balance	\$ 42,854	\$ 29,229	\$ 29,229	\$ 11,856
Revenues				
Revenues	3,505	4,371	1,228	1,324
Total Revenues	<u>3,505</u>	<u>4,371</u>	<u>1,228</u>	<u>1,324</u>
Expenses				
Services & Supplies	17,130	22,000	18,601	13,180
Transfers Out	-	-	-	-
Total Expenses	<u>17,130</u>	<u>22,000</u>	<u>18,601</u>	<u>13,180</u>
Ending Fund Balance	\$ 29,229	\$ 11,600	\$ 11,856	\$ -

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

	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
Beginning Cash Balance	\$ 2,215,486	\$ 2,286,072	\$ 2,286,072	\$ 2,415,528
Revenues				
Revenues	1,667,605	1,660,631	1,716,594	1,728,138
Transfers In				
Total Revenues	<u>1,667,605</u>	<u>1,660,631</u>	<u>1,716,594</u>	<u>1,728,138</u>
Expenses				
Salaries & Benefits	5,000	5,000	5,000	5,000
Services & Supplies	7,300	6,800	9,281	9,486
Principal retirement	1,190,000	1,190,000	1,190,000	1,250,000
Interest & fiscal agent fees	394,719	385,894	382,857	322,394
Transfers Out	-	-	-	-
Total Expenses	<u>1,597,019</u>	<u>1,587,694</u>	<u>1,587,138</u>	<u>1,586,880</u>
Ending Cash Balance	\$ 2,286,072	\$ 2,359,009	\$ 2,415,528	\$ 2,556,786

SUMMARY OF TRANSFERS

FISCAL YEAR 2024-25

Fund	Account #	Transfer-Out	Transfer-In
General Fund - Police Support	100.1140.4750		170,000
Supplemental Law Enforcement Services	150.1650.9000	120,000	
Public Safety Augmentation	151.1660.9000	50,000	
General Fund - Cost Allocation	100.1300.4750		424,962
Sewer Fund	400.4000.9000	312,608	
Airport Fund	410.4100.9000	97,354	
Supplemental Benefits Fund	120.1480.9000	2,500	
Housing Program Fund	220.2200.9000	12,500	
General Fund - Streets	100.1170.4750		554,006
Gas Tax	113.1470.9000	554,006	
Capital Asset Replacement Fund	300.3000.4750		850,000
Capital Asset Reserve	300.3000.4750		1,500,000
Capital Improvement Fund	301.3010.4750		1,500,000
1% District Sales Tax Fund	102.1302.9000	3,850,000	
Subtotal Transfers		<u>4,998,968</u>	<u>4,998,968</u>