

ATTACHMENT 1

CITY OF ARROYO GRANDE

State of California

Mayor Caren Ray Russom
Mayor Pro Tem Jim Guthrie
Council Member Kristen Barneich
Council Member Lan George
Council Member Kate Secrest



FY 2024-2025 Mid-Cycle Budget Update Report

*Prepared and Submitted by
Department of Administrative Services*

FUND SUMMARIES

CONSOLIDATED SUMMARY – ALL FUNDS

2024-25 BUDGET

	General Fund	Local Sales Tax Fund	Enterprise Funds	Special Revenue	Agency Funds	Total
Beginning Fund Balance	\$ 10,274,662	\$ 1,759,416	\$ 4,535,607	\$ 10,958,995	\$ (610,413)	\$ 26,918,267
Revenues:						
Revenues	19,388,470	2,966,000	9,871,840	2,443,011	423,944	35,093,265
Transfers In	2,796,300	-	3,889,750	655,000	-	7,341,050
Total Revenues	22,184,770	2,966,000	13,761,590	3,098,011	423,944	42,434,315
Expenditures:						
Salaries and Benefits	13,538,725	-	1,278,500	600,300	-	15,417,525
Services and Supplies	9,932,023	1,087,000	5,732,850	1,025,406	7,900	17,785,179
Debt Service	294,386	-	47,500	8,369	382,944	733,199
Capital Outlay	129,500	-	530,000	140,000	-	799,500
Transfers Out	2,475,000	2,965,812	6,341,850	1,446,400	35,900	13,264,962
Total Expenditures	26,369,634	4,052,812	13,930,700	3,220,475	426,744	48,000,365
Total Operating Incr/(Decr)	(4,184,864)	(1,086,812)	(169,110)	(122,464)	(2,800)	(5,566,050)
Available Fund Balance	\$ 6,089,798	\$ 672,604	\$ 4,366,497	\$ 10,836,532	\$ (613,213)	\$ 21,352,217

FUND SUMMARIES

FUND: 010 GENERAL FUND

This is the primary operating fund of the City, which accounts for resources and services traditionally associated with government. The General Fund provides administrative, financial, police protection, community development, public works, and recreation services to the community and other funds. The General Fund accounts for revenues that have unrestricted uses and are not required legally or by contractual agreement to be accounted for in another fund.

ITEM	2021-22 ACTUAL	2022-23 ACTUAL	2023-24			2024-25	
			ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 8,088,010	\$ 10,823,192	\$ 8,992,955	\$ 11,862,259	\$ 11,862,259	\$ 10,274,662	\$ 10,274,662
Revenues:							
Revenues	18,587,624	19,689,225	18,544,027	18,818,551	19,247,076	18,999,668	19,388,470
Transfers In	2,993,204	3,068,829	3,114,066	3,114,066	2,754,600	3,185,100	2,796,300
Total Revenues	21,580,828	22,758,054	21,658,093	21,932,617	22,001,676	22,184,769	22,184,770
Expenditures:							
Salaries and Benefits	10,850,612	13,197,956	12,089,400	12,833,612	12,852,488	12,437,200	13,538,725
Services and Supplies	6,454,835	7,315,351	9,434,771	9,292,003	9,295,815	9,774,816	9,932,023
Debt Service	128,493	307,933	309,566	309,566	307,166	294,386	294,386
Capital Outlay	12,998	241,459	239,500	317,933	317,933	149,500	129,500
Transfers Out	1,398,707	656,288	115,000	815,872	815,872	2,475,000	2,475,000
Total Expenditures	18,845,646	21,718,987	22,188,237	23,568,986	23,589,274	25,130,902	26,369,634
Total Operating Increases (De	2,735,183	1,039,067	(530,144)	(1,636,369)	(1,587,598)	(2,946,133)	(4,184,864)
Available Fund Balance	\$ 10,823,192	\$ 11,862,259	\$ 8,462,811	\$ 10,225,890	\$ 10,274,662	\$ 7,328,528	\$ 6,089,798
Percent of Expenditures	57.4%	54.6%	38.1%	43.4%	43.6%	29.2%	23.1%

FUND: 218 LOCAL SALES TAX

This fund accounts for the revenues derived from Measure O 2006 Sales Tax, a local 1/2% sales tax approved by the City's voters in November 2006.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 4,761,492	\$ 5,967,139	\$ 3,092,620	\$ 7,625,336	\$ 7,625,336	\$ 1,759,416	\$ 1,759,416
Revenues:							
Revenues	2,840,596	3,004,610	2,962,000	2,962,000	2,906,000	3,033,000	2,955,000
Transfers In	-	-	-	-	-	-	-
Total Revenues	2,840,596	3,004,610	2,962,000	2,962,000	2,906,000	3,033,000	2,955,000
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	591,981	588,427	1,041,500	1,041,500	1,041,500	1,087,000	1,087,000
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	1,042,968	757,986	2,109,272	7,943,991	7,730,420	3,857,579	2,965,812
Total Expenditures	1,634,949	1,346,413	3,150,772	8,985,491	8,771,920	4,944,579	4,052,812
Change in Fund Balance	1,205,647	1,658,197	(188,772)	(6,023,491)	(5,865,920)	(1,911,579)	(1,097,812)
Ending Fund Balance	\$ 5,967,139	\$ 7,625,336	\$ 2,903,848	\$ 1,601,846	\$ 1,759,416	\$ (152,163)	\$ 661,604

FUND SUMMARIES

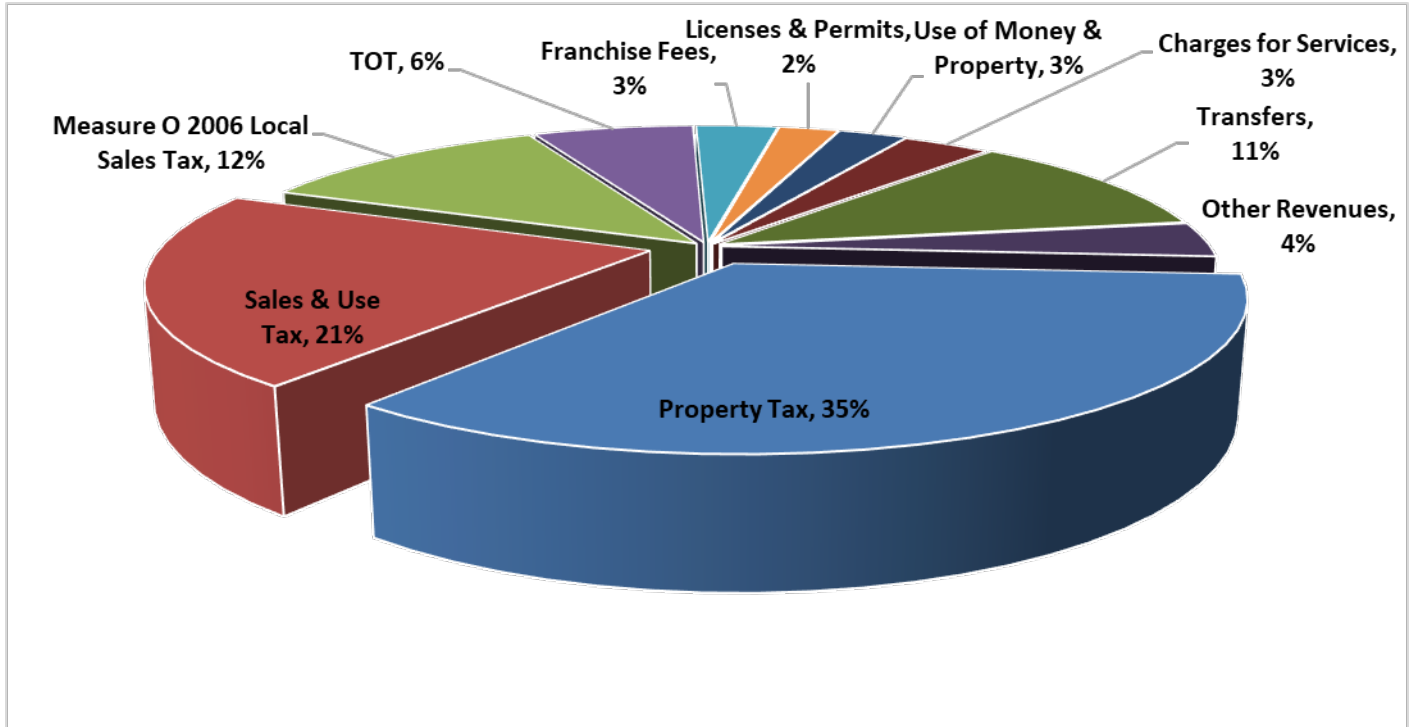
CONSOLIDATED GENERAL FUND

The General Fund is the primary operating fund of the City, which accounts for resources and services traditionally associated with government. The General Fund provides administrative, financial, police protection, community development, public works, fire, and recreation services to the community and other funds. The General Fund accounts for revenues that have unrestricted uses and are not required legally or by contractual agreement to be accounted for in another fund. The City has historically reported on the General Fund separately from the Local Sales Tax Fund, although the City's auditors traditionally combine this information in the Annual Comprehensive Financial Report (ACFR). The Local Sales Tax Fund accounts for the revenues derived from Measure O-06, a local 1/2% sales tax approved by the City's voters in November 2006. Measure O-06 included advisory measures when passed providing direction on the uses to which the funding should be allocated. To ensure accountability, the measure included a provision requiring the City to publish and distribute an annual report to each household on the revenues and expenditures from the sales tax proceeds. To aid in the collection and reporting of this information, the City has accounted for this fund in a separate account.

	FY 2023-24 Estimated Budget			FY 2024-25 Proposed Budget		
	General Fund	Local Sales Tax	Consolidated Total	General Fund	Local Sales Tax	Consolidated Total
Beginning Fund Balance	\$11,862	\$7,625	\$19,487	\$10,275	\$1,759	\$12,034
Revenues:						
Revenues	19,247	2,906	22,153	19,388	2,966	22,354
Transfers In	2,755	-	2,755	2,796	-	2,796
Total Revenues	22,002	2,906	24,908	22,184	2,966	25,150
Expenditures:						
Salaries and Benefits	12,852	-	12,852	13,539	-	13,539
Services and Supplies	9,296	1,042	10,338	9,932	1,087	11,019
Debt Service	307	-	307	294	-	294
Capital Outlay	318	-	318	130	-	130
Transfers Out	816	7,730	8,546	2,475	2,966	5,441
Total Expenditures	23,589	8,772	32,361	26,370	4,053	30,423
Total Operating Incr/(Decr)	(1,587)	(5,866)	(7,453)	(4,186)	(1,087)	(5,273)
Available Fund Balance	\$10,275	\$1,759	\$12,034	\$6,089	\$673	\$6,761
Reserve %	43.6%	20.1%	37.2%	23.1%	16.6%	22.2%
\$ Above Reserve Policy	5,557	5	5,562	816	(138)	678
Funds Available to Allocate	4,500	-	4,500	560	-	560

FUND SUMMARIES

CONSOLIDATED GENERAL FUND REVENUES BY SOURCE



FUND SUMMARIES

CONSOLIDATED GENERAL FUND REVENUE DETAIL

ACCOUNT	LINE ITEM	2021-22	2022-23	2023-24		2024-25		
		FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
TAXES								
4001	Current Secured	\$ 5,792,623	\$ 6,211,315	\$ 5,976,386	\$ 5,976,386	\$ 6,017,065	\$ 6,187,300	\$ 6,261,459
4002	Current Unsecured	201,742	207,888	205,000	205,000	222,500	210,000	210,000
4003	Prior Secured	(26,738)	(14,481)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)
4004	Prior Unsecured	3,638	2,638	4,600	4,600	4,600	4,600	4,600
4005	Redemptions	262	572	300	300	300	300	300
4007	Property Tax in Lieu of VLF	1,901,447	2,014,752	2,001,300	2,001,300	2,129,113	2,071,300	2,215,938
4010	Transient Occupancy Tax	1,476,939	1,519,395	1,545,000	1,545,000	1,445,000	1,591,350	1,591,350
4011	Sales & Use Tax	5,195,913	4,997,353	5,071,135	5,071,135	4,919,238	5,193,568	5,043,533
4012	Sales Tax-Safety	193,213	198,770	197,023	197,023	190,793	202,934	192,859
4013	Property Transfer Tax	147,489	100,922	159,200	159,200	159,200	162,400	162,400
4018	Measure O-06 Sales & Use Tax	2,840,596	3,004,610	2,962,000	2,962,000	2,906,000	3,033,000	2,966,000
4030	Franchise Taxes	782,494	940,060	795,600	795,600	795,600	811,500	811,500
4050	Business License Tax	97,812	103,143	100,000	100,000	100,000	100,000	100,000
Total		18,607,431	19,286,938	18,999,544	18,999,544	18,871,409	19,550,252	19,541,939
LICENSES & PERMITS								
4124	Fire Permits	5,505	6,416	12,300	12,300	12,300	12,500	12,500
4125	Police Permits	25,434	27,470	38,500	38,500	38,500	39,300	39,300
4126	Other Permits-Alcohol	10	110	-	-	-	-	-
4127	Other Permits-Tobacco Retailers	2,045	1,833	2,100	2,100	2,100	2,100	2,100
4128	Other Permits-Solicitation	-	50	200	200	200	200	200
4141	Other Permits-Encroachment	81,608	95,638	77,300	77,300	77,300	78,800	78,800
4161	Sign Permits	6,870	8,805	7,000	7,000	7,000	7,100	7,100
4162	Use Permits	10,273	61,984	32,000	32,000	32,000	32,600	32,600
4164	Use Permits-Temporary	1,176	1,208	1,600	1,600	1,600	1,600	1,600
4181	Building Permits	178,623	168,691	173,400	297,100	297,100	176,900	303,000
4182	Plumbing Permits	5,624	5,234	5,100	5,100	5,100	5,200	5,200
4183	Electrical Permits	91,191	144,367	78,500	78,500	78,500	80,100	80,100
4185	Excav/Grade Permits	11,006	9,910	15,900	15,900	15,900	16,200	16,200
4187	Mechanical Permits	9,043	6,055	9,100	9,100	9,100	9,300	9,300
4188	Other Permits-Roof	-	-	-	-	-	-	-
4189	Other Permits-Demolition	4,380	5,210	2,800	2,800	2,800	2,800	2,800
Total		432,787	542,981	455,800	579,500	579,500	464,700	590,800
FINES								
4201	Vehicle Code Fines	54,830	57,424	38,000	38,000	50,000	39,000	50,000
4202	Local Ordinance	387	185	400	400	400	400	400
4203	Parking	6,102	4,898	5,500	5,500	5,500	5,500	5,500
Total		61,318	62,507	43,900	43,900	55,900	44,900	55,900

FUND SUMMARIES

ACCOUNT	LINE ITEM	2021-22	2022-23	2023-24		2024-25		
		FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
<u>USE OF MONEY AND PROPERTY</u>								
4301	Interest	73,257	92,890	10,000	10,000	200,000	10,200	125,000
4350	Rent	58,905	51,939	50,000	50,000	65,000	51,000	25,740
4351	Telecommunication Site Leases	398,933	375,591	378,000	378,000	400,000	385,600	408,000
4353	Rent-Commercial Buildings	7,705	25,363	12,200	12,200	15,000	12,400	15,300
4354	Park User Fees	95,994	115,980	70,100	70,100	105,000	71,500	107,100
4355	Building Supervision	425	629	-	-	-	-	-
4356	Le Point Charging Station	1,252	-	1,000	1,000	1,200	1,000	1,200
4375	Returned Check Fees	75	125	200	200	-	200	-
4376	Collection-Credit Bureau	-	-	-	-	-	-	-
	Total	636,547	662,516	521,500	521,500	786,200	531,900	682,340
<u>AID FROM OTHER GOVERNMENTS</u>								
4411	Motor Vehicle License Fees	20,281	18,794	15,800	15,800	22,000	16,100	20,000
4413	Homeowners P.T.R.	32,595	32,483	33,000	33,000	33,000	33,700	33,700
4424	ICAC Reimbursement	140	-	-	-	-	-	-
4426	P.O.S.T. Reimbursement	19,503	-	10,600	10,600	10,600	10,800	10,800
4427	Mandated Cost Recovery	10,623	8,101	10,500	10,500	10,500	10,700	10,700
4451	Lucia Mar Reimbursement	-	78,750	80,300	80,300	80,200	81,900	81,900
4458	State Grant	13,241	94,366	-	41,500	41,500	-	51,275
4460	Department of Justice Grant	-	5,025	-	-	-	-	-
4462	Local Grant	-	34,177	-	-	73,900	-	-
4463	CDBG Grant	26,107	-	-	-	-	-	-
4479	Office of Traffic Safety Grant - Police	-	162,512	-	87,824	87,824	-	-
4499	Rev from other Govmt Agencies	-	11,494	363,416	384,916	384,916	363,416	363,416
	Total	192,739	445,702	513,616	664,440	744,440	516,616	571,791
<u>COMMUNITY DEVELOPMENT CHARGES FOR SERVICES</u>								
4501	Developer Application Fees	31,857	31,374	21,400	21,400	21,400	21,800	21,400
4502	Filing/Certificate Fees	-	-	2,100	2,100	2,100	2,100	2,100
4504	File Fees-Appeals	4,471	(477)	1,000	1,000	1,000	1,000	1,000
4505	Plan Check Fees	286,846	274,670	275,400	275,400	390,000	280,900	306,000
4506	Lot Split/Subdivision	20,990	16,303	15,000	15,000	15,000	15,300	15,000
4507	Architect Review Fees	7,591	15,717	10,000	10,000	10,000	10,200	10,000
4509	Home Occupancy Permits	10,317	6,881	8,500	8,500	8,500	8,700	8,500
4510	Miscellaneous Plan Fees	47,521	41,721	33,600	33,600	33,600	34,300	33,600
4511	Pre-application Reviews	1,228	3,789	2,800	2,800	2,800	2,800	2,800
4512	Sign Reviews	-	353	600	600	600	600	600
4514	Minor Exceptions	-	-	1,100	1,100	1,100	1,100	1,100
4518	EIR Administrative Fee	-	-	-	-	-	-	-
	Total	410,821	390,331	371,500	371,500	486,100	378,800	402,100

FUND SUMMARIES

ACCOUNT	LINE ITEM	2021-22	2022-23	2023-24		2024-25		
		FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
<u>RECREATION CHARGES FOR SERVICES</u>								
4602	Children in Motion	349,297	325,292	60,615	60,615	113,600	-	-
4603	Play/Learn Sessions	61,775	70,783	4,752	4,752	1,494	-	-
4604	Play/Learn-Summer	3,287	1,789	-	-	1,333	-	-
4605	Special Interest Classes	332,176	311,921	285,000	285,000	285,000	290,700	290,700
4606	Sports Leagues	8,044	23,196	22,800	22,800	22,800	23,300	23,300
4607	Special Events	24,336	44,070	19,100	19,100	50,000	19,500	45,000
4608	Softball Leagues	17,787	12,427	18,600	18,600	5,000	19,000	7,500
4609	Recreation - Other Revenue	28,122	21,726	5,000	5,000	7,800	5,100	5,100
4614	Youth Wrestling Fund Raising	-	600	-	-	-	-	-
4655	Building Supervision	2,460	12,062	-	-	7,200	-	-
Total		827,286	823,866	415,867	415,867	494,227	357,600	371,600
<u>PUBLIC WORKS CHARGES FOR SERVICES</u>								
4701	Miscellaneous Engineering Fees	-	-	700	700	700	700	700
4702	Engineering Map/Plan Check	12,614	15,847	15,200	15,200	15,200	15,500	15,500
4703	Engineering Inspection Fees	69,670	1	62,400	62,400	-	63,600	-
4704	Grading Fees	-	-	-	-	-	-	-
4706	Stormwater Permit Fees	5,607	824	-	-	-	-	-
Total		87,891	16,672	78,300	78,300	15,900	79,800	16,200
<u>OTHER CHARGES FOR SERVICES</u>								
4728	Fingerprint Fees	-	-	-	-	-	-	-
4731	Live Scan Fingerprinting	1,525	1,888	1,300	1,300	1,300	1,300	1,300
4753	Sanitation District Billing Services	27,759	22,113	21,400	21,400	21,400	21,800	21,800
4762	Sewer Facility Charge	1,049	1,606	4,800	4,800	4,800	4,900	4,900
4771	County TMD Assessment Admin Fee	4,391	4,475	3,100	3,100	3,100	3,200	3,200
4772	FCFA Admin/Support Services	46,762	51,153	34,600	34,600	48,000	35,300	49,000
Total		81,486	81,235	65,200	65,200	78,600	66,500	80,200
<u>OTHER REVENUE</u>								
4801	Other Revenue	21,058	45,629	15,300	15,300	15,300	15,600	15,600
4803	Sales-Equipment/Materials	144,346	9,150	-	-	-	-	-
4804	Sales-Publications/Reports	362	618	500	500	500	500	500
4807	Expense Recovery	1,624	28,253	8,000	8,000	8,000	8,200	8,200
4808	Expense Recovery-Police	14,552	12,329	7,000	7,000	7,000	7,100	7,100
4809	Donations	14,459	9,313	-	-	-	-	-
4817	Santa Cop Sponsorship	8,799	12,848	10,000	10,000	10,000	10,200	10,200
4818	Cash over(short)	31	(84)	-	-	-	-	-
Total		205,231	118,055	40,800	40,800	40,800	41,600	41,600

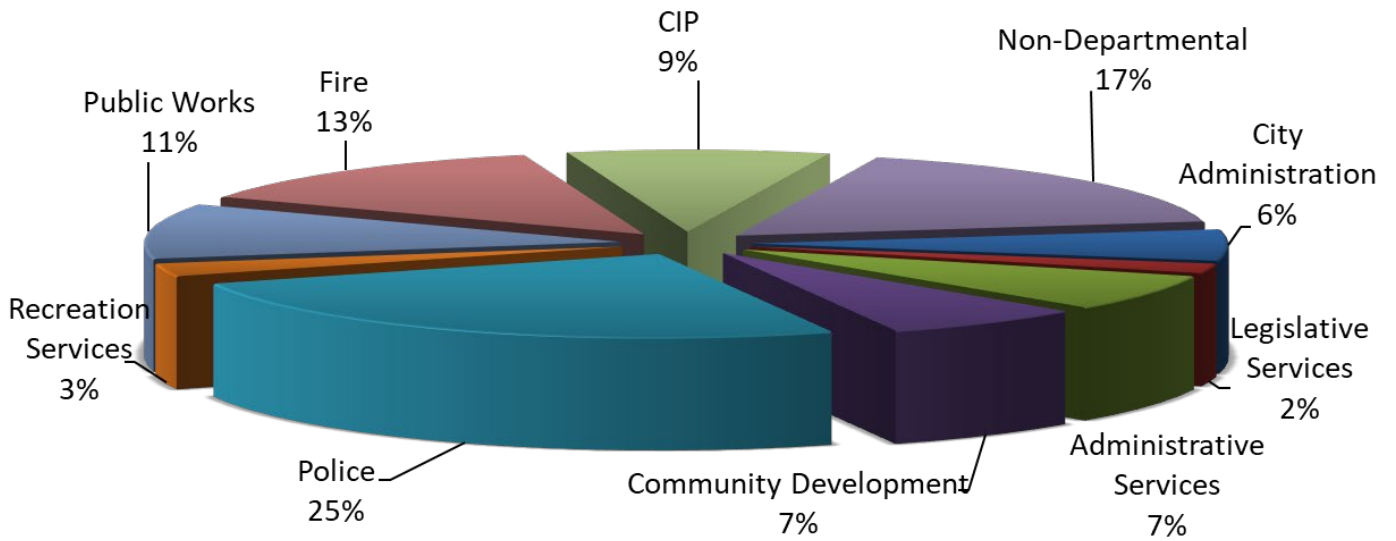
FUND SUMMARIES

ACCOUNT	LINE ITEM	2021-22	2022-23	2023-24			2024-25	
		FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
<u>TRANSFERS IN</u>								
4901	Personnel Transfers	1,454,508	1,410,504	798,800	798,800	798,800	823,900	823,900
4902	Operating Transfers	-	-	-	-	-	-	-
4903	Cost Allocation	1,306,092	1,308,096	1,974,466	1,974,466	1,675,000	2,014,000	1,675,000
4907	Transfers In - CDBG Fund	-	-	-	-	-	-	-
4909	Transfers In - TBID Fund	3,000	3,000	42,500	42,500	42,500	42,500	42,500
4920	Transfers In - Streets Fund	-	-	-	-	-	-	-
4930	Transfers In - Sewer Fund	-	-	-	-	-	-	-
4940	Transfers In - Water Fund	-	-	-	-	-	-	-
4950	Transfers In - Sales Tax Fund	202,104	203,100	268,300	268,300	208,300	274,700	224,900
4952	Transfers In - RDA Successor Fund	27,500	30,000	30,000	30,000	30,000	30,000	30,000
4965	Transfers In - American Rescue Plan Act	-	114,129	-	-	-	-	-
Total		2,993,204	3,068,829	3,114,066	3,114,066	2,754,600	3,185,100	2,796,300
Grand Total		\$ 24,536,740	\$ 25,499,631	\$ 24,620,093	\$ 24,894,617	\$ 24,907,676	\$ 25,217,769	\$ 25,150,770

FUND SUMMARIES

CONSOLIDATED GENERAL FUND EXPENDITURE

2024-25 General Fund Expenditures by Department



FUND SUMMARIES

GENERAL FUND EXPENDITURE BY OBJECT

ACCOUNT	LINE ITEM	2021-22	2022-23	FISCAL YEAR 2023-24			FISCAL YEAR 2024-25	
		FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
SALARIESFRINGE BENEFITS								
5101	Salaries-Full Time	\$ 4,687,631	\$ 4,923,452	\$ 6,994,400	\$ 7,614,625	\$ 7,614,625	\$ 7,224,000	\$ 7,917,700
5102	Salaries-Part Time	120,251	114,823	113,800	113,800	113,800	116,400	125,200
5103	Salaries-Temporary Part Time	387,084	420,313	199,900	209,900	209,900	224,700	194,000
5105	Salaries-Overtime	280,201	253,872	164,800	278,787	278,787	164,800	305,725
5107	Standby/Call Back Pay	7,200	8,064	7,000	7,000	7,000	7,000	11,500
5108	Holiday Pay	283,831	295,331	129,500	129,500	129,500	134,000	147,600
5109	Sick Leave Pay	102,148	79,807	-	-	-	-	-
5110	Annual Leave Buy Back	18,839	31,908	31,800	31,800	31,800	30,800	26,500
5111	Vacation Buy Back	20,365	24,232	21,500	21,500	21,500	21,500	24,000
5112	Sick Leave Buy Back	11,867	15,711	11,800	11,800	11,800	11,800	10,100
5113	Vacation Leave Pay	153,945	176,296	-	-	-	1,000	1,000
5114	Compensation Pay	81,619	65,811	-	-	-	-	-
5115	Annual Leave	149,867	239,103	-	-	-	-	-
5116	Field Training Premium	6,234	5,832	6,000	6,000	6,000	6,000	5,000
5121	PERS Retirement	690,239	698,628	880,400	880,400	880,400	906,000	1,016,200
5122	Social Security	451,661	525,730	535,400	535,400	535,400	549,400	579,500
5123	PARS-Retirement	7,987	8,505	5,200	5,200	5,200	5,500	5,700
5126	State Disability (SDI)	20,219	20,004	18,000	18,000	18,000	18,500	21,100
5127	Deferred Compensation	16,696	16,173	18,100	18,100	18,100	18,100	18,700
5128	UAL (Unfunded Accrued Liability)	1,519,503	2,206,923	1,380,100	1,380,100	1,336,767	1,350,200	1,630,500
5131	Health Insurance	944,476	928,701	1,127,000	1,127,000	1,130,352	1,218,600	1,205,000
5132	Dental Insurance	62,216	60,153	69,300	69,300	69,300	69,300	67,300
5133	Vision Insurance	15,775	15,823	19,000	19,000	19,000	18,900	18,500
5134	Life Insurance	7,704	7,512	9,400	9,400	9,400	9,200	9,200
5135	Long Term Disability Insurance	15,040	13,495	21,700	21,700	21,700	21,700	22,700
5136	Retirees Health Insurance	142,689	139,487	235,000	235,000	235,000	235,000	235,000
5137	Leave Payouts	15,260	103,307	-	-	-	-	-
5141	Workers Compensation	558,144	672,557	660,100	660,100	717,373	659,300	581,200
5142	Unemployment Insurance	12,559	13,145	-	-	-	-	-
5143	Uniform Allowance	10,195	11,111	10,900	10,900	10,900	10,900	13,400
5144	Car Allowance	20,159	19,321	20,100	20,100	20,100	20,100	21,300
5146	Expense Allowance	-	-	-	-	-	-	-
5147	Employee Assistance Program	2,107	1,487	-	-	1,584	-	2,000
5170	Employee Retention Incentive Progra	-	1,053,976	-	-	-	-	-
5148	Boot Allowance	1,853	2,511	2,200	2,200	2,200	2,200	2,200
5149	Motor Pay	2,229	4,270	2,000	2,000	2,000	2,000	2,000
5150	Bilingual Pay	3,611	3,461	3,600	3,600	3,600	3,600	4,200
5151	Cell Phone Allowance	18,044	20,676	26,800	26,800	26,800	26,100	25,600
5199	Salary Reimbursement	1,165	(3,554)	(635,400)	(635,400)	(635,400)	(649,400)	(710,900)
Total		\$ 10,850,612	\$ 13,197,956	\$ 12,089,400	\$ 12,833,612	\$ 12,852,488	\$ 12,437,200	\$ 13,538,725

FUND SUMMARIES

ACCOUNT	LINE ITEM	2021-22	2022-23	FISCAL YEAR 2023-24			FISCAL YEAR 2024-25	
		FINAL	FINAL	ADOPTED	AMENDED	ESTIMATED	CURRENT	PROPOSED
		ACTUAL	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET
SERVICES & SUPPLIES								
5201	Supplies - Office	\$ 25,319	\$ 37,410	\$ 41,100	\$ 41,100	\$ 41,100	\$ 37,000	\$ 37,000
5208	Postage/Mailing	19,889	13,305	20,200	20,200	20,200	20,200	20,200
5250	Supplies-Volunteer Program	1,050	1,199	1,850	1,850	1,850	1,850	1,850
5251	Supplies-Classes	6,029	10,726	9,000	9,000	9,000	9,000	9,000
5252	Supplies-Recreation Events	20,083	25,042	15,000	15,000	15,000	15,000	15,000
5253	Play/Learn Sessions	2,381	2,134	930	930	1,992	-	-
5254	Play/Learn-Summer	448	366	300	300	230	-	-
5255	Special Department Supplies	67,697	63,711	73,675	81,344	80,499	72,050	72,300
5257	Supplies-Leagues	7,778	15,385	27,600	27,600	27,600	27,600	27,600
5259	Children In Motion Supplies-Snacks	5,510	2,000	750	750	860	-	-
5261	Santa Cop	8,799	12,848	10,000	10,000	10,000	10,000	10,000
5272	Protective/Safety Clothing	45,894	32,232	43,500	43,500	43,500	43,500	43,500
5273	Small Tools	4,621	7,935	6,100	6,100	6,100	6,200	6,200
5274	Chemicals	3,422	4,993	3,700	3,700	3,700	3,700	3,700
5301	Advertising	5,006	4,456	12,100	12,100	12,100	12,100	12,100
5303	Contractual Services	1,541,286	2,139,391	3,459,201	3,129,596	3,089,151	3,533,288	3,391,958
5304	Professional Services	234,633	207,022	266,400	416,400	466,400	274,392	500,000
5306	Printing Services	47	185	600	600	600	600	600
5307	Disposal Fees	-	-	2,200	2,200	2,200	2,200	2,200
5308	Street Trees	156	1,765	2,100	2,100	2,100	2,100	2,100
5313	Five Cities Fire Authority	2,052,061	2,052,061	2,847,000	2,847,000	2,847,000	2,983,500	2,983,500
5315	Pre-Employment Physicals	6,074	23,975	12,780	12,780	12,780	12,780	22,780
5316	Job Recruitment Expense	1,127	1,585	5,890	5,890	5,890	5,889	5,889
5319	Services-Miscellaneous	5,738	4,198	6,800	6,800	6,800	6,800	6,800
5321	Animal Control Services	74,455	88,491	100,405	100,405	100,405	105,425	105,425
5322	Canine Program	-	-	-	-	-	-	-
5324	Forensic Mandate Services	13,135	2,388	15,500	15,500	15,500	15,500	15,500
5327	Services-Litigation Non-Insurance	24,814	112,839	25,000	25,000	25,000	25,750	25,750
5328	Task Force Services	24,600	24,600	30,000	30,000	30,000	30,000	30,000
5329	Live Scan Fingerprinting Expense	1,610	1,902	8,000	8,000	8,000	8,000	8,000
5330	Cable Casting Expense	27,896	30,463	35,000	35,000	35,000	35,000	35,000
5351	Services-Classes	185,075	216,307	150,000	150,000	150,000	150,000	150,000
5352	Services-Leagues	5,257	8,099	10,000	10,000	10,000	12,600	12,600
5353	Services-Events	4,685	5,972	41,550	41,550	41,550	42,800	42,800
5354	Building Supervision	-	20	250	250	250	250	250
5395	Community Services Grants	82,065	82,065	75,000	75,000	75,000	75,000	75,000
5396	Holiday Lights in the Village	-	-	-	-	-	-	-
5397	Business Assistance Grant	-	-	-	-	-	-	-
5398	Retraining Scholarship Program	15,000	3,500	-	21,500	21,500	-	-
5401	Utilities	230,459	221,460	245,300	245,300	245,300	255,800	255,800
5402	Power	214,529	218,433	230,000	230,000	230,000	235,000	235,000
5403	Telephone	45,599	48,304	48,700	48,700	48,700	48,700	35,000
5501	Travel/Conference/Training	105,862	88,947	135,220	140,388	134,388	133,220	163,220
5502	Tuition Reimbursement	3,940	11,099	5,300	5,300	5,300	5,300	5,300
5503	Memberships & Subscriptions	39,168	40,717	46,685	46,685	46,685	50,260	50,260
5504	Public Relations	58,937	85,405	37,500	37,500	37,500	38,000	38,000
5506	Elections	321	51,545	500	500	500	55,000	55,000
5508	Miscellaneous Expense	6,403	830	11,500	11,500	11,500	11,500	11,500
5551	Property Taxes	71	71	75	75	75	75	75
5552	Rent-Equipment	1,295	2,495	3,700	3,700	3,700	3,700	3,700

FUND SUMMARIES

ACCOUNT	LINE ITEM	2021-22	2022-23	FISCAL YEAR 2023-24			FISCAL YEAR 2024-25	
		FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
<u>SERVICES & SUPPLIES (Continued)</u>								
5553	Rent-Buildings & Land	11,942	12,434	17,500	17,500	17,500	18,000	33,000
5555	Bank Charges	64,929	65,745	55,000	55,000	55,000	60,000	60,000
5556	Penalties & Interest	-	-	-	-	-	-	-
5576	Liability Insurance-JPA Share	653,220	621,631	707,270	707,270	707,270	742,634	752,518
5578	Liability Insurance-Underground Tank	1,203	1,208	1,300	1,300	1,300	1,300	1,300
5579	Property Insurance	65,572	71,591	87,455	87,455	87,455	91,828	100,323
5580	Surety Bonds	1,401	1,471	1,600	1,600	1,600	1,600	1,600
5601	Maintenance-Vehicles	94,661	71,093	73,000	73,000	73,000	73,200	73,200
5602	Maintenance-Office Equipment	14,234	17,111	19,800	19,800	19,800	19,800	19,800
5603	Maintenance-Machinery & Equipmen	8,093	14,019	17,400	17,400	17,400	17,400	17,400
5604	Maintenance-Buildings	29,067	23,856	35,300	35,300	35,300	39,100	39,100
5605	Maintenance-Grounds	52,410	65,498	57,210	57,210	57,210	57,950	57,950
5606	Maintenance-Radio Communications	16,327	17,560	22,750	22,750	22,750	22,750	22,750
5607	Maintenance-Automated Services	70,784	97,538	88,385	88,385	88,385	88,385	88,385
5608	Gas & Oil	93,132	110,145	91,400	91,400	91,400	92,200	92,200
5614	Maintenance - PD Remodel	-	-	-	-	-	-	-
5615	Janitorial Services	19,350	19,935	16,200	16,200	16,200	16,400	16,400
5701	Office Equipment and Furniture	5,794	396	5,000	5,000	5,000	5,000	5,000
5702	Data Processing Equipment	22,497	94,244	14,240	16,740	16,740	10,640	23,640
Total		\$ 6,454,835	\$ 7,315,351	\$ 9,434,771	\$ 9,292,003	\$ 9,295,815	\$ 9,774,816	\$ 9,932,023
<u>DEBT SERVICE</u>								
5801	Debt - Principal Payment	\$ 98,245	\$ 284,633	\$ 268,692	\$ 268,692	\$ 288,087	\$ 265,747	\$ 265,747
5802	Debt - Interest Payment	1,165	16,932	32,874	32,874	13,479	20,639	20,639
5803	Lease Purchase Payments	29,083	6,368	8,000	8,000	5,600	8,000	8,000
Total		\$ 128,493	\$ 307,933	\$ 309,566	\$ 309,566	\$ 307,166	\$ 294,386	\$ 294,386
<u>TRANSFERS</u>								
5904	Transfers out - CIP Fund	\$ 246,048	\$ 282,467	\$ -	\$ 610,872	\$ 610,872	\$ 2,360,000	\$ 2,360,000
5902	Transfer out - Streets Fund	1,020,352	238,311	75,000	165,000	165,000	75,000	75,000
5906	Transfers out - USDA City Hall loan	39,996	39,996	40,000	40,000	40,000	40,000	40,000
5907	Transfers out - OPEB Fund	92,311	95,513	-	-	-	-	-
5909	Transfers out - TBID Fund	-	-	-	-	-	-	-
5973	Stormwater Resource Planning Grant	-	-	-	-	-	-	-
Total		\$ 1,398,707	\$ 656,288	\$ 115,000	\$ 815,872	\$ 815,872	\$ 2,475,000	\$ 2,475,000
<u>CAPITAL OUTLAY</u>								
6001	Office Equipment & Furniture	\$ 366	\$ 17,896	\$ -	\$ -	\$ -	\$ -	\$ -
6101	Data Processing Equipment	-	-	-	-	-	-	-
6103	Computer Licensing/Software	-	-	-	-	-	-	-
6201	Machinery & Equipment	12,632	33,625	29,500	79,500	79,500	149,500	29,500
6301	Vehicles	-	189,938	210,000	238,433	238,433	-	100,000
6401	Structures & Improvements	-	-	-	-	-	-	-
Total		\$ 12,998	\$ 241,459	\$ 239,500	\$ 317,933	\$ 317,933	\$ 149,500	\$ 129,500
Grand Total		\$ 18,845,646	\$ 21,718,987	\$ 22,188,237	\$ 23,568,986	\$ 23,589,274	\$ 25,130,902	\$ 26,369,634

FUND SUMMARIES

GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT

DEPARTMENT	2021-22	2022-23	FISCAL YEAR 2023-24			FISCAL YEAR 2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	CURRENT BUDGET	PROPOSED BUDGET
<u>City Administration</u>							
4001 City Council	\$ 165,460	\$ 159,789	\$ 157,500	\$ 179,000	\$ 173,000	\$ 159,300	\$ 158,500
4099 Retirees	237,673	239,125	235,000	235,000	235,000	235,000	235,000
4101 City Manager	299,468	406,133	599,800	666,200	628,700	613,500	675,800
4110 Human Resources	161,247	221,110	206,200	226,500	226,500	213,200	261,600
4003 City Attorney	262,145	321,245	294,400	444,400	494,400	303,142	528,750
Total City Administration	1,125,993	1,347,401	1,492,900	1,751,100	1,757,600	1,524,142	1,859,650
<u>Legislative and Information Services</u>							
4002 City Clerk	346,425	419,825	411,260	419,560	419,560	486,260	547,160
4140 Information Technology	-	-	-	-	-	-	-
4102 Printing/Duplicating	18,918	23,488	29,900	29,900	29,900	29,900	29,900
Total Legislative & Information Services	365,343	443,313	441,160	449,460	449,460	516,160	577,060
<u>Administrative Services</u>							
4120 Administrative Services	689,306	778,321	799,480	898,780	898,780	825,280	897,280
4140 Information Technology	601,973	726,855	892,900	927,310	927,310	905,000	1,244,650
4145 Non-Departmental	3,989,880	5,599,056	3,501,400	3,460,647	3,479,522	5,901,637	5,267,416
4145 FCFA (Fire Service)	2,052,061	2,052,061	2,847,000	2,847,000	2,847,000	2,983,500	2,983,500
CalPERS UAL payment	-	-	-	-	-	-	-
Total Administrative Services	7,333,220	9,156,293	8,040,780	8,133,737	8,152,612	10,615,417	10,392,846
<u>Community Development</u>							
4130 Planning	460,887	656,453	1,305,982	1,373,882	1,373,882	1,334,882	1,399,382
4301 Engineering	661,724	-	-	-	-	-	-
4212 Building & Life Safety	403,052	469,974	470,640	622,940	622,940	474,140	680,240
Total Community Development	1,525,663	1,126,427	1,776,622	1,996,822	1,996,822	1,809,022	2,079,622
<u>Police Department</u>							
4201 Police	1,102,005	1,828,647	1,478,015	1,506,015	1,503,615	1,546,337	1,593,737
4203 Patrol Services	3,323,697	2,895,898	3,604,500	3,891,900	3,891,900	3,729,900	4,169,500
4204 Police Support Services	1,130,263	1,041,724	1,308,535	1,378,360	1,378,360	1,461,035	1,592,835
4207 ABC Grant	-	-	-	41,500	41,500	-	51,275
4208 DOJ Tobacco Grant	9,230	-	-	-	-	-	-
4209 OTS - Special Grant Programs	33,504	31,029	-	87,824	87,824	-	-
4210 OTS - COLLISION/CITATION E-REPORTING SYS	-	108,993	-	-	-	-	-
Total Police Department	5,598,698	5,906,291	6,391,050	6,905,599	6,903,199	6,737,272	7,407,347
<u>Recreation Department</u>							
4421 Recreation Administration	441,507	489,916	552,700	570,100	570,100	524,700	509,900
4423 Pre-School Program	108,063	58,695	16,930	16,930	17,922	-	-
4424 Recreation-Special Programs	229,957	282,730	255,000	255,000	255,000	258,850	258,850
4425 Children In Motion	292,824	263,525	59,340	59,340	55,660	-	-
Total Recreation Services	1,072,351	1,094,865	883,970	901,370	898,682	783,550	768,750
<u>Public Works</u>							
4307 Public Works Administration	865,803	896,054	1,075,175	1,138,985	1,198,985	1,109,950	1,187,570
4301 Engineering	-	742,241	711,600	688,000	628,000	681,000	757,700
4420 Park Maintenance	376,126	496,788	730,500	852,700	852,700	707,389	630,489
4430 Soto Sports Complex Maintenance	214,021	140,723	240,950	254,350	254,350	235,450	255,050
4305 Automotive Shop	175,956	176,109	181,280	190,880	190,880	172,000	190,100
4213 Government Buildings	192,470	192,481	222,250	305,983	305,983	239,550	263,450
Total Public Works	1,824,377	2,644,396	3,161,755	3,430,898	3,430,898	3,145,339	3,284,359
Grand Total	\$ 18,845,646	\$ 21,718,987	\$ 22,188,237	\$ 23,568,986	\$ 23,589,274	\$ 25,130,902	\$ 26,369,634

FUND SUMMARIES

ENTERPRISE FUNDS

FUND: 612 SEWER

This fund is used to account for maintenance of sewer lines connecting City residents to the South San Luis Obispo County Sanitation District sewer treatment plant. Money is collected from utility bills paid by customers.

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24			2024-25	
				ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Working Capital	\$ 1,524,128	\$ 1,122,337	\$ 581,859	\$ 1,122,337	\$ 30,519	\$ 30,519	\$ 65,214	\$ 65,214
Revenues:								
Revenues	973,133	915,082	946,512	1,965,850	1,965,850	1,291,427	1,272,250	1,272,250
Transfers In	-	20,423	145,111	337,250	337,250	286,875	-	-
Total Revenues	973,133	935,504	1,091,623	2,303,100	2,303,100	1,578,302	1,272,250	1,272,250
Expenses:								
Salaries and Benefits	183,733	263,499	289,991	388,700	401,400	361,400	402,100	425,000
Services and Supplies	118,488	130,755	172,269	201,900	209,200	199,200	212,900	223,300
Debt Service	519	163	-	-	-	-	-	-
Operating Equipment	641,597	595,412	570,926	49,500	49,500	53,107	2,500	2,500
Capital Improvement Program	22,483	-	145,111	1,132,000	1,132,000	357,000	282,000	100,000
Transfers Out	408,104	486,153	464,667	572,900	620,400	572,900	531,400	578,900
Total Expenditures	1,374,924	1,475,982	1,642,964	2,345,000	2,412,500	1,543,607	1,430,900	1,329,700
Ending Available Working Capital	\$ 1,122,337	\$ 581,859	\$ 30,519	\$ 1,080,437	\$ (78,881)	\$ 65,214	\$ (93,436)	\$ 7,764

FUND: 634 SEWER FACILITY

This fund is used to account for the accumulation of sewer facility revenues to be used in capital improvement projects in the City. Money is collected from development to offset the impacts new development has on the sewer collection system.

	2021-22		2022-23		2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET	
Beginning Working Capital	\$ 324,066	\$ 328,790	\$ 324,066	\$ 324,066	\$ 346,404	\$ 346,404	\$ 383,404	\$ 383,404	
Revenues:									
Revenues	4,724	17,614	37,000	37,000	37,000	37,000	37,000	37,000	
Transfers In	-	-	-	-	-	-	-	-	
Total Revenues	4,724	17,614	37,000	37,000	37,000	37,000	37,000	37,000	
Expenses:									
Salaries and Benefits	-	-	-	-	-	-	-	-	
Services and Supplies	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Capital Improvement Program	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	
Total Expenditures	-	-	-	-	-	-	-	-	
Ending Available Working Capital	\$ 328,790	\$ 346,404	\$ 361,066	\$ 361,066	\$ 383,404	\$ 383,404	\$ 420,404	\$ 420,404	

FUND SUMMARIES

FUND: 640 WATER

This fund is used to account for the activities associated with the transmission and distribution of potable water by the City to its users. Money is collected from utility bills paid by customers.

	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Working Capital	\$ 3,867,001	\$ 3,008,047	\$ 3,981,134	\$ 2,271,158	\$ 2,271,158	\$ 2,067,259	2,067,259
Revenues:							
Revenues	6,703,369	6,743,434	7,944,693	7,944,693	7,944,693	8,507,590	8,497,590
Transfers In	343,398	-	-	1,698,563	1,698,563	-	-
Total Revenues	7,046,767	6,743,434	7,944,693	9,643,256	9,643,256	8,507,590	8,497,590
Expenses:							
Salaries and Benefits	753,711	814,936	797,900	833,200	833,200	780,800	853,500
Services and Supplies	650,617	643,074	784,265	800,440	800,440	1,569,300	1,619,800
Debt Service	19	-	13,500	-	-	-	-
Capital Outlay	279,125	277,240	67,500	1,200	1,200	45,000	45,000
Capital Improvement Progr	323,073	366,040	2,474,888	1,362,622	2,371,687	430,000	430,000
Transfers Out	5,899,174	5,379,034	5,977,193	6,058,355	5,840,628	5,954,185	5,762,950
Total Expenditures	7,905,720	7,480,324	10,115,246	9,055,817	9,847,155	8,779,285	8,711,250
Ending Available Working Cap	\$ 3,008,047	\$ 2,271,158	\$ 1,810,581	\$ 2,858,597	\$ 2,067,259	\$ 1,795,564	1,853,599

FUND: 641 LOPEZ

This fund is responsible for the purchase of water from Lopez Dam. The City has a 50.55% share of the water and expense generated by Zone 3 – County of San Luis Obispo’s Flood Control and Water Conservation District.

	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Working Capital	\$ 1,706,317	\$ 1,706,778	\$ 1,706,778	\$ 1,202,662	\$ 1,202,662	\$ 1,256,189	\$ 1,256,189
Revenues:							
Revenues	461	(4,116)	-	-	-	-	-
Transfers In	3,693,150	3,214,571	3,962,121	3,962,121	3,962,121	3,962,121	3,889,750
Total Revenues	3,693,611	3,210,455	3,962,121	3,962,121	3,962,121	3,962,121	3,889,750
Expenses:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	3,693,150	3,714,571	3,962,121	3,962,121	3,908,594	3,962,121	3,889,750
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Capital Improvement Program	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	3,693,150	3,714,571	3,962,121	3,962,121	3,908,594	3,962,121	3,889,750
Ending Available Working Capital	\$ 1,706,778	\$ 1,202,662	\$ 1,706,778	\$ 1,202,662	\$ 1,256,189	\$ 1,256,189	\$ 1,256,189

FUND SUMMARIES

FUND: 642 WATER FACILITY

This fund is used to account for the accumulation of water facility revenues to be used in capital improvement projects in the City. Money is collected from development to offset the impacts new development has on the water distribution system.

	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Working Capital	1,021,269	1,013,711	1,013,711	1,040,290	1,040,290	\$ 763,542	\$ 763,542
Revenues:							
Revenues	(7,557)	26,579	65,000	65,000	65,000	65,000	65,000
Transfers In	-	-	-	-	-	-	-
Total Revenues	(7,557)	26,579	65,000	65,000	65,000	65,000	65,000
Expenses:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Capital Improvement Program	-	-	-	-	-	-	-
Transfers Out	-	-	-	341,748	341,748	-	-
Total Expenditures	-	-	-	341,748	341,748	-	-
Ending Available Working Capital	\$ 1,013,711	\$ 1,040,290	\$ 1,078,711	\$ 763,542	\$ 763,542	\$ 828,542	\$ 828,542

FUND SUMMARIES

SPECIAL REVENUE FUNDS

FUND: 210 FIRE PROTECTION IMPACT FEES

This fund accounts for impact fees collected from developers for the expansion of the existing fire station in order to serve future development.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 341,820	\$ 354,562	\$ 405,561	\$ 382,385	\$ 382,385	\$ 403,385	\$ 403,385
Revenues:							
Revenues	12,742	27,823	21,000	21,000	21,000	26,000	26,000
Transfers In	-	-	-	-	-	-	-
Total Revenues	12,742	27,823	21,000	21,000	21,000	26,000	26,000
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Change in Fund Balance	12,742	27,823	21,000	21,000	21,000	26,000	26,000
Ending Fund Balance	\$ 354,562	\$ 382,385	\$ 426,561	\$ 403,385	\$ 403,385	\$ 429,385	\$ 429,385

FUND: 211 PUBLIC ACCESS TELEVISION

This fund accounts for fees collected from Charter Communications that are restricted for support of public, education, and government access programming and equipment.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 193,039	\$ 192,064	\$ 193,515	\$ 221,070	\$ 221,070	\$ 0	\$ 0
Revenues:							
Revenues	40,646	45,194	45,200	45,200	45,200	46,200	46,200
Transfers In	-	-	-	-	-	-	-
Total Revenues	40,646	45,194	45,200	45,200	45,200	46,200	46,200
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	41,621	16,188	218,750	291,350	266,270	39,900	39,900
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	41,621	16,188	218,750	291,350	266,270	39,900	39,900
Change in Fund Balance	(975)	29,006	(173,550)	(246,150)	(221,070)	6,300	6,300
Ending Fund Balance	\$ 192,064	\$ 221,070	\$ 19,965	\$ (25,080)	\$ 0	\$ 6,300	\$ 6,300

FUND SUMMARIES

FUND: 212 POLICE PROTECTION IMPACT FEES

This fund accounts for impact fees collected from developers for the expansion of the existing police facility in order to serve future development.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 53,434	\$ 54,271	\$ 59,571	\$ 58,518	\$ 58,518	\$ 63,818	\$ 63,818
Revenues:							
Revenues	837	4,247	5,300	5,300	5,300	5,300	5,300
Transfers In	-	-	-	-	-	-	-
Total Revenues	837	4,247	5,300	5,300	5,300	5,300	5,300
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Change in Fund Balance	837	4,247	5,300	5,300	5,300	5,300	5,300
Ending Fund Balance	\$ 54,271	\$ 58,518	\$ 64,871	\$ 63,818	\$ 63,818	\$ 69,118	\$ 69,118

FUND: 213 PARK DEVELOPMENT

This fund accounts for the receipts of park-in-lieu fees (Quimby) and grant revenues that are used for construction, park acquisition, and development of park facilities.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 1,337,995	\$ 1,417,202	\$ 1,417,202	\$ 1,430,686	\$ 1,430,686	\$ 1,486,686	\$ 1,486,686
Revenues:							
Revenues	79,207	13,484	56,000	56,000	56,000	56,000	56,000
Transfers In	-	-	-	-	-	-	-
Total Revenues	79,207	13,484	56,000	56,000	56,000	56,000	56,000
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Change in Fund Balance	79,207	13,484	56,000	56,000	56,000	56,000	56,000
Ending Fund Balance	\$ 1,417,202	\$ 1,430,686	\$ 1,473,202	\$ 1,486,686	\$ 1,486,686	\$ 1,542,686	\$ 1,542,686

FUND SUMMARIES

FUND: 214 PARK IMPROVEMENT

Impact fees collected from developers for park improvements are to be used to maintain the adopted level of service for neighborhood and community parks of 4.0 acres per thousand population. This fund accounts for the receipt and use of these monies.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 308,247	\$ 215,690	\$ 206,590	\$ 189,988	\$ 189,988	\$ 165,888	\$ 165,888
Revenues:							
Revenues	23,063	32,547	50,900	50,900	50,900	50,900	50,900
Transfers In	-	-	-	-	-	-	-
Total Revenues	23,063	32,547	50,900	50,900	50,900	50,900	50,900
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	-	-	75,000	75,000	75,000	62,000	62,000
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	115,620	58,249	-	-	-	-	-
Total Expenditures	115,620	58,249	75,000	75,000	75,000	62,000	62,000
Change in Fund Balance	(92,557)	(25,702)	(24,100)	(24,100)	(24,100)	(11,100)	(11,100)
Ending Fund Balance	\$ 215,690	\$ 189,988	\$ 182,490	\$ 165,888	\$ 165,888	\$ 154,788	\$ 154,788

FUND: 215 RECREATION COMMUNITY CENTER

This fund accounts for impact fees collected from developers and used for recreation facilities in order to maintain the adopted level of service of recreation/community center facilities of 542 square feet per thousand population.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 25,260	\$ 26,485	\$ 30,685	\$ 28,486	\$ 28,486	\$ 30,686	\$ 30,686
Revenues:							
Revenues	1,225	2,001	2,200	2,200	2,200	2,200	2,200
Transfers In	-	-	-	-	-	-	-
Total Revenues	1,225	2,001	2,200	2,200	2,200	2,200	2,200
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Change in Fund Balance	1,225	2,001	2,200	2,200	2,200	2,200	2,200
Ending Fund Balance	\$ 26,485	\$ 28,486	\$ 32,885	\$ 30,686	\$ 30,686	\$ 32,886	\$ 32,886

FUND SUMMARIES

FUND: 216 GRACE LANE ASSESSMENT DISTRICT

This fund accounts for the landscape maintenance within the Grace Lane housing tract. A special benefit assessment is levied on property owners to pay for landscape maintenance expenditures.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 40,543	\$ 39,231	\$ 29,221	\$ 32,872	\$ 32,872	\$ 26,737	\$ 26,737
Revenues:							
Revenues	8,767	9,668	10,000	10,000	10,000	10,000	10,000
Transfers In	-	-	-	-	-	-	-
Total Revenues	8,767	9,668	10,000	10,000	10,000	10,000	10,000
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	6,982	12,931	14,535	14,535	14,535	14,535	14,535
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	3,096	3,096	1,600	1,600	1,600	1,600	1,600
Total Expenditures	10,078	16,027	16,135	16,135	16,135	16,135	16,135
Change in Fund Balance	(1,311)	(6,359)	(6,135)	(6,135)	(6,135)	(6,135)	(6,135)
Ending Fund Balance	\$ 39,231	\$ 32,872	\$ 23,086	\$ 26,737	\$ 26,737	\$ 20,602	\$ 20,602

FUND: 217 LANDSCAPE MAINTENANCE DISTRICTS

This fund accounts for the landscape maintenance of parkways within two housing tracts. A special benefit assessment is levied on property owners to pay for landscape maintenance expenditures.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 1,287	\$ 4,418	\$ 4,418	\$ 5,014	\$ 5,014	\$ 5,014	\$ 5,014
Revenues:							
Revenues	5,733	5,496	5,900	5,900	5,900	5,900	5,900
Transfers In	-	-	-	-	-	-	-
Total Revenues	5,733	5,496	5,900	5,900	5,900	5,900	5,900
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	2,601	2,896	5,700	5,700	5,700	5,700	5,700
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	-	2,004	200	200	200	1,400	1,400
Total Expenditures	2,601	4,900	5,900	5,900	5,900	7,100	7,100
Change in Fund Balance	3,131	596	-	-	-	(1,200)	(1,200)
Ending Fund Balance	\$ 4,418	\$ 5,014	\$ 4,418	\$ 5,014	\$ 5,014	\$ 3,814	\$ 3,814

FUND SUMMARIES

FUND: 219 PARKSIDE ASSESSMENT DISTRICT

This fund accounts for revenue derived from annual assessments, which are used to pay the cost incurred by the City for landscape maintenance.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 463,760	\$ 475,734	\$ 483,334	\$ 489,296	\$ 489,296	\$ 501,116	\$ 501,116
Revenues:							
Revenues	37,240	48,312	46,500	46,500	46,500	46,500	46,500
Transfers In	-	-	-	-	-	-	-
Total Revenues	37,240	48,312	46,500	46,500	46,500	46,500	46,500
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	19,170	28,653	32,380	32,380	32,380	32,380	32,380
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	6,096	6,096	2,300	2,300	2,300	252,300	252,300
Total Expenditures	25,266	34,749	34,680	34,680	34,680	284,680	284,680
Change in Fund Balance	11,974	13,563	11,820	11,820	11,820	(238,180)	(238,180)
Ending Fund Balance	\$ 475,734	\$ 489,296	\$ 495,154	\$ 501,116	\$ 501,116	\$ 262,936	\$ 262,936

FUND: 220 STREETS (GAS TAX)

This fund accounts for receipts and expenditures of money apportioned by the State under Streets and Highway Code. The use of gas tax revenues can only be used to construct and maintain streets, roads and highways.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 90,338	\$ 81,326	\$ 244,024	\$ 81,325	\$ 81,325	\$ 66,564	66,564
Revenues:							
Revenues	970,471	894,727	891,066	891,066	953,508	1,027,100	972,800
Transfers In	471,048	507,467	576,000	576,000	576,000	500,000	655,000
Total Revenues	1,441,519	1,402,194	1,467,066	1,467,066	1,529,508	1,527,100	1,627,800
Expenditures:							
Salaries and Benefits	504,575	507,329	547,200	558,500	558,500	565,000	600,300
Services and Supplies	263,827	326,357	310,800	415,100	415,100	382,700	382,700
Debt Service	28,545	8,369	8,369	8,369	8,369	8,369	8,369
Capital Outlay	-	41,352	22,000	22,000	22,000	140,000	140,000
Transfers Out	653,584	518,788	540,300	540,300	540,300	561,100	561,100
Total Expenditures	1,450,531	1,402,195	1,428,669	1,544,269	1,544,269	1,657,169	1,692,469
Change in Fund Balance	(9,012)	(1)	38,397	(77,203)	(14,761)	(130,069)	(64,669)
Ending Fund Balance	\$ 81,326	\$ 81,325	\$ 282,421	\$ 4,122	\$ 66,564	\$ (63,505)	1,895

FUND SUMMARIES

FUND: 222 TRAFFIC SIGNALIZATION

This fund accounts for traffic signalization assessment levied against developments for the future cost of traffic signals.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 1,139,198	\$ 1,130,771	\$ 1,186,771	\$ 1,136,640	\$ 1,136,640	\$ 1,172,640	1,172,640
Revenues:							
Revenues	(8,427)	36,942	36,000	36,000	36,000	36,000	36,000
Transfers In	-	-	-	-	-	-	-
Total Revenues	(8,427)	36,942	36,000	36,000	36,000	36,000	36,000
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	-	31,074	-	-	-	-	-
Total Expenditures	-	31,074	-	-	-	-	-
Change in Fund Balance	(8,427)	5,869	36,000	36,000	36,000	36,000	36,000
Ending Fund Balance	\$ 1,130,771	\$ 1,136,640	\$ 1,222,771	\$ 1,172,640	\$ 1,172,640	\$ 1,208,640	1,208,640

FUND: 223 TRAFFIC CIRCULATION

This fund accounts for developer traffic mitigation measure fees charged as a result of an environmental review.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 153,760	\$ 152,089	\$ 152,589	\$ 153,496	\$ 153,496	\$ 153,996	153,996
Revenues:							
Revenues	(1,671)	1,407	500	500	500	500	500
Transfers In	-	-	-	-	-	-	-
Total Revenues	(1,671)	1,407	500	500	500	500	500
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Change in Fund Balance	(1,671)	1,407	500	500	500	500	500
Ending Fund Balance	\$ 152,089	\$ 153,496	\$ 153,089	\$ 153,996	\$ 153,996	\$ 154,496	\$ 154,496

FUND SUMMARIES

FUND: 224 TRANSPORTATION FACILITY IMPACT

This fund accounts for developer impact fees (AB1600 fees) paid to protect the public health, safety, and welfare by maintaining the existing level of public services for existing and future residents within the City of Arroyo Grande.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 2,601,058	\$ 2,587,414	\$ 1,359,946	\$ 2,682,500	\$ 2,682,500	\$ 2,742,500	\$ 2,742,500
Revenues:							
Revenues	(13,644)	95,086	60,000	60,000	60,000	60,000	60,000
Transfers In	-	-	-	-	-	-	-
Total Revenues	(13,644)	95,086	60,000	60,000	60,000	60,000	60,000
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Change in Fund Balance	(13,644)	95,086	60,000	60,000	60,000	60,000	60,000
Ending Fund Balance	\$ 2,587,414	\$ 2,682,500	\$ 1,419,946	\$ 2,742,500	\$ 2,742,500	\$ 2,802,500	\$ 2,802,500

FUND: 225 TRANSPORTATION

This revenue source is provided by the San Luis Obispo County of Government's (SLOCOG) Local Transportation Fund (LTF). The annual appropriation is restricted to transportation systems, including transit, pedestrian, street and road maintenance.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 540,130	\$ 967,679	\$ 1,248,679	\$ 1,337,178	\$ 1,337,178	\$ 1,452,178	\$ 1,452,178
Revenues:							
Revenues	660,553	602,502	515,000	515,000	515,000	516,000	516,000
Transfers In	-	-	-	-	-	-	-
Total Revenues	660,553	602,502	515,000	515,000	515,000	516,000	516,000
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	233,004	233,004	400,000	400,000	400,000	425,000	580,000
Total Expenditures	233,004	233,004	400,000	400,000	400,000	425,000	580,000
Change in Fund Balance	427,549	369,498	115,000	115,000	115,000	91,000	(64,000)
Ending Fund Balance	\$ 967,679	\$ 1,337,178	\$ 1,363,679	\$ 1,452,178	\$ 1,452,178	\$ 1,543,178	\$ 1,388,178

FUND SUMMARIES

FUND: 232 IN-LIEU AFFORDABLE HOUSING

This fund accounts for monies paid by developers in meeting the City's mandatory affordable housing requirements.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 1,099,746	\$ 1,145,827	\$ 1,172,327	\$ 1,172,609	\$ 1,172,609	\$ 750,738	\$ 750,738
Revenues:							
Revenues	46,081	26,782	26,500	26,500	26,500	26,500	26,500
Transfers In	-	-	-	-	-	-	-
Total Revenues	46,081	26,782	26,500	26,500	26,500	26,500	26,500
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	-	-	-	448,370	448,370	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	-	-	-	448,370	448,370	-	-
Change in Fund Balance	46,081	26,782	26,500	(421,870)	(421,870)	26,500	26,500
Ending Fund Balance	\$ 1,145,827	\$ 1,172,609	\$ 1,198,827	\$ 750,738	\$ 750,738	\$ 777,238	\$ 777,238

FUND: 233 IN-LIEU UNDERGROUND UTILITY

This fund accounts for monies paid by developers in meeting the City's underground utility requirements.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 19,943	\$ 19,659	\$ 19,942	\$ 19,841	\$ 19,841	\$ 19,841	\$ 19,841
Revenues:							
Revenues	(284)	182	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	(284)	182	-	-	-	-	-
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Change in Fund Balance	(284)	182	-	-	-	-	-
Ending Fund Balance	\$ 19,659	\$ 19,841	\$ 19,942	\$ 19,841	\$ 19,841	\$ 19,841	\$ 19,841

FUND SUMMARIES

FUND: 240 TOURISM BUSINESS IMPROVEMENT DISTRICT

The purpose of the Tourism Business Improvement District (TBID) is to provide projects, programs and activities that benefit lodging businesses located and operating within the City of Arroyo Grande. A two percent (2%) assessment is levied on all lodging businesses of the rent charged by the operator per occupied room per night for all transient occupancies. Revenue collected is used to promote the lodging industry within the City.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 328,350	\$ 405,833	\$ 383,583	\$ 436,489	\$ 436,489	\$ 420,739	\$ 420,739
Revenues:							
Revenues	290,014	307,704	309,500	309,500	309,750	319,050	319,020
Transfers In	-	-	-	-	-	-	-
Total Revenues	290,014	307,704	309,500	309,500	309,750	319,050	319,020
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	204,527	269,044	275,500	275,500	275,500	275,500	411,850
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	8,004	8,004	50,000	50,000	50,000	50,000	50,000
Total Expenditures	212,531	277,048	325,500	325,500	325,500	325,500	461,850
Change in Fund Balance	77,483	30,656	(16,000)	(16,000)	(15,750)	(6,450)	(142,830)
Ending Fund Balance	\$ 405,833	\$ 436,489	\$ 367,583	\$ 420,489	\$ 420,739	\$ 414,289	\$ 277,909

FUND: 241 WATER AVAILABILITY FUND

Pursuant to the provisions of Section 38743 of the Government Code, water availability charges is a “special charge” which is levied to each parcel of property not served with city water. These charges are restricted for the sole purpose of expanding water supply such as desalination plant, recycled water, scalping plant, etc.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 1,601,901	\$ 1,291,275	\$ 45,950	\$ 40,851	\$ 40,851	\$ 56,080	\$ 56,080
Revenues:							
Revenues	(13,048)	40,851	58,000	58,000	58,000	58,000	58,000
Transfers In	-	-	-	-	-	-	-
Total Revenues	(13,048)	40,851	58,000	58,000	58,000	58,000	58,000
Expenditures:							
Services and Supplies	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	297,578	1,291,275	-	42,771	42,771	-	-
Total Expenditures	297,578	1,291,275	-	42,771	42,771	-	-
Change in Fund Balance	(310,626)	(1,250,424)	58,000	15,229	15,229	58,000	58,000
Ending Fund Balance	\$ 1,291,275	\$ 40,851	\$ 103,950	\$ 56,080	\$ 56,080	\$ 114,080	\$ 114,080

FUND SUMMARIES

FUND: 250 CDBG GRANT FUND

This fund accounts for revenues and expenditures related to Community Development Block Grant (CDBG) Funds. The program is a flexible program that provides the City with resources to address a wide range of unique community development needs.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 20,923	\$ 20,923	\$ 17,242	\$ 20,923	\$ 20,923	\$ 0	0
Revenues:							
Revenues	-	-	56,749	64,707	153,458	-	12,391
Transfers In	-	-	-	-	-	-	-
Total Revenues	-	-	56,749	64,707	153,458	-	12,391
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	-	-	56,749	174,381	174,381	12,391	12,391
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	-	-	56,749	174,381	174,381	12,391	12,391
Change in Fund Balance	-	-	-	(109,674)	(20,923)	(12,391)	-
Ending Fund Balance	\$ 20,923	\$ 20,923	\$ 17,242	\$ (88,751)	\$ 0	\$ (12,391)	0

FUND: 260 AMERICAN RESCUE PLAN ACT (ARPA)

This fund accounts for American Rescue Plan Act (ARPA) funds. On March 11, 2021 President Biden signed ARPA into law. ARPA is intended to provide financial aid to families, governments, businesses, schools, non-profits and others impacted by the COVID-19 public health crisis. To support the immediate pandemic response, bring back jobs, and lay the groundwork for a strong and equitable recovery, ARPA established the Coronavirus State and Local Recovery Fund, designed to deliver \$350 billion to state, local, territorial, and Tribal governments to bolster their response to the COVID-19 emergency and recover from the economic impacts caused by the public health crisis. This legislation provided \$27 billion in federal money to the State of California. The State will allocate \$1.2 billion to non-entitlement units of local government (NEUs). As an NEU, Arroyo Grande is eligible to receive \$4,300,241.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ -	\$ -	\$ 1,453,900	\$ (105,180)	\$ (105,180)	\$ (0)	\$ (0)
Revenues:							
Revenues	604,246	697,722	-	2,998,274	2,998,274	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	604,246	697,722	-	2,998,274	2,998,274	-	-
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	31,643	137,981	-	-	300,000	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	572,603	664,921	1,453,900	2,767,944	2,593,095	-	-
Total Expenditures	604,246	802,902	1,453,900	2,767,944	2,893,095	-	-
Change in Fund Balance	-	(105,180)	(1,453,900)	230,331	105,180	-	-
Ending Fund Balance	\$ -	\$ (105,180)	\$ 0	\$ 125,151	\$ (0)	\$ (0)	\$ (0)

FUND SUMMARIES

FUND: 271 STATE COPS BLOCK GRANT

This fund accounts for the receipt and use of monies from the State of California restricted to the purchase of police equipment and technology for crime prevention.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 397,272	\$ 533,489	\$ 377,289	\$ 683,208	\$ 683,208	\$ 558,708	\$ 558,708
Revenues:							
Revenues	158,663	191,763	140,800	140,800	140,800	140,800	140,800
Transfers In	-	-	-	-	4,000	-	-
Total Revenues	158,663	191,763	140,800	140,800	144,800	140,800	140,800
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-	-
Capital Outlay	22,446	42,043	25,000	25,000	25,000	-	-
Transfers Out	-	-	119,300	244,300	244,300	-	-
Total Expenditures	22,446	42,043	144,300	269,300	269,300	-	-
Change in Fund Balance	136,217	149,719	(3,500)	(128,500)	(124,500)	140,800	140,800
Ending Fund Balance	\$ 533,489	\$ 683,208	\$ 373,789	\$ 554,708	\$ 558,708	\$ 699,508	\$ 699,508

FUND SUMMARIES

AGENCY FUNDS

FUND: 286 SUCCESSOR AGENCY TO THE FORMER REDEVELOPMENT AGENCY

This private-purpose trust fund was created to hold the assets of the former redevelopment agency of the City of Arroyo Grande until they are distributed to other units of state and local government after the payment of enforceable obligations have been made.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ (2,342,921)	\$ (2,167,489)	\$ (2,569,372)	\$ (2,380,831)	\$ (2,380,831)	\$ (2,366,620)	\$ (2,366,620)
Revenues:							
Revenues	403,763	-	412,944	412,944	412,944	412,944	412,944
Transfers In	-	-	-	-	-	-	-
Total Revenues	403,763	-	412,944	412,944	412,944	412,944	412,944
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	6,854	7,225	2,000	2,000	6,854	2,000	2,000
Debt Service	191,478	176,117	382,944	382,944	361,879	382,944	382,944
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Total Expenditures	228,332	213,342	414,944	414,944	398,733	414,944	414,944
Change in Fund Balance	175,431	(213,342)	(2,000)	(2,000)	14,211	(2,000)	(2,000)
Ending Fund Balance	\$ (2,167,489)	\$ (2,380,831)	\$ (2,571,372)	\$ (2,382,831)	\$ (2,366,620)	\$ (2,368,620)	\$ (2,368,620)

FUND: 287 SUCCESSOR AGENCY TO THE FORMER REDEVELOPMENT AGENCY - HOUSING FUNCTION

This private-purpose trust fund was created to hold the housing assets of the former redevelopment agency of the City of Arroyo Grande until they are distributed to other units of state and local government after the payment of enforceable obligations have been made.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 1,594,478	\$ 1,620,847	\$ 1,619,534	\$ 1,647,160	\$ 1,647,160	\$ 1,645,486	\$ 1,645,486
Revenues:							
Revenues	27,859	27,859	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	27,859	27,859	-	-	-	-	-
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	1,491	1,546	1,500	1,500	1,674	1,500	1,500
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	1,491	1,546	1,500	1,500	1,674	1,500	1,500
Ending Fund Balance	\$ 1,620,847	\$ 1,647,160	\$ 1,618,034	\$ 1,645,660	\$ 1,645,486	\$ 1,643,986	\$ 1,643,986

FUND SUMMARIES

FUND: 751 DOWNTOWN PARKING

This agency fund collects assessments from Arroyo Grande Village merchants for the maintenance of the Village parking lots for the Downtown Village Merchants Association.

ITEM	2021-22	2022-23	2023-24			2024-25	
	FINAL ACTUAL	FINAL ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED BUDGET	CURRENT BUDGET	PROPOSED BUDGET
Beginning Fund Balance	\$ 2,029	\$ 2,565	\$ 147,019	\$ 150,275	\$ 150,275	\$ 150,201	\$ 150,201
Revenues:							
Revenues	11,352	156,128	11,000	11,000	11,319	11,000	11,000
Transfers In	(104)	1,849	-	-	4,623	-	-
Total Revenues	11,248	157,977	11,000	11,000	15,942	11,000	11,000
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	4,807	4,364	4,400	4,400	10,115	4,400	4,400
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	5,904	5,904	5,900	5,900	5,900	5,900	5,900
Total Expenditures	10,711	10,268	10,300	10,300	16,015	10,300	10,300
Ending Fund Balance	\$ 2,565	\$ 150,275	\$ 147,719	\$ 150,975	\$ 150,201	\$ 150,901	\$ 150,901

Capital Improvement Program

INTRODUCTION

The Capital Improvement Program (CIP) is a five year plan that addresses infrastructure maintenance and improvements throughout the City. The CIP is divided into six major project types – Miscellaneous, Parks, Streets, Drainage, Sewer and Water. The CIP is funded through a variety of sources including significant grants and transfers from other funds.

The following pages provide summary information for each project with proposed funding during the five year period as well as an overall summary of all projects.

Project Number	Request Title	Funding Source	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	5-Year Total
MISCELLANEOUS PROJECTS								
350-5468	Community Safety Camera Network	4929 - COPS	-	-	200,000	-	-	200,000
350-54XX	City Hall Second Story Water Leak Repair	4950 - Sales Tax	20,000	-	-	-	-	20,000
350-5475	ADA Transition Plan	4463 - CDBG	12,391	-	-	-	-	
		4499 - Other Gov Agencies	23,500	-	-	-	-	
		4950 - Sales Tax	75,834	-	-	-	-	111,725
350-54XX	PD EOC Upgrade	4499 - Other Gov Agencies	27,000	-	-	-	-	
		4950 - Sales Tax	73,000	-	-	-	-	100,000
350-5422	Le Point Street Parking Lot Expansion	4950 - Sales Tax	42,500	42,500	6,000	-	-	
		49XX - In-Lieu Parking Fee	-	-	144,000	-	-	235,000
350-54XX	Police Department Building Roof Repair	4950 - Sales Tax	-	20,000	-	-	-	20,000
350-54XX	Police Station Security Fencing	4950 - Sales Tax	-	40,000	-	-	-	40,000
350-54XX	Fire Station 1 HVAC	4950 - Sales Tax	-	100,000	-	-	-	100,000
350-5430	Short Street Plaza	4950 - Sales Tax	-	-	50,000	-	-	50,000
350-5470	Report Management System (RMS) Upgrade at PD	4929 - COPS	-	-	150,000	-	-	150,000
350-54XX	Property and Evidence Storage System Upgrade	4950 - Sales Tax	-	-	-	25,000	-	25,000
350-54XX	Fire Station 1 Front Lobby Security	4950 - Sales Tax	-	-	-	-	50,000	50,000
Total Miscellaneous Projects			274,225	202,500	550,000	25,000	50,000	1,101,725

Project Number	Request Title	Funding Source	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	5-Year Total
PARKS PROJECTS								
350-5556	Recreation Services / Community Center Building	4950 - Sales Tax	75,000	75,000	1,300,000	200,000	-	
		4499 - Other Gov Agencies	-	-	3,375,000	1,125,000	-	6,150,000
350-55XX	New Play Structure - Parkside Park	4915 - Parkside Assessment District	250,000	-	-	-	-	250,000
350-55XX	ADA Bathrooms Elm Street Park	4950 - Sales Tax	235,000	-	-	-	-	235,000
350-55XX	Ash Street Restroom Roof Replacement	4914 - Park Improvement	-	65,000	-	-	-	65,000
350-55XX	Foot Bridge at Entrance of James Way Open Space	4914 - Park Improvement	-	-	-	50,000	-	50,000
Total Parks Projects			560,000	140,000	4,675,000	1,375,000	-	6,750,000

Project Number	Request Title	Funding Source	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	5-Year Total
STREETS PROJECTS								
350-5601	Fair Oaks Ave Active Transportation Improvements, Valley Road to Traffic Way	4825 - Developer	-	-	-	50,000	-	
		4950 - Sales Tax	-	-	-	75,000	225,000	350,000
350-5606	Halcyon Road Complete Streets	4482 - RSHA	749,000	-	-	-	-	
		44XX - ATP	3,684,500	3,432,500	-	-	-	7,866,000
350-5614	Bridge Street Bridge Habitat Mitigation	4487 - HBP	48,628	48,628	-	-	-	97,256
350-5621	Arroyo Grande Creek Stabilization	4950 - Sales Tax	40,000	-	-	-	300,000	340,000
350-5638	Pavement Management Program	49XX - Regional SHA	390,000	-	-	-	-	
		44XX - Betterments Grant	570,000	-	-	-	-	
		4910 - General Fund	2,360,000	-	-	-	-	
		4920 - SB1	450,000	450,000	450,000	450,000	450,000	
		4950 - Sales Tax	966,833	1,046,624	-	1,250,000	1,250,000	
		4965 - ARPA	204,207	-	-	-	-	
		4463 - CDBG	58,960	-	-	-	-	10,346,624
350-5658	Sidewalk Repairs and Improvements	4950 - Sales Tax	240,000	-	200,000	-	200,000	
		44XX - Betterments Grant	423,000					1,063,000
350-5679	Traffic Way Bridge Replacement	4487 - HBP	6,118,724	6,118,724	-	-	-	
		4950 - Sales Tax	792,745	792,745	-	-	-	13,822,938
350-56XX	Wayfinding	4950 - Sales Tax	60,000	-	-	-	-	60,000
Total Streets Projects			17,156,597	11,889,221	650,000	1,825,000	2,425,000	33,945,818

Project Number	Request Title	Funding Source	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	5-Year Total
DRAINAGE PROJECTS								
350-5794	Corrugated Metal Pipe (CMP) Investigation and Repair	4950 - Sales Tax	100,000	100,000	100,000	100,000	-	400,000
350-5798	Trash Capture Devices	4950 - Sales Tax	-	-	74,000	70,000	70,000	214,000
350-57xx	Soto Basin #2 Repair	4950 - Sales Tax	-	200,000	-	-	-	200,000
Total Drainage Projects			100,000	300,000	174,000	170,000	70,000	814,000

Project Number	Request Title	Funding Source	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	5-Year Total
SEWER PROJECTS								
612- 5854	Wastewater Master Plan Update	4930 - Sewer Fund	100,000	-	-	-	-	100,000
612-5849	Maintenance Hole Rehabilitation	4930 - Sewer Fund	-	100,000	100,000	100,000	-	300,000
612-58XX	Trenchless Sewer Rehabilitation - Pilgrim Way, Orchard Avenue, West Cherry Avenue and California Street	4930 - Sewer Fund	-	-	282,000	-	-	282,000
612-5826	Trenchless Sewer Rehabilitation - Woodland Drive	4930 - Sewer Fund	-	-	132,200	-	-	132,200
612-58XX	Trenchless Sewer Rehabilitation - Alder and Cameron Court to Victorian Way	4930 - Sewer Fund	-	-	300,000	-	-	300,000
612-58XX	Trenchless Sewer Rehabilitation - Beech & Alder backyard easements	4930 - Sewer Fund	-	-	-	-	475,000	475,000
612-58XX	Trenchless Sewer Rehabilitation - Hillcrest/Sierra backyard easements	4930 - Sewer Fund	-	-	-	-	300,000	300,000
Total Sewer Projects			100,000	100,000	814,200	100,000	775,000	1,889,200

Project Number	Request Title	Funding Source	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	5-Year Total
WATER PROJECTS								
640-5953	SCADA Software/Electronics Design and Upgrade	4940 - Water Fund	330,000	-	-	-	-	330,000
640-59XX	Water Master Plan Update	4940 - Water Fund	100,000	-	-	-	-	100,000
640-59XX	Reservoir No. 5 Redundancy Interconnect	4940 - Water Fund	-	100,000	-	-	-	100,000
640-5973	Phased Main Replacement - Highway 101 Crossing Upgrade, El Camino Real to West Branch Street	4940 - Water Fund	-	-	335,000	-	-	335,000
640-5948	Reservoir No. 4 Exterior Coating	4940 - Water Fund	-	-	500,000	-	-	500,000
640-59XX	Miller Way Booster Zone Upgrade	4940 - Water Fund	-	-	-	300,000	-	300,000
640-59XX	Reservoir No. 5 booster modification & temporary storage	4940 - Water Fund	-	-	-	-	500,000	500,000
Total Water Projects			430,000	100,000	835,000	300,000	500,000	2,165,000

Grand Total, All Capital Projects			18,620,822	12,731,721	7,698,200	3,795,000	3,820,000	46,665,743
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