

CITY OF CERES
MUNICIPAL BUDGET
FISCAL YEAR 2022-2023





CITY OF CERES

CITY OFFICIALS

ELECTED

Mayor..... Javier Lopez
Vice-Mayor..... Bret Silveira
Council Member James Casey
Council Member Mike Kline
Council Member Vacant
City Treasurer Kayla Martinez

APPOINTED

City Manager Alex Terrazas
City Attorney Tom Hallinan
Interim City Clerk..... Kellie Weaver
Director of Community Development..... Christopher Hoem
Director of Engineering/City Engineer..... Kevin Waugh
Director of Finance Leticia Dias
Director of Human Resources Delilah Vasquez
Director of Public Works..... Samir Royal
Police Chief Richard Collins

CITY OF CERES 2022-2023 BUDGET
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COUNCIL AGENDA REPORT

CITY COUNCIL

Javier Lopez, Mayor
James Casey, Dist. 1 Vacant, Dist. 2
Bret Silveira, Dist. 3 Mike Kline, Dist. 4

MEETING DATE: June 13, 2022

TO: Mayor and City Council

FROM: Alex Terrazas, City Manager

CONTACT: Alex Terrazas, City Manager, Alex.terrazas@ci.ceres.ca.us,
(209) 538-5751

Leticia Dias, Finance Director, Leticia.dias@ci.ceres.ca.us,
(209) 538-5764

SUBJECT: Resolution No. 2022-xx, Adopting the Annual Budget for the City of Ceres for the 2022/2023 Fiscal Year, Approving Positions for Fiscal Year 2022/2023, and Resolution No. 2022-xx, Adopting Appropriations Limitations for Fiscal Year 2022/2023

RECOMMENDED COUNCIL ACTION:

The City Manager and Finance Director recommend the Council approve the following:

1. Resolution No. 2022-xx, adopting the Annual Budget for the City of Ceres for the 2022/2023 Fiscal Year and Approving Positions for Fiscal Year 2022/2023.
2. Resolution No. 2022-xx, adopting the Appropriations Limitations for Fiscal Year 2022/2023.

I. BACKGROUND:

The budget development process began with department heads and their respective staff submitting funding requests for FY 2022/2023. Following those submissions meetings were held with Departmental staff, Finance Department staff and the City Manager to review those requests and develop the operating budget for the City Council's consideration.

The fiscal position of the City has improved slightly over the course of this fiscal year but continues to be in a position where expenditures exceed revenues. The improvement in the City's fiscal condition is a result of a reduction in expenditures related to salary

savings from frozen and vacant positions. Contributing factors to the City's revenue shortfall include loss of revenue from the Cannabis Industry in addition to revenue loss as a result of the COVID-19 pandemic. Despite this revenue shortfall the City's General Fund reserve continues to exceed the City Council's policy level of 18% percent of expenditures. This budget proposes a \$6.9 million reserve balance or a 25.6% reserve as a percentage of expenditures.

On May 24, 2022, the draft budget was presented to the Council at a workshop in order for the Council to provide input, comments, and direction. As was indicated at the workshop staff is proposing the use of funds from the American Rescue Plan Act to balance the budget. The use of ARPA funds to replace lost revenues and to balance municipal budgets is an allowable use. Therefore, staff is recommending the use of \$1.1 million in ARPA funds to balance the FY 2022/2023 budget.

No new positions are recommended to be added to the FY 2022/2023 budget. However, City staff is in the process of developing a final recommendation to the City Council for additional Code Enforcement positions and equipment. Staff has also recently identified a need to add additional Parks staff. Additional Parks staff are needed to open, maintain and operate the Lower River Bluff park area. Final proposals for Council's consideration, for both of these items, will be presented to the Council at upcoming Council meetings.

Additionally, at the May 24, 2022 budget workshop, staff presented the year-end projections for Fiscal Year 2021/2022. Year end projections result in \$618,943 of General Fund reserves being used with, as previously mentioned, a projected reserve balance of \$6.9 million.

II. ECONOMIC ASSUMPTIONS:

Property taxes have slightly increased, and this was a result of what continues to be a sellers real estate market. Home values are continuing to appreciate in a market where the inventory has recently decreased.

Sales tax revenue for the 2021/2022 budget year came in slightly higher than expected and was consistently strong over the past year. Additionally, revenue generated from existing Development Agreements (DA's) from sales of adult use and medical cannabis are expected to hold constant in the coming years. There is significant commercial development occurring, and in the pipeline, in the City that will have a future positive impact on sales tax revenue.

Economic development at our local level is a critical element to the financial future for the City. This budget proposes to fund and continue with the City's current economic development activities. This economic development effort includes the recent hiring of the Economic Development/Redevelopment Manager, the City's retail recruitment efforts, support to small businesses, participation in Opportunity Stanislaus, site visits to local businesses and focus on Downtown Ceres.

This year the City has seen several significant commercial projects constructed/remodeled including Walmart (and the Dunkin Donuts inside), Habit Burger,

the 7-11 and 76 gas station, In-Shape and George's Gas. Construction is also underway at Ceres Gateway Center and the first building is anticipated to be complete in early fall. Businesses soon to be located at Gateway Center include Ono Hawaiian BBQ, Chipotle and Starbucks. Other businesses at the Gateway Center that will soon break ground include In-N-Out Burger and Quick Quack Car Wash. Additionally, with the recent Zoning Ordinance Text Amendment approved by the City Council increasing the allowable height of buildings in the Mitchell Road Corridor staff is anticipating the submittal of an application for a hotel at Gateway Center. Construction has also started at the old Kmart site. Businesses that will be locating there include Dutch Bros and Raising Cane's Chicken Fingers.

While sales tax will not be generated until commercial buildings within these developments open, property tax won't be received until the following year. These commercial developments and businesses will increase tax revenue for future budget cycles.

Rising pension costs continue to be a challenge for the City. Although the City of Ceres is a member of StanCERA for retirement purposes, the CALPERS issues will likely resonate across the state and is clearly an issue that requires staff and Council to diligently monitor. Other cities in Stanislaus County are struggling to address the significant impacts to budgets as a result of increased contributions for retirement purposes. In Ceres there is a disparity in retirement costs for those PEPRAs employees that were hired after January 1, 2013 versus classic employees hired prior to that date. PEPRAs employees are required by State Law to pay 100% of the employees share of retirement, while the classic employees are currently only paying 67% of their employee share and the City picks up the rest. By July of 2023, all city employees will be paying 100% of the employees share of retirement.

III. GENERAL FUND OVERVIEW:

The proposed General Fund budget is balanced by utilizing approximately \$1.1 million of American Rescue Act funding from the second installment of funds. The proposed budget retains a General Fund reserve level of approximately 25.6% (\$6,955,307).

Although the projection for the next several years shows a growth in revenues, preparing for the next cyclical economic downturn or pandemic related event is important. The remainder of the second installment of ARPA funds have not yet been included in the budget and those funds, once received, must be encumbered by December 31, 2024 and spent by December 31, 2026. It will be important to be strategic in the use of remaining ARPA funds as it will likely be necessary to use ARPA funds to balance future budgets.

With the increased revenues, it is imperative and fiscally responsible to plan for long term sustainability while maintaining the highest level of service we can afford.

IV. PERSONNEL ACTIONS:

Although new staff requests were made in the initial budget requests from Departments, these requests were removed when staff was asked to make necessary reductions to their initial departmental budget requests. To further manage expenditures it is

recommended that a vacant Associate Engineer position in the Engineering Division be frozen.

The City of Ceres, like the State of California, is struggling with increasing pension costs. Through previous negotiations, the Department Heads and City Manager now pay their full employee contribution to retirement. The other labor groups are paying two-thirds of their employee contribution. The funding levels in StanCERA are significantly higher than at the State level. We are continuing to explore ways to reduce our pension costs, which may be addressed through the labor agreement negotiation process.

V. POLICY ISSUES:

Fund 292 is the City's Landscape and Lighting District (LLD). Originally created in the 1980's homeowners who are within an LLD pay annual assessment on their property tax bill to fund maintenance of certain landscaped areas of the City. The LLD and its assessment have not been adjusted since its inception and as a result, the City does not collect enough revenue to cover the LLD expenditures. The 2022/2023 budget projects the City will receive nearly \$454K from the LLD assessment, however, expected operating expenses are nearly \$580K which requires the General Fund to make up the \$126K difference. To raise the LLD annual assessment a Prop 218 process would be required. This may be something the Council wishes to address in 2022/2023 as any shortfall from Fund 292 is offset and continues to be paid from the General Fund.

At this time, the Community Center Fund (275) has a negative cash balance of \$2,029,801. Although the deficit on an annual basis has been reduced in the past couple of years, expenditures continue to exceed revenues each year. The Big Valley Grace (BVG) Church contract has been renewed and they have extended the contract and use which will bring additional revenue to the City of Ceres. COVID-19 had the most significant impact to the Community Center and rentals were cancelled resulting in revenue loss. The horizon is bright as we are seeing our customers return and are seeing an increase in rentals of the Community Center facility. In the FY 2022/2023 budget we expect that revenue generated from events at the Community Center will continue to increase.

VI. CONCLUSION

This budget plan has been impacted by increases in worker's compensation and liability insurance, rising pension costs and contractually obligated increases in employee salaries. Further, while revenue from cannabis DA's will be constant for the next four years it is far less than what was received in previous budget cycles. The lingering impacts of COVID-19 also continue to be a concern.

From the perspective of fiscal stability, the level of commercial building activity and new businesses choosing to locate in Ceres will have a positive impact on future City revenues. At the same time, restraint in spending will be vital while continuing to focus on long term fiscal stability and economic development.

Steps will continue to be taken toward building a strong sales tax base, building a healthy local economy and fiscal sustainability. The City will continue with its proactive approach toward economic development and being business friendly. This proactive approach to economic development and managing expenditures will help the City achieve fiscal stability and minimize reliance on one time revenues.

Preparation of a budget of this magnitude would not be possible without the assistance and cooperation of all City departments and the hard working, dedicated professionals that put this budget together. Together we achieve.

Staff will make a presentation to Council and seek final approval of the budget.

Approved by: _____
Alex Terrazas, City Manager

Attachments:

1. Resolution Adopting the Annual Budget
2. Resolution Adoption of the Appropriations Limitations

RESOLUTION NO. 2022-xx

**A RESOLUTION OF THE CITY OF CERES ADOPTING THE ANNUAL
BUDGET FOR FISCAL YEAR 2022/2023 BEGINNING JULY 1, 2022 AND
ENDING JUNE 30, 2023.**

CITY COUNCIL
City of Ceres, California

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CERES that departmental budget appropriations for the City of Ceres for the fiscal year beginning July 1, 2022 and ending June 30, 2023 are as follows:

DEPARTMENT	FISCAL YEAR 2022-2023 BUDGET APPROPRIATIONS
09 - POLICE non sworn.....	\$1,937,061
10 - POLICE	15,160,912
11 - ANIMAL CONTROL.....	678,899
13 - CODE ENFORCEMENT	379,327
14 - FIRE non sworn.....	0
15 - FIRE	9,282,927
16 - INFORMATION TECHNOLOGY	1,076,014
18 - P.W. ADMINISTRATION	1,428,258
19 - ENGINEERING	1,687,439
20 - EQUIPMENT	3,979,931
25 - SEWER	7,069,142
30 - STREETS.....	2,401,167
33 - SOLID WASTE.....	43,190
35 - WATER	8,016,383
36 - WATER CONSERVATION	425,672
40 - PARKS	2,641,296
41 - FACILITY SERVICES.....	1,757,969
45 - DOWNTOWN REVITALIZATION	19,040
55 - RECREATION	1,069,718
57 - HOUSING REHABILITATION	412,590
58 - CRA SUCCESSOR AGENCY	2,699,987
59 - SCRC SUCCESSOR AGENCY.....	271,893
60 - GENERAL CITY	5,122,378
63 - CITY COUNCIL	206,832
65 - CITY MANAGER	383,350
66 - HUMAN RESOURCES.....	679,544
67 - CITY CLERK	460,405
70 - BUILDING	513,971
73 - FINANCE.....	2,214,467
75 - PLANNING	765,731
95 - CIP & DEBT SERVICE.....	10,371,912
 TOTAL APPROPRIATIONS	 \$83,157,405

BE IT FURTHER RESOLVED by the City Council of the City of Ceres that the positions for fiscal year 2022/2023 shown on **Attachment 1** are hereby approved.

BE IT FURTHER RESOLVED, that the amounts encumbered on the books of the City of Ceres for fiscal year 2021/2022 shall be carried forward and the City Manager and/or the Finance Director are hereby authorized to take the necessary steps to carry forward encumbrances in the various funds of the City of Ceres.

BE IT FURTHER RESOLVED, that the budget for the City of Ceres for fiscal year 2022/2023 shall be amended only as follows:

Items requiring City Council action:

- Appropriation of reserves
- Transfers of appropriation between funds
- Creation of new capital projects
- Transactions which increase total fund budgets
- Increased staffing beyond the positions listed on Attachment 1
- Transfers of appropriations between capital projects

Items delegated to the City Manager:

- Transfers between departments within funds so that the total Fund budget remains the same. (Operating budget only.)

Items delegated to Department Directors:

- Allocation of departmental appropriations to line item except for salary and benefit appropriations. Line item changes cannot increase the total amount budgeted for the department. (Operating budget only)

BE IT FURTHER RESOLVED THAT all Information Technology equipment taken out of service is deemed to be surplus and will be recycled as soon as it is removed from service; and,

BE IT FURTHER RESOLVED THAT the budget documents and itemized details of such documents are filed with the Director of Finance of the City of Ceres; and,

BE IT FURTHER RESOLVED THAT the City Manager or appropriate designee, is hereby authorized to approve payments for goods or services received by the City of Ceres in accordance with the City's approved budgets, programs, and policies.

PASSED AND ADOPTED this 13th day of June, 2022 by the following vote:

AYES: Council Members:

NOES: Council Members:

ABSENT:

Council Members:

Javier Lopez, Mayor

ATTEST:

Kellie Weaver, Interim City Clerk

RESOLUTION NO. 2022-xx

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CERES ADOPTING THE
APPROPRIATIONS LIMITATION FOR FISCAL YEAR 2022-2023

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CERES that the appropriations limitation for the City of Ceres for the fiscal year beginning July 1, 2022 and ending June 30, 2023 is \$78,603,185.45,

BE IT FURTHER RESOLVED THAT the adjusted base for Fiscal Year 2022-2023 has been calculated as shown in Exhibit "A".

PASSED AND ADOPTED this 13th day of June, 2022 by the following vote:

AYES:

NOES:

ABSENT:

Javier Lopez, Mayor

ATTEST:

Kellie Weaver, Interim City Clerk

Resolution No. 2022-xx Exhibit "A"

CITY OF CERES

PROPOSITION 4 APPROPRIATIONS LIMITATION CALCULATIONS

1978-79 Base Year.....	\$ 3,317,835.00
1979-80 Adjusted Base.....	3,941,836.00
1980-81 Adjusted Base.....	4,706,006.00
1981-82 Adjusted Base.....	6,108,825.00
1982-83 Adjusted Base.....	6,834,791.00
1983-84 Adjusted Base.....	7,295,512.00
1984-85 Adjusted Base.....	7,939,331.00
1985-86 Adjusted Base.....	8,413,026.00
1986-87 Adjusted Base.....	8,876,770.00
1987-88 Adjusted Base.....	9,496,025.00
1988-89 Adjusted Base.....	10,287,044.00
1989-90 Adjusted Base.....	12,935,958.00
1990-91 Adjusted Base.....	15,197,163.00
1991-92 Adjusted Base.....	17,207,748.00
1992-93 Adjusted Base.....	17,636,221.00
1993-94 Adjusted Base.....	18,819,611.00
1994-95 Adjusted Base.....	19,497,117.00
1995-96 Adjusted Base.....	20,684,491.00
1996-97 Adjusted Base.....	22,014,504.00
1997-98 Adjusted Base.....	23,344,180.00
1998-99 Adjusted Base.....	24,681,801.00
1999-00 Adjusted Base.....	25,871,463.00
2000-01 Adjusted Base.....	27,447,035.00
2001-02 Adjusted Base.....	29,804,735.00
2002-03 Adjusted Base.....	29,882,227.00
2003-04 Adjusted Base.....	31,191,069.00
2004-05 Adjusted Base.....	33,000,151.00
2005-06 Adjusted Base.....	35,871,164.00
2006-07 Adjusted Base.....	39,278,924.00
2007-08 Adjusted Base.....	42,146,285.00
2008-09 Adjusted Base.....	45,054,379.00
2009-10 Adjusted Base.....	45,838,325.00
2010-11 Adjusted Base.....	45,017,819.00
2011-12 Adjusted Base.....	46,440,382.00
2012-13 Adjusted Base.....	48,520,911.00
2013-14 Adjusted Base.....	51,577,728.00
2014-15 Adjusted Base.....	51,727,303.00
2015-16 Adjusted Base.....	54,153,313.00
2016-17 Adjusted Base.....	57,624,541.00
2017-18 Adjusted Base.....	60,482,718.00
2018-19 Adjusted Base.....	63,452,419.00
2019-20 Adjusted Base.....	66,472,754.14
2020-21 Adjusted Base.....	69,530,500.83
2021-22 Adjusted Base.....	73,653,659.53

2022-23 Calculation

Adjust for Change in Population (Ceres)

January 2022 DOF Estimate 48,386

January 2021 DOF Estimate 48,762

-376

Ceres Decrease -.77%

Adjust for Change in Population (County)

January 2022 DOF Estimate 549,466

January 2021 DOF Estimate 551,737

-2,271

County Decrease -.41%

Adjust for Change in California Per Capita Income

Per Capita Income Change: 7.55%

Adjust by the Above Factors:

Population .9923 x Per Capita 1.0755= 1.0672

\$73,653,659.53 x 1.0672 = \$78,603,185.45

2022-23 Adjusted Base \$78,603,185.45

Since the City's 2022-2023 total General Fund revenues are estimated at \$27,177,583, Ceres is not at risk of exceeding the appropriations limit for 2022-23.

DEBT OBLIGATIONS	Original Amount	Payoff Date	Balance 2019-2020	Balance 2020-2021	Balance 2021-2022	Principal Pmts 2022-2023	Interest Pmts 2022-2023	Balance 2022-2023
2020 Water Revenue Bonds	20,280,000	6/1/2050	0	20,280,000	20,280,000	675,000	101,400	\$19,605,000
2015 Tax Allocation Bonds - CRA	8,050,000	12/15/2033	7,010,000	6,695,000	6,370,000	335,000	262,975	\$6,035,000
2009 Wastewater Revenue Bonds	8,220,000	6/1/2039	6,650,000	0	0	0	0	\$0
2020 Refunding Wastewater Revenue Bonds	6,355,000	6/1/2038	6,085,000	5,831,000	5,568,000	272,000	182,074	\$5,296,000
2009 Water Revenue Bonds	4,750,000	6/1/2039	3,830,000	0	0	0	0	\$0
2020 Refunding Water Revenue Bonds	3,658,000	6/1/2038	3,504,000	3,359,000	3,210,000	154,000	104,967	\$3,056,000
2006 Tax Allocation Refunding Bonds-CRA	36,645,000	11/1/2036	26,105,000	0	0	0	0	\$0
2006 Housing Tax Allocation Refunding Bonds-CRA	1,480,000	11/1/2030	850,000	0	0	0	0	\$0
2020 CRA Tax Allocation Refunding Bonds	20,615,000	12/15/2035	0	19,450,000	18,435,000	1,040,000	737,400	\$17,395,000
2000 Tax Allocation Bonds - SCRC	1,440,000	11/1/2030	850,000	795,000	735,000	60,000	47,115	\$675,000
California Energy Commission-LED Project	1,193,500	6/22/2024	445,319	338,910	229,285	112,938	6,040	\$116,347
TOTAL DEBT			\$55,329,319	\$56,748,910	\$54,827,285	\$2,648,938	\$1,441,971	\$52,178,347

DESCRIPTION OF DEBT

2020 Water Revenue Bonds (Interim Financing)

The proceeds from the Water Revenue bonds will be used to finance the Surface Water Project which will divert water from the Tuolumne River.

2015 Tax Allocation Bonds - CRA

The proceeds from the tax allocation refunding bonds will be used to refund the 2003 Ceres Redevelopment Agency (CRA) tax allocation bonds.

2009 Wastewater Revenue Bonds

The proceeds from the Wastewater Revenue bonds will be used to finance improvements to the System, including updating the Sewer , System Management Plan modify the Sewer Headworks and rehabilitation and replacement of sewer lines.

2009 Water Revenue Bonds

The proceeds from the Water Revenue bonds will be used to install water meters as required by State law and to improve existing wells and pump stations.

2006 Tax Allocation Refunding Bonds-CRA

The proceeds from the Ceres Redevelopment Agency (CRA) tax allocation bonds will be used to finance ongoing redevelopment activities within the Project Area, including Hwy 99 Interchange improvements, downtown development plans, wastewater system improvements, park improvements, community center project, fire station improvements, annexation area improvements and other various public improvements.

2006 Housing Tax Allocation Refunding Bonds-CRA

The proceeds from the Housing tax allocation refunding bonds will be used to refund the 2000 Ceres Redevelopment Agency (CRA) tax allocation bonds.

2000 Tax Allocation Bonds - SCRC

The proceeds from the Stanislaus/Ceres Redevelopment Commission (SCRC) tax allocation bonds will be used to make improvements to infrastructure in the project area.

2020 CRA Tax Allocation Refunding Bonds

The bonds were issued to refund the Former Agency's outstanding Ceres Redevelopment Project Area No. 1 Tax Allocation Refunding Bonds, Issue of 2006 and to refund the Former Agency's outstanding Ceres Redevelopment Project Area No. 1 Housing Tax Allocation Refunding Bonds, Issue of 2006.

2020 Refunding Wastewater Revenue Bonds

The bonds were issued to refund the 2009 Wastewater Revenue bonds, Series A.

2020 Refunding Water Revenue Bonds

The bonds were issued to refund the 2009 Water Revenue Bonds, Series A.

CITY OF CERES
APPROVED POSITIONS
FISCAL YEAR 2022/2023

<u>DESCRIPTION</u>	<u>APPROVED 18-19</u>	<u>APPROVED 19-20</u>	<u>APPROVED 20-21</u>	<u>APPROVED 21-22</u>	<u>ADOPTED 22-23</u>
Administrative Secretary (Confidential)	1.00	1.00	1.00	1.00	1.00
Community Services Officer	1.00	1.00	1.00	1.00	1.00
Public Safety Dispatch Supervisor	1.00	1.00	1.00	1.00	1.00
Public Safety Records Clerk I/II	3.00	4.00	4.00	4.00	4.00
Public Safety Dispatcher I/II/Senior	8.00	10.00	11.00	11.00	11.00
Chief of Police	1.00	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	3.00	3.00	3.00	3.00	3.00
Police Sergeant	9.00	9.00	9.00	9.00	9.00
Police Officer (8 Measure H)	32.00	34.00	34.00	34.00	34.00
School Resource Officer	4.00	4.00	4.00	4.00	4.00
Senior Code Enforcement Officer	0.00	0.00	0.00	1.00	1.00
Code Enforcement Officer	2.00	2.00	2.00	1.00	1.00
Secretary	0.00	1.00	1.00	1.00	1.00
Secretary	0.00	1.00	1.00	1.00	0.00
Fire Chief	1.00	1.00	1.00	0.00	0.00
Battalion Chief/Deputy Chief-Fire Marshall	3.00	3.00	3.00	3.00	0.00
Fire Captain	10.00	10.00	10.00	10.00	0.00
Fire Engineer (4 Measure H)	10.00	9.00	9.00	9.00	0.00
Firefighter (3 Measure H)	7.50	9.00	9.00	9.00	0.00
IT Manager	1.00	1.00	1.00	1.00	1.00
IT Systems Analyst	1.00	1.00	1.00	1.00	1.00
Sr IT Systems Analyst	2.00	2.00	2.00	2.00	2.00
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Deputy Director of Public Works	0.00	0.00	0.00	0.00	0.00
Public Works Superintendent	0.00	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	2.00	3.00	3.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Director of Engineering Services/City Engineer	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	0.00	0.00	0.00
Senior Engineer	1.00	1.00	1.00	0.00	0.00
Assistant/Associate Engineer	2.00	2.00	3.00	4.00	3.00
Engineering Technician I/II/Senior	1.00	3.00	4.00	4.00	4.00
Secretary/Admin Secretary	1.00	1.00	1.00	1.00	1.00
Fleet/Facility Services Supervisor	1.00	1.00	1.00	1.00	1.00
Fleet Mechanic I/II /Senior	3.00	3.00	3.00	3.00	3.00
Wastewater Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	1.00	1.00	1.00	1.00	1.00
Wastewater Operator I/II/Senior	8.00	8.00	8.00	8.00	8.00
Streets Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Streets Maintenance Operator I/II/Senior	9.00	9.00	9.00	9.00	9.00
Water Distribution Supervisor	0.00	0.00	0.00	1.00	1.00
Water Distribution Operator I/II/Senior	7.00	8.00	8.00	10.00	10.00
Customer Service Technician	1.00	2.00	2.00	0.00	0.00
Field Service Technician	0.00	0.00	0.00	2.00	2.00

Water Resource Analyst	1.00	1.00	1.00	0.00	0.00
Landscape Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Parks Maintenance Worker	0.00	1.00	1.00	1.00	1.00
Parks Maintenance Worker I/II	3.00	5.00	5.00	5.00	5.00
Facility Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Facility Maintenance Worker I/II/Senior	2.00	3.00	3.00	3.00	3.00
Custodian	5.00	5.00	5.00	5.00	5.00
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Recreation Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	0.00	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00	1.00
Redevelop and Economic Development Manage:	0.00	0.00	0.00	1.00	1.00
Director of Human Resources	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	1.00	1.00
Human Resources Technician	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	0.00	0.00	1.00	1.00	1.00
Building Permit Technician	1.00	1.00	1.00	1.00	1.00
Director of Finance	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	0.00	1.00	1.00	1.00	1.00
Revenue & Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Secretary (Confidential)	1.00	1.00	1.00	1.00	0.00
Secretary	0.00	0.00	0.00	0.00	1.00
Accountant	2.00	2.00	2.00	2.00	2.00
Senior Account Clerk	1.00	1.00	1.00	2.00	2.00
Account Clerk I/II (Confidential)	0.00	1.00	1.00	0.00	0.00
Account Clerk I/II	6.00	5.00	5.00	3.00	3.00
Payroll Technician I/II	0.00	0.00	0.00	2.00	2.00
Director of Community Development	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Senior Planner	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	179.50	199.00	203.00	206.00	173.00
Mayor (elected)	1.00	1.00	1.00	1.00	1.00
Vice-Mayor (elected)	1.00	1.00	1.00	1.00	1.00
Council Members (elected)	3.00	3.00	3.00	3.00	3.00
City Treasurer (Elected)	1.00	1.00	1.00	1.00	1.00

CITY OF CERES ORGANIZATION CHART

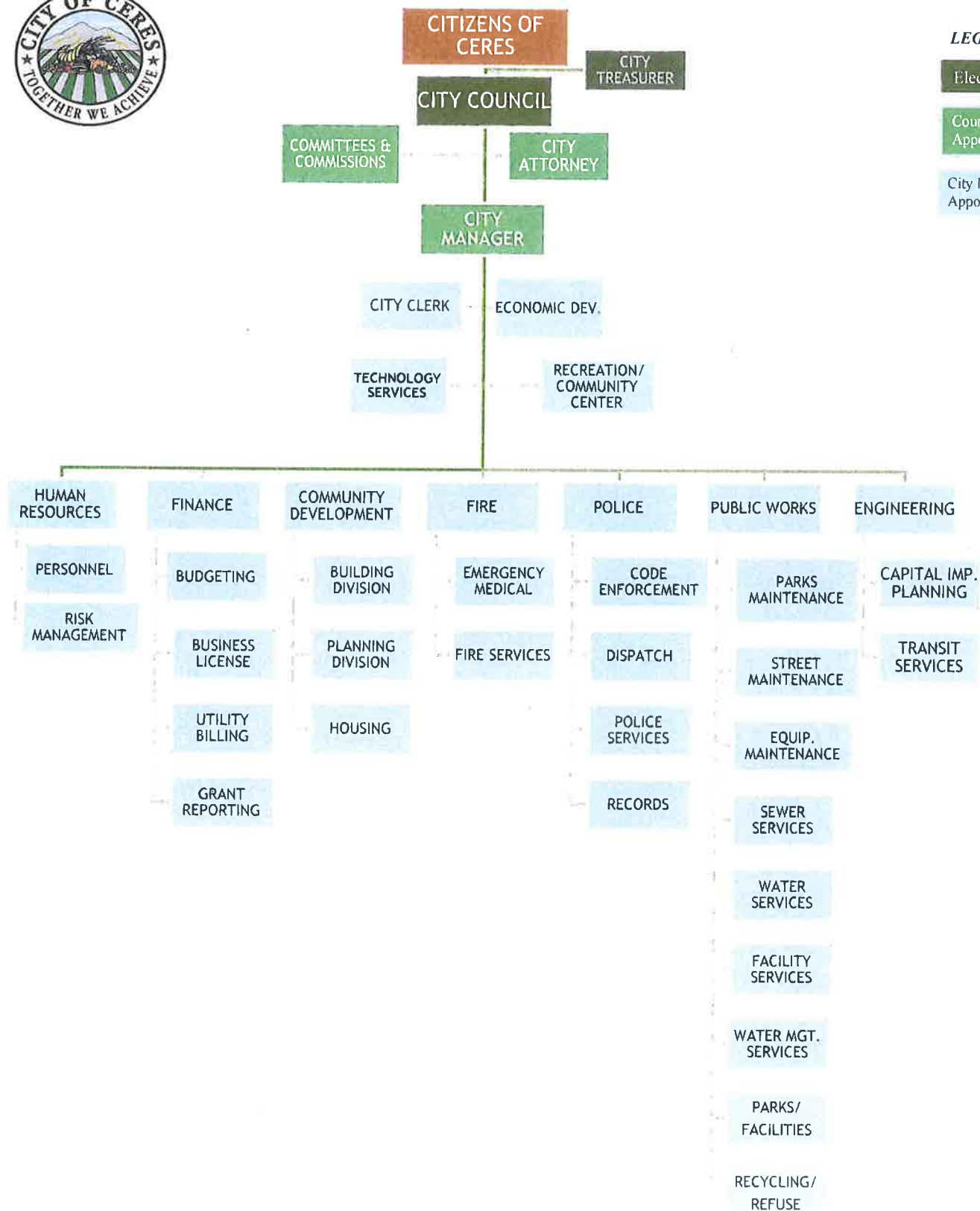


LEGEND:

Elected

Council
Appointed

City Manager
Appointed



CITY OF CERES COMMUNITY PROFILE

LOCATION:

The City of Ceres is located in the central San Joaquin Valley, 80 miles south of Sacramento and 95 miles east of San Francisco, in the heart of Stanislaus County. Ceres is in one of the Central Valley's richest and most diverse agricultural areas and is the home of the new County Agriculture Center. Even the name "Ceres" originates from the mythological Goddess of Agriculture. With fertile soils, a mild climate and high quality affordable water, the area consistently ranks at least fifth in the state for its value of agricultural production. For area residents, the surrounding farmland provides refreshing aesthetic quality, and the abundant local harvest is always appreciated at many seasonal and roadside farmers' markets.

HISTORY:

The third largest city in the county, Ceres is a growing community with a heartfelt commitment to retaining its small neighborhood personality. Ceres is a city of rich ethnic and cultural diversity, which makes it a rewarding place to live and work. The community has a deep appreciation for the past and a firm commitment to the future. Economic growth, development, and improvement of the quality of life are major goals of the whole community. City officials have made a commitment to maintain the delicate balance between quality living, quality growth, and the preservation of the family farm which remains the cornerstone of area's economic and historical base.

Businesses, organizations and nonprofit community groups band together for a number of activities throughout the year. Events such as the annual Downtown Street Fair in May and summertime concerts in the park are well attended. The preservation of the historic Whitmore House (the first home built in Ceres) is a community project, and is revitalized each year as new generations contribute their thoughts and ideas. Ceres is self-sufficient with its variety of retail and service businesses. The "Always Try Ceres First" Chamber of Commerce motto is just good advice! The Ceres Unified School District has received National and Distinguished school awards, and is supported generously by the community.

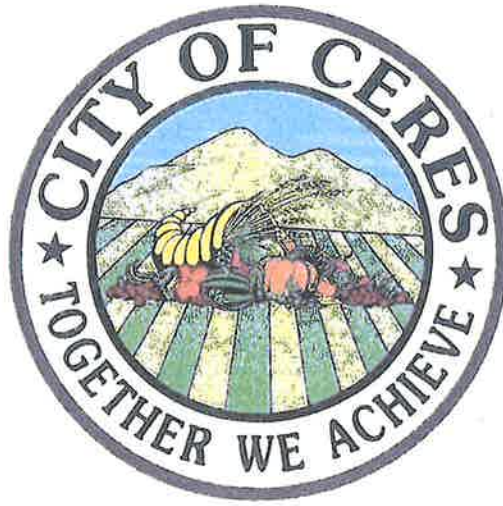
City planners have made a concerted effort toward responsible growth of the community with plenty of parks and recreation areas that complement affordable housing. Soccer teams, Little League, adult softball, youth football, community swim team and a golf course offer many weekend activities for families.

There is a wide variety of housing available in Ceres, including new homes as well as resale homes. Prices range from new entry-level homes starting at approximately \$100,000 to executive homes in excess of \$500,000. Multiple family units in Ceres including apartments, duplex, triplex and mobile home park living are also available.

GOVERNMENT:

Ceres was incorporated as a General Law City on February 25, 1918, and has a current population of 48,386. The City is a full service city and has 159 full time employees and 22 part time employees.

The City functions under the City Council/City Manager form of local government. General municipal elections are held on the first Tuesday of November in odd numbered years. The Mayor is directly elected for a four-year term. Council Members are directly elected for four-year overlapping terms. The City Council serves as the legislative, policy making body.



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**City of Ceres
Fund Summaries
Proposed FY 2021/2022**

Fund	Beginning Available Cash Balance	Estimated Revenues	Revenues by Transfer	Operating Appropriations	Transfer Appropriations	Projected Ending Cash Balance
General Fund						
100 General Fund	\$ 7,403,507	\$ 24,383,547	\$ 835,747	\$ 25,346,882	\$ 320,612	\$ 6,955,307
Special Revenue Funds						
219 CARES Act	601	5,825,755	-	5,167,500	-	658,856
223 HOME Grant Program Income	341,122	147,708	-	17,500	-	471,330
234 SB2 Planning Grant	-	160,000	-	115,000	-	45,000
239 BEGIN Housing Grant Reuse	228,437	3,000	-	-	-	231,437
254 HOME Federal Grant	325,089	71,264	-	102,640	-	293,713
256 BEGIN Housing Grant	387,846	79,213	-	-	-	467,059
259 Cal Home 107-First Time Homebuyer	121,540	-	-	-	-	121,540
290 CDBG Program Income	377,871	10,654	-	302,950	-	85,575
291 CDBG Federal Grant	261,425	175,000	-	704,943	-	(268,518)
293 Downtown Revitalization	93,107	12,851	-	35,855	-	70,103
264 Riverbluff Regional Park	(24,546)	49,627	-	-	-	25,081
275 Community Center	(1,777,584)	213,149	-	465,366	-	(2,029,801)
297 Recreation Facility Development	273,097	38,618	-	55,605	-	256,110
298 Concerts in the Park	8,726	-	8,500	8,500	-	8,726
734 Ceres Community Foundation	148,061	2,000	-	6,120	-	143,941
225 Used Oil Grant	27,268	12,426	-	14,375	-	25,319
226 Dept. of Conservation Grant	68,423	12,411	-	15,000	-	65,834
245 AB939 Source Reduction/ Recycle	281,239	22,850	-	75,321	-	228,768
230 Street Tree Fund	101,013	1,171	-	-	-	102,184
238 Westpointe Storm Drain Benefit	24,011	16	-	-	-	24,027
243 Brown Annex Public Safety Mitigation	6,291	3,300	-	-	-	9,591
248 Eastgate Storm Drain Benefit District	531,771	39,165	-	74,619	-	496,317
249 Eastgate Street & Landscape Benefit Dist	69,550	1,500	-	9,575	-	61,475
251 Street Expansion	2,964,629	464,312	-	592,472	-	2,836,469
253 Neighborhood Park Fees	1,163,828	118,000	-	957,054	-	324,774
255 State Gas Tax	1,053,702	1,164,698	-	1,436,609	-	781,791
261 Mitchell Storm Drain Benefit	301,096	4,000	-	-	-	305,096
265 Daniel Whitmore House	10,079	-	8,112	8,112	-	10,079
266 Clinton Whitmore Mansion	(61,922)	-	-	45,469	-	(107,391)
268 Federal Transportation Funding	3,061,619	1,502,460	-	5,183,091	-	(619,012)
271 Measure L	4,468,640	2,116,779	-	6,222,323	-	363,096
273 StanCog Local Transportation	(15,016)	-	-	-	-	(15,016)
274 StanCog Non-Motorized	48,039	263,396	-	263,384	-	48,051
276 Fire Hydrant Benefit District	128,697	442	-	-	-	129,139
277 Road Maint & Rehab Account	1,859,349	935,355	-	1,904,189	-	890,515
284 N E Storm Drain Benefit	174,655	4,400	-	-	-	179,055
292 Street Light/Landscape District	228,949	447,408	-	599,629	-	76,728
499 Public Facilities Fees	2,679,239	152,000	-	1,445,306	-	1,385,933
224 Traffic Offender Fund	45,581	153,003	-	144,425	-	54,159
258 State Traffic Safety	75,244	42,000	-	-	-	117,244
260 Local Law Enforcement Federal Grant	53,882	469	-	16,568	-	37,783
262 Measure H	4,673,122	4,344,616	-	4,258,895	152,000	4,606,843
272 Off Highway Motor Vehicle	6,799	-	-	-	-	6,799
294 Seized Funds - Police	15,672	1,850	-	-	-	17,522
295 Abandoned Vehicle Abatement	103,430	45,000	-	66,827	-	81,603
296 COPS (SLESF) Grant	127,691	161,285	-	100,000	-	188,976
270 Community Facilities District	15,938	682,833	-	-	683,747	15,024
737 Westpointe Assessment Dist-Debt Serv	355,289	9,100	-	46,885	-	317,504
Special Revenue Fund Totals	\$ 25,412,589	\$ 19,495,084	\$ 16,612	\$ 30,462,107	\$ 835,747	\$ 13,626,431
Enterprise Funds						
527 Water Fund	26,176,460	18,323,900	-	31,099,238	212,000	13,189,122
528 Water Quality Sinking Fund	1,995,745	25,000	212,000	1,250,000	-	982,745
540 Water Supply & Extension	2,088,660	276,000	-	1,800,000	-	564,660
550 Sewer Main Line Construction	434,560	185,000	-	-	-	619,560
567 Sewer Service	28,964,590	10,608,700	304,000	19,248,498	-	20,628,792
571 StanCog - Dial A Ride	1,023,934	39,000	-	16,483	-	1,046,451
Enterprise Fund Totals	\$ 60,683,949	\$ 29,457,600	\$ 516,000	\$ 53,414,219	\$ 212,000	\$ 37,031,330
Internal Service Funds						
600 Equipment Maintenance Pool	808,124	1,300,000	-	1,543,982	-	564,142
610 Equipment Replacement Pool	4,360,463	1,215,887	-	2,205,137	-	3,371,213
616 Information Technology	1,185,656	1,133,658	-	1,168,522	-	1,150,792
677 Workers Compensation - RMA	1,637,397	1,326,573	-	1,326,573	-	1,637,397
679 Building Maintenance	1,875,572	1,541,986	-	1,670,993	-	1,746,565
682 Liability Insurance - RMA	912,508	1,189,833	-	1,227,433	-	874,908
Internal Service Fund Totals	\$ 10,779,720	\$ 7,707,937	\$ -	\$ 9,142,640	\$ -	\$ 9,345,017
TOTAL - CITY FUNDS	\$ 104,279,765	\$ 81,044,168	\$ 1,368,359	\$ 118,365,848	\$ 1,368,359	\$ 66,958,085

City of Ceres
Fund Summaries
Proposed FY 2021/2022

Fund	Beginning Available Cash Balance	Estimated Revenues	Revenues by Transfer	Operating Appropriations	Transfer Appropriations	Projected Ending Cash Balance
Successor Agency to the former CRA						
236 CRA Low/Moderate Housing	1,109,339	30,405	-	-	-	1,139,744
347 CRA Bond Debt Service	3,063,986	2,000	2,382,050	-	2,382,050	3,065,986
466 CRA Successor Agency	3,966,385	3,154,773	-	304,364	2,227,450	4,589,344
489 CRA Capital Projects - 2006 Bond Proceeds	795,495	-	-	-	-	795,495
Successor Agency CRA Fund Totals	\$ 8,935,205	\$ 3,187,178	\$ 2,382,050	\$ 304,364	\$ 4,609,500	\$ 9,590,569
Successor Agency to the former SCRC						
346 SCRC Bond Debt Service	158,449	-	111,105	-	111,105	158,449
469 SCRC Successor Agency	66,790	171,029	-	(43,715)	111,105	170,429
Successor Agency SCRC Fund Totals	225,239	171,029	111,105	(43,715)	222,210	\$ 328,878
TOTAL - ALL FUNDS	\$ 113,440,209	\$ 84,402,375	\$ 3,861,514	\$ 118,626,497	\$ 6,200,069	\$ 76,877,532

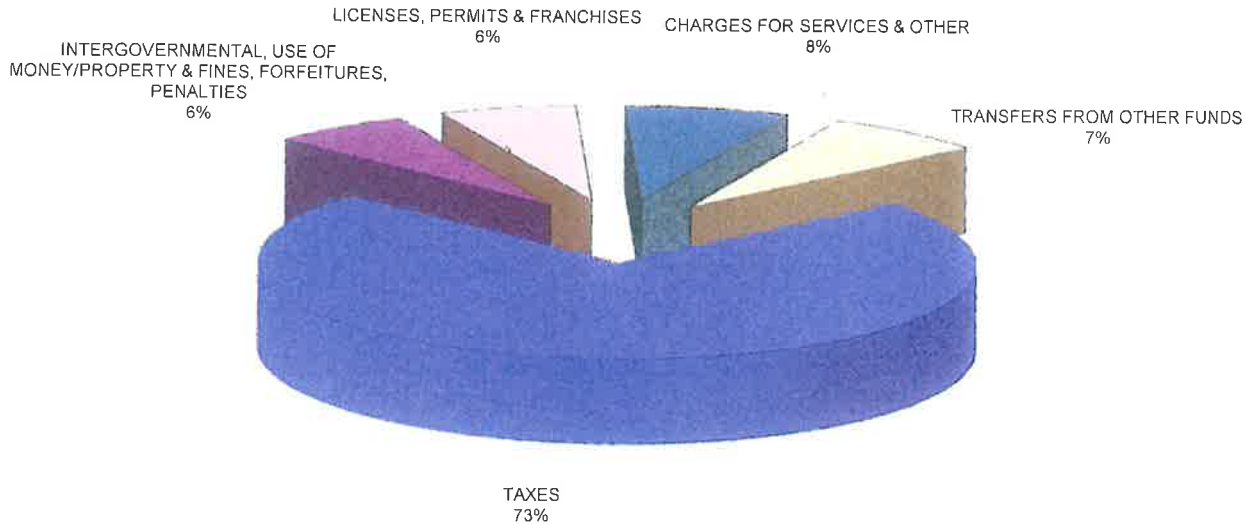
**City of Ceres
Fund Summaries
Proposed FY 2022/2023**

Fund	Beginning Available Cash Balance	Estimated Revenues	Revenues by Transfer	Operating Appropriations	Transfer Appropriations	Projected Ending Cash Balance
General Fund						
100 General Fund	\$ 6,955,307	\$ 26,330,648	\$ 846,935	\$ 26,859,362	\$ 318,221	\$ 6,955,307
Special Revenue Funds						
219 CARES Act	658,856	5,825,755	-	1,130,779	-	5,353,832
223 HOME Grant Program Income	471,330	-	-	7,000	-	464,330
234 SB2 Planning Grant	45,000	-	-	105,000	-	(60,000)
239 BEGIN Housing Grant Reuse	231,437	2,460	-	-	-	233,897
254 HOME Federal Grant	293,713	-	-	102,640	-	191,073
256 BEGIN Housing Grant	467,059	500	-	-	-	467,559
259 Cal Home 107-First Time Homebuyer	121,540	-	-	-	-	121,540
290 CDBG Program Income	85,575	5,155	-	302,950	-	(212,220)
291 CDBG Federal Grant	(268,518)	-	-	-	-	(268,518)
293 Downtown Revitalization	70,103	10,700	-	19,040	-	61,763
264 Riverbluff Regional Park	25,081	1,300	-	-	-	26,381
275 Community Center	(2,029,801)	170,000	-	425,365	-	(2,285,166)
297 Recreation Facility Development	256,110	37,650	-	63,170	-	230,590
298 Concerts in the Park	8,726	-	8,850	6,600	-	10,976
734 Ceres Community Foundation	143,941	500	-	6,120	-	138,321
225 Used Oil Grant	25,319	13,745	-	13,400	-	25,664
226 Dept. of Conservation Grant	65,834	845	-	15,000	-	51,679
245 AB939 Source Reduction/ Recycle	228,768	21,600	-	78,894	-	171,474
230 Street Tree Fund	102,184	1,100	-	-	-	103,284
238 Westpointe Storm Drain Benefit	24,027	52	-	-	-	24,079
243 Brown Annex Public Safety Mitigation	9,591	50	-	-	-	9,641
248 Eastgate Storm Drain Benefit District	496,317	31,370	-	-	-	527,687
249 Eastgate Street & Landscape Benefit Dist	61,475	500	-	-	-	61,975
251 Street Expansion	2,836,469	363,000	-	272,066	-	2,927,403
253 Neighborhood Park Fees	324,774	141,900	-	58,200	-	408,474
255 State Gas Tax	781,791	1,419,764	-	1,372,522	-	829,033
261 Mitchell Storm Drain Benefit	305,096	3,300	-	-	-	308,396
265 Daniel Whitmore House	10,079	5,371	8,112	5,371	-	18,191
266 Clinton Whitmore Mansion	(107,391)	-	-	19,015	-	(126,406)
268 Federal Transportation Funding	(619,012)	1,266,000	-	273,265	-	373,723
271 Measure L	363,096	1,798,724	-	1,595,700	-	566,120
273 StanCog Local Transportation	(15,016)	-	-	-	-	(15,016)
274 StanCog Non-Motorized	48,051	-	-	2,500	-	45,551
276 Fire Hydrant Benefit District	129,139	15	-	-	-	129,154
277 Road Maint & Rehab Account	890,515	1,119,482	-	630,000	-	1,379,997
284 N E Storm Drain Benefit	179,055	1,300	-	-	-	180,355
292 Street Light/Landscape District	76,728	453,674	-	580,152	-	(49,750)
499 Public Facilities Fees	1,385,933	164,550	-	442,711	-	1,107,772
224 Traffic Offender Fund	54,159	55,000	-	78,475	-	30,684
258 State Traffic Safety	117,244	34,400	-	-	-	151,644
260 Local Law Enforcement Federal Grant	37,783	230	-	-	-	38,013
262 Measure H	4,606,843	5,318,223	-	6,507,039	152,000	3,266,027
272 Off Highway Motor Vehicle	6,799	-	-	-	-	6,799
294 Seized Funds - Police	17,522	500	-	-	-	18,022
295 Abandoned Vehicle Abatement	81,603	44,950	-	74,899	-	51,654
296 COPS (SLESF) Grant	188,976	100,000	-	100,000	-	188,976
270 Community Facilities District	15,024	696,635	-	-	694,936	16,723
737 Westpointe Assessment Dist-Debt Serv	317,504	4,000	-	-	-	321,504
Special Revenue Fund Totals	\$ 13,626,431	\$ 19,114,300	\$ 16,962	\$ 14,287,873	\$ 846,936	\$ 17,622,884
Enterprise Funds						
527 Water Fund	13,189,122	19,824,328	-	14,298,921	212,000	18,502,529
528 Water Quality Sinking Fund	982,745	15,400	212,000	-	-	1,210,145
540 Water Supply & Extension	564,660	308,000	-	543,000	-	329,660
550 Sewer Main Line Construction	619,560	239,000	-	-	-	858,560
567 Sewer Service	20,628,792	10,560,897	304,000	10,964,490	-	20,529,199
571 StanCog - Dial A Ride	1,046,451	1,500	-	8,883	-	1,039,068
Enterprise Fund Totals	\$ 37,031,330	\$ 30,949,125	\$ 516,000	\$ 25,815,294	\$ 212,000	\$ 42,469,161
Internal Service Funds						
600 Equipment Maintenance Pool	564,142	1,547,482	-	1,620,999	-	490,625
610 Equipment Replacement Pool	3,371,213	1,769,278	-	2,356,822	-	2,783,669
616 Information Technology	1,150,792	1,038,309	-	1,076,014	-	1,113,087
677 Workers Compensation - RMA	1,637,397	1,364,434	-	1,364,434	-	1,637,397
679 Building Maintenance	1,746,565	1,517,094	-	1,596,642	-	1,667,017
682 Liability Insurance - RMA	874,908	1,310,837	-	1,348,437	-	837,308
Internal Service Fund Totals	\$ 9,345,017	\$ 8,547,434	\$ -	\$ 9,363,348	\$ -	\$ 8,529,103
TOTAL - CITY FUNDS	\$ 66,958,085	\$ 84,941,507	\$ 1,379,897	\$ 76,325,877	\$ 1,377,157	\$ 75,576,455

City of Ceres
Fund Summaries
Proposed FY 2022/2023

Fund	Beginning Available Cash Balance	Estimated Revenues	Revenues by Transfer	Operating Appropriations	Transfer Appropriations	Projected Ending Cash Balance
Successor Agency to the former CRA						
236 CRA Low/Moderate Housing	1,139,744	-	-	-	-	1,139,744
347 CRA Bond Debt Service	3,065,986	-	2,375,375	-	2,375,375	3,065,986
466 CRA Successor Agency	4,589,344	2,624,475	-	324,612	2,375,375	4,513,832
489 CRA Capital Projects - 2006 Bond Proceeds	795,495	-	-	-	-	795,495
Successor Agency CRA Fund Totals	\$ 9,590,569	\$ 2,624,475	\$ 2,375,375	\$ 324,612	\$ 4,750,750	\$ 9,515,057
Successor Agency to the former SCRC						
346 SCRC Bond Debt Service	158,449	-	107,115	-	107,115	158,449
469 SCRC Successor Agency	170,429	167,127	-	164,778	107,115	65,663
Successor Agency SCRC Fund Totals	328,878	167,127	107,115	164,778	214,230	\$ 224,112
TOTAL - ALL FUNDS	\$ 76,877,532	\$ 87,733,109	\$ 3,862,387	\$ 76,815,267	\$ 6,342,137	\$ 85,315,624

GENERAL FUND REVENUE BY SOURCE 2022-2023



TOTAL - \$27,177,583

TAXES - \$19,804,188

Taxes are used for general City purposes. They are deposited in the General Fund and are not restricted. They represent the City's largest single revenue source. Sales Tax, Property Tax, Utility Users Tax, and Business License Tax are included in this major category of revenue.

LICENSES, PERMITS & FRANCHISES - \$1,676,900

Includes revenues from Construction Permits, and other various permits. Franchise fees from Cable TV, Public Utilities and Refuse are also included in this category.

REVENUES FROM USE OF MONEY AND PROPERTY - \$149,600

Includes revenues from investment of the City's money and rental or sale of City property.

FINES, FORFEITURES, & PENALTIES - \$295,500

Includes revenues from court fines, late payment penalties, and miscellaneous Police fines.

INTERGOVERNMENTAL REVENUE - \$1,263,881

Revenues received from Federal, State, or other Local governments. Motor Vehicle In-Lieu Tax is the largest single source of revenue in this category.

CHARGES FOR SERVICES & OTHER REVENUE - \$2,009,800

Reflects the receipt of revenues from such sources as Annexation fees, Plan Check fees, Zoning fees, Subdivision fees, Recreation fees, Development Agreements and special Police services fees. Includes miscellaneous revenue not classified in any of the above categories.

TRANSFERS FROM OTHER FUNDS - \$1,977,714

Transfers from CFD's, and Fund balances

REVENUE PROJECTIONS
FISCAL YEAR 2022-2023

City of Ceres

Account Number		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		Actuals	Actuals	Actuals	Projected	Projected
100	GENERAL FUND					
100.1.201.73	SECURED PROPERTY TAX	2,118,235	2,213,317	2,277,308	2,354,517	2,415,995
100.1.203.73	P.TAX-MOTOR VEHICLE IN LIEU	3,713,407	3,902,381	4,059,777	4,284,543	4,498,770
100.1.204.73	UNSECURED PROPERTY TAX APP	118,693	131,353	149,329	164,262	137,350
100.1.205.73	PROP 1A-REDUCTION OF TRIPLE FLIP	-	(273)	-	-	-
100.1.208.73	SUPPL. PROP TAX SB813	54,723	47,715	44,666	41,986	44,000
100.1.209.73	SALES TAX	6,919,967	7,095,093	7,221,567	8,051,104	8,598,073
100.1.211.73	TRANSIENT OCCUPANCY TAX	250,105	244,635	338,124	357,757	360,000
100.1.212.73	REAL PROPERTY TRANSFER	84,204	86,509	114,212	144,350	95,000
100.1.214.73	SALES TAX PS AUGMENTATION	212,039	206,539	220,207	233,418	220,000
100.1.215.73	RTTPF ALLOCATION	575,789	590,184	692,462	661,823	650,000
100.1.220.73	OTHER TAXES	7,150	-	-	-	-
100.1.221.73	UTILITY USERS TAX ELECTRICAL	674,924	687,471	736,366	750,000	725,000
100.1.222.73	UTILITY USERS TAX NATURAL GAS	226,386	236,760	285,304	302,000	275,000
100.1.223.73	UTILITY USERS TAX CABLE TV	66,849	74,589	85,566	94,470	93,000
100.1.224.73	UTILITY USERS TAX TELEPHONE	365,288	265,508	215,794	211,292	225,000
100.1.225.73	BUSINESS LICENSE TAX	1,234,527	1,308,176	1,378,794	1,440,838	1,445,000
100.1.226.73	CONTRACTOR'S BUSINESS LIC TAX	123,651	-	-	-	-
100.1.227.73	SOLICITORS LICENSE	735	-	-	-	-
100.1.228.73	TRANSPORTATION LICENSE	30	-	-	-	-
100.2.306.15	BICYCLE LICENSE	-	170	-	-	-
100.2.310.73	GARAGE SALE PERMIT & INSPECTION	4,395	2,895	815	2,520	4,000
100.2.316.70	BUILDING PERMITS	513,208	293,140	297,333	385,000	500,000
100.2.330.19	ENCROACHMENT PERMITS	61,520	108,710	60,080	109,000	100,000
100.2.332.15	FIREWORKS PERMITS	5,985	5,985	5,586	5,700	5,700
100.2.333.18	TRANSPORT PERMITS	2,097	1,783	1,624	1,884	1,800
100.2.334.73	CABLE TV FRANCHISE	188,012	180,510	193,177	192,391	185,000
100.2.335.73	PUBLIC UTILITIES FRANCHISE	72,583	82,575	85,099	94,952	95,000
100.2.336.73	BERTOLOTTI REFUSE FRANCHISE	536,458	549,412	557,534	693,878	780,000
100.3.402.10	PARKING FINES	22,755	27,404	12,863	59,304	35,000
100.3.404.10	MISCELLANEOUS FINES	64,079	67,008	43,012	59,854	50,000
100.3.406.73	UTILITY PENALTIES	159,369	126,864	155,079	89,815	210,000
100.3.407.73	RETURNED CHECK FEE	630	8	362	185	500
100.4.502.73	INTEREST ON BANK DEPOSITS	95,476	165,903	94,594	95,000	95,000
100.4.503.55	RENT-AMERICAN LEGION HALL	28,921	17,763	(2,053)	28,000	30,000
100.4.506.55	RENTAL CITY PROPERTY	3,900	3,900	3,600	3,600	3,600
100.4.508.10	RENTAL-FIRING RANGE	15,230	21,750	23,068	13,000	20,000
100.4.509.73	SALE OF MISC CITY PROPERTY	150	-	27,925	86,375	1,000
100.5.602.10	STAN CO SUPP- BHRS CONTRACT	-	-	-	20,000	20,000
100.5.609.15	CERES FIRE PROTECTION DISTRICT	88,048	68,071	71,936	70,000	95,972
100.5.611.15	MODESTO-CERES FIRE JPA	268,136	276,901	274,663	270,000	296,909
100.5.614.10	P.O.S.T. REBATES	11,562	7,351	-	-	-
100.5.624.73	HOMEOWNER PROPERTY TAX RELIEF	22,961	22,599	21,996	21,613	22,000
100.5.625.73	MOTOR VEHICLE IN LIEU	23,197	39,185	35,520	56,493	50,000
100.5.643.13	WASTE TIRE CLEANUP GRANT	-	-	-	4,170	3,000
100.5.653.65	BULLETPROOF VEST GRANT	5,324	6,660	2,699	2,831	3,000
100.5.660.10	CA AIR RESOURCE BOARD REBATE	-	-	-	2,250	-
100.5.665.10	CUSD SCHOOL RESOURCE OFFICER	555,375	557,989	553,281	550,000	550,000
100.5.668.73	MANDATED COST REIMBURS	35,670	32,172	22,971	32,091	35,000
100.5.669.10	SEX OFFEND REG & NOTIF GRANT	-	-	-	-	-
100.5.673.10	SDEA	23,750	19,040	20,149	20,000	18,000
100.5.687.10	AB 1662 BOOKING & PROCESS FEES	-	-	-	-	-
100.5.698.10	RAT OT REIMBURSEMENT	5,233	-	4,304	-	-
100.5.699.10	NEWMAN DISPATCH CONTRACT	-	192,000	192,000	192,000	192,000
100.6.701.70	SPECIAL INSPECTION FEE BUILDING	350	-	-	15,743	500
100.6.704.70	PLAN CHECK FEES	141,966	187,144	120,050	149,719	250,000
100.6.705.70	SEISMIC FEES	352	58	219	300	300
100.6.706.73	BERTOLOTTI BILLING & COLLECT	53,809	37,022	25,515	38,782	55,000
100.6.707.73	BUSINESS LIC APP FEE	7,140	7,462	8,745	7,900	8,000
100.6.708.73	DATA INPUT & FLOOR PLAN FEE	1,067	1,552	970	1,196	1,500
100.6.712.70	ZONING FEES	28,775	36,583	20,646	28,700	35,000
100.6.713.13	CODE ENFORCEMENT	-	-	-	-	-
100.6.714.70	SUBDIVISION FEES	6,830	4,080	6,120	7,860	6,000
100.6.716.70	ENVIRONMENTAL FEES	6,790	1,656	4,650	11,249	10,000
100.6.718.73	KASE MANUFACTURING DEV AGREEMNT	820,000	625,000	50,000	300,000	300,000
100.6.720.67	CIVIL CEREMONY FEE	-	250	-	-	500
100.6.721.15	FIRE-ASSISTANCE TO OTHER AGENCIES	193,133	258,789	276,753	50,000	-
100.6.724.55	RECREATION SELF SUPPORT	138,771	88,284	30,260	50,000	125,000
100.6.725.10	POLICE - BOOKING FEES	2,525	3,854	9,399	750	2,000
100.6.725.55	ADMIN FEE - LEGION HALL	1,698	1,231	-	-	-
100.6.726.10	POLICE - FLEA MKT, REPORTS & MISC	10,231	10,530	6,295	8,000	10,000

Account Number	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Projected	2022-2023 Projected
100.6.727.10 POLICE - FALSE ALARMS	236	236	28	-	500
100.6.728.73 SALE MAPS & PUBLICATIONS	629	1,336	121	600	500
100.6.730.10 TOW OPERATOR/DRIVER PERMIT	3,600	5,400	-	10,800	5,400
100.6.732.19 ENGINEERING SERVICES	6,240	-	-	-	-
100.6.733.75 WESTPOINTE DEVELOP FEE RESO 15-41	116,000	20,000	-	-	-
100.6.734.55 YOUTH SPORT PLAYER FEE	18,655	9,389	15,640	10,455	20,000
100.6.735.13 GRAFFITI RESTITUTION	187	-	-	-	-
100.6.736.73 KASE DISPENSARY DEV AGREEMENT	205,040	220,000	220,000	240,000	240,000
100.6.737.73 PATIENT FIRST DISPENSARY DEV AGREEM	1,200,020	1,200,000	920,500	840,000	840,000
100.6.767.18 MITCHELL CORRIDOR SPEC	7,163	-	-	10	-
100.6.770.55 PARK USER FEES	56,750	33,187	23,130	60,000	60,000
100.6.771.18 WESTPOINTE SERVICES	-	-	-	-	-
100.7.810.73 MISCELLANEOUS REVENUE	38,461	49,820	41,589	11,000	40,000
100.7.827.10 POLICE - SEIZED FUNDS	4,932	-	4,152	9,720	5,000
100.9.150.73 EQUITY TRANSFER	2,856,041	152,000	162,383	152,000	1,282,779
100.9.152.73 TRANSFER FROM 270 CFD-POLICE	127,050	136,203	135,895	136,554	139,126
100.9.153.73 TRANSFER FROM 270 CFD-FIRE	357,740	383,504	382,638	382,351	391,735
100.9.154.73 TRANSFER FROM 270 CFD-PARKS	102,880	100,349	100,123	100,709	102,503
100.9.155.73 TRANSFER FROM 270 CFD-ADMIN	56,228	53,080	52,782	60,487	61,571
100.9.162.73 TRANSFER FROM 243 BROWN ANNEX	-	15,168	-	-	-
100.9.172.73 TRANSFER FROM 466 SUCC CRA	-	-	-	-	-
TOTAL GENERAL FUND	26,132,015	23,610,872	23,197,295	24,939,151	27,177,583
219 CARES ACT					
219.5.605.60 CARES ACT-STATE			598,573	5,825,755	5,825,755
219.5.670.60 CARES ACT-COUNTY			1,635,165	-	-
TOTAL CARES ACT	-	-	2,233,738	5,825,755	5,825,755
223 HOME GRANT PROGRAM INCOME					
223.4.502.73 INTEREST ON BANK DEPOSITS	25	-	-	-	-
223.5.694.65 HOME - 1ST TIME HOMEBUYER	5,764	-	-	84,590	-
223.7.810.65 MISCELLANEOUS REVENUE	-	5,718	11,423	4,919	-
223.7.841.65 EMERGENCY REPAIR PROGRAM INCOME	1,200	1,300	618	-	-
223.7.846.65 1ST TIME HOME PRGM INCOME	168,812	-	57,167	58,199	-
TOTAL HOME GRANT PROGRAM INCOME	175,801	7,018	69,207	147,708	-
224 TRAFFIC OFFENDER FUND					
224.5.644.10 STEP GRANT	-	-	-	-	-
224.6.729.10 TOWING IMPOUND FEES	61,034	69,534	54,123	62,039	55,000
224.7.810.73 MISCELLANEOUS REVENUE	5	-	-	24,000	-
TOTAL TRAFFIC OFFENDER FUND	61,039	69,534	54,123	86,039	55,000
225 USED OIL GRANTS					
225.4.502.18 INTEREST ON BANK DEPOSITS	308	506	222	260	345
225.5.678.18 USED OIL OPPORTUNITY GRANT	25,308	13,246	-	12,426	13,400
TOTAL USED OIL GRANTS	25,616	13,752	222	12,686	13,745
226 DEPART OF CONSERVATION GRANT					
226.4.502.18 INTEREST ON BANK DEPOSITS	840	1,165	526	540	845
226.5.652.18 CAL RECYCLE CITY/COUNTY PMT	12,126	-	-	12,411	-
TOTAL DEPART OF CONSERVATION GRANT	12,966	1,165	526	12,951	845
230 STREET TREE FUND					
230.4.502.73 INTEREST ON BANK DEPOSITS	1,138	1,487	754	936	1,100
TOTAL STREET TREE FUND	1,138	1,487	754	936	1,100
234 SB2 PLANNING GRANT					
234.5.657.75 HCD TARGET NEEDS MARKET STUDY	-	-	-	-	-
TOTALS SB2 PLANNING GRANT	-	-	-	-	-
236 CRA - 20% LOW INCOME HOUSING					
236.4.502.73 INTEREST ON BANK DEPOSITS	18	-	-	20	-
236.7.810.65 MISCELLANEOUS REVENUE	-	5,718	-	-	-
236.7.846.73 LOAN REPAYMENT	65,763	76,500	79,612	30,405	-
TOTAL CRA - 20% LOW INCOME HOUSING	65,781	82,218	79,612	30,425	-
238 WESTPOINTE STORMDRAIN BEN DIST					
238.4.502.73 INTEREST ON BANK DEPOSITS	16	50	91	16	52
238.6.763.18 WESTPOINTE STORMDRAIN BEN DIST	-	10,460	-	-	-
TOTAL WESTPOINTE STORMDRAIN BEN DIST	16	10,510	91	16	52
239 BEGIN HOUSING GRANT REUSE					
239.4.502.73 INTEREST ON BANK DEPOSITS	2,363	3,363	1,705	2,250	2,460

Account Number	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Projected	2022-2023 Projected
239.7.841.65 BEGIN-1ST TIME HOMEBYR-PROG INCOME	36,173	-	-	-	-
TOTAL BEGIN HOUSING GRANT REUSE	38,536	3,363	1,705	2,250	2,460
243 BROWN ANNEX PUBLIC SAFETY MITIGATON					
243.4.502.73 INTEREST ON BANK DEPOSITS	181	293	47	75	50
243.6.717.70 BROWN ANNEX PUB SERV MITIGATON	2,973	2,973	-	-	-
TOTAL BROWN ANNEX PUBLIC SAFETY MITIGATON	3,154	3,266	47	75	50
245 AB939 SOURCE REDUCTION/RECYCLE					
245.4.502.73 INTEREST ON BANK DEPOSITS	4,359	5,146	2,206	2,670	3,200
245.5.650.18 AB939 SOURCE REDUCTION/RECYCLE	-	-	6,075	-	18,400
TOTAL AB939 SOURCE REDUCTION/RECYCLE	4,359	5,146	8,281	2,670	21,600
248 EASTGATE STORM DRAIN BENEFIT					
248.4.502.73 INTEREST ON BANK DEPOSITS	15,496	15,337	3,285	3,080	11,370
248.6.736.18 STORM DRAIN BENEFIT DISTRICT	30,338	8,607	3,746	46,230	20,000
TOTAL EASTGATE STORM DRAIN BENEFIT	45,834	23,944	7,031	49,310	31,370
249 EASTGATE STREET & LANDSCP BENEFIT					
249.4.502.73 INTEREST ON BANK DEPOSITS	866	1,113	519	-	500
249.6.737.18 STREET & LANDSCAPE BENEFIT DIST	754	-	-	-	-
TOTAL EASTGATE STREET & LANDSCP BENEFIT	1,620	1,113	519	-	500
251 STREET EXPANSION					
251.4.502.73 INTEREST ON BANK DEPOSITS	22,252	14,396	3,867	10,050	13,000
251.4.509.30 SALE OF MISC CITY PROPERTY	-	-	-	-	-
251.6.709.18 STREET EXPANSION	555,545	277,265	357,291	517,277	350,000
251.7.810.18 MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL STREET EXPANSION	577,797	291,661	361,157	527,327	363,000
253 NEIGHBORHOOD PARK FEES					
253.4.502.73 INTEREST ON BANK DEPOSITS	17,031	25,074	8,849	12,000	16,900
253.5.645.40 LAND & WATER CONSERVATION FUND	-	99,985	-	-	-
253.6.710.70 NEIGHBORHOOD PARK FEES	336,885	94,548	22,308	152,492	125,000
253.6.773.70 INDEPENDENCE PARK IMPROVEMENTS	-	-	-	-	-
253.7.810.55 MISCELLANEOUS REVENUE	-	-	-	-	-
253.9.150.73 EQUITY TRANSFER	-	-	-	-	-
TOTAL NEIGHBORHOOD PARK FEES	353,916	219,607	31,157	164,492	141,900
254 HOME FEDERAL GRANT					
254.5.693.65 HOME - CONSORTIUM	-	40,000	78,483	-	-
254.5.694.65 HOME - 1ST TIME HOMEBUYER	-	-	253,448	71,264	-
254.7.810.73 MISCELLANEOUS REVENUE	14	-	-	-	-
254.7.841.65 EMERGENCY REPAIR PROGRAM INCOME	-	-	-	-	-
TOTAL HOME FEDERAL GRANT	14	40,000	331,931	71,264	-
255 STATE GAS TAX					
255.4.502.73 INTEREST ON BANK DEPOSITS	556	-	195	200	-
255.5.606.73 STATE GAS TAX 2106	161,624	147,897	145,523	165,412	184,195
255.5.607.73 STATE GAS TAX 2103	161,445	341,390	323,112	391,912	481,626
255.5.608.73 STATE GAS TAX 2107	333,451	294,663	333,873	313,096	431,026
255.5.610.73 STATE GAS TAX 2107.5	6,000	30,236	6,000	6,000	6,000
255.5.626.19 TRAFFIC CONGESTION RELIEF	-	55,660	-	-	-
255.5.671.73 STATE GAS TAX 2105	265,147	252,555	246,734	275,653	315,502
255.5.672.73 ROAD MAINTENANCE REHAB	-	-	-	-	-
255.5.673.73 HUTA LOAN REPAYMENT	-	-	-	-	-
255.7.803.30 STREET LIGHT COST SHARING REIMB	1,383	1,412	1,440	1,769	1,415
255.7.810.19 MISCELLANEOUS REVENUE	-	-	-	1,005	-
255.9.150.73 EQUITY TRANSFER	-	-	229	-	-
TOTAL STATE GAS TAX	929,606	1,123,812	1,057,106	1,155,047	1,419,764
256 BEGIN HOUSING GRANT FUND					
256.4.502.73 INTEREST ON BANK DEPOSITS	59	633	1,832	465	500
256.5.694.65 BEGIN - 1ST TIME HOMEBUYER	-	-	76,362	79,213	-
256.7.841.65 BEGIN-1ST TIME HOMEBUYER-PROGRAM I	39,413	36,580	232,646	-	-
TOTAL BEGIN HOUSING GRANT FUND	39,472	37,213	310,840	79,678	500
258 STATE TRAFFIC SAFETY					
258.3.401.73 MOTOR VEHICLE FINES	39,531	44,604	57,485	42,985	34,400
TOTAL STATE TRAFFIC SAFETY	39,531	44,604	57,485	42,985	34,400
259 CAL HOME 107-FIRST TIME HOMEBUYER					
259.4.502.73 INTEREST ON BANK DEPOSITS	-	-	-	-	-
259.5.694.65 CAL HOME 107-FIRST TIME HOMEBU	2	-	113,583	-	-
TOTAL CAL HOME 107-FIRST TIME HOMEBUYER	2	-	113,583	-	-

Account Number	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Projected	2022-2023 Projected
260 JAG POLICE GRANTS					
260.4.502.73 INTEREST ON BANK DEPOSITS	310	537	229	175	230
260.5.601.10 20 CORONA VIRUS EMERGENCY SUPPL FL	-	-	40,255	-	-
260.5.682.65 JUSTICE ASSISTANCE GRANT	10,223	23,820	-	-	-
260.5.697.10 JAG 2012-DJ-BX-1197	-	-	-	-	-
TOTAL JAG POLICE GRANTS	10,533	24,357	40,484	175	230
261 MITCHELL STORM DRAIN BENEFIT					
261.4.502.73 INTEREST ON BANK DEPOSITS	3,324	4,343	2,227	2,520	3,300
261.6.766.18 MITCHELL ROAD STORM DRAIN BENE	-	-	6,081	-	-
TOTAL MITCHELL STORM DRAIN BENEFIT	3,324	4,343	8,308	2,520	3,300
262 MEASURE H - 1/2 CENT SALES TAX					
262.1.205.73 MEASURE H - 1/2 CENT SALES TAX	3,658,492	3,682,168	4,529,152	5,069,782	5,311,923
262.4.502.73 INTEREST ON BANK DEPOSITS	2,794	9,972	5,817	8,000	6,300
262.5.627.10 CRIME ANALYST REIMB AGREEMNT	-	-	-	-	-
262.7.810.73 MISCELLANEOUS REVENUE	-	-	-	328	-
262.9.150.73 EQUITY TRANSFER	-	-	8,336	-	-
TOTAL MEASURE H - 1/2 CENT SALES TAX	3,661,286	3,692,140	4,543,305	5,078,110	5,318,223
263 PUBLIC SAFETY GRANTS 2012					
263.5.630.10 DOJ 2012 COPS HIRING PROG GRANT	-	-	-	-	-
263.5.634.15 SAFER GRANT-EMW 2011 FH 00558	-	-	-	-	-
263.5.635.15 SAFER GRANT-EMW 2014	-	-	-	-	-
TOTAL PUBLIC SAFETY GRANTS 2012	-	-	-	-	-
264 RIVERBLUFF REGIONAL PARK					
264.4.502.73 INTEREST ON BANK DEPOSITS	2	-	-	-	-
264.5.641.65 PROP 40 RIVER PARKWAYS GRANT	-	440,325	-	48,925	-
264.5.645.40 LAND & WATER CONSERV GRANT (LWC)	-	-	-	-	-
264.7.830.55 COMMISSIONS-SNACK BAR	1,332	1,225	256	702	1,300
TOTAL RIVERBLUFF REGIONAL PARK	1,334	441,550	256	49,627	1,300
265 DANIEL WHITMORE HOUSE					
265.9.161.73 EQUITY TRANSFER FROM 100	10,081	29,299	6,792	8,112	5,371
TOTAL DANIEL WHITMORE HOUSE	10,081	29,299	6,792	8,112	5,371
266 CLINTON WHITMORE MANSION					
266.4.505.55 RENTAL-WHITMORE MANSION	-	-	-	-	0
TOTAL CLINTON WHITMORE MANSION	-	-	-	-	0
268 FEDERAL TRANSPORTATION FUNDING					
268.5.653.18 SAFE ROUTES 2 SCHOOL (STATE)	40,077	-	630,676	106,370	223,000
268.5.654.18 CMAQ FUNDING	2,202,647	432,123	77,864	647,257	500,000
268.5.655.19 FEDERAL TRANS FUND (RSTP SRTS Fed TE)	559,735	917,158	625,503	294,550	543,000
268.5.663.19 RAC GRANT	51,383	175,549	-	-	-
TOTAL FEDERAL TRANSPORTATION FUNDING	2,853,842	1,524,830	1,334,043	1,048,177	1,266,000
270 COMMUNITY FACILITIES DISTRICT					
270.1.202.73 CFD ASSESSMENTS-POLICE	130,580	136,203	135,895	140,682	139,126
270.1.203.73 CFD ASSESSMENTS-FIRE	367,671	383,504	382,638	386,630	391,735
270.1.204.73 CFD ASSESSMENTS-PARKS	96,206	100,349	100,123	100,900	102,503
270.1.205.73 CFD ASSESSMENTS-ADMIN	57,789	60,278	60,141	60,608	61,571
270.4.502.73 INTEREST ON BANK DEPOSITS	462	2,843	1,750	2,704	1,700
TOTAL COMMUNITY FACILITIES DISTRICT	652,708	683,176	680,547	691,524	696,635
271 MEASURE L					
271.4.502.73 INTEREST ON BANK DEPOSITS	12,862	26,047	15,509	10,554	10,000
271.5.603.19 LOCAL STREETS AND ROADS	1,589,929	1,424,759	1,731,104	1,981,975	1,222,095
271.5.616.19 REGIONAL CONTROL PROJ COOP AGRMN	-	1,243,021	582,837	184,354	200,000
271.5.622.19 TRAFFIC MANAGEMENT	261,425	284,952	330,983	396,395	244,419
271.5.623.19 BIKE AND PEDESTRIAN	130,712	142,476	188,349	198,198	122,210
271.5.654.19 TRANSIT	40,283	43,908	4,601	-	-
TOTAL MEASURE L	2,035,211	3,165,162	2,853,382	2,771,476	1,798,724
273 STANCOG LOCAL TRANSPORTATION					
273.4.502.73 INTEREST ON BANK DEPOSITS	3,536	4,502	-	-	-
273.5.620.73 STANCOG LOCAL TRANS SB325	-	-	-	-	-
273.5.654.18 LTF	500,000	-	-	-	-
TOTAL STANCOG LOCAL TRANSPORTATION	503,536	4,502	-	-	-
274 STANCOG NON-MOTORIZED					
274.4.502.73 INTEREST ON BANK DEPOSITS	12	-	-	-	-
274.5.618.73 STANCOG NON-MOTORIZED	-	-	-	-	-

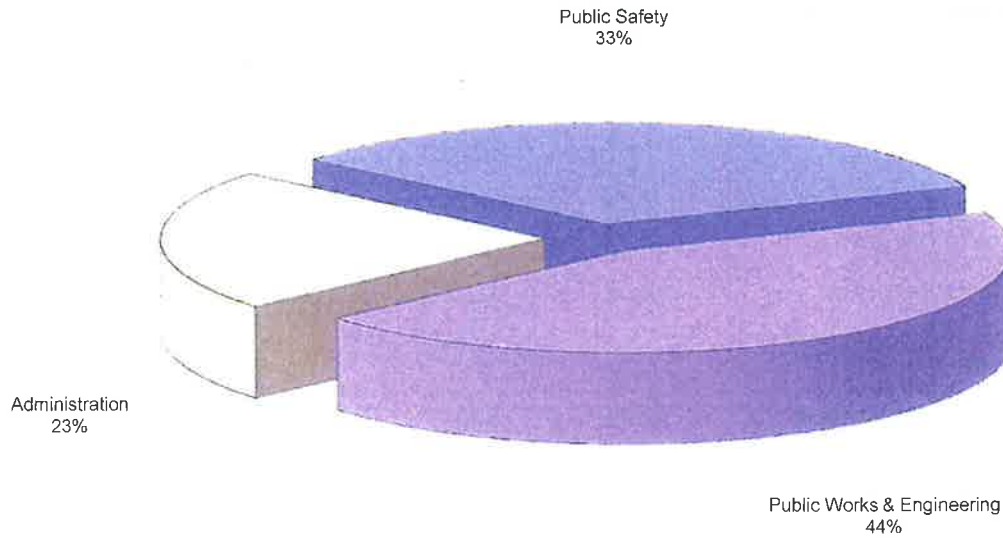
Account Number	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Projected	2022-2023 Projected
TOTAL STANCOG NON-MOTORIZED	12	-	-	-	-
275 COMMUNITY CENTER					
275.4.505.55 RENTAL-COMMUNITY CENTER	148,486	149,085	39,047	252,643	170,000
275.6.725.55 ADMIN FEE - COMM CNTR	6,646	2,840	-	-	-
275.7.810.73 MISCELLANEOUS REVENUE	-	-	-	-	-
275.9.150.73 EQUITY TRANSFER	-	-	62	-	-
TOTAL COMMUNITY CENTER	155,132	151,925	39,109	252,643	170,000
276 FIRE HYDRANT BENEFIT					
276.6.762.18 FIRE HYDRANT BENEFIT DIS	33	336	-	10	15
TOTAL FIRE HYDRANT BENEFIT	33	336	-	10	15
277 ROAD MAINT & REHAB ACCOUNT					
277.4.502.73 INTEREST ON BANK DEPOSITS	1,148	7,379	4,676	5,300	4,800
277.5.672.73 ROAD MAINT & REHAB ACCT	811,131	863,382	890,937	1,132,984	1,114,682
277.5.673.73 HUTA LOAN REPAYMENT	54,498	-	-	-	-
TOTAL ROAD MAINT & REHAB ACCOUNT	866,777	870,761	895,613	1,138,284	1,119,482
278 BROWN ANNEX STREET IMP BENEFIT					
278.4.502.73 INTEREST ON BANK DEPOSITS	-	2	6	-	-
278.6.764.18 BROWN ANNEX STREET IMP BENEFIT	-	754	-	-	-
TOTAL BROWN ANNEX STREET IMP BENEFIT	-	756	6	-	-
284 N E STORM DRAIN BENEFIT					
284.4.502.73 INTEREST ON BANK DEPOSITS	1,933	2,534	1,304	1,440	1,300
284.6.757.18 NE STORM DRAIN BENEFIT DIS	-	1,544	-	-	-
284.6.760.18 N. SIDE STORMDRN BEN DIST	-	1,487	-	-	-
TOTAL N E STORM DRAIN BENEFIT	1,933	5,565	1,304	1,440	1,300
285 WESTSIDE STORM DRAIN BENEFIT					
285.4.502.73 INTEREST ON BANK DEPOSITS	-	-	17	-	-
285.6.758.18 W SIDE STORM DRAIN BENEFIT DIS	-	-	4,135	-	-
TOTAL WESTSIDE STORM DRAIN BENEFIT	-	-	4,152	-	-
290 CDBG PROGRAM INCOME					
290.4.502.73 INTEREST ON BANK DEPOSITS	3,862	5,301	2,813	3,036	2,900
290.7.839.65 98 CDBG HOUSING PRGM INCOME	-	-	-	-	-
290.7.840.65 87 CDBG REHAB PRGM INC DEFR	-	-	-	-	-
290.7.841.65 EMERGENCY REPAIR PROGRAM INCOME	388	388	388	356	388
290.7.842.65 92 CDBG REHAB PRGM INCOME	14,332	1,869	2,024	2,179	1,867
290.7.844.65 EMERGENCY REPAIR PRG INC DEFR	-	22,946	-	-	-
TOTAL CDBG PROGRAM INCOME	18,582	30,504	5,225	5,571	5,155
291 CDBG FEDERAL GRANT					
291.5.666.65 CDBG - CONSORTIUM	175,784	172,768	6,146	-	-
291.7.810.65 MISCELLANEOUS REVENUE	32	-	-	-	-
TOTAL CDBG FEDERAL GRANT	175,816	172,768	6,146	-	-
292 ST LIGHT/LANDSCAPE DIST					
292.1.201.18 ASSESSMENTS-LIGHT/LANDSCAPING	414,000	420,083	434,542	447,408	453,674
292.4.502.73 INTEREST ON BANK DEPOSITS	-	-	-	-	-
TOTAL ST LIGHT/LANDSCAPE DIST	414,000	420,083	434,542	447,408	453,674
293 DOWNTOWN REVITALIZATION					
293.4.502.73 INTEREST ON BANK DEPOSITS	995	1,291	626	825	700
293.6.761.73 DOWNTOWN REVITALIZATION	12,748	9,577	8,640	7,198	10,000
TOTAL DOWNTOWN REVITALIZATION	13,743	10,868	9,266	8,023	10,700
294 SEIZED FUNDS - POLICE					
294.4.502.73 INTEREST ON BANK DEPOSITS	1,210	737	491	245	250
294.7.827.10 SEIZED FUNDS - POLICE	1,870	93,307	-	153	250
TOTAL SEIZED FUNDS - POLICE	3,080	94,043	491	398	500
295 ABANDONED VEHICLE ABATEMENT					
295.4.502.73 INTEREST ON BANK DEPOSITS	943	1,128	573	570	950
295.5.615.73 STANCOG VEHICLE ABATEMENT	21,868	31,795	46,143	42,048	44,000
TOTAL ABANDONED VEHICLE ABATEMENT	22,811	32,923	46,716	42,618	44,950
296 COPS (SLESF)					
296.5.679.65 SUPPLEMENTL LAW ENFORCEMT COPS	100,000	187,739	109,638	215,047	100,000
TOTAL COPS (SLESF)	100,000	187,739	109,638	215,047	100,000
297 RECREATION FACILITY DEVELOPMNT					
297.4.506.55 SMYRNA CELLULAR TOWER LEASE	35,908	37,627	36,947	40,393	37,000
297.7.810.55 MISCELLANEOUS REVENUE	50	-	-	-	-
297.7.826.55 PARK VENDING MACHINE REVENUE	572	659	547	388	650

Account Number	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Projected	2022-2023 Projected
TOTAL RECREATION FACILITY DEVELOPMNT	36,530	38,287	37,494	40,781	37,650
298 CONCERTS IN THE PARK					
298.7.834.55 CONCERTS IN THE PARK	-	-	-	-	-
298.9.150.73 EQUITY TRANSFER FROM FUND 734	-	-	-	-	-
298.9.161.73 EQUITY TRANSFER FROM FUND 100	6,000	-	3,250	8,500	8,850
TOTAL CONCERTS IN THE PARK	6,000	-	3,250	8,500	8,850
346 SCRC BOND DEBT SERVICE					
346.4.502.73 INTEREST ON BANK DEPOSITS	250	(3,544)	3,183	3,200	
346.9.150.73 EQUITY TRANSFER	111,745	108,420	109,929	111,105	107,115
TOTAL SCRC BOND DEBT SERVICE	111,995	104,876	113,112	114,305	107,115
347 CRA BOND DEBT SERVICE					
347.4.502.73 INTEREST ON BANK DEPOSITS	190,273	74,158	5,801	5,858	-
347.7.810.65 MISCELLANEOUS REVENUE	-	2,119	-	-	-
347.9.150.73 EQUITY TRANSFER	2,798,430	2,448,247	2,398,987	2,382,050	2,375,375
TOTAL CRA BOND DEBT SERVICE	2,988,703	2,524,524	2,404,788	2,387,908	2,375,375
428 SURFACE WATER BONDS					
428.4.502.73 INTEREST ON BANK DEPOSITS	-	-	566	-	-
428.9.150.73 EQUITY TRANSFER	-	-	-	-	-
TOTAL SURFACE WATER BONDS	-	-	566	-	-
433 CRA CAPITAL PROJECTS (BOND PROCEEDS)					
433.4.502.73 INTEREST ON BANK DEPOSITS	106,757	-	-	-	-
TOTAL CRA CAPITAL PROJECTS (BOND PROCEEDS)	106,757	-	-	-	-
466 CRA SUCCESSOR AGENCY					
466.1.215.73 RPTTF ALLOCATION	3,152,251	3,625,398	2,782,792	3,144,784	2,594,475
466.4.502.73 INTEREST ON BANK DEPOSITS	24,705	32,954	30,976	30,000	30,000
466.7.810.73 MISCELLANEOUS REVENUE	-	100,000	-	-	-
466.9.810.73 EQUITY TRANSFER	-	-	-	-	-
TOTAL CRA SUCCESSOR AGENCY	3,176,956	3,758,352	2,813,768	3,174,784	2,624,475
467 SEWER CAPITAL PROJECTS (2009 BONDS)					
467.4.503.73 INTEREST ON BANK DEPOSITS	166	-	-	-	-
467.9.150.73 EQUITY TRANSFER FROM 567	-	-	-	-	-
TOTAL SEWER CAPITAL PROJECTS (2009 BONDS)	166	-	-	-	-
469 SCRC SUCCESSOR AGENCY					
469.1.215.73 RPTTF ALLOCATION	60,818	83,379	143,882	154,944	166,627
469.4.502.73 INTEREST ON BANK DEPOSITS	2,271	908	72	145	500
TOTAL SCRC SUCCESSOR AGENCY	63,089	84,287	143,954	155,089	167,127
489 CRA CAPITAL PROJECTS 2006 -BOND PROCEEDS					
489.4.502.73 INTEREST ON BANK DEPOSITS	283,362	448	-	-	-
TOTAL CRA CAPITAL PROJECTS 06 -BOND PROCEEDS	283,362	448	-	-	-
499 PUBLIC FACILITIES FEES					
499.4.502.73 INTEREST ON BANK DEPOSITS	29,602	39,066	18,801	22,690	30,000
499.4.509.18 SALE OF MISCELLANEOUS PROPERTY	-	-	-	17,975	-
499.6.775.18 PFF GENERAL GOVERNMENT	13,051	4,439	1,267	7,373	5,750
499.6.776.18 PFF PUBLIC SAFETY	28,442	8,226	2,014	15,834	11,500
499.6.777.18 PFF PLAND COMM FACILITIES	112,567	26,375	5,275	58,025	46,000
499.6.778.18 PFF PUBLIC WORKS	83,710	23,471	5,718	42,815	41,400
499.6.779.18 PFF FIRE - EASTGATE	60,063	17,369	4,223	31,300	29,900
499.7.810.18 MISCELLANEOUS REVENUE	5,052	-	-	-	-
499.9.151.73 PLANNED COMM FAC FEES	-	-	-	-	-
TOTAL PUBLIC FACILITIES FEES	332,487	118,946	37,298	196,012	164,550
527 WATER SERVICE FUND					
527.3.406.73 UTILITY PENALTIES	306,733	257,321	327,994	238,219	327,159
527.4.502.73 INTEREST ON BANK DEPOSITS	107,542	183,172	166,177	152,297	79,000
527.4.509.35 SALE OF MISC CITY PROPERTY	100	50	-	-	-
527.6.731.73 WATER PYMT AGREE FEES	800	400	1,650	6,000	3,000
527.6.747.73 MISC WATER REVENUE	16,451	17,389	4,953	10,830	12,500
527.6.754.35 CIP WATER SERVICE FEES	775,054	972,730	1,045,285	1,066,838	1,066,839
527.6.755.35 CONSTRUCTION WATER	13,307	3,388	1,158	8,000	12,873
527.6.756.73 WATER SERVICE FEE	11,017,780	13,918,982	14,899,133	15,322,056	15,322,057
527.7.810.35 MISCELLANEOUS REVENUE	11,341	200	-	18,250	900
527.7.820.73 REFUND-2020 WATER BOND	-	14,255	-	-	-
527.7.843.35 TCP (TRICHLRPRANE) SETTLEMENT	-	-	5,256,099	3,000,000	3,000,000
527.9.150.73 EQUITY TRANSFER	-	-	262	-	-

Account Number	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Projected	2022-2023 Projected
527.9.172.73 EQUITY TRANSFER FROM 466	-	-	-	-	-
TOTAL WATER SERVICE FUND	12,249,108	15,367,888	21,702,710	19,822,490	19,824,328
528 WATER QUALITY SINKING FUND					
528.4.502.73 INTEREST ON BANK DEPOSITS	19,816	28,894	16,476	21,728	15,400
528.9.150.73 EQUITY TRANSFER	212,000	212,000	-	212,000	212,000
528.9.170.73 EQUITY TRANSFER FROM 527	-	-	212,000	-	-
TOTAL WATER QUALITY SINKING FUND	231,816	240,894	228,476	233,728	227,400
540 WATER SUPPLY / EXTENSION					
540.4.502.73 INTEREST ON BANK DEPOSITS	19,554	31,922	16,106	22,527	15,000
540.6.746.35 WATER CONNECTION FEES	471,411	247,845	76,858	245,622	293,000
TOTAL WATER SUPPLY / EXTENSION	490,965	279,767	92,964	268,149	308,000
550 SEWER MAIN LINE CONSTRUCTION					
550.4.502.73 INTEREST ON BANK DEPOSITS	5,706	13,171	7,774	8,883	4,000
550.6.740.25 SEWER CONNECTION FEES	-	-	-	-	-
550.6.744.25 SEWER MAIN LINE CONSTRUCTION	433,655	192,780	55,750	220,660	235,000
TOTAL SEWER MAIN LINE CONSTRUCTION	439,361	205,950	63,524	229,543	239,000
567 SEWER SERVICE FUND					
567.3.406.73 UTILITY PENALTIES	159,362	126,684	155,098	106,450	138,840
567.4.502.73 INTEREST ON BANK DEPOSITS	161,372	171,675	106,412	146,486	190,000
567.6.738.73 SEWER SERVICE FEE	9,595,512	9,614,117	9,625,454	9,668,107	9,693,657
567.6.739.25 CIP SEWER SERVICE FEES	522,855	522,843	526,350	525,374	526,400
567.6.740.70 SEWER CONNECTION FEES	11,365	8,082	6,079	17,428	10,000
567.6.743.25 MISC SEWER INCOME	2,800	1,400	1,400	350	1,500
567.7.820.73 REFUND-2020 WASTEWATER BOND	-	27,208	-	-	-
567.7.810.25 MISCELLANEOUS REVENUE	1,362	-	12,522	950	500
567.9.150.73 EQUITY TRANSFER	-	304,000	304,687	304,000	304,000
567.9.172.73 EQUITY TRANSFER FROM 466	-	-	-	-	-
TOTAL SEWER SERVICE FUND	10,454,628	10,776,008	10,738,001	10,769,145	10,864,897
571 STANCOG DIAL-A-RIDE					
571.4.502.73 INTEREST ON BANK DEPOSITS	4,893	6,932	4,220	1,500	1,500
571.5.617.18 PROP 1B GRANT	2,623	-	-	-	-
571.5.621.73 TDA 1/4 CENT SALES TAX	695,425	654,863	-	-	-
571.5.683.18 LOW CARBON TRANSIT OPERATION	-	15,242	-	-	-
571.6.700.18 DIAL-A-RIDE PASSENGER FARE	25,323	50,782	-	-	-
571.6.711.18 DIAL-A-RIDE TRANSFERS	279	133	-	-	-
571.9.150.73 EQUITY TRANSFER FROM 271	40,283	43,908	-	37,500	-
TOTAL STANCOG DIAL-A-RIDE	768,826	771,859	4,220	39,000	1,500
600 EQUIPMENT MAINTENANCE - ISF					
600.4.502.73 INTEREST ON BANK DEPOSITS	140	-	-	-	-
600.4.509.20 SALE OF MISC CITY PROPERTY	-	-	22,188	-	-
600.7.810.20 MISCELLANEOUS REVENUE	-	-	1,857	861	-
600.8.902.20 ISF EQUIPMENT MAINT	1,075,062	1,175,195	897,522	1,300,000	1,547,482
600.9.150.20 EQUITY TRANSFER	15,000	-	78	-	-
TOTAL EQUIPMENT MAINTENANCE - ISF	1,090,202	1,175,195	921,645	1,300,861	1,547,482
610 ISF EQUIPMENT REPLACEMENT POOL					
610.4.502.20 INTEREST ON BANK DEPOSITS	146	-	-	-	-
610.4.509.20 SALE OF MISC CITY PROPERTY	-	5,555	27,720	85,359	-
610.5.692.20 PUBLIC BENEFIT GRANT-SJVAPCD	-	-	74,897	-	-
610.7.810.20 MISCELLANEOUS REVENUE	-	65	-	-	-
610.8.903.20 ISF EQUIPMENT REPLACEMENT POOL	1,489,020	1,347,156	1,491,816	1,215,887	1,769,278
610.9.150.73 EQUITY TRANSFER	-	89,791	-	-	-
TOTAL ISF EQUIPMENT REPLACEMENT POOL	1,489,166	1,442,568	1,594,433	1,301,246	1,769,278
616 INFORMATION TECHNOLOGY - ISF					
616.4.502.73 INTEREST ON BANK DEPOSITS	61	-	-	-	-
616.7.810.73 MISCELLANEOUS REVENUE	-	-	5,038	-	-
616.8.908.16 ISF IT SUPPORT	844,389	941,580	1,133,484	1,133,658	1,038,309
TOTAL INFORMATION TECHNOLOGY - ISF	844,450	941,580	1,138,522	1,133,658	1,038,309
677 RISK MANAGEMENT WORKERS COMP - ISF					
677.4.502.73 INTEREST ON BANK DEPOSITS	22	-	-	-	-
677.7.820.66 4850 REIMBURSEMENT	166,471	140,554	151,034	262,385	-
677.7.821.66 RETROSPECTIVE REFUNDS	-	536,335	-	-	-
677.8.906.66 ISF WORKERS COMPENSATION	1,275,659	851,742	1,200,480	1,326,573	1,364,434
TOTAL RISK MANAGEMENT WORKERS COMP - ISF	1,442,152	1,528,631	1,351,514	1,588,958	1,364,434
679 BUILDING MAINTENANCE - ISF					
679.7.810.41 MISCELLANEOUS REVENUE	121	2	1,129	284	-

Account Number	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Projected	2022-2023 Projected
679.8.904.41 ISF BUILDING MAINTENANCE	1,292,144	1,001,647	1,506,313	1,541,986	1,517,094
679.9.150.73 EQUITY TRANSFER	-	-	9,491	-	-
TOTAL BUILDING MAINTENANCE - ISF	1,292,265	1,001,649	1,516,933	1,542,270	1,517,094
682 RISK MANAGEMENT LIABILITY - ISF					
682.4.502.73 INTEREST ON BANK DEPOSITS	174	-	-	-	-
682.7.810.66 MISCELLANEOUS REVENUE	16,290	4,863	2,974	-	-
682.7.821.66 RETROSPECTIVE REFUNDS	42,044	7,242	-	-	-
682.8.905.66 ISF LIABILITY INSURANCE	754,832	665,614	794,285	1,189,833	1,310,837
TOTAL RISK MANAGEMENT LIABILITY - ISF	813,340	677,719	797,259	1,189,833	1,310,837
734 CERES COMMUNITY FOUNDATION					
734.4.502.73 INTEREST ON BANK DEPOSITS	1,905	2,356	1,079	1,100	0
734.7.810.55 MISCELLANEOUS REVENUE	700	-	260	-	0
734.7.824.55 DONATION	20,686	1,230	550	-	500
734.7.825.55 WATER TOWER DONATIONS	1,155	-	-	-	-
734.7.828.55 DONATION-STEVENSON MEMORIAL	-	-	-	-	-
734.7.829.55 RIVERBLUFF MAINT DONATIONS	-	-	-	-	-
TOTAL CERES COMMUNITY FOUNDATION	24,446	3,586	1,889	1,100	500
737 WESTPOINTE ASSMT DIST-DEBT SERV					
737.1.201.18 ASSESSMENTS WESTPOINTE	(75)	-	-	-	-
737.4.502.73 INTEREST ON BANK DEPOSITS	8,179	10,439	3,451	6,444	4,000
TOTAL WESTPOINTE ASSMT DIST-DEBT SERV	8,104	10,439	3,451	6,444	4,000
GRAND TOTAL ALL FUNDS	78,650,104	78,191,369	84,645,506	90,415,732	91,587,384

TOTAL EXPENDITURES ALL FUNDS BY DEPARTMENT 2022-2023



TOTAL - \$83,157,405

PUBLIC SAFETY - \$27,439,126

- Animal Control
- Code Enforcement
- Dispatch
- Emergency Medical Services
- Fire
- Police
- Records

PUBLIC WORKS & ENGINEERING - \$36,951,427

- Capital Improvement Program
- Engineering Services
- Equipment Maintenance
- Facility Maintenance
- Parks Service
- Sewer Service
- Street Maintenance
- Transit Services
- Waste Management & Recycling
- Water Service

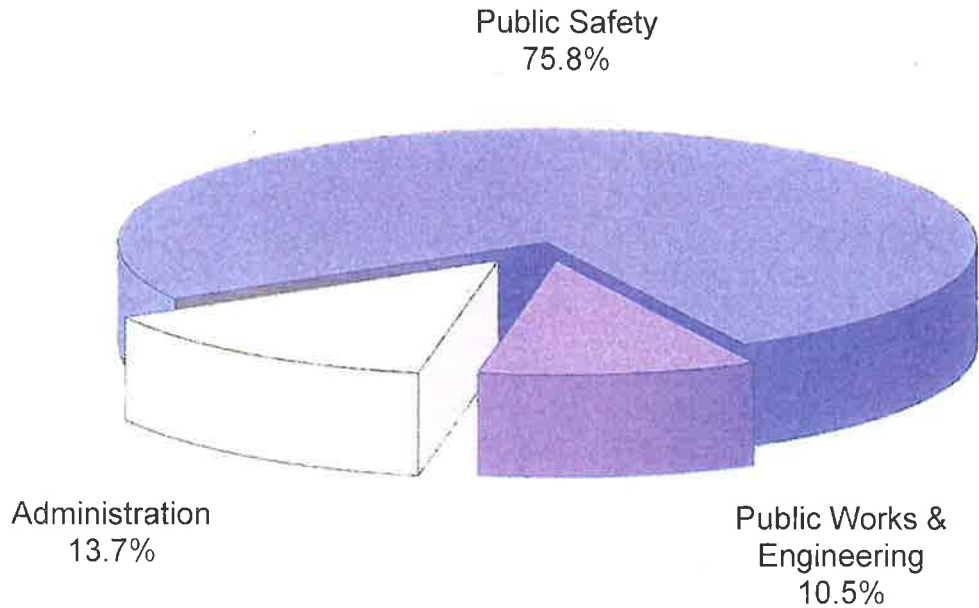
ADMINISTRATION - \$18,766,852

- Building Inspection
- City Attorney
- City Clerk
- City Council
- City Manager
- Debt Service
- Economic Development
- Finance
- General City
- Human Resources
- Information Technology
- Planning
- Recreation
- Risk Management
- RDA Successor Agencies

City of Ceres
All Funds
Expenditure Summary by Department

Department	ACTUAL 18-19	ACTUAL 19-20	ACTUAL 20-21	ESTIMATED 21-22	ADOPTED 22-23
09 Police Services Non-Sworn	1,542,779	1,830,503	1,787,585	1,704,231	1,937,061
10 Police Services	9,494,266	11,650,437	10,211,513	13,121,698	15,160,912
11 Animal Control	466,856	486,711	541,755	637,365	678,899
13 Code Enforcement	260,106	361,982	275,680	280,339	379,327
14 Emergency Services Non-Sworn	77,522	96,723	98,760	13,212	-
15 Emergency Services	9,637,410	8,416,635	7,226,963	9,338,677	9,282,927
16 Information Technology	930,142	930,639	1,000,170	1,027,408	1,076,014
18 Public Works Administration	585,351	2,299,012	829,853	1,062,971	1,428,258
19 Engineering	1,120,956	1,119,618	1,123,006	1,002,555	1,687,439
20 Equipment	1,883,133	1,751,193	1,857,508	2,679,120	3,979,931
25 Sewer	5,265,638	4,165,481	6,153,246	4,954,798	7,069,142
30 Streets	2,012,082	2,071,265	1,775,987	2,124,143	2,401,167
33 Solid Waste	-	-	5	18,675	43,190
35 Water	5,378,620	4,615,660	9,854,362	6,004,760	8,016,383
36 Water Conservation	408,121	354,749	347,350	330,191	425,672
40 Parks	1,586,496	1,853,971	2,496,903	2,339,846	2,641,296
41 Facilities	1,245,251	1,236,844	1,443,309	1,400,163	1,757,969
45 Downtown Revitalization	13,438	7,581	16,989	35,855	19,040
55 Recreation	811,128	831,656	581,733	886,123	1,069,718
60 General City	6,820,152	4,038,052	5,491,715	3,899,434	5,122,378
63 City Council	164,088	135,563	122,874	128,729	206,832
65 City Manager	322,108	376,670	291,014	276,483	383,350
66 Human Resources	705,181	563,909	445,934	570,838	679,544
67 City Clerk	214,439	190,565	287,114	370,629	460,405
70 Building	277,191	296,043	263,554	357,697	513,971
73 Finance	1,691,711	1,722,319	1,685,571	1,866,987	2,214,467
75 Planning	545,338	512,546	349,352	683,805	765,731
95 CIP & Debt Service	12,369,926	12,535,151	19,611,864	46,321,905	10,371,912
SUB-TOTAL	65,829,428	49,652,835	76,171,669	103,438,637	79,772,935
57 Housing Rehabilitation	2,864	7,459	100,824	462,298	412,590
58 Successor Agency to CRA	3,010,623	2,732,589	2,640,502	2,453,334	2,699,987
59 Successor Agency to SCRC	172,867	187,309	186,627	194,160	271,893
SUB-TOTAL	3,186,354	6,359,616	2,927,953	3,109,792	3,384,470
TOTAL	69,015,782	56,012,451	79,099,622	106,548,429	83,157,405

GENERAL FUND EXPENDITURES BY DEPARTMENT 2022-2023



TOTAL - \$27,158,469

ADMINISTRATION - \$3,721,104

- Building Inspection
- City Attorney
- City Clerk
- City Council
- City Manager
- Finance
- General City
- Human Resources
- Planning
- Recreation

PUBLIC SAFETY - \$20,589,070

- Dispatch
- Code Enforcement
- Emergency Medical Services
- Fire
- Police
- Records

PUBLIC WORKS & ENGINEERING - \$2,848,295

- Administration
- Engineering Services
- Facility Maintenance
- Parks Service
- Streets

City of Ceres
General Fund
Expenditure Summary by Department

Department	ACTUAL 18-19	ACTUAL 19-20	ACTUAL 20-21	ESTIMATED 21-22	ADOPTED 22-23
09 Police Services Non-Sworn	1,543,638	1,801,513	1,757,590	1,669,952	1,901,146
10 Police Services	9,810,389	9,278,049	7,932,052	10,828,216	11,281,838
11 Animal Control	422,814	486,711	497,710	593,323	634,855
13 Code Enforcement	264,558	361,982	275,669	280,339	379,327
14 Emergency Services Non-Sworn	44,103	96,723	98,758	13,211	-
15 Emergency Services	8,704,644	6,662,374	5,502,892	7,599,536	6,391,904
16 Information Technology	-	-	-	-	-
18 Public Works Administration	138,512	145,110	152,549	166,756	163,371
19 Engineering	103,325	106,494	74,561	61,473	121,544
30 Streets	30,450	176,276	167,563	190,786	211,210
33 Solid Waste	-	-	5	18,675	43,190
36 Water Conservation	-	-	-	23,254	44,673
40 Parks	1,285,416	1,551,222	2,118,609	1,943,865	2,212,748
41 Facilities	219,053	54,729	63,813	56,362	51,559
55 Recreation	639,452	622,054	425,323	634,657	741,713
57 Housing Rehab	-	-	-	49,707	-
60 General City	423,474	315,776	332,914	299,453	234,381
63 City Council	87,858	75,629	67,812	70,449	106,052
65 City Manager	157,610	180,159	135,928	126,553	181,134
66 Human Resources	441,790	284,591	217,680	267,111	328,545
67 City Clerk	212,994	190,565	287,108	344,131	431,999
70 Building	272,954	296,043	263,547	357,697	513,971
73 Finance	555,862	587,236	574,583	636,620	754,979
75 Planning	331,004	339,867	226,799	374,245	428,330
95 Capital Improvements	113,864	137,975	14,673	41	-
TOTAL GENERAL FUND	\$25,803,764	\$23,751,079	\$21,188,138	\$26,606,412	\$27,158,469

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 9 - POLICE SERVICES NON-SWORN

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
Administrative Secretary (Confidential)	1.00	1.00	1.00	1.00	1.00
Community Services Officer	1.00	1.00	1.00	1.00	1.00
Crime Analyst/Crime Scene Technician	0.00	0.00	0.00	0.00	0.00
Public Safety Support Services Supervisor	0.00	0.00	0.00	0.00	0.00
Public Safety Dispatch Supervisor	1.00	1.00	1.00	1.00	1.00
Public Safety Records Clerk I/II	3.00	4.00	4.00	4.00	4.00
Public Safety Dispatcher I/II/Senior	<u>8.00</u>	<u>10.00</u>	<u>10.00</u>	<u>11.00</u>	<u>11.00</u>
FULL TIME EQUIVALENTS	14.00	17.00	17.00	18.00	18.00

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	717,124	882,499	809,859	802,455	968,900
111 - Overtime	119,318	132,471	140,938	130,000	55,000
112 - Standby	2,878	6,166	48	4,700	0
114 - Dispatch Reserves	63,506	61,683	66,399	10,741	45,000
117 - Temporary Employee Salaries	3,503.00	20,280	38,836	66,827	50,000
120 - Unemployment Insurance	-	-	4,434	-	0
121 - Social Security (FICA)	69,219	83,127	78,655	76,840	85,596
122 - Employee Group Insurance	208,943	242,757	248,868	236,028	300,336
123 - Retirement Plan Charges	266,513	286,276	257,625	232,193	276,950
124 - Worker's Compensation	8,547	6,264	8,691	9,160	11,787
SUBTOTAL	1,459,551	1,721,523	1,654,353	1,568,944	1,793,569

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	1,766,656	134,490	-	1,901,146	98.15%
295 - ABANDONED VEHICLE ABATEMENT	26,913	9,002	-	35,915	1.85%
GRAND TOTAL	1,793,569	143,492	-	1,937,061	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 9 - POLICE SERVICES NON-SWORN

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
PERSONNEL SERVICES	1,459,551	1,721,523	1,654,353	1,568,944	1,793,569
OPERATIONS & MAINTENANCE	83,228	108,980	133,232	135,287	143,492
GRAND TOTAL	1,542,779	1,830,503	1,787,585	1,704,231	1,937,061

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
271 - ISF - Information Technology Allocation	74,475	101,095	121,245	119,892	127,038
420 - Public Liability Insurance	8,753	7,885	11,987	15,395	16,454
SUBTOTAL	83,228	108,980	133,232	135,287	143,492

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 10 - POLICE SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED 18-19</u>	<u>APPROVED 19-20</u>	<u>APPROVED 20-21</u>	<u>APPROVED 21-22</u>	<u>ADOPTED 22-23</u>
Chief of Police	1.00	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	3.00	3.00	3.00	3.00	3.00
Police Sergeant	9.00	9.00	9.00	9.00	9.00
*Police Officer (8 Measure H)	32.00	34.00	34.00	34.00	34.00
School Resource Officer	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
FULL TIME EQUIVALENTS	50.00	52.00	52.00	52.00	52.00

*2 Unfunded General Fund Positions

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
110 - Salaries and Wages	3,831,909	4,165,370	3,085,878	4,682,247	5,751,728
111 - Overtime	667,544	756,774	551,225	744,272	520,000
112 - Standby	142	-	8,093	35,183	45,000
113 - Court Time	25,328	10,494	-	-	-
114 - Police Reserves	35,743	80,702	103,952	122,601	120,000
116 - Court Time-Reserves	105	-	-	-	-
117- Temporary Employee Salaries	-	33,770	-	-	-
119- FLSA Mandatory Overtime	-	-	864	-	-
120 - Unemployment Insurance	16,182	3,478	3,298	-	-
121 - Social Security (FICA)	346,718	382,275	385,232	413,834	497,349
122 - Employee Group Insurance	860,362	900,136	988,216	1,032,979	1,175,000
123 - Retirement Plan Charges	2,036,801	2,269,342	2,300,361	2,852,189	3,360,013
124 - Worker's Compensation	467,202	414,831	375,054	398,581	573,727
126 - 4850 Labor Code	(1,046,832)	226,917	(122,258)	218,745	-
130 - Uniform Allowance	53,131	57,124	57,644	70,225	70,350

SUBTOTAL	7,294,335	9,301,212	7,737,559	10,570,856	12,113,167
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<u>FUND BREAKDOWN</u>	<u>PERSONNEL SERVICES</u>	<u>O & M</u>	<u>CAPITAL OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	9,232,333	2,033,955	15,550	11,281,838	74.41%
224 - OTS TRAFFIC GRANT	-	58,325	20,150	78,475	0.52%
262 - MEASURE H	2,859,178	698,407	203,450	3,761,035	24.81%
295 - ABANDONED VEHICLE ABATEMENT	21,656	15,908	2,000	39,564	0.26%
GRAND TOTAL	12,113,167	2,806,595	241,150	15,160,912	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 10 - POLICE SERVICES

BUDGET SUMMARY

DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	ACTUAL 20-21	ESTIMATED 21-22	ADOPTED 22-23
PERSONNEL SERVICES	7,294,335	9,301,212	7,737,559	10,570,856	12,113,167
OPERATIONS & MAINTENANCE	2,083,170	2,256,256	2,153,278	2,241,449	2,806,595
CAPITAL OUTLAY	116,762	92,969	320,676	309,393	241,150
GRAND TOTAL	9,494,266	11,650,437	10,211,513	13,121,698	15,160,912

OPERATIONS & MAINTENANCE

DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	ACTUAL 20-21	ESTIMATED 21-22	ADOPTED 22-23
201 - Accounting & Auditing Services	2,737	2,404	2,500	2,500	2,500
205 - Medical Services	3,561	1,565	3,625	12,600	900
217 - Investigative Services	66,392	44,119	44,908	33,187	27,350
222 - Subscriptions & Memberships	13,037	4,372	11,227	20,319	16,940
226 - Training	33,459	31,010	39,078	45,557	57,885
228 - POST - 75% Reimbursable	-	-	-	-	-
230 - Printing and Binding	6,516	7,271	5,617	6,296	8,570
234 - Electricity and Gas	79,597	91,632	90,171	79,712	95,660
236 - Water	4,395	5,276	5,500	6,099	7,020
248 - Telecommunications	81,746	79,068	76,469	49,278	68,450
250 - Postage	5,284	4,530	4,614	6,196	7,540
258 - Travel, Lodging & Meals	71,869	54,922	29,964	84,633	79,000
259 - Professional Development	6,137	910	5,252	5,698	3,900
264 - Promotional Activities	1,271	500	1,804	2,500	2,250
265 - Community Recreational Service	5,000	-	-	-	-
266 - Rentals and Leases - Other	522	160	280	-	500
268 - ISF - Fleet Allocation	645,651	778,019	503,084	519,355	861,036
271 - ISF - Information Technology Allocation	172,246	226,869	275,617	272,716	288,754
281 - R & M- Mechanical Office Equipment	-	-	59	-	250
282 - R & M - Automotive Equipment	3,839	2,132	3,609	8,564	5,750
286 - R & M - Non-Automotive Equip	-	-	3,040	366	3,750
287 - R & M - Communications Equip	7,755	32	430	89	600
294 - ISF - Bldg Maint Allocation	204,985	201,746	318,502	328,329	331,133
299 - Contract Services	271,171	361,623	264,089	204,869	320,745
301 - Office Supplies	6,445	8,338	7,263	10,231	7,400
305 - Medical Supplies	3,260	12,448	16,340	9,710	9,300
307 - Duplicating Supplies	10	0	1	1	-
309 - Photographic Supplies	67,731	30	-	500	600
316 - Ammunition	34,758	39,008	50,309	30,519	53,300
318 - Wearing Apparel	21,747	25,057	21,008	11,642	31,550
325 - Electrical Materials	6,582	6,186	2,486	5,153	8,200
394 - Police Firing Range Maintenance	-	1,046	2,732	87	-
396 - K-9 Supplies	17,850	12,099	25,106	14,800	17,850
399 - Materials and Supplies	16,543	13,148	14,696	20,110	10,200
420 - Public Liability Insurance	221,074	150,947	323,898	449,833	477,712
422 - Accidental Property Repairs	-	-	-	-	-
660- Special Payments	-	89,790	-	-	-
SUBTOTAL	2,083,170	2,256,256	2,153,278	2,241,449	2,806,595

CAPITAL OUTLAY

DESCRIPTION	ACTUAL 18-19	ACTUAL 19-20	ACTUAL 20-21	ESTIMATED 21-22	ADOPTED 22-23
502 - Computer Equipment	5,538	2,020	6,782	92,488	18,700
503 - Furniture and Furnishings	5,355	990	10,387	1,453	9,500
505 - Training Equipment	615	982	732	-	5,000
508 - Photographic & Recording Equip	13,861	620	30,000	50,000	42,250
511 - Automotive Equipment	11,450	98	28,548	67,350	4,100
513 - Automotive Accessories	2,159	3,191	1,250	5,003	10,650
515 - Communications Equipment	33,326	56,425	165,127	9,780	11,100
518 - Public Safety Equipment	44,459	28,643	77,850	83,319	139,850
SUBTOTAL	116,762	92,969	320,676	309,393	241,150

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CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 11 - ANIMAL CONTROL

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
OPERATIONS & MAINTENANCE	422,814	442,667	497,710	593,323	634,855
CAPITAL OUTLAY	44,042	44,044	44,045	44,042	44,044
GRAND TOTAL	466,856	486,711	541,755	637,365	678,899

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
299 - Contract Services	422,814	442,667	497,710	593,323	634,855
599 - Fixed Assets	44,042	44,044	44,045.00	44,042	44,044
SUBTOTAL	466,856	486,711	541,755	637,365	678,899

<u>FUND BREAKDOWN</u>	<u>PERSONNEL SERVICES</u>	<u>O & M</u>	<u>CAPITAL OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	-	634,855.00	-	634,855	93.51%
499 - PUBLIC FACILITY FEES	-	-	44,044.00	44,044	6.49%
GRAND TOTAL	-	634,855	44,044	678,899	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 13 - CODE ENFORCEMENT

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
Code Enforcement Supervisor	0.00	0.00	0.00	0.00	0.00
Senior Code Enforcement Officer	0.00	0.00	0.00	1.00	1.00
Code Enforcement Officer	2.00	2.00	2.00	1.00	1.00
Community Services Officer	0.48	0.00	0.00	0.00	0.00
Secretary	0.00	1.00	1.00	1.00	1.00
FULL TIME EQUIVALENTS	2.48	3.00	3.00	3.00	3.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	85,474	143,530	116,600	118,170	166,737
111 - Overtime	790	818	10	2,357	1,000
120 - Unemployment Insurance	(15.00)	-	-	-	-
121 - Social Security (FICA)	6,366	10,925	8,830	9,125	12,832
122 - Employee Group Insurance	34,448	57,130	35,361	29,084	54,840
123 - Retirement Plan Charges	22,465	40,153	31,499	30,140	42,918
124 - Worker's Compensation	5,678	3,195	4,757	5,135	6,363

SUBTOTAL	155,207	255,751	197,057	194,011	284,690
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<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	284,690	84,787	9,850	379,327	100.00%
GRAND TOTAL	284,690	84,787	9,850	379,327	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 13 - CODE ENFORCEMENT

BUDGET SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	155,207	255,751	197,057	194,011	284,690
OPERATIONS & MAINTENANCE	104,859	89,855	77,550	86,328	84,787
CAPITAL OUTLAY	41	16,376	1,073	-	9,850
GRAND TOTAL	260,106	361,982	275,680	280,339	379,327

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
205 - Medical Services	40	-	99	-	100
222 - Subscriptions & Memberships	380	299	190	840	400
226 - Training	860	2,098	836	1,872	6,000
230 - Printing and Binding	1,887	565	300	366	1,860
236 - Water	244	293	306	339	390
248 - Telecommunications	3,278	3,698	3,590	2,048	2,790
250 - Postage	3,339	1,644	1,607	1,074	1,310
258 - Travel, Lodging & Meals	1,437	2,850	93	1,900	11,400
268 - ISF - Fleet Allocation	11,450	10,036	10,461	13,753	7,846
271 - ISF - Information Technology Allocation	4,138	5,450	6,621	6,551	6,936
282 - R&M - Automotive Equipment	-	780	-	-	600
287 - R & M - Communications Equipment	-	98	141	39	150
294 - ISF - Bldg Maint Allocation	9,924	8,402	14,321	14,378	16,202
299 - Contract Services	57,436	45,141	26,356	35,426	9,300
301 - Office Supplies	436	1,661	1,664	313	1,000
305 - Medical Supplies	-	30	-	-	1,500
307 - Duplicating Supplies	-	-	1	-	-
309 - Photographic Supplies	-	-	-	-	-
314 - Gas, Oil, and Lubricants	18	-	-	-	50
318 - Wearing Apparel	1,716	1,120	3,101	398	7,000
325 - Electrical Materials	160	141	141	34	1,050
337 - Small Tools	170	202	234	47	300
399 - Materials and Supplies	2,283	3,448	3,479	1,418	3,000
420 - Public Liability Insurance	5,661	1,899	4,009	5,532	5,603
SUBTOTAL	104,859	89,855	77,550	86,328	84,787

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
502 - Computer Equipment	-	-	-	-	-
503 - Furniture and Furnishings	-	-	505	-	4,500
508- Photographic & Recording Equipment	-	-	-	-	-
510 - Power Equipment	-	-	365	-	250
513 - Automotive Accessories	41	-	203	-	2,100
515 - Communications Equipment	-	16,376	-	-	3,000
SUBTOTAL	41	16,376	1,073	-	9,850

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 14 - EMERGENCY SERVICES-NON SWORN

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
Community Services Officer	0.52	0.00	0.00	0.00	0.00
Secretary	0.00	1.00	1.00	1.00	0.00
FULL TIME EQUIVALENTS	0.52	1.00	1.00	1.00	0.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	40,916	51,075	52,811	5,411	-
111 - Overtime	201	201	555	-	-
121 - Social Security (FICA)	3,126	3,904	4,065	412	-
122 - Employee Group Insurance	16,023	19,066	18,550	2,355	-
123 - Retirement Plan Charges	15,889	19,835	19,571	2,111	-
124 - Worker's Compensation	180	270	387	408	-
SUBTOTAL	76,336	94,351	95,939	10,697	-

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	-	-	-	-	0.00%
GRAND TOTAL	-	-	-	-	0.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 14 - EMERGENCY SERVICES - NON SWORN

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	76,336	94,351	95,939	10,697	-
OPERATIONS & MAINTENANCE	1,186	2,372	2,821	2,515	-
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	77,522	96,723	98,760	13,212	-

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
271 - ISF - Information Technology Allocation	1,186	2,372	2,821	2,515	-
SUBTOTAL	1,186	2,372	2,821	2,515	-

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 15 - EMERGENCY SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
Fire Chief	1.00	1.00	1.00	0.00	0.00
*Battalion Chief	3.00	3.00	3.00	3.00	0.00
**Fire Captain	10.00	10.00	10.00	10.00	0.00
***Fire Engineer (4 Measure H)	10.00	9.00	9.00	9.00	0.00
Firefighter (3 Measure H)	9.00	9.00	9.00	9.00	0.00
FULL TIME EQUIVALENTS	33.00	32.00	32.00	31.00	0.00

* 1 Unfunded General Fund BC Position

**1 Unfunded General Fund Fire Captain Position; 1 Overstaffed Position for FIU Participation

***1 Unfunded General Fund Fire Engineer Position

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	2,351,335	2,611,271	1,606,911	620,638	
111 - Overtime	704,137	709,787	998,352	108,243	
117- Temporary Employee Salaries	-	-	38,320	407	
119 - FLSA Mandatory Overtime	154,597	165,818	155,595	22,304	
120 - Unemployment Insurance	17,245	-	133	-	
121 - Social Security (FICA)	241,730	262,879	260,449	56,775	
122 - Employee Group Insurance	604,347	657,836	611,916	125,906	
123 - Retirement Plan Charges	1,378,711	1,394,883	1,334,355	183,507	780,100
124 - Worker's Compensation	341,130	211,209	297,251	288,417	
126 - 4850 Labor Code	1,466	33,836	98,854	43,640	
130 - Uniform Allowance	33,675	34,368	33,268	3,799	
SUBTOTAL	5,828,373	6,081,887	5,435,404	1,453,636	780,100

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	538,269	5,832,565	21,070	6,391,904	68.86%
262 - MEASURE H	241,831	2,533,122	116,070	2,891,023	31.14%
GRAND TOTAL	780,100	8,365,687	137,140	9,282,927	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 15 - EMERGENCY SERVICES

BUDGET SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	5,828,373	6,081,887	5,435,404	1,453,636	780,100
OPERATIONS & MAINTENANCE	1,069,017	1,721,699	1,774,661	7,879,955	8,365,687
CAPITAL OUTLAY	2,740,020	613,049	16,898	5,086	137,140
GRAND TOTAL	9,637,410	8,416,635	7,226,963	9,338,677	9,282,927

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
205 - Medical Services	5,073	541	7,709	150	-
217 - Investigative Services	14,139	806	7,977	49	-
222 - Subscriptions & Memberships	1,360	1,332	4,922	142	-
226 - Training	4,141	17,732	9,989	1,010	-
230 - Printing and Binding	2,134	1,491	256	-	-
234 - Electricity and Gas	51,417	46,748	53,349	56,796	68,160
236 - Water	12,669	16,073	14,613	15,957	18,220
248 - Telecommunications	47,088	39,760	45,888	24,626	33,390
250 - Postage	333	313	305	122	200
258 - Travel, Lodging & Meals	6,216	9,346	7,324	582	-
259 - Professional Development	-	3,650	2,564	-	-
268 - ISF - Fleet Allocation	284,245	468,509	483,456	288,311	243,180
268.1- ISF Westport Fire Equipment Maint	-	-	6,362	12,889	18,398
271 - ISF - Information Technology Allocation	110,277	134,722	160,230	142,846	38,819
286 - R & M - Non-Automotive Equip	15,866	9,532	11,104	4,107	-
287 - R & M - Communications Equip	7,981	3,984	677	-	-
294 - ISF - Bldg Maint Allocation	141,717	107,646	184,429	214,095	172,474
299 - Contract Services	190,088	154,010	177,848	6,538,305	7,128,263
301 - Office Supplies	2,811	4,049	3,166	11	-
303 - Janitorial Supplies	1,061	1,170	258	-	-
305 - Medical Supplies	2,284	2,835	4,429	30	-
307 - Duplicating Supplies	118	0	1	-	-
309 - Photographic Supplies	-	-	130	-	-
314 - Gas, Oil, and Lubricants	330	513	212	-	-
318 - Wearing Apparel	19,350	60,402	19,127	20,522	-
325 - Electrical Materials	4,032	1,857	350	-	-
329 - Paint Materials	-	393	118	-	-
337 - Small Tools	6,646	2,504	3,246	-	-
354 - Chemical Products	3,528	6,474	4,325	1,459	-
399 - Materials and Supplies	12,118	15,776	16,866	-	-
399.3- Technical Rescue Supplies	-	-	-	-	20,000
420 - Public Liability Insurance	121,996	153,530	87,431	101,946	168,583
660.1- Fire Engine Loan	-	456,000	456,000	456,000	456,000
SUBTOTAL	1,069,017	1,721,699	1,774,661	7,879,955	8,365,687

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
502 - Computer Equipment	-	706	-	-	-
503 - Furniture and Furnishings	6,121	1,087	499	5,086	-
505 - Training Equipment	10,285	1,121	4,413	-	42,140
510 - Power Equipment	12,018	545	-	-	-
512 - Fire Vehicles	2,594,406	278,613	6,522	-	-
513 - Automotive Accessories	2,714	7,200	3,906	-	-
515 - Communications Equipment	93,498	753	-	-	15,000
521 - Fire Fighting Accessories	20,978	323,023	1,558	-	-
599 - Fixed Assets	-	-	-	-	80,000
SUBTOTAL	2,740,020	613,049	16,898	5,086	137,140

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 16 - INFORMATION TECHNOLOGY

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
IT Manager	1.00	1.00	1.00	1.00	1.00
IT Systems Analyst	1.00	1.00	1.00	1.00	1.00
Sr IT Systems Analyst	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
FULL TIME EQUIVALENTS	4.00	4.00	4.00	4.00	4.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	345,100	350,854	354,239	389,011	403,873
111 - Overtime	2,276	569	1,444	954	3,000
120- Unemployment	-	-	9,970	-	-
121 - Social Security (FICA)	26,153	26,699	27,010	29,505	31,126
122 - Employee Group Insurance	88,437	90,464	95,978	105,244	105,120
123 - Retirement Plan Charges	112,057	104,875	107,216	116,686	115,060
124 - Worker's Compensation	3,078	2,037	2,789	3,036	3,935
SUBTOTAL	577,101	575,498	598,646	644,436	662,114

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
616 - INFORMATION TECHNOLOGY	662,114	343,195	70,705	1,076,014	100.00%
GRAND TOTAL	662,114	343,195	70,705	1,076,014	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 16 - INFORMATION TECHNOLOGY

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	577,101	575,498	598,646	644,436	662,114
OPERATIONS & MAINTENANCE	263,791	246,642	251,748	184,841	343,195
CAPITAL OUTLAY	89,250	108,499	149,776	198,131	70,705
GRAND TOTAL	930,142	930,639	1,000,170	1,027,408	1,076,014

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
222 - Subscriptions & Memberships	260	130	-	-	600
226 - Training	11,714	-	2,395	9,800	10,600
234 - Electricity and Gas	1,822	1,930	1,982	1,823	2,190
236 - Water	244	293	306	340	390
248 - Telecommunications	7,976	8,487	8,386	5,930	8,090
250 - Postage	44	-	310	-	0
258 - Travel, Lodging & Meals	4,038	80	928	5,200	5,200
259 - Professional Development	583	198	1,500	750	750
268 - ISF- Fleet Allocation	6,225	5,383	4,911	4,886	5,769
294 - ISF- Bldg Maint Allocation	9,924	8,402	14,321	14,378	16,202
299 - Contract Services	147,957	192,290	193,282	131,964	281,815
301 - Office Supplies	470	-	563	-	930
307 - Duplicating Supplies	14	-	8	-	0
399 - Materials and Supplies	36	43	3,411	137	400
420 - Public Liability Insurance	7,068	5,591	7,354	9,633	10,259
660 - Lease Payments for Replacements	65,416	23,814	12,091	-	0
SUBTOTAL	263,791	246,642	251,748	184,841	343,195

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
502.0- Computer Equipment	14,327	22,261	54,329	178,800	18,400
502.1- Computer Replacement	32,684	56,896	53,361	13,971	35,930
515 - Communication Equipment	14,722	6,080	7,668	5,360	16,375
552 - Programs and Projects	-	-	-	-	0
590 - Depreciation Expense	27,517	23,262	34,418	-	0
SUBTOTAL	89,250	108,499	149,776	198,131	70,705

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 18 - PUBLIC WORKS

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED 18-19</u>	<u>APPROVED 19-20</u>	<u>APPROVED 20-21</u>	<u>APPROVED 21-22</u>	<u>ADOPTED 22-23</u>
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Deputy Dir of Public Works	0.00	0.00	0.00	0.00	0.00
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	1.00	3.00	3.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Administrative Clerk	0.00	0.00	0.00	0.00	0.00
*Secretary	<u>0.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FULL TIME EQUIVALENTS	4.75	4.00	8.75	6.00	6.00

*Remainder budgeted to:
Secretary: Dept. 20 - 25%

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
110 - Salaries and Wages	344,836	424,161	430,899	579,768	548,580
111 - Overtime	391	22	1,283	8,505	450
117 - Temporary Employee Salaries	-	-	-	1,752	40,000
120 - Unemployment Insurance	7,616	3,780	-	-	-
121 - Social Security (FICA)	25,742	31,380	31,667	44,108	45,061
122 - Employee Group Insurance	77,809	52,204	55,570	85,978	105,354
123 - Retirement Plan Charges	33,135	1,646,165	144,604	155,517	156,283
124 - Worker's Compensation	31,988	31,554	45,080	66,811	66,232
SUBTOTAL	521,516	2,189,266	709,103	942,439	961,960

<u>FUND BREAKDOWN</u>	<u>SALARIES</u>	<u>O & M</u>	<u>CAPITAL OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	140,003	23,038	330	163,371	11.44%
225- USED OIL GRANT	-	13,400	-	13,400	0.94%
226- DEPT OF CONSERVATION GRANT	-	15,000	-	15,000	1.05%
245- AB939 SOURCE REDUCTION/RECYCLE	52,994	18,422	-	71,416	5.00%
255 - STATE GAS TAX	6,514	5,830	500	12,844	0.90%
270- COMMUNITY FACILITIES DISTRICT	0	0	0	-	0.00%
527 - WATER SERVICE	480,452	190,832	3,750	675,034	47.26%
567 - SEWER SERVICE	281,997	191,446	3,750	477,193	33.41%
GRAND TOTAL	961,960	457,968	8,330	1,428,258	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 18 - PUBLIC WORKS

BUDGET SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	521,516	2,189,266	709,103	942,439	961,960
OPERATIONS & MAINTENANCE	63,835	108,119	119,326	119,932	457,968
CAPITAL OUTLAY	-	1,627	1,424	600	8,330
GRAND TOTAL	585,351	2,299,012	829,853	1,062,971	1,428,258

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
222 - Subscriptions & Memberships	478	469	525	91	600
226 - Training	627	1,393	200	250	5,975
230 - Printing and Binding	54	60	4,666	-	1,000
234 - Electricity and Gas	562	601	579	543	660
248 - Telecommunications	6,275	7,467	6,937	5,103	6,960
250 - Postage	96	323	6,055	303	390
258 - Travel, Lodging & Meals	23	23	-	-	5,375
259 - Professional Development	-	-	-	3,300	1,650
264 - Promotional Activities	-	21,213	17,861	28,781	47,550
268 - ISF - Fleet Allocation	-	-	-	-	-
71 - ISF - Information Technology Allocation	29,807	47,343	47,544	48,609	46,746
287- R&M-Communication Equipment	-	-	-	58	-
294 - ISF - Bldg Maint Allocation	-	-	-	-	-
299 - Contract Services	19,290	22,310	25,858	22,350	322,080
301 - Office Supplies	2,716	3,020	3,130	2,723	5,000
307 - Duplicating Supplies	-	-	1	-	-
318 - Wearing & Safety Apparel	-	263	228	-	800
420 - Public Liability Insurance	3,906	3,633	5,742	7,821	13,182
SUBTOTAL	63,835	108,119	119,326	119,932	457,968

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
502 - Computer Equipment	-	-	48	440	4,885
503 - Furniture and Furnishing	-	1,627	1,376	160	3,445
SUBTOTAL	0	1,627	1,424	600	8,330

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 19 - ENGINEERING SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
Director of Engineering Services/City Engineer	1.00	1.00	1.00	1.00	1.00
Deputy Dir of Public Works/Assistant City Engineer	0.00	0.00	0.00	0.00	0.00
Administrative Analyst	1.00	1.00	0.00	0.00	0.00
Senior Engineer	0.00	1.00	1.00	0.00	0.00
Assistant/Associate Engineer	1.00	2.00	3.00	4.00	4.00
Engineering Technician I/II/Senior	3.00	3.00	4.00	4.00	4.00
Secretary/Admin Secretary	1.00	1.00	1.00	1.00	1.00
FULL TIME EQUIVALENTS	7.00	9.00	10.00	10.00	10.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	451,046	548,248	584,766	438,047	792,619
111 - Overtime	517	1,535	2,985	1,696	3,080
117 - Temporary Employee Salaries	103,166	62,656	4,802	15,719	35,000
120- Unemployment Insurance	-	-	10,345	-	-
121 - Social Security (FICA)	74,992	28,295	42,870	34,839	63,549
122 - Employee Group Insurance	90,369	116,691	125,333	91,868	175,073
123 - Retirement Plan Charges	137,045	170,028	172,183	111,965	216,532
124 - Worker's Compensation	14,018	14,862	23,475	26,569	32,728
199 - Automobile Allowance	-	-	-	-	-
SUBTOTAL	871,154	942,315	966,759	720,703	1,318,581

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	78,342	38,332	4,870	121,544	7.20%
225 - USED OIL GRANT	-	-	-	-	0.00%
226 - DEPT OF CONSERVATION GRANT	-	-	-	-	0.00%
245 - AB939 SOURCE REDUCTION/RECYCLE	7,478	-	-	7,478	0.44%
251 - STREET EXPANSION	-	20,000	-	20,000	1.19%
253 - NEIGHBORHOOD PARK FEES	-	20,000	-	20,000	1.19%
255- STATE GAS TAX	7,661	-	-	7,661	0.45%
268 - FEDERAL TRANSPORTATION	10,765	-	-	10,765	0.64%
271 - MEASURE L	-	40,000	-	40,000	2.37%
277- SB1 ROAD MAINT & REHAB ACCOUNT	-	30,000	-	30,000	1.78%
274 - STANCOG NON-MOTORIZED	-	2,500	-	2,500	0.15%
527 - WATER SERVICE	604,476	103,992	2,636	711,104	42.14%
567 - SEWER SERVICE	604,476	103,892	2,636	711,004	42.14%
571 - STANCOG - DIAL A RIDE	5,383	-	-	5,383	0.32%
GRAND TOTAL	1,318,581	358,716	10,142	1,687,439	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 19 - ENGINEERING SERVICES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	871,154	942,315	966,759	720,703	1,318,581
OPERATIONS & MAINTENANCE	228,251	135,795	151,198	275,276	358,716
CAPITAL OUTLAY	21,550	41,507	5,049	6,576	10,142
GRAND TOTAL	1,120,956	1,119,618	1,123,006	1,002,555	1,687,439

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
222 - Subscriptions & Memberships	-	-	-	-	-
224 - Certification	-	-	292	-	600
226 - Training	1,165	1,280	225	-	5,400
230 - Printing and Binding	1,769	905	118	192	3,100
234 - Electricity and Gas	2,564	2,553	2,404	2,553	3,090
236 - Water	424	490	498	526	630
248 - Telecommunications	3,771	2,586	3,628	2,816	3,840
250 - Postage	495	341	229	246	300
258 - Travel, Lodging & Meals	954	865	(654)	-	3,240
259 - Professional Development	1,040	406	-	900	900
264 - Promotional Activities	12,028	10,062	6,485	-	6,000
268 - ISF - Fleet Allocation	15,048	20,618	11,715	21,711	26,490
271 - ISF - Information Technology Allocation	58,011	37,851	46,974	46,719	42,144
281 - R & M - Mechanical Office Equip	2,355	131	128	1,377	1,700
286- R & M - Communications Equipment	-	-	-	39	-
294 - ISF - Bldg Maint Allocation	24,712	15,703	17,013	10,137	12,153
299 - Contract Services	82,758	27,381	44,177	166,195	223,500
301 - Office Supplies	1,396	1,107	680	733	2,160
307 - Duplicating Supplies	1,576	1,120	1,177	861	1,110
318 - Wearing Apparel	316	461	356	1,014	600
337 - Small Tools	-	69	269	-	300
399- Materials and Supplies	1,475	-	58	-	-
420 - Public Liability Insurance	16,395	11,865	15,426	19,257	21,459
660 - Equity Transfer	-	-	-	-	-
SUBTOTAL	228,251	135,795	151,198	275,276	358,716

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
502 - Computer Equipment	-	16,677	-	6,576	8,642
503 - Furniture and Furnishings	-	208	-	-	1,500
573 - Non-Structural Improvements	1,804	-	-	-	-
590 - Depreciation Expense	19,747	24,622	5,049	-	-
SUBTOTAL	21,550	41,507	5,049	6,576	10,142

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 20 - EQUIPMENT MAINTENANCE

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
Fleet/Facility Services Supervisor	1.00	1.00	1.00	1.00	1.00
Fleet Mechanic I/II /Senior	3.00	3.00	3.00	3.00	3.00
Secretary	0.25	0.00	0.00	0.00	0.00
FULL TIME EQUIVALENTS	4.25	4.00	4.00	4.00	4.00

*Remainder budgeted to:
Secretary: Dept. 18 - 75%

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	251,688	309,222	233,449	258,402	284,325
111 - Overtime	13,394	19,772	16,425	2,166	15,000
112 - Standby	28,977	33,731	30,975	30,251	30,000
121 - Social Security (FICA)	22,690	25,957	21,455	22,225	25,193
122 - Employee Group Insurance	61,309	68,011	80,433	78,448	84,234
123 - Retirement Plan Charges	114,811	107,224	88,608	89,714	87,288
124 - Worker's Compensation	43,769	28,032	38,475	42,218	55,326
129 - Compensated Absences	17,360	(60,046)	13,641	-	-
SUBTOTAL	553,999	531,902	523,461	523,424	581,366

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
600 - EQUIPMENT MAINTENANCE	581,366	910,743	131,000	1,623,109	40.78%
610 - EQUIPMENT REPLACEMENT	-	-	2,356,822	2,356,822	59.22%
GRAND TOTAL	581,366	910,743	2,487,822	3,979,931	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 20 - EQUIPMENT MAINTENANCE

<u>DESCRIPTION</u>	<u>BUDGET SUMMARY</u>				
	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
PERSONNEL SERVICES	553,999	531,902	523,461	523,424	581,366
OPERATIONS & MAINTENANCE	805,109	704,010	809,629	807,679	910,743
CAPITAL OUTLAY	524,025	515,280	524,418	1,348,017	2,487,822
GRAND TOTAL	1,883,133	1,751,193	1,857,508	2,679,120	3,979,931

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
205 - Medical Supplies	-	-	-	172	500
222 - Subscriptions & Memberships	1,392	2,201	2,355	-	4,500
226 - Training	958	962	643	154	2,500
230 - Printing & Binding	255	-	-	-	100
234 - Electricity and Gas	8,428	8,267	8,884	9,127	10,960
236 - Water	3,378	4,021	4,297	4,372	5,030
240 - Equipment Rental	70	-	-	-	200
248 - Telecommunications	7,081	8,094	7,587	5,939	7,980
250 - Postage	108	14	-	36	50
258 - Travel, Lodging & Meals	154	58	857	-	1,500
268 - ISF - Fleet Allocation	18,013	18,789	9,898	11,204	40,709
271 - ISF - Information Technology Allocation	29,722	24,256	30,449	31,509	31,527
279 - R & M - Tires and Tubes	33,984	34,116	48,086	25,761	48,000
282 - R & M - Automotive Equipment	49,107	-	-	560	33,000
287 - R & M - Communications Equip	32	22	-	-	2,500
294 - ISF - Bldg Maint Allocation	52,034	28,383	35,326	48,523	48,362
299 - Contract Services	29,491	39,663	81,819	37,481	55,500
301 - Office Supplies	1,794	1,474	763	706	2,500
314 - Gas, Oil, and Lubricants	356,095	343,765	350,839	370,600	350,000
318 - Wearing Apparel	4,474	4,427	5,447	2,240	4,000
335 - Equipment Parts	111,846	120,300	131,245	128,358	125,000
340 - Shop Supplies	6,903	2,348	13,072	20,185	20,000
399 - Materials and Supplies	977	461	953	-	1,000
420 - Public Liability Insurance	73,815	62,389	77,109	110,752	115,325
660 - Special Payments	15,000	-	-	-	-
SUBTOTAL	805,109	704,010	809,629	807,679	910,743

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
502 - Computer Equipment	-	87	401	-	2,000
503 - Furniture and Furnishings	-	-	316	-	2,500
510 - Power Equipment	4,054	2,653	1,561	-	3,000
511 - Automotive Equipment	36,325	7,513	(383)	1,255,859	2,360,322
513 - Automotive Accessories	36,696	55,958	35,105	92,158	120,000
70 - Building Plant & Equipment	-	-	-	-	-
70 - Depreciation Expense	446,950	449,070	487,418	-	-
SUBTOTAL	524,025	515,280	524,418	1,348,017	2,487,822

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 25 - SEWER SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
Wastewater Systems Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Collection System Operator	0.00	0.00	0.00	0.00	0.00
Maintenance Worker II	1.00	1.00	1.00	1.00	1.00
Wastewater Operator I/II/Senior	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>
FULL TIME EQUIVALENTS	10.00	10.00	10.00	10.00	10.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	501,043	526,670	484,169	555,472	570,634
111 - Overtime	22,209	19,770	21,269	17,937	17,500
112 - Standby	24,129	29,336	21,237	20,172	25,000
120 - Unemployment Insurance	-	-	-	-	-
121 - Social Security (FICA)	42,251	44,374	40,363	45,243	46,905
122 - Employee Group Insurance	197,166	202,293	181,519	169,352	207,360
123 - Retirement Plan Charges	198,203	194,092	593,305	155,101	161,931
124 - Worker's Compensation	97,803	61,254	87,816	92,302	118,644
129 - Compensated Absences	39,956	(80,265)	43,420	-	-
SUBTOTAL	1,122,760	997,525	1,473,098	1,055,579	1,147,974

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
567 - SEWER SERVICE	1,147,974	5,842,168	79,000	7,069,142	100.00%
GRAND TOTAL	1,147,974	5,842,168	79,000	7,069,142	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 25 - SEWER SERVICES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	1,122,760	997,525	1,473,098	1,055,579	1,147,974
OPERATIONS & MAINTENANCE	4,094,242	3,109,817	4,629,542	3,899,219	5,842,168
CAPITAL OUTLAY	48,636	58,139	50,606	0	79,000
GRAND TOTAL	5,265,638	4,165,481	6,153,246	4,954,798	7,069,142

<u>OPERATIONS & MAINTENANCE</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
205 - Medical Services	245	390	-		1,000
213 - Expert and Consultant Services	18,902	41,496	106,679	55,524	500,000
222 - Subscriptions & Memberships	2,114	519	816	1,224	5,000
224 - Certification	1,061	548	804	1,079	2,500
226 - Training	4,295	1,693	4,013	814	7,000
230 - Printing and Binding	4,750	87	314	732	6,500
234 - Electricity and Gas	318,726	326,643	352,582	330,866	396,000
236 - Water	36,219	62,419	80,312	76,004	87,410
240 - Equipment Rental	2,214	-	1,129	-	3,000
248 - Telecommunications	15,411	15,890	16,548	14,631	19,900
250 - Postage	124	347	58	119	150
258 - Travel, Lodging & Meals	352	1,300	380	194	5,444
268 - ISF - Fleet Allocation	707,913	240,606	526,499	448,287	1,017,149
271 - ISF - Information Technology Allocation	55,730	45,481	57,127	59,116	59,149
286 - R & M - Non-Automotive Equip	42,428	33,114	59,205	32,495	107,188
287 - R & M - Communications Equip	128	529	-	407	750
294 - ISF - Bldg Maint Allocation	43,691	35,298	30,132	51,012	47,619
299 - Contract Services	128,113	152,216	168,401	270,585	736,970
301 - Office Supplies	654	373	638	1,116	1,500
314 - Gas, Oil, and Lubricants	4,289	3,707	1,818	3,430	3,500
318 - Wearing Apparel	12,093	12,364	13,736	13,030	13,000
321 - Planting Materials	8,028	7,350	6,780	3,823	8,000
325 - Electrical Materials	9,561	5,771	10,451	3,843	10,000
327 - Building Materials	1,037	261	687	-	1,000
335 - Equipment Parts	11,476	11,783	11,567	13,410	15,000
337 - Small Tools	2,043	2,516	2,589	1,482	4,000
346 - Traffic Control Supplies	375	-	989	-	1,000
348 - Water Pipe, Valves, & Fittings	4,549	4,893	4,785	6,820	6,500
352 - Sewer Pipe and Materials	5,643	16,318	4,743	16,883	10,000
354 - Chemical Products	3,728	4,485	3,846	2,755	5,500
399 - Materials and Supplies	3,623	4,249	3,033	2,468	3,500
405 - North Ceres Sewer Service	1,537,966	1,213,959	1,991,983	1,533,061	1,600,000
406 - Turlock Sewer Service	1,020,668	776,991	1,048,738	806,874	987,653
420 - Public Liability Insurance	66,365	63,199	82,303	113,327	129,286
499 - Fixed Charges	19,728	23,024	35,857	33,808	40,000
SUBTOTAL	4,094,242	3,109,817	4,629,542	3,899,219	5,842,168

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
502 - Computer Equipment	1,806	9,864	6,213	-	75,000
503 - Furniture and Furnishings	-	1,000	-		4,000
510 - Power Equipment	-	-	-		-
515 - Communication Equipment	-	-	-		-
590 - Depreciation Expense	46,830	47,276	44,393		-
SUBTOTAL	48,636	58,139	50,606	0	79,000

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 30 - STREETS

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
Streets Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Streets Maintenance Operator I/II/Senior	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>
FULL TIME EQUIVALENTS	10.00	10.00	10.00	10.00	10.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	425,874	458,382	421,131	477,787	540,019
111 - Overtime	13,888	17,928	12,442	20,644	23,200
112 - Standby	9,555	15,979	12,666	15,684	18,300
117 - Temporary Employee Salaries	-	-	-	-	-
120 - Unemployment Insurance	157	-	95	-	-
121 - Social Security (FICA)	34,162	37,410	34,144	38,247	44,486
122 - Employment Group Insurance	144,247	155,843	140,454	169,283	193,915
123 - Retirement Plan Charges	139,205	145,786	135,950	147,983	148,164
124 - Worker's Compensation	89,371	57,039	81,042	84,308	111,110
SUBTOTAL	856,458	888,366	837,924	953,936	1,079,194

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	211,210	-	-	211,210	8.80%
255 - STATE GAS TAX	456,028	774,634	3,850	1,234,512	51.41%
292 - STREET LIGHT & LANDSCAPING	55,494	181,238	250	236,982	9.87%
527 - WATER SERVICE	-	1,190	-	1,190	0.05%
567 - SEWER SERVICE	356,462	358,211	2,600	717,273	29.87%
571 - STANCOG DIAL-A-RIDE	-	-	-	-	0.00%
GRAND TOTAL	1,079,194	1,315,273	6,700	2,401,167	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 30 - STREETS

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	856,458	888,366	837,924	953,936	1,079,194
OPERATIONS & MAINTENANCE	1,121,182	1,148,566	902,811	1,169,702	1,315,273
CAPITAL OUTLAY	34,442	34,333	35,252	505	6,700
GRAND TOTAL	2,012,082	2,071,265	1,775,987	2,124,143	2,401,167

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
205- Medical Services	-	480	-	-	-
213 - Expert and Consulting Service	-	-	-	-	250
222 - Subscriptions and Memberships	2,123	425	2,196	6,723	5,150
224 - Certification	76	192	-	378	1,000
226 - Training	2,522	1,716	736	-	5,500
234 - Electricity and Gas	43,553	42,731	46,373	44,153	53,000
235 - Electricity -Street Lights	203,847	203,072	207,324	189,877	229,570
236 - Water	1,546	2,009	2,103	2,143	2,470
240 - Equipment Rental	6,362	45	77	-	100
248 - Telecommunications	12,299	13,735	12,612	11,034	14,950
250 - Postage	13	24	-	-	-
258 - Travel, Lodging & Meals	529	1,432	270	172	3,155
268 - ISF - Fleet Allocation	414,414	492,180	219,478	445,774	320,633
270- Rent & Leases - Lift Truck for ST Lights	-	-	-	-	-
271 - ISF - Information Technology Allocation	31,411	25,635	32,199	33,320	33,338
274 - Dumping Fees	-	-	-	-	2,500
284 - R & M - Street Lights	2,742	4,010	11,808	6,558	10,000
286 - R & M - Non-Automotive Equipment	3,883	13,239	-	26,746	49,350
287 - R & M - Communications Equipment	444	164	107	284	3,000
289 - R & M - Non-Structural Items	-	-	-	237	10,000
294 - ISF - Bldg Maint Allocation	15,988	12,551	21,144	21,980	37,416
299 - Contract Services	138,112	127,441	145,256	136,723	192,618
301 - Office Supplies	1,050	366	1,401	984	1,200
314 - Gas, Oil and Lubricants	96	-	-	-	-
318 - Wearing Apparel	12,638	12,170	13,819	14,831	18,190
325 - Electrical Materials	9,722	23,814	11,945	10,530	32,500
335 - Equipment Parts	13,282	6,444	3,474	9,380	15,000
337 - Small Tools	8,241	6,504	11,236	9,500	18,100
346 - Traffic Control Supplies	49,550	60,947	48,078	63,338	91,600
348 - Water Pipe, Valves & Fittings	-	-	-	-	250
354 - Chemical Products	6,332	6,460	3,734	17,625	11,800
362 - Roadway Materials	23,815	29,596	29,957	18,273	42,599
399 - Materials and Supplies	2,640	7,400	6,026	6,808	11,500
420 - Public Liability Insurance	80,903	38,163	45,430	61,831	66,034
499 - Fixed Charges	33,051	15,621	26,028	30,500	32,500
SUBTOTAL	1,121,182	1,148,566	902,811	1,169,702	1,315,273

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
502 - Computer Equipment	109	-	1,582	505	5,000
503 - Furniture and Furnishings	-	-	191	-	250
510 - Power Equipment	-	-	-	-	1,450
511 - Automotive Equipment	-	-	-	-	-
513 - Automotive Accessories	-	-	-	-	-
590 - Depreciation Expense	34,333	34,333	33,479	-	-
SUBTOTAL	34,442	34,333	35,252	505	6,700

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 33 - SOLID WASTE

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FULL TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	-	-	-	-	-
111 - Overtime	-	-	-	2,500	-
112 - Standby	-	-	-	-	-
117 - Temporary Employee Salaries	-	-	-	-	-
121 - Social Security (FICA)	-	-	-	-	-
122 - Employee Group Insurance	-	-	-	-	-
123 - Retirement Plan Charges	-	-	-	-	-
124 - Worker's Compensation	-	-	-	-	-
129 - Compensated Absences	-	-	-	-	-
SUBTOTAL	0	0	0	2,500	-

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	0	41,690	1,500	43,190	100.00%
GRAND TOTAL	0	41,690	1,500	43,190	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 33 - SOLID WASTE

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	0	0	0	2,500	0
OPERATIONS & MAINTENANCE	0	0	5	16,016	41,690
CAPITAL OUTLAY	0	0	0	159	1,500
GRAND TOTAL	0	0	5	18,675	43,190

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
213 - Expert and Consultant Services	-	-	-	-	20,000
222 - Subscriptions & Memberships	-	-	5	40	500
226 - Training	-	-	-	-	1,500
230 - Printing and Binding	-	-	-	6,807	8,000
250 - Postage	-	-	-	-	1,190
258 - Travel, Lodging & Meals	-	-	-	976	1,500
264- Promotional Activities	-	-	-	8,193	-
299 - Contract Services	-	-	-	-	7,500
301 - Office Supplies	-	-	-	-	500
318 - Wearing Apparel	-	-	-	-	500
399 - Materials and Supplies	-	-	-	-	500
SUBTOTAL	0	0	5	16,016	41,690

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
502 - Computer Equipment	-	-	-	-	1,000
503 - Furniture and Furnishings	-	-	-	159	500
510 - Power Equipment	-	-	-	-	-
511 - Automotive Equipment	-	-	-	-	-
513 - Automotive Accessories	-	-	-	-	-
590 - Depreciation Expense	-	-	-	-	-
SUBTOTAL	0	0	0	159	1,500

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 35 - WATER SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
Water Distribution Supervisor	0.00	0.00	0.00	1.00	1.00
Water Distribution Operator I/II/Senior	8.00	8.00	8.00	10.00	10.00
Customer Service Technician	0.00	0.00	0.00	0.00	0.00
Water Resource Analyst	0.00	0.00	0.00	0.00	0.00
FULL TIME EQUIVALENTS	8.00	8.00	8.00	11.00	11.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	359,448	424,509	422,791	460,616	636,123
111 - Overtime	35,302	31,273	33,038	16,591	23,000
112 - Standby	24,599	21,048	23,623	18,280	20,000
117 - Temporary Employee Salaries	-	-	-	-	30,000
121 - Social Security (FICA)	31,991	36,133	36,455	37,616	54,248
122 - Employee Group Insurance	92,122	119,580	106,607	109,217	170,982
123 - Retirement Plan Charges	125,848	138,728	548,932	135,920	172,178
124 - Worker's Compensation	59,991	50,307	72,629	107,584	131,850
129 - Compensated Absences	34,569	(35,456)	26,902	-	-
SUBTOTAL	763,871	786,122	1,270,977	885,824	1,238,381

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
527 - WATER SERVICE	1,238,381	6,760,502	17,500	8,016,383	100.00%
GRAND TOTAL	1,238,381	6,760,502	17,500	8,016,383	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 35 - WATER SERVICES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	763,871	786,122	1,270,977	885,824	1,238,381
OPERATIONS & MAINTENANCE	4,499,021	3,770,816	8,517,051	5,117,404	6,760,502
CAPITAL OUTLAY	115,728	58,722	66,334	1,532	17,500
GRAND TOTAL	5,378,620	4,615,660	9,854,362	6,004,760	8,016,383

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
205 - Medical Services	-	100	(725)	-	1,000
209 - Legal Services	1,500	6,406	2,288	-	3,000
213 - Expert and Consultant Services	114,244	49,985	168,668	115,011	400,000
222 - Subscriptions & Memberships	4,351	5,592	2,372	8,159	3,400
224 - Certification	2,266	375	924	675	2,100
226 - Training	13,957	10,225	5,606	4,500	9,000
230 - Printing and Binding	4,274	5,849	6,176	6,539	3,500
234 - Electricity and Gas	442,546	498,719	496,637	412,377	494,860
236 - Water	482	544	698	4,500	5,180
240 - Equipment Rental	-	-	31	285	500
248 - Telecommunications	22,092	20,443	18,764	13,773	18,630
250 - Postage	1,130	315	1,435	600	730
258 - Travel, Lodging & Meals	3,294	1,911	317	177	5,489
260 - Advertising	-	-	-	-	2,000
264 - Promotional Activities	985	-	-	-	-
268 - ISF - Fleet Allocation	256,059	273,424	216,107	359,354	195,908
271 - ISF - Information Technology Allocation	55,730	45,481	57,127	59,116	59,149
274 - Dumping Fees	-	-	-	-	400
286 - R & M - Non-Automotive Equipment	23,815	48,101	20,768	3,652	250,000
287 - R & M - Communications Equipment	499	234	137	538	500
294 - ISF - Bldg Maint Allocation	41,527	14,347	23,674	31,865	36,153
299 - Contract Services	193,743	303,264	378,558	343,900	814,849
301 - Office Supplies	4,668	4,794	2,911	1,952	2,750
307 - Duplicating Supplies	0	-	-	5	-
314 - Gas, Oil, and Lubricants	-	89	513	162	1,000
318 - Wearing Apparel	11,021	8,412	9,386	9,695	10,000
321 - Planting Materials	7	-	1,855	-	350
325 - Electrical Materials	3,460	4,357	4,236	4,900	3,750
327 - Building Materials	581	1,071	443	302	2,500
329 - Paint Materials	412	614	148	420	800
335 - Equipment Parts	31,718	12,677	2,182	1,971	11,300
337 - Small Tools	12,278	11,852	12,188	10,517	10,000
348 - Water Pipe, Valves, & Fittings	68,121	56,938	126,244	10,812	300,000
349 - Water Meters and Parts	141,008	167,876	193,490	283,683	300,000
354 - Chemical Products	26,536	45,643	39,241	40,646	80,000
362 - Roadway Materials	3,287	5,767	8,939	5,600	10,000
364 - Construction Material	-	-	-	-	150,000
399 - Materials and Supplies	5,033	8,807	11,980	16,260	12,000
408 - Well Head Treatment	19,304	2,069	3,171	123,557	360,000
420 - Public Liability Insurance	48,913	59,565	98,353	136,897	134,704
497 - Cost Sharing Agreement - SRWA	2,888,401	2,013,600	6,550,000	3,009,641	3,000,000
499 - Fixed Charges	51,780	81,369	52,209	95,363	65,000
SUBTOTAL	4,499,021	3,770,816	8,517,051	5,117,404	6,760,502

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
502 - Computer Equipment	51,897	418	5483	1,532	5,000
503 - Furniture and Furnishings	250	250	170	-	2,500
510 - Power Equipment	2,581	2,581	0	-	5,000
511 - Automotive Equipment	-	-	0	-	-
513 - Automotive Accessories	-	185	14	-	5,000
590 - Depreciation Expense	61,000	55,288	60,667	-	-
SUBTOTAL	115,728	58,722	66,334	1,532	17,500

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 36 - WATER CONSERVATION

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
Water Distribution Operator II	0.00	0.00	0.00	0.00	0.00
Customer Service Technician	2.00	2.00	2.00	0.00	0.00
Field Service Technician	0.00	0.00	0.00	2.00	2.00
Water Resource Analyst	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
FULL TIME EQUIVALENTS	3.00	3.00	3.00	2.00	2.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	129,545	127,327	147,945	139,899	110,350
111 - Overtime	3,115	626	856	-	2,000
117 - Temporary Employee Salaries	1,064	20,571	(977)	-	50,000
120- Unemployment Insurance	1,452	4,175	2,944	-	-
121 - Social Security (FICA)	10,211	11,285	11,131	10,542	12,420
122 - Employee Group Insurance	52,194	66,570	69,903	58,147	52,560
123 - Retirement Plan Charges	37,834	42,454	41,988	37,097	28,405
124 - Worker's Compensation	18,257	12,642	18,173	18,215	23,612
SUBTOTAL	253,672	285,651	291,963	263,900	279,347

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	44,673	-	-	44,673	10.49%
527 - WATER SERVICE	145,326	140,825	5,500	291,651	68.52%
567 - SEWER SERVICE	89,348	0	0	89,348	20.99%
GRAND TOTAL	279,347	140,825	5,500	425,672	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 36 - WATER CONSERVATION

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	253,672	285,651	291,963	263,900	279,347
OPERATIONS & MAINTENANCE	153,392	68,514	52,693	66,241	140,825
CAPITAL OUTLAY	1,057	585	2,694	50	5,500
GRAND TOTAL	408,121	354,749	347,350	330,191	425,672

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
213 - Expert and Consultant Services	6,552	9,338	-	4,267	20,000
222 - Subscriptions & Memberships	286	379	-	25	750
224 - Certification	150	-	-	120	135
226 - Training	612	-	250	500	1,500
230 - Printing and Binding	-	-	-	-	7,603
236- Water	175	218	232	233	270
248 - Telecommunications	6,994	9,305	9,050	5,960	8,130
250 - Postage	48	1	-	312	380
258 - Travel, Lodging & Meals	667	12	72	10	1,500
264 - Promotional Activities	27,663	16,187	4,812	7,320	26,250
268 - ISF - Fleet Allocation	30,481	9,773	8,750	14,097	18,802
71 - ISF - Information Technology Allocation	3,124	2,549	3,202	3,313	3,315
287 - R & M - Communications Equip	14	-	-	60	1,500
294- ISF-Bldg Maint Allocation	26,486	8,262	16,020	14,371	16,020
299 - Contract Services	23,671	342	369	256	10,773
301 - Office Supplies	3,000	800	222	500	2,500
318 - Wearing Apparel	325	963	848	481	2,500
399 - Materials and Supplies	144	13	134	40	700
420 - Public Liability Insurance	23,000	10,372	8,732	14,376	18,197
SUBTOTAL	153,392	68,514	52,693	66,241	140,825

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
502 - Computer Equipment	271	-	2,694	50	5,000
503 - Furniture and Furnishings	786	585	-		500
SUBTOTAL	1,057	585	2,694	50	5,500

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 40 - PARKS SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
Landscape Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Parks Maintenance Worker	0.00	1.00	1.00	1.00	1.00
Parks Maintenance Worker I/II	5.00	5.00	5.00	5.00	5.00
Maintenance Worker Aide (unfunded)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FULL TIME EQUIVALENTS	6.00	7.00	7.00	7.00	7.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	220,011	270,145	359,334	415,131	382,916
111 - Overtime	753	2,749	4,008	2,043	2,500
117 - Temporary Employee Salaries	30,709	54,750	(876)	-	45,000
120- Unemployment Insurance	-	3,563	8,387	-	-
121 - Social Security (FICA)	18,759	24,254	26,747	31,158	32,927
122 - Employee Group Insurance	74,719	84,787	88,108	101,498	143,400
123 - Retirement Plan Charges	89,463	109,627	115,502	124,059	110,526
124 - Worker's Compensation	49,303	39,546	56,003	60,628	78,660
SUBTOTAL	483,716	589,421	657,213	734,517	795,929

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	571,413	1,631,335	10,000	2,212,748	83.78%
265 - DANIEL WHITMORE HOUSE	-	2,900	-	2,900	0.11%
266 - CLINTON WHITMORE MANSION	-	19,015	-	19,015	0.72%
292 - STREET LIGHT & LANDSCAPING	187,276	156,187	-	343,463	13.00%
297 - RECREATION FACILITY DEVELOPMENT	37,240	25,930	-	63,170	2.39%
GRAND TOTAL	795,929	1,835,367	10,000	2,641,296	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 40 - PARKS SERVICES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	483,716	589,421	657,213	734,517	795,929
OPERATIONS & MAINTENANCE	1,102,593	1,263,795	1,837,653	1,595,036	1,835,367
CAPITAL OUTLAY	187	755	2,037	10,293	10,000
GRAND TOTAL	1,586,496	1,853,971	2,496,903	2,339,846	2,641,296

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
222 - Subscriptions & Memberships	308	281	-	215	100
224- Certification	415	395	510	800	1,500
226 - Training	920	-	479	1,060	1,000
234 - Electricity and Gas	80,103	79,993	68,753	62,103	74,550
236 - Water	69,594	79,401	68,019	76,169	77,720
240- Equipment Rental	925	-	-	-	1,000
248 - Telecommunications	12,299	11,598	12,269	10,948	14,430
250 - Postage	9	1	1	10	-
258 - Travel, Lodging & Meals	156	134	222	66	1,000
264 - Promotional Activities	158	-	408	200	200
268 - ISF - Fleet Allocation	124,981	134,790	236,457	264,530	477,031
271 - ISF - Information Technology Allocation	26,008	21,224	26,659	27,587	27,602
286 - R & M - Non-Automotive Equip	25,996	27,770	49,802	37,262	49,500
287 - R & M - Communications Equip	95	-	688	-	1,500
289 - R & M - Non-Structural Items	785	3,339	6,515	515	4,500
294 - ISF - Bldg Maint Allocation	356,306	333,562	497,106	441,054	456,331
299 - Contract Services	333,858	457,893	718,294	531,810	459,904
301 - Office Supplies	238	333	1,011	100	1,000
305 - Medical Supplies	-	1,221	-	87	800
318 - Wearing Apparel	6,783	7,282	10,207	8,497	9,300
319 - Horticultural Items	10,270	6,029	10,735	3,496	12,500
321 - Planting Materials	1,625	921	1,699	1,353	10,000
329 - Paint Materials	489	225	20,043	1,761	13,000
335 - Equipment Parts	492	1,649	1,381	900	5,500
337 - Small Tools	1,715	3,297	6,643	6,181	4,250
346 - Traffic Control Supplies	200	19	10	100	500
348 - Water Pipe, Valves, & Fittings	10,775	19,440	23,808	10,770	22,500
354 - Chemical Products	3,130	7,328	5,269	7,424	9,000
399 - Materials and Supplies	6,913	3,872	4,142	1,554	5,500
420 - Public Liability Insurance	27,046	61,799	66,523	98,484	93,649
SUBTOTAL	1,102,593	1,263,795	1,837,653	1,595,036	1,835,367

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
502 - Computer Equipment	-	354	1,266	43	2,500
503 - Furniture & Furnishings	-	-	-	-	0
513 - Automotive Accessories	-	-	-	-	0
523 - Athletic & Recreation Equipment	187	401	771	10,250	7,500
SUBTOTAL	187	755	2,037	10,293	10,000

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 41 - FACILITY SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED 18-19</u>	<u>APPROVED 19-20</u>	<u>APPROVED 20-21</u>	<u>APPROVED 21-22</u>	<u>ADOPTED 22-23</u>
Facility Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Facility Maintenance Worker I/II/Senior	2.00	3.00	3.00	3.00	3.00
Custodian	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
FULL TIME EQUIVALENTS	8.00	9.00	9.00	9.00	9.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
110 - Salaries and Wages	328,551	349,878	388,064	340,137	436,941
111 - Overtime	11,464	5,471	14,080	21,904	12,000
112 - Standby	19,788	22,876	15,082	16,307	30,000
120- Unemployment Insurance	-	-	505	-	-
121 - Social Security (FICA)	26,555	28,936	32,023	28,115	36,639
122 - Employee Group Insurance	133,608	148,144	156,917	124,844	182,514
123 - Retirement Plan Charges	132,861	128,590	123,429	98,917	122,372
124 - Worker's Compensation	67,968	45,627	65,698	70,452	90,231
129 - Compensated Absences	3,858	(17,802)	2,086	-	-
SUBTOTAL	724,653	711,720	797,884	700,676	910,697

<u>FUND BREAKDOWN</u>	<u>PERSONNEL SALARIES</u>	<u>O & M</u>	<u>CAPITAL OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	-	51,559	-	51,559	2.93%
265 - DANIEL WHITMORE HOUSE	-	2,471	-	2,471	0.14%
275 - COMMUNITY CENTER	-	105,168	-	105,168	5.98%
679 - BUILDING MAINTENANCE	910,697	674,374	13,700	1,598,771	90.94%
GRAND TOTAL	910,697	833,572	13,700	1,757,969	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 41 - FACILITY SERVICES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	724,653	711,720	797,884	700,676	910,697
OPERATIONS & MAINTENANCE	509,005	512,890	632,637	689,174	833,572
CAPITAL OUTLAY	11,593	12,234	12,788	10,313	13,700
GRAND TOTAL	1,245,251	1,236,844	1,443,309	1,400,163	1,757,969

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
205- Medical Services	-	-	-	400	-
222 - Subscriptions & Memberships	83	-	-	45	45
226 - Training	-	-	1,000	265	500
234 - Electricity and Gas	15,214	12,535	11,738	13,104	15,730
236 - Water	3,925	4,641	5,301	5,180	5,390
240 - Equipment Rental	-	1,192	-	-	500
248 - Telecommunications	8,310	8,923	9,343	8,893	11,030
250 - Postage	54	13	18	113	140
258 - Travel, Lodging & Meals	319	148	190	125	606
268 - ISF - Fleet Allocation	46,074	64,908	140,370	99,891	64,993
271 - ISF - Information Technology Allocation	29,976	24,463	30,727	31,797	31,815
286 - R & M - Non-Automotive Equip	4,005	733	84	1,055	25,000
287 - R & M - Communications Equip	121	-	257	194	250
288 - R & M - Buildings and Structures	25,780	29,827	19,235	34,964	48,913
289 - R & M - Non-Structural Items	12,123	12,579	13,124	11,085	13,828
291 - R & M - Custodial Equipment	2,835	697	5,597	3,616	4,300
294 - ISF - Bldg Maint Allocation	124,829	140,713	206,079	204,421	189,931
299 - Contract Services	162,377	116,784	102,850	145,917	300,000
301 - Office Supplies	66	186	431	975	1,000
303 - Janitorial Supplies	23,301	33,994	19,137	30,772	26,000
307 - Duplicating Supplies	-	-	-	-	-
318 - Wearing Apparel	5,439	4,646	9,986	4,883	6,200
325 - Electrical Materials	-	-	261	-	-
335 - Equipment Parts	3,223	3,427	3,805	1,917	5,000
337 - Small Tools	3,536	6,668	4,631	1,738	6,100
341 - Locks and Keys	3,352	2,994	1,036	11,455	5,000
354 - Chemical Supplies	207	407	253	168	750
364 - Construction Materials for Projects	1,451	1,473	2,786	15,000	15,000
399 - Materials and Supplies	5,334	11,281	15,481	20,000	20,000
420 - Public Liability Insurance	25,599	26,821	27,437	38,749	34,101
499 - Fixed Charges	1,470	2,836	1,480	2,452	1,450
SUBTOTAL	509,005	512,890	632,637	689,174	833,572

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
502- Computer Equipment	117	-	522	531	3,000
503 - Furniture and Furnishings	915	1,151	130	82	1,000
513- Automotive Accessories	-	-	-	9,700	9,700
590 - Depreciation Expense	10,562	11,083	12,136	-	-
SUBTOTAL	11,593	12,234	12,788	10,313	13,700

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CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 45 - DOWNTOWN REVITALIZATION

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	-	-	-	-	-
OPERATIONS & MAINTENANCE	13,438	7,581	16,989	19,855	19,040
CAPITAL OUTLAY	-	-	-	16,000	0
GRAND TOTAL	13,438	7,581	16,989	35,855	19,040

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
234 - Electricity and Gas	2,006	1,539	1,469	1,500	1,090
250 - Postage	-	-	-	-	-
260 - Advertising	-	-	-	50	50
299 - Contract Services	11,432	6,042	15,520	18,255	17,800
301 - Office Supplies	-	-	-	50	100
307 - Duplicating Supplies	-	-	-	-	-
399 - Materials and Supplies	-	-	-	-	-
533 - Way Finding Sign	-	-	-	1,000	-
544 - Downtown Incentive Program	-	-	-	10,000	-
666 - Commercial Façade Improvement	-	-	-	5,000	-
SUBTOTAL	13,438	7,581	16,989	35,855	19,040

<u>FUND BREAKDOWN</u>	<u>PERSONNEL SERVICES</u>	<u>O & M</u>	<u>CAPITAL OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
293 - DOWNTOWN REVITALIZATION	-	19,040	-	19,040	100%
GRAND TOTAL	-	19,040	-	19,040	100%

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 55 - RECREATION

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Recreation Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL TIME EQUIVALENTS	4.00	4.00	4.00	4.00	4.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	175,602	254,123	200,865	246,156	278,098
111 - Overtime	1,554	2,639	712	810	1,000
117 - Temporary Employee Salaries	166,652	75,532	48,632	91,444	200,000
120 - Unemployment Insurance	(74)	94	12,967	-	-
121 - Social Security (FICA)	26,241	25,360	19,014	25,775	36,651
122 - Employee Group Insurance	24,711	27,458	28,753	58,351	88,560
123 - Retirement Plan Charges	75,632	62,647	53,791	67,583	71,582
124 - Worker's Compensation	7,541	4,845	4,730	7,455	9,359
SUBTOTAL	477,860	452,699	369,464	497,574	685,250

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	516,645	220,068	5,000	741,713	69.34%
275 - COMMUNITY CENTER	168,605	152,800		321,405	30.05%
298 - COMMUNITY FOUNDATION	-	6,600		6,600	0.62%
GRAND TOTAL	685,250	379,468	5,000	1,069,718	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 55 - RECREATION

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	477,860	452,699	369,464	497,574	685,250
OPERATIONS & MAINTENANCE	333,268	328,883	183,064	368,124	379,468
CAPITAL OUTLAY	-	50,074	29,205	20,425	5,000
GRAND TOTAL	811,128	831,656	581,733	886,123	1,069,718

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
205 - Medical Services	-	-	-	582	-
217- Fingerprinting	-	-	-	1,000	-
222 - Subscriptions & Memberships	800	1,089	855	1,000	1,670
226 - Training	997	3,021	479	4,750	1,500
230 - Printing and Binding	9,305	2,135	1,601	5,300	-
234 - Electricity and Gas	35,168	43,042	40,778	45,329	54,360
236 - Water	2,609	2,997	2,696	3,432	3,510
248 - Telecommunications	4,083	5,128	4,799	5,216	6,750
250 - Postage	611	335	822	595	1,140
258 - Travel, Lodging & Meals	713	1,078	810	1,500	1,000
259 - Professional Development	342	80	130	750	750
260 - Advertising	1,120	3,755	-	6,426	11,500
261 - Comm Event & Activities Grant	-	35,760	-	40,000	10,000
264 - Promotional Activities	2,986	2,737	2,300	1,345	-
265 - Community Services	4,609	7,797	6,087	9,157	25,000
265.1-Community Recreational Svc-Sch	-	-	-	3,000	2,000
271 - ISF - Information Technology Allocation	39,011	43,972	53,505	57,428	49,202
294 - ISF - Bldg Maint Allocation	128,231	-	-	-	-
299 - Contract Services	75,340	154,146	42,013	101,515	110,850
299.1-Contract Services	-	-	12,967	31,266	40,000
301 - Office Supplies	4,131	3,510	1,547	3,890	6,500
303 - Janitorial Supplies	-	92	98	40	2,000
307- Duplicating Supplies	74	313	55	4	-
311 - Recreational Supplies	15,924	9,573	2,062	33,726	32,500
318 - Wearing & Safety Apparel	1,073	1,617	1,106	1,341	5,000
399 - Materials and Supplies	1,317	2,229	1,579	949	4,000
420 - Public Liability Insurance	3,941	4,477	6,775	8,583	10,236
499 - Fixed Charges	883	-	-	-	-
SUBTOTAL	333,268	328,883	183,064	368,124	379,468

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
502 - Computer Equipment	-	-	-	4,500	-
503 - Furniture and Furnishings	-	50,074	29,205	15,925	5,000
SUBTOTAL	-	50,074	29,205	20,425	5,000

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 57 - HOUSING REHABILITATION

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
City Manager/Chief of Police/Public Safety Director	0.00	0.00	0.00	0.00	0.00
Redevelopment & Housing Coordinator	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FULL TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ACTUAL</u> <u>21-22</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	-	-	-	-	-
117 - Temporary Employee Salaries	-	-	-	46,175	-
121 - Social Security (FICA)	-	-	-	3,532	-
122 - Employee Group Insurance	-	-	-	-	-
123 - Retirement Plan Charges	-	-	-	-	-
124 - Worker's Compensation	-	-	-	-	-
SUBTOTAL	-	-	-	49,707	-

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100- GENERAL FUND	-	-	-	-	0.00%
223 - HOME GRANT PROGRAM INCOME	-	7,000	-	7,000	1.70%
254 - HOME FEDERAL GRANT	-	102,640	-	102,640	24.88%
290 - CDBG PROGRAM INCOME	-	302,950	-	302,950	73.43%
GRAND TOTAL	-	412,590	-	412,590	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 57 - HOUSING REHABILITATION

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	-	-	-	49,707	-
OPERATIONS & MAINTENANCE	2,864	7,459	100,824	412,591	412,590
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	2,864	7,459	100,824	462,298	412,590

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
209 - Legal Services	-	-	-	-	-
250 - Postage	4	-	-	1,000	1,000
260- Advertising	-	60	-	-	-
296 - Escrow & Closing Costs	160	60	280	7,000	7,000
297 - Housing Rehabilitation Loans	-	5,764	60,000	301,950	301,950
297.1-Housing Loans-1st Time Homebuyer	-	-	-	102,640	102,640
299 - Contract Services	2,700	1,575	40,544	-	-
307- Duplicating Supplies	-	-	-	1	-
SUBTOTAL	2,864	7,459	100,824	412,591	412,590

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 58 - SUCCESSOR AGENCY TO CRA

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
*Executive Director	0.15	0.15	0.15	0.15	0.15
*Director of Finance	0.15	0.15	0.15	0.15	0.15
Deputy City Manager	0.00	0.00	0.00	0.00	0.00
*Redevelopment and Economic Development Manager	0.00	0.00	0.00	0.50	0.50
*City Clerk	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
FULL TIME EQUIVALENTS	0.40	0.40	0.40	0.90	0.90

* Remainder budgeted to:

Executive Director: Dept. 59 - 3%, Dept. 65 - 82%

Director of Finance: Dept. 59 - 3%, Dept. 73 - 82%

Redev and Econ Develop Manager: Dept. 59 - 50%

City Clerk: Dept. 59 - 10%, Dept 67 - 80%

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	64,489	75,163	61,340	72,303	135,975
121 - Social Security (FICA)	4,304	4,934	4,360	5,090	10,471
122 - Employee Group Insurance	5,401	7,357	8,563	8,217	22,536
123 - Retirement Plan Charges	22,704	58,143	40,666	17,081	38,875
124 - Worker's Compensation	1,476	969	1,163	3,228	4,880
129 - Compensated Absences	3,238	(2,123)	2,280	-	-
199 - Automobile Allowance	1,530	991	-	-	900
SUBTOTAL	103,141	145,436	118,372	105,919	213,637

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
466 - CRA SUCCESSOR AGENCY	213,637	2,486,350	-	2,699,987	100.00%
GRAND TOTAL	213,637	2,486,350	-	2,699,987	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 58 - SUCCESSOR AGENCY TO CRA

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	103,141	145,436	118,372	105,919	213,637
OPERATIONS & MAINTENANCE	2,907,482	2,587,153	2,522,130	2,347,415	2,486,350
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	3,010,623	2,732,589	2,640,502	2,453,334	2,699,987

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
201 - Accounting and Auditing Services	1,368	1,346	1,400	-	-
209 - Legal Services	-	248	-	-	-
213 - Expert and Consultant Services	7,472	10,747	4,000	-	-
222 - Subscriptions & Memberships	15,350	15,570	15,000	-	27,946
226 - Training	-	-	-	-	4,350
234 - Electricity and Gas	995	909	940	690	1,040
236 - Water	55	64	65	118	80
248 - Telecommunications	1,496	1,599	1,533	1,570	1,620
250 - Postage	131	15	22	20	10
258 - Travel, Lodging & Meals	-	-	-	-	4,680
259 - Prof Dev- A sims	-	-	-	-	375
294 - ISF - Bldg Maint Allocation	6,881	5,858	9,085	11,994	10,762
299 - Contract Services	54,588	87,826	71,157	82,500	37,880
301 - Office Supplies	-	-	-	-	80
307 - Duplicating Supplies	54	27	-	44	60
420 - Public Liability Insurance	20,662	14,697	19,940	23,029	22,092
661 - Bond Transfer	2,798,430	2,448,247	-	-	2,375,375
661.2 - Bond Transfer 2006	-	-	1,944,525	1,628,250	-
661.3 - Bond Transfer 2015	-	-	454,463	599,200	-
SUBTOTAL	2,907,482	2,587,153	2,522,130	2,347,415	2,486,350

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 59 - SUCCESSOR AGENCY TO SCRC

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED 18-19</u>	<u>APPROVED 19-20</u>	<u>APPROVED 20-21</u>	<u>APPROVED 21-22</u>	<u>ADOPTED 22-23</u>
*Executive Director	0.03	0.03	0.03	0.03	0.03
*Director of Finance	0.03	0.03	0.03	0.03	0.03
Deputy City Manager	0.00	0.00	0.00	0.00	0.00
*Redevelopment and Economic Development Manager	0.00	0.00	0.00	0.50	0.50
*City Clerk	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
FULL TIME EQUIVALENTS	0.16	0.16	0.16	0.66	0.66

* Remainder budgeted to:

Executive Director: Dept. 58 - 15%, Dept. 65 - 82%
Director of Finance: Dept. 58 - 15%, Dept. 73 - 82%
Redev and Econ Develop Manager: Dept. 58 - 50%
City Clerk: Dept. 58 - 10%, Dept. 67 - 80%

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
110 - Salaries and Wages	22,672	25,787	23,138	31,700	86,535
121 - Social Security (FICA)	1,570	1,776	1,695	2,324	6,634
122 - Employee Group Insurance	1,925	3,143	3,807	4,928	17,121
123 - Retirement Plan Charges	8,341	22,629	16,361	9,585	23,790
124 - Worker's Compensation	376	249	312	2,291	3,430
129 - Compensated Absences	869	(85)	534	-	-
199 - Automobile Allowance	306	198	-	-	180
SUBTOTAL	36,059	53,696	45,847	50,828	137,688

<u>FUND BREAKDOWN</u>	<u>PERSONNEL SERVICES</u>	<u>O & M</u>	<u>CAPITAL OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
469 - SCRC SUCCESSOR AGENCY	137,688	134,205	-	271,893	100.00%
GRAND TOTAL	137,688	134,205	-	271,893	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 59 - SUCCESSOR AGENCY TO SCRC

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	36,059	53,696	45,847	50,828	137,688
OPERATIONS & MAINTENANCE	136,808	133,613	140,780	143,332	134,205
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	172,867	187,309	186,627	194,160	271,893

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
201 - Accounting and Auditing Services	1,368	1,346	1,400	-	-
202- Personnel Contracts and Services	-	(30)	-	-	-
213 - Expert and Consultant Services	2,904	2,904	-	-	-
222 - Subscriptions & Memberships	5,000	5,000	5,000	-	6,924
236 - Water	-	-	-	118	-
248 - Telecommunications	699	812	794	1,020	970
250 - Postage	44	-	-	-	-
258 - Travel, Lodging & Meals	-	-	-	-	-
259- Prof Development- A. Sims	-	-	-	-	375
294 - ISF - Bldg Maint Allocation	6,881	5,858	9,085	11,994	10,762
299 - Contract Services	7,065	8,460	13,374	17,500	5,720
301 - Office Supplies	-	-	-	-	20
307- Duplicating Supplies	-	-	51	-	-
420 - Public Liability Insurance	1,102	843	1,147	1,595	2,319
661 - Bond Transfer	111,745	108,420	109,929	111,105	107,115
SUBTOTAL	136,808	133,613	140,780	143,332	134,205

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CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 60 - GENERAL CITY

BUDGET SUMMARY					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	1,244,396	1,146,310	3,334,204	1,326,573	1,364,434
OPERATIONS & MAINTENANCE	5,575,756	2,891,742	2,157,701	2,572,861	3,757,944
CAPITAL OUTLAY	-	-	(190)	-	-
GRAND TOTAL	6,820,152	4,038,052	5,491,715	3,899,434	5,122,378

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
110 - Salaries and Wages	-	-	2,123,940	-	-
124 - Worker's Compensation	1,244,396	1,146,310	1,210,264	1,326,573	1,364,434
201 - Accounting and Auditing Services	-	-	-	77	20
205 - Medical Services	-	-	19,387	-	-
209 - Legal Services	132,393	143,379	143,250	198,861	159,600
210 - Litigation Settlements	210,612	24,567	72,479	-	-
212 - Governmental Purposes	12,009	4,554	2,303	25,380	26,500
213 - Expert and Consultant Services	-	-	775	-	-
219 - Election Services & Materials	-	-	41	-	-
222 - Subscriptions & Memberships	36,503	38,734	38,493	46,790	46,790
248 - Telecommunications	558	150	308	170	370
265 - Community Services	480	-	-	3,000	3,000
268 - ISF - Fleet Allocation	24	-	-	-	-
290 - Purchased Transportation	642,525	586,979	155	-	-
299 - Contract Services	-	-	20,499	-	-
301 - Office Supplies	-	-	232	-	-
303 - Janitorial Supplies	-	-	11,443	-	-
305 - Medical Supplies	-	-	528	-	-
307 - Duplicating Supplies	-	-	-	-	-
311 - Recreational Supplies	-	-	2,952	-	-
318 - Wearing & Safety Apparel	-	-	2,646	-	-
354 - Chemical Products	-	-	163	-	-
399 - Materials and Supplies	2,886	31,386	7,168	3,000	3,000
420 - Public Liability Insurance	713,630	723,124	809,814	1,189,833	1,310,837
423 - Non RMA Covered Litigation	-	-	-	-	-
435 - Trustee Redemptions	-	-	-	-	-
438 - Amortize Bond Costs/Discounts	1,954	-	-	-	-
485 - Property Tax/Possessory Interest Tax	273	7,131	796	2,891	2,891
487 - Court Fine Reimb to State	-	52,616	-	-	-
565 - Land Acquisition	-	-	(190)	-	-
590 - Depreciation Expense	7,200	-	-	-	-
653 - Transfer to Fund 275, 571	40,282	43,908	-	37,500	-
654 - Transfer from Fund 243,270,296 to Fund 100	643,898	688,304	671,439	783,747	794,936
655 - Transfer to Fund 298	6,000	-	3,250	8,500	8,850
657 - Transfer from Fund 100 to Fund 265	10,081	29,299	6,792	8,112	5,371
660 - Special Payments - Transfers to various Funds	3,068,041	212,030	247,691	212,000	1,342,779
662 - Westport Fire Pmt Agreement	46,408	46,857	95,097	53,000	53,000
674 - Developer Reimbursement	-	-	-	-	-
720 - Loss on Sale of Capital Assets	-	256,725	-	-	-
SUBTOTAL	6,820,152	4,038,052	5,491,715	3,899,434	5,122,378

<u>FUND BREAKDOWN</u>	<u>PERSONNEL SERVICES</u>	<u>O & M</u>	<u>CAPITAL OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	-	234,381	-	234,381	4.58%
219 - CARES ACT	-	1,130,779	-	1,130,779	22.08%
243 - BROWN ANNEX PUBLIC SAFETY MITIGATO	-	-	-	-	0.00%
251 - STREET EXPANSION	-	2,066	-	2,066	0.04%
253 - NEIGHBORHOOD PARK FEES	-	700	-	700	0.01%
270 - COMMUNITY FACILITY DISTRICT	-	694,936	-	694,936	13.57%
271 - MEASURE L	-	-	-	-	0.00%
296 - COPS (SLESF)	-	100,000	-	100,000	1.95%
527 - WATER SERVICE	-	232,625	-	232,625	4.54%
567 - SEWER SERVICE	-	20,500	-	20,500	0.40%
571 - STANCOG DIAL-A-RIDE	-	-	-	-	0.00%
677 - RISK MANAGEMENT - WORKERS COMP	1,364,434	-	-	1,364,434	26.64%
682 - RISK MANAGEMENT - LIABILITY	-	1,335,837	-	1,335,837	26.08%
734 - COMMUNITY FOUNDATION	-	6,120	-	6,120	0.12%
GRAND TOTAL	1,364,434	3,757,944	-	5,122,378	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 63 - CITY COUNCIL

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
Mayor (elected)	1.00	1.00	1.00	1.00	1.00
Vice-Mayor (elected)	1.00	1.00	1.00	1.00	1.00
Council Members (elected)	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
	5.00	5.00	5.00	5.00	5.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	32,400	32,400	27,100	24,180	32,400
121 - Social Security (FICA)	8,468	(2,725)	1,180	1,161	2,479
122 - Employee Group Insurance	88,239	75,681	55,583	55,551	92,520
124 - Worker's Compensation	271	201	271	271	271
SUBTOTAL	129,377	105,557	84,134	81,163	127,670

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	63,834	42,218	-	106,052	51.27%
527 - WATER SERVICE	31,918	18,797	-	50,715	24.52%
567 - SEWER SERVICE	31,918	18,147	-	50,065	24.21%
GRAND TOTAL	127,670	79,162	-	206,832	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 63 - CITY COUNCIL

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	129,377	105,557	84,134	81,163	127,670
OPERATIONS & MAINTENANCE	34,710	30,006	38,740	47,566	79,162
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	164,088	135,563	122,874	128,729	206,832

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
212 - Governmental Purposes	1,306	659	1,308	1,896	2,400
222 - Subscriptions and Memberships	-	-	84	505	1,401
226 - Training	575	-	1,051	1,653	6,249
234 - Electricity and Gas	6,887	7,330	7,817	6,955	8,350
236 - Water	886	810	822	867	1,000
248 - Telecommunications	1,251	1,137	1,070	3,889	4,720
250 - Postage	7	20	20	36	50
258 - Travel, Lodging & Meals	4,216	1,398	438	1,959	8,950
259 - Professional Development	4,690	4,289	4,358	6,600	6,600
271 - ISF - Information Technology Allocation	4,644	4,862	5,853	5,854	5,507
294 - ISF - Bldg Maint Allocation	5,915	4,553	11,874	12,297	11,241
299- Contract Services	-	-	-	1,000	18,000
301 - Office Supplies	400	445	450	900	900
307 - Duplicating Supplies	2,900	3,605	2,567	1,711	2,200
420 - Public Liability Insurance	1,034	899	1,028	1,444	1,594
SUBTOTAL	34,710	30,006	38,740	47,566	79,162

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 65 - CITY MANAGER

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
*City Manager	<u>0.82</u>	<u>0.82</u>	<u>0.82</u>	<u>0.82</u>	<u>0.82</u>
FULL TIME EQUIVALENTS	0.82	0.82	0.82	0.82	0.82

* Remainder budgeted to:
City Manager: Dept. 58 - 15%, Dept. 59 -3%

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	160,029	218,546	147,026	161,800	193,569
121 - Social Security (FICA)	9,739	13,164	9,516	10,151	15,084
122 - Employee Group Insurance	19,026	17,171	11,047	2,860	21,551
123 - Retirement Plan Charges	62,173	58,571	47,371	10,911	60,156
124 - Worker's Compensation	6,432	4,221	4,963	5,501	8,507
199 - Automobile Allowance	5,412	4,510	-	-	3,600
SUBTOTAL	262,811	316,183	219,923	191,223	302,467

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	151,233	29,901	-	181,134	47.25%
527 - WATER SERVICE	75,617	25,491	-	101,108	26.37%
567 - SEWER SERVICE	75,617	25,491	-	101,108	26.37%
GRAND TOTAL	302,467	80,883	-	383,350	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 65 - CITY MANAGER

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	262,811	316,183	219,923	191,223	302,467
OPERATIONS & MAINTENANCE	59,298	60,487	71,091	85,260	80,883
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	322,108	376,670	291,014	276,483	383,350

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
222 - Subscriptions & Memberships	-	700	114	1,134	1,701
226 - Training	-	1,445	-	1,767	2,250
234 - Electricity and Gas	1,554	1,519	1,740	1,548	1,860
236 - Water	126	146	148	156	180
248 - Telecommunications	1,071	926	977	1,495	1,790
250 - Postage	36	3	19	15	30
258 - Travel, Lodging & Meals	2,054	1,347	3	2,150	2,850
259 - Professional Development	822	1,243	-	900	900
271 - ISF - Information Technology Allocation	37,568	39,331	47,349	47,355	44,552
294 - ISF - Bldg Maint Allocation	13,761	11,715	18,171	23,988	21,525
299 - Contract Services	-	-	4	2,000	-
301 - Office Supplies	134	431	473	350	500
307 - Duplicating Supplies	263	194	84	17	10
420 - Public Liability Insurance	1,910	1,489	2,009	2,385	2,735
SUBTOTAL	59,298	60,487	71,091	85,260	80,883

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 66 - HUMAN RESOURCES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED 18-19</u>	<u>APPROVED 19-20</u>	<u>APPROVED 20-21</u>	<u>APPROVED 21-22</u>	<u>ADOPTED 22-23</u>
Director of Human Resources	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	1.00	1.00
Human Resources Technician	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL TIME EQUIVALENTS	3.00	3.00	3.00	3.00	3.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
110 - Salaries and Wages	276,107	282,666	133,986	221,135	293,288
111 - Overtime	540	1,733	3,939	5,452	1,200
117- Temporary Employee Salaries	-	-	42,596	1,875	-
120 - Unemployment Insurance	-	-	-	-	-
121 - Social Security (FICA)	20,837	17,462	13,719	17,404	22,529
122 - Employee Group Insurance	30,601	23,047	12,799	17,583	62,280
123 - Retirement Plan Charges	109,475	81,123	43,962	74,212	88,147
124 - Worker's Compensation	2,464	1,569	2,013	2,177	2,965
SUBTOTAL	440,025	407,601	253,014	339,838	470,409

<u>FUND BREAKDOWN</u>	<u>PERSONNEL SERVICES</u>	<u>O & M</u>	<u>CAPITAL OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	234,989	93,556	-	328,545	48.35%
527 - WATER SERVICE	117,710	51,052	-	168,762	24.83%
567 - SEWER SERVICE	117,710	51,927	-	169,637	24.96%
682 - RISK MANAGEMENT - LIABILITY	-	12,600	-	12,600	1.85%
GRAND TOTAL	470,409	209,135	-	679,544	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 66 - HUMAN RESOURCES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	440,025	407,601	253,014	339,838	470,409
OPERATIONS & MAINTENANCE	265,156	156,308	192,920	231,000	209,135
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	705,181	563,909	445,934	570,838	679,544

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
205 - Medical Services	18,940	10,359	2,644	1,413	7,500
213 - Expert and Consultant Services	151,420	61,885	74,137	65,076	37,500
217 - Investigative Services	1,263	576	3,442	1,449	1,200
222 - Subscriptions & Memberships	6,601	1,262	5,596	8,643	9,072
226 - Training	15,106	5,553	948	14,500	25,000
230 - Printing and Binding	76	124	52	96	200
234 - Electricity and Gas	1,242	1,205	1,408	1,209	1,460
236 - Water	126	146	148	156	91
248 - Telecommunications	1,692	1,713	1,734	1,236	1,680
250 - Postage	708	173	131	187	240
258 - Travel, Lodging & Meals	5,212	5,027	52	8,088	9,488
259 - Professional Development	-	900	901	900	900
260 - Advertising	-	225	-	1,545	1,251
262 - Employee Recognition	-	-	3,970	5,875	5,875
263 - Employee Safety Program	10,500	13,650	12,868	13,000	13,200
271 - ISF - Information Technology Allocation	13,847	17,985	22,143	23,196	38,574
294 - ISF - Bldg Maint Allocation	13,761	11,715	18,171	23,988	21,525
299 - Contract Services	17,600	17,616	37,143	48,657	20,413
301 - Office Supplies	959	981	1,155	2,887	3,000
307 - Duplicating Supplies	1,296	813	1,147	1,432	1,790
399 - Materials and Supplies	1,088	773	767	1,336	2,000
420 - Public Liability Insurance	3,720	3,627	4,363	6,131	7,176
SUBTOTAL	265,156	156,308	192,920	231,000	209,135

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 67 - CITY CLERK

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
*City Clerk	0.80	0.80	0.80	0.80	0.80
Deputy City Clerk	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL TIME EQUIVALENTS	0.80	0.80	1.80	1.80	1.80

*Remainder budgeted to: Dept. 58 - 10%, Dept 59 - 10%

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	97,741	107,540	120,031	145,940	209,983
111- Overtime	-	-	17	-	-
121 - Social Security (FICA)	7,098	7,890	9,096	11,015	16,064
122 - Employee Group Insurance	8,450	16,712	26,441	34,045	53,004
123 - Retirement Plan Charges	42,506	42,682	44,843	52,540	65,794
124 - Worker's Compensation	807	558	800	1,263	1,961
SUBTOTAL	156,603	175,383	201,228	244,803	346,806

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	346,806	85,193	-	431,999	93.83%
527 - WATER SERVICE	-	14,203	-	14,203	3.08%
567 - SEWER SERVICE	-	14,203	-	14,203	3.08%
GRAND TOTAL	346,806	113,599	-	460,405	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 67 - CITY CLERK

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	156,603	175,383	201,228	244,803	346,806
OPERATIONS & MAINTENANCE	57,836	15,182	85,886	125,826	113,599
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	214,439	190,565	287,114	370,629	460,405

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
219 - Election Services & Materials	44,090	1,102	66,787	85,000	85,000
222 - Subscriptions & Memberships	4,408	1,471	7,099	4,518	7,823
226 - Training	775	1,837	360	2,150	4,402
234 - Electricity and Gas	307	287	371	264	320
248 - Telecommunications	716	1,442	1,374	1,161	1,510
250 - Postage	28	56	20	21	40
258 - Travel, Lodging & Meals	574	750	-	1,250	3,003
259 - Professional Development	289	450	-	1,500	750
260 - Advertising	810	1,574	1,760	2,768	2,400
271 - ISF - Information Technology Allocation	4,644	4,862	5,853	5,854	4,130
299 - Contract Services	50	50	500	18,650	-
301 - Office Supplies	294	290	536	290	450
307 - Duplicating Supplies	11	9	32	370	460
420 - Public Liability Insurance	840	1,002	1,194	2,030	3,311
SUBTOTAL	57,836	15,182	85,886	125,826	113,599

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 70 - BUILDING SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
Building Permit Technician	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL TIME EQUIVALENTS	1.00	1.00	1.00	1.00	1.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	48,976	52,463	53,480	83,221	50,009
111 - Overtime	1,468	2,049	136	1,527	1,000
121 - Social Security (FICA)	3,836	4,157	4,088	6,050	3,902
122 - Employee Group Insurance	9,684	9,720	9,720	18,654	26,280
123 - Retirement Plan Charges	21,380	20,932	20,254	16,709	12,872
124 - Worker's Compensation	445	285	396	418	516
SUBTOTAL	85,789	89,605	88,074	126,579	94,579

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	94,579	419,392	-	513,971	100.00%
GRAND TOTAL	94,579	419,392	-	513,971	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 70 - BUILDING SERVICES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	85,789	89,605	88,074	126,579	94,579
OPERATIONS & MAINTENANCE	191,402	206,438	175,480	231,118	419,392
CAPITAL OUTLAY	-	-	-	-	-
GRAND TOTAL	277,191	296,043	263,554	357,697	513,971

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
224 - Certification	448	-	-	-	-
226 - Training	54	-	-	500	920
234 - Electricity and Gas	818	868	803	898	1,080
236 - Water	197	228	232	244	290
248 - Telecommunications	1,049	932	923	836	1,120
250 - Postage	104	129	58	10	10
258 - Travel, Lodging & Meals	-	-	-	-	100
271 - ISF - Information Technology Allocation	1,170	1,376	1,618	1,650	1,907
294 - ISF - Bldg Maint Allocation	12,356	7,851	8,506	5,068	6,077
299 - Contract Services	171,971	191,967	158,400	215,727	400,915
301 - Office Supplies	169	483	521	179	750
307 - Duplicating Supplies	806	718	1,128	1,232	1,580
420 - Public Liability Insurance	2,260	1,885	3,291	4,774	4,643
SUBTOTAL	191,402	206,438	175,480	231,118	419,392

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 73 - FINANCE

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
City Treasurer (Elected)	1.00	1.00	1.00	1.00	1.00
*Director of Finance	0.82	0.82	0.82	0.82	0.82
Deputy Finance Director	0.00	1.00	1.00	1.00	1.00
Revenue & Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Secretary (Confidential)	1.00	1.00	1.00	1.00	1.00
Accountant	2.00	2.00	2.00	2.00	2.00
Senior Account Clerk (Confidential)	1.00	1.00	1.00	1.00	1.00
Account Clerk I/II (Confidential)	1.00	1.00	1.00	1.00	1.00
Account Clerk I/II	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
FULL TIME EQUIVALENTS	12.82	13.82	13.82	13.82	13.82

*Remainder budgeted to:

Director of Finance: Dept. 58 - 15%, Dept. 59 - 3%

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	702,279	744,869	656,065	731,319	886,868
111 - Overtime	12,028	9,141	954	1,216	9,500
120 - Unemployment Insurance	2,436	(198)	402	-	-
121 - Social Security (FICA)	56,189	54,975	49,037	55,065	68,572
122 - Employee Group Insurance	236,456	240,130	235,397	229,299	257,129
123 - Retirement Plan Charges	248,131	240,324	209,676	230,627	257,210
124 - Worker's Compensation	6,373	4,555	6,380	6,757	8,722
199 - Auto Allowance	2,952	908	-	-	-
SUBTOTAL	1,266,844	1,294,704	1,157,911	1,254,283	1,488,001

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	494,305	260,674	-	754,979	34.09%
271 - MEASURE L	-	5,700	-	5,700	0.26%
527 - WATER SERVICE	496,848	228,941	-	725,789	32.77%
567 - SEWER SERVICE	496,848	227,651	-	724,499	32.72%
571 - STANCOG - DIAL A RIDE	-	3,500	-	3,500	0.16%
GRAND TOTAL	1,488,001	726,466	-	2,214,467	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 73 - FINANCE

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	1,266,844	1,294,704	1,157,911	1,254,283	1,488,001
OPERATIONS & MAINTENANCE	424,867	427,615	527,660	609,794	726,466
CAPITAL OUTLAY	-	-	-	2,910	-
GRAND TOTAL	1,691,711	1,722,319	1,685,571	1,866,987	2,214,467

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
201 - Accounting and Auditing Services	159,338	160,447	155,885	173,599	213,250
222 - Subscriptions & Memberships	840	989	6,611	1,455	1,920
226 - Training	12,941	7,443	1,849	3,900	10,830
230 - Printing and Binding	12,379	8,877	9,228	8,805	22,547
234 - Electricity and Gas	3,975	3,855	4,509	3,865	4,650
236 - Water	583	674	684	720	850
248 - Telecommunications	3,585	3,144	3,183	2,328	2,910
250 - Postage	62,074	55,864	51,684	54,219	63,420
258 - Travel, Lodging & Meals	1,981	6,665	72	6,465	1,500
259 - Professional Development	375	1,496	1,590	1,713	1,650
268 - ISF - Fleet Allocation	-	1,291	3,385	3,579	3,153
271 - ISF - Information Technology Allocation	41,099	61,109	71,228	78,782	65,814
294 - ISF - Bldg Maint Allocation	27,523	23,430	36,342	47,976	43,050
299 - Contract Services	78,814	76,585	162,966	197,569	259,791
301 - Office Supplies	4,997	5,522	4,836	6,750	6,750
307 - Duplicating Supplies	3,564	1,157	1,022	621	5,751
399 - Materials and Supplies	867	-	-	-	-
420 - Public Liability Insurance	10,005	8,844	12,609	17,043	18,630
660 - Special Payments	(72)	221	(23)	405	-
SUBTOTAL	424,867	427,615	527,660	609,794	726,466

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
503 - Furniture and Furnishings	-	-	-	2,910	-
SUBTOTAL	-	-	-	2,910	-

CITY OF CERES
2022-23 ANNUAL BUDGET

DEPT. 75 - PLANNING SERVICES

POSITION ALLOCATIONS

<u>DESCRIPTION</u>	<u>APPROVED</u> <u>18-19</u>	<u>APPROVED</u> <u>19-20</u>	<u>APPROVED</u> <u>20-21</u>	<u>APPROVED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
Director of Community Development	1.00	1.00	1.00	1.00	1.00
Associate Planner	0.00	0.00	0.00	0.00	0.00
Secretary	0.00	0.00	0.00	0.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Senior Planner	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FULL TIME EQUIVALENTS	3.00	3.00	3.00	3.00	3.00

PERSONNEL SERVICES

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>18-19</u>	<u>ACTUAL</u> <u>19-20</u>	<u>ACTUAL</u> <u>20-21</u>	<u>ESTIMATED</u> <u>21-22</u>	<u>ADOPTED</u> <u>22-23</u>
110 - Salaries and Wages	287,059	264,802	144,197	249,074	333,132
111 - Overtime	3,314	2,798	5,391	15,756	2,500
121 - Social Security (FICA)	21,343	18,749	10,921	19,760	25,676
122 - Employee Group Insurance	29,095	38,711	45,104	66,879	71,400
123 - Retirement Plan Charges	112,866	95,990	54,060	85,925	103,983
124 - Worker's Compensation	2,539	1,592	2,132	2,250	3,118
SUBTOTAL	456,217	422,642	261,805	439,644	539,809

<u>FUND BREAKDOWN</u>	<u>PERSONNEL</u> <u>SERVICES</u>	<u>O & M</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTAL</u>	<u>%</u>
100 - GENERAL FUND	366,317	62,013	-	428,330	55.94%
234- SB2 PLANNING GRANT FUND	-	105,000	-	105,000	13.71%
527 - WATER SERVICE	86,746	29,461	-	116,207	15.18%
567 - SEWER SERVICE	86,746	29,448	-	116,194	15.17%
GRAND TOTAL	539,809	225,922	-	765,731	100.00%

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 75 - PLANNING SERVICES

<u>BUDGET SUMMARY</u>					
<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
PERSONNEL SERVICES	456,217	422,642	261,805	439,644	539,809
OPERATIONS & MAINTENANCE	89,122	89,904	87,547	243,944	225,922
CAPITAL OUTLAY	-	-	-	217	-
GRAND TOTAL	545,338	512,546	349,352	683,805	765,731

OPERATIONS & MAINTENANCE

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
202 - Personnel Contracts and Services	4,800	4,800	4,240	4,907	4,800
222 - Subscription & Memberships	-	69	5	102	800
226 - Training	885	1,250	-	3,750	800
230 - Printing and Binding	772	-	-	300	-
234 - Electricity and Gas	2,932	2,870	2,702	2,808	3,390
236 - Water	421	487	496	513	610
248 - Telecommunications	2,345	1,979	1,882	1,426	1,550
250 - Postage	1,617	1,347	1,090	1,090	1,330
258 - Travel, Lodging & Meals	24	1,238	-	3,940	100
259 - Professional Development	(251)	199	-	900	900
260 - Advertising	1,890	3,727	2,835	2,278	3,500
268 - ISF - Fleet Allocation	3,504	4,025	8,439	8,266	15,663
271 - ISF - Information Technology Allocation	19,809	23,292	27,393	27,936	32,292
294 - ISF - Bldg Maint Allocation	24,712	15,703	17,012	10,137	12,154
299 - Contract Services	18,385	22,371	12,917	164,633	135,915
301 - Office Supplies	1,698	844	1,549	2,500	2,000
307 - Duplicating Supplies	2,060	2,476	2,113	1,540	1,870
399- Materials and Supplies	-	128	-	-	-
420 - Public Liability Insurance	3,520	3,100	4,874	6,918	8,248
SUBTOTAL	89,122	89,904	87,547	243,944	225,922

CAPITAL OUTLAY

<u>DESCRIPTION</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
503 - Furniture and Furnishings	-	-	-	217	-
SUBTOTAL	-	-	-	217	-

CITY OF CERES
2022-23 ANNUAL BUDGET
DEPT. 95 - CIP and DEBT SERVICE

<u>BUDGET SUMMARY</u>				
<u>DESCRIPTION</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
CAPITAL IMPROVEMENT PROGRAM	7,579,327	15,191,179	42,794,457	7,382,001
DEBT SERVICE	4,955,824	4,420,685	3,527,448	2,989,911
GRAND TOTAL	12,535,151	19,611,864	46,321,905	10,371,912

<u>DEBT SERVICE</u>				
<u>DESCRIPTION</u>	<u>ACTUAL 19-20</u>	<u>ACTUAL 20-21</u>	<u>ESTIMATED 21-22</u>	<u>ADOPTED 22-23</u>
0435 - Trustee Redemptions	322,133	359,754	915,314	388,441
0438 - Amortize Bond Costs/Discounts	(2,937)	(262,415)	-	0
0590 - Depreciation Expense	1,959,989	1,689,650	-	0
5994 - ERCDC LED Street Light Loan	118,979	118,979	118,979	118,980
7426 - 2000 Tax Allocation Bond-SCRC	108,420	109,929	111,105	107,115
7430 - 2020 Tax Allocation Bond-CRA	1,860,740	2,404,788	1,782,850	1,777,400
7433 - 2015 Tax Allocation Bond-CRA	588,500	-	599,200	597,975
SUBTOTAL	4,955,824	4,420,685	3,527,448	2,989,911

<u>FUND BREAKDOWN</u>	<u>DEBT SERVICE</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>TOTAL</u>	<u>%</u>
251 - STREET EXPANSION		250,000	250,000	2.41%
253- NEIGHBORHOOD PARK FEES		37,500	37,500	0.36%
255 - STATE GAS TAX	118,980	-	118,980	1.15%
268 - FEDERAL TRANSPORTATION FUNDING		262,500	262,500	2.53%
271 - MEASURE L		1,550,000	1,550,000	14.94%
277 - SB1 ROAD MAINT & REHAB ACCOUNT		600,000	600,000	5.78%
291 - CDBG 12-13 IMPROVEMENTS		-	-	0.00%
346 - SCRC BOND DEBT SERVICE	107,115	-	107,115	1.03%
347 - CRA BOND DEBT SERVICE	2,375,375	-	2,375,375	22.90%
499- PUBLIC FACILITIES FEES	101,400	398,667	500,067	4.82%
527 - WATER SERVICE		3,208,667	3,208,667	30.94%
528 - WATER QUALITY SINKING FUND	104,967	-	104,967	1.01%
540 - WATER SUPPLY/EXTENSION		543,000	543,000	5.24%
567 - SEWER SERVICE		531,667	531,667	5.13%
679 - BUILDING MAINTENANCE - ISF	182,074	-	182,074	1.76%
TOTAL	2,989,911	7,382,001	10,371,912	100.00%

EXHIBIT "A"
City of Ceres CIP Budget
Fiscal Year 2022/2023

251.95.1515.0	SERVICE/MITCHELL IMPROVEMENTS		250,000
		25195 151500	<u>250,000</u>
253.95.2301.0	STATE OF CA CLEAN GRANT-SMYRNA PARK		37,500
		25395 800500	<u>37,500</u>
268.95.2301.0	STATE OF CA CLEAN GRANT-SMYRNA PARK		262,500
		26895 800500	<u>262,500</u>
271.95.2302.0	RICHLAND AVE SIDEWALK IMPROVEMENT		400,000
271.95.2303.0	GENERAL STREET ASSESSMENT AND PLANNING		200,000
271.95.2207.0	MORGAN ROAD IMPROVEMENTS FROM MONTCLAIRE TO SERVICE		150,000
271.95.2304.0	PAVEMENT PRESERVATION 22-23		800,000
		27195 800500	<u>1,550,000</u>
277.95.2204.0	STBGP WHITMORE-CROWS LANDING TO MORGAN (075)		400,000
277.95.2304.0	PAVEMENT PRESERVATION 22-23		200,000
		27795 800500	<u>600,000</u>
499.95.2305.0	ROOF REPLACEMENT-CITY HALL, FIRE STATION #4, LEGION HALL		398,667
		49995 800500	<u>398,667</u>
527.95.2018.0	WATER MAIN HATCH ROAD: CENTRAL TO MOFFETT		510,000
		52795 201800	<u>510,000</u>
527.95.2306.0	WATER MAIN-HATCH RD MOFFETT TO MITCHELL		850,000
527.95.2307.0	WATER MAIN REPLACEMENT-SHUSHAWN DR		467,500
527.95.2308.0	WATER MAIN REPLACEMENT-MOCKINGBIRD, ROBIN & HUMMINGBIRD DR		255,000
527.95.2309.0	WATER MAIN REPLACEMENT-BLUEBIRD, STARLING, ORIOLE & CARDINAL DR		357,000
527.95.2310.0	WATER METER REPLACEMENT PROGRAM		637,500
527.95.2305.0	ROOF REPLACEMENT- CITY HALL		131,667
		52795 800500	<u>2,698,667</u>
540.95.2018.0	WATER MAIN HATCH ROAD: CENTRAL TO MOFFETT		90,000
		54095 201800	<u>90,000</u>
540.95.2306.0	WATER MAIN-HATCH RD MOFFETT TO MITCHELL		150,000
540.95.2307.0	WATER MAIN REPLACEMENT-SHUSHAWN DR		82,500
540.95.2308.0	WATER MAIN REPLACEMENT-MOCKINGBIRD, ROBIN & HUMMINGBIRD DR		45,000
540.95.2309.0	WATER MAIN REPLACEMENT-BLUEBIRD, STARLING, ORIOLE & CARDINAL DR		63,000
540.95.2310.0	WATER METER REPLACEMENT PROGRAM		112,500
		54095 800500	<u>453,000</u>
547.95.2311.0	COSTA FIELD LIFT STATION REMOVE/REPLACE WET WELL EQUIP		150,000
547.95.2312.0	RIVER RANCH LIFT STATION-UPSIZE TID POWER		250,000

567.95.2305.0 ROOF REPLACEMENT- CITY HALL

	131,667
56795 800500	<u>531,667</u>
GRAND TOTAL	7,382,001

GLOSSARY OF BUDGET TERMS

ALLOCATED COSTS - The City of Ceres allocates the cost of electricity, gas, water, telecommunications, postage, building maintenance and duplicating supplies based on an analysis of square footage, usage and equipment.

APPROPRIATION - A specific amount of money authorized by the City Council for the expenditure of a designated amount of public funds for a specific purpose.

ASSESSMENT DISTRICT - Per Government Code, an area of the City in which the residents pay an annual assessment for a service that specifically benefits them. The City of Ceres has three assessment districts, Westpointe, Landscape & Lighting, and Community Facilities District.

AUDIT - Prepared by an independent certified accountant (CPA), the primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with generally accepted accounting principles.

BALANCED BUDGET - A budget in which planned expenditures do not exceed planned funds available.

BOND - a written promise to pay a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET - An annual financial plan that identifies revenues, types and levels of services to be provided, and the amount of funds that can be spent. The Ceres Operating Budget encompasses one fiscal year, as does the Capital Improvement Program.

CAPITAL IMPROVEMENT PROGRAM - A plan for capital expenditures to be incurred each year over a fixed period of years to meet the need for buildings, equipment and improvements, with an individual value of \$5,000 or more. It sets forth each project or other contemplated expenditure in which the City is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

CAPITAL OUTLAY (fixed assets) - Other than buildings, equipment and improvements with a useful life of more than one year, such as computer equipment, and office furniture, which are part of the operating budget.

CONTINGENCY - A budgeted reserve set aside for unanticipated expenditures. Council authorization is required to transfer the necessary amount to the appropriate expenditure account.

GLOSSARY OF BUDGET TERMS, continued

DEPARTMENT - The highest organizational unit that is responsible for managing divisions within a functional area.

DEPARTMENTAL OBJECTIVES - A description of the department's activities and function.

DIVISION - An organizational unit that provides a specific service within a department.

ENTERPRISE FUND - A type of fund established to account for the total costs of governmental facilities and services that are operated in a manner similar to private enterprise. These programs are entirely or predominately self supporting. The City has three Enterprise Funds, water, sewer and dial-a-ride.

FISCAL YEAR - The beginning and ending period for recording financial transactions. The City has specified July 1 through June 30 as its fiscal year.

FUND - An accounting entity that records all financial transactions for specific activities or government functions. The four generic fund types used by the City are: General, Special Revenue, Enterprise and Internal Service.

FUND BALANCE - The excess of the assets of an expendable fund over its liabilities and reserves, similar to equity. This is not necessarily the cash balance.

GENERAL FUND - The primary fund of the City, used to account for all revenues and expenditures traditionally associated with city government and not legally restricted as to use. The biggest expenditure of the General Fund is the Public Safety Department.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements for an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines for general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

GRANT FUNDS - Money received from another government such as the State or Federal Government restricted to a specific purpose.

INFRASTRUCTURE - A substructure or underlying foundation on which the continuance or growth of the community depends, such as streets, roads, transportation systems, etc.

GLOSSARY OF BUDGET TERMS, continued

INTERNAL SERVICE FUND - The City uses Internal Services Funds to account for services provided by one department to other departments on a cost reimbursement basis. We allocate the cost of Liability Insurance, Workers Compensation Insurance, Building Maintenance, Vehicle Maintenance and Replacement back to the departments based on usage, square footage or personnel costs.

INVESTMENT POLICY - Government code requires the Treasurer to submit an investment policy to the Council. The policy provides guidelines for the prudent investment of the City's temporary idle cash.

LINE-ITEM BUDGET - A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category.

MODIFIED ACCRUAL - Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Expenditures are recorded when the related fund liability is incurred. The City uses a modified accrual basis of accounting.

OPERATING BUDGET - The portion of the budget that pertains to daily operations providing basic governmental services.

PROPOSITION 4 - GANN INITIATIVE LIMIT - The City is required, under Article XIII.B of the State Constitution to limit appropriation from the proceeds of taxes. The annual appropriation limit is based on data received from the State, including various growth measures such as population, CPI, and nonresidential construction changes.

RESERVE - An account used to indicate a portion of fund balance that is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

MAJOR REVENUE SOURCES

PROPERTY TAX - Property Tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (movable property) located within the City. Property is appraised at the 1975-76 base year value and is adjusted each year after 1975 by a 2% inflation factor. When property changes ownership, it is reassessed at current market value. Proposition 13 limited the property tax to 1% of assessed valuation. The County collects the tax and remits to the City when the tax is due. The City is on the Teeter Plan and receives three payments from the County each year, based on the property tax roll, not collections. The State has been shifting property tax to the schools since the 1992-93 fiscal year.

SALES AND USE TAX - Sales and use tax is imposed on retailers for the privilege of selling at retail, within the City limits. The tax is based on the sales price of any taxable transaction of tangible personal property. Leases are considered a continuing sale or use and are subject to taxation. The State Board of Equalization collects sales tax for cities and counties. Under an agreement with the County of Stanislaus, Ceres receives 0.95% of its local 1% share, and the County gets the remaining 0.05%. In 2003, the legislature suspended $\frac{1}{4}$ cent of the City's basic 1% until the state's fiscal recovery bonds are repaid. The state has agreed to backfill this revenue with ERAF property tax funds. The City will receive two equal backfill payments in January and May, based on the previous year City sales tax collections. In January of the following year, the state will make a clean-up payment to backfill the difference between actual sales tax revenue received and the actual collections.

UTILITY USERS TAX - Utility Users Tax is imposed on the consumer of natural gas, cable television, electric, and telephone services. The municipal excise tax is collected by the utility as part of the regular utility billing procedure and remitted to the City. The rate went down from 5% of the utility bill to 3% August 1, 1998. One third of the tax was used to pay for a Certificate of Participation for the police building. The debt service had the last payment in August 2000.

TRANSIENT OCCUPANCY TAX - Transient Occupancy Tax is imposed on the occupancy of a room or rooms in a hotel, motel or other lodging facility. The rate is 10% and the motel owner collects and remits the tax to the City. The City has two motels, Howard Johnson Express Inn and Microtel Inn.

TRANSFER TAX - Transfer tax is imposed on the transfer of real property. The City and County each receive \$0.27 $\frac{1}{2}$ per \$500 value exclusive of any lien or remaining encumbrance on the property. The County remits the tax to the City.

MOTOR VEHICLE IN-LIEU (VLF)- A special license fee is imposed annually by the State in lieu of local property taxes. The City receives an allocation from the State based on population. The current VLF rate is 2%. Over the past several years, the Legislature has reduced the portion of the 2% rate paid by the taxpayer and made up the difference to cities and counties through a backfill of state general funds. The City will receive two equal backfill payments in January and May in the form of increased allocations of property tax.

FRANCHISES - Franchise Fees are imposed on natural gas (5%), solid waste collection (10.5%), and cable television (5%) companies for the privilege of using City rights-of-way for profit. The fees are collected by the companies and remitted to the City.

BUSINESS LICENSE TAX - Business license tax is a type of excise tax imposed on businesses for the privilege of conducting business within the City. The tax is based on gross receipts or a flat rate depending on the type of business. Licenses are issued annually and taxes are paid quarterly.

PERMIT FEES - The City engages in certain regulatory activities in the interest of the overall community. The City charges user permit fees as a means of recovering the cost of benefit services for specific users. Examples of permit fees are building, plumbing, electrical, encroachment, fireworks booths and transportation.

INTEREST - Funds not needed for immediate use are invested in Local Agency Investment Fund (LAIF), Treasury Notes, Agency Notes or Corporate Notes. The City uses a pooled cash investment strategy. Interest earnings on pooled cash are allocated back to the contributing funds. The allocation is based on the respective cash balances at the end of the month.

HIGHWAY USERS TAX - The State allocates a portion of gasoline tax revenues to cities under four distinct funding categories. Revenue from this code section is apportioned as follows: section 2105 per gallon tax, section 2106 vehicle registration assessed valuation, section 2107 population. Expenditures from these three funding categories are restricted by the State for street purposes only. Section 2107.5 is apportioned based on population and expenditures are further restricted to engineering cost and administrative expense.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) - Funds are allocated by the Federal government to eligible local agencies for housing and community development purposes. Within general program guidelines to assure that federal program goals are being met, cities determine their own projects and priorities.

FEDERAL FUNDS - The Federal government passes through these funds to the City for transit and street related purposes. Revenue is requested for budgeted projects. Projects include medians, street overlay, curb gutter, and sidewalks

STANCOG - LOCAL TRANSPORTATION / DIAL-A-RIDE / NON-MOTORIZED - These funds are local transportation funds restricted to transit, street, pedestrian and bike purposes. Revenue is requested by project.

WATER SERVICE - The City provides water to the citizens. The rate is based on the cost to provide the water.

SEWER SERVICE - The City provides sewer service to the citizens. The rate is based on the cost to provide the service.

GARBAGE SERVICE - The City provides garbage collection service to the citizens. The rate is based on the cost to provide the service.

DEVELOPMENT AGREEMENT PUBLIC BENEFIT FEES – A Development Agreement is any contractual agreement between the City and the owner of real property within the City and are entered in to in order to encourage and support business activities. The City charges public benefit fees as a means of recovering the cost of benefit services for specific users.