

Huntington Beach						
October 2023						
Ratios						
No	Category	Ratio	2021	2022	2023	% Change
1	Operational	General fund revenue per capita	\$1,180	\$1,294	\$1,434	10.8%
2	Operational	General fund revenue per square mile	\$8,776,650	\$9,490,581	\$10,487,370	10.5%
3	Operational	General fund expenses per capital	\$1,130	\$1,271	\$1,362	7.2%
4	Operational	General fund expenses per square mile	\$8,401,273	\$9,325,825	\$9,962,859	6.8%
5	Operational	General fund - Operating ratio	1.04	1.02	1.05	3.4%
6	Operational	Surplus per capita - General funds	\$50	\$22	\$72	219.3%
7	Operational	Surplus per capita - All funds	\$85	-\$49	-\$211	334.6%
8	Operational	Residents per City employee	209	200	197	-1.4%
9	Operational	Average cost per city employee	\$203,475	\$210,792	\$227,957	8.1%
10	Operational	Police expenses per capita	\$409	\$414	\$442	6.8%
11	Operational	Police expenses per square mile	\$3,042,005	\$3,035,456	\$3,232,809	6.5%
12	Operational	Fire expenses per capita	\$259	\$268	\$278	3.6%
13	Operational	Fire expenses per square mile	\$1,924,858	\$1,965,530	\$2,029,768	3.3%
14	Operational	Public Works expense per capita	\$572	\$770	\$1,120	45.4%
15	Operational	Public Works expense per square mile	\$4,253,001	\$5,649,187	\$8,191,638	45.0%
16	Operational	Community Development per capita	\$60	\$73	\$95	29.9%
17	Operational	Community Development per square mile	\$448,616	\$537,057	\$695,263	29.5%
18	Solvency	Pension liability per capita	\$7,566	\$7,826	NA	NA
19	Solvency	Pension contribution compared to Pension Benefit payments	-24,804,000	326,739,000	NA	NA
20	Solvency	Total debt per capita	\$2,194	\$2,124	NA	NA
21	Solvency	Debt to asset ratio	35.12%	29.64%	NA	NA
22	Liquidity	Cash ratio	4.18	3.43	NA	NA
23	Liquidity	Current ratio	4.81	4.12	NA	NA

DATA KEY	2021	2022	2023
Population	200,748	198,039	197,437
Square miles	27	27	27
General fund expenses	226,834,361	251,797,286	268,997,187
General fund income	236,969,556	256,245,686	283,159,000
Number of employees	958	992	1,003
Total Police Expenses	82,134,122	81,957,322	87,285,836
Total Fire expenses	51,971,177	53,069,309	54,803,744
Community development expenses	12,112,634	14,500,540	18,772,105
Personnel cost	530,987,340	180,746,106	199,162,238
Pension Payments	5,493,973	5,850,000	5,850,000
POB borrowing - 1 timeoffset to Personnel cost	-341,501,000	0	0.00
POB service cost	0	22,456,410	23,571,365
Total debt	440,435,000	420,597,000	397,464,000
Public works expense	114,831,039	152,528,050	221,174,220
Revenues - All funds	790,476,147.00	432,341,638	490,391,443.00
Expenses - All funds	773,347,578.00	441,950,272	532,025,772.00
Cash balance	325,282,000.00	344,422,000	<i>Need Audit Financials</i>
Total assets	1,254,251,000.00	1,418,959,000	<i>Need Audit Financials</i>
Current Assets	374,526,000.00	413,713,000	<i>Need Audit Financials</i>
Current liabilities	77,810,000.00	100,342,000	<i>Need Audit Financials</i>
Pension liability	1,518,837,000.00	1,549,830,000	<i>Need Audit Financials</i>
Pension contributions	54,106,000.00	416,186,000.00	<i>Need Audit Financials</i>
Pension Benefit payments	78,910,000.00	89,447,000.00	<i>Need Audit Financials</i>

City of Huntington Beach
Adopted Budget - FY 2023/24
Revenue Summary by Object Account
ALL FUNDS

Object Account	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Revised	FY 2023/24 Adopted	Percent Change From Prior Year
40060 Basic Levy	58,395,301	61,072,136	62,798,335	66,291,489	66,291,489	70,152,223	5.82%
40160 Prior Year Property Taxes	469,544	573,848	582,861	573,848	573,848	500,000	-12.87%
40305 Supp Roll Property Taxes	1,199,225	1,227,427	1,473,040	1,199,225	1,199,225	1,473,040	22.83%
40350 Other Property Taxes	39,393,971	42,216,224	43,631,452	41,808,307	41,808,307	51,907,557	24.16%
40500 Assessments	8,029,241	8,115,341	10,392,426	10,740,276	10,740,276	10,973,305	2.17%
40010 PROPERTY TAXES	107,487,283	113,204,975	118,878,114	120,613,145	120,613,145	135,006,125	11.93%
41100 Sales Tax	44,616,369	51,161,877	57,652,522	57,399,504	57,399,504	57,725,149	0.57%
41200 Franchises	7,861,706	8,049,736	10,379,784	8,604,349	8,604,349	11,750,000	36.56%
41300 In-Lieu Tax			88,850				
41400 Transient Occupancy Tax	9,637,206	10,378,662	15,375,976	14,470,699	14,470,699	16,000,000	10.57%
41450 Transient Occ Tax-STVR			377,600			580,000	100.00%
41500 Utility Users Tax	18,148,622	18,374,351	19,528,404	18,457,076	18,457,076	21,245,000	15.10%
41000 OTHER LOCAL TAXES	80,263,904	87,964,624	103,403,136	98,931,628	98,931,628	107,300,149	8.46%
42100 License General	3,149,667	2,748,871	2,960,181	2,918,228	2,918,228	3,079,493	5.53%
42150 License and Permits Public Works	536,752	320,138	277,208	342,500	342,500	341,500	-0.29%
42300 License and Permits Buildings	3,631,733	3,629,925	3,915,824	3,669,000	3,669,000	4,669,446	27.27%
42400 License and Permits Planning	3,949,044	1,514,939	2,444,167	2,496,192	2,496,192	4,089,446	63.83%
42000 LICENSE AND PERMITS	11,267,196	8,213,873	9,597,379	9,425,920	9,425,920	12,179,885	29.22%
42905 Court/Traffic Fines	368,351	434,433	401,005	400,000	400,000	350,000	-12.50%
42910 Library Fines	24,569	5,930	8,857				
42940 Parking Fines	2,932,090	4,146,999	4,672,947	4,100,000	4,100,000	4,681,300	14.18%
42950 Police Alarm Fines	57,142	(2,139)	496				
42951 Fire Alarm Fines	20,485	33,495	61,165	33,981	33,981	30,000	-11.72%
42900 FINES AND FORFEITURES	3,402,638	4,618,717	5,144,470	4,533,981	4,533,981	5,061,300	11.63%
42960 Interest Income	12,989,864	24,421,778	(29,348,082)	749,000	749,000	1,159,000	54.74%
42980 Loan Payments	7,984,262	1,297,009	2,252,804	200,000	200,000	200,000	0.00%
43055 Lease and Concession Income	3,407,722	1,455,884	4,457,281	3,576,527	3,576,527	4,633,352	29.55%
43900 Royalties	216,929	139,964	186,788	135,000	135,000	160,000	18.52%
44000 Parking Revenue	12,083,145	13,523,624	14,367,528	13,620,000	13,620,000	17,187,554	26.19%
45000 Contract Jail Bookings	242,638	88,123	(571)				
45110 PCS Wireless	477,336	316,165	395,122	475,000	475,000	475,000	0.00%
42955 USE OF MONEY AND PROPERTY	37,401,896	41,242,547	(7,689,129)	18,755,527	18,755,527	23,814,906	26.98%
46100 State of California Agencies	8,424,053	9,406,071	10,752,522	9,697,346	16,495,450	9,359,697	-3.48%
46300 Federal Agencies	4,116,815	15,234,662	4,676,038	12,726,125	15,139,513	2,690,128	-78.86%
46400 County Agencies	888,857	2,772,490	1,049,729	1,163,529	3,034,478	1,236,885	6.30%
46500 Gas Tax Revenues	3,008,856	3,051,825	3,092,204	3,788,219	3,788,219	3,693,743	-2.49%
46600 WOCWB Revenue	728,650	583,201	230,883	1,657,000	1,657,000	1,587,000	-4.22%
46700 Other Agencies	1,536,550	6,671,897	1,484,202	1,575,266	1,876,367	1,540,266	-2.22%
46000 REVENUE FROM OTHER AGENCY	18,703,781	37,720,146	21,285,578	30,607,485	41,991,028	20,107,719	-34.30%
47100 Public Works	2,128,220	835,235	2,957,213	886,000	886,000	1,238,000	39.73%
47200 Building	3,418,213	3,544,468	4,174,200	3,990,356	4,690,356	6,389,794	60.13%
47300 Library	148,855	55,461	158,502	104,000	104,000	143,500	37.98%
47400 Special City Services	371,927	416,213	511,330	477,000	477,000	330,000	-30.82%
47500 Recreational Classes	3,384,762	1,597,758	3,413,414	2,654,374	3,191,374	3,648,812	37.46%
47600 Special Events	605,654	59,380	330,939	580,000	580,000	751,000	29.48%
47700 Utility Charges	64,413,108	66,273,423	67,229,764	71,238,604	71,769,604	74,329,593	4.34%
47800 Fire Med Fees	8,210,384	7,565,720	11,433,415	9,448,500	9,623,500	13,363,057	41.43%
47860 Emergency Response	140,559	121,488	83,742	74,995	74,995	74,995	0.00%
47900 Hazmat Fees	286,880	273,596	288,230	269,000	269,000	269,000	0.00%
47925 Fire	867,969	498,825	1,009,755	867,970	867,970	721,594	-16.86%
47950 Miscellaneous	13,707,188	9,248,336	25,065,302	9,224,674	25,174,727	17,720,792	92.10%
48053 Prop Fund Charges - Water	5,820,895	5,821,924	5,909,886	6,087,183	6,087,183	6,391,542	5.00%
48054 Prop Fund Charges - WMP	330,203	340,109	350,312	360,821	360,821	378,862	5.00%

City of Huntington Beach
Adopted Budget - FY 2023/24
Revenue Summary by Object Account
ALL FUNDS

Object Account	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Revised	FY 2023/24 Adopted	Percent Change From Prior Year
48055 Prop Fund Charges - Refuse	742,605	707,825	652,808	672,392	672,392	706,012	5.00%
48057 Prop Fund Charges - Sewer	1,832,548	1,538,598	1,410,498	1,452,813	1,452,813	1,525,454	5.00%
48058 From Retiree Medical Trust	206,562	117,479	121,003	124,633	124,633	130,865	5.00%
48059 From Retirement Supplement Trust	428,256	312,060	321,422	331,065	331,065	347,618	5.00%
47000 CHARGES FOR CURRENT SERVICES	107,044,786	99,327,898	125,421,733	108,844,380	126,737,433	128,460,490	18.02%
48110 Sales	2,730,352	151,252	2,120,875	103,000	743,000	138,000	33.98%
48200 General Sales	122,486	100,179	122,804	88,275	88,275	133,950	51.74%
48300 Donations	553,665	508,218	781,330		601,443		
48350 Sponsorships	85,556	24,340	153,170	182,000	196,250	170,000	-6.59%
48370 Reimbursables	775,843	903,681	1,012,574	378,464	555,543	958,556	153.28%
48500 Settlements	1,231,669	105,476	34,140	50,000	50,000	50,000	0.00%
48510 Other	221,343	801,242	813,205	1,034,036	1,034,136	1,123,478	8.65%
48100 OTHER REVENUE	5,720,915	2,594,386	5,038,097	1,835,775	3,268,647	2,573,984	40.21%
49100 Operating Transfers In	21,849,412	22,272,022	49,813,416	96,650,002	85,037,040	69,376,278	-28.22%
49300 Proceeds of Long Term Debt	1,174,079	372,462,722	867,779				
49350 Prior Period Adjustment		438,684					
49400 Joint Venture Income	215,061	415,552	581,066	193,600	193,600	193,600	0.00%
49000 NON-OPERATING REVENUE	23,238,552	395,588,980	51,262,261	96,843,602	85,230,640	69,569,878	-28.16%
40000 REVENUES	394,530,950	790,476,147	432,341,638	490,391,443	509,487,949	504,074,436	2.79%

City of Huntington Beach
Adopted Budget - FY 2023/24
Expenditure Summary by Object Account
ALL FUNDS

Object Account	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Revised	FY 2023/24 Adopted	Percent Change From Prior Year
All Funds							
PERSONNEL SERVICES							
Salaries, Permanent	90,174,508	88,477,515	94,695,460	106,612,090	106,719,781	111,634,127	4.71%
Salaries, Temporary	5,222,349	6,312,736	6,406,463	6,223,653	6,624,651	6,183,420	-0.65%
Salaries, Overtime	13,547,538	16,216,604	17,382,580	12,987,121	14,452,922	15,002,511	15.52%
Leave Payout	4,485,321	10,402,997	4,258,441	4,787,460	4,787,460	4,862,460	1.57%
Benefits	74,624,180	409,577,488	58,003,163	50,303,204	66,577,425	57,158,965	13.63%
PERSONNEL SERVICES	188,053,895	530,987,340	180,746,106	180,913,528	199,162,238	194,841,483	7.70%
OPERATING EXPENSES							
Utilities	6,323,431	7,165,290	8,428,677	8,075,060	8,325,060	9,412,368	16.56%
Purchased Water	16,386,899	17,143,545	17,289,474	18,655,000	18,655,000	19,900,000	6.67%
Equipment and Supplies	8,185,057	7,992,142	9,846,592	8,521,032	12,654,353	8,726,447	2.41%
Repairs and Maintenance	16,825,083	18,153,719	19,074,667	21,688,436	24,243,192	23,311,793	7.48%
Conferences and Training	820,800	692,258	939,925	1,221,569	1,295,748	1,144,169	-6.34%
Professional Services	7,279,529	8,395,743	12,179,967	14,516,651	27,678,833	15,064,217	3.77%
Other Contract Services	23,583,476	24,201,250	29,306,433	29,965,889	33,022,154	31,645,787	5.61%
Rental Expense	393,544	321,453	342,909	329,212	338,073	293,712	-10.78%
Claims Expense	7,726,047	17,698,397	18,005,757	6,759,779	11,059,779	13,259,779	96.16%
Insurance	3,777,228	4,749,634	4,563,543	5,620,320	5,620,320	6,210,276	10.50%
Pension Payments	5,008,769	5,493,973	5,668,053	5,850,000	5,850,000	5,850,000	0.00%
Contribution to Private Agency	65,000	80,000	255,000	310,000	310,000	380,854	22.86%
Payments to Other Governments	4,711,245	9,236,058	3,758,330	4,031,439	3,827,439	5,770,073	43.13%
Interdepartmental Charges	9,361,069	8,837,995	8,765,929	9,028,907	9,028,907	9,480,353	5.00%
Expense Allowances	721,650	725,334	770,932	637,079	637,079	659,945	3.59%
Other Expenses	2,002,821	2,772,557	3,671,809	3,841,100	3,876,007	3,570,503	-7.04%
OPERATING EXPENSES	113,171,649	133,659,347	142,867,997	139,051,473	166,421,944	154,680,276	11.24%
CAPITAL EXPENDITURES							
Land Purchase		6,781,329					
Improvements	25,066,824	34,386,633	32,495,633	62,204,841	116,987,943	41,271,673	-33.65%
Equipment	1,545,740	3,862,759	3,528,980	11,366,265	25,813,709	8,021,581	-29.43%
Vehicles	3,631,803	3,255,414	2,094,106	1,746,188	12,085,283	1,488,500	-14.76%
Capital - Software	442,308	416,888	754,096	365,335	1,420,236	181,500	-50.32%
Capitalized PP&E Offset	(5,509,068)	(7,804,349)	(10,221,849)				
CAPITAL EXPENDITURES	25,177,607	40,898,674	28,650,965	75,682,629	156,307,171	50,963,254	-32.66%
NON-OPERATING EXPENSES							
Debt Service Expenses	12,279,984	38,539,571	32,264,539	39,725,384	39,725,384	38,139,074	-3.99%
Pass Through Payments				2,756	2,756	2,756	0.00%
Transfers to Other Funds	21,849,412	22,272,022	49,813,416	96,650,002	85,037,040	69,376,278	-28.22%
Depreciation	6,652,272	6,990,624	7,548,372				
Loans Made	4,556,425		58,876		2,520,000		
NON-OPERATING EXPENSES	45,338,093	67,802,217	89,685,204	136,378,142	127,285,180	107,518,108	-21.16%
Grand Total	371,741,243	773,347,578	441,950,272	532,025,772	649,176,533	508,003,121	-4.52%

City of Huntington Beach
FY 2023/24
Authorized Full-Time Equivalent Personnel

ALL FUNDS						
DEPARTMENT	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Revised	FY 2023/24 Adopted	Change From Prior Year
City Council	1.00	1.00	1.00	1.00	1.00	0.00
City Attorney	11.00	11.00	11.00	11.00	15.00	4.00
City Clerk	4.00	4.00	5.00	5.00	6.00	1.00
City Treasurer	1.50	1.50	1.50	9.50	9.50	0.00
City Manager	7.00	8.00	14.00	14.00	16.00	2.00
Community Development	54.00	57.50	57.50	57.50	60.50	3.00
Community & Library Services	60.25	62.25	62.25	62.25	62.25	0.00
Finance	31.50	32.50	34.50	28.50	28.50	0.00
Fire	200.00	201.00	201.00	201.00	201.00	0.00
Human Resources	12.00	13.00	13.00	13.00	14.00	1.00
Information Services	21.00	25.00	25.00	25.00	25.00	0.00
Police	356.00	357.00	353.00	353.00	353.00	0.00
Public Works	199.00	207.00	211.00	211.00	211.00	0.00
Total	958.25	980.75	989.75	991.75	1,002.75	11.00

GENERAL FUND						
DEPARTMENT	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Revised	FY 2023/24 Adopted	Change From Prior Year
City Council	1.00	1.00	1.00	1.00	1.00	0.00
City Attorney	11.00	11.00	11.00	11.00	15.00	4.00
City Clerk	4.00	4.00	5.00	5.00	6.00	1.00
City Treasurer	1.50	1.50	1.50	8.75	8.75	0.00
City Manager	7.00	8.00	14.00	14.00	15.90	1.90
Community Development	49.52	53.02	52.85	52.85	56.52	3.67
Community & Library Services	56.41	58.41	58.50	58.50	59.00	0.50
Finance	29.92	31.10	32.10	26.85	26.85	0.00
Fire	196.20	197.30	197.30	197.30	197.30	0.00
Human Resources	9.40	10.70	10.70	10.70	11.70	1.00
Information Services	21.00	24.47	24.47	24.47	24.47	0.00
Police	353.00	355.00	351.00	351.00	351.00	0.00
Public Works	53.00	55.90	56.40	56.40	58.70	2.30
Total	792.95	811.40	815.82	817.82	832.19	14.38

Note: Reflects the Table of Organization for Fiscal Year 2023/24; however, 12 positions are defunded.

Community Development

Adopted Budget - FY 2023/24

Department Budget Summary

All Funds by Object Account

DEPARTMENT

Expenditure Object Account	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Revised	FY 2023/24 Adopted	Percent Change From Prior Year
All Funds							
PERSONNEL SERVICES							
Salaries, Permanent	4,251,450	4,143,276	4,780,858	5,909,393	5,904,597	6,139,897	3.90%
Salaries, Temporary	131,155	284,151	186,058	261,243	266,377	172,241	-34.07%
Salaries, Overtime	11,839	19,274	25,348	70,613	70,613	74,532	5.55%
Leave Payouts	140,773	111,360	115,314			104,000	100.00%
Benefits	2,780,844	2,501,602	2,596,042	1,943,462	2,839,319	2,028,937	4.40%
PERSONNEL SERVICES	7,316,061	7,059,663	7,703,620	8,184,711	9,080,906	8,519,607	4.09%
OPERATING EXPENSES							
Utilities	340						
Equipment and Supplies	95,338	103,680	96,113	141,373	166,586	127,442	-9.85%
Repairs and Maintenance	656	19,611	48,737	80,720	90,671	106,745	32.24%
Conferences and Training	34,877	22,201	35,752	58,100	58,100	65,100	12.05%
Professional Services	1,122,636	2,353,496	2,225,912	2,238,778	8,317,342	2,455,930	9.70%
Other Contract Services	212,550	310,247	200,238	152,880	320,679	152,596	-0.19%
Insurance			78				
Contribution to Private Agency	65,000	80,000	80,000	85,000	85,000	155,854	83.36%
Payments to Other Governments	1,037,307	817,052	276,295	222,000	60,000	287,000	29.28%
Expense Allowances	19,681	20,299	29,354	57,200	57,200	57,200	0.00%
Other Expenses			15				
OPERATING EXPENSES	2,588,386	3,726,585	2,992,495	3,036,051	9,155,578	3,407,867	12.25%
CAPITAL EXPENDITURES							
Land Purchase		55,019					
Improvements	249,989			415,621	415,621	427,498	2.86%
Vehicles			41,332				
CAPITAL EXPENDITURES	249,989	55,019	41,332	415,621	415,621	427,498	2.86%
NON-OPERATING EXPENSES							
Transfers to Other Funds	159,008	1,271,367	3,704,218	898,259		906,659	0.94%
Loans Made	46,425		58,876		120,000		
NON-OPERATING EXPENSES	205,433	1,271,367	3,763,094	898,259	120,000	906,659	0.94%
Grand Total	10,359,869	12,112,634	14,500,540	12,534,642	18,772,105	13,261,631	5.80%
General Fund	8,360,096	7,985,880	9,139,699	10,300,478	11,945,583	10,737,898	4.25%
Other Funds	1,999,773	4,126,754	5,360,841	2,234,164	6,826,522	2,523,733	12.96%
Grand Total	10,359,869	12,112,634	14,500,540	12,534,642	18,772,105	13,261,631	5.80%
Personnel Summary	49.50	54.00	57.50	57.50	57.50	60.50	3.00

Fire
Adopted Budget - FY 2023/24
Department Budget Summary
All Funds by Object Account

DEPARTMENT

Expenditure Object Account	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Revised	FY 2023/24 Adopted	Percent Change From Prior Year
All Funds							
PERSONNEL SERVICES							
Salaries, Permanent	20,812,873	20,301,580	22,479,369	25,733,195	25,733,195	26,380,044	2.51%
Salaries, Temporary	1,255,079	2,028,771	1,677,722	1,441,121	1,441,121	1,492,649	3.58%
Salaries, Overtime	6,167,651	7,949,797	8,722,066	6,338,435	6,848,435	6,322,435	-0.25%
Leave Payouts	517,208	654,603	401,259			369,000	100.00%
Benefits	17,565,456	16,614,754	14,791,601	11,966,106	15,351,477	13,588,570	13.56%
PERSONNEL SERVICES	46,318,268	47,549,505	48,072,017	45,478,857	49,374,228	48,152,698	5.88%
OPERATING EXPENSES							
Utilities	38,978	41,377	59,931	41,150	41,150	57,150	38.88%
Equipment and Supplies	1,085,775	1,222,719	1,423,888	971,719	1,300,826	1,106,719	13.89%
Repairs and Maintenance	311,088	257,452	248,820	374,035	356,658	374,035	0.00%
Conferences and Training	62,649	76,799	91,472	108,280	108,280	108,280	0.00%
Professional Services	677,993	445,785	603,197	534,029	573,068	649,629	21.65%
Other Contract Services	121,554	79,719	47,187	124,738	124,738	124,738	0.00%
Rental Expense	97,633	96,387	93,978	91,015	99,876	91,015	0.00%
Insurance				5,600	5,600	5,600	0.00%
Payments to Other Governments	1,936,847	1,877,598	1,754,772	1,871,890	1,871,890	3,229,890	72.55%
Expense Allowances	18,473	16,200	16,350	15,705	15,705	15,705	0.00%
Other Expenses	10,339	18,200	21,312	11,000	17,000	11,000	0.00%
OPERATING EXPENSES	4,361,329	4,132,237	4,360,907	4,149,161	4,514,791	5,773,761	39.15%
CAPITAL EXPENDITURES							
Improvements		271,589	74,314	42,920	901,725	69,400	61.70%
Equipment		1,745	1,442				
Vehicles	24,934		41,768				
CAPITAL EXPENDITURES	24,934	273,334	117,524	42,920	901,725	69,400	61.70%
NON-OPERATING EXPENSES							
Debt Service		3,101	8,076				
Transfers to Other Funds	13,000	13,000	13,000	3,398,371	13,000	3,279,574	-3.50%
NON-OPERATING EXPENSES	13,000	16,101	21,076	3,398,371	13,000	3,279,574	-3.50%
Grand Total	50,717,531	51,971,177	52,571,524	53,069,309	54,803,744	57,275,433	7.93%
General Fund	50,090,020	51,095,562	51,915,169	52,353,505	53,201,389	56,502,971	7.93%
Other Funds	627,511	875,615	656,355	715,804	1,602,355	772,462	7.92%
Grand Total	50,717,531	51,971,177	52,571,524	53,069,309	54,803,744	57,275,433	7.93%
Personnel Summary	198.00	200.00	201.00	201.00	201.00	201.00	0.00

Police
Adopted Budget - FY 2023/24
Department Budget Summary
All Funds by Object Account

DEPARTMENT

Expenditure Object Account	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Revised	FY 2023/24 Adopted	Percent Change From Prior Year
All Funds							
PERSONNEL SERVICES							
Salaries, Permanent	35,449,952	36,658,942	38,011,509	42,084,307	42,424,169	44,683,352	6.18%
Salaries, Temporary	433,590	685,254	754,528	360,000	450,566	362,954	0.82%
Salaries, Overtime	4,699,292	5,989,217	6,857,058	5,008,950	5,966,251	6,444,636	28.66%
Leave Payouts	1,334,717	1,128,328	1,236,431			1,191,000	100.00%
Benefits	31,124,691	30,593,852	26,633,455	20,620,904	27,038,028	24,216,218	17.44%
PERSONNEL SERVICES	73,042,242	75,055,593	73,492,981	68,074,161	75,879,014	76,898,160	12.96%
OPERATING EXPENSES							
Utilities	33,302	22,057	47,250	19,920	19,920	19,920	0.00%
Equipment and Supplies	1,634,901	1,567,978	1,957,025	1,698,860	2,646,250	1,422,060	-16.29%
Repairs and Maintenance	939,237	1,073,446	792,935	1,249,113	1,568,884	1,651,687	32.23%
Conferences and Training	427,993	363,502	393,028	321,500	392,767	361,500	12.44%
Professional Services	625,289	466,319	460,253	242,743	797,226	277,743	14.42%
Other Contract Services	1,809,181	2,246,211	2,028,926	2,357,651	3,001,865	2,382,561	1.06%
Rental Expense	13,651	8,518	9,284				
Payments to Other Governments	601,008	760,641	859,661	897,000	855,000	897,000	0.00%
Expense Allowances	345,455	341,160	350,770	163,424	163,424	163,424	0.00%
Other Expenses		4,104	72,906	1,000	8,513	1,000	0.00%
OPERATING EXPENSES	6,430,015	6,853,936	6,972,038	6,951,211	9,453,849	7,176,895	3.25%
CAPITAL EXPENDITURES							
Improvements			82,894	415,000	1,456,106	400,000	-3.61%
Equipment	10,716	124,282	21,842	425,000	425,000	50,000	-88.24%
Vehicles		90,510	43,134		71,866		
Capital - Software	25,200	9,800					
CAPITAL EXPENDITURES	35,916	224,592	147,870	840,000	1,952,972	450,000	-46.43%
NON-OPERATING EXPENSES							
Transfers to Other Funds				6,091,950		5,731,650	-5.91%
NON-OPERATING EXPENSES				6,091,950		5,731,650	-5.91%
Grand Total	79,508,173	82,134,122	80,612,889	81,957,322	87,285,836	90,256,705	10.13%
General Fund	78,278,455	80,106,295	78,596,824	80,301,451	81,254,393	89,236,150	11.13%
Other Funds	1,229,718	2,027,827	2,016,065	1,655,871	6,031,443	1,020,555	-38.37%
Grand Total	79,508,173	82,134,122	80,612,889	81,957,322	87,285,836	90,256,705	10.13%
Personnel Summary	365.50	356.00	357.00	353.00	353.00	353.00	0.00

Public Works
Adopted Budget - FY 2023/24
Department Budget Summary
All Funds by Object Account

DEPARTMENT

Expenditure Object Account	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Revised	FY 2023/24 Adopted	Percent Change From Prior Year
All Funds							
PERSONNEL SERVICES							
Salaries, Permanent	15,208,401	13,702,080	15,557,178	18,976,703	18,976,703	19,915,659	4.95%
Salaries, Temporary	337,159	603,597	582,516	673,100	673,100	738,920	9.78%
Salaries, Overtime	930,538	939,466	975,889	834,193	834,193	891,693	6.89%
Leave Payouts	1,100,984	966,384	998,006	355,000	355,000	667,000	87.89%
Benefits	12,541,039	9,653,176	5,210,855	7,864,000	10,804,447	8,718,109	10.86%
PERSONNEL SERVICES	30,118,120	25,864,704	23,324,444	28,702,996	31,643,443	30,931,381	7.76%
OPERATING EXPENSES							
Utilities	1,170,552	1,525,995	1,976,164	1,438,400	1,438,400	1,965,900	36.67%
Purchased Water	16,386,899	17,143,545	17,289,474	18,655,000	18,655,000	19,900,000	6.67%
Equipment and Supplies	2,705,668	2,731,688	3,978,966	3,907,327	5,083,405	4,259,400	9.01%
Repairs and Maintenance	13,061,396	14,087,263	14,915,251	16,458,468	17,682,528	17,342,756	5.37%
Conferences and Training	128,459	83,950	154,062	197,600	201,713	202,300	2.38%
Professional Services	1,827,823	1,597,612	2,712,472	3,607,200	6,051,927	3,828,200	6.13%
Other Contract Services	12,317,938	13,060,475	14,404,025	14,497,815	15,146,720	15,460,560	6.64%
Rental Expense	42,486	51,498	49,886	37,000	37,000	37,000	0.00%
Insurance	7,385	7,929	8,493	9,500	9,500	9,500	0.00%
Payments to Other Governments	31,945	30,891	101,756	42,000	42,000	42,000	0.00%
Interdepartmental Charges	8,726,251	8,408,456	8,323,504	8,573,209	8,573,209	9,001,870	5.00%
Expense Allowances	72,251	71,665	88,153	75,500	75,500	84,200	11.52%
Other Expenses	1,265,001	1,360,080	1,309,445	1,473,000	1,494,394	1,540,903	4.61%
OPERATING EXPENSES	57,744,054	60,161,046	65,311,651	68,972,019	74,491,296	73,674,589	6.82%
CAPITAL EXPENDITURES							
Improvements	20,705,952	26,144,335	25,750,430	59,429,300	107,641,602	39,554,775	-33.44%
Equipment	154,366	874,136	490,035	851,600	3,582,769	746,000	-12.40%
Vehicles	381,425	716,278	875,417	1,746,188	3,074,610	1,488,500	-14.76%
Software - Capital				165,000	165,000	181,500	10.00%
Capitalized PP&E Offset	(3,107,011)	(5,844,580)	(7,947,593)				
CAPITAL EXPENDITURES	18,134,732	21,890,169	19,168,289	62,192,088	114,463,982	41,970,775	-32.51%
NON-OPERATING EXPENSES							
Debt Service Expenses	67,611	570,867	535,649	525,000	525,000	475,000	-9.52%
Transfers to Other Funds	585,180	67,164	758,083	2,990,947	50,500	2,979,592	-0.38%
Depreciation	6,134,714	6,277,089	6,536,332				
NON-OPERATING EXPENSES	6,787,505	6,915,120	7,830,064	3,515,947	575,500	3,454,592	-1.75%
Grand Total	112,784,412	114,831,039	115,634,449	163,383,050	221,174,220	150,031,337	-8.17%
General Fund	24,868,447	21,666,049	20,835,966	21,388,774	23,094,838	23,889,121	11.69%
Other Funds	87,915,965	93,164,990	94,798,483	141,994,276	198,079,382	126,142,216	-11.16%
Grand Total	112,784,412	114,831,039	115,634,449	163,383,050	221,174,220	150,031,337	-8.17%
Personnel Summary	207.00	199.00	207.00	211.00	211.00	211.00	0.00