

**To:** Mayor and City Council  
**From:** City Manager  
**Meeting Date:** May 9, 2023  
**Subject:** FISCAL YEAR 2022-23 CITY OF PICO RIVERA THIRD QUARTER BUDGET REVIEW AS OF MARCH 31, 2023

**Recommendation:**

1. Receive and file the Third Quarter Budget Report ending March 31, 2023, which represents the balances and activity for the first and second quarters (July 2022 through March 2023) of the fiscal year (FY) 2022-23; and
2. Approve designating \$6 million of the FY 2021-22 Unassigned General Fund Balance to the Smith Park Aquatics Center Project (CIP. 50043).

**Fiscal Impact:**

The Third Quarter Budget Report shows current General Fund (GF) revenues and expenditures for the first nine (9) months of this FY 2022-23, with a projected operating year-end surplus of about \$4.3 million. As the City of Pico Rivera (City) needs to increase the General Fund reserve by about \$4 million to meet the adopted Reserve Policy, staff recommends not allocating any of the surplus.

With the projected FY 2022-23 GF surplus, staff thinks it is prudent to release a portion of the prior fiscal year's unassigned GF balance to an under-funded Capital Improvement Project (CIP). Hence, staff recommends designating \$6 million from the FY 2021-22 Unassigned General Fund Balance to the Smith Park Aquatic Center Renovation project (CIP.50043). Should the City secure additional funding for this project, staff will seek the City Council's approval to reallocate part or the whole \$6 million for other CIP needs.

**Discussion:**

The City Council adopted the balanced Year Two (2) of the FY 2021-23 Budget on June 28, 2022. This third-quarter budget performance report for FY 2022-23 includes a nine (9) month period beginning July 1, 2022, through March 31, 2023, and year-end projections for the remaining three (3) month period of the fiscal year from April 1, 2023, through June 30, 2023. This report summarizes the City's overall financial position for the current fiscal year and provides quarterly public reporting. This ensures that the City consistently monitors its revenues and expenditures to respond to unanticipated

changes or emerging trends proactively and increases the transparency of the City's finances.

### Revenues

General Fund revenues through the third quarter total \$33 million, or 62% of the \$53 million amended budget. While this is about \$315 thousand, or 1% under what was received in the third quarter of FY 2021-22, it is important to note that it is attributed to the receipt of \$4.3 million in **one-time** monies from the American Rescue Act (ARPA) in FY 2021-22. Net of this one-time revenue, operating revenue is about \$3.94 million, or 12% higher than the same period last year (See Table 1).

The General Fund has several revenue sources, including five (5) major categories: Sales Tax, Property Tax, Utility Users Tax, Licenses and Permits, and Business License.

Sales tax is the largest source of revenue for the General Fund, representing 49.5% of total General Fund Operating Revenue. Through the first nine (9) months of the fiscal year, sales tax appears to be trending \$584 thousand, or 4% higher than the same period last year, while the inflation went up 6%. Some groups generated more Sales Tax, including General Consumer Goods, Restaurants and Hotels, Business and Industry, and Food and Drugs:

1. General Consumer Goods continued the rebound from the pandemic impacts of a year ago with strong returns from family apparel stores and other sectors;
2. With dining areas reopening and continued demand to eat out, restaurant receipts continue to show positive growth;
3. Improved sales lifted both business-industry and building-construction results; and
4. Sales from the Food and Drug category have improved this year compared to last year in the Grocery, Liquor, and other stores sector.

It is important to note that the attributed growth is largely the result of higher-priced goods due to inflation. Consumer spending has shifted and is likely to continue to shift from purchasing goods to obtaining services that are not taxable. A growing trend is appearing throughout the State in the General Consumer Goods sector that is anticipated to flatten out that sector. After the pandemic, consumers have increased travel and leisure services, moving from purchasing goods, which was more common during the pandemic.

Property tax is the second largest General Fund revenue source, experiencing an increase of \$465 thousand or 7% with a net taxable value increase of 7.4% for the 2022-23 tax roll, which was more than the increase countywide at 7.0%. The median sale price of a detached single-family residential home in the City of Pico Rivera for March 2023 was \$650,000, compared to \$665,000 as of March 2022. This represents a \$15,000 or 2% decrease in median sale price from March 2022. High-interest rates and

a reduced number of home sales continue to contribute to a slower sale market in the first quarter of 2023. It is important to note that large industrial parcel sales were the reason for the largest value increases between tax years.

Utility Users Tax (UUT) for the first nine (9) months shows a \$368,000 increase, or 13%, compared to the same period last year, primarily due to a rise in usage and pricing of electric and natural gas billed charges. When comparing prices of Electricity per Kilowatt Hour (EKH) and Utility (piped) gas per therm (UGT), the Bureau of Labor Statistics showed in 2023, EKH went up 2% in the Los Angeles Area, and UGT went up 65% compared to 2022. UUT revenue, in particular EKH, is anticipated to come in higher than the amended budget.

Transient Occupancy Tax (TOT), the hotel visitor tax, is higher by \$42,000 or 14%, as compared to the same time last fiscal year, primarily attributable to the rebound of travel and lodging and more COVID-19 restrictions being lifted. TOT revenue is expected to meet the amended budget amounts.

The Other Taxes category, which includes Franchise Tax, Property Transfer Tax, and Rubbish Franchise Fee, is coming in lower by \$43,000 or 3%, compared to this same period last year due to the Property Transfer Tax directly tied to property sales. Home sales have slowed as the interest rates have risen throughout 2022. Despite this, Other Taxes are expected to meet budget expectations primarily due to the Franchise Tax expected to increase later in the fiscal year.

The Licenses and Permits category is coming in higher by \$47,000 or 3%, compared to this same period last year, primarily due to an increase in Building permit, Plumbing permit, Heating Air Conditioning permit, Plan Check fees, Zoning and Planning fees, and Storm Drain (Los Angeles County Hazardous Waste Materials) revenue categories that continue to show favorable growth. Another factor for the increase in revenues is due to the annual adoption of the User Fee Schedule that aligns with the Consumer Price Index (CPI). Licenses and Permits are expected to exceed the amended budget as more projects and developments are anticipated to increase in the coming months.

Business License (BL) revenue is coming in higher at \$505,000 or 34% compared to this same period last year. In November 2022, the City voters overwhelmingly approved Measure AB to modernize the City's outdated BL fee structure and to provide equity for small businesses. The City expects more BL revenues as businesses renew their BL under the new fee structure throughout the year. It is anticipated that it will take the City a year or more to realize the expected annual increase of \$5.8 million in BL revenues.

Charges for Services, which include Parks and Recreation revenues, increased by \$198,000 or 51%, compared to this period in FY 2021-22, largely due to the Parks and Recreation programs and in-person events attracting more participants as pandemic restrictions are lifted. Special Events, Field and Facility Rentals, Contract Programs,

Adult and Youth Sports, and the Go Getters Program are the most notable increases. The expansion of recreation programs and in-person class offerings has contributed to the increase in participation and is expected to meet amended budget expectations.

All Other Revenues, which include Fines and Forfeitures, Use of Money, Cost Reimbursement, and Intergovernmental Revenue, are coming in higher by \$1.78 million compared to this same period last year, primarily due to the sale of a vacated site of \$0.9 million, and the one-time recognition of unclaimed deposits. The increase in Cost Reimbursements is attributed to the reimbursement receipts received from Federal and State Grants. All Other Revenues are expected to come in below the amended budget.

One-Time Transfers In (Non-Operating) revenues generally consist of special funding that are not supported by the General Fund and will not be recurring. The American Rescue Plan Act of 2021 (ARPA) is a \$1.9 trillion economic stimulus bill signed into law by the President on March 11, 2021. The City's allocation of direct local stimulus is \$14,772,455, with the first 50% allocation being paid to the City in 2021 and the balance paid in FY 2021-22.

On January 11, 2022, the City Council approved ARPA funding to be allocated to several projects on the Council's priority list. At the end of the third quarter of FY 2021-22, \$4,340,000 has been transferred from the ARPA fund to the General Fund for the Automatic License Plate Reader system and two (2) Capital Improvement Projects (#50066 and #50067) for Street Pavement to achieve improved citywide street infrastructure. ARPA funding transfer is not anticipated for FY 2022-23.

Overall, General Fund revenues are projected to end the year at approximately \$1.72 million or 3% higher than the amended budget for a total FY 2022-23 revenue projection of approximately \$54,851,264. This is attributed to increased revenues in Sales Tax, Property Tax, Utility Users Tax, Licenses and Permits and Business License, as discussed above. Table 1 below shows revenues by category.

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**Table 1. General Fund Revenues by Category**

Revenue Source	FY 21-22	FY 22-23	FY 22-23	Percentage of Budget Used	\$	%	FY 22-23 YEAR-END PROJECTIONS
	3RD QUARTER ACTUALS	AMENDED BUDGET	3RD QUARTER ACTUALS		FY 21-22 vs. FY 22-23 3RD QUARTER	FY 21-22 vs. FY 22-23 3RD QUARTER	
Sales Tax	13,848,045	24,482,589	14,431,767	59%	583,722	4%	25,418,764
Property Tax	6,498,738	13,044,410	6,963,795	53%	465,056	7%	13,120,462
Utility Users Tax	2,428,112	3,159,400	2,795,661	88%	367,549	13%	3,846,819
Transient Occupancy Tax (TOT)	259,355	565,020	301,851	53%	42,496	14%	565,020
Other Taxes*	1,371,585	2,079,627	1,328,520	64%	(43,065)	(3%)	2,131,400
Licenses & Permits	1,459,735	2,346,564	1,507,419	64%	47,684	3%	2,110,288
Business License	976,550	1,459,062	1,481,662	102%	505,112	34%	2,115,015
Charges for Services	188,527	445,211	386,540	87%	198,013	51%	431,221
All Other Revenues**	1,012,575	3,718,950	2,793,114	75%	1,780,539	64%	3,439,924
<b>OPERATING REVENUE</b>	<b>28,043,223</b>	<b>51,300,833</b>	<b>31,990,328</b>	<b>62%</b>	<b>3,947,105</b>	<b>12%</b>	<b>53,178,912</b>
Cares Act	-	-	-	0%	-	0%	-
Operating Transfers In***	1,006,426	1,825,300	1,083,838	59%	77,412	7%	1,825,300
One-Time Transfers In (Non-Operating)****	4,340,000	-	-	0%	(4,340,000)	0%	-
<b>TOTAL - GENERAL FUND REVENUE</b>	<b>33,389,649</b>	<b>53,126,133</b>	<b>33,074,166</b>	<b>62%</b>	<b>(315,483)</b>	<b>(1%)</b>	<b>55,004,212</b>

\*Includes Franchise Tax, Property Transfer Tax and Rubbish Franchise Fee  
 \*\*Includes Fines & Forfeitures, Use of Money, Other Revenue, and Intergovernmental Revenue  
 \*\*\*Includes Transfer In (Gas Tax)  
 \*\*\*\*One-Time Transfer In (ARPA Funding)

**Expenditures**

General Fund expenditures through the nine (9) month point (third quarter) total \$38.34 million, or 64% of the \$59.54 million amended budget. Most departments had increases from the prior year, primarily in Salaries and Benefits by \$1.36 million or 13% due to Cost-of-Living Adjustment (COLA), merit increase, and filling vacancies in various City departments. On September 13, 2022, the City Council approved two (2) Memorandum of Understanding (MOU) between the City of Pico Rivera and two (2) Full-time employee bargaining groups, Professional and Confidential Employee Association (CEA) and Service Employees’ International Union 721 (SEIU). On March 28, 2023, the City approved an MOU between the City and SEIU Directors Unit. The approved MOUs included an annual COLA salary increase of 4% in July 2021, 3% in July 2022, and an additional 3% in July 2023.

FY 2022-23 is the second year of the MOUs. The anticipated COLA increase for FY 2022-23 is approximately \$215,400 for salaries and additional employer costs. The Maintenance and Operations costs in the General Fund departments increased by \$1.79 million or 9%, compared to this same period last year, mainly due to departments moving forward with projects, Contracted Services increases, and additional expenditures from the rise of programs/services being offered, as described below. Overall, costs in total are on track to come in within budgeted amounts.

Discussion of Departments with significant variances from the prior year are as follows:

- Administration third-quarter expenditures are \$624,000 or 51% higher compared to the same period last year, primarily due to COLA increases, filling vacant positions such as the Analyst and the Secretary. Also, the Assistant City

Manager allocated time in this Department and less time in overseeing the Administrative Services Department in FY 2022-23. Other notable increases are in the usage and costs for City Attorney services, Advertising and Publication services, and Government Relations Consulting services. With the rise in demand for Public Hearings, Notice of Inviting Bids, Zoning and Ordinance Notes, and Legal Services has resulted in higher expenditures. It is expected to come in within the amended budget.

- Public Safety Los Angeles County Sheriff's Department (LASD) is tracking slightly higher than last year by \$339,000 or 4%, primarily due to contract increases and the addition of the Automated License Plate Reader (ALPR) program and is expected to come in within budget.
- Administrative Services is higher by \$435,000 or 28%, compared to last fiscal year due to COLA increases, filling vacant positions, and software expenses from multiple departments being moved under the IT division for proper monitoring and implementation. The increase is largely a result of the IT department's efforts on initiatives related to the IT Assessment, such as 3Di, NextGen 311, Laserfiche, and Virtual City Halls. Moreover, other factors that contribute to the increase are the annual contracted expenses, including those associated with the City's Financial Auditors, Property Tax Consultants, Sales Tax Consultants, and Business License Tax Consultants. It is expected to come in within budget expectations by year-end.
- Community and Economic Development overall is tracking higher by \$116,000 or 3.8%. The Salaries and Benefits category is higher due to COLA and merit increases. The Maintenance and Operations category is tracking lower compared to the same period last year, primarily due to less Professional and Contracted Services expenditures in various divisions such as Planning, Economic Development, and Emergency Preparedness programs. Additionally, some expenditures have not been recognized yet. This category is expected to come in within budget expectations by the end of the fiscal year.
- Non-Departmental is coming in higher by \$320,000 or 6% compared to last year. Most notable increases are due to the pre-funding of the City's Public Employees Retirement (PERS) costs are \$163,000 higher in FY 2022-23 compared to the last fiscal year. Other notable citywide increases are due to annual Group Health and General Liability rate increases. The General Liability expenses have been moved under the Non-Departmental Division this fiscal year, which was previously under the Human Resources Department. The additional increase also includes the funding of the Equipment Replacement Fund with the intention of contributing to the long-term equipment replacement needs of the City. Citywide Contracted Services and Transfers to General Funded projects are expected to be expensed later in the fiscal year. It is expected to meet budget expectations by the end of the year.
- Human Resources expenditures are lower by \$77,000 or 10% in the Salaries and Benefits category due to the vacant Director position for the first half of the fiscal year. The Maintenance and Operations cost is lower compared to last fiscal year due to the General Liability expenses being moved to Non-Departmental as a

citywide expenditure. It is expected to come in slightly below budget expectations by the end of the fiscal year.

- Parks and Recreation has increased expenditures by \$359,000 or 10% to last fiscal year due to more programs/services being offered. The increases compared in Salaries and Benefits are primarily due to COLA increases and hourly salaries for staff working on the additional programs/services. The Maintenance and Operations increases are primarily due to additional costs for Program Contract Instructors and Special Events such as Community Sports Organizations opening day events, and Bulk Dumping Day event. In addition, the Contracted Services costs for additional programming and services being offered have risen due to increased usage and inflated costs for goods and services. It is expected to come within budget by the end of the fiscal year.
- Public Works is tracking higher by \$1.036 million or 18% compared to this same period last fiscal year, primarily due to COLA and merit increases, filling vacant positions, and overtime costs. The Maintenance and Operations costs increase is attributed to rising costs for supplies and services such as Contracted Services and Professional Services for street sweeping, tree trimming services, traffic engineering professional services, Geographic Information System (GIS) professional services, Heating, Ventilation, and Air Condition (HVAC) services, Janitorial services, Fleet Maintenance and repairs, and the project management consulting services. It is expected to come in within budget by the end of the fiscal year.
- Operating Transfers Out includes the \$1.065 million Sales Tax Pledge from the General Fund to the Successor Agency (Fund 851). It is an obligation that the City has pledged under the 2021 Tax Allocation Refunding Bonds (TARBs).
- Non-Operating Transfers Out includes the \$1.835 million, \$1.147 million, and \$890,000 for funding of Community and Economic Development Strategic Projects as approved by City Council in June 2021, and Capital Improvement Projects. Additionally, the approved Transfer Out included funding to cover the prior fiscal year expenditures in the Liability Claims, Workers' Compensation, and Financial System funds. FY 2021-22 included the \$5 million transfer to the Successor Agency Fund to refinance the 2001 Tax Allocation Bonds with the 2021 Tax Allocation Bonds that City Council approved on April 13, 2021.

Also included in the FY 2021-22 Transfers Out is the \$4 million from the City Council approved ARPA funding to General Fund Capital Improvement Projects for the two (2) Street Resurfacing Projects, as described on page 3.

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Table 2 below shows expenditures by Department.

**Table 2. General Fund Expenditures by Department**

DEPARTMENT / EXPENDITURE CATEGORY	FY 21-22 3RD QUARTER ACTUALS	FY 22-23 AMENDED	FY 22-23 3RD QUARTER ACTUALS	\$ FY 21-22 vs. FY 22-23 3RD QUARTER ACTUALS	% FY 21-22 vs. FY 22-23 3RD QUARTER ACTUALS	Percentage of Budget Used	FY 22-23 YEAR-END PROJECTIONS	FY 22-23 YEAR-END VARIANCE
<b>ADMINISTRATION</b>								
Salaries & Benefits	1,047,300	1,622,835	1,292,873	245,573	23%	80%	1,832,248	209,413
Maintenance & Operations	183,134	1,478,313	561,907	378,773	207%	38%	1,384,462	(93,851)
<b>TOTAL ADMINISTRATION</b>	<b>1,230,434</b>	<b>3,101,148</b>	<b>1,854,779</b>	<b>624,345</b>	<b>51%</b>	<b>60%</b>	<b>3,216,710</b>	<b>115,562</b>
<b>Public Safety</b>	<b>9,099,580</b>	<b>13,398,518</b>	<b>9,438,516</b>	<b>338,936</b>	<b>4%</b>	<b>70%</b>	<b>13,208,518</b>	<b>(190,000)</b>
<b>ADMINISTRATIVE SERVICES</b>								
Salaries & Benefits	1,029,781	2,009,478	1,200,482	170,701	17%	60%	1,634,599	(374,879)
Maintenance & Operations	538,739	1,261,182	802,795	264,056	49%	64%	973,990	(287,192)
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>1,568,520</b>	<b>3,270,660</b>	<b>2,003,277</b>	<b>434,757</b>	<b>28%</b>	<b>61%</b>	<b>2,608,589</b>	<b>(662,071)</b>
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>								
Salaries & Benefits	2,160,355	3,953,041	2,515,957	355,602	16%	64%	3,420,227	(532,814)
Maintenance & Operations	918,673	4,319,456	679,191	(239,482)	(26%)	16%	1,734,640	(2,584,816)
<b>TOTAL COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>	<b>3,079,028</b>	<b>8,272,497</b>	<b>3,195,148</b>	<b>116,120</b>	<b>3.8%</b>	<b>39%</b>	<b>5,154,867</b>	<b>(3,117,630)</b>
<b>Non-Departmental</b>	<b>5,469,522</b>	<b>6,770,939</b>	<b>5,789,377</b>	<b>319,855</b>	<b>6%</b>	<b>86%</b>	<b>9,276,074</b>	<b>2,505,135</b>
<b>HUMAN RESOURCES</b>								
Salaries & Benefits	485,442	634,795	469,906	(15,536)	(3%)	74%	639,107	4,312
Maintenance & Operations	297,229	435,632	236,161	(61,068)	(21%)	54%	296,150	(139,482)
<b>TOTAL HUMAN RESOURCES</b>	<b>782,671</b>	<b>1,070,427</b>	<b>706,067</b>	<b>(76,604)</b>	<b>(10%)</b>	<b>66%</b>	<b>935,257</b>	<b>(135,170)</b>
<b>PARKS &amp; RECREATION</b>								
Salaries & Benefits	2,993,478	5,207,327	3,178,702	185,224	6%	61%	4,341,286	(866,041)
Maintenance & Operations	668,051	1,750,496	841,738	173,687	26%	48%	1,237,361	(513,135)
<b>TOTAL PARKS &amp; RECREATION</b>	<b>3,661,529</b>	<b>6,957,823</b>	<b>4,020,440</b>	<b>358,911</b>	<b>10%</b>	<b>58%</b>	<b>5,578,647</b>	<b>(1,379,176)</b>
<b>PUBLIC WORKS</b>								
Salaries & Benefits	3,067,282	5,376,152	3,486,720	419,438	14%	65%	4,752,029	(624,123)
Maintenance & Operations	2,745,694	6,347,728	3,362,458	616,764	22%	53%	6,019,646	(328,082)
<b>TOTAL PUBIC WORKS</b>	<b>5,812,976</b>	<b>11,723,880</b>	<b>6,849,179</b>	<b>1,036,203</b>	<b>18%</b>	<b>58%</b>	<b>10,771,675</b>	<b>(952,205)</b>
<b>GENERAL FUND OPERATING EXPENDITURES</b>	<b>30,704,260</b>	<b>54,565,892</b>	<b>33,856,783</b>	<b>3,152,523</b>	<b>10%</b>	<b>62%</b>	<b>50,750,336</b>	<b>(3,815,556)</b>
<b>TOTAL Salaries &amp; Benefits</b>	<b>10,783,638</b>	<b>18,803,628</b>	<b>12,144,640</b>	<b>1,361,002</b>			<b>16,619,496</b>	<b>(2,184,132)</b>
<b>TOTAL Maintenance &amp; Operations</b>	<b>19,920,622</b>	<b>35,762,264</b>	<b>21,712,143</b>	<b>1,791,521</b>			<b>34,130,840</b>	<b>(1,631,425)</b>
	<b>30,704,260</b>	<b>54,565,892</b>	<b>33,856,783</b>	<b>3,152,523</b>	<b>10%</b>	<b>62%</b>	<b>50,750,336</b>	<b>(3,815,556)</b>
Operating Transfers Out*	1,065,000	1,065,000	1,065,000	-	0%	100%	1,065,000	-
Non-Operating Transfers Out**	9,000,000	3,915,613	3,872,613	(5,127,387)	0%	99%	3,544,614	(370,999)
<b>TOTAL - GENERAL FUND EXPENDITURES</b>	<b>40,769,260</b>	<b>59,546,505</b>	<b>38,794,397</b>	<b>(1,974,863)</b>	<b>(5%)</b>	<b>65%</b>	<b>55,359,950</b>	<b>(4,186,555)</b>

\*Includes RDA Sales Tax Pledge

\*\*Includes One-Time Transfers Out (TABs Refinancing & ARPA Funding)

**General Fund Summary**

At the end of the third quarter, expenditures exceed revenues due to the remainder of Sales Tax, Property Tax, and Transient Occupancy Tax being received by year-end, while expenditures are generally consistent with annual projections. The third-quarter report is developed using nine (9) months of actual (unaudited) activity for FY 2022-23.

Administrative Services staff conducted a comparison of the third quarter of FY 2021-22 to the third quarter of FY 2022-23. Table 3 shows lower revenues and expenditures in FY 2022-23 compared to the same period last year, primarily due to the one-time Non-Operating Transfer In of \$4.34 million for the ARPA Funding and one-time Non-Operating Transfers Out of \$9 million, as previously discussed. Operating Transfers In/Out occur each year such as the Gas Tax revenue or the Sales Tax Pledge expenditure. Non-Operating transfers are considered one-time revenues or expenditures that do not occur each year.



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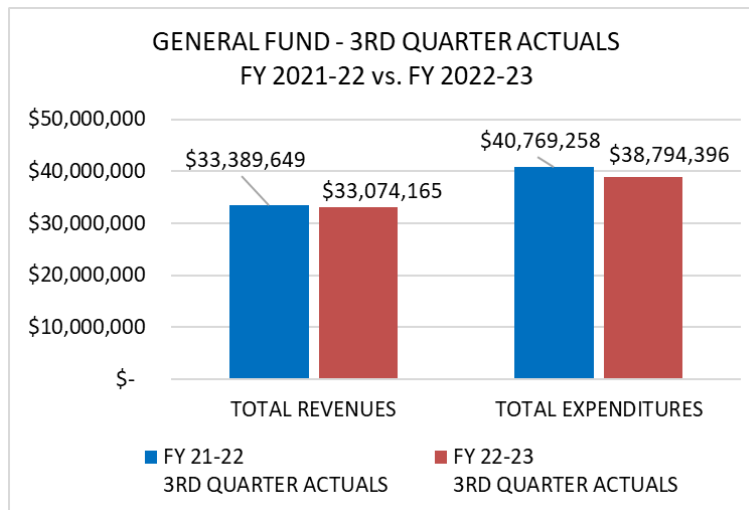
**Table 3. Third-quarter 2022 Actuals Compared to Third-quarter 2023 Actuals**

	FY 21-22 3RD QUARTER ACTUALS	FY 22-23 AMENDED	FY 22-23 3RD QUARTER ACTUALS	FY 22-23 YEAR-END PROJECTIONS	\$ FY 21-22 vs. FY 22-23 3RD QUARTER ACTUALS	% FY 21-22 vs. FY 22-23 3RD QUARTER ACTUALS
OPERATING REVENUE*	29,049,649	53,126,133	33,074,165	53,178,912	4,024,516	14%
Non-Operating Transfers In**	4,340,000	-	-	1,825,300	(4,340,000)	(100%)
<b>SUBTOTAL</b>	<b>33,389,649</b>	<b>53,126,133</b>	<b>33,074,165</b>	<b>55,004,211</b>	<b>(315,484)</b>	<b>(1%)</b>
OPERATING EXPENDITURES***	31,769,258	55,630,892	34,921,783	47,975,722	3,152,525	10%
Non-Operating Transfers Out****	9,000,000	3,915,613	3,872,613	2,774,613	(5,127,387)	(57%)
<b>SUBTOTAL</b>	<b>40,769,258</b>	<b>59,546,505</b>	<b>38,794,396</b>	<b>50,750,335</b>	<b>(1,974,862)</b>	<b>(5%)</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>	<b>(2,719,609)</b>	<b>(2,504,759)</b>	<b>(1,847,618)</b>	<b>7,028,490</b>	<b>871,991</b>	<b>(32%)</b>
<b>TOTAL SURPLUS / (DEFICIT)</b>	<b>(7,379,609)</b>	<b>(6,420,372)</b>	<b>(5,720,231)</b>	<b>4,253,876</b>	<b>1,659,378</b>	<b>(22%)</b>

\*Includes Operating Transfers In (Gas Tax)  
 \*\*Includes Non-Operating Transfers In (ARPA Funding)  
 \*\*\*Includes Operating Transfers Out (RDA Sales Tax Pledge & Vacancy Savings)  
 \*\*\*\*Includes One-Time (Non-Operating) Transfers Out (TABs Refinancing & ARPA Funding)

Graph 1 below shows a comparison of Total Revenues and Total Expenditures for FY 2021-22 and FY 2022-23.

**Graph 1. FY 2021-22 Actuals through FY 2022-23 Actuals**



**General Fund Year-End Estimates:**

The General Fund Year-End Revenues are trending higher than anticipated, primarily due to improved revenues received to date from Sales Tax and other categories as previously discussed. The estimates below project a \$4.25 million operating surplus.

The City Council has adopted a General Fund Reserve Policy to ensure long-term fiscal sustainability. According to the policy, 50% of the General Fund revenues must be reserved in the committed General Fund balance. As per the expected rise in revenues, the City will prioritize meeting the 50% reserve target. The proposed budget information indicates that the City needs to increase the reserve by about \$4 million. Therefore, staff suggests not allocating any anticipated \$4.25 million operating surpluses. Once the Annual Comprehensive Financial Report (ACFR), Fiscal Year

Ending June 30, 2023, is ready, staff will present the audited result of the General Fund operations, along with any proposals for allocating the operating surplus, to the City Council for review and consideration.

According to the City’s audited FY 2021-22 Annual Comprehensive Financial Report, the Unassigned GF balance was \$6,458,368 as of June 30, 2022. On January 24, 2023, the City Council approved transferring \$87,913 of the balance to eliminate the negative funds for the Liability Claims Fund, the Workers’ Compensation Claims Fund, and the Financial System Software Fund, leaving an unallocated balance of \$6,370,455 for the potential needs of the City’s operation and CIP funding.

One of the CIP projects is the Smith Park Aquatics Center Renovation. The aged center was not operable, so the City has been actively seeking funding opportunities. At the time of this report and based on the most current design, the CIP estimated cost is \$34 million, while the City has received a total grant funding of \$19.5 million and allocated \$6.5 million from the ARPA funding for this project.

**Table 4. Smith Park Aquatic Center Estimates**

<b>Council Meeting</b>	<b>Funding Source</b>	<b>Amount</b>
11/9/2021	State of California Department of Parks and Recreation	\$ 1,000,000
1/11/2022	ARPA	\$ 6,500,000
11/8/2022	State of California Local Assistance Specified Grant	\$ 8,500,000
TBD	Los Angeles County	\$ 10,000,000
	<b>Total Funding</b>	<b>\$ 26,000,000</b>

Staff recommends designating \$6 million from the FY 2021-22 Unassigned GF balance to fund the additional estimated costs while the City Council and staff continue discussing the final design and soliciting for possible grant opportunities. Should the City successfully secure more grant funding for this project, staff will seek the City Council’s approval to reallocate part or the whole \$6 million for other operating or CIP needs.

**Enterprise Funds**

The City has four (4) Enterprise Funds – Water Authority, PRIME, Golf Course, and Sports Arena. Collectively, these are all separate funds where the City charges a fee to customers to cover all or most of the costs of services it provides. A review of these funds is conducted as part of the FY 2022-23 Third Quarter Budget Review. The total Enterprise Funds summary of revenues and expenses as of March 31, 2023, on Table 5 below.

**Table 5. Enterprise Funds Revenue and Expense Totals**

FY 2022-23 Third Quarter Results Enterprise Funds				
	Water Operations	PRIME	Golf Course	Sports Arena
Revenue	\$ 9,097,709	\$ 16,729,036	\$ 487,367	\$ 233,325
Expense	\$ 10,690,747	\$ 12,342,471	\$ 892,538	\$ (19,644)
<b>SURPLUS / (DEFICIT)</b>	<b>\$ (1,593,039)</b>	<b>\$ 4,386,565</b>	<b>\$ (405,171)</b>	<b>\$ 252,969</b>

**Water Operations Enterprise Fund**

Expenses are tracking higher than revenues in the third quarter by approximately \$1.6 million, primarily due to CIP projects such as the Advanced Metering Infrastructure (AMI) System and the Per- and Polyfluoroalkyl Substances (PFAS) project that the City is currently working on. Staff expect to meet the budget by the end of the year.

**Pico Rivera Innovative Municipal Energy (PRIME) Fund**

The PRIME Fund includes revenues and expenses for the purchase and sale of “greener” energy for consumers. FY 2022-23 Mid-Year revenues are tracking higher than expenses by approximately \$4.3 million, primarily due to extreme heat events during the Summer of 2022, causing an increase in demand and usage. As the Resource Adequacy Sale and Purchase amongst the California Choice Energy Authority was favorable, PRIME had sufficient energy to meet the demand and sell the excess. Staff expects to meet the budget by year-end.

**Golf Course Fund**

The Pico Rivera Golf Course experienced a decrease in demand for golf play due to patrons having access to other activities due to pandemic restrictions lifting. Additionally, the U.S. Army Corp of Engineers (USACE) closed the driving range and less demand for golf play is resulting in decreased revenue. The Golf Course expenses have increased due to the building and grounds maintenance and the cost of utilities needed for the restaurant and banquet facility rentals and grounds maintenance. Staff will continue to monitor and reevaluate for the rest of the fiscal year.

**Sports Arena Fund**

The Sports Arena has resumed operations to near pre-pandemic levels for rentals and events. The expense credit is due to accrual reversals of FY 2021-22 invoices. Staff will continue to monitor and reevaluate for the rest of the fiscal year.

**Conclusion:**

This Third Quarter Budget Review Report presents an overview of the City’s operating revenues and expenditures for the quarter ending March 31, 2023, compared to the previous year. A detailed report of revenues and expenditures for the GF is included as Enclosure 1. Additionally, staff has also included a detailed report of revenues and expenses for Enterprise Funds for the same period (Enclosure 2). Departments

CITY COUNCIL AGENDA REPORT – MEETING OF MAY 9, 2023  
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continue to work to reduce impacts on the GF and understand the financial pressures and should be commended for their efforts. Staff will continue to monitor each revenue source and expenditure activity closely and will evaluate opportunities to enhance revenues and reduce expenditures. The Annual Comprehensive Financial Report, Fiscal Year Ending June 30, 2023, and FY 2022-23 General Fund Year-End Results will provide an update on General Fund and Special Fund activities that provides an audited financial summary for the City of Pico Rivera.

Staff recommends the City Council approve designating \$6 million from the FY 2021-22 Unassigned General Fund Balance to the Smith Park Aquatic Center Renovation project.



Steve Carmona

SC:AG:JG:DS:ep

Enclosures:      1) Third Quarter FY 2022-23 Revenue and Expenditure Budget  
                            Report – General Fund  
                            2) Third Quarter FY 2022-23 Revenue and Expenditure Budget  
                            Report – Enterprise Funds



Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	FY 22-23 YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	FY 21-22 Prior Year YTD
Fund 100 - General Fund										
REVENUE										
Department 00 - Non-Departmental										
40100	Sales And Use Taxes	11,605,589.00	.00	11,605,589.00	780,394.15	.00	7,117,848.06	4,487,740.94	61	6,815,622.33
40101	Sales And Use Taxes - Measure P	12,877,000.00	.00	12,877,000.00	932,954.62	.00	7,313,919.34	5,563,080.66	57	7,032,423.10
40200	Franchise Tax	970,000.00	.00	970,000.00	1,864.75	.00	185,263.17	784,736.83	19	194,430.80
40400	Property Transfer Tax	123,627.00	.00	123,627.00	.00	.00	156,856.74	(33,229.74)	127	227,154.58
40500	Transient Occupancy Tax	565,020.00	.00	565,020.00	.00	.00	301,850.73	263,169.27	53	259,354.90
40700	Utility Users Tax	3,159,400.00	.00	3,159,400.00	364,145.64	.00	2,795,661.26	363,738.74	88	2,428,112.21
40800	Rubbish Franchise Fee	986,000.00	.00	986,000.00	.00	.00	986,400.00	(400.00)	100	950,000.00
41000	Certificate of Occupancy Permit	12,641.00	.00	12,641.00	2,245.00	.00	18,841.00	(6,200.00)	149	10,011.00
41100	Business License Tax	1,362,115.00	.00	1,362,115.00	436,986.19	.00	1,374,914.04	(12,799.04)	101	779,306.77
41105	Business License Processing Fee	73,450.00	.00	73,450.00	5,502.70	.00	86,330.93	(12,880.93)	118	63,469.62
41110	Business License Late Fee	23,497.00	.00	23,497.00	1,031.89	.00	20,401.79	3,095.21	87	133,773.69
41111	Business License Delinquent Fee	.00	.00	.00	15.00	.00	15.00	(15.00)	+++	.00
41115	SB1186 Fee	6,428.00	.00	6,428.00	404.00	.00	5,785.51	642.49	90	5,481.60
41120	Home Occupation - Planning Review	148.00	.00	148.00	.00	.00	143.00	5.00	97	475.40
41200	Regulatory Permit	375.00	.00	375.00	10,920.00	.00	11,918.00	(11,543.00)	3178	250.00
41300	Building Permits	474,003.00	.00	474,003.00	76,780.32	.00	408,574.60	65,428.40	86	353,429.97
41350	Automated Permit System	3,686.00	.00	3,686.00	402.00	.00	2,979.45	706.55	81	2,853.00
41400	Plumbing Permits	49,744.00	.00	49,744.00	8,613.50	.00	54,075.66	(4,331.66)	109	47,485.52
41500	Electrical Permits	91,921.00	.00	91,921.00	11,317.00	.00	79,140.15	12,780.85	86	76,358.67
41700	Heating Air Cond Permit	36,462.00	.00	36,462.00	4,982.00	.00	37,755.71	(1,293.71)	104	29,719.17
41800	Dog License	236,932.00	.00	236,932.00	.00	.00	682.50	236,249.50	0	157,954.47
41900	Other License & Permits	149,360.00	.00	149,360.00	8,562.00	.00	136,291.37	13,068.63	91	113,314.93
42000	Plan Check Fees	725,643.00	180,000.00	905,643.00	46,332.30	.00	542,040.82	363,602.18	60	512,785.13
42010	Record Retention Surcharge	3,560.00	.00	3,560.00	355.00	.00	2,467.30	1,092.70	69	2,195.00
42050	Administrative Citation	14,470.00	.00	14,470.00	33,266.04	.00	49,667.22	(35,197.22)	343	34,619.35
42100	Vehicle Code Fines	56,655.00	.00	56,655.00	8,571.21	.00	52,519.98	4,135.02	93	49,622.70
42200	Other Court Fines	1,242,951.00	.00	1,242,951.00	80,823.03	.00	638,517.53	604,433.47	51	686,211.37
42300	Storm Drain Revenue	69,540.00	.00	69,540.00	.00	.00	75,139.61	(5,599.61)	108	55,401.33
42302	Foreclosure Prgm-Registration	23,265.00	.00	23,265.00	1,410.00	.00	19,860.00	3,405.00	85	17,860.00
43100	Interest Income	222,560.00	.00	222,560.00	.00	.00	381,176.24	(158,616.24)	171	(229,773.77)
43116	Investment Fair Value gain (loss)	.00	.00	.00	.00	.00	(227,247.94)	227,247.94	+++	.00
43200	Rents And Concessions	20,000.00	.00	20,000.00	.00	.00	9,098.85	10,901.15	45	15,450.84
44200	Property Tax-In Lieu Of	9,381,410.00	.00	9,381,410.00	63,704.98	.00	4,792,435.98	4,588,974.02	51	4,475,726.43
44800	Federal Grants	.00	.00	.00	.00	.00	1.00	(1.00)	+++	35,266.68
45000	State Grants	554,230.00	.00	554,230.00	.00	.00	68,000.00	486,230.00	12	.00
45400	Property Tax - AB1197	3,663,000.00	.00	3,663,000.00	17,132.30	.00	2,171,358.53	1,491,641.47	59	2,023,011.75
45500	COPS Allocation	150,000.00	.00	150,000.00	.00	.00	165,271.25	(15,271.25)	110	161,284.85
45800	Bureau of Justice Assist Grant (JAG)	.00	.00	.00	49,431.00	.00	49,431.00	(49,431.00)	+++	.00
46000	Impound Service Charge	30,016.00	.00	30,016.00	3,864.00	.00	30,062.00	(46.00)	100	27,631.00
46100	Zoning And Planning Fee	309,681.00	.00	309,681.00	20,758.85	.00	126,002.35	183,678.65	41	94,214.70
46300	Parking Permit	11,048.00	.00	11,048.00	36.00	.00	69.84	10,978.16	1	7,704.00
46310	Inoperative Vehicle Extension	.00	.00	.00	.00	.00	249.25	(249.25)	+++	20.00
46350	Residential Parking Permit	.00	.00	.00	180.00	.00	8,049.08	(8,049.08)	+++	.00
46501	Parks and Rec - Administration	434.00	.00	434.00	.00	.00	.00	434.00	0	.00
46504	Parks and Rec - Special Events	21,700.00	.00	21,700.00	570.00	.00	43,988.87	(22,288.87)	203	19,315.00
46508	Parks and Rec - Youth Sports	54,033.00	.00	54,033.00	1,365.00	.00	22,330.00	31,703.00	41	720.00
46509	Parks and Rec - Adult Sports	21,658.00	.00	21,658.00	1,147.50	.00	30,823.50	(9,165.50)	142	20,976.00
46510	Parks and Rec - Contract Programs	86,800.00	.00	86,800.00	7,008.25	.00	77,253.22	9,546.78	89	16,076.00
46511	Parks and Rec - Fees & Programs	4,297.00	.00	4,297.00	432.00	.00	432.00	3,865.00	10	.00
46512	Parks and Rec - Field & Facility	54,250.00	.00	54,250.00	12,015.00	.00	76,811.50	(22,561.50)	142	44,195.00
46513	Parks and Rec - Batting Cages	1,953.00	.00	1,953.00	211.00	.00	643.00	1,310.00	33	1,428.00
46514	Parks and Rec - Teen Services	434.00	.00	434.00	.00	.00	.00	434.00	0	.00
46520	Parks and Rec - Go Getters Program	6,510.00	.00	6,510.00	.00	.00	4,860.00	1,650.00	75	(5,370.00)
46601	Parks and Rec - Trips & Tours	27,125.00	.00	27,125.00	(71.00)	.00	9,932.00	17,193.00	37	2,642.00
46602	Parks and Rec - Senior Center	31,861.00	.00	31,861.00	742.00	.00	10,397.00	21,464.00	33	1,240.00
46603	Parks and Rec - Business-Family	5,642.00	.00	5,642.00	.00	.00	.00	5,642.00	0	.00
46605	Parks and Rec - Community Garden	3,526.00	.00	3,526.00	.00	.00	3,340.00	186.00	95	1,580.00
46607	Parks and Rec - Camps	54,250.00	.00	54,250.00	1,824.00	.00	26,492.00	27,758.00	49	31,830.00
46800	Other Current Service Charges	1,218.00	.00	1,218.00	.00	.00	.00	1,218.00	0	988.65
46900	Reproduction Charges	1,218.00	.00	1,218.00	9.50	.00	113.90	1,104.10	9	199.71
47100	Sales of Property	.00	928,625.00	928,625.00	.00	.00	928,625.00	.00	100	.00
47200	Miscellaneous Revenue	185,213.00	.00	185,213.00	6,553.13	.00	325,180.86	(139,967.86)	176	59,547.43
47220	Donation & Sponsorship	.00	.00	.00	5,000.00	.00	5,000.00	(5,000.00)	+++	.00
47300	Damages to City Property	.00	.00	.00	.00	.00	.00	.00	+++	46,704.06
47310	Restitution	.00	.00	.00	36.00	.00	2,283.53	(2,283.53)	+++	200.00
47610	Cost Reimbursements	56,405.00	54,080.00	110,485.00	35,232.85	.00	252,488.80	(142,003.80)	229	25,032.91
47612	Cost Recovery- Road Impacts	.00	.00	.00	.00	.00	19,700.00	(19,700.00)	+++	19,000.00
47630	Cost Reimbursements- NonCIP	37,500.00	130,000.00	167,500.00	.00	.00	.00	167,500.00	0	35,703.52
47900	Transfer In	1,825,300.00	.00	1,825,300.00	126,834.12	.00	1,083,837.86	741,462.14	59	5,346,426.23
47920	Recycling Program Revenue	1,932.00	.00	1,932.00	85.20	.00	466.00	1,466.00	24	160.20
48670	Vending Machine Commission	1,085.00	.00	1,085.00	.35	.00	.35	1,084.65	0	.00
48820	Rentals	.00	.00	.00	.00	.00	5.00	(5.00)	+++	2.00
48830	Credit Card Processing Fee	9,407.00	.00	9,407.00	.00	.00	.00	9,407.00	0	.00
48835	Technology Surcharge	54,250.00	.00	54,250.00	6,385.71	.00	54,393.64	(143.64)	100	45,125.99



Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	FY 22-23 YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	FY 21-22 Prior Year YTD
<b>Fund 100 - General Fund</b>										
<b>REVENUE</b>										
48836	Training Surcharge AB 717- fee per	.00	.00	.00	1,890.00	.00	14,537.94	(14,537.94)	+++	.00
48840	Current Service Charges	.00	.00	.00	601.05	.00	7,723.64	(7,723.64)	+++	5,385.25
48970	CBC Rebate Program	.00	.00	.00	2,530.70	.00	22,688.73	(22,688.73)	+++	20,327.89
Department 00 - Non-Departmental		\$51,833,428.00	\$1,292,705.00	\$53,126,133.00	\$3,183,387.83	\$0.00	\$33,074,166.24	\$20,051,966.76	62%	\$33,389,648.93
<b>REVENUE TOTALS</b>		\$51,833,428.00	\$1,292,705.00	\$53,126,133.00	\$3,183,387.83	\$0.00	\$33,074,166.24	\$20,051,966.76	62%	\$33,389,648.93
<b>EXPENSE</b>										
<b>Department 10 - City Council</b>										
51100	Salaries	49,330.00	.00	49,330.00	3,794.50	.00	38,324.45	11,005.55	78	37,945.00
51120	Vacation/Sick Leave Accrual Pay-Out	1,625.00	.00	1,625.00	.00	.00	.00	1,625.00	0	.00
51300	Overtime	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
51500	Public Employees Retirement (PERS)	12,525.00	.00	12,525.00	609.96	.00	6,179.36	6,345.64	49	6,085.89
51501	PT Retirement	3,591.00	.00	3,591.00	276.26	.00	2,762.60	828.40	77	2,762.60
51600	Workers Compensation	458.00	.00	458.00	.00	.00	.00	458.00	0	.00
51800	Unemployment Insurance	.00	.00	.00	.00	.00	.00	.00	+++	880.00
51900	Group Health & Life Ins	45,316.00	.00	45,316.00	2,689.14	.00	38,845.78	6,470.22	86	30,873.90
51901	Cash Back Incentive Pay	34,158.00	.00	34,158.00	596.84	.00	19,833.52	14,324.48	58	24,195.08
51903	Auto Allowance	15,000.00	.00	15,000.00	625.00	.00	10,750.00	4,250.00	72	10,625.00
51904	Technology Stipend	4,800.00	.00	4,800.00	100.00	.00	2,250.00	2,550.00	47	2,550.00
51907	OPEB Cost Allocation	3,902.00	.00	3,902.00	.00	.00	2,063.33	1,838.67	53	3,870.80
51930	Medicare/Employer Porti	500.00	.00	500.00	74.19	.00	1,063.65	(563.65)	213	1,123.93
52200	Departmental Supplies	1,000.00	.00	1,000.00	6.51	.00	97.65	902.35	10	699.01
52205	Office Supplies	500.00	.00	500.00	.00	.00	281.50	218.50	56	479.25
52300	Advertising & Publications	400.00	.00	400.00	.00	.00	52.82	347.18	13	19.83
52600	Membership & Dues	4,500.00	769.00	5,269.00	.00	.00	5,269.00	.00	100	1,690.96
52700	Books & Periodicals	300.00	.00	300.00	.00	.00	.00	300.00	0	.00
53610	Cost Reimbursements	150.00	.00	150.00	.00	.00	.00	150.00	0	.00
54100	Special Departmental Expenses	6,500.00	.00	6,500.00	283.76	.00	6,026.02	473.98	93	1,064.94
54400	Professional Services	13,500.00	.00	13,500.00	.00	.00	9,104.44	4,395.56	67	.00
54800	Convention & Mtg Expenses	15,000.00	19,231.00	34,231.00	883.10	.00	17,152.91	17,078.09	50	10,098.58
56910	Legal Service	38,000.00	.00	38,000.00	1,661.46	.00	23,698.45	14,301.55	62	55,189.09
Department 10 - City Council Totals		\$252,055.00	\$20,000.00	\$272,055.00	\$11,600.72	\$0.00	\$183,755.48	\$88,299.52	68%	\$190,153.86
<b>Department 11 - Administration</b>										
51100	Salaries	652,504.00	14,317.00	666,821.00	53,613.97	.00	536,149.82	130,671.18	80	376,784.86
51120	Vacation/Sick Leave Accrual Pay-Out	8,750.00	.00	8,750.00	.00	.00	48,569.64	(39,819.64)	555	56,341.91
51200	Hourly Salaries	.00	.00	.00	.00	.00	.00	.00	+++	140.00
51300	Overtime	.00	.00	.00	.00	.00	.00	.00	+++	124.38
51500	Public Employees Retirement (PERS)	154,395.00	3,383.00	157,778.00	12,685.08	.00	117,861.74	39,916.26	75	82,039.14
51501	PT Retirement	.00	.00	.00	.00	.00	.00	.00	+++	32.55
51504	Deferred Compensation	2,075.00	142.00	2,217.00	261.70	.00	3,106.27	(889.27)	140	1,000.00
51600	Workers Compensation	6,056.00	.00	6,056.00	.00	.00	.00	6,056.00	0	.00
51700	Disability Insurance	5,964.00	.00	5,964.00	239.78	.00	4,017.22	1,946.78	67	3,403.76
51900	Group Health & Life Ins	53,430.00	.00	53,430.00	5,378.15	.00	36,712.55	16,717.45	69	10,332.01
51901	Cash Back Incentive Pay	25,067.00	.00	25,067.00	1,044.47	.00	17,755.99	7,311.01	71	19,362.91
51903	Auto Allowance	6,300.00	.00	6,300.00	450.00	.00	7,887.50	(1,587.50)	125	4,812.50
51904	Technology Stipend	540.00	.00	540.00	150.00	.00	2,636.25	(2,096.25)	488	487.50
51905	Bilingual Pay	300.00	.00	300.00	25.00	.00	737.50	(437.50)	246	212.50
51906	Post Employment Health Plan	2,377.00	.00	2,377.00	191.22	.00	1,907.18	469.82	80	1,625.10
51907	OPEB Cost Allocation	51,613.00	.00	51,613.00	.00	.00	27,292.29	24,320.71	53	44,930.82
51930	Medicare/Employer Porti	9,450.00	205.00	9,655.00	801.61	.00	9,477.77	177.23	98	6,932.78
52200	Departmental Supplies	1,500.00	(300.00)	1,200.00	739.97	.00	1,023.93	176.07	85	.00
52205	Office Supplies	500.00	300.00	800.00	138.12	.00	559.61	240.39	70	286.46
52300	Advertising & Publications	300.00	.00	300.00	.00	.00	.00	300.00	0	.00
52600	Membership & Dues	4,500.00	.00	4,500.00	59.94	.00	684.53	3,815.47	15	1,343.41
52800	Software	.00	14,625.00	14,625.00	.00	.00	9,625.00	5,000.00	66	3,150.00
54100	Special Departmental Expenses	2,500.00	.00	2,500.00	431.98	.00	2,852.99	(352.99)	114	286.01
54400	Professional Services	30,000.00	.00	30,000.00	1,225.00	9,175.81	15,824.19	5,000.00	83	8,568.70
54500	Contracted Services	.00	698,115.00	698,115.00	113,440.30	374,562.33	150,965.63	172,587.04	75	17,500.00
54800	Convention & Mtg Expenses	10,000.00	.00	10,000.00	.00	.00	3,415.94	6,584.06	34	5,816.75
56910	Legal Service	63,830.00	.00	63,830.00	40.94	.00	8,629.82	55,200.18	14	7,843.91
56993	Misc. Expenses	.00	.00	.00	.00	.00	80.00	(80.00)	+++	.00
Department 11 - Administration Totals		\$1,091,951.00	\$730,787.00	\$1,822,738.00	\$190,917.23	\$383,738.14	\$1,007,773.36	\$431,226.50	76%	\$653,357.96
<b>Department 12 - City Clerk</b>										
51100	Salaries	267,362.00	5,586.00	272,948.00	34,256.37	.00	222,674.81	50,273.19	82	190,184.91
51120	Vacation/Sick Leave Accrual Pay-Out	3,562.00	.00	3,562.00	.00	.00	5,662.60	(2,100.60)	159	5,091.61
51300	Overtime	.00	.00	.00	100.60	.00	2,052.67	(2,052.67)	+++	544.68
51500	Public Employees Retirement (PERS)	67,892.00	1,322.00	69,214.00	8,975.89	.00	59,167.74	10,046.26	85	49,631.07
51504	Deferred Compensation	500.00	56.00	556.00	107.26	.00	1,780.56	(1,224.56)	320	350.00
51600	Workers Compensation	2,481.00	.00	2,481.00	.00	.00	.00	2,481.00	0	.00
51700	Disability Insurance	2,499.00	.00	2,499.00	115.78	.00	2,026.63	472.37	81	1,859.94
51900	Group Health & Life Ins	69,966.00	.00	69,966.00	2,507.30	.00	42,583.56	27,382.44	61	41,988.08
51903	Auto Allowance	4,320.00	.00	4,320.00	180.00	.00	3,060.00	1,260.00	71	3,060.00
51904	Technology Stipend	1,620.00	.00	1,620.00	67.50	.00	1,147.50	472.50	71	1,147.50
51905	Bilingual Pay	300.00	.00	300.00	25.00	.00	737.50	(437.50)	246	212.50
51906	Post Employment Health Plan	1,157.00	.00	1,157.00	99.16	.00	961.14	195.86	83	890.08
51907	OPEB Cost Allocation	21,148.00	.00	21,148.00	.00	.00	11,182.79	9,965.21	53	19,835.11



Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	FY 22-23 YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	FY 21-22 Prior Year YTD
<b>Fund 100 - General Fund</b>										
<b>REVENUE</b>										
51930	Medicare/Employer Porti	3,910.00	81.00	3,991.00	502.13	.00	3,650.61	340.39	91	3,029.24
52200	Departmental Supplies	3,000.00	.00	3,000.00	667.82	.00	1,962.80	1,037.20	65	1,214.22
52300	Advertising & Publications	40,000.00	50,500.00	90,500.00	4,710.25	40,060.14	50,439.86	.00	100	29,895.90
52500	Election Expense	200,000.00	(15,000.00)	185,000.00	117,568.47	.00	117,591.10	67,408.90	64	.00
52600	Membership & Dues	1,055.00	.00	1,055.00	250.00	.00	850.00	205.00	81	600.00
52700	Books & Periodicals	900.00	.00	900.00	.00	.00	377.41	522.59	42	.00
52800	Software	.00	.00	.00	.00	.00	.00	.00	+++	7,137.00
53200	Mileage Reimbursement	300.00	.00	300.00	.00	.00	245.50	54.50	82	.00
53300	Equipment Maintenance & Repairs	250.00	.00	250.00	.00	.00	.00	250.00	0	97.07
54400	Professional Services	11,000.00	.00	11,000.00	.00	.00	8,055.94	2,944.06	73	7,197.56
54500	Contracted Services	30,000.00	119,525.00	149,525.00	872.70	141,912.03	7,612.82	.15	100	5,516.15
54800	Convention & Mtg Expenses	4,640.00	.00	4,640.00	.00	.00	.00	4,640.00	0	.00
54900	Professional Development	3,600.00	.00	3,600.00	298.50	.00	3,342.50	257.50	93	.00
56910	Legal Service	13,750.00	62,000.00	75,750.00	2,617.84	.00	48,525.68	27,224.32	64	5,801.27
<b>Department 12 - City Clerk Totals</b>		<b>\$755,212.00</b>	<b>\$224,070.00</b>	<b>\$979,282.00</b>	<b>\$173,922.57</b>	<b>\$181,972.17</b>	<b>\$595,691.72</b>	<b>\$201,618.11</b>	<b>79%</b>	<b>\$375,283.89</b>
<b>Department 14 - City Attorney</b>										
54500	Contracted Services	120,200.00	(93,127.00)	27,073.00	36,852.67	4,373.00	67,558.67	(44,858.67)	266	11,637.50
<b>Department 14 - City Attorney Totals</b>		<b>\$120,200.00</b>	<b>(\$93,127.00)</b>	<b>\$27,073.00</b>	<b>\$36,852.67</b>	<b>\$4,373.00</b>	<b>\$67,558.67</b>	<b>(\$44,858.67)</b>	<b>266%</b>	<b>\$11,637.50</b>
<b>Department 15 - Law Enforcement</b>										
54500	Contracted Services	12,854,647.00	543,871.00	13,398,518.00	997,373.41	4,777,822.78	9,438,516.00	179,552.02	99	9,099,579.58
<b>Department 15 - Law Enforcement</b>		<b>\$12,854,647.00</b>	<b>\$543,871.00</b>	<b>\$13,398,518.00</b>	<b>\$997,373.41</b>	<b>\$4,777,822.78</b>	<b>\$9,438,516.00</b>	<b>\$179,552.02</b>	<b>99%</b>	<b>\$9,099,579.58</b>
<b>Department 20 - Finance</b>										
51100	Salaries	1,293,178.00	(107,002.00)	1,186,176.00	74,715.43	.00	742,091.60	444,084.40	63	569,916.81
51120	Vacation/Sick Leave Accrual Pay-Out	20,507.00	.00	20,507.00	2,376.13	.00	26,305.82	(5,798.82)	128	38,677.70
51200	Hourly Salaries	61,840.00	(21,840.00)	40,000.00	705.60	.00	6,347.25	33,652.75	16	38,335.93
51300	Overtime	2,000.00	.00	2,000.00	.00	.00	89.67	1,910.33	4	3,387.24
51500	Public Employees Retirement (PERS)	305,990.00	10,686.00	316,676.00	17,393.85	.00	186,253.48	130,422.52	59	142,304.00
51501	PT Retirement	.00	.00	.00	26.46	.00	251.26	(251.26)	+++	187.99
51504	Deferred Compensation	3,900.00	451.00	4,351.00	741.52	.00	7,807.04	(3,456.04)	179	3,975.00
51600	Workers Compensation	11,376.00	.00	11,376.00	.00	.00	.00	11,376.00	0	.00
51700	Disability Insurance	12,003.00	.00	12,003.00	392.68	.00	7,026.53	4,976.47	59	4,591.66
51800	Unemployment Insurance	.00	.00	.00	.00	.00	.00	.00	+++	8,572.50
51900	Group Health & Life Ins	263,332.00	.00	263,332.00	7,569.41	.00	133,167.90	130,164.10	51	105,093.23
51901	Cash Back Incentive Pay	14,324.00	.00	14,324.00	826.40	.00	16,344.30	(2,020.30)	114	13,268.29
51903	Auto Allowance	9,780.00	.00	9,780.00	247.50	.00	4,207.50	5,572.50	43	4,570.00
51904	Technology Stipend	3,510.00	.00	3,510.00	86.25	.00	1,466.25	2,043.75	42	1,635.00
51905	Bilingual Pay	855.00	.00	855.00	31.25	.00	673.15	181.85	79	266.31
51906	Post Employment Health Plan	3,059.00	.00	3,059.00	171.56	.00	1,578.49	1,480.51	52	1,491.04
51907	OPEB Cost Allocation	102,290.00	.00	102,290.00	.00	.00	54,089.64	48,200.36	53	83,439.41
51930	Medicare/Employer Porti	18,585.00	654.00	19,239.00	1,145.38	.00	12,782.37	6,456.63	66	10,068.83
52100	Postage	1,200.00	.00	1,200.00	.00	.00	724.00	476.00	60	16.78
52200	Departmental Supplies	5,000.00	.00	5,000.00	.00	.00	1,070.10	3,929.90	21	2,656.24
52205	Office Supplies	2,500.00	.00	2,500.00	66.47	.00	2,499.97	.03	100	1,788.12
52400	Print Duplicate & Photocopying	2,400.00	.00	2,400.00	.00	.00	1,511.04	888.96	63	1,053.30
52600	Membership & Dues	1,760.00	.00	1,760.00	200.00	.00	1,334.00	426.00	76	1,225.00
52800	Software	.00	61,000.00	61,000.00	.00	7,200.00	53,810.27	(10.27)	100	2,530.95
52805	Software Licensing	526,672.00	(4,700.00)	521,972.00	66,337.97	43,650.28	244,532.68	233,789.04	55	217,124.50
53200	Mileage Reimbursement	100.00	.00	100.00	.00	.00	.00	100.00	0	.00
53300	Equipment Maintenance & Repairs	.00	.00	.00	555.05	.00	555.05	(555.05)	+++	.00
53500	Small Tools & Equipment	.00	.00	.00	2,042.57	.00	3,226.18	(3,226.18)	+++	.00
54100	Special Departmental Expenses	9,500.00	.00	9,500.00	.00	.00	5,936.20	3,563.80	62	5,983.21
54300	Telephone	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	.00
54400	Professional Services	171,565.00	49,000.00	220,565.00	.00	101,647.04	133,561.53	(14,643.57)	107	103,575.96
54500	Contracted Services	6,500.00	154,885.00	161,385.00	23,071.58	33,076.25	126,369.08	1,939.67	99	156,770.65
54530	Credit Card Service Charges	2,500.00	.00	2,500.00	48.65	.00	865.68	1,634.32	35	695.59
54800	Convention & Mtg Expenses	7,850.00	.00	7,850.00	255.04	.00	526.87	7,323.13	7	25.10
54900	Professional Development	13,450.00	.00	13,450.00	.00	.00	1,364.00	12,086.00	10	315.00
56910	Legal Service	18,000.00	.00	18,000.00	655.04	.00	3,119.03	14,880.97	17	9,739.20
56992	Bank Service Charges	34,500.00	.00	34,500.00	2,915.00	.00	25,450.00	9,050.00	74	24,733.00
57300	Furniture & Equipment	.00	195,000.00	195,000.00	76,958.07	.00	196,338.90	(1,338.90)	101	10,506.06
<b>Department 20 - Finance Totals</b>		<b>\$2,932,526.00</b>	<b>\$338,134.00</b>	<b>\$3,270,660.00</b>	<b>\$279,534.86</b>	<b>\$185,573.57</b>	<b>\$2,003,276.83</b>	<b>\$1,081,809.60</b>	<b>67%</b>	<b>\$1,568,519.60</b>
<b>Department 30 - Community &amp;</b>										
51100	Salaries	2,400,295.00	61,622.00	2,461,917.00	183,658.40	.00	1,569,587.17	892,329.83	64	1,260,472.04
51120	Vacation/Sick Leave Accrual Pay-Out	55,173.00	.00	55,173.00	3,291.37	.00	64,908.51	(9,735.51)	118	106,974.07
51200	Hourly Salaries	62,220.00	.00	62,220.00	4,576.00	.00	44,998.24	17,221.76	72	40,187.97
51300	Overtime	6,000.00	.00	6,000.00	38.89	.00	225.09	5,774.91	4	1,465.08
51500	Public Employees Retirement (PERS)	573,612.00	14,580.00	588,192.00	43,927.97	.00	397,613.31	190,578.69	68	283,051.77
51501	PT Retirement	2,343.00	.00	2,343.00	30.53	.00	538.69	1,804.31	23	1,297.83
51504	Deferred Compensation	6,250.00	617.00	6,867.00	931.81	.00	9,471.87	(2,604.87)	138	5,783.39
51600	Workers Compensation	21,855.00	.00	21,855.00	.00	.00	.00	21,855.00	0	.00
51700	Disability Insurance	22,483.00	.00	22,483.00	771.81	.00	13,244.12	9,238.88	59	11,233.89
51800	Unemployment Insurance	.00	.00	.00	.00	.00	.00	.00	+++	12,150.00
51900	Group Health & Life Ins	386,934.00	.00	386,934.00	13,664.73	.00	218,530.07	168,403.93	56	158,929.60
51901	Cash Back Incentive Pay	85,944.00	.00	85,944.00	2,984.20	.00	50,731.40	35,212.60	59	58,444.44
51903	Auto Allowance	9,600.00	.00	9,600.00	400.00	.00	6,600.00	3,000.00	69	6,800.00



Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	FY 22-23 YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	FY 21-22 Prior Year YTD
<b>Fund 100 - General Fund</b>										
<b>REVENUE</b>										
51904	Technology Stipend	3,600.00	.00	3,600.00	150.00	.00	1,950.00	1,650.00	54	2,550.00
51905	Bilingual Pay	6,000.00	.00	6,000.00	300.00	.00	5,575.00	425.00	93	3,825.00
51906	Post Employment Health Plan	3,206.00	.00	3,206.00	121.92	.00	1,665.35	1,540.65	52	2,466.40
51907	OPEB Cost Allocation	189,863.00	.00	189,863.00	.00	.00	100,397.10	89,465.90	53	182,466.19
51930	Medicare/Employer Porti	34,950.00	894.00	35,844.00	2,761.14	.00	26,620.83	9,223.17	74	21,556.88
52100	Postage	.00	.00	.00	.00	.00	.00	.00	+++	47.26
52200	Departmental Supplies	4,500.00	.00	4,500.00	651.84	.00	3,147.98	1,352.02	70	2,850.45
52205	Office Supplies	4,600.00	.00	4,600.00	.00	.00	.00	4,600.00	0	.00
52230	SB1186 ADA - Expense	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	1,595.61
52250	Uniforms	12,500.00	.00	12,500.00	3,680.09	(802.07)	3,868.08	9,433.99	25	3,979.31
52400	Print Duplicate & Photocopying	6,500.00	4,019.00	10,519.00	.00	.00	4,596.24	5,922.76	44	4,136.97
52600	Membership & Dues	15,650.00	.00	15,650.00	6,536.00	.00	7,770.00	7,880.00	50	11,466.92
52800	Software	.00	.00	.00	.00	.00	.00	.00	+++	20,615.41
52805	Software Licensing	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
52900	Commission Stipends	3,000.00	2,000.00	5,000.00	.00	.00	3,300.00	1,700.00	66	700.00
53200	Mileage Reimbursement	500.00	.00	500.00	40.00	.00	40.00	460.00	8	105.00
53300	Equipment Maintenance & Repairs	250,000.00	.00	250,000.00	.00	.00	922.27	249,077.73	0	.00
53500	Small Tools & Equipment	3,000.00	.00	3,000.00	982.29	.00	1,180.74	1,819.26	39	214.80
54100	Special Departmental Expenses	57,000.00	.00	57,000.00	10,629.20	10,000.00	31,020.81	15,979.19	72	34,634.39
54400	Professional Services	2,321,547.00	5,169.00	2,326,716.00	37,872.68	349,416.37	10,619.24	1,966,680.39	15	165,334.93
54500	Contracted Services	441,000.00	670,431.00	1,111,431.00	100,561.35	529,418.10	347,304.99	234,707.91	79	400,865.96
54540	Court Charges	250,000.00	.00	250,000.00	27,484.90	.00	160,612.50	89,387.50	64	166,918.65
54800	Convention & Mtg Expenses	6,000.00	.00	6,000.00	.00	.00	.00	6,000.00	0	1,035.93
54900	Professional Development	12,500.00	.00	12,500.00	1,225.00	.00	3,288.34	9,211.66	26	3,170.87
54940	Organizational Learning	98,000.00	.00	98,000.00	.00	.00	.00	98,000.00	0	975.27
56910	Legal Service	140,540.00	.00	140,540.00	7,038.57	.00	105,372.50	35,167.50	75	88,395.16
56992	Bank Service Charges	3,000.00	.00	3,000.00	747.83	.00	8,356.48	(5,356.48)	279	5,650.75
57300	Furniture & Equipment	10,000.00	.00	10,000.00	.00	.00	1,926.95	8,073.05	19	7,321.50
57850	Contra Deposit Accounts	.00	.00	.00	(2,544.26)	.00	(10,836.35)	10,836.35	+++	(641.79)
<b>Department 30 - Community &amp;</b>		<b>\$7,513,165.00</b>	<b>\$759,332.00</b>	<b>\$8,272,497.00</b>	<b>\$452,514.26</b>	<b>\$888,032.40</b>	<b>\$3,195,147.52</b>	<b>\$4,189,317.08</b>	<b>49%</b>	<b>\$3,079,027.90</b>
<b>Department 40 - Public Works</b>										
51100	Salaries	3,003,654.00	16,429.00	3,020,083.00	205,238.25	.00	2,015,814.89	1,004,268.11	67	1,716,316.63
51120	Vacation/Sick Leave Accrual Pay-Out	103,178.00	.00	103,178.00	24,090.88	.00	143,036.78	(39,858.78)	139	132,470.39
51200	Hourly Salaries	176,965.00	31,000.00	207,965.00	7,806.89	.00	93,801.82	114,163.18	45	81,944.96
51300	Overtime	81,000.00	50,000.00	131,000.00	10,985.94	.00	89,536.23	41,463.77	68	53,571.75
51500	Public Employees Retirement (PERS)	710,722.00	16,181.00	726,903.00	48,337.59	.00	484,887.11	242,015.89	67	389,457.28
51501	PT Retirement	10,770.00	.00	10,770.00	292.76	.00	3,543.50	7,226.50	33	2,832.80
51504	Deferred Compensation	17,525.00	885.00	18,410.00	1,498.91	.00	12,622.84	5,787.16	69	12,940.69
51600	Workers Compensation	27,875.00	.00	27,875.00	.00	.00	.00	27,875.00	0	.00
51700	Disability Insurance	28,652.00	(276.00)	28,376.00	1,025.11	.00	18,381.74	9,994.26	65	16,600.06
51800	Unemployment Insurance	.00	.00	.00	.00	.00	3,376.40	(3,376.40)	+++	30.60
51900	Group Health & Life Ins	743,353.00	(6,418.00)	736,935.00	23,683.91	.00	400,453.19	336,481.81	54	377,596.52
51901	Cash Back Incentive Pay	72,338.00	.00	72,338.00	3,014.05	.00	51,238.85	21,099.15	71	50,224.18
51903	Auto Allowance	2,880.00	.00	2,880.00	240.00	.00	240.00	2,640.00	8	360.00
51904	Technology Stipend	1,080.00	.00	1,080.00	90.00	.00	90.00	990.00	8	135.00
51905	Bilingual Pay	4,860.00	.00	4,860.00	266.25	.00	6,111.25	(1,251.25)	126	2,797.50
51906	Post Employment Health Plan	940.00	.00	940.00	95.06	.00	95.06	844.94	10	141.84
51907	OPEB Cost Allocation	237,590.00	.00	237,590.00	.00	.00	125,634.52	111,955.48	53	199,124.92
51930	Medicare/Employer Porti	43,505.00	1,464.00	44,969.00	3,650.10	.00	37,856.07	7,112.93	84	30,736.54
52100	Postage	1,100.00	.00	1,100.00	.00	.00	14.08	1,085.92	1	40.97
52200	Departmental Supplies	23,500.00	.00	23,500.00	1,115.54	6,117.79	8,543.68	8,838.53	62	17,580.27
52205	Office Supplies	2,800.00	.00	2,800.00	286.38	.00	2,823.98	(23.98)	101	1,211.54
52250	Uniforms	25,900.00	.00	25,900.00	2,186.95	2,941.31	17,056.55	5,902.14	77	18,281.37
52400	Print Duplicate & Photocopying	1,500.00	.00	1,500.00	100.00	.00	100.00	1,400.00	7	234.58
52600	Membership & Dues	4,450.00	.00	4,450.00	.00	.00	.00	4,450.00	0	2,542.50
52700	Books & Periodicals	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
53100	Automobile Supplies	35,000.00	17,000.00	52,000.00	2,703.31	6,130.89	39,654.17	6,214.94	88	21,780.52
53150	Fuel	152,500.00	.00	152,500.00	29,174.04	.00	134,449.48	18,050.52	88	95,524.26
53200	Mileage Reimbursement	800.00	.00	800.00	.00	.00	.00	800.00	0	46.76
53300	Equipment Maintenance & Repairs	20,000.00	.00	20,000.00	2,256.51	390.57	16,544.70	3,064.73	85	28,099.34
53301	Equipment Rental	7,500.00	.00	7,500.00	187.04	.00	6,689.72	810.28	89	5,243.27
53400	Building & Grounds Maintenance	182,000.00	.00	182,000.00	14,890.37	33,888.03	117,767.41	30,344.56	83	93,559.43
53410	Electrical Maintenance	33,000.00	.00	33,000.00	935.55	470.55	20,003.55	12,525.90	62	20,552.07
53430	Paint Supplies	5,000.00	.00	5,000.00	1,617.34	40.46	3,315.10	1,644.44	67	3,911.73
53440	Plumbing Supplies	30,000.00	.00	30,000.00	2,629.74	715.31	20,479.06	8,805.63	71	17,577.52
53450	Swimming Pool Maintenance	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
53500	Small Tools & Equipment	53,000.00	10,000.00	63,000.00	12,230.40	2,792.22	36,626.73	23,581.05	63	26,146.13
54100	Special Departmental Expenses	4,500.00	.00	4,500.00	.00	.00	8,615.38	(4,115.38)	191	1,313.81
54200	Utilities	946,000.00	.00	946,000.00	109,957.93	.00	785,274.11	160,725.89	83	611,855.84
54400	Professional Services	78,200.00	26,359.00	104,559.00	6,463.55	66,249.01	11,051.53	27,258.46	74	18,769.91
54500	Contracted Services	2,115,275.00	1,732,353.00	3,847,628.00	369,585.23	1,485,245.08	1,721,453.60	640,929.32	83	1,484,917.18
54605	Asphalt Maintenance	35,000.00	9,000.00	44,000.00	1,675.14	90.80	29,860.46	14,048.74	68	12,625.41
54635	General Construction	5,500.00	.00	5,500.00	.00	.00	2,028.95	3,471.05	37	3,395.17
54640	Graffiti Abatement	183,872.00	2,777.00	186,649.00	1,099.96	49,518.65	158,048.82	(20,918.47)	111	108,766.11
54645	Median Island Maintenance	296,600.00	(137,000.00)	159,600.00	.00	.00	3,229.94	156,370.06	2	2,865.07





Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	FY 22-23 YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	FY 21-22 Prior Year YTD
<b>Fund 100 - General Fund</b>										
<b>REVENUE</b>										
54650	Signage	15,000.00	.00	15,000.00	1,729.88	5,163.66	8,635.70	1,200.64	92	11,052.58
54655	Street Lights/Signals	170,000.00	6,892.00	176,892.00	92,313.64	4,320.20	97,418.93	75,152.87	58	18,638.77
54660	Street Paintings/Markings	15,000.00	.00	15,000.00	1,967.68	4,032.32	5,245.80	5,721.88	62	5,221.45
54670	Tree Care	5,000.00	.00	5,000.00	3,090.98	.00	4,261.37	738.63	85	2,081.77
54675	Weed Abatement	15,000.00	.00	15,000.00	870.98	.00	4,613.98	10,386.02	31	6,639.91
54800	Convention & Mtg Expenses	4,500.00	.00	4,500.00	23.00	.00	23.00	4,477.00	1	.00
54900	Professional Development	1,000.00	.00	1,000.00	775.00	.00	975.00	25.00	98	200.00
54930	Safety Programs & Materials	26,700.00	.00	26,700.00	4,276.03	5,826.66	13,714.89	7,158.45	73	14,099.16
56205	Permits - Fees - Licenses	74,050.00	.00	74,050.00	9,466.12	2,906.14	28,335.08	42,808.78	42	48,162.36
56910	Legal Service	109,100.00	.00	109,100.00	14,218.31	.00	61,433.83	47,666.17	56	39,688.81
57300	Furniture & Equipment	.00	.00	.00	.00	.00	.00	.00	+++	3,068.63
57850	Contra Deposit Accounts	.00	.00	.00	(325.97)	.00	(5,830.28)	5,830.28	+++	.00
<b>Department 40 - Public Works Totals</b>		<b>\$9,947,234.00</b>	<b>\$1,776,646.00</b>	<b>\$11,723,880.00</b>	<b>\$1,017,816.33</b>	<b>\$1,676,839.65</b>	<b>\$6,849,178.55</b>	<b>\$3,197,861.80</b>	<b>73%</b>	<b>\$5,812,975.86</b>
<b>Department 60 - Human Resources</b>										
51100	Salaries	429,144.00	(38,188.00)	390,956.00	58,499.72	.00	297,273.73	93,682.27	76	302,615.41
51120	Vacation/Sick Leave Accrual Pay-Out	6,000.00	.00	6,000.00	.00	.00	21,794.75	(15,794.75)	363	8,502.63
51200	Hourly Salaries	21,840.00	.00	21,840.00	1,675.00	.00	14,558.00	7,282.00	67	14,381.50
51300	Overtime	.00	.00	.00	.00	.00	.00	.00	+++	1,097.21
51500	Public Employees Retirement (PERS)	101,544.00	2,558.00	104,102.00	6,732.40	.00	65,983.86	38,118.14	63	72,085.19
51501	PT Retirement	819.00	.00	819.00	62.82	.00	580.37	238.63	71	572.41
51504	Deferred Compensation	1,500.00	108.00	1,608.00	142.24	.00	1,996.81	(388.81)	124	1,500.00
51600	Workers Compensation	3,983.00	.00	3,983.00	.00	.00	.00	3,983.00	0	.00
51700	Disability Insurance	3,962.00	.00	3,962.00	74.44	.00	2,040.38	1,921.62	51	2,942.10
51800	Unemployment Insurance	.00	.00	.00	.00	.00	.00	.00	+++	297.00
51900	Group Health & Life Ins	39,699.00	.00	39,699.00	2,210.90	.00	29,760.48	9,938.52	75	28,435.04
51901	Cash Back Incentive Pay	14,324.00	.00	14,324.00	.00	.00	8,952.60	5,371.40	63	10,146.28
51903	Auto Allowance	4,800.00	.00	4,800.00	200.00	.00	1,200.00	3,600.00	25	3,400.00
51904	Technology Stipend	1,800.00	.00	1,800.00	75.00	.00	450.00	1,350.00	25	1,275.00
51905	Bilingual Pay	600.00	.00	600.00	50.00	.00	1,475.00	(875.00)	246	425.00
51906	Post Employment Health Plan	.00	.00	.00	142.32	.00	533.70	(533.70)	+++	.00
51907	OPEB Cost Allocation	33,945.00	.00	33,945.00	.00	.00	17,949.68	15,995.32	53	32,578.39
51930	Medicare/Employer Porti	6,200.00	157.00	6,357.00	877.26	.00	5,356.39	1,000.61	84	5,188.44
52100	Postage	300.00	.00	300.00	16.70	.00	120.69	179.31	40	104.00
52200	Departmental Supplies	3,100.00	.00	3,100.00	196.00	.00	1,112.10	1,987.90	36	2,461.32
52205	Office Supplies	600.00	.00	600.00	76.66	.00	391.11	208.89	65	276.22
52300	Advertising & Publications	.00	1,600.00	1,600.00	.00	.00	1,200.00	400.00	75	.00
52600	Membership & Dues	6,500.00	.00	6,500.00	95.00	.00	445.00	6,055.00	7	250.00
52700	Books & Periodicals	850.00	.00	850.00	.00	.00	320.82	529.18	38	405.19
53200	Mileage Reimbursement	200.00	.00	200.00	.00	.00	.00	200.00	0	2.51
54400	Professional Services	51,992.00	.00	51,992.00	2,100.95	1,035.00	29,121.71	21,835.29	58	39,240.93
54500	Contracted Services	202,700.00	50,778.00	253,478.00	18,299.68	70,602.12	157,903.73	24,972.15	90	171,282.97
54800	Convention & Mtg Expenses	10,000.00	(3,378.00)	6,622.00	143.06	.00	1,789.01	4,832.99	27	.00
54810	Employee Appreciation	15,500.00	.00	15,500.00	.00	.00	500.00	15,000.00	3	1,726.30
54900	Professional Development	5,000.00	.00	5,000.00	.00	.00	37.77	4,962.23	1	692.88
54910	Tuition Reimbursement	.00	.00	.00	.00	.00	.00	.00	+++	4,152.37
54911	Tuition Advancement	.00	.00	.00	.00	.00	.00	.00	+++	4,597.13
54935	First Aid Treatment	6,000.00	.00	6,000.00	.00	800.00	.00	5,200.00	13	1,598.72
54940	Organizational Learning	6,850.00	.00	6,850.00	1,440.00	.00	1,440.00	5,410.00	21	.00
56910	Legal Service	77,040.00	.00	77,040.00	7,796.10	37,780.40	39,565.17	(305.57)	100	70,438.83
57300	Furniture & Equipment	.00	.00	.00	.00	.00	2,214.38	(2,214.38)	+++	.00
<b>Department 60 - Human Resources</b>		<b>\$1,056,792.00</b>	<b>\$13,635.00</b>	<b>\$1,070,427.00</b>	<b>\$100,906.25</b>	<b>\$110,217.52</b>	<b>\$706,067.24</b>	<b>\$254,142.24</b>	<b>76%</b>	<b>\$782,670.97</b>
<b>Department 80 - Parks And Recreation</b>										
51100	Salaries	2,300,908.00	46,808.00	2,347,716.00	157,997.75	.00	1,493,019.79	854,696.21	64	1,363,174.29
51120	Vacation/Sick Leave Accrual Pay-Out	51,205.00	.00	51,205.00	.00	.00	73,320.81	(22,115.81)	143	84,257.61
51200	Hourly Salaries	1,436,164.00	7,405.00	1,443,569.00	77,023.79	.00	792,648.87	650,920.13	55	720,368.28
51300	Overtime	18,000.00	.00	18,000.00	432.72	.00	11,350.29	6,649.71	63	14,439.42
51500	Public Employees Retirement (PERS)	544,436.00	20,019.00	564,455.00	38,554.85	.00	381,517.91	182,937.09	68	329,516.69
51501	PT Retirement	47,634.00	.00	47,634.00	2,687.24	.00	29,277.71	18,356.29	61	26,486.23
51504	Deferred Compensation	7,900.00	847.00	8,747.00	1,004.78	.00	10,345.44	(1,598.44)	118	6,338.39
51600	Workers Compensation	20,529.00	.00	20,529.00	.00	.00	.00	20,529.00	0	.00
51700	Disability Insurance	21,854.00	.00	21,854.00	783.73	.00	13,647.38	8,206.62	62	12,635.88
51800	Unemployment Insurance	.00	.00	.00	.00	.00	364.00	(364.00)	+++	13,133.94
51900	Group Health & Life Ins	412,985.00	.00	412,985.00	12,071.25	.00	199,312.65	213,672.35	48	209,438.71
51901	Cash Back Incentive Pay	42,972.00	.00	42,972.00	1,790.52	.00	30,438.84	12,533.16	71	17,308.36
51903	Auto Allowance	4,800.00	.00	4,800.00	200.00	.00	3,400.00	1,400.00	71	3,400.00
51904	Technology Stipend	1,800.00	.00	1,800.00	75.00	.00	1,275.00	525.00	71	1,275.00
51905	Bilingual Pay	2,400.00	.00	2,400.00	175.00	.00	3,462.50	(1,062.50)	144	1,583.21
51906	Post Employment Health Plan	1,792.00	.00	1,792.00	158.44	.00	1,522.66	269.34	85	795.29
51907	OPEB Cost Allocation	182,001.00	.00	182,001.00	.00	.00	96,239.80	85,761.20	53	155,064.04
51930	Medicare/Employer Porti	33,640.00	1,228.00	34,868.00	3,402.18	.00	37,558.73	(2,690.73)	108	33,137.70
52100	Postage	56,349.00	.00	56,349.00	3,490.00	.00	19,490.00	36,859.00	35	22,670.80
52200	Departmental Supplies	116,619.00	61,726.00	178,345.00	19,160.99	.00	91,633.21	86,711.79	51	77,872.35
52205	Office Supplies	22,243.00	.00	22,243.00	4,804.70	.00	14,295.99	7,947.01	64	5,748.71
52210	Supplies/Chemicals	25,895.00	.00	25,895.00	.00	.00	3,824.94	22,070.06	15	2,299.19
52250	Uniforms	11,227.00	.00	11,227.00	9,010.83	.00	9,010.83	2,216.17	80	10,066.43



Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	FY 22-23 YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	FY 21-22 Prior Year YTD
<b>Fund 100 - General Fund</b>										
<b>REVENUE</b>										
52255	Participant Uniforms	25,497.00	6,930.00	32,427.00	.00	12,540.74	9,076.06	10,810.20	67	218.80
52300	Advertising & Publications	19,931.00	.00	19,931.00	6,071.28	.00	10,519.93	9,411.07	53	7,794.74
52400	Print Duplicate & Photocopying	176,352.00	17,655.00	194,007.00	12,140.72	6,953.49	55,714.54	131,338.97	32	44,361.80
52600	Membership & Dues	11,161.00	.00	11,161.00	1,175.00	.00	5,839.95	5,321.05	52	4,554.39
52800	Software	2,761.00	.00	2,761.00	.00	.00	.00	2,761.00	0	13,088.68
52900	Commission Stipends	4,500.00	.00	4,500.00	525.00	.00	675.00	3,825.00	15	1,125.00
53200	Mileage Reimbursement	516.00	.00	516.00	.00	.00	.00	516.00	0	.00
53300	Equipment Maintenance & Repairs	14,643.00	.00	14,643.00	.00	.00	4,000.00	10,643.00	27	1,502.72
53301	Equipment Rental	46,313.00	70,124.00	116,437.00	18,437.83	5,287.78	91,189.28	19,959.94	83	46,436.23
53450	Swimming Pool Maintenance	1,600.00	.00	1,600.00	.00	.00	.00	1,600.00	0	.00
53500	Small Tools & Equipment	39,952.00	44,979.00	84,931.00	610.32	.00	66,460.89	18,470.11	78	31,267.30
54100	Special Departmental Expenses	.00	10,000.00	10,000.00	.00	.00	.00	10,000.00	0	.00
54500	Contracted Services	321,700.00	280,541.00	602,241.00	13,837.30	86,732.00	321,812.25	193,696.75	68	337,768.53
54510	Contract Instructors	122,109.00	.00	122,109.00	15,683.30	14,887.10	48,163.10	59,058.80	52	5,911.90
54530	Credit Card Service Charges	1,236.00	.00	1,236.00	.00	.00	.00	1,236.00	0	.00
54700	Insurance & Surety Bond	6,760.00	.00	6,760.00	1,136.20	.00	2,559.90	4,200.10	38	241.90
54800	Convention & Mtg Expenses	12,999.00	.00	12,999.00	2,778.88	.00	4,560.82	8,438.18	35	5,300.81
54900	Professional Development	7,468.00	.00	7,468.00	1,656.00	.00	2,044.75	5,423.25	27	3,538.03
55280	Senior Citizen Committee	56,668.00	.00	56,668.00	9,289.22	.00	33,289.77	23,378.23	59	30,777.41
55285	Event Tickets	33,742.00	.00	33,742.00	831.00	.00	15,530.24	18,211.76	46	72.40
56205	Permits - Fees - Licenses	1,400.00	.00	1,400.00	.00	.00	559.00	841.00	40	559.00
56910	Legal Service	16,400.00	.00	16,400.00	347.99	.00	5,804.19	10,595.81	35	15,998.60
57300	Furniture & Equipment	2,500.00	100,000.00	102,500.00	25,683.32	14,550.34	25,683.32	62,266.34	39	.00
Department 80 - Parks And Recreation		\$6,289,561.00	\$668,262.00	\$6,957,823.00	\$443,027.13	\$140,951.45	\$4,020,440.34	\$2,796,431.21	60%	\$3,661,528.76
<b>Department 90 - Non-Departmental</b>										
51500	Public Employees Retirement (PERS)	1,136,300.00	.00	1,136,300.00	.00	.00	1,143,966.40	(7,666.40)	101	980,604.37
51700	Disability Insurance	.00	.00	.00	.06	.00	.07	(.07)	+++	.29
51800	Unemployment Insurance	.00	.00	.00	.00	.00	.00	.00	+++	(141.00)
51900	Group Health & Life Ins	1,178,400.00	.00	1,178,400.00	91,086.01	2,514.00	824,935.17	350,950.83	70	812,402.38
51960	Vacancy Savings	(400,000.00)	.00	(400,000.00)	.00	.00	.00	(400,000.00)	0	.00
52100	Postage	33,000.00	.00	33,000.00	29,391.39	.00	32,976.16	23.84	100	32,508.41
52400	Print Duplicate & Photocopying	70,500.00	.00	70,500.00	8,735.80	14,145.96	56,966.00	(611.96)	101	48,994.96
52600	Membership & Dues	55,860.00	9,475.00	65,335.00	21,485.00	.00	60,766.16	4,568.84	93	53,224.02
54100	Special Departmental Expenses	1,051,907.00	(564,559.00)	487,348.00	200.00	.00	274,238.06	213,109.94	56	376,248.96
54300	Telephone	95,000.00	8,633.00	103,633.00	30,724.10	21,772.86	168,801.89	(86,941.75)	184	157,156.80
54400	Professional Services	6,600.00	.00	6,600.00	600.00	.00	2,100.00	4,500.00	32	9,900.00
54500	Contracted Services	421,300.00	.00	421,300.00	240.00	53,003.92	364,474.48	3,821.60	99	400,471.19
54700	Insurance & Surety Bond	965,323.00	.00	965,323.00	.00	.00	698,306.25	267,016.75	72	677,901.25
54910	Tuition Reimbursement	25,000.00	20,000.00	45,000.00	.00	.00	1,788.76	43,211.24	4	.00
54911	Tuition Advancement	20,000.00	(20,000.00)	.00	.00	.00	.00	.00	+++	.00
56850	Inter Departmental Charges	226,950.00	.00	226,950.00	226,950.00	.00	226,950.00	.00	100	.00
56922	Penalties	.00	.00	.00	.00	.00	1,870.00	(1,870.00)	+++	.00
56978	Principal Payment- 2016 Refunding	995,000.00	.00	995,000.00	.00	.00	995,000.00	.00	100	955,000.00
56979	Interest Payment- 2016 Refunding	926,250.00	.00	926,250.00	.00	.00	926,250.00	453,175.00	51	965,250.00
56993	Misc. Expenses	.00	.00	.00	.00	.00	(12.00)	12.00	+++	.00
57100	Land	.00	510,000.00	510,000.00	10,000.00	.00	10,000.00	500,000.00	2	.00
Department 90 - Non-Departmental		\$6,807,390.00	(\$36,451.00)	\$6,770,939.00	\$419,412.36	\$91,436.74	\$5,789,377.40	\$1,343,299.86	80%	\$5,469,521.63
<b>Department 98 - Transfer Out Control</b>										
56900	Transfer Out	2,212,695.00	2,767,918.00	4,980,613.00	.00	.00	4,937,613.45	42,999.55	99	10,065,000.00
Department 98 - Transfer Out Control		\$2,212,695.00	\$2,767,918.00	\$4,980,613.00	\$0.00	\$0.00	\$4,937,613.45	\$42,999.55	99%	\$10,065,000.00
<b>EXPENSE TOTALS</b>		\$51,833,428.00	\$7,713,077.00	\$59,546,505.00	\$4,123,877.79	\$8,440,957.42	\$38,794,396.56	\$13,761,698.82	77%	\$40,769,257.51
<b>Fund 100 - General Fund Totals</b>										
<b>REVENUE TOTALS</b>		51,833,428.00	1,292,705.00	53,126,133.00	3,183,387.83	.00	33,074,166.24	20,051,966.76	62%	33,389,648.93
<b>EXPENSE TOTALS</b>		51,833,428.00	7,713,077.00	59,546,505.00	4,123,877.79	8,440,957.42	38,794,396.56	13,761,698.82	77%	40,769,257.51
<b>Fund 100 - General Fund Totals</b>		\$0.00	(\$6,420,372.00)	(\$6,420,372.00)	(\$940,489.96)	(\$8,440,957.42)	(\$5,720,230.32)	\$6,290,267.94		(\$7,379,608.58)
<b>Grand Totals</b>										
<b>REVENUE TOTALS</b>		51,833,428.00	1,292,705.00	53,126,133.00	3,183,387.83	.00	33,074,166.24	20,051,966.76	62%	33,389,648.93
<b>EXPENSE TOTALS</b>		51,833,428.00	7,713,077.00	59,546,505.00	4,123,877.79	8,440,957.42	38,794,396.56	13,761,698.82	77%	40,769,257.51
<b>Grand Totals</b>		\$0.00	(\$6,420,372.00)	(\$6,420,372.00)	(\$940,489.96)	(\$8,440,957.42)	(\$5,720,230.32)	\$6,290,267.94		(\$7,379,608.58)



# Budget Performance Report

Fiscal Year to Date 03/31/23

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund 550 - Water Authority</b>										
<b>REVENUE</b>										
43100	Interest Income	1,195,775.00	.00	1,195,775.00	5,270.39	.00	145,200.36	1,050,574.64	12	606,743.40
43116	Investment Fair Value gain (loss)	.00	.00	.00	.00	.00	(67,276.49)	67,276.49	+++	.00
43250	Water Right Lease	297,000.00	.00	297,000.00	.00	.00	.00	297,000.00	0	307,800.00
45000	State Grants	.00	.00	.00	.00	.00	.00	.00	+++	152,670.71
45112	Misc Local Grants	.00	.00	.00	.00	.00	1,440,378.18	(1,440,378.18)	+++	.00
47200	Miscellaneous Revenue	4,266.00	.00	4,266.00	68.00	.00	3,473.00	793.00	81	23,111.42
47300	Damages to City Property	1,531.00	.00	1,531.00	.00	.00	.00	1,531.00	0	.00
49100	Metered Water Sales	9,656,311.00	.00	9,656,311.00	761,605.53	.00	6,292,772.82	3,363,538.18	65	6,031,044.17
49150	Water Sales-Power Charge	1,243,900.00	.00	1,243,900.00	100,285.04	.00	1,107,303.32	136,596.68	89	1,102,978.76
49200	Fire Hydrant Rental	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
49300	Turn On Charges	138,000.00	.00	138,000.00	23,456.26	.00	172,831.85	(34,831.85)	125	.00
49400	Inspection Fees	2,000.00	.00	2,000.00	358.00	.00	2,864.00	(864.00)	143	3,630.00
49500	Water Process Application	17,000.00	.00	17,000.00	851.00	.00	6,101.00	10,899.00	36	6,295.00
49700	Service Connection Fees	1,000.00	.00	1,000.00	.00	.00	753.00	247.00	75	2,079.00
49800	Meter Removal/Installation	9,900.00	.00	9,900.00	.00	.00	(6,692.22)	16,592.22	-68	15,064.04
49802	Gain on Bond Defeasance	.00	.00	.00	.00	.00	.00	.00	+++	683,027.74
<b>REVENUE TOTALS</b>		<b>\$12,567,683.00</b>	<b>\$0.00</b>	<b>\$12,567,683.00</b>	<b>\$891,894.22</b>	<b>\$0.00</b>	<b>\$9,097,708.82</b>	<b>\$3,469,974.18</b>	<b>72%</b>	<b>\$8,934,444.24</b>
<b>EXPENSE</b>										
51100	Salaries	1,802,976.00	(40,078.00)	1,762,898.00	120,978.52	.00	1,129,482.78	633,415.22	64	1,059,788.27
51120	Vacation/Sick Leave Accrual Pay-Out	93,734.00	.00	93,734.00	6,022.72	.00	68,917.79	24,816.21	74	65,586.45
51200	Hourly Salaries	32,130.00	.00	32,130.00	2,116.80	.00	19,041.75	13,088.25	59	35,646.94
51300	Overtime	85,000.00	.00	85,000.00	8,550.34	.00	71,608.75	13,391.25	84	74,202.79
51500	Public Employees Retirement (PERS)	805,932.00	(1,288.00)	804,644.00	28,526.23	.00	654,151.94	150,492.06	81	568,006.47
51501	PT Retirement	1,205.00	.00	1,205.00	79.38	.00	753.76	451.24	63	1,269.76
51503	Pension Expense	.00	.00	.00	.00	.00	.00	.00	+++	(461,081.00)
51504	Deferred Compensation	8,175.00	346.00	8,521.00	784.62	.00	7,984.46	536.54	94	6,418.64
51600	Workers Compensation	16,657.00	.00	16,657.00	.00	.00	.00	16,657.00	0	.00
51700	Disability Insurance	16,681.00	(552.00)	16,129.00	563.90	.00	9,965.10	6,163.90	62	9,792.80
51800	Unemployment Insurance	.00	.00	.00	.00	.00	.00	.00	+++	877.50
51900	Group Health & Life Ins	339,888.00	(6,495.00)	333,393.00	10,820.51	.00	182,644.75	150,748.25	55	191,670.63
51901	Cash Back Incentive Pay	58,013.00	.00	58,013.00	2,417.19	.00	41,092.23	16,920.77	71	41,067.04
51903	Auto Allowance	4,860.00	.00	4,860.00	262.50	.00	1,902.50	2,957.50	39	2,120.00
51904	Technology Stipend	1,440.00	.00	1,440.00	93.75	.00	633.75	806.25	44	513.75
51905	Bilingual Pay	3,705.00	.00	3,705.00	170.00	.00	3,600.60	104.40	97	2,887.44
51906	Post Employment Health Plan	1,605.00	.00	1,605.00	135.12	.00	756.26	848.74	47	673.04
51907	OPEB Cost Allocation	142,615.00	.00	142,615.00	.00	.00	75,412.97	67,202.03	53	125,866.42
51930	Medicare/Employer Porti	26,220.00	866.00	27,086.00	2,038.85	.00	21,204.97	5,881.03	78	19,524.24
52100	Postage	25,200.00	.00	25,200.00	6,311.71	551.05	24,448.95	200.00	99	22,120.29
52200	Departmental Supplies	12,000.00	15,000.00	27,000.00	2,545.45	1,887.33	14,974.86	10,137.81	62	3,792.09



# Budget Performance Report

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Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 550 - Water Authority										
EXPENSE										
52210	Supplies/Chemicals	610,000.00	.00	610,000.00	37,430.93	38,710.37	74,321.63	496,968.00	19	42,822.30
52250	Uniforms	5,500.00	.00	5,500.00	403.03	2,320.85	2,595.77	583.38	89	4,629.54
52400	Print Duplicate & Photocopying	2,000.00	.00	2,000.00	844.07	.00	2,093.80	(93.80)	105	649.61
52600	Membership & Dues	40,500.00	.00	40,500.00	.00	.00	4,410.49	36,089.51	11	3,544.00
52700	Books & Periodicals	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	.00
52805	Software Licensing	10,000.00	.00	10,000.00	.00	.00	4,000.00	6,000.00	40	4,000.00
53100	Automobile Supplies	10,000.00	.00	10,000.00	644.91	.00	9,273.85	726.15	93	3,433.94
53150	Fuel	38,000.00	.00	38,000.00	7,293.45	.00	33,720.61	4,279.39	89	28,494.44
53200	Mileage Reimbursement	350.00	.00	350.00	.00	.00	.00	350.00	0	.00
53300	Equipment Maintenance & Repairs	23,500.00	.00	23,500.00	1,846.01	2,000.00	13,689.08	7,810.92	67	14,176.36
53305	Water Meter Maintenance & Repair	215,000.00	.00	215,000.00	.00	.00	.00	215,000.00	0	19,202.93
53308	Water Valves - Replacement Program	30,000.00	.00	30,000.00	10,336.21	.00	10,336.21	19,663.79	34	.00
53310	Fire Hydrant Maintenance & Repair	30,000.00	.00	30,000.00	.00	.00	25,247.14	4,752.86	84	27,888.84
53315	Plant Maintenance and Repair	155,000.00	.00	155,000.00	1,598.20	15,076.74	34,189.33	105,733.93	32	42,383.59
53400	Building & Grounds Maintenance	8,000.00	(5,000.00)	3,000.00	788.37	.00	988.47	2,011.53	33	8,738.04
53500	Small Tools & Equipment	30,000.00	.00	30,000.00	955.77	2,997.89	13,511.35	13,490.76	55	8,468.35
53610	Cost Reimbursements	120,000.00	.00	120,000.00	.00	.00	116,902.15	3,097.85	97	116,902.15
54100	Special Departmental Expenses	257,500.00	(45,000.00)	212,500.00	23,556.12	38,377.07	62,796.44	111,326.49	48	83,854.88
54200	Utilities	250,000.00	.00	250,000.00	59,579.49	.00	278,855.42	(28,855.42)	112	239,400.82
54250	Purchased Water	1,600,000.00	.00	1,600,000.00	223,764.84	556,732.19	1,001,481.86	41,785.95	97	1,320,401.72
54400	Professional Services	115,000.00	16,470.00	131,470.00	3,750.78	15,813.10	21,725.85	93,931.05	29	66,221.36
54500	Contracted Services	13,225,903.00	13,317,982.00	26,543,885.00	674,018.66	7,568,610.96	5,571,095.00	13,404,179.04	50	4,175,213.19
54530	Credit Card Service Charges	53,000.00	.00	53,000.00	4,580.96	.00	38,504.29	14,495.71	73	36,733.81
54605	Asphalt Maintenance	20,000.00	.00	20,000.00	8,489.66	3,826.20	16,169.97	3.83	100	7,335.76
54625	Engineering	.00	.00	.00	.00	.00	.00	.00	+++	(3,162.50)
54700	Insurance & Surety Bond	507,930.00	.00	507,930.00	.00	.00	138,550.75	369,379.25	27	139,483.75
54800	Convention & Mtg Expenses	9,000.00	.00	9,000.00	700.00	.00	1,710.00	7,290.00	19	3,030.00
54930	Safety Programs & Materials	12,600.00	.00	12,600.00	598.44	3,801.56	4,169.86	4,628.58	63	6,021.36
55320	Refund/Rtn Overpayment	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	(348.69)
56205	Permits - Fees - Licenses	107,790.00	.00	107,790.00	.00	.00	96,810.93	10,979.07	90	40,210.46
56910	Legal Service	15,000.00	12,324.00	27,324.00	.00	12,324.41	851.00	14,148.59	48	.00
56975	Grant Expense	.00	.00	.00	.00	.00	.00	.00	+++	148,031.62
56990	Interest Expense	1,877,619.00	.00	1,877,619.00	.00	.00	170,591.67	1,707,027.33	9	774,374.48
57300	Furniture & Equipment	100,000.00	384,749.00	484,749.00	.00	.00	384,748.66	100,000.34	79	309,410.18
57404	Depr/Amort Expense	400,000.00	.00	400,000.00	.00	.00	601,408.49	(201,408.49)	150	.00
57800	Contra Capital	.00	.00	.00	.00	.00	(384,748.66)	384,748.66	+++	.00
58200	Other Financing Use Payment to Escrow	.00	.00	.00	.00	.00	.00	.00	+++	(.44)
58500	Bad Debt	.00	.00	.00	.00	.00	12,167.88	(12,167.88)	+++	15,245.56
EXPENSE TOTALS		\$23,361,728.00	\$13,649,324.00	\$37,011,052.00	\$1,253,597.49	\$8,263,029.72	\$10,690,747.46	\$18,057,274.82	51%	\$9,457,534.97



# Budget Performance Report

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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund <b>550 - Water Authority</b> Totals										
	REVENUE TOTALS	12,567,683.00	.00	12,567,683.00	891,894.22	.00	9,097,708.82	3,469,974.18	72%	8,934,444.24
	EXPENSE TOTALS	23,361,728.00	13,649,324.00	37,011,052.00	1,253,597.49	8,263,029.72	10,690,747.46	18,057,274.82	51%	9,457,534.97
Fund <b>550 - Water Authority</b> Totals (\$10,794,045.00) (\$13,649,324.00) (\$24,443,369.00) (\$361,703.27) (\$8,263,029.72) (\$1,593,038.64) (\$14,587,300.64) (\$523,090.73)										
Fund <b>560 - PRIME - CCA</b>										
REVENUE										
43100	Interest Income	.00	.00	.00	15,107.45	.00	82,125.62	(82,125.62)	+++	6,346.80
47200	Miscellaneous Revenue	.00	.00	.00	500.00	.00	500.00	(500.00)	+++	4,951.22
47610	Cost Reimbursements	.00	.00	.00	1,109.98	.00	1,109.98	(1,109.98)	+++	.00
47750	Gen/Demand and Collections	20,381,163.00	.00	20,381,163.00	1,971,426.69	.00	16,110,612.08	4,270,550.92	79	11,204,709.04
47751	PRIME Future	.00	.00	.00	3,097.19	.00	34,722.45	(34,722.45)	+++	35,468.01
47752	Resource Adequacy Sale	.00	.00	.00	188,507.44	.00	499,965.94	(499,965.94)	+++	380,110.99
	REVENUE TOTALS	\$20,381,163.00	\$0.00	\$20,381,163.00	\$2,179,748.75	\$0.00	\$16,729,036.07	\$3,652,126.93	82%	\$11,631,586.06
EXPENSE										
51100	Salaries	193,316.00	(14,924.00)	178,392.00	18,502.33	.00	130,332.99	48,059.01	73	164,622.22
51120	Vacation/Sick Leave Accrual Pay-Out	14,770.00	.00	14,770.00	.00	.00	3,565.70	11,204.30	24	19,723.94
51200	Hourly Salaries	.00	16,000.00	16,000.00	2,352.00	.00	5,607.00	10,393.00	35	.00
51500	Public Employees Retirement (PERS)	45,742.00	1,332.00	47,074.00	4,377.65	.00	32,984.57	14,089.43	70	38,939.52
51501	PT Retirement	.00	.00	.00	88.20	.00	210.26	(210.26)	+++	.00
51503	Pension Expense	.00	.00	.00	.00	.00	.00	.00	+++	(98,845.00)
51504	Deferred Compensation	825.00	56.00	881.00	98.72	.00	965.87	(84.87)	110	900.00
51600	Workers Compensation	1,705.00	.00	1,705.00	.00	.00	.00	1,705.00	0	.00
51700	Disability Insurance	1,667.00	.00	1,667.00	89.22	.00	1,170.95	496.05	70	1,603.12
51900	Group Health & Life Ins	25,598.00	.00	25,598.00	1,665.63	.00	22,670.62	2,927.38	89	17,536.25
51901	Cash Back Incentive Pay	551.00	.00	551.00	22.95	.00	390.15	160.85	71	1,032.89
51903	Auto Allowance	600.00	.00	600.00	37.50	.00	600.00	.00	100	850.00
51904	Technology Stipend	180.00	.00	180.00	11.25	.00	180.00	.00	100	258.75
51906	Post Employment Health Plan	192.00	.00	192.00	24.74	.00	226.36	(34.36)	118	168.45
51907	OPEB Cost Allocation	15,291.00	.00	15,291.00	.00	.00	8,085.68	7,205.32	53	17,710.24
51930	Medicare/Employer Porti	2,815.00	81.00	2,896.00	303.43	.00	2,231.09	664.91	77	2,860.62
52100	Postage	11,000.00	.00	11,000.00	312.48	6,591.57	4,408.43	.00	100	6,319.48
52200	Departmental Supplies	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
52205	Office Supplies	1,000.00	.00	1,000.00	131.02	.00	307.24	692.76	31	144.07
52300	Advertising & Publications	39,545.00	.00	39,545.00	209.60	6,650.58	1,749.42	31,145.00	21	5,009.58
52305	Marketing - PRIME	35,750.00	.00	35,750.00	.00	.00	.00	35,750.00	0	.00
52310	Research & Development - PRIME	25,000.00	.00	25,000.00	.00	.00	510.00	24,490.00	2	.00
52400	Print Duplicate & Photocopying	5,200.00	.00	5,200.00	.00	2,987.61	2,212.39	.00	100	2,738.38
52600	Membership & Dues	55,337.00	.00	55,337.00	.00	.00	769.83	54,567.17	1	1,515.76
52800	Software	1,500.00	.00	1,500.00	12.00	.00	294.99	1,205.01	20	441.93
53200	Mileage Reimbursement	250.00	.00	250.00	.00	.00	.00	250.00	0	73.92



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund 560 - PRIME - CCA</b>										
<b>EXPENSE</b>										
53500	Small Tools & Equipment	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
54275	Purchased Power- PRIME	12,139,023.00	.00	12,139,023.00	1,055,776.73	.00	11,249,654.95	889,368.05	93	9,977,967.14
54276	Net Energy Metering (NEM) Expense	5,000.00	.00	5,000.00	3,836.11	.00	(7,527.40)	12,527.40	-151	(10,505.03)
54277	Resource Adequacy Purchase	3,196,490.00	.00	3,196,490.00	46,692.25	.00	458,228.01	2,738,261.99	14	767,611.84
54300	Telephone	3,000.00	.00	3,000.00	398.00	.00	1,791.00	1,209.00	60	1,791.00
54400	Professional Services	744,750.00	.00	744,750.00	51,513.58	.00	408,660.99	336,089.01	55	456,763.96
54705	CPUC Bond Posting - PRIME	.00	5,000.00	5,000.00	.00	.00	.00	5,000.00	0	.00
54800	Convention & Mtg Expenses	5,000.00	.00	5,000.00	.00	.00	4,676.95	323.05	94	165.00
54900	Professional Development	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
56205	Permits - Fees - Licenses	209,408.00	.00	209,408.00	.00	.00	.00	209,408.00	0	.00
56910	Legal Service	12,850.00	.00	12,850.00	.00	.00	1,239.03	11,610.97	10	2,107.58
56960	City Loan Repayment	611,445.00	.00	611,445.00	.00	.00	.00	611,445.00	0	.00
56992	Bank Service Charges	1,235.00	.00	1,235.00	.00	.00	1,720.00	(485.00)	139	985.00
57300	Furniture & Equipment	.00	4,555.00	4,555.00	.00	.00	4,554.07	.93	100	.00
<b>EXPENSE TOTALS</b>		<b>\$17,410,535.00</b>	<b>\$12,100.00</b>	<b>\$17,422,635.00</b>	<b>\$1,186,455.39</b>	<b>\$16,229.76</b>	<b>\$12,342,471.14</b>	<b>\$5,063,934.10</b>	<b>71%</b>	<b>\$11,380,490.61</b>
<b>Fund 560 - PRIME - CCA Totals</b>										
<b>REVENUE TOTALS</b>		<b>20,381,163.00</b>	<b>.00</b>	<b>20,381,163.00</b>	<b>2,179,748.75</b>	<b>.00</b>	<b>16,729,036.07</b>	<b>3,652,126.93</b>	<b>82%</b>	<b>11,631,586.06</b>
<b>EXPENSE TOTALS</b>		<b>17,410,535.00</b>	<b>12,100.00</b>	<b>17,422,635.00</b>	<b>1,186,455.39</b>	<b>16,229.76</b>	<b>12,342,471.14</b>	<b>5,063,934.10</b>	<b>71%</b>	<b>11,380,490.61</b>
<b>Fund 560 - PRIME - CCA Totals</b>		<b>\$2,970,628.00</b>	<b>(\$12,100.00)</b>	<b>\$2,958,528.00</b>	<b>\$993,293.36</b>	<b>(\$16,229.76)</b>	<b>\$4,386,564.93</b>	<b>(\$1,411,807.17)</b>		<b>\$251,095.45</b>
<b>Fund 570 - Golf Course</b>										
<b>REVENUE</b>										
47200	Miscellaneous Revenue	15,000.00	.00	15,000.00	.00	.00	8,538.10	6,461.90	57	14,382.49
48300	Green Fees	350,000.00	.00	350,000.00	17,383.00	.00	190,867.59	159,132.41	55	275,390.50
48400	Driving Range Fees	100,000.00	.00	100,000.00	.00	.00	37,628.11	62,371.89	38	75,060.50
48660	Golf Course Concessions	300,000.00	.00	300,000.00	4,840.14	.00	205,736.47	94,263.53	69	219,968.43
48680	Golf Lessons	.00	.00	.00	828.00	.00	1,658.00	(1,658.00)	+++	.00
48700	Merchandise Sales	15,000.00	.00	15,000.00	.00	.00	11,550.71	3,449.29	77	13,711.26
48820	Rentals	270,000.00	.00	270,000.00	(5,567.25)	.00	31,388.51	238,611.49	12	52,844.00
<b>REVENUE TOTALS</b>		<b>\$1,050,000.00</b>	<b>\$0.00</b>	<b>\$1,050,000.00</b>	<b>\$17,483.89</b>	<b>\$0.00</b>	<b>\$487,367.49</b>	<b>\$562,632.51</b>	<b>46%</b>	<b>\$651,357.18</b>
<b>EXPENSE</b>										
51100	Salaries	22,701.00	985.00	23,686.00	1,255.52	.00	12,372.45	11,313.55	52	10,134.19
51120	Vacation/Sick Leave Accrual Pay-Out	.00	.00	.00	.00	.00	284.54	(284.54)	+++	399.90
51300	Overtime	.00	.00	.00	.00	.00	1,500.92	(1,500.92)	+++	.00
51500	Public Employees Retirement (PERS)	5,362.00	233.00	5,595.00	297.06	.00	3,157.43	2,437.57	56	2,374.68
51504	Deferred Compensation	50.00	10.00	60.00	12.56	.00	188.44	(128.44)	314	25.00
51600	Workers Compensation	129.00	.00	129.00	.00	.00	.00	129.00	0	.00
51700	Disability Insurance	215.00	.00	215.00	6.48	.00	122.26	92.74	57	96.29
51900	Group Health & Life Ins	650.00	.00	650.00	21.27	.00	492.88	157.12	76	336.76



# Budget Performance Report

Fiscal Year to Date 03/31/23

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 570 - Golf Course										
EXPENSE										
51901	Cash Back Incentive Pay	1,102.00	.00	1,102.00	22.96	.00	390.32	711.68	35	390.32
51903	Auto Allowance	300.00	.00	300.00	12.50	.00	212.50	87.50	71	200.00
51904	Technology Stipend	90.00	.00	90.00	3.75	.00	63.75	26.25	71	63.75
51906	Post Employment Health Plan	96.00	.00	96.00	8.24	.00	79.88	16.12	83	68.80
51907	OPEB Cost Allocation	1,795.00	.00	1,795.00	.00	.00	949.16	845.84	53	1,159.65
51930	Medicare/Employer Porti	330.00	14.00	344.00	18.78	.00	238.87	105.13	69	164.43
52100	Postage	200.00	.00	200.00	.00	.00	.00	200.00	0	.00
52200	Departmental Supplies	24,050.00	15,000.00	39,050.00	2,834.33	6,627.37	17,806.54	14,616.09	63	16,094.10
52205	Office Supplies	2,200.00	.00	2,200.00	64.00	.00	2,516.08	(316.08)	114	1,191.34
52210	Supplies/Chemicals	18,000.00	.00	18,000.00	678.50	14,073.06	6,629.11	(2,702.17)	115	11,778.69
52300	Advertising & Publications	7,200.00	.00	7,200.00	.00	5,229.00	1,971.00	.00	100	5,321.00
53150	Fuel	.00	.00	.00	.00	.00	20.00	(20.00)	+++	.00
53300	Equipment Maintenance & Repairs	10,480.00	15,000.00	25,480.00	.00	1,338.45	18,624.06	5,517.49	78	5,987.16
53301	Equipment Rental	88,060.00	(13,675.00)	74,385.00	3,286.80	64,864.78	16,057.94	(6,537.72)	109	25,485.87
53400	Building & Grounds Maintenance	.00	22,805.00	22,805.00	.00	.00	22,805.00	.00	100	.00
53440	Plumbing Supplies	2,400.00	(1,805.00)	595.00	.00	.00	358.72	236.28	60	.00
53500	Small Tools & Equipment	13,250.00	.00	13,250.00	.00	8,808.84	4,441.16	.00	100	11,133.21
54200	Utilities	190,400.00	.00	190,400.00	13,026.21	.00	151,237.32	39,162.68	79	96,512.78
54500	Contracted Services	78,608.00	.00	78,608.00	14,466.03	20,940.35	69,634.09	(11,966.44)	115	59,131.82
54530	Credit Card Service Charges	14,400.00	.00	14,400.00	344.92	.00	8,678.41	5,721.59	60	13,733.13
54670	Tree Care	18,000.00	.00	18,000.00	.00	.00	4,150.00	13,850.00	23	.00
54700	Insurance & Surety Bond	75,000.00	.00	75,000.00	15,252.89	35,603.52	43,640.35	(4,243.87)	106	40,421.09
55300	Food and Beverage	.00	.00	.00	(23,423.37)	.00	(64,110.95)	64,110.95	+++	(39,247.86)
55301	Restaurant-Banquet Supplies	10,350.00	20,000.00	30,350.00	.00	1,336.63	5,562.07	23,451.30	23	4,690.64
56100	Golf Course-Payroll Expense	585,000.00	.00	585,000.00	68,165.73	212,948.56	491,330.41	(119,278.97)	120	484,116.40
56200	Management Fees	60,000.00	(10,000.00)	50,000.00	4,000.00	24,000.00	28,665.01	(2,665.01)	105	28,000.00
56205	Permits - Fees - Licenses	50,000.00	(10,000.00)	40,000.00	12,744.81	24,700.20	15,372.30	(72.50)	100	24,318.13
56300	Pro Shop Merchandise	60,000.00	(36,000.00)	24,000.00	.00	54,500.15	6,322.33	(36,822.48)	253	11,381.34
56800	Cable T.V. Access	2,400.00	.00	2,400.00	283.78	.00	1,986.70	413.30	83	1,334.37
57300	Furniture & Equipment	4,000.00	.00	4,000.00	.00	.00	.00	4,000.00	0	.00
57404	Depr/Amort Expense	.00	.00	.00	.00	.00	18,786.96	(18,786.96)	+++	.00
<b>EXPENSE TOTALS</b>		<b>\$1,346,818.00</b>	<b>\$2,567.00</b>	<b>\$1,349,385.00</b>	<b>\$113,383.75</b>	<b>\$474,970.91</b>	<b>\$892,538.01</b>	<b>(\$18,123.92)</b>	<b>101%</b>	<b>\$816,796.98</b>
Fund 570 - Golf Course Totals										
<b>REVENUE TOTALS</b>		<b>1,050,000.00</b>	<b>.00</b>	<b>1,050,000.00</b>	<b>17,483.89</b>	<b>.00</b>	<b>487,367.49</b>	<b>562,632.51</b>	<b>46%</b>	<b>651,357.18</b>
<b>EXPENSE TOTALS</b>		<b>1,346,818.00</b>	<b>2,567.00</b>	<b>1,349,385.00</b>	<b>113,383.75</b>	<b>474,970.91</b>	<b>892,538.01</b>	<b>(18,123.92)</b>	<b>101%</b>	<b>816,796.98</b>
<b>Fund 570 - Golf Course Totals</b>		<b>(\$296,818.00)</b>	<b>(\$2,567.00)</b>	<b>(\$299,385.00)</b>	<b>(\$95,899.86)</b>	<b>(\$474,970.91)</b>	<b>(\$405,170.52)</b>	<b>\$580,756.43</b>		<b>(\$165,439.80)</b>



# Budget Performance Report

Fiscal Year to Date 03/31/23

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
<b>Fund 590 - Sports Arena Complex</b>										
<b>REVENUE</b>										
43100	Interest Income	1,078.00	.00	1,078.00	.00	.00	4,131.15	(3,053.15)	383	(1,663.67)
43105	Interest and penalty	.00	.00	.00	.00	.00	.00	.00	+++	52,787.07
43116	Investment Fair Value gain (loss)	.00	.00	.00	.00	.00	(960.82)	960.82	+++	.00
47200	Miscellaneous Revenue	.00	.00	.00	.00	.00	.00	.00	+++	167.70
48820	Rentals	.00	.00	.00	.00	.00	230,154.53	(230,154.53)	+++	289,607.45
<b>REVENUE TOTALS</b>		<b>\$1,078.00</b>	<b>\$0.00</b>	<b>\$1,078.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$233,324.86</b>	<b>(\$232,246.86)</b>	<b>21644%</b>	<b>\$340,898.55</b>
<b>EXPENSE</b>										
51100	Salaries	33,619.00	738.00	34,357.00	2,824.26	.00	31,255.59	3,101.41	91	28,708.01
51120	Vacation/Sick Leave Accrual Pay-Out	1,072.00	.00	1,072.00	.00	.00	3,923.07	(2,851.07)	366	7,575.28
51500	Public Employees Retirement (PERS)	7,955.00	175.00	8,130.00	668.22	.00	5,824.40	2,305.60	72	5,815.58
51503	Pension Expense	.00	.00	.00	.00	.00	.00	.00	+++	(7,190.00)
51504	Deferred Compensation	.00	7.00	7.00	8.24	.00	133.93	(126.93)	1913	.00
51600	Workers Compensation	312.00	.00	312.00	.00	.00	.00	312.00	0	.00
51700	Disability Insurance	295.00	.00	295.00	12.59	.00	224.78	70.22	76	252.07
51900	Group Health & Life Ins	620.00	.00	620.00	22.01	.00	374.57	245.43	60	285.06
51901	Cash Back Incentive Pay	1,432.00	.00	1,432.00	59.68	.00	1,014.56	417.44	71	1,335.93
51903	Auto Allowance	900.00	.00	900.00	37.50	.00	637.50	262.50	71	750.00
51904	Technology Stipend	90.00	.00	90.00	11.25	.00	191.25	(101.25)	212	97.50
51906	Post Employment Health Plan	336.00	.00	336.00	28.24	.00	279.11	56.89	83	232.70
51907	OPEB Cost Allocation	2,659.00	.00	2,659.00	.00	.00	1,406.04	1,252.96	53	3,392.65
51930	Medicare/Employer Porti	490.00	11.00	501.00	42.53	.00	569.00	(68.00)	114	581.21
54200	Utilities	.00	.00	.00	41.17	.00	852.64	(852.64)	+++	1,869.00
54400	Professional Services	90,000.00	50,826.00	140,826.00	.00	65,825.50	.00	75,000.50	47	37,474.49
54500	Contracted Services	.00	15,000.00	15,000.00	.00	15,000.00	(67,500.00)	67,500.00	-350	.00
57404	Depr/Amort Expense	.00	.00	.00	.00	.00	1,169.42	(1,169.42)	+++	.00
<b>EXPENSE TOTALS</b>		<b>\$139,780.00</b>	<b>\$66,757.00</b>	<b>\$206,537.00</b>	<b>\$3,755.69</b>	<b>\$80,825.50</b>	<b>(\$19,644.14)</b>	<b>\$145,355.64</b>	<b>30%</b>	<b>\$81,179.48</b>
<b>Fund 590 - Sports Arena Complex Totals</b>										
<b>REVENUE TOTALS</b>		<b>1,078.00</b>	<b>.00</b>	<b>1,078.00</b>	<b>.00</b>	<b>.00</b>	<b>233,324.86</b>	<b>(232,246.86)</b>	<b>21644%</b>	<b>340,898.55</b>
<b>EXPENSE TOTALS</b>		<b>139,780.00</b>	<b>66,757.00</b>	<b>206,537.00</b>	<b>3,755.69</b>	<b>80,825.50</b>	<b>(19,644.14)</b>	<b>145,355.64</b>	<b>30%</b>	<b>81,179.48</b>
<b>Fund 590 - Sports Arena Complex Totals</b>		<b>(\$138,702.00)</b>	<b>(\$66,757.00)</b>	<b>(\$205,459.00)</b>	<b>(\$3,755.69)</b>	<b>(\$80,825.50)</b>	<b>\$252,969.00</b>	<b>(\$377,602.50)</b>		<b>\$259,719.07</b>
<b>Grand Totals</b>										
<b>REVENUE TOTALS</b>		<b>33,999,924.00</b>	<b>.00</b>	<b>33,999,924.00</b>	<b>3,089,126.86</b>	<b>.00</b>	<b>26,547,437.24</b>	<b>7,452,486.76</b>	<b>78%</b>	<b>21,558,286.03</b>
<b>EXPENSE TOTALS</b>		<b>42,258,861.00</b>	<b>13,730,748.00</b>	<b>55,989,609.00</b>	<b>2,557,192.32</b>	<b>8,835,055.89</b>	<b>23,906,112.47</b>	<b>23,248,440.64</b>	<b>58%</b>	<b>21,736,002.04</b>
<b>Grand Totals</b>		<b>(\$8,258,937.00)</b>	<b>(\$13,730,748.00)</b>	<b>(\$21,989,685.00)</b>	<b>\$531,934.54</b>	<b>(\$8,835,055.89)</b>	<b>\$2,641,324.77</b>	<b>(\$15,795,953.88)</b>		<b>(\$177,716.01)</b>