

CITY OF HOLLISTER

FISCAL YEAR 2023-24

ADOPTED BUDGET



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NOTE:

*THIS REPORT REFLECTS THE MOST ACCURATE AND READILY AVAILABLE
INFORMATION AT THE TIME OF PUBLICATION.*

ROUNDING:

*SOME TOTALS DO NOT PRECISELY ADD-UP BECAUSE SOME NUMBERS HAVE
BEEN ROUNDED UP/DOWN.*

*HOWEVER, THE IMPACT OF ROUNDING IS IMMATERIAL TO THE QUALITY OF
DATA PRESENTED IN THIS DOCUMENT.*

ELECTED OFFICIALS

Mayor Mia Casey

Councilmember Rick Perez (District 1)

Councilmember Rolan Resendiz (District 2)

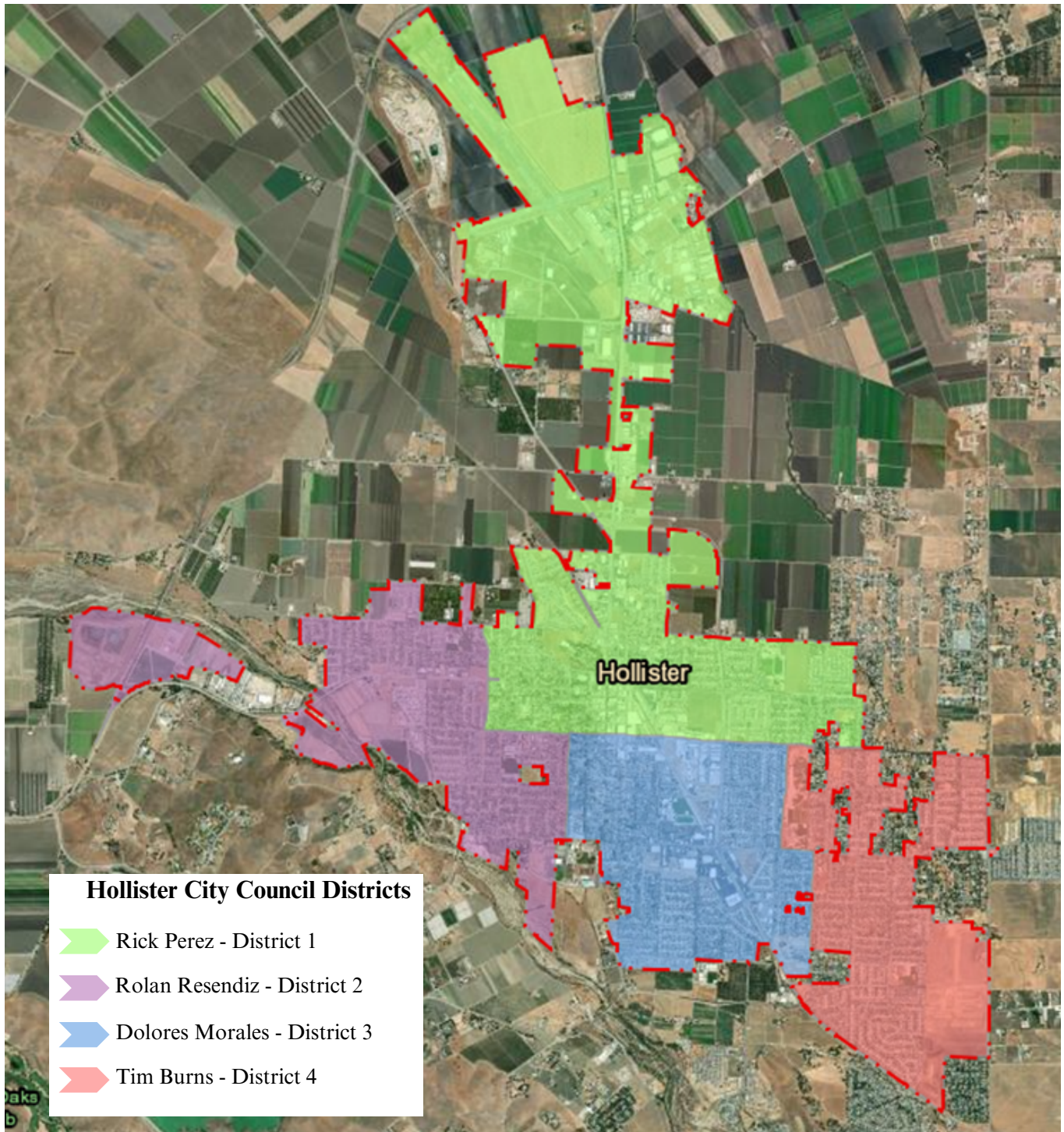
Vice Mayor Dolores Morales (District 3)

Councilmember Tim Burns (District 4)

City Treasurer Gordon Machado

City of Hollister

District Map



THE CITY COUNCIL

THE HOLLISTER CITY COUNCIL IS COMPRISED OF FIVE INDIVIDUALS: FOUR COUNCIL MEMBERS AND ONE MAYOR.

COUNCIL MEMBERS ARE ELECTED BY VOTERS IN DISTRICTS. EACH COUNCIL MEMBER SERVES A FOUR-YEAR TERM. THE MAYOR IS ELECTED BY ALL VOTERS IN HOLLISTER AND SERVES A TWO-YEAR TERM. THE VICE MAYOR IS ELECTED BY A MAJORITY VOTE OF THE CITY COUNCIL IN JANUARY OF EVERY YEAR. HOLLISTER MUNICIPAL ELECTIONS ARE HELD IN NOVEMBER OF EVEN-NUMBERED YEARS. THE HOLLISTER CITY TREASURER IS ALSO AN ELECTED OFFICIAL, BUT IS NOT PART OF THE CITY COUNCIL.

CITY COUNCIL MEETINGS

REGULAR CITY COUNCIL MEETINGS ARE HELD ON THE FIRST AND THIRD MONDAY OF EACH MONTH (EXCEPT FOR JULY).

MEETINGS ARE HELD AT THE CITY HALL COUNCIL CHAMBERS, LOCATED AT 375 FIFTH STREET IN HOLLISTER.

TYPE OF MUNICIPAL GOVERNMENT

HOLLISTER IS A GENERAL LAW CITY AND IS GOVERNED BY A COUNCIL-MANAGER FORM OF GOVERNMENT. THE COUNCIL, AS THE LEGISLATIVE BODY, REPRESENTS THE RESIDENTS OF HOLLISTER, AND IS EMPOWERED BY THE MUNICIPAL CODE TO FORMULATE CITYWIDE POLICY, ENACT LOCAL LEGISLATION, ADOPT BUDGETS, AND APPOINT THE CITY MANAGER AND CITY ATTORNEY.



BUDGET SUBMITTED BY:

**CITY MANAGER'S OFFICE
CITY MANAGER**

David Mirrione

BUDGET PREPARED BY:

Administrative Services Department in
collaboration with staff from all City departments

TABLE OF CONTENTS

1. Community Profile.....	<u>11</u>
2. Budget Message.....	<u>16</u>
3. City Organizational Chart.....	<u>19</u>
4. Description of Funds.....	<u>21</u>
4.1. General Fund.....	<u>21</u>
4.2. Special Revenue Funds.....	<u>21</u>
4.3. Capital Project Funds.....	<u>27</u>
4.4. Enterprise Funds.....	<u>27</u>
5. City Fund/Department Relationship Matrix.....	<u>29</u>
6. City Fund Balances.....	<u>33</u>
6.1. Changes in Fund Balance/Net Position.....	<u>35</u>
7. Budget Summary.....	<u>39</u>
8. Debt Service Overview.....	<u>52</u>
9. Authorized Positions.....	<u>56</u>
10. City Departments.....	<u>57</u>
10.1. Administrative Services.....	<u>58</u>
10.2. Airport.....	<u>64</u>
10.3. City Attorney.....	<u>69</u>
10.4. City Clerk.....	<u>71</u>
10.5. City Council.....	<u>76</u>
10.6. City Manager.....	<u>81</u>

TABLE OF CONTENTS

10.7. City Treasurer.....	<u>86</u>
10.8 Development Services.....	<u>91</u>
10.9. Engineering.....	<u>98</u>
10.10. Fire.....	<u>103</u>
10.11. Information Systems.....	<u>108</u>
10.12. Parks & Recreation.....	<u>113</u>
10.13. Police.....	<u>118</u>
10.14. Public Works.....	<u>124</u>
11. Appendix A - Fiscal and Budget Policies.....	<u>133</u>
12. Appendix B - Glossary of Terms.....	<u>160</u>
13. Appendix C - S&P Global Ratings.....	<u>171</u>
14. Appendix D - FY 2023-2024 General Fund Schedule of Revenues.....	<u>179</u>
15. Appendix E - FY 2023-2024 General Fund Schedule of Expenditures.....	<u>185</u>
16. Appendix F - City of Hollister Resolution No. 2023-143.....	<u>218</u>

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COMMUNITY PROFILE

HOLLISTER, CALIFORNIA

Hollister is a city in, and the county seat of, San Benito County, California, United States. The population is approximately 44,218 according to the 2022 Census data. Hollister is primarily an agricultural town known for a variety of products including Blenheim apricots, olive oil, vineyards, chocolate walnuts and cattle.

Sitting on the western foothills of the Diablo Range and in an area historically inhabited by the Amah Mutsun band of the Ohlone indigenous people, the town, then located in Monterey County, was founded on November 19, 1868. Originally it was known as the San Justo Homestead Association, established by William Welles Hollister (1818-1886). The City of Hollister was then incorporated on August 6, 1872. The western portion of the modern County area, including Hollister, was separated from Monterey County in 1874 by the California Legislature and established as San Benito County. The county was expanded eastward in 1887 to include portions taken from Merced and Fresno Counties.

Today, Hollister has evolved into a suburban community that serves as the commercial, economic, civic, cultural, and educational center of San Benito County. Hollister's mix of land uses range from dense multi-level commercial buildings downtown to single-family residences and developed agricultural land.

The City of Hollister is bisected in two areas, in the north and the south of the city, by the Calaveras Fault, a branch of the San Andreas Fault. Much of the aseismic creep effects are clearly visible through areas of the city which has earned the City of Hollister the nickname of “Earthquake Capital of the World.”

The City of Hollister is a General Law City and is governed by a “Council Manager” form of government. The Council, as the legislative body, represents the citizens of Hollister and is empowered by the Municipal Code to formulate citywide policy, enact local legislation, adopt budgets, and appoint the City Manager and City Attorney.

The City of Hollister has 225 full time equivalent employees and an operating budget of approximately \$98,840,950 in Fiscal Year (FY) 23-24. On August 6, 2022, the City of Hollister celebrated its 150th anniversary.

COMMUNITY PROFILE

MUNICIPAL GOVERNMENT

The City of Hollister provides a full ranges of services including law enforcement, fire protection, the construction and maintenance of streets and infrastructure assets, code enforcement, building inspections, water and wastewater, and general government administration. City offices are comprised of the following departments:

- Administrative Services (Finance, Human Resources, and Risk Management)
- Airport
- City Attorney
- City Clerk
- City Manager
- City Treasurer
- Development Services (Building, Cannabis Affairs, Housing, Planning)
- Engineering
- Fire
- Information Systems
- Parks and Recreation
- Police (includes Animal Control and Code Enforcement)
- Public Works (formerly Community Services)

LOCAL ECONOMY

The City of Hollister, located 50 miles south of San Jose International Airport and 85 miles from the Port of Oakland is a suburb to the affluent San Jose and San Francisco metropolitan areas as well as the Monterey Bay area. The City of Hollister's location allows for access to Highway 101 and Interstate 5 and thus is a major commuter hub with roughly 29% of the city's population (over 13,000 individuals) commuting outside the city limits for work.

Some major industries located within the city's boundaries or in close proximity include, a hospital, manufacturers, distribution centers and commercial stores. School Districts, Hospital and County offices offer a significant economic presence employing more than 2,000 professionals. However, according to the Comprehensive Economic Development Strategy (CEDS), agriculture production, packing and manufacturing generates 4,170 jobs and is the largest component of the county's job base.

COMMUNITY PROFILE

The City of Hollister is currently drafting its proposed 2040 General Plan and per the Economic Development Element, the proposed focus is on supporting local retail businesses, improving opportunities for employment in the community, decreasing the need for shopping outside of the city, and increasing the focus on Hollister as a tourist destination.

Located to the adjacent Salinas Valley and Silicon Valley areas, the City of Hollister is experiencing economic growth with access to major state, national, and international markets notwithstanding its small town feel.

Unemployment

Hollister's unemployment rate was 5.9% in July 2023 as provided by the California Employment Development Department (EDD). The unemployment average for the state in 2024 is expected to be approximately 3.9% if the state does not fall into a recession.

Retail Sales

The City of Hollister focuses their support on local businesses, expanding employment opportunities, expanding tourism, and strengthening the need for retail sales within the city. Currently, a majority of sales, per capita, in the City of Hollister are attributed to automobile related categories, which include motor vehicle and parts dealers, and gasoline stations. In other retail categories, Hollister presents with higher sales from food & beverage stores as opposed to clothing and clothing accessory categories.

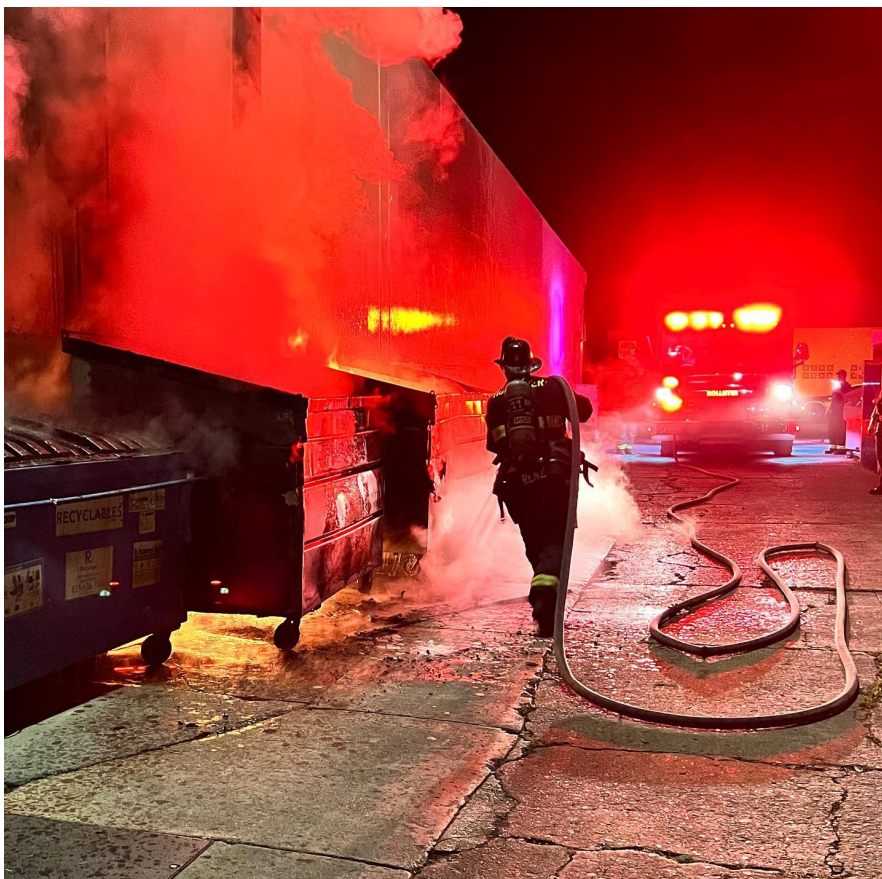
ECONOMIC FORECASTS

According to the UCLA Anderson Forecast, the national economy can either fall into a mild recession toward the end of the 2023 calendar year or there will be no recession and economic growth may be slow but remain in an upward motion. The City of Hollister could see this effect by experiencing a slow-down in revenues until the state and national economy picks back up. It is predicted that if the national economy avoids a recession, the state economy will grow faster than the national economy. According to the San Benito County Economic Forecast, the County is expected to see job growth of an average of 1.9% per year from 2022 to 2026.

COMMUNITY PROFILE

According to the City of Hollister's 2040 General Plan draft, it is the City's goal to increase overall economic development in Hollister by focusing on making economic development a critical function and focus of City operations, marketing the City towards these opportunities, engage stakeholders in the process and support the expansion of programs aimed at increasing the expertise of the local workforce.

The City of Hollister is committed to ensuring that it prepares for all scenarios, as appropriate, by implementing best practices and consistent review of its operational policies.



BUDGET MESSAGE

FROM THE OFFICE OF THE CITY MANAGER

On behalf of the Hollister City Council, it is my distinct privilege to present the City of Hollister's Fiscal Year 2023-24 (FY24) budget. The key purpose of the City's budget and the public budgetary process is to develop, adopt, and implement a fiscally sound and sustainable plan for accomplishing established City-wide strategic goals for the upcoming fiscal year; consistent with the long-term vision of the City Council.

This working document focuses on aligning organizational and departmental expenditures with the strategic goals as identified by the City Council as part of the budget development process. These priorities are reflected in the additional investments built into the FY24 budget.

2023-24 Hollister City Council's Strategic Goals

- Downtown Improvements
- Providing Economic Development
- Enhancing Public Safety
- Ensure Fiscal Sustainability
- Staff Development

The FY24 adopted budget preserves the emphasis on enhanced public safety, increases its investment in economic development, and enhances our long-term financial stability. I am pleased that this budget maintains funding toward the City's long-term liabilities. This budget maintains the City's progress on increasing the General Fund balance. The budget places emphasis on addressing growth in the community by increasing staffing levels for the Police and Fire Departments and the Animal Care and Shelter Division. Focus was placed on Public Safety by providing a new Fire Captain for the Fire Department, a Police Sergeant, and three positions for the Animal Care and Shelter Division including a Veterinarian, a Veterinary Technician, and a, Animal Control Officer Assistant. Additionally, an Economic Development Manager position was funded in an effort to attract new businesses to the City of Hollister and to support the retention and expansion of our existing businesses.

BUDGET MESSAGE

The FY24 adopted budget includes \$10 million for much-needed infrastructure maintenance. The FY24 General CIP includes upgrades at several parks, the Pauline Valdivia Memorial Community Center, the City's municipal airport, renovations to city-owned facilities, and funding for facility maintenance.

Revenues

The adopted budget includes conservative projected increases in City revenues. Both Sales and Property Taxes are projected to increase slightly and represent approximately 37% of our total general fund resources. Two of our major sources of revenue are derived from Property Tax (46%) and Sales Tax, (50%). Sales Tax revenues include sales and use taxes, Measure W proceeds, governmental services tax, and real property transfer taxes. Both revenue streams are projected to see slight growth in FY24. The City has seen an increase in revenue sources over the past few years. However, revenue growth slowed in Sales Tax during FY23 due to the uncertainty of the economy and the impacts of inflation. For this reason, the FY24 projections reflect a slight decrease of 2% in Sales Tax over funds projected for FY23. However, Property Tax is projected to grow slightly at 2% due to the strong regional housing market and the current development in the region.

The City of Hollister partners with the HdL Companies to evaluate sales tax trends quarterly in an effort to prepare accurate sales tax revenue projections and to ensure that budgeted revenues are being realized throughout the fiscal year. Property sales data is evaluated annually alongside state and nationwide real estate market trends.

Expenditures

The strategic investments in this budget are designed to advance the strategic goals of Council and make progress toward solving some long-term issues for the City. These enhancements were possible through Council's prudent navigation of the uncertain economy, an ongoing commitment to conservative spending, and the continued revenue growth in the region. Fiscally sustainable debt management remains a top priority. The addition of staff will allow our organization to more efficiently meet the demands of our city and ensure a high quality of service for our residents and businesses.

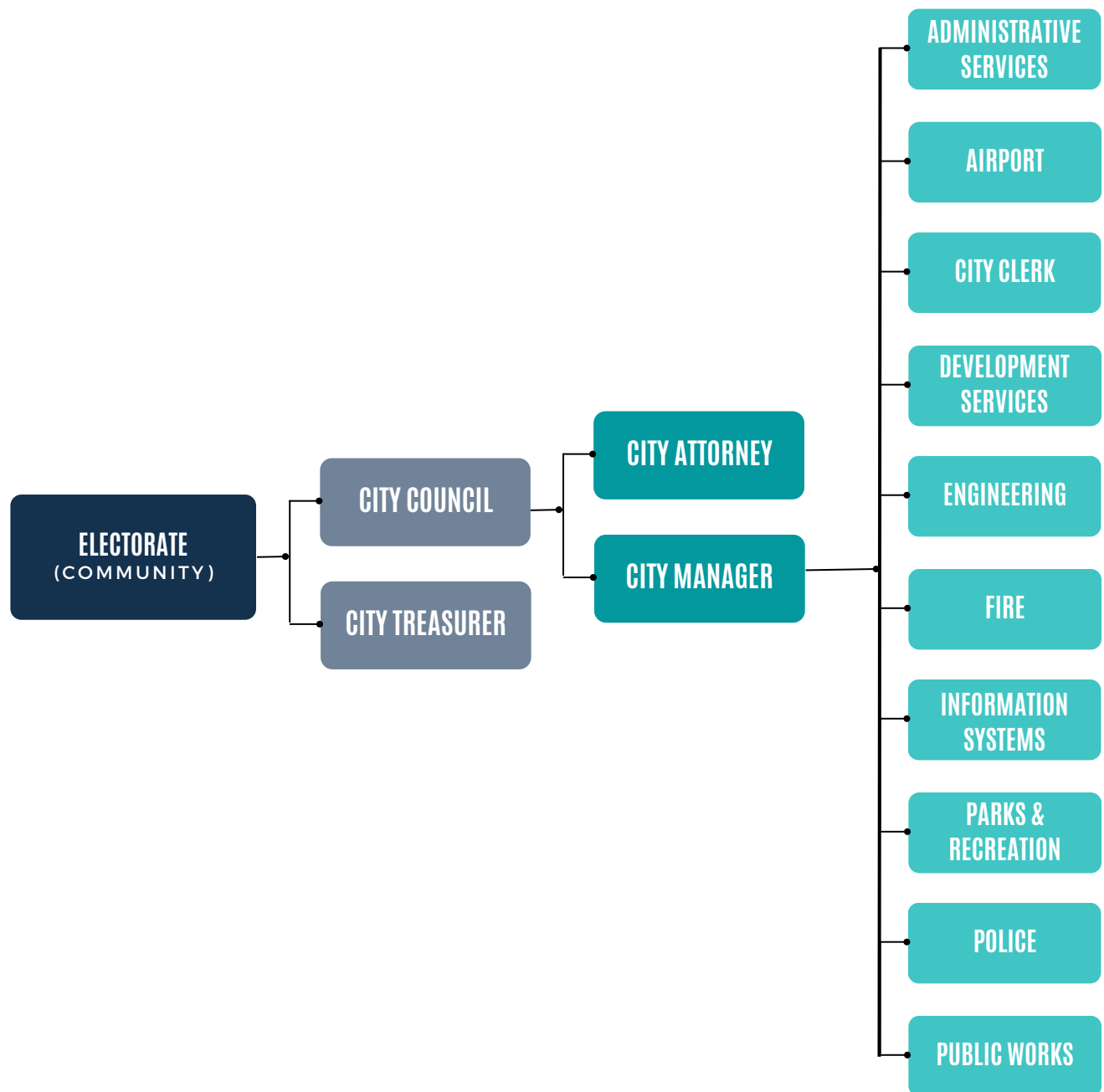
BUDGET MESSAGE

Lastly, I want to express my sincere gratitude to the City Council and our team of skilled and dedicated employees for their commitment, innovation, perseverance, professionalism, and exemplary service to the community. The City has positioned itself to be more resilient, fiscally stronger, and a great place to live and work. We are dedicated to strengthening the organization while continuing to provide essential services to the community.

David A. Mirrione
City Manager
City of Hollister

ORGANIZATIONAL CHART

The image below shows the organizational chart for the entire City of Hollister.
Department-level organizational charts are included later in this document.





DESCRIPTION OF FUNDS

General Fund

FUND 101 - General Fund: This fund is the principal operating fund of the City and accounts for most major tax revenues and public services. All activities which are not required to be included in other specific funds are accounted for in the General Fund. The General Fund is also a major fund.

FUND 102 - General Fund Capital Improvements: This fund accounts for funds set aside for the purpose of future capital improvement projects that are not able to be funded, or fully funded, from other funding sources.

Special Revenue Funds

FUND 105 - Measure W: This fund is used to monitor the inflow and outflow of Hollister Measure E transaction and use tax. This is a local funding source that helps to fund and maintain rapid 9-1-1 emergency response times, operations at current Hollister fire stations, improve local roads, attract and retain qualified police and fire staff, contribute towards gang and drug prevention and intervention, maintain water conservation programs, maintain youth programs at City parks and recreation centers, and supports programs for economic development.

FUND 200 - Road Repair & Accountability Act of 2017: This fund accounts for all state funds received through this initiative, which is principally restricted to capital road improvements within the City. This fund is subject to program terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

FUND 201 - Community Development Block Grant (CDBG): This fund accounts for all federal funds received through the CDBG Program, which is principally restricted to capital investment or loan activities in targeted low to moderate income areas of the City of Hollister. This fund is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

FUND 203 - Gas Tax: This fund accounts for all Gas Tax funds received through the State of California, which is principally restricted to capital investment and operations of street maintenance.

DESCRIPTION OF FUNDS

FUND 205 - Park Dedication: This fund is used to account for all Park Impact funds received, which are principally restricted to capital investment and future impact operations of the parks within the City.

FUND 206 - Local Transportation: This fund accounts for the receipt and distribution of the City's local funding provided by State funding.

FUND 212 - Federal Aviation Administration (FAA) Grant: This fund is used to account for funds received through the Federal Aviation Administration Grant, which is principally restricted to airport construction activities within the City of Hollister Airport. This fund is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

FUND 213 - Hollister Airshow: This fund is used to manage and track all expenditures and corresponding revenues received from the Hollister Air Show.

FUND 216 - Transportation Development Account (COG): This fund accounts for all Transportation Development Act funds received through the State of California's Transportation Program, which is principally restricted to capital investment for transportation projects throughout the City of Hollister. This budget is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

FUND 217 - Spay/Neuter Education: This fund accounts for all donations received for the educations of the benefits of spay and neutering of animals within the City of Hollister.

FUND 218 - Mello Roos – Community Financing District (CFD) 1: This fund accounts for the taxes received from CFD #1 and #2, related to public safety.

FUND 221 - Police S.L.E.S.F. Program: The Supplemental Law Enforcement Services Fund (SLESF) accounts for all SLESF funds received through the State of California, which is principally restricted to supplementing the Hollister Police Department. This budget is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

DESCRIPTION OF FUNDS

FUND 223 - Office of Traffic Safety (OTS): This fund accounts for all Office of Traffic Safety funds received through the State of California, which is principally restricted to supplementing the Hollister Police Department for traffic related programs like Driving Under the Influence (DUI) checks or motorcycle safety. This budget is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

FUND 225 - COPS More Program: This fund accounts for all Community Oriented Policing Services (COPS) grant funds received through the Federal Government, which is principally restricted to supplementing the Hollister Police Department for School Resources Officer programs at the local schools. This budget is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

FUND 226 - Animal Welfare Fund: This fund accounts for all donations received for the welfare of animals within the City of Hollister.

FUND 229 - 4th of July Rally: This fund accounts for inflows and outflow of the annual Hollister Rally.

FUND 231 - SB 1186: This fund accounts for all SB 1186 funds received through business licenses for Americans with Disabilities Act (ADA) education. This budget is subject to legislative terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

FUND 239 - Parking Fund: This fund accounts for funds received for the improvements and maintenance of City Parking lots.

FUND 241 - SAFER Grant Fund: This fund accounts for all federal funds received through the Federal Emergency Management Agency (FEMA) – Staffing for Adequate Fire and Emergency Response Grant (SAFER). This funding is principally restricted to the employment of firefighters for the City of Hollister. This fund is also subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

DESCRIPTION OF FUNDS

FUND 242 - 2013 CDBG: This fund accounts for all federal funds received through the Community Development Block Grant (CDBG) Program, which is principally restricted to capital investment or loan activities in targeted low to moderate income areas of the City of Hollister. This budget is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

FUND 246 - 2017 CDBG Grant: This fund accounts for all federal funds received through the Community Development Block Grant (CDBG) program, which is principally restricted to capital investment or loan activities in targeted low to moderate income areas of the City of Hollister. This fund is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

FUND 249 - FEMA COVID-19: This fund accounts for funds received through the Federal Emergency Management Agency (FEMA) COVID-19 program which is subject to terms and conditions including adjustments to carry over prior year funds which remain available for authorized purposes.

FUND 252 - CDBG 12015: This fund accounts for all federal funds received through the Community Development Block Grant (CDBG) program, which is principally restricted to capital investment or loan activities in targeted low to moderate income areas of the City of Hollister. This fund is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

FUND 254 - CARES Act - Airport: This fund accounts for funds received through the Federal Aviation Administration (FAA) Airport Grants under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. This fund is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

FUND 256 - American Rescue Plan Act (ARPA) Fund: This fund accounts for funds received through the American Rescue Plan Act (ARPA) via the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program. This fund is subject to related terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

DESCRIPTION OF FUNDS

FUND 262 - Signal Improvement Fee on Flynn Road: This fund accounts for all San Felipe and Flynn Road Impact funds received, which is principally restricted to capital investment and future impact operations of the San Felipe and Flynn Road intersection signal.

FUND 264 - Traffic Impact Fees: This fund accounts for all Traffic Impact funds received, which is principally restricted to capital investment and future impact related to traffic within the City of Hollister.

FUND 268 - AFG Grant: This fund is used to account for activities of the Assistance to Firefighters Grant (AFG) Program which uses funds for fire equipment.

FUND 273 - Prop 68: This fund is used to account for funds received through Proposition 68 - Parks and Water Bond Act of 2018. This fund is subject to related terms and conditions.

FUND 285 - National Opioid Settlement: This fund is used to account for revenue paid to the City of Hollister from the National Opioid Settlement for the abatement of the opioid epidemic. This fund is subject to related terms and conditions.

FUND 502 - Tri-Centennial Trust: This fund accounts for assets held for the Tri-Centennial in a fiduciary capacity.

FUND 505 - Veteran's Building Comm Pavers: This fund accounts for assets held for the Veteran's Building Pavers in a fiduciary capacity.

FUND 506 - Helen Ross Memorial Donations: This fund accounts for the assets from the contributions from Helen Ross for the support of Animal Welfare activities.

FUND 704 - Meridian Street District 1991-2: This fund accounts for assets held for the Meridian Street Assessment District in a fiduciary capacity.

FUND 706 - San Benito Estate 1991-1: This fund accounts for assets held for the San Benito Estates Assessment District in a fiduciary capacity.

FUND 708 - Hollister Business Park 1986-1: This fund accounts for assets held for the Hollister Business Park Assessment District in a fiduciary capacity.

DESCRIPTION OF FUNDS

FUND 709 - Landscape and Lighting District: This fund accounts for all Landscaping and Lighting funds received, which is principally restricted to maintenance related to sound walls or street lighting within the City of Hollister.

FUND 712 - CFD # 4 – Public Facilities: This fund accounts for all Community Facilities District #4 funds received, which is principally restricted to maintenance related to improve roads, parks, landscaping and sound walls within the City of Hollister.

FUND 713 - CFD # 5 – Public Safety (Police & Fire): This fund accounts for all Community Facilities District #5 funds received, which is principally restricted to providing police and fire services within the City of Hollister.

FUND 714 - Santana Ranch CFD: This fund accounts for the receipt and disbursement of funds received by the County of San Benito for the Santana Ranch Community Facilities District (CFD).

FUND 809 - Home Program Revolving Loans: This fund accounts for all federal funds received through the HOME Program, which is principally restricted to capital investment or loan activities in targeted low to moderate income areas of the City of Hollister. This fund is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

FUND 850 - Successor Agency: This fund was created as a result of the dissolution of the Redevelopment Agency (RDA) of the City of Hollister and the City of Hollister's election to serve as the Housing Successor Agency. This fund accounts for program revenues received from the repayment of housing loans.

FUND 851 - Housing: This fund accounts for all housing funds received through the once Low and Moderate Income Housing Set-aside Fund, which is principally restricted to loan activities in targeted low to moderate income areas of the City of Hollister.

DESCRIPTION OF FUNDS

Capital Project Funds

FUND 301 - AB1600 – CIP Fire Impact: This fund is used as a depository for fire development impact fees. The fees are levied against all new development in the City in order to pay for the construction or improvement of fire facilities as a result of City growth.

FUND 302 - AB1600 – CIP Police Impact: This fund is used as a depository for police development impact fees. The fees are levied against all new development in the City in order to pay for the construction or improvement of police facilities as a result of City growth.

FUND 303 - AB1600 – Storm Drain: This fund is used as a depository for storm drain development fees. The fees are levied against development in the City in order to pay for the construction or improvement of storm drains.

FUND 304 - AB1600 – Traffic Impact: This fund is used as a depository for traffic development impact fees. The fees are levied against all new development in the City in order to pay for traffic construction or improvements as a result of City growth.

FUND 305 - AB1600 – Santa Ana Storm Drain: This fund is used as a depository for the Santa Ana Road storm drain development impact fees. The fees are levied against all new development in the Santa Ana Road area in order to pay for the construction or improvement of storm drains as a result of City growth.

FUND 309 - Jail Juvenile Hall Fund: This fund is used as a depository for Juvenile Hall development impact fees. The fees are levied against all new development in the City in order to pay for Juvenile Hall construction or improvements as a result of City growth.

FUND 313 - City Hall / City Yard Impact Fees: This fund is used as a depository for City Hall and the City Yard development impact fees. The fees are levied against all new development in the City in order to pay for Juvenile Hall construction or improvements as a result of City growth.

Enterprise Funds

FUND 601 - Airport Enterprise Fund: This fund was established to help support the operations of the Hollister Airport.

DESCRIPTION OF FUNDS

FUND 620 - Water Enterprise Fund: The Water Utility Fund accounts for the operation and improvement of the public water system. All expenses and outlays are funded entirely by water system revenues or specifically authorized capital contributions for specified improvements.

FUND 621 - Water Expansion Enterprise Fund: This fund was established as depositories for water expansion development impact fees. The fees are levied against all new development in the City in order to pay for water related construction or improvements as a result of City growth.

FUND 660 - Sewer Enterprise/Wastewater Fund: The wastewater fund helps to support the collection, pumping, treatment and final discharge of all wastewater produced by the region. All expenses and outlays are funded entirely by wastewater system revenues or specifically authorized capital contributions for special improvements.

FUND 661 - Sewer Expansion Enterprise Fund: This fund was established as depositories for wastewater expansion development impact fees. The fees are levied against all new development in the City in order to pay for wastewater related construction or improvements as a result of City growth.

FUND 662 - Storm Drain: This fund was established as depositories for storm drainage development impact fees. The fees are levied against all new development in the City in order to pay for Storm Drain construction or improvements as a result of City growth.

FUND 665 - Sewer Industrial Enterprise: This fund is utilized to provide San Benito Foods with an efficient and effective waste collection, transport, and disposal operations for industrial wastewater. All expenses and outlays are funded entirely by industrial wastewater system revenues or specifically authorized capital contributions for specified improvements.

FUND 670 - Street Sweeping Fund: This fund supports the street sweeping and storm drain operations. All expenses and outlays are funded entirely by street sweeping revenues or specifically authorized capital contributions for specified improvements.

FUND 680 - Briggs Building Enterprise Fund: This fund supports the maintenance of the Briggs Building, City's downtown parking garage. The bottom floor is available for office building rentals and use. All expenses and outlays are funded entirely by rental revenues or specifically authorized capital contributions for specified improvements.



CITY FUND/DEPARTMENT RELATIONSHIP MATRIX

The tables on the next few pages will outline the funds that are utilized to finance the different City departments. Some City departments are solely funded by major accounts, including but not limited to the General Fund, and some departments are financed by other various accounts such as special revenue and/or enterprise funds.

FUND/DEPARTMENT RELATIONSHIP MATRIX

FUND	NON-DEPARTMENT	ADMINISTRATIVE SERVICES	AIRPORT	CITY CLERK	CITY COUNCIL
101	\$2,842,750	\$2,174,277		\$935,302	\$660,155
105	\$9,000,000				
200					
203					
216					
217					
218					
221					
223					
273					
303					
304					
309	\$400,000				
506					
601	\$10,000		\$2,680,807		
620	\$71,500	\$513,721			
621	\$30,000				
660	\$4,803,950	\$464,221			
661					
662					
665					
670		\$1,500			
680	\$5,000				
709					
712					
851		\$19,838			
Total	\$17,163,200	\$3,173,557	\$2,680,807	\$935,302	\$660,155

FUND/DEPARTMENT RELATIONSHIP MATRIX

FUND	CITY MANAGER	CITY TREASURER	DEVELOPMENT SERVICES	ENGINEERING	FIRE
101	\$1,192,999	\$41,634	\$4,269,085	\$2,618,278	\$13,584,718
105					
200					
203				\$70,000	
216				\$1,501,000	
217					
218					\$412,392
221					
223					
273					
303				\$100,000	
304				\$2,500,000	
309					
506					
601					
620	\$350			\$5,500	
621	\$500			\$500	
660	\$500			\$10,500	
661	\$300			\$500,000	
662				\$3,500	
665					
670					
680					
709				\$400	
712					
851			\$154,032		
Total	\$1,194,649	\$41,634	\$4,423,117	\$7,309,678	\$13,997,110

FUND/DEPARTMENT RELATIONSHIP MATRIX

FUND	INFORMATION SYSTEMS	PARKS & RECREATION	POLICE	PUBLIC WORKS	CONSTRUCTION IN PROGRESS	FUND TOTALS
101	\$876,784	\$3,303,591	\$14,007,707	\$3,007,105		\$49,514,385
105						\$9,000,000
200					\$1,051,945	\$1,051,945
203				\$1,138,308		\$1,208,308
216				\$100,310		\$1,601,310
217			\$50,000			\$50,000
218			\$239,064			\$651,456
221			\$100,000			\$100,000
223			\$75,000			\$75,000
273		\$2,755,686				\$2,755,686
303						\$100,000
304						\$2,500,000
309						\$400,000
506			\$460,000			\$460,000
601	\$121,750			\$9,000		\$2,821,557
620	\$451,544		\$2,250	\$8,172,670		\$9,217,535
621						\$31,000
660	\$466,491	\$58,550	\$2,200	\$7,868,995		\$13,675,407
661						\$500,300
662				\$352,300		\$355,800
665				\$601,500		\$601,500
670				\$1,119,591		\$1,121,091
680				\$166,800		\$171,800
709		\$282,400		\$127,300		\$410,100
712		\$259,100		\$33,800		\$292,900
851						\$173,870
Total	\$1,916,569	\$6,659,327	\$14,936,221	\$22,697,679	\$1,051,945	\$98,840,950

CITY FUND BALANCES

Fund Balances/Reserves

Fund balances represent Hollister's net difference of financial resources and uses. The unreserved fund balance represents the net financial resources that are expendable or available for appropriation (budgeting). Fund balance/reserves protect the city's financial condition and provide for unexpected economic challenges.

Growth of fund balance occurs when revenues exceed expenditures. Fund balances are similar to an enterprise's net equity (assets less liabilities) and should only be used for non-recurring (non-operational) expenditures since once they are spent, they are only replenished by future year resources in excess of expenditures.

Hollister's budget process plans for reservations of fund balance in compliance with financial policy and as part of the initial resource allocation/target setting. This process allows the City to "set aside savings" before it is allocated and spent as budgeted expenditures.

The tables on the next several pages will show the City's actual, projected and budgeted fund balances, for all funds, over three fiscal years; FY 2021-2022, FY 2022-2023, and FY 2023-2024 respectively.

FUND BALANCES

Fund	Description	Ending Balance as of 06/30/2022	Projected Ending Balance as of 06/30/2023*	Projected Ending Balance as of 06/30/2024*	% Change**
101	General Fund Operating	10,250,643	13,250,643	4,245,558	68%
102	General Fund Capital Improvements	-	-	500,000	N/A
105	Measure "W"	326	-	-	0%
200	Road Repair & Accountability Act of 2017	(687,680)	(170,680)	(170,680)	0%
201	Community Development Block Grant	158,780	164,880	170,380	3%
203	Gas Tax	210,112	(189,888)	(191,375)	1%
205	Park Dedication	6,190,137	7,695,137	7,695,137	0%
206	Local Transportation	(366,468)	(466,468)	(466,468)	0%
212	Federal Aviation Administration (FAA) Grant	(17,715)	232,285	232,285	0%
213	Hollister Airshow	(750)	(750)	(750)	0%
216	Transportation Development Account (COG)	8,533,692	9,033,692	10,432,382	15%
217	Spay/Neuter Education	19,694	16,694	(28,306)	-270%
218	Mello Roos CFD – 1	13,172	13,172	611,716	4544%
221	Police SELSF Program	113,923	113,923	113,923	0%
223	Office of Traffic Safety	29,537	4,537	44,537	882%
225	COPS More Program	(27)	(27)	(27)	0%
226	Animal Welfare Fund	24,580	28,080	28,080	0%
229	4 th of July Rally	(260,590)	(262,090)	(262,090)	0%
231	SB 1186	45,378	53,078	62,078	17%
239	Parking Fund	91,844	91,844	91,844	0%
241	SAFER/FEMA	(1,016,049)	(1,016,049)	(1,016,049)	0%
242	2013 CDBG	4,491	4,491	4,491	0%
246	2017 CDBG Grant	(182,538)	26,462	26,462	0%
249	FEMA-COVID-19	(741,714)	(741,714)	(741,714)	0%
252	2020-CDBG-12015	(116,093)	(23,093)	(23,093)	0%
254	CARE Act-Airport	154,269	134,269	134,269	0%
256	American Rescue Plan Fund	9,746,291	-	-	0%
262	Signal Improv Fee on Flynn	14,156	14,156	14,156	0%
264	Traffic Impact Fees	48,381	48,381	48,381	0%
268	AFG Grant	1,810	1,810	1,810	0%
273	Prop 68	-	(9,607)	(9,607)	0%
301	AB1600 CIP Fire Impact	1,654,039	1,754,039	1,855,039	6%
302	AB1600 CIP Police Impact	1,279,839	1,379,839	1,529,839	11%
303	AB1600 CIP Storm Drain	240,111	140,111	40,111	-71%
304	AB1600 CIP Traffic Impact	28,573,217	24,073,217	24,073,217	0%
305	AB1600 CIP Santa Ana Storm Drain	2,000,065	1,975,065	1,975,065	0%
309	Jail Juvenile Hall Fund	21,422	21,422	21,422	0%
313	City Hall/City Yard Impact Fees	343,425	418,425	468,425	12%
502	Tri-Centennial Trust	15	15	15	0%
505	Vet's Bldg Comm Pavers	3,332	(268)	(268)	0%
506	Helen Ross Memorial Donations	464,008	467,108	11,108	-98%
601	Airport Enterprise Fund	17,702,018	17,802,018	16,287,461	-9%
620	Water Enterprise Fund	3,003,264	3,003,264	1,485,729	-51%
621	Water Expansion Ent. Fund	5,127,906	4,927,906	5,061,906	3%
660	Sewer Enterprise Fund	43,859,877	46,859,877	48,362,470	3%
661	Sewer Expansion Entprs	25,049,967	25,049,967	26,699,667	7%
662	Storm Drain	5,754,396	6,204,396	6,248,596	1%
665	Sewer Ind. Enterprise	(712)	(712)	(602,212)	84446%
670	Street Sweeping Fund	(2,312,592)	(3,299,890)	(3,913,832)	19%
680	Briggs Bldg Entpr Fund	3,021,351	2,976,351	2,945,551	-1%
704	Meridian St Dist 1991-2	342,807	340,307	340,307	0%
706	San Benito Estate 1991-1	144,636	144,636	144,636	0%
708	Holl Bus Park 1986-1	166,845	166,845	166,845	0%
709	Landscape & Lighting Dist	(45,646)	(135,646)	(295,746)	118%
710	Sunnyslope Village 1994-1	957	957	957	0%
711	Gateway Auto Mall	112,330	112,330	112,330	0%
712	CFD#4 Public Facilities	1,103,829	2,178,829	3,185,929	46%
713	CFD#5 Public Safety (Fire & Police)	374,911	599,411	849,411	42%
714	Santana Ranch CFD	37,749	237,749	237,749	0%
809	Home Prog. Revolv. Loans	251,239	401,239	406,239	1%
850	Successor Agency	(16,983,656)	(13,195,656)	(10,195,656)	-23%
851	Housing	1,343,591	1,293,591	1,259,721	-3%

*Represent unaudited amounts

***Change from FY 22-23 Adopted Budget to FY23-24 Adopted Budget

CHANGES IN FUND BALANCE/NET POSITION

Anticipated fund increase/decrease by more than 10%

The following funds are anticipated to have an increase or decrease by more than 10% to their ending balance for FY 2023-2024.

Fund 101 - General Fund

This fund is anticipated to have a decrease of 68% when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to an anticipated decrease in budgeted revenues and anticipated increase in expenses for FY 2023-2024.

Fund 216 - Transportation Development Account (COG)

This fund is anticipated to have an increase of 15% when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to a decrease in budgeted expenses for FY 2023-2024.

Fund 217 - Spay/Neuter Education

This fund is anticipated to have a decrease of 270% when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to a decrease in budgeted revenues and a significant increase in budgeted expenses.

Fund 218 - Mello Roos CFD-1

This fund is anticipated to have an increase of 4544% when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to a significant decrease in budgeted expenses for FY 2023-2024.

Fund 223 - Office of Traffic Safety

This fund is anticipated to have an increase of 882% when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to a significant decrease in budgeted expenses for FY 2023-2024.

CHANGES IN FUND BALANCE/NET POSITION

Anticipated fund increase/decrease by more than 10%

The following funds are anticipated to have an increase or decrease by more than 10% to their ending balance for FY 2023-2024.

Fund 231 - SB 1186

This fund is anticipated to have an increase of 17% when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to an anticipated increase in budgeted revenues for FY 2023-2024.

Fund 302 - AB1600 CIP Police Impact

This fund is anticipated to have an increase of 11% when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to an anticipated increase in budgeted revenues for FY 2023-2024.

Fund 303 - AB1600 CIP Traffic Impact

This fund is anticipated to have a decrease of 71% when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to no anticipated budgeted revenues received for this fund.

Fund 313 - City Hall/City Yard Impact Fees

This fund is anticipated to have an increase of 12% when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to a incoming budgeted revenue for the fund with no anticipated budgeted expenses.

Fund 506 - Helen Ross Memorial Donations

This fund is anticipated to have a decrease of 98% when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to a significant increase in capital expenses.

CHANGES IN FUND BALANCE/NET POSITION

Anticipated fund increase/decrease by more than 10%

The following funds are anticipated to have an increase or decrease by more than 10% to their ending balance for FY 2023-2024.

Fund 620 - Water Enterprise Fund

This fund is anticipated to have a decrease of 51% when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to an increase in anticipated budgeted expenses.

Fund 665 - Sewer Industrial Enterprise

This fund is anticipated to have an increase of 84446% in negative balance funds when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to an increase in anticipated budgeted expenses with no anticipated revenue for the fund.

Fund 670 - Street Sweeping Fund

This fund is anticipated to have an increase of 19% in negative balance funds when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to an increase in anticipated budgeted expenses.

Fund 709 - Landscape & Lighting District

This fund is anticipated to have an increase of 118% in negative balance funds when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to a slight decrease in budgeted revenues and a slight increase to budgeted expenses for FY 2023-2024.

Fund 712 - CFD#4 Public Facilities

This fund is anticipated to have an increase of 46% when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to a decrease in anticipated budgeted expenses for FY 2023-2024.

CHANGES IN FUND BALANCE/NET POSITION

Anticipated fund increase/decrease by more than 10%

The following funds are anticipated to have an increase or decrease by more than 10% to their ending balance for FY 2023-2024.

Fund 713 - CFD #5 - Public Safety (Fire & Police)

This fund is anticipated to have an increase of 42% when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to an increase in anticipated budgeted revenues and a decrease in anticipated budgeted expenses for FY 2023-2024.

Fund 850 - Successor Agency

This fund is anticipated to have a decrease of 23% in negative balance funds when comparing the projected FY 2022-2023 ending balance to the projected FY 2023-2024 ending balance. This is due to an anticipated decrease in budgeted expenses for FY 2023-2024.

BUDGET SUMMARY

BUDGET

A financial plan that identifies anticipated revenues and expenditures the City of Hollister needs to provide quality public services to residents, businesses, and visitors. This plan identifies the types and levels of services to be provided and the amount of funds that can be spent.

The budget is also an opportunity for the Hollister City Council to set policy goals and objectives by appropriating funds to different operational initiatives.

FISCAL YEAR

The City of Hollister has a 12-month Fiscal Year that starts on July 1 and ends on June 30 every year.

BALANCED BUDGET

A balanced budget is defined as a budget adopted by the Hollister City Council where planned expenditures do not exceed planned revenues.

TYPE OF ACCOUNTING

Modified Accrual Accounting

The City of Hollister uses modified accrual basis of accounting. Modified accrual is a combination of cash basis and full accrual basis.

Revenues are recognized when they are both measurable and available.

Measurable — Cash flow from the revenue can be reasonably estimated.

Available — Revenue is available within approximately 60 days.

Expenditures, however, are recorded on a full accrual basis because they are always measurable when they are incurred.

BUDGET SUMMARY

The measurement focus of governmental funds affects which transactions are recognized in the operating fund. If transactions are not a current resource or use, they are not reported in the operating fund of the fund financial statement. Under GASB 34, these noncurrent activities are reported on the government-wide statements only. Depreciation expenses are not recorded for governmental funds under the modified accrual basis. Instead, assets are expensed in the operating fund when purchased because they are a current use of funds.

BUDGET PROCESS

The City of Hollister's annual budget development process typically follows the schedule shown below:

- **JANUARY:** Current year financial activity is analyzed and prior year audited financial statements are reviewed. Based on this information, City staff make recommendations to the City Council for any mid-year amendments to the current Fiscal Year budget.
- **FEBRUARY:** City Departments develop draft budgets for the upcoming Fiscal Year.
- **MARCH:** City staff makes projections for future revenues and expenditures.
- **APRIL:** City Departments submit their requested budget to the City Manager for review.
- **MAY:** City Manager presents a Recommended Budget to the City Council for review.
- **JUNE:** City Council holds budget hearings and adopts annual budget no later than June 30.
- **JULY:** New Fiscal Year starts on July 1.
- **AUGUST:** Staff begins the accounting process to close the prior Fiscal Year.
- **SEPTEMBER – DECEMBER:** City Departments monitor and scrutinize activity in all budgets. This review evaluates services, efforts, and accomplishments and how financial activity aligns with community needs, operational demands, legislative mandates, and other policy initiatives.

BUDGET SUMMARY

FINANCIAL POLICIES

The City of Hollister's financial policies are located in Appendix A, attached to this document. Relevant policies include the City of Hollister's Fiscal and Budget Policies covering the following topics: Financial Plan Purpose and Organization, Financial Reporting and Budget Administration, General Revenue Management, User Fee Cost Recovery Goals, Enterprise Fund Fees and Rates, Revenue Distribution, Investments, Appropriations Limitations, Fund Balances and Reserves, Capital Improvement Management, Capital Financing and Debt Management, and Contracting for Services.

CAPITAL IMPROVEMENT PROJECTS

The City of Hollister's Capital Improvement Projects (CIP) Plan is presented as a separate document and is reviewed annually to ensure necessary changes are reflected in budget planning. The City of Hollister is currently developing a successor CIP Plan which is expected to be adopted by the City Council in late 2023.

Capital Improvement Plan Overview

A Capital Improvement Project (CIP) is any major improvement to City facilities or infrastructure. A CIP project usually involves the construction, purchase, or renovations of buildings, parks, streets or other physical structures. It must meet the criteria of a capital asset, which means it has a cost of approximately \$20,000 or more and has a long useful life.

CIP expenditures typically address one-time needs as opposed to the City's operations budget which addresses ongoing year to year needs. CIP projects are varied, so some may require years of planning and construction while others are completed in a shorter time frame.

Collectively, CIP projects are referred to as the Capital Improvement Plan. The purpose of the Capital Improvement Plan is to identify long-term needs, evaluate projects, coordinate activities whenever possible and secure funding sources. Additionally, it serves as a public relations and economic development tool. The plan is revised annually to evaluate City infrastructure needs within financial forecast limitations.

BUDGET SUMMARY

Prioritization of Capital Improvement Projects

Often the number of CIPs exceed the immediate resources required to proceed. Proposed CIPs are measured against an established set of criteria, which helps to determine project order in the five-year program. They include:

1. Health/safety issues
2. Mandated projects
3. City Council goals
4. Identified in Master Plans
5. Funding availability/constraints
6. Asset condition/upgrades increasing longevity
7. Project readiness and opportunities to 'bundle' improvements
8. Identified opportunities for ongoing service enhancements, operational efficiencies or future reduced costs resulting in long term savings after short term payback (less than 3 years, less than 5 years, less than 10)

Click here to view the most up to date CIP Plan: <https://hollister.ca.gov/wp-content/uploads/2023/08/CIP-2018-2023.pdf>

BUDGET SUMMARY

BUDGET MONITORING

The City of Hollister conducts a robust budget monitoring process. Departments continuously monitor their budgets and departmental priorities, goals and objectives with quarterly check-ins involving the City Manager and Administrative Services departments. Staff update the City Council on budget monitoring outcomes utilizing the following schedule:

Budget Monitoring Schedule City Council
Q1: City Council Meeting October 2023
Q2: City Council Meeting January 2024
Q3: City Council Meeting April 2024
Q4: City Council Meeting August 2024

BUDGET SUMMARY

General Fund Budgeted Revenues - By Type

The City receives revenue from numerous sources like property tax, sales tax, gas tax, different charges for services, utility charges, etc. Specific funding sources like gas tax or utility charges are maintained in separate funds specific to that funding source, like Wastewater and Gas Tax funds.

- Local taxes accounts for 37% of general fund budgeted revenues, which are Hollister's largest source or revenue. Local taxes are comprised primarily of sales taxes and property taxes but also include transient occupancy taxes.
- Other types of revenues account for 25% of general fund budgeted revenues, which include things like reimbursements, sales, donations and other miscellaneous revenue.
- Intergovernmental revenues account for 12% of general fund budgeted revenues. This category includes revenues received from other governmental sources such as county, state, and federal.
- License & permit revenues account for 12% of general fund budgeted revenues. This category includes revenues received from license fees (animal, business, etc.) and permit fees (building, conditional use, cannabis, transportation, etc.).
- Charges for service revenues account for 11% of general fund budgeted revenues. This category includes revenues received for services provided by city departments/city employees.
- Franchise revenues account for 3% of general fund budgeted revenues.
- Fines & Forfeitures and Use of Assets account for less than 1% of general fund budgeted revenues. These include things like vehicle finds, parking citations and rentals/leases of city owned property.

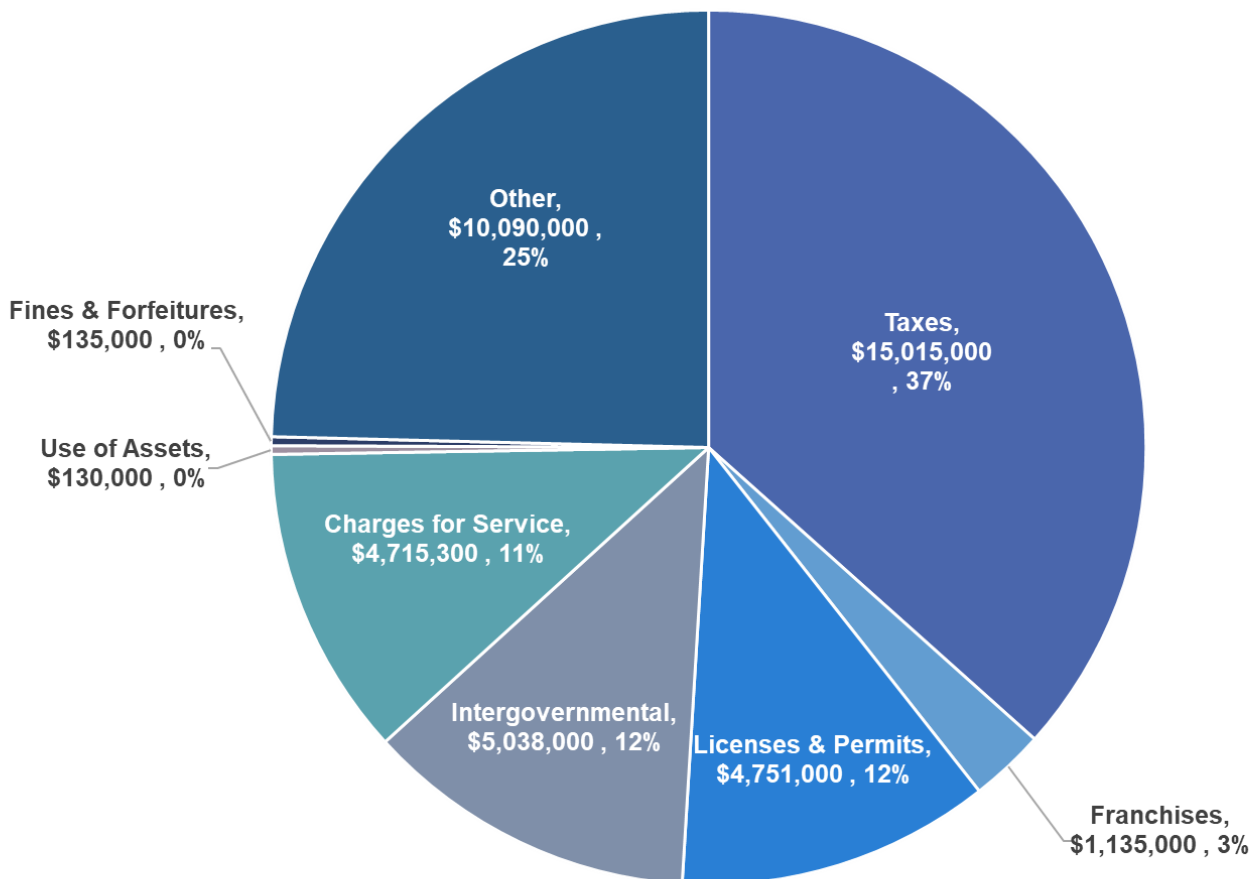
Revenue determines Hollister's capacity to provide departmental or direct services to our citizens. The graph below shows the City's FY 23-24 budgeted revenue sources for the City's General Fund.

For a detailed General Fund Schedule of Revenues for the City of Hollister, see Appendix D.

BUDGET SUMMARY



FY 2023-24 General Fund Budgeted Revenues by Type



BUDGET SUMMARY

General Fund Budgeted Expenditures - By Type

Operating expenditures are divided into four major categories: Personnel, Services & Supplies, Contractual and Capital.

- Personnel expenses represent 65% of the City's General Fund FY 23-24 budgeted expenditures. Personnel expenses account for costs associated with salaries and related benefits.
- Services & Supplies expenses represent 17% of the City's General Fund FY 23-24 budgeted expenditures. Services & Supplies expenses account for costs associated with materials purchased and/or services provided to the various City departments.
- Contractual expenses represent 15% of the City's General Fund FY 23-24 budgeted expenditures. Contractual expenses account for costs associated with professional agreements and other contractual relationships.
- Capital expenses represent 3% of the City's General Fund FY 23-24 budgeted expenditures. Capital expenses account for costs associated with capital related projects per the city's Capital Improvement Project plan.

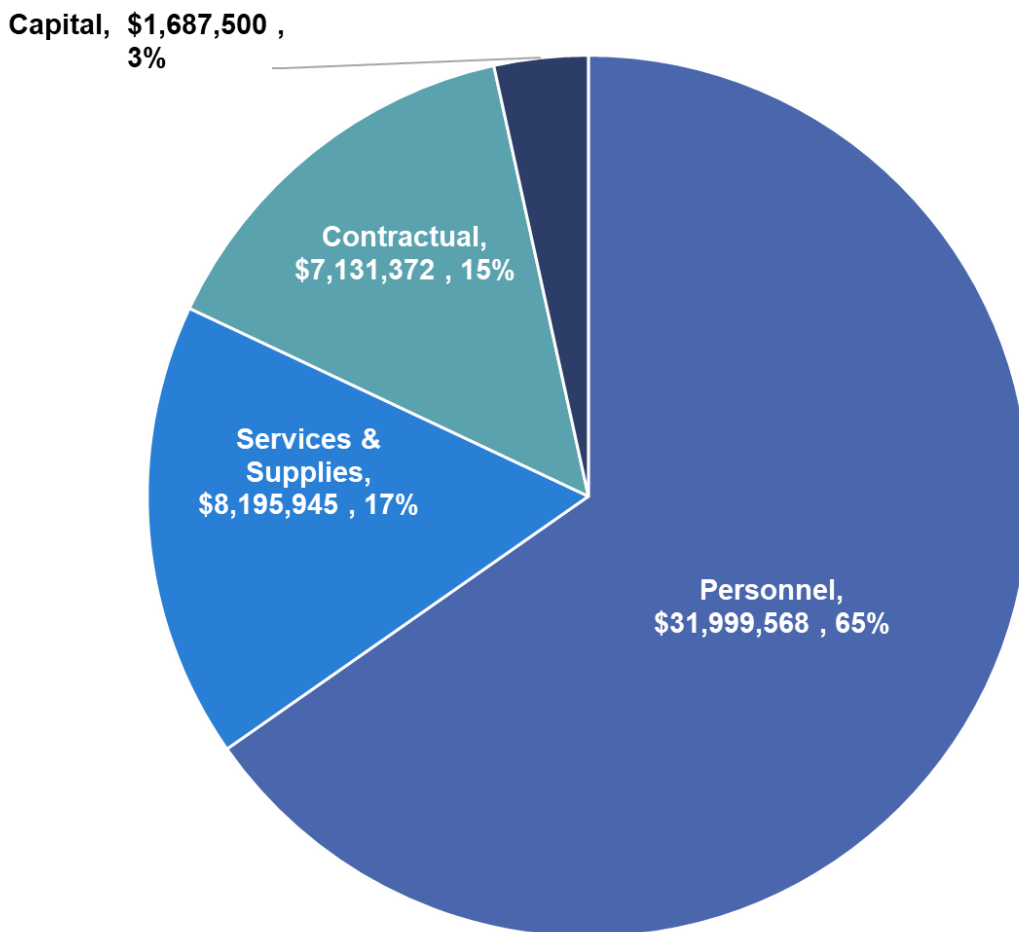
The graph below shows the City's FY 23-24 budgeted expenditures by type for the City's General Fund.

For a detailed General Fund Schedule of Expenditures for the City of Hollister, see Appendix E.

BUDGET SUMMARY



FY 2023-24 General Fund Budgeted Expenditures by Type



BUDGET SUMMARY

General Fund Budgeted Expenditures - By Function

Expenditures can be divided into four major functions: Public Safety, Administration, Development Services and Quality of Life.

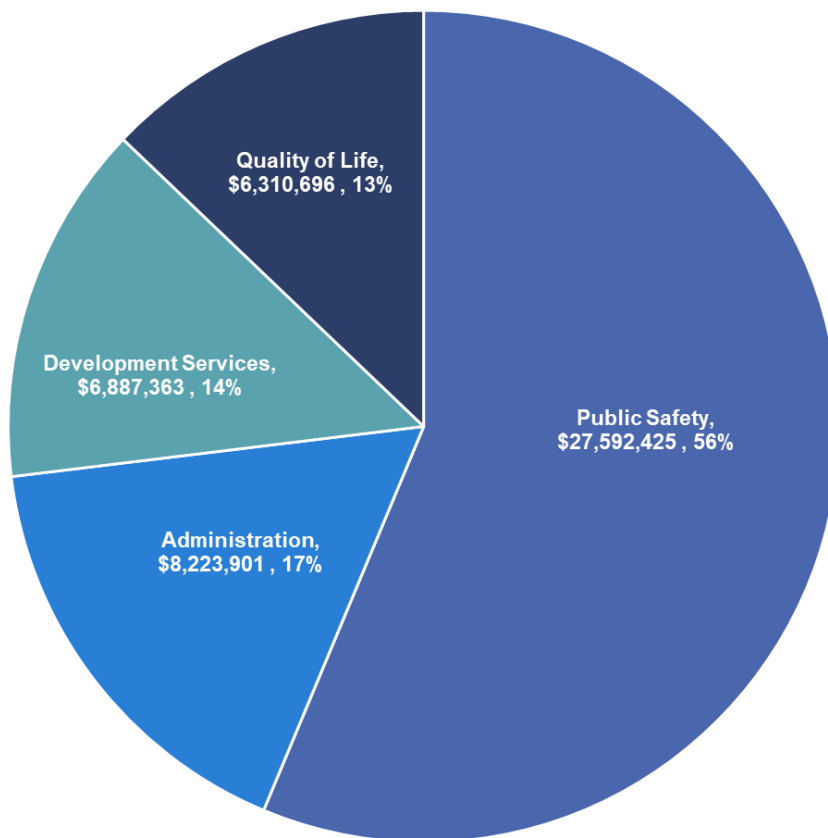
- Public Safety expenses represent 56% of the City's General Fund FY 23-24 budgeted expenditures. Public Safety expenses account for Animal Control, Code Enforcement, Fire, and Police costs.
- Administration expenses represent 17% of the City's General Fund FY 23-24 budgeted expenditures. Administration expenses account for City Clerk, City Council, City Manager, City Treasurer, Finance, Human Resources, Information Systems, Non-departmental, and Risk Management costs.
- Development Services expenses represent 14% of the City's General Fund FY 23-24 budgeted expenditures. Development Services expenses account for Building, Cannabis Affairs, Engineering, Housing, and Planning costs.
- Quality of Life expenses represent 13% of the City's General Fund FY 23-24 budgeted expenditures. Quality of Life expenses account for Airport, Building, Grounds & Street Maintenance, City owned building, Parks & Recreation, Sewer, Solid Waste, Storm Drain Operation, and Water costs.

The graph below shows the City's FY 23-24 budgeted expenditures by function for the City's General Fund.

BUDGET SUMMARY



FY 2023-24 General Fund Budgeted Expenditures by Function



BUDGET SUMMARY

General Fund Budgeted Expenditures - By Function for All Funds

Expenditures can be divided into four major functions: Public Safety, Administration, Development Services and Quality of Life.

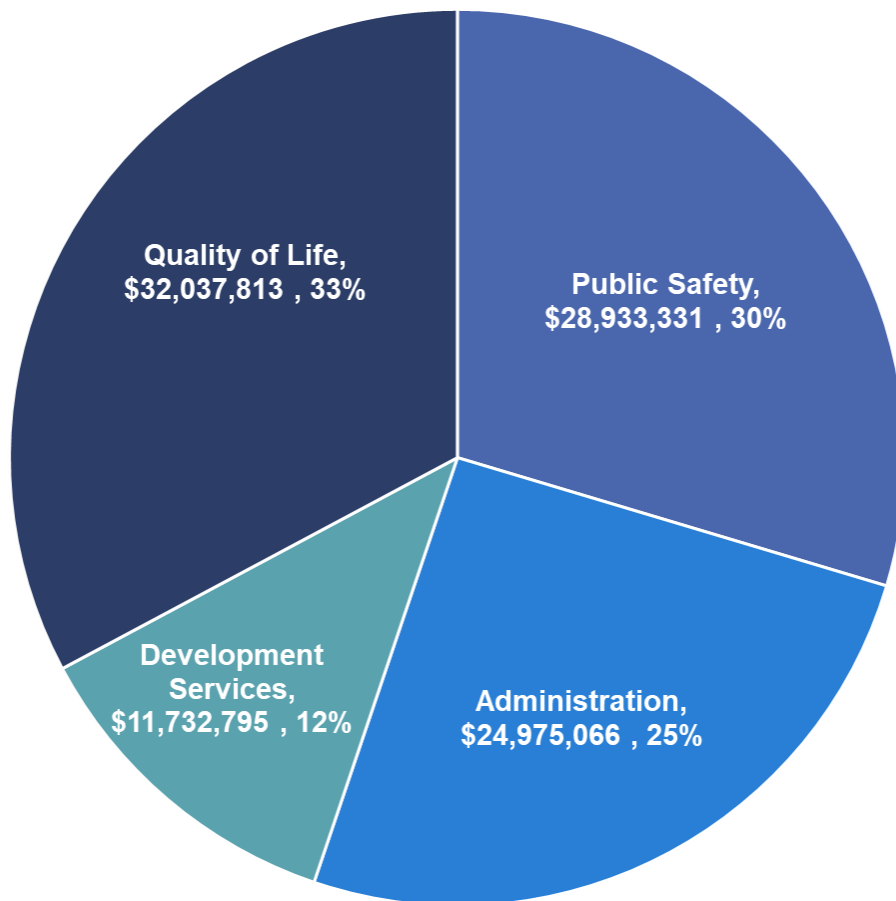
- Public Safety expenses represent 30% of the City's budgeted total funds for FY 23-24. Public Safety expenses account for Animal Control, Code Enforcement, Fire, and Police costs.
- Administration expenses represent 25% of the City's budgeted total funds for FY 23-24. Administration expenses account for City Clerk, City Council, City Manager, City Treasurer, Finance, Human Resources, Information Systems, Non-departmental, and Risk Management costs.
- Development Services expenses represent 12% of the City's budgeted total funds for FY 23-24. Development Services expenses account for Building, Cannabis Affairs, Engineering, Housing, and Planning costs.
- Quality of Life expenses represent 33% of the City's budgeted total funds for FY 23-24. Quality of Life expenses account for Airport, Building, Grounds & Street Maintenance, City owned building, Parks & Recreation, Sewer, Solid Waste, Storm Drain Operation, and Water costs.

The graph below shows the City's FY 23-24 budgeted expenditures by function for all of the City's cumulative funds.

BUDGET SUMMARY



FY 2023-24 Budgeted Expenditures by Function for All Funds



DEBT SERVICE OVERVIEW

City of Hollister Debt Policy

The City of Hollister recognizes the need for spending a prudent amount every year for ongoing capital replacement and rehabilitation needs. As ongoing capital improvement plan is vital to ensuring the future viability of services. To achieve this priority, the City funds its regular and ongoing capital needs primarily on a "pay as you go" basis. There are, however, special or extraordinary capital improvement projects, refinancing of existing debt, and purchase of major and multiple pieces of equipment in which it is appropriate to consider debt financing. The City's Debt Management within the Fiscal and Budget Policies establishes the guidelines to support the decision-making process for issuing debt.

Debt Management Guidelines

The City's Debt Management Guidelines provides guidelines for refinancing existing debt; detailing the responsibilities of City staff engaged in issuing debt; delineating the debt instruments or vehicles (e.g. General Obligation Bonds or Certificates of Participation) the City can utilize. The depth and breadth of the policy serve to guide current and future staff.

Other Debt Information

The City uses debt in the Enterprise Funds so as to avoid significant spikes in user rates by smoothing out costs over time. In addition to capital projects, the City can finance essential equipment and vehicles. These assets range from public safety vehicles to utility equipment. The underlying asset must have a minimum useful life of three years. Short-term financings, including loans and capital lease purchase agreements, are executed to meet such needs. It has been the City's practice to fund these purchases with existing resources; however, debt financing flexibility for future needs remains an option. Also, the Director of Administrative Services will periodically evaluate its existing debt and execute re-financings when economically beneficial. A refinancing may include the issuance of bonds to refund existing bonds or the issuance of bonds in order to refund other obligations. A net present value analysis, both in dollar and percentage terms, will be conducted to determine whether a refinancing is optimal. As a "rule of thumb", a minimum of three (3) percent net present value savings will be used as a basis to begin re-financing efforts. As with new debt, all refinancing must be approved by Council. The state legislature adopted Senate Bill 1029 (Hertzberg), amending Government Code section 8855 to place additional reporting obligations on issuers of public debt. The amendments require an issuer to certify that they have adopted a debt policy concerning the use of debt and that the proposed debt issuance is consistent with that policy.

Debt Obligations

Summaries of the City of Hollister debt activity for FY 23-24 are provided in the following section.

DEBT SERVICE OVERVIEW

Debt Obligation Descriptions

2016 Wastewater Revenue Refunding Bonds

In March 2016, the Hollister Joint Powers Financing Authority authorized the issuance of \$67,975,000 of limited obligation bonds to (i) refund all of the Authority's outstanding Wastewater Revenue Bonds, Series 2006; (ii) refund all of the Authority's outstanding Wastewater Revenue Bonds, Series 2007; (iii) fund a reserve fund for the bonds, and (iv) pay costs of issuing bonds. The net present value refunding savings were approximately \$0.7 million or over 12% of the refunded bonds, net of all issuance costs. Annual debt service savings were approximately over \$1 million. Interest payments on the bonds are due and payable on June 1 and December 1 of each year, commencing December 1, 2016. Principal payments are made annually, on June 1. Payments are made payable from and secured by a pledge of lien and lien on net revenues of the City's wastewater system. Interest on the bonds range from 2.0% to 5.0%. The 2016 Bonds were structured with staggered call options, rather than just a traditional 10 year optional par call:

- a \$5 million 2037A special term bond callable at par on June 1, 2020,
- a \$5 million 2037B special term bond callable at par on June 1, 2023,
- the balance of the Bonds callable at par on or after June 1, 2026.

The City used excess funds on hand to pay off in full both of the 2037A and 2037B special term bonds to their respective call dates. The 2016 Bonds remain outstanding in the amount of \$43,275,000 at an average coupon of 4.10% to their 2037 final maturity. Current debt service payments are listed on the next page. The Bond Rating is currently listed as "AA-" by S&P Global Ratings; an upgrade from the "A+" rating held previously. See Appendix C for more information on the City's latest S&P Rating.

DEBT SERVICE SCHEDULE

Hollister Joint Powers Authority

Wastewater Revenue Refunding Bonds, Series 2016

Debt Service Schedules

2016 Bonds Outstanding as of July 17, 2023						
	Serials		2016 Bonds Total			
	Principal	Interest	Principal	Interest	Total	Annual Total
12/1/2023		917,475	-	917,475	917,475	
6/1/2024	2,295,000	917,475	2,295,000	917,475	3,212,475	4,129,950
12/1/2024		860,100	-	860,100	860,100	
6/1/2025	2,410,000	860,100	2,410,000	860,100	3,270,100	4,130,200
12/1/2025		823,950	-	823,950	823,950	
6/1/2026	2,480,000	823,950	2,480,000	823,950	3,303,950	4,127,900
12/1/2026		761,950	-	761,950	761,950	
6/1/2027	2,610,000	761,950	2,610,000	761,950	3,371,950	4,133,900
12/1/2027		696,700	-	696,700	696,700	
6/1/2028	2,735,000	696,700	2,735,000	696,700	3,431,700	4,128,400
12/1/2028		628,325	-	628,325	628,325	
6/1/2029	2,875,000	628,325	2,875,000	628,325	3,503,325	4,131,650
12/1/2029		556,450	-	556,450	556,450	
6/1/2030	3,015,000	556,450	3,015,000	556,450	3,571,450	4,127,900
12/1/2030		481,075	-	481,075	481,075	
6/1/2031	3,165,000	481,075	3,165,000	481,075	3,646,075	4,127,150
12/1/2031		406,950	-	406,950	406,950	
6/1/2032	3,315,000	406,950	3,315,000	406,950	3,721,950	4,128,900
12/1/2032		357,225	-	357,225	357,225	
6/1/2033	3,415,000	357,225	3,415,000	357,225	3,772,225	4,129,450
12/1/2033		306,000	-	306,000	306,000	
6/1/2034	3,520,000	306,000	3,520,000	306,000	3,826,000	4,132,000
12/1/2034		251,000	-	251,000	251,000	
6/1/2035	3,630,000	251,000	3,630,000	251,000	3,881,000	4,132,000
12/1/2035		160,250	-	160,250	160,250	
6/1/2036	3,810,000	160,250	3,810,000	160,250	3,970,250	4,130,500
12/1/2036		65,000	-	65,000	65,000	
6/1/2037	4,000,000	65,000	4,000,000	65,000	4,065,000	4,130,000
Total	\$ 43,275,000	\$ 14,544,900	\$ 43,275,000	\$ 14,544,900	\$ 57,819,900	\$ 57,819,900



HOLLISTER 2040

GENERAL PLAN



AUTHORIZED POSITIONS

STAFFING

A financial plan that identifies anticipated revenues and expenditures that the City of Hollister needs to provide quality public services to residents, businesses, and visitors. This plan identifies the types and levels of services to be provided and the personnel needed to do so. Full Time Equivalent (FTE) positions are the number of regular positions to be funded in the budget. Full time is typically defined as a position which is budgeted at 40 hours a week or 2,080 hours per year. Budgeted staffing for FY 23-24 consists of a relatively status quo staffing plan with some additional FTEs in public safety due to an increased need for services.

Department	FY 21-22 Funded Positions	FY 22-23 Funded Positions	FY 23-24 Approved Changes	FY 23-24 Total Funded Positions
Administrative Services	12.00	14.00	0.00	14.00
Airport	5.00	5.00	0.00	5.00
City Clerk	2.00	3.00	0.00	3.00
City Council	5.00	5.00	0.00	5.00
City Manager	2.00	4.00	1.00	5.00
City Treasurer	1.00	1.00	0.00	1.00
Development Services	8.00	12.00	0.00	12.00
Engineering	8.00	10.00	0.00	10.00
Fire	46.00	49.00	1.00	50.00
Information Systems	3.00	4.00	0.00	4.00
Parks & Recreation	4.00	8.00	0.00	8.00
Police	60.00	62.00	4.00	66.00
Public Works	42.00	42.00	0.00	42.00
Total - All Departments	198.00	219.00	6.00	225.00

CITY DEPARTMENTS

- **Administrative Services** (Finance, Human Resources, Risk Management)
- **Airport**
- **City Attorney**
- **City Clerk**
- **City Council**
- **City Manager**
- **City Treasurer**
- **Development Services** (Building, Cannabis Affairs, Housing, Planning)
- **Engineering**
- **Fire**
- **Information Systems**
- **Parks & Recreation**
- **Police** (Animal Control and Code Enforcement)
- **Public Works** (*formerly Community Services*)



ADMINISTRATIVE SERVICES

ADMINISTRATIVE SERVICES

Department/Division Summary of Services Provided

The Administrative Services Department is responsible for three distinct functions: Finance, Human Resources, and Risk Management.

Finance: The Finance Division is responsible for oversight of the City's annual budget development, including monitoring financial activities, and day-to-day transactions which include processing utility payments, collecting the City's business license tax, all accounts payable, accounts receivable, and other financial transactions and reports.

Human Resources: The Human Resources Division is responsible for employee and labor relations, benefits administration, employee wellness, and the City's overall recruitment efforts. Human Resource guides City departments in establishing positive employee relations, succession planning, employee engagement, and employee retention.

Risk Management: The City's risk management activities identify, control, minimize, or mitigate uncertain events that may adversely affect the City's employees, resources, and residents.

Fiscal Year 2023-2024 Operational Priorities, Goals, and Objectives

Within this fiscal year, the department plans to:

- Expand efforts on budget development and budget monitoring to help City departments and City Council make strategic and data informed decisions
- Develop recommendations to update the City's purchasing policy
- Work in coordination with the City Manager, City Treasurer, and City Council to explore strategies for managing the City's short & long term financial obligations and how to invest in public services now and in the future
- Launch NeoGov Recruitment Tool to create efficiency in recruiting qualified job candidates and expand retention efforts
- Prioritize city wide training initiatives and re-introduce events paused by the COVID-19 pandemic, including employee appreciation, years of service, and other recognition events
- Identifying and mitigating risks by sharing best practices in risk management and policy adoption

ADMINISTRATIVE SERVICES

Department/Division Budget Summary

Total Department - Administrative Services

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$1,475,580	\$1,532,960	\$2,243,065	\$2,220,557
Services & Supplies	\$352,484	\$547,103	\$418,825	\$544,000
Contractual	\$336,039	\$328,514	\$235,050	\$409,000
Capital	\$0	\$0	\$0	\$0
Total	\$2,164,103	\$2,408,577	\$2,896,940	\$3,173,557

Finance

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$1,190,536	\$1,186,722	\$1,676,751	\$1,611,732
Services & Supplies	\$154,522	\$262,934	\$243,575	\$200,900
Contractual	\$325,345	\$318,714	\$222,050	\$342,000
Capital	\$0	\$0	\$0	\$0
Total	\$1,670,403	\$1,768,370	\$2,142,376	\$2,154,632

ADMINISTRATIVE SERVICES

Department/Division Budget Summary

Human Resources (Includes Risk Management)

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$285,044	\$346,238	\$566,314	\$608,825
Services & Supplies	\$197,962	\$284,169	\$175,250	\$343,100
Contractual	\$10,694	\$9,800	\$13,000	\$67,000
Capital	\$0	\$0	\$0	\$0
Total	\$496,700	\$640,207	\$848,614	\$1,018,925

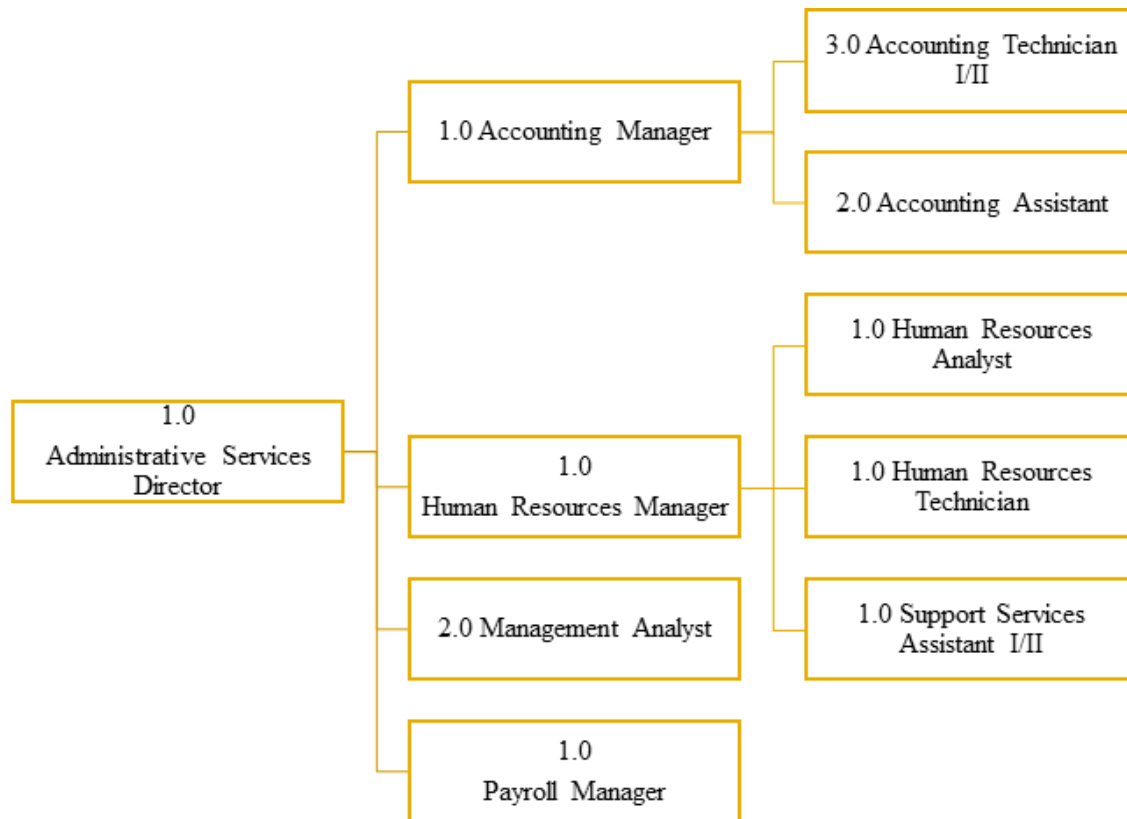
ADMINISTRATIVE SERVICES

Department/Division Position Summary

Classification	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Accounting Assistant	2.00	2.00	2.00	2.00
Accounting Manager	1.00	1.00	1.00	1.00
Accounting Technician I/II	3.00	3.00	3.00	3.00
Administrative Services Director	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	1.00
Human Resources Technician	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	2.00	2.00
Payroll Manager	1.00	1.00	1.00	1.00
Support Services Assistant I/II	0.00	0.00	1.00	1.00
Total	12.00	12.00	14.00	14.00

ADMINISTRATIVE SERVICES

Departmental Organizational Chart





AIRPORT

AIRPORT

Department/Division Summary of Services Provided

The City of Hollister owns and operates the Hollister Municipal Airport. The Airport is located at the north end of Hollister and supports a variety General Aviation and numerous related activities associated with general entrepreneurialism, education, and innovation in transportation, travel, and several related industries. The airport has a restaurant, is a general multi-use facility for the City of Hollister and its partners, and houses a State of California CalFire Air Attack Base, which plays a pivotal role in wildfire suppression throughout the Bay Area and Central Coast regions; totaling 9 counties.

Fiscal Year 2023-2024 Operational Priorities, Goals, and Objectives

Within this fiscal year, the department plans to:

- Secure grants that will assist in more airport improvements
- Continuing recruitment for an Airport Director
- Secure and utilize grant funding for “Through the Fence” activities to support Economic Development activities
- Removal of abandoned buildings
- Fix taxiway road utilized by fire department at the airport

AIRPORT

Department/Division Budget Summary

Total Department - Airport

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$693,526	\$583,709	\$510,266	\$747,907
Services & Supplies	\$264,184	\$365,766	\$310,384	\$452,700
Contractual	\$21,192	\$18,426	\$26,350	\$30,200
Capital	\$2,490,010	\$89,121	\$365,000	\$1,450,000
Total	\$3,468,911	\$1,057,022	\$1,212,000	\$2,680,807

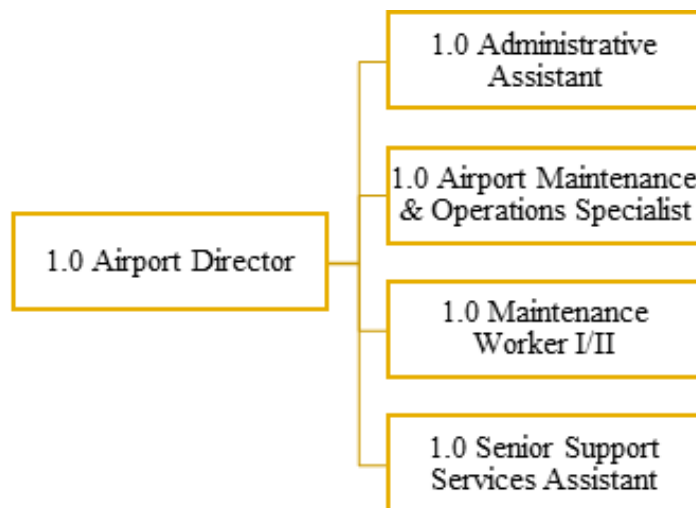
AIRPORT

Department/Division Position Summary

Classification	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Administrative Assistant	1.00	1.00	1.00	1.00
Airport Director	0.00	1.00	1.00	1.00
Airport Maintenance & Operations Specialist	1.00	1.00	1.00	1.00
Maintenance Worker I/II	1.00	1.00	1.00	1.00
Senior Support Services Assistant	1.00	1.00	1.00	1.00
Total	4.00	5.00	5.00	5.00

AIRPORT

Departmental Organizational Chart





CITY ATTORNEY

CITY ATTORNEY

Department/Division Summary of Services Provided

The City of Hollister contracts with the law firm *Lozano Smith* for City Attorney and related services. In addition, *Lozano Smith* takes the lead in contracting with specialized service providers to meet City needs. As these services are utilized city-wide, City Attorney costs are spread across departments.

The City Attorney represents and advises the City Council and all City officers in all matters of law pertaining to their offices, represents and appears on behalf of the City and any City officer or employee in all legal actions or proceedings which the City or any such officer or employee, in or by reason of his/her official capacity is a party, provides the City Council with information and advice regarding ongoing litigation and legislation affecting the City, attends all meetings of the City Council and gives advice or an opinion in writing whenever requested to do so by the City Council or officers of the City, staffs boards and commission meetings as necessary, reviews and approves all ordinances and resolutions and amendments thereof, provides training on current issues in the law and City policy as needed, and whenever appropriate, prosecutes cases for violation of City ordinances.

Fiscal Year 2023-2024 Operational Priorities, Goals, and Objectives

Within this fiscal year, the department plans to:

- Continue to protect and advise the City of Hollister in all legal actions by informing the City Manager, City departments and City Councils of legalities and risk
- Continue to attend all council and applicable commission meetings
- Continue to proactively anticipate and meet the needs of the City of Hollister
- Work with and provide tools for staff and training opportunities



CITY CLERK

CITY CLERK

Department/Division Summary of Services Provided

The City Clerk's Office maintains official records, administer elections, and provide administrative support to the Hollister City Council, conducts all City elections, administers campaign and financial disclosure laws, and coordinates responses to California Public Records Act requests submitted to the City.

The City Clerk's Office also maintains a true record of all proceedings of the Council; meets all requirements regarding public postings, legal advertising, recordings, and mailing of public hearing notices; and processes Assessment Districts, annexations, deeds, appeals, and initiative petitions.

The City Clerk's Office administers oaths or affirmations, and executes City contracts and agreements. The Office also maintains official City records and provides certified copies; administers the recruitment process for positions on Boards, Commissions, and Committees; and assists and provides information to the public regarding the legislative operations of government.

Fiscal Year 2023-2024 Operational Priorities, Goals, and Objectives

Within this fiscal year, the department plans to:

- Develop and adopt a citywide departmental records retention schedule
- Create a comprehensive records management program to address the storage disposition of records throughout the City to reduce required storage space, increase efficiency and reduce liability due to retention of outdated records
- Continue the implementation of the new agenda management system
- Continue the digitization of documents to improve staff efficiency and transparency
- Expand the knowledge and use of the records management system, Laserfiche, to provide additional access for City staff and the public
- Work with a consultant and staff to research documentation for a potential transient occupancy tax measure

CITY CLERK

Department/Division Budget Summary

Total Department - City Clerk

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$342,633	\$384,517	\$549,651	\$546,152
Services & Supplies	\$29,603	\$26,355	\$136,050	\$57,400
Contractual	\$154,080	\$159,431	\$295,010	\$328,750
Capital	\$568	\$6,008	\$12,000	\$3,000
Total	\$526,884	\$576,311	\$992,711	\$935,302

CITY CLERK

Department/Division Position Summary

Classification	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	2.00	2.00
Total	2.00	2.00	3.00	3.00

CITY CLERK

Departmental Organizational Chart





CITY COUNCIL

CITY COUNCIL

Department/Division Summary of Services Provided

The City Council is comprised of one Mayor and four Councilmembers with the Mayor serving a two-year term and council members serving a four-year term. The city is divided into four (4) electoral districts with one council representation per district. The Mayor, whom is also elected, serves at-large.

The City of Hollister utilizes a Council-Manager form of government. Under the Council-Manager form, elected officials serve as the legislative body, representing the citizens of Hollister, and its empowered by the Municipal Code to formulate citywide policy, enact local legislation, approve contracts, award projects and approve budgets. The City Council focuses on the community's big picture goals and long-term objectives.

The City Council holds their regular meetings on the first and third Mondays of each month, unless the Monday falls on a city observed holiday, then the meeting will fall on the Tuesday following the holiday.

Fiscal Year 2023-2024 Operational Priorities, Goals, and Objectives

Within this fiscal year, the department plans to:

- Adopt local laws and regulations necessary to implement the City Council's established long-term vision.
- Address community concerns and promote citizen engagement.

CITY COUNCIL

Department/Division Budget Summary

Total Department - City Council

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$77,349	\$101,786	\$88,607	\$119,855
Services & Supplies	\$119,831	\$94,678	\$365,792	\$490,300
Contractual	\$159,176	\$277,260	\$288,000	\$50,000
Capital	\$0	\$0	\$0	\$0
Total	\$356,355	\$473,724	\$742,399	\$660,155

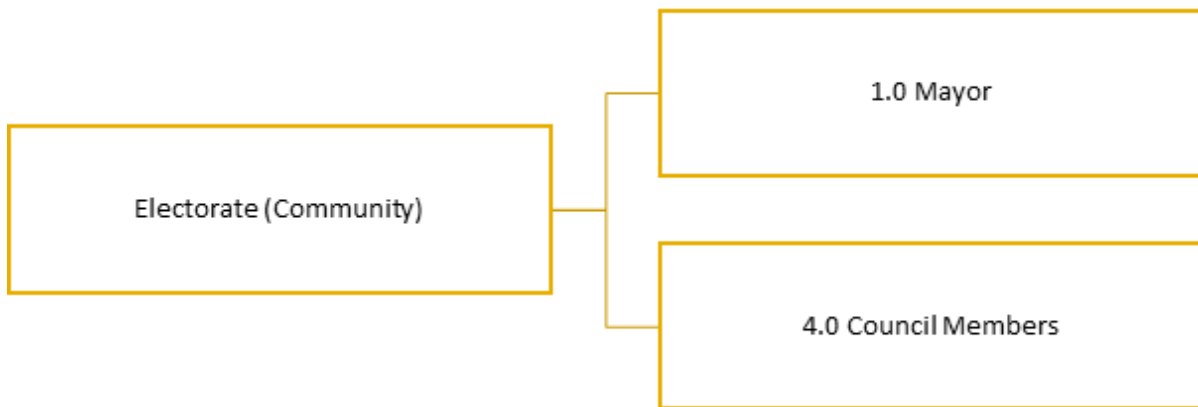
CITY COUNCIL

Department/Division Position Summary

Classification	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
City Council	4.00	4.00	4.00	4.00
City Council-Mayor	1.00	1.00	1.00	1.00
Total	5.00	5.00	5.00	5.00

CITY COUNCIL

Departmental Organizational Chart





CITY MANAGER

CITY MANAGER

Department/Division Summary of Services Provided

The City Manager is designated as the administrative head of the municipal government and serves as the chief advisor to the City Council by providing complete and objective information about local operations, offering options and conducting assessments of the long term impacts of decisions made by the City Council. The City Manager is responsible for setting goals and providing administrative direction for all City departments in accordance with established policies, approved by the City Council. The City Manager guides departments in achieving goals of effective leadership, fiscal responsibility and economic development. The City Manager is also responsible for managing the ability of the City to provide services to its residents and ensure fiscal responsibility throughout all city operations.

Fiscal Year 2023-2024 Operational Priorities, Goals, and Objectives

Within this fiscal year, the department plans to:

- Continue training and learning throughout the departments
- Identify and diversify funding streams and maximizing strategies with the budget
- Partnering with the City Clerk's office on a Transient Occupancy Tax initiative
- Focus on grant development with departments and consultant
- Continue to work on the 190 Maple Project
- Work with departments to streamline service delivery methods and aim towards a human-centered design approach
- Increasing public outreach efforts via information campaigns

CITY MANAGER

Department/Division Budget Summary

Total Department - City Manager

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$447,192	\$494,069	\$664,200	\$1,092,249
Services & Supplies	\$339,919	\$94,048	\$76,873	\$102,400
Contractual	\$4,200	\$5,210	\$2,500	\$0
Capital	\$6,538	\$2,950	\$0	\$0
Total	\$797,849	\$596,277	\$743,573	\$1,194,649

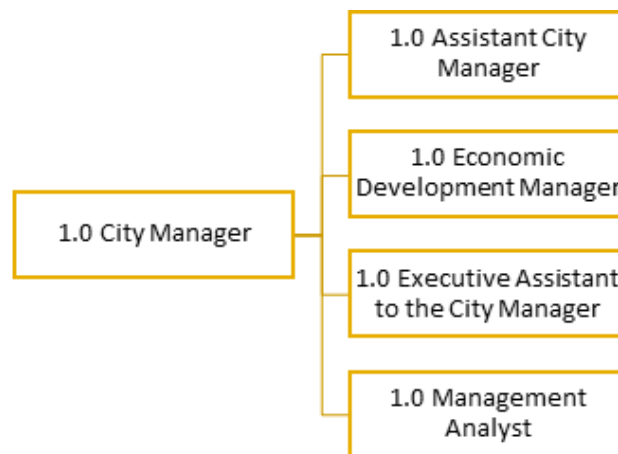
CITY MANAGER

Department/Division Position Summary

Classification	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Assistant City Manager	0.00	0.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00
Economic Development Manager	0.00	0.00	0.00	1.00
Executive Assistant to the City Manager	0.00	0.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00
Total	2.00	2.00	4.00	5.00

CITY MANAGER

Departmental Organizational Chart





CITY TREASURER

CITY TREASURER

Department/Division Summary of Services Provided

The City Treasurer is an elected position and, historically, their duties are to maintain an autonomous role for oversight and decisions related to the investment and safe keeping of City funds.

The position of City Treasurer is independent of the City Council and may also be responsible for providing a signature on approved checks, drafts, and warrants.

Fiscal Year 2023-2024 Operational Priorities, Goals, and Objectives

Within this fiscal year, the department plans to:

- Ensure the safe-keeping of city funds throughout the fiscal year.

CITY TREASURER

Department/Division Budget Summary

Total Department - Treasurer

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$32,844	\$35,542	\$34,867	\$41,634
Services & Supplies	\$0	\$0	\$0	\$0
Contractual	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total	\$32,844	\$35,542	\$34,867	\$41,634

CITY TREASURER

Department/Division Position Summary

Classification	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
City Treasurer	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

CITY TREASURER

Departmental Organizational Chart





DEVELOPMENT SERVICES

DEVELOPMENT SERVICES

Department/Division Summary of Services Provided

The Development Services Department is responsible for four distinct functions: Building, Cannabis Affairs, Housing, and Planning.

Building: The City of Hollister currently contracts with 4Leaf, Inc. for building and permit related services. The Building Department is responsible for regulating the construction and use of buildings and structures through the application of adopted codes and ordinances. This department also ensures compliance with state mandated building codes through the building permit and inspection process.

Cannabis Affairs: Responsible for regulating the local cannabis industry in the City of Hollister. This department is also responsible for administering the planning and permitting of cannabis activities throughout the City of Hollister and ensuring compliance with cannabis laws and regulations.

Housing: Responsible for increasing and preserving the community's supply of low and moderate income housing. This department also implements and manages a comprehensive housing program by offering various programs to all family income levels in the community.

Planning: Responsible for carrying out both long-range, current planning, and zoning activities within the City of Hollister Planning Area. This department also has a part in guiding and implementing the City's General Plan. Staff in this department provide support on land matters to the Planning Commission and to the City Council.

DEVELOPMENT SERVICES

Fiscal Year 2023-2024 Operational Priorities, Goals, and Objectives

Within this fiscal year, the department plans to:

- Adoption of the 2040 General Plan update and housing element
- Implementation of Accela's Civic Platform
- Continuing to improve on applications, forms, checklists, processes, and information handouts
- Update objective design standards to meet state law requirements
- Improve on customer service, website updates, and user fee updates
- Organizing and digitizing the department's hard copy files to increase access to records
- Developing an electronic submittal process for building initiatives
- Pursuing and continuing with housing grants
- Updating Cannabis ordinance to reflect current trends and regulations
- Recruit for vacant positions, work on retention, and assess the need for newer reclassified positions

DEVELOPMENT SERVICES

Department/Division Budget Summary

Total Department - Development Services

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$1,148,018	\$902,771	\$2,002,420	\$1,868,552
Services & Supplies	\$757,596	\$1,316,709	\$346,727	\$495,465
Contractual	\$1,791,405	\$4,376,653	\$514,900	\$2,059,100
Capital	\$4,123	\$2,758	\$203,000	\$0
Total	\$3,701,141	\$6,598,891	\$3,067,047	\$4,423,117

Building

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$0	\$0	\$350,000	\$312,408
Services & Supplies	\$0	\$0	\$0	\$0
Contractual	\$0	\$0	\$0	\$50,000
Capital	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$350,000	\$362,408

DEVELOPMENT SERVICES

Department/Division Budget Summary

Housing

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$128,492	\$128,461	\$331,203	\$138,332
Services & Supplies	\$36,533	\$22,684	\$95,699	\$79,450
Contractual	\$48,936	\$10,193	\$4,900	\$6,100
Capital	\$0	\$0	\$0	\$0
Total	\$213,961	\$161,338	\$431,802	\$223,882

Planning (Includes Cannabis Affairs)

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$1,019,527	\$774,311	\$1,321,217	\$1,417,812
Services & Supplies	\$721,063	\$1,294,025	\$251,028	\$416,015
Contractual	\$1,742,469	\$4,366,460	\$510,000	\$2,003,000
Capital	\$4,123	\$2,758	\$203,000	\$0
Total	\$3,487,180	\$6,437,554	\$2,285,245	\$3,836,827

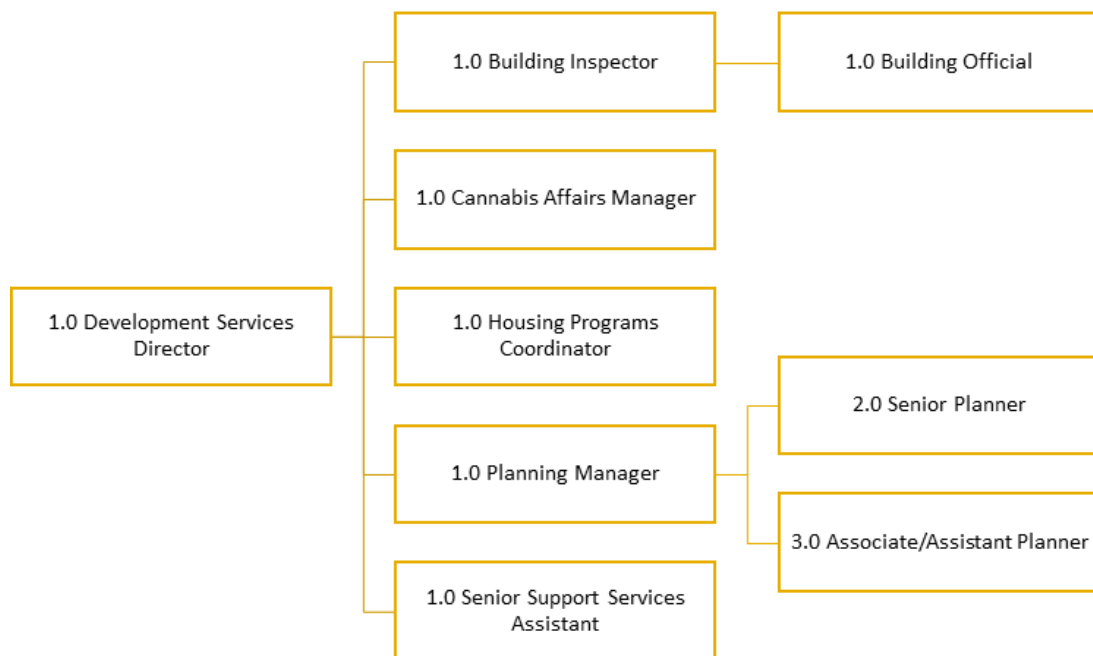
DEVELOPMENT SERVICES

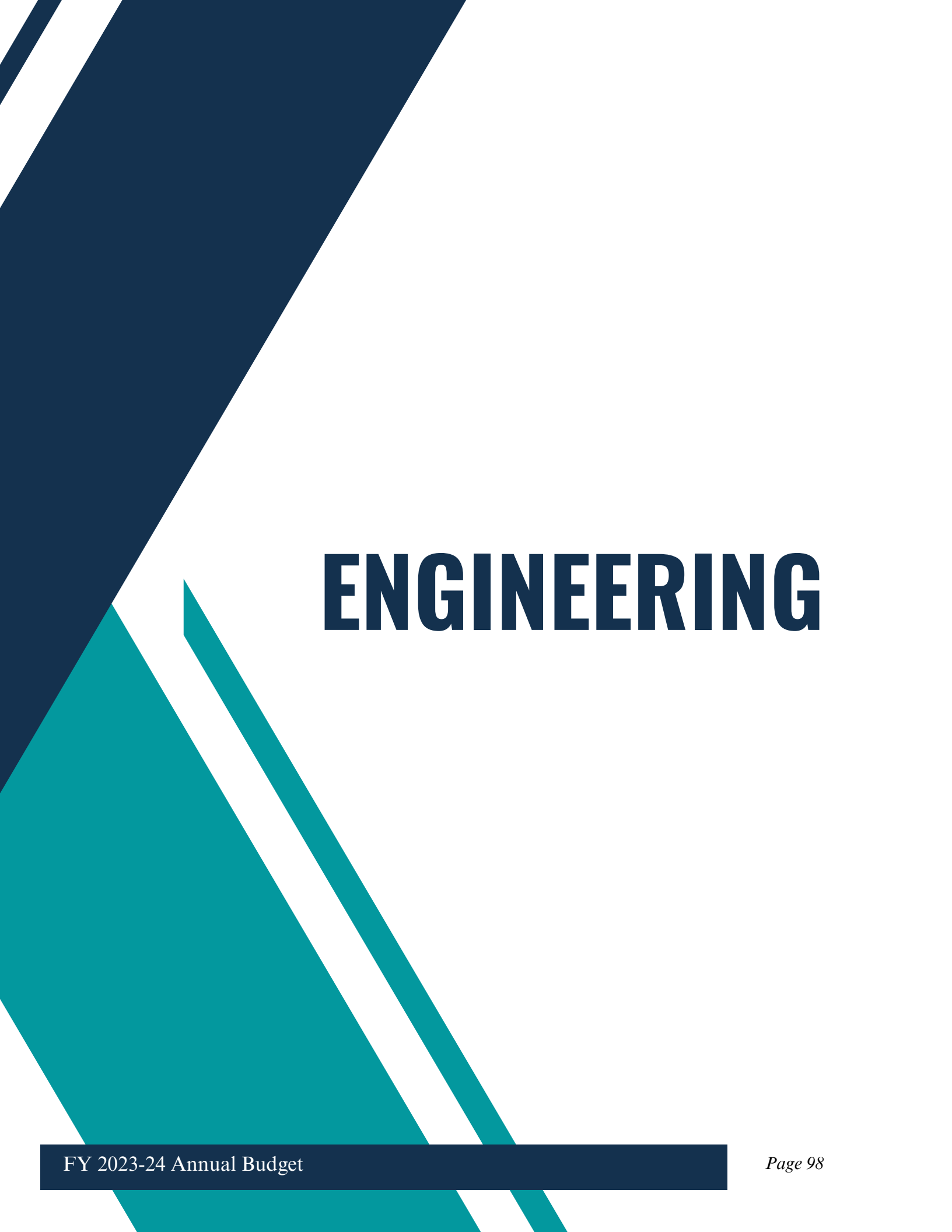
Department/Division Position Summary

Classification	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Associate/Assistant Planner	3.00	3.00	3.00	3.00
Building Inspector	0.00	0.00	1.00	1.00
Building Official	0.00	0.00	1.00	1.00
Cannabis Affairs Manager	1.00	1.00	1.00	1.00
Development Services Director	1.00	1.00	1.00	1.00
Housing Programs Coordinator	1.00	1.00	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	2.00	2.00
Senior Support Services Assistant	0.00	0.00	0.00	1.00
Total	8.00	8.00	11.00	12.00

DEVELOPMENT SERVICES

Departmental Organizational Chart





ENGINEERING

ENGINEERING

Department/Division Summary of Services Provided

The Engineering Department provides engineering and inspection services to the City's capital improvement projects and developer-initiated public improvement projects. The department reviews, approves and inspects street permit work, and provides engineering assistance to all other City departments. The Engineering Department also reviews, approves and processes subdivision final maps, parcel maps, subdivision and single lot improvement plans in addition to responding to traffic questions and concerns.

The department strives to be a source of information, assistance, and responsive leadership for the protection of the Public interest in matters related to the planning, construction, and preservation of the City's infrastructure and facilities.

Fiscal Year 2023-2024 Operational Priorities, Goals, and Objectives

Within this fiscal year, the department plans to:

- Continue to improve processes and procedures
- Work on the capital improvement program to focus on active projects and new projects
- Update fee schedule to increase cost recovery
- Increase grants for road projects
- Provide better service and support for City departments and respective projects
- Modify select municipal code sections
- Update City standards to ensure traffic calming measures are incorporated in projects
- Award and work on large construction projects: West gateway improvements, city-wide slurry seal project, airport sanitary sewer station upgrade, and industrial waste water treatment plant storm drain upgrades

ENGINEERING

Department/Division Budget Summary

Total Department - Engineering

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$721,759	\$597,787	\$1,310,626	\$1,616,778
Services & Supplies	\$584,219	\$1,914,878	\$245,095	\$4,572,900
Contractual	\$486,569	\$1,041,872	\$228,500	\$620,000
Capital	\$1,455,276	\$2,223,122	\$91,500	\$500,000
Total	\$3,247,822	\$5,777,659	\$1,875,721	\$7,309,678

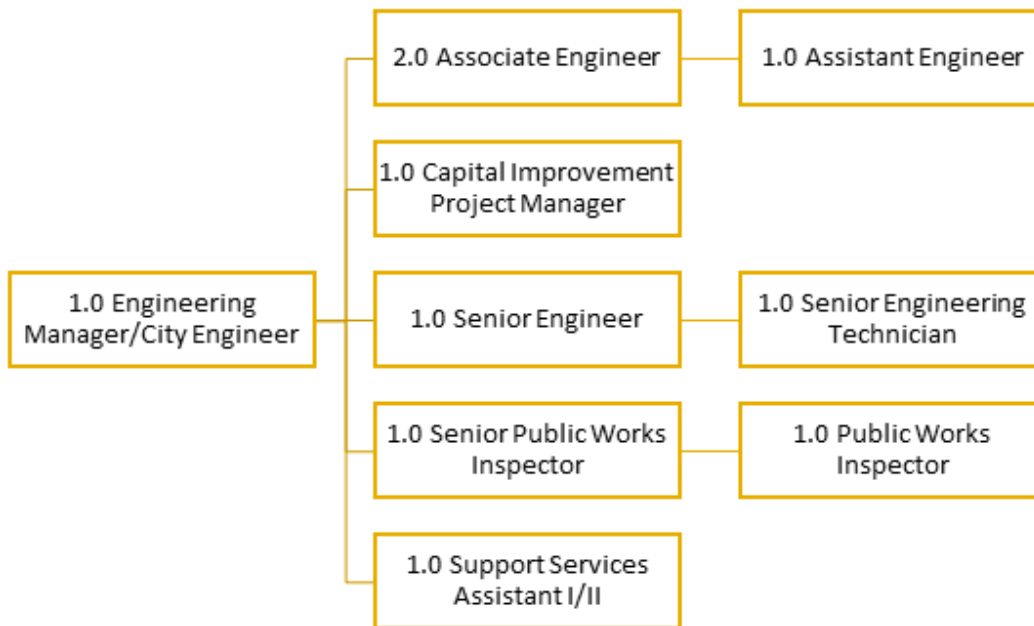
ENGINEERING

Department/Division Position Summary

Classification	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Assistant Engineer	2.00	2.00	1.00	1.00
Associate Engineer	2.00	2.00	2.00	2.00
Capital Improvement Project Manager	0.00	0.00	1.00	1.00
Engineering Manager/City Engineer	1.00	1.00	1.00	1.00
Public Works Inspector	1.00	1.00	1.00	1.00
Senior Engineer	0.00	0.00	1.00	1.00
Senior Engineering Technician	0.00	0.00	1.00	1.00
Senior Public Works Inspector	0.00	1.00	1.00	1.00
Support Services Assistant I/II	1.00	1.00	1.00	1.00
Total	7.00	8.00	10.00	10.00

ENGINEERING

Departmental Organizational Chart



FIRE

FIRE

Department/Division Summary of Services Provided

The purpose of the Hollister Fire Department is to protect the lives, environment, and property of the community. The Fire Department responds to fires, medical emergencies, and other emergency-related incidents. In addition to emergency response, the Fire Department also delivers fire prevention and community educational services. The department provides emergency response out of fire stations throughout the city and their administrative team provides support for its operations, training, fire prevention and Emergency Medical Services (EMS). Specifically, the department's Fire Marshal is responsible for technical fire prevention and inspection work, involved in enforcing sections of the Health & Safety Code, Fire Code, Building Code, Municipal Code, and other standards relating to fire safety. Additionally, the department's fire inspectors perform fire inspections, enforce fire codes, laws and regulations relating to fire protection prevention and safety. The City of Hollister contracts with San Benito County and San Juan Bautista to provide fire services for unincorporated county areas and the incorporated City of San Juan Bautista.

Fiscal Year 2023-2024 Operational Priorities, Goals, and Objectives

Within this fiscal year, the department plans to:

- Developing and implementing the use of a Training Officer that will standardize training recommended by the state
- Development and construction of an aerial apparatus
- Expand fire prevention initiatives
- Utilize Accela for inspection, archives, scheduling and tracking
- Development of a Fire master plan standards of coverage and strategic plan
- Continue service and maintenance of the mutual aid and auto aid agreements
- Development of a county-wide fire protection plan
- Implement the California Climate Investment Grant for vegetation management and use of a fire coordinator

FIRE

Department/Division Budget Summary

Total Department - Fire

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$9,775,345	\$10,295,328	\$10,623,413	\$11,686,618
Services & Supplies	\$711,916	\$689,852	\$701,909	\$844,020
Contractual	\$772,686	\$736,056	\$1,062,272	\$1,206,472
Capital	\$0	\$407,047	\$408,000	\$260,000
Total	\$11,259,946	\$12,128,283	\$12,795,594	\$13,997,110

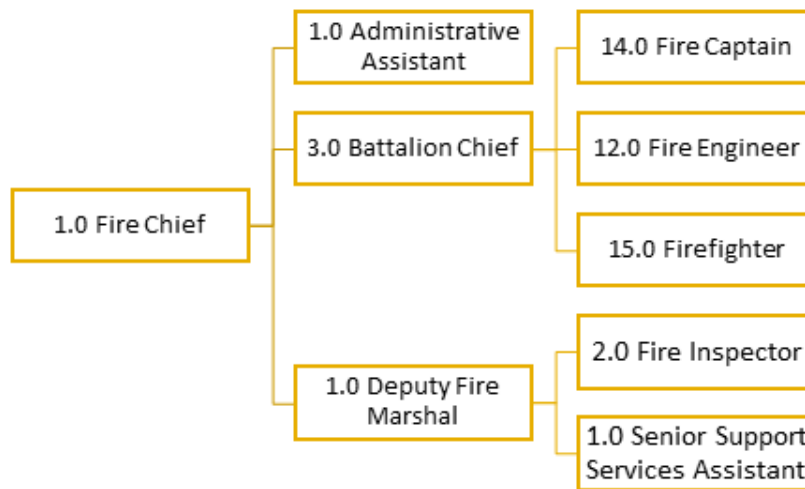
FIRE

Department/Division Position Summary

Classification	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Administrative Assistant	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00
Deputy Fire Marshall	1.00	1.00	1.00	1.00
Fire Captain	12.00	12.00	13.00	14.00
Fire Chief	1.00	1.00	1.00	1.00
Fire Engineer	12.00	12.00	12.00	12.00
Firefighter	15.00	15.00	15.00	15.00
Fire Inspector	0.00	0.00	2.00	2.00
Senior Support Services Assistant	1.00	1.00	1.00	1.00
Total	46.00	46.00	49.00	50.00

FIRE

Departmental Organizational Chart





INFORMATION SYSTEMS

INFORMATION SYSTEMS

Department/Division Summary of Services Provided

The Information Systems Department manages a full range of information technology and related services for all of the City's departments. Some of these services include email, internet/intranet, voice and data network management, data storage and backup management, technology support for desktop computers, mobile devices, printers, and software acquisition support.

Fiscal Year 2023-2024 Operational Priorities, Goals, and Objectives

Within this fiscal year, the department plans to:

- Continued implementation of the Accela platform
- Expanding the City's fiber backbone to Fire Station 2 through a Capital Improvement Project
- Extension of a fiber backbone to the Hollister Wastewater Treatment Facility
- Completion of the new City website
- Ensuring the upkeep of technology needs
- Continued software and hardware replacements
- Upgrade migration to Microsoft 365 platform, including Microsoft Azure
- Replacement of end-of-life networking equipment
- Reorganizing, recruitment, and hiring of department staffing

INFORMATION SYSTEMS

Department/Division Budget Summary

Total Department - Information Systems

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$453,021	\$489,822	\$606,737	\$833,869
Services & Supplies	\$69,476	\$88,258	\$137,247	\$190,500
Contractual	\$276,216	\$324,158	\$570,782	\$650,200
Capital	\$55,699	\$266,782	\$35,050	\$242,000
Total	\$854,412	\$1,169,020	\$1,349,816	\$1,916,569

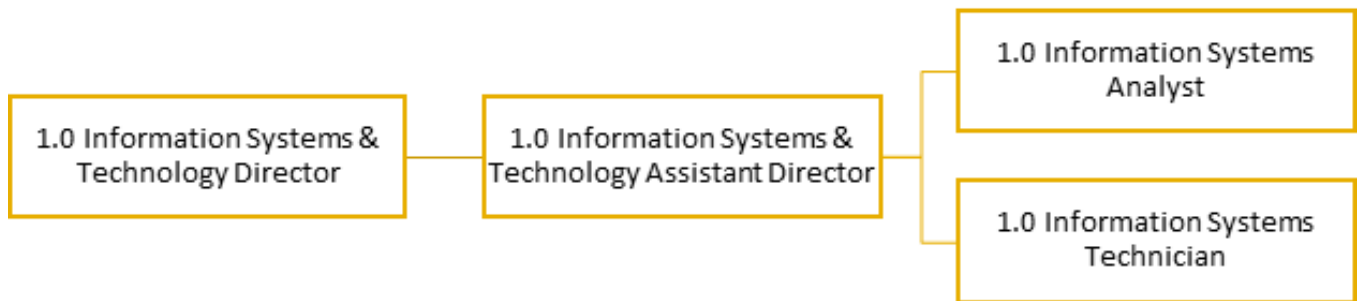
INFORMATION SYSTEMS

Department/Division Position Summary

Classification	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Information Systems Analyst	1.00	1.00	1.00	1.00
Information Systems Technician	1.00	1.00	1.00	1.00
Information Systems & Technology Assistant Director	0.00	0.00	1.00	1.00
Information Systems & Technology Director	1.00	1.00	1.00	1.00
Total	3.00	3.00	4.00	4.00

INFORMATION SYSTEMS

Departmental Organizational Chart





PARKS & RECREATION

PARKS & RECREATION

Department/Division Summary of Services Provided

Landscape & Lighting Districts: This division is responsible for supporting the improvement and maintenance related to sound walls, landscaping and street lighting throughout the city utilizing funding received from property owners. This division is funded, in part, by the City's Community Facilities District fund to improve roads, parks, landscaping and sound walls throughout the City of Hollister.

Parks: The Parks division oversees the operation, maintenance, safety and design of community parks and related facilities.

Recreation: The Recreation division invests in the community's quality of life by developing and building upon social programs and enhancing economic development. Programs through the Recreation department allows the community to have an opportunity to enhance their lives by participating in sports activities, community events, arts, social/educational activities and other enrichment events.

Fiscal Year 2023-2024 Operational Priorities, Goals, and Objectives

Within this fiscal year, the department plans to:

- Continue to monitor, develop and expand programs, including providing additional youth programs
- Increase park beautification by adding lights to parks, provide updates to create inclusive parks, and add shade structures and picnic tables
- Work on landscaping beautification
- Increase and expand community events, including a proposed cultural festival
- Address existing and future maintenance of facilities and maximize funding to the existing park and recreational programs to increase park use
- Hire additional employees to fill vacancies
- Update the Webtrac software
- Work on the development of Cesar Chavez Park, funded by Prop 68

PARKS & RECREATION

Department/Division Budget Summary

Total Department - Parks & Recreation

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$590,306	\$696,248	\$894,852	\$1,035,591
Services & Supplies	\$152,737	\$318,839	\$1,369,565	\$1,669,850
Contractual	\$27,771	\$42,791	\$396,700	\$407,700
Capital	\$1,282	\$10,471	\$439,500	\$3,546,186
Total	\$772,095	\$1,068,350	\$3,100,617	\$6,659,327

Recreation

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$590,306	\$696,248	\$877,852	\$994,785
Services & Supplies	\$152,737	\$318,183	\$333,429	\$393,100
Contractual	\$27,771	\$42,791	\$41,100	\$49,200
Capital	\$1,282	\$10,471	\$194,500	\$582,500
Total	\$772,095	\$1,067,694	\$1,446,881	\$2,019,585

PARKS & RECREATION

Department/Division Position Summary

Classification	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Maintenance Worker I/II	0.00	0.00	3.00	3.00
Parks & Recreation Director	0.00	0.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00
Recreation Manager	1.00	1.00	1.00	1.00
Senior Support Services Assistant	1.00	1.00	1.00	1.00
Total	4.00	4.00	8.00	8.00

PARKS & RECREATION

Departmental Organizational Chart





POLICE

POLICE

Department/Division Summary of Services Provided

The Police Department is responsible for three distinct functions: Animal Control, Code Enforcement, and Police.

Animal Control: This division provides animal control services within the City of Hollister and County of San Benito. It is responsible for impounding stray or lost animals, cruelty investigations, rabies control, dog license sales, lost pet reports, 24-hour emergency services, enforcing local and state ordinances, operation of the animal shelter, educational programs, and administering the animal adoption program. The shelter cares for approximately 3,500 animals each year.

Code Enforcement: This division enforces and administers all applicable codes and ordinances of the City of Hollister, in a prompt, fair, and impartial manner. The program provides equal service to complainants and violators to achieve the ultimate goal of the program. The priority of the Code Enforcement Program is to address conditions which pose a threat to the health, safety and well-being of an occupant, property owner, or individual.

Police: The Hollister Police Department is composed of both sworn and professional employees who deliver a full range of law enforcement services in the community. The department strives to prioritize calls for services to ensure responses to threats to life, threats to persons and property.

Fiscal Year 2023-2024 Operational Priorities, Goals, and Objectives

Within this fiscal year, the department plans to:

- Continue core services for community safety
- Attempt to fill vacancies in the department
- Emphasize partnership with the Hollister School District and private schools to conduct further active shooter training and overall school safety plans
- Conduct further community outreach activities; hosting an open house at the Police Department and hosting a Citizens Academy

POLICE

Department/Division Budget Summary

Total Department - Police

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$8,358,421	\$8,958,487	\$10,469,658	\$11,699,621
Services & Supplies	\$973,571	\$1,188,052	\$912,398	\$1,415,650
Contractual	\$631,973	\$651,426	\$563,550	\$745,950
Capital	\$328,909	\$278,200	\$578,000	\$1,075,000
Total	\$10,292,875	\$11,076,165	\$12,523,606	\$14,936,221

Animal Control

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$400,878	\$523,435	\$674,007	\$1,098,607
Services & Supplies	\$134,776	\$229,799	\$171,061	\$269,150
Contractual	\$46,704	\$43,482	\$42,250	\$48,250
Capital	\$0	\$0	\$68,000	\$470,000
Total	\$582,358	\$796,716	\$955,318	\$1,886,007

POLICE

Department/Division Budget Summary

Code Enforcement

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$325,952	\$278,345	\$20,740	\$30,950
Services & Supplies	\$23,361	\$31,064	\$0	\$62,500
Contractual	\$456	\$327	\$0	\$25,000
Capital	\$0	\$0	\$0	\$0
Total	\$349,769	\$309,735	\$20,740	\$118,450

Police

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$7,631,591	\$8,156,707	\$9,774,911	\$10,570,064
Services & Supplies	\$815,434	\$927,189	\$741,337	\$1,084,000
Contractual	\$584,814	\$607,618	\$521,300	\$672,700
Capital	\$328,909	\$278,200	\$510,000	\$605,000
Total	\$9,360,748	\$9,969,714	\$11,547,548	\$12,931,764

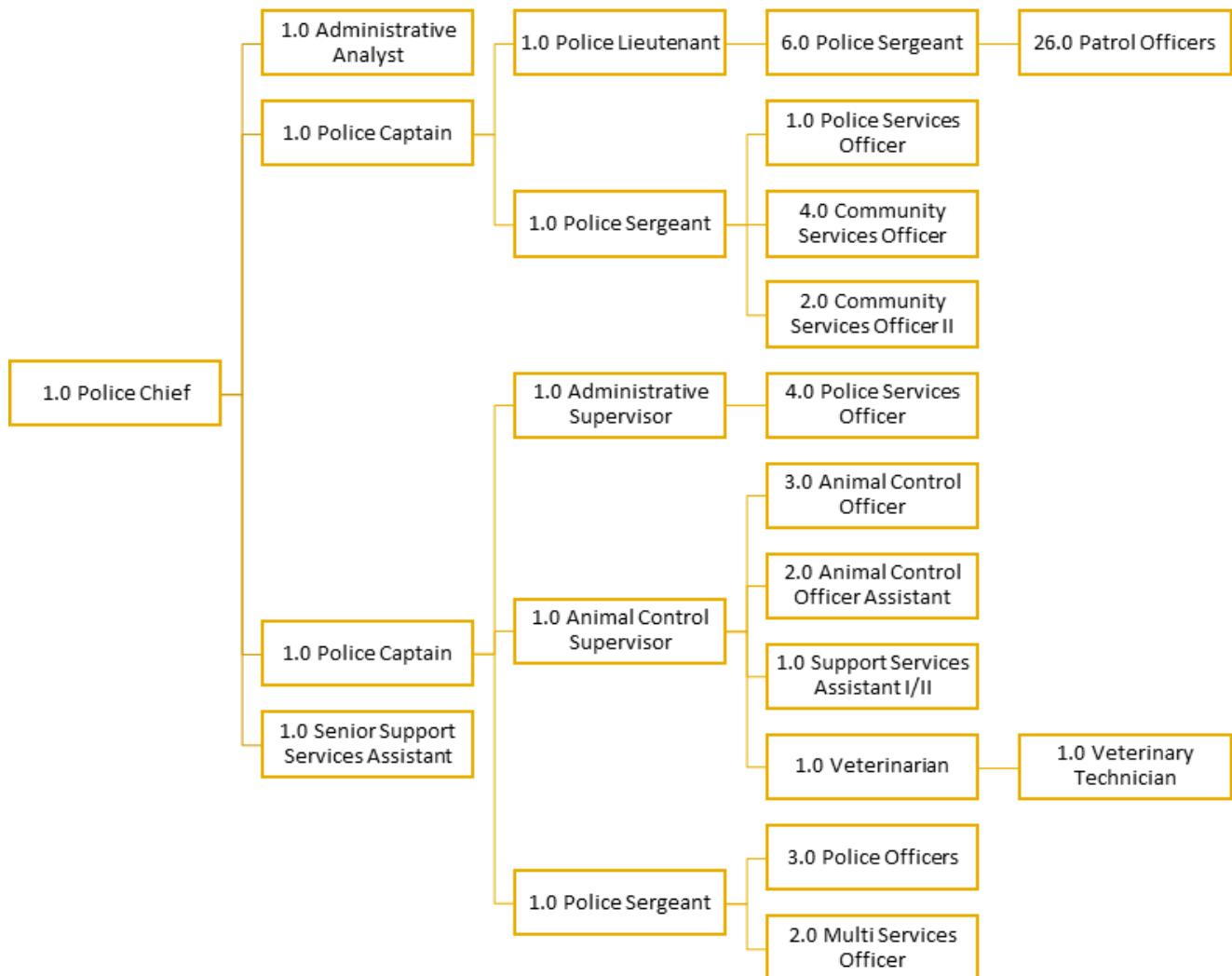
POLICE

Department/Division Position Summary

Classification	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Administrative Analyst	0.00	0.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00	1.00
Animal Control Officer	3.00	3.00	3.00	3.00
Animal Control Officer Assistant	1.00	1.00	1.00	2.00
Animal Control Supervisor	1.00	1.00	1.00	1.00
Community Services Officer	3.50	3.00	4.00	4.00
Community Services Officer II	0.00	2.00	2.00	2.00
Multi Services Officer	2.00	2.00	2.00	2.00
Police Captain	1.00	1.00	2.00	2.00
Police Chief	1.00	1.00	1.00	1.00
Police Lieutenant	3.00	3.00	1.00	1.00
Police Officer	28.00	29.00	29.00	29.00
Police Sergeant	6.00	6.00	7.00	8.00
Police Services Officer	4.00	5.00	5.00	5.00
Senior Support Services Assistant	0.00	1.00	1.00	1.00
Support Services Assistant I/II	1.00	1.00	1.00	1.00
Veterinarian	0.00	0.00	0.00	1.00
Veterinary Technician	0.00	0.00	0.00	1.00
Total	55.50	60.00	62.00	66.00

POLICE

Departmental Organizational Chart





PUBLIC WORKS

PUBLIC WORKS

Department/Division Summary of Services Provided

The Public Works Department (formerly Community Services Department) is responsible for four distinct functions: Operations & Maintenance, Streets, Utilities and Vehicle Maintenance.

Operations & Maintenance: Responsible for the general maintenance of public facilities, City buildings, and grounds.

Streets: Responsible for street and sidewalk maintenance, including patching, striping, and signage. It is also responsible for providing safe and well-maintained streets and other areas, including conducting/managing the street sweeping service.

Utilities: Responsible for water and sewer collection system planning, operations and maintenance. It is also responsible for leaf pickup and storm drain maintenance. This category accounts for the following departments/job functions: Solid Waste, Sewer, Storm Drain, and Water.

Vehicle Maintenance: Responsible for maintaining and managing the City's vehicle fleet.

PUBLIC WORKS

Fiscal Year 2023-2024 Operational Priorities, Goals, and Objectives

Within this fiscal year, the department plans to:

- Research and implement a new Work Order/Asset Management System
- Use new system software to track and monitor performance
- Purchase and install a new modular office building
- Complete a city-wide ADA survey on sidewalks
- Complete the facilities condition & maintenance assessment
- Develop the Facilities Maintenance division, including janitorial staff
- Install mixers at Park Hill
- Install water storage tanks to improve the quality of the water
- Design a new reservoir for the Sally Flats
- Improve sewer line inspection program
- Install an emergency backup generator at the airport lift station
- Manhole rehabilitation
- Begin construction on trash capture systems along with the construction at the storm water treatment facility
- Implement the long-term bio-solids handling plan
- Improve the grease trap monitoring program
- Inspect over 5,000 parcels for galvanized water pipe service lines
- Schedule and provide training for sewer system overflow response
- Develop a plan to reduce pet waste contamination of storm water

PUBLIC WORKS

Department/Division Budget Summary

Total Department - Public Works

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$5,214,274	\$5,256,507	\$6,182,311	\$6,887,943
Services & Supplies	\$6,694,171	\$6,868,015	\$6,331,020	\$8,152,210
Contractual	\$6,336,386	\$6,188,989	\$6,024,000	\$6,401,300
Capital	\$3,282,995	\$1,145,362	\$3,095,757	\$1,256,226
Total	\$21,527,826	\$19,458,872	\$21,633,088	\$22,697,679

Operations & Maintenance (Includes Buildings & Grounds, Briggs Building, and Veteran's Building)

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$1,007,718	\$992,797	\$939,468	\$872,432
Services & Supplies	\$825,997	\$1,015,638	\$1,180,436	\$851,065
Contractual	\$472,689	\$501,208	\$157,900	\$191,950
Capital	\$255,200	\$160,476	\$0	\$0
Total	\$2,561,604	\$2,670,119	\$2,277,804	\$1,915,447

PUBLIC WORKS

Department/Division Budget Summary

Streets

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$466,299	\$630,302	\$608,123	\$777,486
Services & Supplies	\$788,041	\$755,911	\$650,383	\$841,365
Contractual	\$46,798	\$50,594	\$48,500	\$47,050
Capital	\$0	\$0	\$1,683,140	\$352,266
Total	\$1,301,138	\$1,436,808	\$2,990,146	\$2,018,167

Utilities (Includes: Solid Waste, Sewer, Storm Drain, and Water)

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$3,162,069	\$3,026,400	\$3,952,116	\$4,601,816
Services & Supplies	\$4,506,252	\$4,447,931	\$4,038,295	\$5,903,650
Contractual	\$5,801,229	\$5,621,421	\$5,802,800	\$6,141,100
Capital	\$3,027,681	\$984,886	\$1,287,537	\$893,960
Total	\$16,497,231	\$14,080,637	\$15,080,748	\$17,540,526

PUBLIC WORKS

Department/Division Budget Summary

Vehicle Maintenance

Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Salaries & Benefits	\$578,188	\$607,008	\$682,604	\$636,209
Services & Supplies	\$573,881	\$648,535	\$461,906	\$556,130
Contractual	\$15,670	\$15,766	\$14,800	\$21,200
Capital	\$114	\$0	\$125,080	\$10,000
Total	\$1,167,852	\$1,271,309	\$1,284,390	\$1,223,539

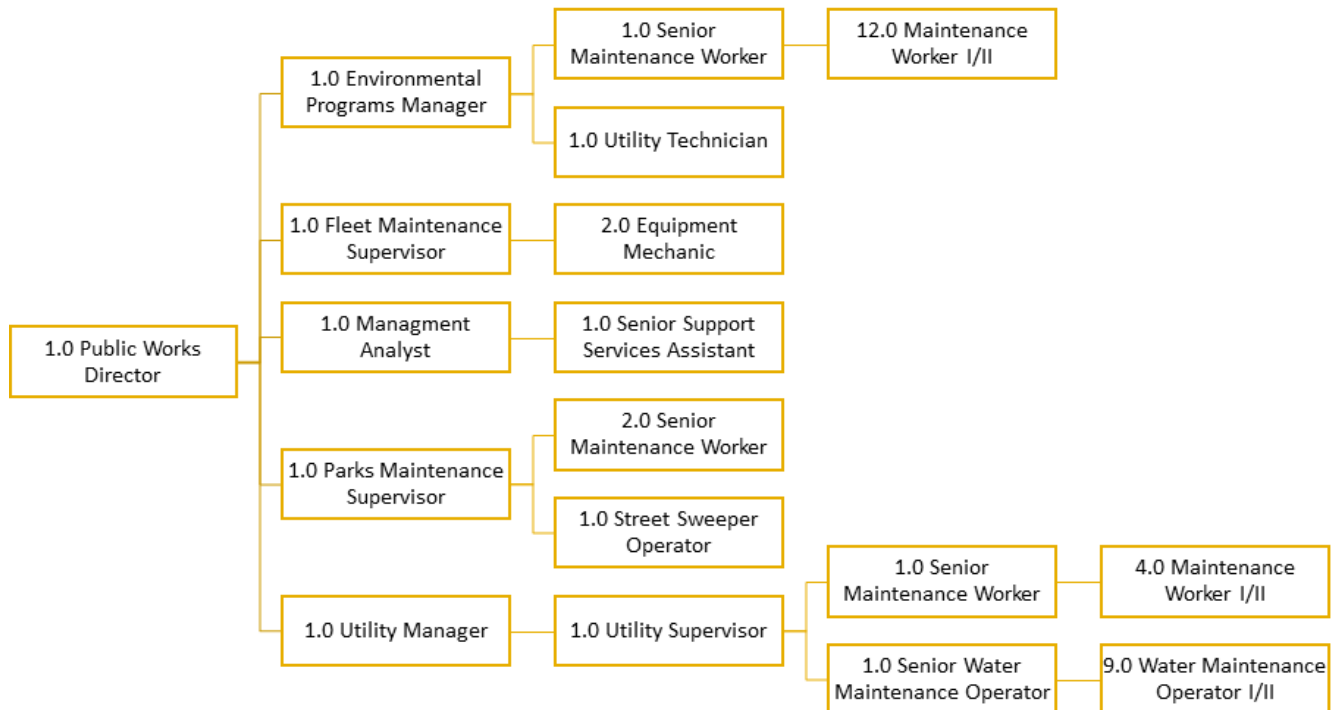
PUBLIC WORKS

Department/Division Position Summary

Classification	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Amended Budget	FY 23-24 Adopted Budget
Environmental Programs Manager	1.00	1.00	1.00	1.00
Equipment Mechanic	2.00	2.00	2.00	2.00
Fleet Maintenance Supervisor	1.00	1.00	1.00	1.00
Maintenance Worker I/II	19.00	19.00	16.00	16.00
Management Analyst	1.00	1.00	1.00	1.00
Parks Maintenance Supervisor	1.00	1.00	1.00	1.00
Public Works Director	0.00	1.00	1.00	1.00
Senior Maintenance Worker	3.00	3.00	4.00	4.00
Senior Support Services Assistant	1.00	1.00	1.00	1.00
Senior Water Maintenance Operator	1.00	1.00	1.00	1.00
Street Sweeper Operator	0.00	0.00	1.00	1.00
Utility Manager	1.00	1.00	1.00	1.00
Utility Supervisor	0.00	1.00	1.00	1.00
Utility Technician	1.00	1.00	1.00	1.00
Water Maintenance Operator I/II	8.00	8.00	9.00	9.00
Total	40.00	42.00	42.00	42.00

PUBLIC WORKS

Departmental Organizational Chart







CITY OF HOLLISTER

FISCAL AND BUDGET POLICIES



Table of Contents

Financial Plan Purpose and Organization	135
Financial Reporting and Budget Administration	136
General Revenue Management	137
User Fee Cost Recovery Goals	138
Enterprise Fund Fees and Rates	143
Revenue Distribution	143
Investments	144
Appropriations Limitation	145
Fund Balances and Reserves	145
Capital Improvement Management	146
Capital Financing and Debt Management	148
Human Resource Management	154
Productivity	157

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

FINANCIAL PLAN PURPOSE AND ORGANIZATION

A. Financial Plan Objectives.

Through its Financial Plan, the City will link resources with results by:

1. Identifying community needs for essential services.
2. Organizing the programs required to provide these essential services.
3. Establishing program policies and goals, which define the nature and level of program services required.
4. Identifying activities performed in delivering program services.
5. Proposing objectives for improving the delivery of program services.
6. Identifying and appropriating the resources required to perform program activities and accomplish program objectives.
7. Setting standards to measure and evaluate the:
 - a. Output of program activities.
 - b. Accomplishment of program objectives.
 - c. Expenditure of program appropriations.

B. One-Year Budget.

The City will continue using a one-year financial plan, emphasizing long-range planning and effective program management. The benefits include:

1. Reinforcing the importance of long-range planning in managing the City's fiscal affairs.
2. Concentrating on developing and budgeting for the accomplishment of significant objectives.
3. Establishing realistic timeframes for achieving objectives.
4. Creating a pro-active budget that provides for stable operations and assures the City's long-term fiscal health.
5. Promoting more orderly spending patterns.
6. Reducing the amount of time and resources allocated to preparing annual budgets.

C. Measurable Objectives.

The financial plan will establish measurable program objectives and allow reasonable time to accomplish those objectives.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

D. Operating Carryover.

Operating program appropriations not spent during the first fiscal year may be carried over for specific purposes into the second fiscal year with the approval of the City Manager.

E. Goal Status Reports.

The status of major program objectives will be formally reported to the Council on an ongoing, periodic basis.

F. Mid-Year Budget Reviews.

The Council will formally review the City's fiscal condition, and amend appropriations if necessary, six months after the beginning of each fiscal year.

G. Balanced Budget.

The City will maintain a balanced budget. This means that:

1. Operating revenues must fully cover operating expenditures, including debt service.
2. Ending fund balance (or working capital in the enterprise funds) must meet minimum policy levels. For the general and enterprise funds, this level has been established at 20% of operating expenditures.

Under this policy, it is allowable for total expenditures to exceed revenues in a given year; however, in this situation, beginning fund balance can only be used to fund capital improvement plan projects, or other "one-time," non-recurring expenditures.

FINANCIAL REPORTING AND BUDGET ADMINISTRATION

A. Annual Reporting.

The City will prepare annual financial statements as follows:

1. In accordance with Municipal Code requirements, the City will contract for an annual audit by a qualified independent certified public accountant. The City will strive for an unqualified auditors' opinion.
2. The City will use accounting principles generally accepted in the United States of America (USGAAP) in preparing its annual financial statements, and will strive to meet the requirements of the Government Finance Officers Association (GFOA)'s Award for Excellence in Financial Reporting program.
3. The City will issue audited financial statements within 180 days after year-end.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

B. Interim Reporting.

The City will prepare and issue timely interim reports on the City's fiscal status to the Council and staff. This includes: on-line access to the City's financial management system by City staff; monthly reports to program managers; more formal quarterly reports to the Council and Department Heads; mid-year budget reviews; and interim annual reports.

C. Budget Administration.

As set forth in the City Code, the Council may amend or supplement the budget at any time after its adoption by majority vote of the Council members. The City Manager has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

GENERAL REVENUE MANAGEMENT

A. Diversified and Stable Base.

The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.

B. Long-Range Focus.

To emphasize and facilitate long-range financial planning, the City will maintain current projections of revenues for the succeeding five years.

C. Current Revenues for Current Uses.

The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.

D. Interfund Transfers and Loans.

In order to achieve important public policy goals, the City has established various special revenue, capital project, debt service and enterprise funds to account for revenues whose use should be restricted to certain activities. Accordingly, each fund exists as a separate financing entity from other funds, with its own revenue sources, expenditures and fund equity. Any transfers between funds for operating purposes are clearly set forth in the Financial Plan, and can only be made by the Director of Administrative Services in accordance with the adopted budget. These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons, and are not intended to result in a transfer of financial resources by the end of the fiscal year.

In summary, interfund transfers result in a change in fund equity; interfund borrowings do not, as the intent is to repay in the loan in the near term.

From time-to-time, interfund borrowings may be appropriate; however, these are subject to the following criteria in ensuring that the fiduciary purpose of the fund is met:

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

1. The Director of Administrative Services is authorized to approve temporary interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 45 days. The most common use of interfund borrowing under this circumstance is for grant programs like the Community Development Block Grant, where costs are incurred before drawdowns are initiated and received. However, receipt of funds is typically received shortly after the request for funds has been made.
2. Any other interfund borrowings for cash flow or other purposes require case-by- case approval by the Council.
3. Any transfers between funds where reimbursement is not expected within one fiscal year shall not be recorded as interfund borrowings; they shall be recorded as interfund operating transfers that affect equity by moving financial resources from one fund to another.

USER FEE COST RECOVERY GOALS

A. Ongoing Review

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery. In implementing this goal, a comprehensive analysis of City costs and fees should be made at least every five years. In the interim, fees will be adjusted by annual changes in the Consumer Price Index. Fees may be adjusted during this interim period based on supplemental analysis whenever there have been significant changes in the method, level or cost of service delivery.

B. User Fee Cost Recovery Levels

In setting user fees and cost recovery levels, the following factors will be considered:

1. Community-Wide Versus Special Benefit.

The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.

2. Service Recipient Versus Service Driver.

After considering community-wide versus special benefit of the service, the concept of service recipient versus service driver should also be considered. For example, it could be argued that the applicant is not the beneficiary of the City's development review efforts: the community is the primary beneficiary. However, the applicant is the driver of development review costs, and as such, cost recovery from the applicant is appropriate.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

3. Effect of Pricing on the Demand for Services.

The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not over-stimulated by artificially low prices. Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if the services are specifically targeted to low income groups.

4. Feasibility of Collection and Recovery.

Although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

C. Factors Favoring Low Cost Recovery Levels

Very low cost recovery levels are appropriate under the following circumstances:

1. There is no intended relationship between the amount paid and the benefit received. Almost all "social service" programs fall into this category as it is expected that one group will subsidize another.
2. Collecting fees is not cost-effective or will significantly impact the efficient delivery of the service.
3. There is no intent to limit the use of (or entitlement to) the service. Again, most "social service" programs fit into this category as well as many public safety (police and fire) emergency response services. Historically, access to neighborhood and community parks would also fit into this category.
4. The service is non-recurring, generally delivered on a "peak demand" or emergency basis, cannot reasonably be planned for on an individual basis, and is not readily available from a private sector source. Many public safety services also fall into this category.
5. Collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified, and as such, failure to comply would not be readily detected by the City. Many small-scale licenses and permits might fall into this category.

D. Factors Favoring High Cost Recovery Levels

The use of service charges as a major source of funding service levels is especially appropriate under the following circumstances:

1. The service is similar to services provided through the private sector.
2. Other private or public sector alternatives could or do exist for the delivery of the service.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

3. For equity or demand management purposes, it is intended that there be a direct relationship between the amount paid and the level and cost of the service received.
4. The use of the service is specifically discouraged. Police responses to disturbances or false alarms might fall into this category.
5. The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. Building permit, plan checks, and subdivision review fees for large projects would fall into this category.

E. General Concepts Regarding the Use of Service Charges

The following general concepts will be used in developing and implementing service charges:

1. Revenues should not exceed the reasonable cost of providing the service.
2. Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs and organization-wide support costs such as accounting, personnel, information technology, legal services, fleet maintenance and insurance.
3. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
4. Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.
5. A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

F. Low Cost-Recovery Services

Based on the criteria discussed above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them.

However, the primary source of funding for the operation as a whole should be general-purpose revenues, not user fees.

1. Delivering public safety emergency response services such as police patrol services and fire suppression.
2. Maintaining and developing public facilities that are provided on a uniform, communitywide basis such as streets, parks and general-purpose buildings.
3. Providing social service programs and economic development activities.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

G. Recreation Programs

The following cost recovery policies apply to the City's recreation programs:

1. Cost recovery for activities directed to adults should be relatively high.
2. Cost recovery for activities directed to youth and seniors should be relatively low. In those circumstances where services are similar to those provided in the private sector, cost recovery levels should be higher. Although ability to pay may not be a concern for all youth and senior participants, these are desired program activities, and the cost of determining need may be greater than the cost of providing a uniform service fee structure to all participants. Further, there is a community-wide benefit in encouraging high-levels of participation in youth and senior recreation activities regardless of financial status.
3. Cost recovery goals for recreation activities are set as follows:

High-Range Cost Recovery Activities

(60% to 100%)

- a. Adult athletics
- b. Banner permit applications
- c. Facility rentals (indoor and outdoor; excludes use of facilities for internal City uses)

Mid-Range Cost Recovery Activities

(30% to 60%)

- d. Classes
- e. Holiday in the Plaza
- f. Major commercial film permit applications

Low-Range Cost Recovery Activities

(0 to 30%)

- g. Aquatics
- h. Community gardens
- i. Minor commercial film permit applications
- j. Skate park
- k. Special events (except for Holiday in the Park)
- l. Youth sports
- m. Teen services
- n. Senior services

4. For cost recovery activities of less than 100%, there should be a differential in rates between residents and non-residents. However, the Director of Management Services or Recreation is authorized to reduce or eliminate non-resident fee differentials when it can be demonstrated that:
 - a. The fee is reducing attendance.
 - b. And there are no appreciable expenditure savings from the reduced attendance.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

5. Charges will be assessed for use of rooms, pools, gymnasiums, ball fields, special-use areas, and recreation equipment for activities not sponsored or co-sponsored by the City. Such charges will generally conform to the fee guidelines described above. However, the Director of Management Services or Recreation is authorized to charge fees that are closer to full cost recovery for facilities that are heavily used at peak times and include a majority of non-resident users.
6. A vendor charge of at least 10 percent of gross income will be assessed from individuals or organizations using City facilities for moneymaking activities.
7. Director of Management Services or Recreation is authorized to offer reduced fees such as introductory rates, family discounts and coupon discounts on a pilot basis (not to exceed 18 months) to promote new recreation programs or resurrect existing ones.
8. The Parks or Recreation Departments will consider waiving fees only when the City Manager determines in writing that an undue hardship exists.

H. Development Review Programs

The following cost recovery policies apply to the development review programs:

1. Services provided under this category include:
 - a. Planning (planned development permits, tentative tract and parcel maps, rezonings, general plan amendments, variances, use permits).
 - b. Building and safety (building permits, structural plan checks, inspections).
 - c. Engineering (public improvement plan checks, inspections, subdivision requirements, encroachments).
 - d. Fire plan check.
2. Cost recovery for these services should generally be very high. In most instances, the City's cost recovery goal should be 100%.
3. However, in charging high cost recovery levels, the City needs to clearly establish and articulate standards for its performance in reviewing developer applications to ensure that there is "value for cost."

I. Comparability With Other Communities

In setting user fees, the City will consider fees charged by other agencies in accordance with the following criteria:

1. Surveying the comparability of the City's fees to other communities provides useful background information in setting fees for several reasons:
 - a. They reflect the "market" for these fees and can assist in assessing the reasonableness of Hollister's fees.
 - b. If prudently analyzed, they can serve as a benchmark for how cost-effectively Hollister provides its services.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

2. However, fee surveys should never be the sole or primary criteria in setting City fees as there are many factors that affect how and why other communities have set their fees at their levels. For example:
 - a. What level of cost recovery is their fee intended to achieve compared with our cost recovery objectives?
 - b. What costs have been considered in computing the fees?
 - c. When was the last time that their fees were comprehensively evaluated?
 - d. What level of service do they provide compared with our service or performance standards?
 - e. Is their rate structure significantly different than ours and what is it intended to achieve?
3. These can be very difficult questions to address in fairly evaluating fees among different communities. As such, the comparability of our fees to other communities should be one factor among many that is considered in setting City fees.

ENTERPRISE FUND FEES AND RATES

A. Water, Sewer, Street Sweeping, Airport, and Briggs Building.

The City will set fees and rates at levels which fully cover the total direct and indirect costs—including operations, capital outlay, and debt service—of the following enterprise programs: water, sewer, street sweeping, airport, and Briggs’s building.

B. Ongoing Rate Review.

The City will review and adjust enterprise fees and rate structures as required to ensure that they remain appropriate and equitable.

REVENUE DISTRIBUTION

The Council recognizes that USGAAP for state and local governments discourage the “earmarking” of General Fund revenues, and accordingly, the practice of designating General Fund revenues for specific programs should be minimized in the City's management of its fiscal affairs. Approval of the following revenue distribution policies does not prevent the Council from directing General Fund resources to other functions and programs as necessary.

A. Property Taxes.

With the passage of Proposition 13 on June 6, 1978, California cities no longer can set their own property tax rates. In addition to limiting annual increases in market value, placing a ceiling on voter approved indebtedness, and redefining assessed valuations, Proposition 13 established a maximum county-wide levy for general revenue purposes of 1% of market value. Under subsequent state legislation, which adopted formulas for the distribution of this countywide levy, the City now receives a percentage of total property tax revenues collected countywide as determined by the State and administered by the County Auditor-Controller. Accordingly, while property revenues are often thought of local revenue sources, in essence they are State revenue sources, since the State controls their use and allocation. All property tax revenues are now accounted for in the General Fund.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

B. Gasoline Tax Subventions.

All gasoline tax revenues (which are restricted by the State for street-related purposes) will be used for maintenance activities.

C. Transportation Development Act (TDA) Revenues.

All TDA revenues will be allocated to alternative transportation programs, including regional and municipal transit systems, bikeway improvements, and other programs or projects designed to reduce automobile usage. Because TDA revenues will not be allocated for street purposes, it is expected that alternative transportation programs (in conjunction with other state or federal grants for this purpose) will be self-supporting from TDA revenues.

D. Parking Fines.

All parking fine revenues will be allocated to the general fund.

INVESTMENTS

A. Responsibility.

Investments and cash management are the responsibility of the Director of Administrative Services.

B. Investment Objective.

The City's primary investment objective is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. Accordingly, the following factors will be considered in priority order in determining individual investment placements:

1. Safety
2. Liquidity
3. Yield

C. Tax and Revenue Anticipation Notes: Not for Investment Purposes.

There is an appropriate role for tax and revenue anticipation notes (TRANS) in meeting legitimate short-term cash needs within the fiscal year. However, many agencies issue TRANS as a routine business practice, not solely for cash flow purposes, but to capitalize on the favorable difference between the interest cost of issuing TRANS as a tax preferred security and the interest yields on them if re-invested at full market rates. As part of its cash flow management and investment strategy, the City will only issue TRANS or other forms of short-term debt if necessary to meet demonstrated cash flow needs; TRANS or any other form of short-term debt financing will not be issued for investment purposes. As long as the City maintains its current policy of maintaining fund/working capital balances that are 20% of operating expenditures, it is unlikely that the City would need to issue TRANS for cash flow purposes except in very unusual circumstances.

D. Selecting Maturity Dates.

The City will strive to keep all idle cash balances fully invested through daily projections of cash flow requirements. To avoid forced liquidations and losses of investment earnings, cash flow and future requirements will be the primary consideration when selecting maturities.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

APPROPRIATIONS LIMITATION

A. The Council will annually adopt a resolution establishing the City's appropriations limit calculated in accordance with Article XIII-B of the Constitution of the State of California, Section 7900 of the State of California Government Code, and any other voter approved amendments or state legislation that affect the City's appropriations limit.

B. The supporting documentation used in calculating the City's appropriations limit and projected appropriations subject to the limit will be available for public and Council review at least 10 days before Council consideration of a resolution to adopt an appropriations limit. The Council will generally consider this resolution in connection with final approval of the budget.

C. The City will strive to develop revenue sources, both new and existing, which are considered non-tax proceeds in calculating its appropriations subject to limitation.

D. The City will annually review user fees and charges and report to the Council the amount of program subsidy, if any, that is being provided by the General or Enterprise Funds.

E. The City will actively support legislation or initiatives sponsored or approved by League of California Cities which would modify Article XIII-B of the Constitution in a manner which would allow the City to retain projected tax revenues resulting from growth in the local economy for use as determined by the Council.

F. The City will seek voter approval to amend its appropriation limit at such time that tax proceeds are in excess of allowable limits.

FUND BALANCE AND RESERVES

A. Minimum Fund and Working Capital Balances.

The City will maintain a minimum fund balance of at least 20% of operating expenditures in the General Fund and a minimum working capital balance of 20% of operating expenditures in the water, sewer, Brigg's building, and airport enterprise funds. This is considered the minimum level necessary to maintain the City's credit worthiness and to adequately provide for:

1. Economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy.
2. Contingencies for unseen operating or capital needs.
3. Cash flow requirements.

B. Future Capital Project Assignments.

The Council may assign specific fund balance levels for future development of capital projects that it has determined to be in the best long-term interests of the City.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

C. Other Restrictions.

In addition to the assignments noted above, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years which are carried forward into the new year; debt service restriction requirements; and other restrictions required by contractual obligations, state law, or generally accepted accounting principles.

CAPITAL IMPROVEMENT MANAGEMENT

A. CIP Projects: \$20,000 or More.

Construction projects and equipment purchases which cost \$20,000 or more will be included in the Capital Improvement Plan (CIP); minor capital outlays of less than \$20,000 will be included with the operating program budgets.

B. CIP Purpose.

The purpose of the CIP is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness as well as conformance with established policies. The CIP is a five-year plan organized into the same functional groupings used for the operating programs. The CIP will reflect a balance between capital replacement projects that repair, replace or enhance existing facilities, equipment or infrastructure; and capital facility projects that significantly expand or add to the City's existing capital assets.

C. Project Manager.

Every CIP project will have a project manager who will prepare the project proposal, ensure that required phases are completed on schedule, authorize all project expenditures, ensure that all regulations and laws are observed, and periodically report project status.

D. CIP Review Committee.

Headed by the City Manager or designee, this Committee will review project proposals, determine project phasing, recommend project managers, review and evaluate the draft CIP budget document, and report CIP project progress on an ongoing basis.

E. CIP Phases.

The CIP will emphasize project planning, with projects progressing through at least two and up to ten of the following phases:

1. **Designate.** Appropriates funds based on projects designated for funding by the Council through adoption of the Financial Plan.
2. **Study.** Concept design, site selection, feasibility analysis, schematic design, environmental determination, property appraisals, scheduling, grant application, grant approval, specification preparation for equipment purchases.
3. **Environmental Review.** EIR preparation, other environmental studies.
4. **Real Property Acquisitions.** Property acquisition for projects, if necessary.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

5. **Site Preparation.** Demolition, hazardous materials abatements, other pre-construction work.
6. **Design.** Final design, plan and specification preparation and construction cost estimation.
7. **Construction.** Construction contracts.
8. **Construction Management.** Contract project management and inspection, soils and material tests, other support services during construction.
9. **Equipment Acquisitions.** Vehicles, heavy machinery, computers, office furnishings, other equipment items acquired and installed independently from construction contracts.
10. **Debt Service.** Installment payments of principal and interest for completed projects funded through debt financings. Expenditures for this project phase are included in the Debt Service section of the Financial Plan. Generally, it will become more difficult for a project to move from one phase to the next. As such, more projects will be studied than will be designed, and more projects will be designed than will be constructed or purchased during the term of the CIP.

F. CIP Appropriation.

The City's annual CIP appropriation for study, design, acquisition, and/or construction is based on the projects designated by the Council through adoption of the Financial Plan. Adoption of the Financial Plan CIP appropriation does not automatically authorize funding for specific project phases. This authorization generally occurs only after the preceding project phase has been completed and approved by the Council and costs for the succeeding phases have been fully developed. Accordingly, project appropriations are generally made when contracts are awarded. If project costs at the time of bid award are less than the budgeted amount, the balance will be unappropriated and returned to fund balance or allocated to another project. If project costs at the time of bid award are greater than budget amounts, five basic options are available:

1. Eliminate the project.
2. Defer the project for consideration to the next Financial Plan period.
3. Rescope or change the phasing of the project to meet the existing budget.
4. Transfer funding from another specified, lower priority project.
5. Appropriate additional resources as necessary from fund balance.

G. CIP Budget Carryover.

Appropriations for CIP projects lapse at year-end. Projects which lapse from lack of project account appropriations may be resubmitted for inclusion in a subsequent CIP.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

H. Program Objectives.

Project phases will be listed as objectives in the program narratives of the programs, which manage the projects.

CAPITAL FINANCING AND DEBT MANAGEMENT

A. Capital Financing

1. The City will consider the use of debt financing only for one-time capital improvement projects and vehicle leases and only under the following circumstances:
 - a. When the project's useful life will exceed the term of the financing.
 - b. When project revenues or specific resources will be sufficient to service the long-term debt.
2. Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax or bond anticipation notes is excluded from this limitation. (See Investment Policy)
3. Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes or developer agreements when benefits can be specifically attributed to users of the facility. Accordingly, development impact fees should be created and implemented at levels sufficient to ensure that new development pays its fair share of the cost of constructing necessary community facilities.
4. Impact fees are a major funding source in financing system improvements. However, revenues from these fees are subject to significant fluctuation based on the rate of new development. Accordingly, the following guidelines will be followed in designing and building projects funded with impact fees:
 - a. The availability of impact fees in funding a specific project will be analyzed on a case-by-case basis as plans and specification or contract awards are submitted for City Manager or Council approval.
 - b. If adequate funds are not available at that time, the Council will make one of two determinations:
 - Defer the project until funds are available.
 - Based on the high-priority of the project, advance funds from the General Fund, which will be reimbursed as soon as funds become available. Repayment of General Fund advances will be the first use of impact fee funds when they become available.
5. The City will use the following criteria to evaluate pay-as-you-go versus long-term financing in funding capital improvements:

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

Factors Favoring Pay-As-You-Go Financing

- a. Current revenues and adequate fund balances are available or project phasing can be accomplished.
- b. Existing debt levels adversely affect the City's credit rating.
- c. Market conditions are unstable or present difficulties in marketing.

Factors Favoring Long Term Financing

- d. Revenues available for debt service are deemed sufficient and reliable so that long-term financings can be marketed with investment grade credit ratings.
- e. The project securing the financing is of the type, which will support an investment grade credit rating.
- f. Market conditions present favorable interest rates and demand for City financings.
- g. A project is mandated by state or federal requirements, and resources are insufficient or unavailable.
- h. The project is immediately required to meet or relieve capacity needs and current resources are insufficient or unavailable.
- i. The life of the project or asset to be financed is 10 years or longer.

B. Debt Management

1. The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.
2. An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
3. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
4. The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability and cost-effectiveness.
5. The City will monitor all forms of debt annually coincident with the City's Financial Plan preparation and review process and report concerns and remedies, if needed, to the Council.
6. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
7. The City will maintain good, ongoing communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

C. Debt Capacity

1. *General Purpose Debt Capacity.*

The City will carefully monitor its levels of general purpose debt. Because our general purpose debt capacity is limited, it is important that we only use general purpose debt financing for high-priority projects where we cannot reasonably use other financing methods for two key reasons:

- a. Funds borrowed for a project today are not available to fund other projects tomorrow.
- b. Funds committed for debt repayment today are not available to fund operations in the future. In evaluating debt capacity, general-purpose annual debt service payments should generally not exceed 10% of General Fund revenues; and in no case should they exceed 15%. Further, direct debt will not exceed 2% of assessed valuation; and no more than 60% of capital improvement outlays will be funded from long-term financings.

2. *Enterprise Fund Debt Capacity.*

The City will set enterprise fund rates at levels needed to fully cover debt service requirements as well as operations, maintenance, administration, and capital improvement costs. The ability to afford new debt for enterprise operations will be evaluated as an integral part of the City's rate review and setting process.

D. Independent Disclosure Counsel

The following criteria will be used on a case-by-case basis in determining whether the City should retain the services of an independent disclosure counsel in conjunction with specific project financings:

1. The City will generally not retain the services of an independent disclosure counsel when all of the following circumstances are present:
 - a. The revenue source for repayment is under the management or control of the City, such as general obligation bonds, revenue bonds, lease-revenue bonds or certificates of participation.
 - b. The bonds will be rated or insured.
2. The City will consider retaining the services of an independent disclosure counsel when one or more of following circumstances are present:
 - a. The financing will be negotiated, and the underwriter has not separately engaged an underwriter's counsel for disclosure purposes.
 - b. The revenue source for repayment is not under the management or control of the City, such as land-based assessment districts, tax allocation bonds or conduit financings.
 - c. The bonds will not be rated or insured.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

- d. The City's financial advisor, bond counsel, or underwriter recommends that the City retain an independent disclosure counsel based on the circumstances of the financing.

E. Land-Based Financings

1. Public Purpose.

There will be a clearly articulated public purpose in forming an assessment or special tax district in financing public infrastructure improvements. This should include a finding by the Council as to why this form of financing is preferred over other funding options such as impact fees, reimbursement agreements or direct developer responsibility for the improvements.

2. Eligible Improvements.

Except as otherwise determined by the Council when proceedings for district formation are commenced, preference in financing public improvements through a special tax district shall be given for those public improvements that help achieve clearly identified community facility and infrastructure goals in accordance with adopted facility and infrastructure plans as set forth in key policy documents such as the General Plan, Specific Plan, Facility or Infrastructure Master Plans, or Capital Improvement Plan. Such improvements include study, design, construction, and/or acquisition of:

- a. Public safety facilities.
- b. Water supply, distribution, and treatment systems.
- c. Waste collection and treatment systems.
- d. Major transportation system improvements, such as freeway interchanges; bridges; intersection improvements; construction of new or widened arterial or collector streets (including related landscaping and lighting); sidewalks and other pedestrian paths; transit facilities; and bike paths.
- e. Storm drainage, creek protection, and flood protection improvements.
- f. Parks, trails, community centers, and other recreational facilities.
- g. Open space.
- h. Cultural and social service facilities.
- i. Other governmental facilities and improvements such as offices, information technology systems and telecommunication systems. School facilities will not be financed except under appropriate joint community facilities agreements or joint exercise of powers agreements between the City and school districts.

3. Active Role.

Even though land-based financings may be a limited obligation of the City, we will play an active role in managing the district. This means that the City will select and retain the financing team, including the financial advisor, bond counsel, trustee, appraiser, disclosure counsel, assessment engineer and underwriter. Any costs incurred by the City in retaining these services will generally be the responsibility of the property owners or developer, and will be advanced via a deposit when an application is filed; or will be paid on a contingency fee basis from the proceeds from the bonds.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

4. Credit Quality.

When a developer requests a district, the City will carefully evaluate the applicant's financial plan and ability to carry the project, including the payment of assessments and special taxes during buildout. This may include detailed background, credit and lender checks, and the preparation of independent appraisal reports and market absorption studies. For districts where one property owner accounts for more than 25% of the annual debt service obligation, a letter of credit further securing the financing may be required.

5. Reserve Fund.

A reserve fund should be established in the lesser amount of: the maximum annual debt service; 125% of the annual average debt service; or 10% of the bond proceeds.

6. Value-to-Debt Ratios.

The minimum value to-debt ratio should generally be 4:1. This means the value of the property in the district, with the public improvements, should be at least four times the amount of the assessment or special tax debt. In special circumstances, after conferring and receiving the concurrence of the City's financial advisor and bond counsel that a lower value-to-debt ratio is financially prudent under the circumstances; the City may consider allowing a value-to-debt ratio of 3:1. The Council should make special findings in this case.

7. Appraisal Methodology.

Determination of value of property in the district shall be based upon the full cash value as shown on the ad valorem assessment roll or upon an appraisal by an independent Member Appraisal Institute (MAI). The definitions, standards and assumptions to be used for appraisals shall be determined by the City on a case-by-case basis, with input from City consultants and district applicants, and by reference to relevant materials and information promulgated by the State of California, including the Appraisal Standards for Land-Secured Financings prepared by the California Debt and Investment Advisory Commission.

8. Capitalized Interest During Construction.

Decisions to capitalize interest will be made on case-by-case basis, with the intent that if allowed, it should improve the credit quality of the bonds and reduce borrowing costs, benefiting both current and future property owners.

9. Maximum Burden.

Annual assessments (or special taxes in the case of Mello-Roos or similar districts) should generally not exceed 1% of the sales price of the property; and total property taxes, special assessments and special taxes payments collected on the tax roll should generally not exceed 2%.

10. Benefit Apportionment.

Assessments and special taxes will be apportioned according to a formula that is clear, understandable, equitable and reasonably related to the benefit received by—or burden attributed to—each parcel with respect to its financed improvement. Any annual escalation factor should generally not exceed 2%.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

11. Special Tax District Administration.

In the case of Mello-Roos or similar special tax districts, the total maximum annual tax should not exceed 110% of annual debt service. The rate and method of apportionment should include a back-up tax in the event of significant changes from the initial development plan, and should include procedures for prepayments.

12. Foreclosure Covenants.

In managing administrative costs, the City will establish minimum delinquency amounts per owner, and for the district as a whole, on a case-by-case basis before initiating foreclosure proceedings.

13. Disclosure to Bondholders.

In general, each property owner who accounts for more than 10% of the annual debt service or bonded indebtedness must provide ongoing disclosure information annually as described under SEC Rule 15(c)-12.

14. Disclosure to Prospective Purchasers.

Full disclosure about outstanding balances and annual payments should be made by the seller to prospective buyers at the time that the buyer bids on the property. It should not be deferred to after the buyer has made the decision to purchase. When appropriate, applicants or property owners may be required to provide the City with a disclosure plan.

F. Conduit Financings

1. The City will consider requests for conduit financing on a case-by-case basis using the following criteria:
 - a. The City's bond counsel will review the terms of the financing, and render an opinion that there will be no liability to the City in issuing the bonds on behalf of the applicant.
 - b. There is a clearly articulated public purpose in providing the conduit financing.
 - c. The applicant is capable of achieving this public purpose.
2. This means that the review of requests for conduit financing will generally be a two step process:
 - a. First asking the Council if they are interested in considering the request, and establishing the ground rules for evaluating it.
 - b. And then returning with the results of this evaluation, and recommending approval of appropriate financing documents if warranted.

This two-step approach ensures that the issues are clear for both the City and applicant, and that key policy questions are answered.

3. The work scope necessary to address these issues will vary from request to request, and will have to be determined on a case-by-case basis. Additionally, the City should generally be fully reimbursed for our costs in evaluating the request; however, this should also be determined on a case-by-case basis.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

G. Refinancings

1. *General Guidelines.*

Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancings will be considered (within federal tax law constraints) under the following conditions:

- a. There is a net economic benefit.
- b. It is needed to modernize covenants that are adversely affecting the City's financial position or operations.
- c. The City wants to reduce the principal outstanding in order to achieve future debt service savings, and it has available working capital to do so from other sources.

2. *Standards for Economic Savings.*

In general, refinancings for economic savings will be undertaken whenever net present value savings of at least five percent (5%) of the refunded debt can be achieved.

- a. Refinancings that produce net present value savings of less than five percent will be considered on a case-by-case basis, provided that the present value savings are at least three percent (3%) of the refunded debt.
- b. Refinancings with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.

HUMAN RESOURCE MANAGEMENT

A. Regular Staffing

1. The budget will fully appropriate the resources needed for authorized regular staffing and will limit programs to the regular staffing authorized.
2. Regular employees will be the core work force and the preferred means of staffing ongoing, year-round program activities that should be performed by full-time City employees rather than independent contractors. The City will strive to provide competitive compensation and benefit schedules for its authorized regular work force. Each regular employee will:
 - a. Fill an authorized regular position.
 - b. Be assigned to an appropriate bargaining unit.
 - c. Receive salary and benefits consistent with labor agreements or other compensation plans.
3. To manage the growth of the regular work force and overall staffing costs, the City will follow these procedures:

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

- a. The Council will authorize all regular positions.
- b. The Human Resources Department will coordinate and approve the hiring of all regular and temporary employees.
- c. All requests for additional regular positions will include evaluations of:
 - The necessity, term and expected results of the proposed activity.
 - Staffing and materials costs including salary, benefits, equipment, uniforms, clerical support, and facilities.
 - The ability of private industry to provide the proposed service.
 - Additional revenues or cost savings, which may be realized.
4. Periodically, and before any request for additional regular positions, programs will be evaluated to determine if they can be accomplished with fewer regular employees. (See Productivity Review Policy)
5. Staffing and contract service cost ceilings will limit total expenditures for regular employees, temporary employees, and independent contractors hired to provide operating and maintenance services.

B. Temporary Staffing

1. The hiring of temporary employees will not be used as an incremental method for expanding the City's regular work force.
2. Temporary employees include all employees other than regular employees, elected officials, and volunteers. Temporary employees will generally augment regular City staffing as extra-help employees, seasonal employees, contract employees, interns and work-study assistants.
3. The City Manager and Department Heads will encourage the use of temporary rather than regular employees to meet peak workload requirements, fill interim vacancies, and accomplish tasks where less than full-time, year-round staffing is required. Under this guideline, temporary employee hours will generally not exceed 50% of a regular, full-time position (1,000 hours annually). There may be limited circumstances where the use of temporary employees on an ongoing basis in excess of this target may be appropriate due to unique programming or staffing requirements. However, any such exceptions must be approved by the City Manager based on the review and recommendation of the Director of Administrative Services.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

4. Contract employees are defined as temporary employees with written contracts approved by the City Manager who may receive approved benefits depending on hourly requirements and the length of their contract. Contract employees will generally be used for medium-term (generally between six months and two years) projects, programs or activities requiring specialized or augmented levels of staffing for a specific period. The services of contract employees will be discontinued upon completion of the assigned project, program or activity. Accordingly, contract employees will not be used for services that are anticipated to be delivered on an ongoing basis.

C. Overtime Management

1. Overtime should be used only when necessary and when other alternatives are not feasible or cost effective.
2. All overtime must be pre-authorized by a department head or delegate unless it is assumed pre-approved by its nature. For example, overtime that results when an employee is assigned to standby and/or must respond to an emergency or complete an emergency response.
3. Departmental operating budgets should reflect anticipated annual overtime costs and departments will regularly monitor overtime use and expenditures.
4. When considering the addition of regular or temporary staffing, the use of overtime as an alternative will be considered. The department will take into account:
 - a. The duration that additional staff resources may be needed.
 - b. The cost of overtime versus the cost of additional staff.
 - c. The skills and abilities of current staff.
 - d. Training costs associated with hiring additional staff.
 - e. The impact of overtime on existing staff.

D. Independent Contractors

Independent contractors are not City employees. They may be used in two situations:

1. Short-term, peak workload assignments to be accomplished using personnel contracted through an outside temporary employment agency (OEA). In this situation, it is anticipated that City staff will closely monitor the work of OEA employees and minimal training will be required. However, they will always be considered the employees of the OEA and not the City. All placements through an OEA will be coordinated through the Human Resources Department and subject to the approval of the Director of Administrative Services.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

2. Construction of public works projects and delivery of operating, maintenance, or specialized professional services not routinely performed by City employees. Such services will be provided without close supervision by City staff, and the required methods, skills and equipment will generally be determined and provided by the contractor. Contract awards will be guided by the City's purchasing policies and procedures. (See Contracting for Services Policy)

PRODUCTIVITY

The City will constantly monitor and review our methods of operation to ensure that services continue to be delivered in the most cost-effective manner possible. This review process encompasses a wide range of productivity issues, including: A. Analyzing systems and procedures to identify and remove unnecessary review requirements.

- A. Evaluating the ability of new technologies and related capital investments to improve productivity.
- B. Developing the skills and abilities of all City employees.
- C. Developing and implementing appropriate methods of recognizing and rewarding exceptional employee performance.
- D. Evaluating the ability of the private sector to perform the same level of service at a lower cost.
- E. Periodic formal reviews of operations on a systematic, ongoing basis.
- F. Maintaining a decentralized approach in managing the City's support service functions. Although some level of centralization is necessary for review and control purposes, decentralization supports productivity by:
 1. Encouraging accountability by delegating responsibility to the lowest possible level.
 2. Stimulating creativity, innovation and individual initiative.
 3. Reducing the administrative costs of operation by eliminating unnecessary review procedures.
 4. Improving the organization's ability to respond to changing needs, and identify and implement cost-saving programs.
 5. Assigning responsibility for effective operations and citizen responsiveness to the department.

CONTRACTING FOR SERVICES

A. General Policy Guidelines

1. Contracting with the private sector for the delivery of services provides the City with a significant opportunity for cost containment and productivity enhancements. As such, the City is committed to using private sector resources in delivering municipal services as a key element in our continuing efforts to provide cost-effective programs.
2. Private sector contracting approaches under this policy include construction projects, professional services, outside employment agencies and ongoing operating and maintenance services.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

CONTRACTING FOR SERVICES

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1. Contracting with the private sector for the delivery of services provides the City with a significant opportunity for cost containment and productivity enhancements. As such, the City is committed to using private sector resources in delivering municipal services as a key element in our continuing efforts to provide cost-effective programs.
2. Private sector contracting approaches under this policy include construction projects, professional services, outside employment agencies and ongoing operating and maintenance services.
3. In evaluating the costs of private sector contracts compared with in-house performance of the service, indirect, direct, and contract administration costs of the City will be identified and considered.
4. Whenever private sector providers are available and can meet established service levels, they will be seriously considered as viable service delivery alternatives using the evaluation criteria outlined below.
5. For programs and activities currently provided by City employees, conversions to contract services will generally be made through attrition, reassignment or absorption by the contractor.

B. Evaluation Criteria

Within the general policy guidelines stated above, the cost-effectiveness of contract services in meeting established service levels will be determined on a case-by-case basis using the following criteria:

1. Is a sufficient private sector market available to competitively deliver this service and assure a reasonable range of alternative service providers?
2. Can the contract be effectively and efficiently administered?
3. What are the consequences if the contractor fails to perform, and can the contract reasonably be written to compensate the City for any such damages?
4. Can a private sector contractor better respond to expansions, contractions or special requirements of the service?
5. Can the work scope be sufficiently defined to ensure that competing proposals can be fairly and fully evaluated, as well as the contractor's performance after bid award?
6. Does the use of contract services provide us with an opportunity to redefine service levels?

CITY OF HOLLISTER, CALIFORNIA
Fiscal and Budget Policies

7. Will the contract limit our ability to deliver emergency or other high priority services?
8. Overall, can the City successfully delegate the performance of the service but still retain accountability and responsibility for its delivery?



CITY OF HOLLISTER

GLOSSARY OF TERMS

GLOSSARY OF TERMS

ACCOUNTS PAYABLE. A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE. An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL BASIS. The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACCUMULATED DEPRECIATION. A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of capital assets.

ADVANCE FROM OTHER FUNDS. A liability account used to record noncurrent portions of a long-term debt owed by one fund to another fund within the same reporting entity. See **DUE TO OTHER FUNDS** and **INTERFUND RECEIVABLE/PAYABLE**.

ADVANCE TO OTHER FUNDS. An asset account used to record noncurrent portions of a long-term loan from one fund to another fund within the same reporting entity. See **DUE FROM OTHER FUNDS**.

AGENCY FUND. A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

AMORTIZATION. (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

AUDITOR'S REPORT. In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with GAAP or some other comprehensive basis of accounting.

BALANCE SHEET. The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

GLOSSARY OF TERMS

BASIC FINANCIAL STATEMENTS (BFS). The minimum combination of financial statements and note disclosures required for fair presentation in conformity with GAAP. Basic financial statements have three components: government-wide financial statements, fund financial statements and notes to the financial statements.

BASIS OF ACCOUNTING. A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BUDGET. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

CAPITAL ASSETS. Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, equipment, and improvements other than buildings, land and infrastructure. In the private sector, these assets are referred to most often as property, plant and equipment.

CAPITAL EXPENDITURES. Expenditures resulting in the acquisition of or addition to the government's general capital assets.

CAPITALIZATION POLICY. The criteria used by a government to determine which outlays should be reported as capital assets.

CAPITAL LEASE. An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time. See **LEASE-PURCHASE AGREEMENTS**.

CAPITAL PROJECTS FUND. A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CASH BASIS. A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CASH WITH FISCAL AGENT. An asset account reflecting deposits with fiscal agents, such as commercial banks, for the payment of bond principal and interest.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING PROGRAM. A voluntary program administered by the GFOA to encourage governments to publish efficiently organized and easily readable CAFR's and to provide technical assistance and peer recognition to the finance officers preparing them.

GLOSSARY OF TERMS

CHANGE IN THE FAIR VALUE OF INVESTMENTS. The difference between the fair value of investments at the beginning of the year and at the end of the year, taking into consideration investment purchases, sales, and redemptions.

COMPENSATED ABSENCES. Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). A financial report that encompasses all funds and component units of the government. The CAFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed. The CAFR is the governmental unit's official annual report and also should contain introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data.

CONCENTRATION OF CREDIT RISK. The risk of loss attributed to the magnitude of a government's investment in a single issuer.

CONTINGENT LIABILITY. Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders and uncompleted contracts. Contingent liabilities should be disclosed within the financial statements (including the notes) when there is a reasonable possibility a loss may have been incurred. Guarantees, however, should be disclosed even though the possibility of loss may be remote.

CREDIT RISK. The risk that an issuer or a counter-party to an investment will not fulfill its obligations.

CURRENT FINANCIAL RESOURCES MEASUREMENT FOCUS. Measurement focus according to which the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and is used solely for reporting the financial position and results of operations of governmental funds.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEBT SERVICE FUND. A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFERRED CHARGES. Expenditures that are not chargeable to the fiscal period in which they were made but that are carried as an asset on the balance sheet, pending amortization or other disposition (e.g. bond issuance costs). Deferred charges differ from prepaid items in that they usually extend over a long period of time (more than five years) and are not regularly recurring costs of operation.

GLOSSARY OF TERMS

DEFERRED REVENUE. Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

DEFICIT. (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DEFINED BENEFIT PENSION PLAN. A pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period of time; the amount specified usually is a function of one or more factors such as age, years of service, and compensation.

DEPRECIATION. (1) Expiration in the service life of capital assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a capital asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DUE FROM OTHER FUNDS. An asset account used to indicate amounts owed to a particular fund by another fund for goods sold or services rendered. This account includes only short-term obligations on open account, not interfund loans.

DUE TO OTHER FUNDS. A liability account reflecting amounts owed by a particular fund to another fund for goods sold or services rendered. These amounts include only short-term obligations on open account, not interfund loans.

ECONOMIC RESOURCES MEASUREMENT FOCUS.

Measurement focus under which the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net assets. The economic resources measurement focus is used for proprietary and fiduciary funds, as well as for government-wide financial reporting. It is also used by business enterprises in the private sector.

ENCUMBRANCES. Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTERPRISE FUND. Proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

EXPENDITURE-DRIVEN GRANTS. Government-mandated or voluntary nonexchange transactions in which expenditure is the prime factor for determining eligibility. Also referred to as reimbursement grants.

EXCHANGE-LIKE TRANSACTION. Transaction in which there is an identifiable exchange between the reporting government and another party, but the values exchanged may not be quite equal or the direct benefits of the exchange may not be exclusively for the parties to the exchange.

GLOSSARY OF TERMS

EXPENDITURES. Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlement and shared revenues.

EXPENSES. Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

EXTERNAL AUDITORS. Independent auditors typically engaged to conduct an audit of a government's financial statements.

EXTERNAL INVESTMENT POOL. An arrangement that commingles (pools) the moneys of more than one legally separate entity and invests, on the participants' behalf, in an investment portfolio; one or more of the participants is not part of the sponsors reporting entity. An external investment pool can be sponsored by an individual government, jointly by more than one government, or by a nongovernmental entity. An investment pool that is sponsored by an individual state or local government is an external investment pool if it includes participation by a legally separate entity that is not part of the same reporting entity as the sponsoring government. If a government-sponsored pool includes only the primary government and its component units, it is an internal investment pool and not an external investment pool.

FAIR VALUE. The amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

FEDERAL DEPOSIT INSURANCE CORPORATION. A corporation created by the federal government that insures deposits in banks and savings associations.

FIDUCIARY FUNDS. The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

FINANCIAL RESOURCES. Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g. receivables, investments). Financial resources may also include inventories and pre-pays (because they obviate the need to expend current available resources).

FISCAL AGENT. A fiduciary agent, usually a bank or county treasurer, who performs the function of paying debt principal and interest when due.

FOREIGN EXCHANGE RISK. The risk that changes in exchange rate will adversely affect the fair value of an investment or a deposit.

FUND. A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

GLOSSARY OF TERMS

FUND BALANCE. The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND FINANCIAL STATEMENTS. Basic financial statements presented on the basis of funds. Term used in contrast with government-wide financial statements.

FUND TYPE. Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL REVENUES. All revenues that are not required to be reported as program revenues. All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax – for example, property tax, sales tax, and transient occupancy tax. All other nontax revenues (including interest, grants and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues.

GENERAL FUND. The general fund is one of five governmental fund types and typically serves as the chief operating fund of the government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The various sources of GAAP for state and local governments are set forth by SAS No. 69, The Meaning of “Present Fairly in Conformity with Generally Accepted Accounting Principles” in the Independent Auditor’s Report.

GOVERNMENTAL ACCOUNTING. The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB). The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The GASB was established in June 1984 to replace the National Council on Governmental Accounting (NCGA).

GOVERNMENTAL FUNDS. Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

GOVERNMENT-WIDE FINANCIAL STATEMENTS. Financial statements that incorporate all of a government’s governmental and business-type activities, as well as its nonfiduciary component units. There are two basic government-wide financial statements: the statement of net assets and the statement of net activities. Both basic governmental financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

INFRASTRUCTURE. Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

GLOSSARY OF TERMS

INTEREST RATE RISK. The risk that changes in interest rates will adversely affect the fair value of an investment or a deposit.

INTERFUND RECEIVABLE/PAYABLE. Short-term loans made by one fund to another, or the current portion of an advance to or from another fund.

INTERFUND TRANSFERS. Flow of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for payment.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

JOINT VENTURE. A legal entity or other contractual arrangement in which a government participates as a separate and specific activity for the benefit of the public or service recipients and in which the government retains an ongoing financial interest.

LAPSE. As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance thereof lapses, unless otherwise provided by law.

LEASE-PURCHASE AGREEMENTS. Contractual agreements that are termed leases, but that in substance are purchase contracts.

LEGAL LEVEL OF BUDGETARY CONTROL. The level at which spending in excess of budgeted amounts would be a violation of law.

LEVEL OF BUDGETARY CONTROL. The level at which a government's management may not reallocate resources without special approval from the legislative body.

LIABILITIES. Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

LOANS RECEIVABLE. An asset account reflecting amounts loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other funds and governments should be recorded and reported separately.

MAJOR FUND. A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues/expenditures, assets or liabilities are at least 10 percent of corresponding totals for all government or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

GLOSSARY OF TERMS

MANAGEMENT'S DISCUSSION AND ANALYSIS. A component of required supplementary information used to introduce the basic financial statements and to provide an analytical overview of the government's financial activities.

MEASUREMENT FOCUS. A way of presenting an entity's financial performance and position by considering which resources are measured (financial or economic) and when the effects of transactions or events involving those resources are recognized (the basis of accounting). The measurement focus of government-wide financial statements, proprietary fund financial statements and fiduciary fund financial statements is economic resources. The measurement focus of governmental fund financial statements is current financial resources.

MODIFIED ACCRUAL BASIS. The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g. bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Generally, expenditures are recognized when the fund liability is incurred. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

OTHER FINANCING SOURCES. An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of the other financing sources category is limited to items so classified by GAAP.

OPERATING LEASE. A lease does not transfer ownership rights, risks and rewards from the lessor to the lessee, the lease is called an operation lease and is similar to a rental.

OTHER FINANCING USES. A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of other financing uses category is limited to items so classified by GAAP.

OVERLAPPING DEBT. The proportionate share property within each government must bear of the debts of all local governments located wholly or in part within the geographic boundaries of the reporting government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessment receivable in each jurisdiction, which will be used wholly or in part to pay off the debt, to total assessments receivable, which will be used wholly or in part for this purpose.

PROGRAM REVENUES. Term used in connection with the government-wide statement of activities. Revenues that derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the government's general revenues.

PROPRIETARY FUNDS. Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

GLOSSARY OF TERMS

REBATABLE ARBITRAGE. A term used in connection with the reinvestment of the proceeds of tax-exempt debt. A requirement to remit to the federal government interest revenue in excess of interest costs when the proceeds from the sale of tax-exempt securities are reinvested in a taxable money market instrument with a materially higher yield.

REPORTING ENTITY. The oversight unit and all of its component units, if any, that are combined in the CAFR/BFS.

REQUIRED SUPPLEMENTARY INFORMATION. Consists of statements, schedules, statistical data or other information which, according to the GASB, is necessary to supplement, although not required to be a part of the basic financial statements.

RESERVED FUND BALANCE. The portion of a governmental fund's net assets that is not available for appropriation.

RESTRICTED ASSETS. Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

RESTRICTED NET ASSETS. A component of net assets calculated by reducing the carrying value of restricted assets by the amount of any related debt outstanding.

RETAINED EARNINGS. An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUE BONDS. Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

RISK MANAGEMENT. All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

SELF-INSURANCE. A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses. Because no insurance is involved, the term self insurance is a misnomer.

SINGLE AUDIT. An audit performed in accordance with the Single Audit Act of 1997 and Office of Management and Budget's (OMB) Circular A-133, Audits of State and Local Governments and Non-Profit Organizations. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal agencies.

GLOSSARY OF TERMS

SPECIAL DISTRICT. An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, transit authorities, port authorities and electric power authorities.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

TAX AND REVENUE ANTICIPATION NOTES (TRANS). Notes issued in anticipation of the collection of taxes and revenues, usually retirable only from tax collections, and frequently only from the proceeds of the tax and revenues levy whose collection they anticipate.

TRUST FUNDS. Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

UNQUALIFIED OPINION. An opinion rendered without reservation by the independent auditor that financial statements are fairly presented.

UNRESTRICTED NET ASSETS. That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

VARIABLE-RATE INVESTMENT. An investment with terms that provide for the adjustment of its interest rate (such as the last day of the month or a calendar quarter) and that, upon each adjustment until the final maturity of the instrument or the period remaining until the principal amount can be recovered through demand, can reasonably be expected to have a fair value that will be unaffected by interest rate changes.



August 31, 2022

City of Hollister
375 Fifth Street
Hollister, CA 95023
Attention: Mr. Brett Miller, City Manager

One California Street, 31st Floor
San Francisco, CA 94111-5432
tel 415 371-5000
reference no.: 40453865

Re: Hollister, California, Outstanding Wastewater Revenue and Refunding Bonds, Specific Series

Dear Mr. Miller:

S&P Global Ratings has reviewed the rating on the above-listed obligations. Based on our review, we have raised the underlying rating (SPUR) from "A+" to "AA-" while affirming the stable outlook. A copy of the rationale supporting the rating and outlook is enclosed.

This letter constitutes S&P Global Ratings' permission for you to disseminate the above-assigned ratings to interested parties in accordance with applicable laws and regulations. However, permission for such dissemination (other than to professional advisors bound by appropriate confidentiality arrangements or to allow the Issuer to comply with its regulatory obligations) will become effective only after we have released the ratings on standardandpoors.com. Any dissemination on any Website by you or your agents shall include the full analysis for the rating, including any updates, where applicable. Any such dissemination shall not be done in a manner that would serve as a substitute for any products and services containing S&P Global Ratings' intellectual property for which a fee is charged.

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Please send hard copies to:

S&P Global Ratings
Public Finance Department
55 Water Street
New York, NY 10041-0003

The rating is subject to the Terms and Conditions, if any, attached to the Engagement Letter applicable to the rating. In the absence of such Engagement Letter and Terms and Conditions, the rating is subject to the attached Terms and Conditions. The applicable Terms and Conditions are incorporated herein by reference.

S&P Global Ratings is pleased to have the opportunity to provide its rating opinion. For more information please visit our website at www.standardandpoors.com. If you have any questions, please contact us. Thank you for choosing S&P Global Ratings.

Sincerely yours,

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jv
enclosure

S&P Global Ratings
Terms and Conditions Applicable To Public Finance Credit Ratings

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RatingsDirect®

Summary:

Hollister, California
Hollister Joint Powers Financing
Authority; Water/Sewer

Primary Credit Analyst:

John Schulz, Centennial + 1 (303) 721 4385; john.schulz@spglobal.com

Secondary Contact:

Scott D Garrigan, New York + 1 (312) 233 7014; scott.garrigan@spglobal.com

Table Of Contents

Credit Highlights

Outlook

Credit Opinion

Related

Research

Summary:

Hollister, California

Hollister Joint Powers Financing Authority;

Water/Sewer

Credit Profile**Hollister Jt Pwrs Fing Auth, California**

Hollister, California

Hollister Jt Pwrs Fing Auth (Hollister) wastewtr (AGM)

Unenhanced Rating

AA-(SPUR)/Stable

Upg rated

Many issues are enhanced by bond insurance.

Credit Highlights

- S&P Global Ratings raised its underlying rating to 'AA-' from 'A+' on the Hollister Joint Powers Financing Authority's outstanding series 2016 wastewater revenue refunding bonds, issued for the city of Hollister, Calif.
- The outlook is stable.
- The rating upgrade reflects our view of the utility's exceptionally strong financial performance in recent years, which provides ample cushion, in our view, to mitigate economic headwinds and support capital needs in the near term.

Security

We view the bond provisions as credit neutral. The bonds are payable from installment payments that are secured by the net revenues of the city's sewer system. We note that the sewer system for this purpose excludes a cannery wastewater treatment facility that serves only San Benito Foods; however, the financial data related to the cannery wastewater treatment facility has historically been commingled with the sewer system's financial data in the city's audited financial statements. Key bond provisions include a rate covenant set at 1.1x annual debt service and an additional bonds test set at 1.1x maximum annual debt service (MADS). To comply with the rate covenant, the city may include the balance of the rate stabilization fund at the beginning of the fiscal year to meet the 1.1x coverage test; however, net revenues (excluding impact fees and the rate stabilization fund balance) must provide at least 1.0x coverage of annual debt service. The city funded the debt service reserve account for the series 2016 bonds in an amount equivalent to half the MADS on the series 2016 bonds. Debt outstanding was about \$56 million at the end of fiscal year 2021.

Credit overview

The raised rating reflects the utility's improved financial profile, with all-in debt service coverage (DSC) exceeding 2.0x for the past three fiscal years. The utility's liquidity position likewise has grown; in 2021, unrestricted cash and investments of \$25.7 million were equivalent to 1,176 days' cash. The sewer fund financials have been so strong the city officials reduced sewer rates in 2019 by roughly 7%. Management indicates they plan to spend down cash by roughly \$5 million in fiscal 2023 to prepay its solar panel lease and said they anticipate a positive return in future years.

Summary: Hollister, California Hollister Joint Powers Financing Authority; Water/Sewer

from this prepayment.

The rating also reflects our view of the wastewater system's:

- Service area with local economic activity that is primarily agriculture-based although it is within the San Jose-Sunnyvale-Santa Clara metropolitan statistical area;
- We believe the sewer system has a strong market position based on service rates that, although less affordable following substantial rate increases during the past decade, still provide management with some revenue-raising flexibility. We note that management recently reduced the monthly fee by roughly 7% because the sewer fund was performing strongly and the council said that it would continue to be strong after the rate reduction. The rate structure for residential customers is a flat monthly fee of \$80.38. We consider this relatively high, but still somewhat affordable in the context of the service area's strong income levels based on the annual bill representing about 2.1% of the city's median household effective buying income (MHHEBI). Management reports that there have not been any material payment delinquencies by the customer base;
- Improved all-indebt service coverage during the past three fiscal years that we anticipate will be maintained going forward;
- Strong liquidity position despite a planned spend down of \$5 million in the upcoming fiscal year, although the sewer fund should have more than \$20 million of cash on hand at the end of fiscal 2023; and
- Moderately high leverage level based on a debt-to-capitalization ratio of 52%. During the next five fiscal years, the capital improvement program (CIP) includes about \$2 million of projects that are primarily for repair and rehabilitation of the system. Management reports that the CIP will be financed on a pay-as-you-go basis rather than funded through additional leverage.

Environmental, social, and governance

We view environmental risks as elevated due to the service area's vulnerability to wildfires and flooding. Additionally, we believe that the utility is exposed to heightened environmental risk related to increasing drought and exposure to hydrological volatility, which could limit or constrain Hollister's agriculture-based economy. The city of Hollister includes the utility department in its emergency operations plan so that management is prepared in the event of an emergency. Additionally, city outsources operation of the treatment plant to Veolia, which has significant depth and expertise in this area.

We view the social risks as neutral given the very strong income levels, which are above the national average and support customer rates even given the slightly below-average local poverty rate of 8%.

We view governance risk as neutral but slightly below peers. Highlighted by policies that often lack formal detail and institutionalization, and may not include best practices. While we note, for example, that the city has a multiyear capital improvement plan, it is also the case that financial planning for the city's enterprise funds is done on a year-to-year basis and the sewer fund reported in the city's audited financial statements commingles the sewer system data with the cannery wastewater treatment facility data, although it is not part of the security pledge. Management states that they are focused on cyber security but have no formalized policy.

Summary: Hollister, California Hollister Joint Powers Financing Authority; Water/Sewer

Outlook

The stable outlook reflects our view of the system's ample operational capacity and lack of additional borrowing needs to finance upcoming capital improvements. During the two-year outlook period, we anticipate that the city will review its service rates and make an adjustment, if necessary, to bring service rates in line with projected revenue requirements.

Downside scenario

We could take a negative rating action if all-in coverage declines to only adequate levels and if liquidity is spent down and stabilizes at the lower level.

Upside scenario

We could take a positive rating action if the sewer system were to codify more financial policies within the sewer fund and develop more robust and long-term planning practices.

Credit Opinion

Hollister is in San Benito County about 100 miles southeast of San Francisco, and we believe that residents participate primarily in the local, agriculture-based economy. The city encompasses about seven square miles; however, the sewer system's service area is larger at 22 square miles because the domestic treatment plant is intended to be a regional facility as the surrounding area is developed. We view the service area's income levels as good based on the city's MHHEBI, which was 131% of the national median in 2020.

Related Research

Through The ESG Lens 3.0: The Intersection Of ESG Credit Factors And U.S. Public Finance Credit Factors, March 2, 2022

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CITY OF HOLLISTER

FY 2023-2024

GENERAL FUND

SCHEDULE OF REVENUES

FY 2023-2024 General Fund
Schedule of Revenues



City of Hollister

Budget Worksheet
Account Summary
For Fiscal: 2023-2024

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
Fund: 101 - General Fund						
Department: 1000 - NON DEPARTMENT						
Category: 401 - TAXES						
101-1000-401001	Property Tax Current Secured	1,350,000	1,444,215	1,550,000	1,649,498	1,750,000
101-1000-401002	Property Tax Current Unsecured	114,000	4,069	100,000	77,510	115,000
101-1000-401003	Property Tax Prior Secured	-	(723)	-	-	-
101-1000-401004	Property Tax Prior Unsecured	5,000	920	2,500	318	-
101-1000-401005	Supplemental Property Tax	80,000	152,695	85,000	157,695	150,000
101-1000-401010	Property Transfer Tax	295,000	453,147	450,000	308,554	450,000
101-1000-401011	Sales And Use Tax	6,000,000	6,696,464	7,200,000	6,230,743	7,200,000
101-1000-401012	Transient Occupancy Tax	450,000	467,274	525,000	340,447	550,000
101-1000-401017	Property Tax in Lieu of VLF	3,700,000	3,950,881	4,200,000	4,434,040	4,500,000
101-1000-401172	Public Safety Sales	225,000	291,290	280,000	254,780	300,000
Category: 401 - TAXES Total:		12,219,000	13,460,231	14,392,500	13,453,584	15,015,000
Category: 410 - FRANCHISES						
101-1000-410001	Cable TV	250,000	268,431	250,000	235,306	250,000
101-1000-410002	Disposal Service	390,000	424,869	420,000	448,702	420,000
101-1000-410003	Electric	220,000	217,938	225,000	292,229	300,000
101-1000-410004	Gas	100,000	114,546	100,000	138,258	150,000
101-1000-410006	Recycling	20,000	12,370	12,500	14,687	15,000
Category: 410 - FRANCHISES Total:		980,000	1,038,153	1,007,500	1,129,182	1,135,000
Category: 420 - LICENSES & PERMITS						
101-1000-420001	Animal Licenses	22,000	15,687	16,000	16,679	20,000
101-1000-420002	Business Licenses	210,000	201,934	210,000	211,226	225,000
101-1000-420004	4TH OF JULY FIRE WORK	-	6,300	-	6,305	-
101-1000-420010	ALARM PERMIT ANNUAL	5,000	3,155	3,500	2,180	4,000
101-1000-420050	BUILDING PERMITS	1,150,000	6,098,656	1,350,000	5,102,034	4,250,000

FY 2023-2024 General Fund
Schedule of Revenues

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-1000-420051	CONDITIONAL USE PERMITS	35,000	19,898	25,000	36,265	33,000
101-1000-420053	ENCROACHMENT PERMITS	25,000	107,011	50,000	145,102	100,000
101-1000-420057	GENL PLAN REVISION PERMIT	-	248	-	-	-
101-1000-420058	TRANSPORTATION PERMIT	5,000	2,400	2,000	3,898	4,000
101-1000-420060	CANNABIS REGULATORY PERMI	50,000	99,367	100,000	65,913	100,000
101-1000-420061	LANDSCAPE APPLICATION	13,000	14,381	15,000	19,796	15,000
Category: 420 - LICENSES & PERMITS Total:		1,515,000	6,569,037	1,771,500	5,609,396	4,751,000
Category: 430 - INTERGOVERNMENTAL						
101-1000-430003	HOMEOWNER'S PROP TAX RELI	9,500	9,146	8,500	10,264	8,000
101-1000-430004	MOTOR VEHICLE LICENSE FEE	-	47,811	-	43,619	40,000
101-1000-430006	POST REIMBURSEMENTS	46,000	23,222	25,000	20,571	25,000
101-1000-430008	UNET109 CONTRIBUTIONS	140,000	-	-	78,245	-
101-1000-430010	SB 90 CLAIMS PGM ST MANDA'	28,000	28,021	25,000	-	25,000
101-1000-430011	RDA STATUTORY PAYMENT	175,000	195,480	175,000	-	200,000
101-1000-430014	FIRE CONTRACT	2,300,000	2,328,677	2,400,000	2,398,537	2,500,000
101-1000-430015	CO. ANIMAL CONTROL REIMBU	490,000	431,055	480,000	474,509	500,000
101-1000-430016	STATE GRANT	(54,000)	37,404	-	-	-
101-1000-430020	MENTAL HLTH CRISIS RESPONSE	-	160,000	215,000	160,000	180,000
101-1000-430021	FEDERAL GRANT	172,450	7,155	-	5,746	-
101-1000-430100	SUCCESSOR AGENCY RESIDUAL	1,500,000	1,182,524	1,500,000	815,408	1,250,000
101-1000-430102	SUCCESSOR AGENCY ADMIN FE	250,000	250,000	250,000	-	250,000
101-1000-430116	UNITARY RAILROAD	52,000	122,759	75,000	63,298	60,000
Category: 430 - INTERGOVERNMENTAL Total:		5,108,950	4,823,254	5,153,500	4,070,196	5,038,000
Category: 440 - CHARGES FOR SERVICES						
101-1000-440001	AB 939 SOLID WASTE FEE	350,000	411,256	400,000	429,724	400,000
101-1000-440002	ANIMAL SHELTER FEES	33,000	34,257	33,000	24,789	30,000
101-1000-440003	CITY CLERK DOCUMENTS	100	32	50	-	250
101-1000-440004	NSF CHARGES	400	100	50	125	250
101-1000-440005	FIRE HYDRANT TESTING FEE	7,500	4,541	5,000	2,390	5,000
101-1000-440006	FIRE INCIDENT REPORTS	1,000	585	500	435	500
101-1000-440007	HAZARDOUS INSPECTIONS	2,500	2,000	-	2,000	2,500

FY 2023-2024 General Fund
Schedule of Revenues

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-1000-440008	NSF CHECK HANDLING BANK SII	150	100	50	125	250
101-1000-440009	MISC FEES	-	44	-	4,185	2,500
101-1000-440010	POLICE REPORTS	20,000	18,010	15,000	15,390	15,000
101-1000-440014	COUNTY ANIMAL CONT. ADMIN	3,000	2,000	2,500	105	2,000
101-1000-440015	WEED ABATEMENT	11,000	2,022	2,500	2,597	5,000
101-1000-440016	HOLL SCH DIST_SCHOOL BEAT C	-	84,550	-	84,560	84,550
101-1000-440017	CODE ENFORCEMENT REVENUE	35,000	33,871	175,000	7,187	50,000
101-1000-440018	ANIMAL CONTROL ADMIN. CITA	20,000	7,035	7,500	600	5,000
101-1000-440020	FIRE INSPECTION FEE	400,000	319,421	600,000	388,427	400,000
101-1000-440021	FIRE PLAN CHECKING	15,000	44,102	40,000	37,201	40,000
101-1000-440023	PARKING CITATIONS	-	-	-	8,918	-
101-1000-440024	ANIMAL CONTROL_Small Claim:	500	225	300	-	500
101-1000-440025	POLICE CITATION COLLECTIONS	35,000	33,250	35,000	52,807	40,000
101-1000-440026	FIRE DEPT. CITATION COLLECTI	200	-	-	-	-
101-1000-440030	ANNEXATION CHARGES	15,000	8,266	11,000	-	-
101-1000-440032	ENGINEER INSPECTION CHGS	850,000	1,343,603	1,050,000	354,547	1,000,000
101-1000-440033	GENERAL PLAN AMENDMENTS	15,000	8,201	10,000	4,971	10,000
101-1000-440034	PLAN CHECKING CHARGES	350,000	920,409	650,000	848,078	750,000
101-1000-440035	PLANNING CHGS FOR BLDG PER	150,000	300,881	200,000	373,516	325,000
101-1000-440037	SALE OF MAPS-DOCUMENTS	100	27,130	250	27,918	15,000
101-1000-440039	SITE & ARCHITECT DVLPMNT REV	55,000	132,210	75,000	200,483	125,000
101-1000-440040	SUBDIVISION REVIEW CHGS	35,000	30,493	30,000	68,981	50,000
101-1000-440041	VARIANCE CHARGES	2,500	-	-	4,925	2,500
101-1000-440042	ZONING REVIEW CHARGES	2,500	828	1,000	-	2,500
101-1000-440044	PLANNING DEPARTMENT APPEA	1,500	3,030	1,500	1,262	2,500
101-1000-440047	LIVE SCAN FEES COLLECTED	2,500	9,051	2,500	1,849	2,500
101-1000-440048	MAP CHECKING FEE	20,000	33,402	20,000	43,523	35,000
101-1000-440049	CODE ENFORCEMENT INSPECTI	10,000	10,958	110,000	1,129	20,000
101-1000-440050	FIRE SERVICES	10,000	16,469	14,000	3,896	10,000
101-1000-440051	STAGE 1_ELIGIBILITY_MEDICAL	50,000	1,498	1,500	10,488	5,000
101-1000-440053	CANNABIS MANUFACTURING RI	90,000	56,679	145,000	41,561	75,000

FY 2023-2024 General Fund
Schedule of Revenues

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-1000-440054	CANNABIS CULTIVATION REVENUE	168,000	201,167	275,000	96,994	150,000
101-1000-440055	CANNABIS DISTRIBUTION REVENUE	-	5,611	-	1,155	5,000
101-1000-440056	Cannabis Dispensary	550,000	620,725	625,000	431,658	550,000
101-1000-440057	Cannabis Labs	500	-	-	-	-
101-1000-440058	Technology Fee	-	212,446	200,000	204,905	200,000
101-1000-440066	ADDRESS APPLICATION FEE	-	9,257	6,000	15,383	10,000
101-1000-440091	RESIDENTIAL DEV. ALLOCATION	10,000	5,556	7,000	-	7,000
101-1000-440094	GENERAL PLAN UPDATE	-	9,606	7,500	15,276	10,000
101-1000-440100	RECREATION DEPT REVENUE	150,000	128,997	150,000	162,495	165,000
101-1000-440101	Fire Cost Recovery	-	-	-	4,800	5,000
101-1000-440130	ZONING CHARGES	-	-	-	288	-
101-1000-440131	PROJECT MANAGEMENT	-	15,465	10,000	21,113	15,000
101-1000-440132	PLANNING ADMINISTRATIVE FEES	-	7,304	3,000	9,547	7,500
101-1000-440134	ACCESSORY DWELLING UNIT	-	17,726	10,000	21,707	20,000
101-1000-440135	ADMIN PERMIT REVIEW	-	3,466	2,000	16,882	7,500
101-1000-440145	PLANNED DEVELOPMENT	-	7,858	5,000	7,858	7,500
101-1000-440146	MISC - PLANNING & ENGINEERING	-	9,224	5,000	-	-
101-1000-440147	PRELIMINARY REVIEW	-	16,088	5,000	18,096	15,000
101-1000-440148	PUBLIC NOTICING	-	9,250	5,000	14,072	10,000
101-1000-440149	ZONING VERIFICATION	-	20,436	10,000	6,434	10,000
101-1000-440250	RECREATION RENTS AND LEASES	15,000	3,340	2,500	7,519	7,500
101-1000-440255	VET'S BUILDING RENTAL INCOME	-	-	-	200	-
Category: 440 - CHARGES FOR SERVICES Total:		3,486,950	5,204,030	4,966,200	4,105,075	4,715,300
Category: 450 - USES OF ASSETS						
101-1000-450001	INTEREST INCOME	20,000	2,487	1,750	1,080	5,000
101-1000-450006	PG&E (BROWN ALLEY) LEASE PAYMENT	5,300	5,263	5,300	5,263	5,000
101-1000-450008	MFR&C INC. FISHERS LEASE PAYMENT	1,188	594	750	-	-
101-1000-450100	RENT AND LEASES	31,000	44,457	47,000	23,500	40,000
101-1000-450105	ANTENNA SITE RENT	90,000	1,746,393	80,000	31,271	75,000
101-1000-450999	Unrealized Gain On Investment:	1,500	1,258	1,000	12,113	5,000
Category: 450 - USES OF ASSETS Total:		148,988	1,800,452	135,800	73,228	130,000

FY 2023-2024 General Fund
Schedule of Revenues

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
Category: 460 - FINES & FORFEITURES						
101-1000-460001	CRIMINAL FINES	2,500	1,449	1,400	1,378	2,500
101-1000-460002	VEHICLE FINES	90,000	94,736	95,000	96,274	100,000
101-1000-460004	DELINQUENCIES	7,000	7,230	7,000	9,120	7,500
101-1000-460006	PARKING CITATIONS	40,000	19,548	20,000	22,060	25,000
Category: 460 - FINES & FORFEITURES Total:		139,500	122,962	123,400	128,832	135,000
Category: 470 - SPECIAL ASSESSMENTS						
101-1000-470004	PROCEEDS FROM THE ISSUANC	254,000	-	-	-	-
Category: 470 - SPECIAL ASSESSMENTS Total:		254,000	-	-	-	-
Category: 490 - OTHER						
101-1000-490005	Reimbursements	120,000	48,701	161,000	82,669	75,000
101-1000-490008	STRIKE TEAM OVERTIME REIMB_	-	18,520	-	-	-
101-1000-490010	STRIKE TEAM OVERTIME REIMB	-	240,316	-	74,573	175,000
101-1000-490020	Animal Cntrol_Best Friends Anir	-	-	-	10,500	-
101-1000-490030	Animal Cntrol_UC Davis Misc Gr	-	-	-	55,000	-
101-1000-490055	SALE OF PROPERTY	-	276,684	-	37,306	-
101-1000-490100	MISCELLANEOUS REVENUE	-	34,493	-	55,119	50,000
101-1000-490300	DONATIONS	-	6,985	-	-	-
101-1000-490995	OVERHEAD CHARGES TO ST. SW	37,149	37,149	37,149	-	40,000
101-1000-490996	OVERHEAD CHARGES TO SEWER	392,909	392,909	392,909	-	420,000
101-1000-490997	OVERHEAD CHARGES TO WASTE	252,162	252,162	252,162	-	275,000
101-1000-490998	OVERHEAD CHARGES TO AIRPORT	50,967	50,967	50,967	-	55,000
101-1000-490999	TRANSFERS IN	7,000,000	8,838,270	9,000,300	12,628,162	9,000,000
Category: 490 - OTHER Total:		7,853,187	10,197,156	9,894,487	12,943,329	10,090,000
Department: 1000 - NON DEPARTMENT Total:		31,705,575	43,215,275	37,444,887	41,512,823	41,009,300
Fund: 101 - General Fund Total:		31,705,575	43,215,275	37,444,887	41,512,823	41,009,300
Report Total:		31,705,575	43,215,275	37,444,887	41,512,823	41,009,300



CITY OF HOLLISTER

FY 2023-2024

GENERAL FUND

SCHEDULE OF EXPENDITURES

FY 2023-2024 General Fund
Schedule of Expenditures



City of Hollister

Budget Worksheet
Account Summary
For Fiscal: 2023-2024

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
Fund: 101 - General Fund						
Department: 1100 - NON DEPARTMENT						
Category: 701 - PERSONNEL						
101-1100-701007	UNEMPLOYMENT INS PAYMEN	800	147	-	-	-
101-1100-701010	LIFE & LTD INSURANCES	-	(41)	-	-	-
Category: 701 - PERSONNEL Total:		800	106	-	-	-
Category: 735 - SERVICES & SUPPLIES						
101-1100-710001	OFFICE SUPPLIES	-	-	-	924	-
101-1100-710005	Postage	-	-	-	413	-
101-1100-710015	OPERATING SUPPLIES	78,000	32,974	8,000	92,882	8,000
101-1100-710040	REPAIRS/MAINTENANCE	3,500	5,311	3,500	38,441	4,000
101-1100-710045	RENTALS/LEASES	12,000	15,476	11,000	12,153	11,500
101-1100-710050	Books/Publications	-	-	-	177	-
101-1100-710055	MEMBERSHIPS/DUES	-	-	-	1,419	-
101-1100-722010	TRAINING	-	-	75,000	-	-
101-1100-725001	GAS/ELECTRIC	18,000	19,929	21,000	349	20,000
101-1100-725005	WATER/SEWER	1,450	1,267	1,400	1,437	1,500
101-1100-725010	TELEPHONE	2,600	2,460	2,500	2,162	2,500
101-1100-729000	FEES: FILING/DUMP	1,250	94,147	1,250	930	1,250
101-1100-730000	PROFESSIONAL SERVICES	10,000	240,875	20,000	10,936	20,000
101-1100-733001	MISCELLANEOUS EXPENSE	-	169	-	3,804	-
101-1100-735001	PROPERTY INSURANCE	40,000	74,456	80,000	89,554	350,000
101-1100-735002	MBASIA ANNUAL LIAB. PREMIU	-	-	-	-	-
101-1100-735005	INSURANCE CLAIMS	40,000	19,954	40,000	-	-
101-1100-999999	CONTINGENCY	-	-	-	-	1,000,000
Category: 735 - SERVICES & SUPPLIES Total:		206,800	507,018	263,650	255,582	1,418,750

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
Category: 740 - CONTRACTUAL						
101-1100-740000	CONTRACTS: SALES TAX SERVIC	28,000	12,204	25,000	11,855	20,000
101-1100-740003	CONTRACTS: PROPERTY TAX AC	28,000	29,642	35,000	1	30,000
101-1100-740016	CONTRACTS: Holliday Inn Exp &	-	-	-	3,590	150,000
101-1100-740025	Contracts: Bank Service Charge	600	662	-	335,477	-
101-1100-740029	CONTRACT: COMMUNITY GRAN	230,000	157,500	130,000	60,250	-
101-1100-740065	CONTRACTS: AUDITING SERVIC	26,000	-	-	14,125	30,000
101-1100-740066	CONTRACTS: FISCAL AGENT	-	2,260	-	-	-
101-1100-740087	CONTRACTS: LEGAL SERVICES	-	-	-	-	100,000
101-1100-740100	CONTRACTS: JANITORIAL	50,000	53,457	52,500	55,920	55,000
101-1100-740240	CMAP / CABLE ACCESS	49,000	52,427	49,000	55,403	55,000
101-1100-740307	CONTRACTS: DISCOUNT_SOLID	1,000	-	1,000	-	-
101-1100-740309	CONTRACTS: DISCOUNT_SEWEI	130,000	-	150,000	-	-
101-1100-740312	CONTRACTS: FAIRFIELD INN T.C	200,000	180,191	200,000	196,527	225,000
101-1100-740370	LIBRARY	15,000	15,000	15,000	-	15,000
101-1100-747000	INTEREST PAYMENTS	1,214	2,441	3,000	457	3,000
101-1100-748000	PRINCIPAL PAYMENTS	8,572	18,646	16,000	13,864	16,000
101-1100-749001	GRANTS: NON-PROFIT ORG.	12,000	152,000	112,000	204,000	225,000
Category: 740 - CONTRACTUAL Total:		779,386	676,431	788,500	951,471	924,000
Category: 750 - CAPITAL						
101-1100-750050	IMPROVEMENTS	236,400	128,111	-	80,501	-
Category: 750 - CAPITAL Total:		236,400	128,111	-	80,501	-
Category: 764 - OTHER EXPENSES						
101-1100-799999	TRANSFERS OUT	524,697	-	-	400,000	500,000
Category: 764 - OTHER EXPENSES Total:		524,697	-	-	400,000	500,000
Department: 1100 - NON DEPARTMENT Total:		1,748,083	1,311,666	1,052,150	1,687,555	2,842,750
Department: 1105 - CITY COUNCIL						
Category: 701 - PERSONNEL						
101-1105-701001	SALARIES REGULAR	26,424	23,356	26,424	27,574	26,991
101-1105-701005	Retirement	1,128	1,720	1,395	1,074	735
101-1105-701009	GROUP HEALTH INSURANCE	51,000	72,307	56,421	90,089	88,392
101-1105-701010	LIFE & LTD INSURANCES	423	309	423	369	354

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-1105-701011	WORKERS COMPENSATION	1,110	1,081	1,160	1,152	1,200
101-1105-701013	MEDICARE	1,284	238	1,284	330	383
101-1105-701014	F.I.C.A. OASDI	-	1,015	-	1,238	-
101-1105-701025	CalPERS Retirees HLTH Contrib	1,750	1,758	1,500	1,802	1,800
Category: 701 - PERSONNEL Total:		83,119	101,786	88,607	123,627	119,855
Category: 735 - SERVICES & SUPPLIES						
101-1105-710001	OFFICE SUPPLIES	300	65	300	48	400
101-1105-710005	Postage	-	1	-	-	-
101-1105-710015	OPERATING SUPPLIES	800	2,305	1,200	6,290	7,500
101-1105-710030	PRINTING/BINDING	300	78	300	376	300
101-1105-710055	MEMBERSHIPS/DUES	93,650	84,530	95,000	96,964	100,000
101-1105-722005	Conferences/Meetings - Mayor	2,500	-	2,500	4,986	5,000
101-1105-722006	CONFERENCES/MEETINGS - DIS	2,500	1,973	2,500	1,443	5,000
101-1105-722007	CONFERENCES/MEETINGS - DIS	2,500	-	2,500	1,894	5,000
101-1105-722008	CONFERENCES/MEETINGS - DIS	2,500	448	2,500	4,226	5,000
101-1105-722009	CONFERENCES/MEETINGS - DIS	2,500	-	2,500	-	5,000
101-1105-725010	TELEPHONE	2,100	1,029	2,100	747	2,100
101-1105-730000	PROFESSIONAL SERVICES	250,000	-	250,000	57,804	100,000
101-1105-730006	Discretionary - Mayor	-	-	-	-	50,000
101-1105-730007	Discretionary - District 1	-	-	-	-	50,000
101-1105-730008	Discretionary - District 2	-	-	-	-	50,000
101-1105-730009	Discretionary - District 3	-	-	-	-	50,000
101-1105-730010	Discretionary - District 4	-	-	-	-	50,000
101-1105-735002	MBASIA ANNUAL LIAB. PREMIU	3,531	4,249	4,392	4,835	5,000
Category: 735 - SERVICES & SUPPLIES Total:		363,181	94,678	365,792	179,614	490,300
Category: 740 - CONTRACTUAL						
101-1105-740087	CONTRACTS: LEGAL SERVICES	135,000	277,260	288,000	1,037,610	50,000
Category: 740 - CONTRACTUAL Total:		135,000	277,260	288,000	1,037,610	50,000
Department: 1105 - CITY COUNCIL Total:		581,300	473,724	742,399	1,340,851	660,155
Department: 1110 - CITY CLERK / ELECTIONS						
Category: 701 - PERSONNEL						
101-1110-701001	SALARIES REGULAR	250,155	245,239	364,132	263,458	386,415

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-1110-701002	SALARIES TEMPORARY	8,500	-	-	57,117	-
101-1110-701004	OTHER COMPENSATION	-	7,548	-	2,840	5,983
101-1110-701005	Retirement	21,793	77,002	86,426	19,673	33,664
101-1110-701009	GROUP HEALTH INSURANCE	47,867	32,030	79,173	57,418	89,442
101-1110-701010	LIFE & LTD INSURANCES	3,047	2,729	5,068	2,096	5,048
101-1110-701011	WORKERS COMPENSATION	9,150	8,922	9,572	9,506	10,000
101-1110-701013	MEDICARE	3,410	4,133	5,280	5,271	5,600
101-1110-701014	F.I.C.A. OASDI	-	-	-	3,128	-
101-1110-701030	LEAVE PAYOUTS	5,000	6,913	-	25,530	10,000
Category: 701 - PERSONNEL Total:		348,922	384,517	549,651	446,037	546,152
Category: 735 - SERVICES & SUPPLIES						
101-1110-710001	OFFICE SUPPLIES	3,000	3,843	3,000	1,640	3,000
101-1110-710005	POSTAGE	150	190	150	25	150
101-1110-710015	OPERATING SUPPLIES	1,500	1,821	2,500	1,942	2,500
101-1110-710016	LAB & MEDICAL	-	-	-	470	-
101-1110-710030	PRINTING/BINDING	700	494	1,000	41	750
101-1110-710040	REPAIRS/MAINTENANCE	1,000	-	1,000	580	4,000
101-1110-710050	BOOKS/PUBLICATIONS	250	-	600	-	1,000
101-1110-710055	MEMBERSHIPS/DUES	1,000	1,340	1,600	1,375	1,500
101-1110-722001	MILEAGE/AUTO ALLOWANCE	-	(540)	1,000	726	500
101-1110-722005	CONFERENCES/MEETINGS	3,500	3,178	6,000	1,349	6,500
101-1110-722010	TRAINING	7,500	2,052	14,000	9,440	14,000
101-1110-725010	TELEPHONE	-	196	200	1,416	1,500
101-1110-728000	LEGAL NOTICES	5,000	4,796	5,000	6,616	7,000
101-1110-730000	PROFESSIONAL SERVICES	61,500	8,985	100,000	16,715	15,000
Category: 735 - SERVICES & SUPPLIES Total:		85,100	26,355	136,050	42,335	57,400
Category: 740 - CONTRACTUAL						
101-1110-740024	CONTRACTS: CODE UPDATES	5,000	900	6,000	4,299	6,000
101-1110-740026	CONTRACT: COMMUNITY PROM	250	286	1,000	-	1,000
101-1110-740027	CONTRACT: COMPUTER PROGR	52,710	47,770	52,860	54,684	57,000
101-1110-740040	CONTRACTS: DEPT PROMOTIO	250	-	250	2,026	250

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-1110-740053	CONTRACTS: ELECTIONS	5,000	107,975	224,000	182,882	-
101-1110-740057	CONTRACTS: DOCUMENT IMAG	8,400	-	8,400	-	50,000
101-1110-740087	CONTRACTS: LEGAL SERVICES	-	-	-	-	200,000
101-1110-740273	EDUCATION CERT INCENTIVE	2,500	2,500	2,500	-	14,500
Category: 740 - CONTRACTUAL Total:		74,110	159,431	295,010	243,891	328,750
Category: 750 - CAPITAL						
101-1110-750060	FURNITURE/FIXTURES	11,200	6,008	6,000	-	3,000
101-1110-750070	MACHINERY/EQUIPMENT	3,000	-	6,000	90	-
Category: 750 - CAPITAL Total:		14,200	6,008	12,000	90	3,000
Department: 1110 - CITY CLERK / ELECTIONS Total:		522,332	576,311	992,711	732,353	935,302
Department: 1120 - CITY MANAGER						
Category: 701 - PERSONNEL						
101-1120-701001	SALARIES REGULAR	347,501	270,269	403,658	497,416	744,766
101-1120-701002	SALARIES TEMPORARY	-	17,741	-	56,100	30,000
101-1120-701003	SALARIES OT	-	1,207	1,000	4,324	7,500
101-1120-701004	OTHER COMPENSATION	8,751	12,633	3,600	7,058	4,840
101-1120-701005	Retirement	57,349	106,230	42,959	79,160	67,226
101-1120-701007	UNEMPLOYMENT INS PAYMEN'	-	-	-	-	-
101-1120-701009	GROUP HEALTH INSURANCE	59,750	45,849	66,650	93,904	182,560
101-1120-701010	LIFE & LTD INSURANCES	4,109	2,377	4,934	4,196	8,153
101-1120-701011	WORKERS COMPENSATION	9,289	9,057	9,717	9,650	10,000
101-1120-701013	MEDICARE	5,166	4,647	5,906	9,927	10,554
101-1120-701014	F.I.C.A. OASDI	-	-	-	2	-
101-1120-701025	CalPERS Retirees HLTH Contribu	1,750	1,758	1,800	1,802	-
101-1120-701030	LEAVE PAYOUT	10,000	21,219	15,000	165,136	25,000
Category: 701 - PERSONNEL Total:		503,665	492,987	555,224	928,674	1,090,599
Category: 735 - SERVICES & SUPPLIES						
101-1120-710001	OFFICE SUPPLIES	600	481	700	4,149	5,000
101-1120-710005	POSTAGE	50	13	50	21	50
101-1120-710015	OPERATING SUPPLIES	3,700	5,361	4,000	6,909	4,000
101-1120-710030	PRINTING/BINDING	300	229	350	45	350
101-1120-710045	RENTALS/LEASES	2,760	3,252	2,760	2,156	-

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-1120-710055	MEMBERSHIPS/DUES	2,250	3,193	2,225	1,601	2,500
101-1120-722005	CONFERENCES/MEETINGS	2,900	804	3,500	1,648	5,000
101-1120-722010	TRAINING	11,400	1,455	15,000	3,657	12,000
101-1120-725010	TELEPHONE	2,400	1,843	2,400	5,517	3,500
101-1120-730000	PROFESSIONAL SERVICES	5,000	62,060	12,000	3,254,430	60,000
101-1120-730155	Education Certificate Incentive	6,000	3,532	5,000	3,500	-
101-1120-735002	MBASIA ANNUAL LIAB. PREMIU	7,146	8,599	8,888	9,786	10,000
Category: 735 - SERVICES & SUPPLIES Total:		44,506	90,823	56,873	3,293,419	102,400
Category: 740 - CONTRACTUAL						
101-1120-740026	CONTRACT: COMMUNITY PROM	2,500	5,210	2,500	414	-
Category: 740 - CONTRACTUAL Total:		2,500	5,210	2,500	414	-
Category: 750 - CAPITAL						
101-1120-750050	IMPROVEMENTS	-	-	-	51,000	-
101-1120-750060	FURNITURE/FIXTURES	9,750	2,950	-	-	-
Category: 750 - CAPITAL Total:		9,750	2,950	-	51,000	-
Department: 1120 - CITY MANAGER Total:		560,421	591,970	614,597	4,273,507	1,192,999
Department: 1125 - RDA GENERAL						
Category: 701 - PERSONNEL						
101-1125-701001	SALARIES REGULAR	139,003	7,178	129,051	6,234	-
101-1125-701004	OTHER COMPENSATION	218	715	4,748	429	-
101-1125-701005	Retirement	15,981	3,686	24,650	2,509	-
101-1125-701009	GROUP HEALTH INSURANCE	3,768	1,277	8,791	1,065	-
101-1125-701010	LIFE & LTD INSURANCES	402	89	1,306	77	-
101-1125-701011	WORKERS COMPENSATION	5,962	5,813	2,744	6,193	6,250
101-1125-701013	MEDICARE	569	110	1,361	96	-
101-1125-701025	CalPERS Retirees HLTH Contribu	-	1,609	-	1,953	-
101-1125-701030	LEAVE PAYOUT	6,748	-	-	100	-
Category: 701 - PERSONNEL Total:		172,651	20,477	172,651	18,656	6,250
Category: 735 - SERVICES & SUPPLIES						
101-1125-710001	OFFICE SUPPLIES	2,500	610	2,500	1,914	2,500
101-1125-710005	POSTAGE	2,500	1	2,500	1	200
101-1125-710015	OPERATING SUPPLIES	5,500	3,739	5,500	5,621	5,500

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-1125-710035	FUEL/OIL	300	367	300	664	500
101-1125-710040	REPAIRS/MAINTENANCE	5,400	-	5,400	299	5,400
101-1125-710045	RENTALS/LEASES	15,000	-	12,000	-	-
101-1125-722010	TRAINING	-	-	3,000	280	3,000
101-1125-725001	GAS/ELECTRIC	3,500	1,822	3,500	3,014	3,500
101-1125-725005	WATER/SEWER	3,500	348	3,500	454	3,500
101-1125-725010	TELEPHONE	3,500	1,406	3,500	1,421	2,500
101-1125-728000	LEGAL NOTICES	2,200	-	2,200	1,240	3,000
101-1125-730000	PROFESSIONAL SERVICES	18,000	9,324	18,000	10,293	18,000
101-1125-730001	AUDITING/LEGAL SERVICES	5,500	-	5,500	-	6,000
101-1125-735001	PROPERTY INSURANCE	-	-	-	-	6,700
101-1125-735002	MBASIA Annual Liability Premiu	6,649	-	6,649	-	-
Category: 735 - SERVICES & SUPPLIES Total:		74,049	17,617	74,049	25,200	60,300
Category: 740 - CONTRACTUAL						
101-1125-740100	CONTRACTS-JANITORIAL	3,300	1,272	3,300	816	3,300
Category: 740 - CONTRACTUAL Total:		3,300	1,272	3,300	816	3,300
Department: 1125 - RDA GENERAL Total:		250,000	39,366	250,000	44,673	69,850
Department: 1150 - CITY TREASURER						
Category: 701 - PERSONNEL						
101-1150-701001	SALARIES REGULAR	3,000	2,908	3,000	3,115	3,113
101-1150-701005	Retirement	248	271	286	112	-
101-1150-701009	GROUP HEALTH INSURANCE	31,307	31,945	31,307	33,904	38,271
101-1150-701010	LIFE & LTD INSURANCES	85	68	85	74	-
101-1150-701011	WORKERS COMPENSATION	139	135	145	144	250
101-1150-701013	MEDICARE	44	35	44	42	-
101-1150-701014	F.I.C.A. OASDI	-	180	-	193	-
Category: 701 - PERSONNEL Total:		34,823	35,542	34,867	37,584	41,634
Department: 1150 - CITY TREASURER Total:		34,823	35,542	34,867	37,584	41,634
Department: 1155 - FINANCE						
Category: 701 - PERSONNEL						
101-1155-701001	SALARIES REGULAR	355,208	385,880	515,871	459,022	713,834
101-1155-701002	SALARIES TEMPORARY	-	1,847	1,000	38,759	-

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-1155-701003	SALARIES OT	-	4,275	4,000	6,405	3,000
101-1155-701004	OTHER COMPENSATION	10,243	33,055	10,665	21,846	27,062
101-1155-701005	Retirement	109,333	127,459	121,237	100,970	58,858
101-1155-701007	UNEMPLOYMENT INS PAYMEN	-	-	-	4,950	-
101-1155-701009	GROUP HEALTH INSURANCE	81,193	88,017	81,193	121,535	138,795
101-1155-701010	LIFE & LTD INSURANCES	5,102	4,163	5,516	5,023	7,904
101-1155-701011	WORKERS COMPENSATION	47,136	45,962	49,312	48,970	50,000
101-1155-701013	MEDICARE	5,300	6,217	6,460	7,643	8,099
101-1155-701014	F.I.C.A. OASDI	-	4	-	6	-
101-1155-701025	CALPERS RETIREES HLTH CONTI	3,500	435	1,800	149	-
101-1155-701029	W/C SALARY CONTINUATION (2	-	-	-	9,072	-
101-1155-701030	LEAVE PAYOUTS	7,500	5,602	6,000	20,700	10,000
Category: 701 - PERSONNEL Total:		624,515	702,917	803,054	845,050	1,017,552
Category: 735 - SERVICES & SUPPLIES						
101-1155-710001	OFFICE SUPPLIES	2,000	1,826	2,000	3,313	2,500
101-1155-710005	POSTAGE	5,000	5,196	5,000	4,971	5,500
101-1155-710015	OPERATING SUPPLIES	3,000	2,157	3,000	1,582	3,000
101-1155-710030	PRINTING/BINDING	2,500	1,128	2,500	5,160	5,000
101-1155-710035	FUEL/OIL	-	208	-	-	-
101-1155-710040	REPAIRS/MAINTENANCE	300	2,557	300	15,480	1,500
101-1155-710045	RENTALS/LEASES	4,800	3,846	6,000	3,836	5,500
101-1155-710055	MEMBERSHIPS/DUES	1,800	1,848	2,500	1,024	2,500
101-1155-722005	CONFERENCES/MEETINGS	2,000	1,503	2,500	1,800	3,500
101-1155-722010	TRAINING	7,000	9,701	7,000	14,019	10,000
101-1155-725001	GAS/ELECTRIC	1,800	1,620	1,800	1,764	1,800
101-1155-725010	TELEPHONE	1,500	1,397	1,500	3,343	1,500
101-1155-729000	FEES: FILING/DUMP	1,000	780	1,000	837	1,000
101-1155-730000	PROFESSIONAL SERVICES	17,000	32,912	18,500	13,779	20,000
101-1155-735002	MBASIA ANNUAL LIAB. PREMIU	8,323	10,016	10,352	11,398	12,000
Category: 735 - SERVICES & SUPPLIES Total:		58,023	76,695	63,952	82,304	75,300

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
Category: 740 - CONTRACTUAL						
101-1155-740025	Contracts: Bank Service Charge	1,000	1,626	1,000	921	2,000
101-1155-740027	CONTRACT: COMPUTER PROGR	36,000	27,538	36,000	33,125	36,000
101-1155-740087	CONTRACTS: LEGAL SERVICES	-	-	-	-	20,000
101-1155-740088	CONTRACTS: CH POSTAGE MAC	2,500	2,291	2,500	1,917	2,500
101-1155-740187	CONTRACTS: PEST CONTROL	300	428	350	1,700	2,000
Category: 740 - CONTRACTUAL Total:		39,800	31,882	39,850	37,662	62,500
Category: 750 - CAPITAL						
101-1155-750060	FURNITURE/FIXTURES	8,500	-	-	-	-
Category: 750 - CAPITAL Total:		8,500	-	-	-	-
Department: 1155 - FINANCE Total:		730,838	811,495	906,856	965,017	1,155,352
Department: 1157 - INFORMATION SYSTEMS						
Category: 701 - PERSONNEL						
101-1157-701001	SALARIES REGULAR	227,501	131,443	232,649	148,653	239,217
101-1157-701004	OTHER COMPENSATION	3,000	6,822	3,001	6,775	4,874
101-1157-701005	Retirement	66,930	65,291	72,546	58,026	36,126
101-1157-701009	GROUP HEALTH INSURANCE	48,192	23,132	48,192	27,013	50,844
101-1157-701010	LIFE & LTD INSURANCES	3,792	1,398	3,864	1,506	2,706
101-1157-701011	WORKERS COMPENSATION	3,744	3,650	3,916	3,889	4,000
101-1157-701013	MEDICARE	3,500	2,243	3,417	2,538	3,467
101-1157-701030	LEAVE PAYOUTS	10,771	11,106	12,000	13,779	10,000
Category: 701 - PERSONNEL Total:		367,430	245,084	379,585	262,180	351,234
Category: 735 - SERVICES & SUPPLIES						
101-1157-710001	OFFICE SUPPLIES	350	350	350	219	350
101-1157-710015	OPERATING SUPPLIES	400	355	400	54	400
101-1157-710035	FUEL/OIL	6,000	6,625	6,000	4,884	6,000
101-1157-710040	REPAIRS/MAINTENANCE	350	-	350	37	350
101-1157-710055	MEMBERSHIPS/DUES	200	130	200	130	200
101-1157-722005	CONFERENCES/MEETINGS	3,500	(454)	3,500	3,263	5,000
101-1157-722010	TRAINING	10,000	7,631	10,000	9,435	20,000
101-1157-725010	TELEPHONE	2,000	1,624	2,000	2,798	2,500
101-1157-730000	PROFESSIONAL SERVICES	5,000	-	36,500	18,997	60,000

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-1157-731004	CITY NW & COMPUTER REPAIR	8,000	7,389	8,000	10,608	10,000
101-1157-731005	CITY NW & COMPUTER REPLAC	27,000	23,008	24,000	38,920	30,100
101-1157-731006	COMPUTER SOFTWARE	2,000	2,000	2,200	1,340	2,150
101-1157-731008	CITY NETWORK SUPPLIES	4,000	4,074	2,500	3,777	2,500
Category: 735 - SERVICES & SUPPLIES Total:		68,800	52,733	96,000	94,461	139,550
Category: 740 - CONTRACTUAL						
101-1157-740014	CONTRACTS: NETWORK SERVIC	95,500	55,287	140,126	110,072	84,000
101-1157-740027	CONTRACT: COMPUTER PROGR	8,070	14,018	9,550	9,455	81,000
101-1157-740109	CONTRACTS: GPS Monitoring	-	-	-	76	-
101-1157-740196	HARDWARE MAINT - IS	84,000	75,702	102,000	100,769	117,000
Category: 740 - CONTRACTUAL Total:		187,570	145,007	251,676	220,372	282,000
Category: 750 - CAPITAL						
101-1157-750070	MACHINERY/EQUIPMENT	119,000	116,736	15,100	15,067	104,000
Category: 750 - CAPITAL Total:		119,000	116,736	15,100	15,067	104,000
Department: 1157 - INFORMATION SYSTEMS Total:		742,800	559,560	742,361	592,080	876,784
Department: 1160 - HUMAN RESOURCES						
Category: 701 - PERSONNEL						
101-1160-701001	SALARIES REGULAR	309,226	198,298	320,598	282,366	424,039
101-1160-701002	SALARIES TEMPORARY	-	-	-	11,074	-
101-1160-701003	SALARIES OT	-	-	-	-	5,000
101-1160-701004	OTHER COMPENSATION	13,023	17,209	13,677	14,561	6,271
101-1160-701005	Retirement	115,527	70,650	128,148	68,417	38,650
101-1160-701009	GROUP HEALTH INSURANCE	86,607	44,343	86,607	78,664	113,415
101-1160-701010	LIFE & LTD INSURANCES	5,271	2,598	5,441	3,744	5,806
101-1160-701011	WORKERS COMPENSATION	4,298	4,191	1,196	4,465	4,500
101-1160-701013	MEDICARE	4,673	3,178	4,847	4,377	6,144
101-1160-701014	F.I.C.A. OASDI	-	4	-	5	-
101-1160-701025	CALPERS RETIREES HLTH CONTI	1,750	1,758	1,800	1,802	-
101-1160-701030	LEAVE PAYOUTS	4,500	4,008	4,000	5,501	5,000
Category: 701 - PERSONNEL Total:		544,875	346,238	566,314	474,976	608,825
Category: 735 - SERVICES & SUPPLIES						
101-1160-710001	OFFICE SUPPLIES	800	1,919	800	10,772	1,200

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-1160-710005	POSTAGE	500	40	500	43	200
101-1160-710015	OPERATING SUPPLIES	3,500	8,206	3,000	3,928	5,500
101-1160-710016	LAB & MEDICAL	1,250	1,216	1,250	1,841	1,700
101-1160-710025	ADVERTISING	2,000	7,297	3,500	4,294	3,500
101-1160-710030	PRINTING/BINDING	-	-	-	557	1,000
101-1160-710040	REPAIRS/MAINTENANCE	-	1,680	-	100	-
101-1160-710045	RENTALS/LEASES	-	20,175	28,000	31,580	32,600
101-1160-710055	MEMBERSHIPS/DUES	1,500	-	3,000	625	3,000
101-1160-722005	CONFERENCES/MEETINGS	1,500	-	3,000	259	3,000
101-1160-722010	TRAINING	10,000	12,149	14,000	11,023	50,000
101-1160-725001	GAS/ELECTRIC	-	695	500	3,082	2,000
101-1160-725005	WATER/SEWER	-	418	500	926	1,000
101-1160-725010	TELEPHONE	1,000	1,214	1,000	1,947	2,200
101-1160-730000	PROFESSIONAL SERVICES	35,000	109,664	35,000	90,897	150,000
Category: 735 - SERVICES & SUPPLIES Total:		57,050	164,673	94,050	161,873	256,900
Category: 740 - CONTRACTUAL						
101-1160-740054	CONTRACTS: EAP	10,000	9,367	12,000	9,218	12,000
101-1160-740087	CONTRACTS: LEGAL SERVICES	-	-	-	-	50,000
101-1160-740161	CPS TESTING SERVICES	1,500	434	1,000	-	1,000
101-1160-740187	CONTRACTS: PEST CONTROL	-	-	-	3,699	4,000
Category: 740 - CONTRACTUAL Total:		11,500	9,800	13,000	12,917	67,000
Department: 1160 - HUMAN RESOURCES Total:		613,425	520,712	673,364	649,766	932,725
Department: 2025 - ANIMAL CONTROL						
Category: 701 - PERSONNEL						
101-2025-701001	SALARIES REGULAR	395,691	323,800	422,559	374,071	723,359
101-2025-701002	SALARIES TEMPORARY	17,224	-	-	23,840	15,000
101-2025-701003	SALARIES OT	16,148	11,834	10,000	22,200	10,000
101-2025-701004	OTHER COMPENSATION	29,465	30,653	40,489	28,403	23,071
101-2025-701005	RETIREMENT	51,219	31,797	61,373	30,051	48,113
101-2025-701009	GROUP HEALTH INSURANCE	123,020	86,838	104,271	106,194	232,645
101-2025-701010	LIFE & LTD INSURANCES	6,255	4,104	7,336	4,519	10,542

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-2025-701011	WORKERS COMPENSATION	14,557	14,194	15,229	15,123	15,500
101-2025-701013	MEDICARE	6,165	5,466	6,715	6,600	10,377
101-2025-701014	F.I.C.A. OASDI	-	-	-	1	-
101-2025-701015	UNIFORM ALLOWANCE	4,185	3,562	4,185	3,720	-
101-2025-701025	CALPERS RETIREES HLTH CONTI	1,750	1,901	1,850	1,802	-
101-2025-701030	LEAVE PAYOUTS	5,000	9,286	-	3,773	10,000
Category: 701 - PERSONNEL Total:		670,679	523,435	674,007	620,298	1,098,607
Category: 735 - SERVICES & SUPPLIES						
101-2025-710001	OFFICE SUPPLIES	2,500	3,554	2,500	4,909	4,000
101-2025-710005	POSTAGE	1,000	1,111	2,000	910	2,000
101-2025-710015	OPERATING SUPPLIES	16,000	37,891	16,000	22,996	25,000
101-2025-710016	LAB & MEDICAL	10,000	34,857	10,000	50,403	25,000
101-2025-710017	ANIMAL FEED	7,000	4,057	7,000	7,433	7,000
101-2025-710020	COMMUNICATIONS	1,000	2,215	1,000	-	1,000
101-2025-710030	PRINTING/BINDING	500	454	500	1,019	1,500
101-2025-710035	FUEL/OIL	3,000	5,399	3,000	18,272	20,000
101-2025-710040	REPAIRS/MAINTENANCE	5,000	6,190	5,000	9,265	9,000
101-2025-710050	BOOKS/PUBLICATIONS	250	474	250	192	250
101-2025-710055	MEMBERSHIPS/DUES	500	100	500	100	500
101-2025-722010	TRAINING	4,500	2,107	5,000	642	10,000
101-2025-725001	GAS/ELECTRIC	15,500	17,374	15,500	23,774	20,000
101-2025-725005	WATER/SEWER	2,400	2,038	2,400	1,918	2,400
101-2025-725010	TELEPHONE	2,250	4,060	2,250	3,964	4,500
101-2025-730000	PROFESSIONAL SERVICES	119,000	76,581	65,000	25,490	65,000
101-2025-731000	UNIFORM PURCHASES	5,000	4,597	5,000	3,256	5,000
101-2025-735001	PROPERTY INSURANCE	3,000	5,830	6,000	6,961	-
101-2025-735002	MBASIA ANNUAL LIAB. PREMIU	12,190	14,669	15,161	16,694	17,000
Category: 735 - SERVICES & SUPPLIES Total:		210,590	223,559	164,061	198,197	219,150
Category: 740 - CONTRACTUAL						
101-2025-740010	CONTRACTS: ANIMAL DISPOSAL	9,000	16,873	11,000	17,820	17,000
101-2025-740016	CONTRACTS: ALARMS	4,000	6,321	6,000	4,562	6,000

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-2025-740025	Contracts: Bank Service Charge	800	767	250	272	250
101-2025-740050	CONTRACTS: SOFTWARE SUPP	12,500	11,537	18,000	14,682	18,000
101-2025-740100	CONTRACTS: JANITORIAL	6,000	7,984	7,000	8,692	7,000
	Category: 740 - CONTRACTUAL Total:	32,300	43,482	42,250	46,028	48,250
Category: 750 - CAPITAL						
101-2025-750070	MACHINERY/EQUIPMENT	8,000	-	68,000	56,969	10,000
	Category: 750 - CAPITAL Total:	8,000	-	68,000	56,969	10,000
	Department: 2025 - ANIMAL CONTROL Total:	921,569	790,476	948,318	921,492	1,376,007
Department: 2205 - FIRE DEPARTMENT						
Category: 701 - PERSONNEL						
101-2205-701001	SALARIES REGULAR	3,855,892	3,826,037	5,550,708	5,235,053	5,680,364
101-2205-701002	SALARIES TEMPORARY	-	-	-	80	-
101-2205-701003	SALARIES OT	550,000	1,460,647	650,000	2,252,509	1,500,000
101-2205-701004	OTHER COMPENSATION	309,975	386,458	547,836	342,979	400,000
101-2205-701005	RETIREMENT	1,220,855	1,335,514	1,529,903	1,386,632	1,250,000
101-2205-701007	UNEMPLOYMENT INS PAYMEN	-	3,513	-	-	-
101-2205-701009	GROUP HEALTH INSURANCE	758,363	916,879	813,762	1,255,718	1,349,296
101-2205-701010	LIFE & LTD INSURANCES	26,107	21,634	33,083	27,305	19,478
101-2205-701011	WORKERS COMPENSATION	583,227	568,715	610,164	605,927	625,000
101-2205-701013	MEDICARE	81,286	88,197	83,354	117,504	82,288
101-2205-701015	UNIFORM ALLOWANCE	27,200	28,943	33,150	37,166	59,800
101-2205-701025	CALPERS RETIREES HLTH CONTI	7,809	6,889	7,295	7,208	8,000
101-2205-701028	W/C 4850	-	36,975	-	250,575	100,000
101-2205-701030	LEAVE PAYOUTS	200,000	99,879	150,000	252,407	200,000
101-2205-701035	SALARIES OT - StrikeTeam	-	126,708	-	-	-
	Category: 701 - PERSONNEL Total:	7,620,714	8,906,988	10,009,255	11,771,062	11,274,226
Category: 735 - SERVICES & SUPPLIES						
101-2205-710001	OFFICE SUPPLIES	4,000	3,893	4,500	4,125	4,500
101-2205-710005	POSTAGE	1,250	1,122	2,000	791	2,000
101-2205-710015	OPERATING SUPPLIES	120,000	112,895	138,500	136,593	145,000
101-2205-710016	LAB & MEDICAL	25,000	32,930	30,000	26,934	33,000
101-2205-710020	COMMUNICATIONS	15,000	20,749	20,000	14,769	20,000

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-2205-710025	ADVERTISING	5,000	3,234	2,000	1,995	2,600
101-2205-710030	PRINTING/BINDING	1,250	917	1,250	2,176	1,650
101-2205-710035	FUEL/OIL	65,000	86,012	74,250	84,638	91,000
101-2205-710040	REPAIRS/MAINTENANCE	55,000	43,503	50,000	54,708	50,000
101-2205-710045	RENTALS/LEASES	13,000	15,724	15,200	16,088	16,120
101-2205-710050	BOOKS/PUBLICATIONS	1,000	838	1,625	1,621	2,250
101-2205-710055	MEMBERSHIPS/DUES	12,250	8,801	11,000	8,735	7,500
101-2205-722005	CONFERENCES/MEETINGS	2,500	190	3,700	3,228	5,000
101-2205-722010	TRAINING	60,000	59,951	60,000	56,275	65,000
101-2205-725001	GAS/ELECTRIC	47,000	52,154	50,000	64,244	63,000
101-2205-725005	WATER/SEWER	18,000	17,513	19,000	13,561	19,000
101-2205-725010	TELEPHONE	16,500	20,020	19,500	27,191	26,400
101-2205-729000	FEES: FILING/DUMP	2,100	1,966	2,100	2,006	2,100
101-2205-730000	PROFESSIONAL SERVICES	45,000	45,394	24,500	25,129	98,900
101-2205-731000	UNIFORM PURCHASES	8,000	1,543	15,000	15,006	15,000
101-2205-735002	MBASIA ANNUAL LIAB. PREMIU	126,856	152,661	157,784	173,728	174,000
101-2205-735005	Insurance Claims	-	-	-	3,601	-
Category: 735 - SERVICES & SUPPLIES Total:		643,706	682,009	701,909	737,141	844,020
Category: 740 - CONTRACTUAL						
101-2205-740015	ALARM MONITORING	1,100	1,100	1,200	1,100	1,500
101-2205-740025	CONTRACTS: BANK SERVICE CH	-	-	-	40	-
101-2205-740027	CONTRACT: COMPUTER PROGR	15,000	14,415	20,000	23,299	28,900
101-2205-740030	Contracts: Comm 911	508,724	487,738	549,500	557,523	675,000
101-2205-740032	FIRE SPRINKLER ANNUAL MAIN	1,530	3,722	3,000	765	4,000
101-2205-740033	Contracts: Lexipol	9,000	9,184	10,000	9,772	10,000
101-2205-740034	Contracts: Crewsense	2,400	3,307	4,000	-	-
101-2205-740035	Contracts: SJB Lease Agreemen	36,000	37,200	40,800	40,800	40,800
101-2205-740087	CONTRACTS: LEGAL SERVICES	-	-	-	-	10,000
101-2205-740125	CONTRACTS: Oxygen Cylinders	-	-	-	-	2,500
101-2205-740187	CONTRACTS: PEST CONTROL	3,000	2,880	3,000	2,880	3,000
101-2205-740351	WORKPLACE TRAINING	5,000	417	-	-	-

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-2205-740363	CONTRACTS: WEED ABATEMEN	10,000	9,317	10,000	3,290	10,000
101-2205-747000	INTEREST PAYMENTS	26,193	26,193	66,876	66,875	58,144
101-2205-748000	PRINCIPAL PAYMENTS	140,584	140,584	353,896	353,894	362,628
Category: 740 - CONTRACTUAL Total:		758,531	736,056	1,062,272	1,060,238	1,206,472
Category: 750 - CAPITAL						
101-2205-750050	IMPROVEMENTS	165,000	132,778	218,000	228,692	250,000
101-2205-750070	MACHINERY/EQUIPMENT	20,000	20,276	-	-	10,000
101-2205-750080	VEHICLES	254,000	253,993	190,000	179,459	-
Category: 750 - CAPITAL Total:		439,000	407,047	408,000	408,152	260,000
Department: 2205 - FIRE DEPARTMENT Total:		9,461,951	10,732,100	12,181,436	13,976,593	13,584,718
Department: 2207 - SOLID WASTE CONTRACTS/HAZ STAFF						
Category: 701 - PERSONNEL						
101-2207-701003	SALARIES OT	2,600	-	2,600	-	-
101-2207-701004	OTHER COMPENSATION	4,800	4,102	4,800	5,634	5,000
101-2207-701005	RETIREMENT	1,800	1,859	-	1,982	2,300
101-2207-701009	GROUP HEALTH INSURANCE	1,600	1,008	1,600	1,659	1,700
101-2207-701010	LIFE & LTD INSURANCES	30	33	45	49	57
101-2207-701011	WORKERS COMPENSATION	278	270	290	288	350
101-2207-701013	MEDICARE	85	61	85	84	96
Category: 701 - PERSONNEL Total:		11,193	7,332	9,420	9,694	9,503
Category: 735 - SERVICES & SUPPLIES						
101-2207-729000	FEES: FILING/DUMP	6,100	9,150	28,750	28,750	28,750
101-2207-730000	PROFESSIONAL SERVICES	15,000	6,814	15,000	12,675	20,000
Category: 735 - SERVICES & SUPPLIES Total:		21,100	15,964	43,750	41,425	48,750
Category: 740 - CONTRACTUAL						
101-2207-740352	CONTRACTS: SBC SOLID WASTE	250,000	215,808	250,000	6,360	250,000
Category: 740 - CONTRACTUAL Total:		250,000	215,808	250,000	6,360	250,000
Department: 2207 - SOLID WASTE CONTRACTS/HAZ STAFF Total:		282,293	239,104	303,170	57,479	308,253
Department: 2500 - POLICE DEPARTMENT						
Category: 701 - PERSONNEL						
101-2500-701001	SALARIES REGULAR	4,218,484	3,110,674	5,008,204	4,706,473	6,145,771
101-2500-701002	SALARIES TEMPORARY	17,224	31,540	30,000	16,208	30,000

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-2500-701003	SALARIES OT	376,775	513,663	400,000	570,628	500,000
101-2500-701004	OTHER COMPENSATION	548,480	638,042	556,840	769,216	544,363
101-2500-701005	RETIREMENT	1,683,945	1,501,153	1,654,564	1,464,958	965,816
101-2500-701007	UNEMPLOYMENT INS PAYMEN	-	2,238	-	6,618	-
101-2500-701009	GROUP HEALTH INSURANCE	907,658	922,760	941,662	1,127,071	1,515,949
101-2500-701010	LIFE & LTD INSURANCES	32,208	22,279	36,655	29,458	38,404
101-2500-701011	WORKERS COMPENSATION	222,921	217,374	233,217	231,597	240,000
101-2500-701013	MEDICARE	68,681	74,374	76,122	94,248	88,997
101-2500-701014	F.I.C.A. OASDI	-	5,730	-	6,854	-
101-2500-701015	UNIFORM ALLOWANCE	38,695	28,121	40,245	29,593	41,700
101-2500-701025	CALPERS RETIREES HLTH CONTI	10,300	14,815	11,560	14,561	-
101-2500-701026	RETIREE MEDICARE CONTRIBUT	-	11,200	-	10,400	-
101-2500-701028	W/C 4850	-	225,470	-	145,367	-
101-2500-701029	W/C SALARY CONTINUATION (2	-	(699)	-	3,080	-
101-2500-701030	LEAVE PAYOUTS	150,000	138,501	150,000	146,175	150,000
Category: 701 - PERSONNEL Total:		8,275,371	7,457,235	9,139,069	9,372,506	10,261,000
Category: 735 - SERVICES & SUPPLIES						
101-2500-710001	OFFICE SUPPLIES	11,000	12,058	11,000	11,492	11,000
101-2500-710005	POSTAGE	2,250	2,763	2,250	2,847	2,500
101-2500-710015	OPERATING SUPPLIES	85,000	115,546	85,000	91,193	110,000
101-2500-710016	LAB & MEDICAL	12,000	15,370	12,000	22,745	19,000
101-2500-710020	COMMUNICATIONS	6,000	11,676	6,000	2,317	6,000
101-2500-710025	ADVERTISING	1,000	927	1,000	360	3,000
101-2500-710030	PRINTING/BINDING	2,500	2,184	2,500	7,760	8,000
101-2500-710035	FUEL/OIL	60,000	126,160	80,000	139,489	120,000
101-2500-710040	REPAIRS/MAINTENANCE	25,000	22,495	25,000	33,050	150,000
101-2500-710045	RENTALS/LEASES	5,000	6,048	5,000	10,129	7,000
101-2500-710050	BOOKS/PUBLICATIONS	1,500	273	1,500	-	1,500
101-2500-710055	MEMBERSHIPS/DUES	3,000	2,525	3,000	3,740	3,000
101-2500-722010	TRAINING	60,000	117,051	60,000	132,321	125,000
101-2500-725001	GAS/ELECTRIC	70,000	97,072	70,000	106,063	75,000

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-2500-725005	WATER/SEWER	13,880	11,791	13,880	13,801	14,000
101-2500-725010	TELEPHONE	45,000	45,441	45,000	47,763	45,000
101-2500-729000	FEES: FILING/DUMP	1,250	483	1,250	2,625	3,000
101-2500-730000	PROFESSIONAL SERVICES	45,000	66,725	45,000	143,612	65,000
101-2500-730155	EDUCATION CERT INCENTIVE	20,000	24,704	20,000	12,188	20,000
101-2500-731000	UNIFORM PURCHASES	25,000	51,222	25,000	42,922	30,000
101-2500-731005	CITY NW & COMPUTER REPLAC	10,000	6,234	10,000	10,863	25,000
101-2500-731006	COMPUTER SOFTWARE	50,000	24,986	50,000	61,279	50,000
101-2500-733001	MISCELLANEOUS EXPENSE	-	-	-	1,000	-
101-2500-735001	PROPERTY INSURANCE	18,500	35,438	35,000	42,314	45,000
101-2500-735002	MBASIA ANNUAL LIAB. PREMIU	106,091	127,672	131,957	145,620	146,000
Category: 735 - SERVICES & SUPPLIES Total:		678,971	926,846	741,337	1,087,491	1,084,000
Category: 740 - CONTRACTUAL						
101-2500-740012	Contracts: Crime Hot Line	3,600	3,528	3,600	3,528	3,600
101-2500-740016	Contracts: Alarm	3,500	4,649	3,500	4,501	5,000
101-2500-740025	Contracts: Bank Service Charge	650	1,113	100	635	-
101-2500-740027	Contracts: Computer Program	4,500	4,500	4,500	9,736	-
101-2500-740030	Contracts: Comm 911	508,724	533,206	450,000	550,708	562,000
101-2500-740040	Contracts: Dept. Promotion	200	127	-	-	-
101-2500-740045	Contracts: Health & Wellness Pr	7,000	7,806	7,000	801	16,000
101-2500-740058	Contracts: Cable	1,600	1,801	1,600	1,894	1,600
101-2500-740060	Contracts: U.N.E.T.	1,600	3,000	1,600	-	-
101-2500-740087	CONTRACTS: LEGAL SERVICES	-	-	-	-	35,000
101-2500-740092	Contracts: HVAC Maintenance	7,000	399	3,500	-	3,500
101-2500-740109	CONTRACTS: GPS Monitoring	-	-	-	175	-
101-2500-740171	Contracts: Generator Maint.	3,000	2,797	3,000	427	3,000
101-2500-740193	Contracts: Electric Gate	600	6,644	600	-	-
101-2500-740195	Contracts: Copier Maint.	1,500	-	1,500	-	-
101-2500-740200	Contracts: Ground Maint.	4,800	12,433	4,800	6,600	7,000
101-2500-740371	Contracts: RMS Software Maint	36,000	25,615	36,000	27,664	36,000
Category: 740 - CONTRACTUAL Total:		584,274	607,617	521,300	606,669	672,700

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
Category: 750 - CAPITAL						
101-2500-750070	MACHINERY/EQUIPMENT	145,000	159,879	410,000	402,713	500,000
	Category: 750 - CAPITAL Total:	145,000	159,879	410,000	402,713	500,000
	Department: 2500 - POLICE DEPARTMENT Total:	9,683,616	9,151,578	10,811,706	11,469,379	12,517,700
Department: 4000 - ENGINEERING						
Category: 701 - PERSONNEL						
101-4000-701001	SALARIES REGULAR	327,101	361,798	566,701	593,524	1,136,300
101-4000-701002	SALARIES TEMPORARY	3,000	1,790	2,500	-	-
101-4000-701003	SALARIES OT	-	1,010	1,500	155	2,500
101-4000-701004	OTHER COMPENSATION	6,960	25,724	14,760	30,663	34,540
101-4000-701005	RETIREMENT	62,611	78,866	106,492	93,679	91,884
101-4000-701009	GROUP HEALTH INSURANCE	68,864	89,338	135,824	160,311	286,704
101-4000-701010	LIFE & LTD INSURANCES	4,602	3,461	8,783	6,156	15,175
101-4000-701011	WORKERS COMPENSATION	11,091	10,815	11,603	11,522	12,000
101-4000-701013	MEDICARE	4,844	5,707	8,432	9,200	15,175
101-4000-701014	F.I.C.A. OASDI	-	-	-	7	-
101-4000-701025	CALPERS RETIREES HLTH CONTI	2,585	3,516	3,000	3,453	-
101-4000-701029	W/C SALARY CONTINUATION (2	-	-	-	30,632	-
101-4000-701030	LEAVE PAYOUTS	-	4,813	5,000	10,955	10,000
	Category: 701 - PERSONNEL Total:	491,658	586,837	864,595	950,255	1,604,278
Category: 735 - SERVICES & SUPPLIES						
101-4000-710001	OFFICE SUPPLIES	2,000	1,020	2,000	5,297	2,000
101-4000-710005	POSTAGE	500	1,093	500	1,252	500
101-4000-710015	OPERATING SUPPLIES	11,000	131,679	10,000	10,077	10,000
101-4000-710016	LAB & MEDICAL	500	372	-	800	-
101-4000-710025	ADVERTISING	500	1,410	1,500	-	1,500
101-4000-710030	PRINTING/BINDING	300	351	500	472	500
101-4000-710035	FUEL/OIL	1,500	3,532	2,000	5,628	3,000
101-4000-710040	REPAIRS/MAINTENANCE	750	1,139	2,000	1,135	1,500
101-4000-710045	RENTALS/LEASES	-	774	-	5,409	-
101-4000-710050	BOOKS/PUBLICATIONS	300	1,649	300	362	-
101-4000-710055	MEMBERSHIPS/DUES	300	250	500	754	-

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-4000-722005	CONFERENCES/MEETINGS	300	-	1,000	100	3,000
101-4000-722010	TRAINING	4,000	1,250	11,000	16,233	15,000
101-4000-725001	GAS/ELECTRIC	4,000	2,601	3,000	5,152	3,000
101-4000-725005	WATER/SEWER	5,000	5,534	3,000	7,247	3,000
101-4000-725010	TELEPHONE	2,500	2,984	3,000	6,613	3,000
101-4000-728000	LEGAL NOTICES	600	4,303	5,000	1,410	-
101-4000-729000	FEES: FILING/DUMP	100	-	-	-	-
101-4000-730000	PROFESSIONAL SERVICES	37,696	443,424	20,000	436,235	400,000
101-4000-730003	ENGINEERING SERVICES	300	-	-	-	-
101-4000-730005	Traffic Studies and Speed Cushi	-	-	-	22,821	-
101-4000-731000	UNIFORM PURCHASES	300	370	-	2,683	-
101-4000-735002	MBASIA ANNUAL LIAB. PREMIU	12,694	15,276	15,789	17,384	18,000
Category: 735 - SERVICES & SUPPLIES Total:		85,140	619,012	81,089	547,065	464,000
Category: 740 - CONTRACTUAL						
101-4000-740025	Contracts: Bank Service Charge	-	310	-	157	-
101-4000-740027	CONTRACT: COMPUTER PROGR	15,000	11,181	15,000	135,959	-
101-4000-740087	CONTRACTS: LEGAL SERVICES	-	-	-	-	50,000
101-4000-740109	CONTRACTS: GPS Monitoring	-	-	-	91	-
101-4000-740190	INCENTIVE PAY	2,500	-	-	-	-
101-4000-740279	CONTRACTS: PEST CONTROL	-	-	-	2,273	-
101-4000-740501	CONSULTING/ENGINEERING SE	105,000	898,428	100,000	704,231	500,000
Category: 740 - CONTRACTUAL Total:		122,500	909,919	115,000	842,711	550,000
Category: 750 - CAPITAL						
101-4000-750050	IMPROVEMENTS	-	3,035	-	-	-
101-4000-750060	FURNITURE/FIXTURES	2,000	-	-	696	-
101-4000-750070	MACHINERY/EQUIPMENT	-	-	90,000	88,242	-
101-4000-750450	SOFTWARE AND LICENSING	1,500	1,431	1,500	2,676	-
Category: 750 - CAPITAL Total:		3,500	4,465	91,500	91,615	-
Department: 4000 - ENGINEERING Total:		702,798	2,120,233	1,152,184	2,431,646	2,618,278
Department: 4005 - BUILDING DIVISION						
Category: 701 - PERSONNEL						
101-4005-701001	SALARIES REGULAR	-	-	350,000	-	226,075

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-4005-701004	OTHER COMPENSATION	-	-	-	-	3,400
101-4005-701009	GROUP HEALTH INSURANCE	-	-	-	-	76,542
101-4005-701010	LIFE & LTD INSURANCES	-	-	-	-	3,116
101-4005-701013	MEDICARE	-	-	-	-	3,275
Category: 701 - PERSONNEL Total:		-	-	350,000	-	312,408
Category: 740 - CONTRACTUAL						
101-4005-740087	CONTRACTS: LEGAL SERVICES	-	-	-	-	50,000
Category: 740 - CONTRACTUAL Total:		-	-	-	-	50,000
Department: 4005 - BUILDING DIVISION Total:		-	-	350,000	-	362,408
Department: 4010 - Planning Division						
Category: 701 - PERSONNEL						
101-4010-701001	SALARIES REGULAR	743,292	452,747	931,439	489,126	1,012,072
101-4010-701002	SALARIES TEMPORARY	-	6,359	5,000	8,265	-
101-4010-701003	SALARIES OT	10,000	1,616	2,500	33	2,000
101-4010-701004	OTHER COMPENSATION	29,244	29,499	26,128	15,817	20,939
101-4010-701005	RETIREMENT	157,576	133,535	147,392	81,809	90,553
101-4010-701009	GROUP HEALTH INSURANCE	134,703	78,509	147,261	76,106	243,298
101-4010-701010	LIFE & LTD INSURANCES	11,146	3,825	14,669	4,095	13,797
101-4010-701011	WORKERS COMPENSATION	9,982	9,733	10,443	10,370	11,000
101-4010-701013	MEDICARE	11,203	7,964	13,885	7,700	14,153
101-4010-701014	F.I.C.A. OASDI	-	84	-	95	-
101-4010-701025	CALPERS RETIREES HLTH CONTI	7,050	7,032	7,500	5,704	-
101-4010-701030	LEAVE PAYOUTS	-	42,159	15,000	684	10,000
Category: 701 - PERSONNEL Total:		1,114,196	773,063	1,321,217	699,803	1,417,812
Category: 735 - SERVICES & SUPPLIES						
101-4010-710001	OFFICE SUPPLIES	2,000	1,397	2,000	2,948	2,000
101-4010-710005	POSTAGE	1,500	758	1,500	1,071	1,500
101-4010-710015	OPERATING SUPPLIES	15,000	20,043	10,000	7,230	10,000
101-4010-710020	COMMUNICATIONS	-	-	-	150	1,000
101-4010-710025	ADVERTISING	-	25	100	-	100
101-4010-710030	PRINTING/BINDING	500	351	500	467	1,000
101-4010-710035	FUEL/OIL	200	-	250	-	250

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-4010-710040	REPAIRS/MAINTENANCE	1,500	331	2,000	201	2,000
101-4010-710045	RENTALS/LEASES	15,000	22,379	-	33,869	50,000
101-4010-710050	BOOKS/PUBLICATIONS	500	355	300	-	500
101-4010-710055	MEMBERSHIPS/DUES	1,700	-	1,500	1,104	1,500
101-4010-722005	CONFERENCES/MEETINGS	2,500	1,528	1,000	5,495	10,000
101-4010-722010	TRAINING	12,000	6,148	12,000	16,516	25,000
101-4010-725001	GAS/ELECTRIC	4,500	3,406	4,500	3,857	4,500
101-4010-725005	WATER/SEWER	750	575	1,000	502	1,000
101-4010-725010	TELEPHONE	3,000	4,320	3,000	7,358	3,000
101-4010-728000	LEGAL NOTICES	5,000	4,607	5,000	7,074	10,000
101-4010-730000	Professional Services	464,000	1,208,000	200,000	1,606,454	280,165
101-4010-735001	PROPERTY INSURANCE	1,600	3,082	-	3,679	5,000
101-4010-735002	MBASIA ANNUAL LIAB. PREMIU	5,129	6,171	6,378	7,023	7,500
Category: 735 - SERVICES & SUPPLIES Total:		536,379	1,283,476	251,028	1,704,999	416,015
Category: 740 - CONTRACTUAL						
101-4010-740017	CONTRACTS: PEST CONTROL	-	-	-	963	1,000
101-4010-740025	Contracts: Bank Service Charge	2,500	335	-	513	2,000
101-4010-740027	CONTRACT: COMPUTER PROGR	7,000	8,705	10,000	135,730	150,000
101-4010-740087	CONTRACTS: LEGAL SERVICES	-	-	-	-	50,000
101-4010-740093	CONTRACTS: INSPECTION SERV	260,000	4,130,630	500,000	3,353,859	1,800,000
Category: 740 - CONTRACTUAL Total:		269,500	4,139,670	510,000	3,491,065	2,003,000
Category: 750 - CAPITAL						
101-4010-750060	FURNITURE/FIXTURES	-	-	-	272	-
101-4010-750450	SOFTWARE AND LICENSING	2,700	2,758	203,000	2,700	-
Category: 750 - CAPITAL Total:		2,700	2,758	203,000	2,972	-
Department: 4010 - Planning Division Total:		1,922,775	6,198,967	2,285,245	5,898,840	3,836,827
Department: 4100 - RISK MANAGEMENT						
Category: 735 - SERVICES & SUPPLIES						
101-4100-710001	OFFICE SUPPLIES	200	-	200	-	200
101-4100-710015	OPERATING SUPPLIES	750	-	500	-	500
101-4100-710055	MEMBERSHIP/DUES	500	630	500	320	500
101-4100-722010	TRAINING	20,000	2,461	20,000	2,488	25,000

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-4100-730000	PROFESSIONAL SERVICES	30,000	116,404	60,000	55,275	60,000
	Category: 735 - SERVICES & SUPPLIES Total:	51,450	119,495	81,200	58,082	86,200
	Department: 4100 - RISK MANAGEMENT Total:	51,450	119,495	81,200	58,082	86,200
Department: 4300 - CODE ENFORCEMENT						
Category: 701 - PERSONNEL						
101-4300-701001	SALARIES REGULAR	197,552	128,306	-	9,374	-
101-4300-701002	SALARIES TEMPORARY	-	39,371	-	4,880	-
101-4300-701003	SALARIES OT	2,500	4,198	-	3,733	10,000
101-4300-701004	OTHER COMPENSATION	18,606	47,572	-	1,500	-
101-4300-701005	RETIREMENT	17,649	27,009	-	1,065	-
101-4300-701009	GROUP HEALTH INSURANCE	57,702	6,490	-	3,211	-
101-4300-701010	LIFE & LTD INSURANCES	3,473	1,540	-	110	-
101-4300-701011	WORKERS COMPENSATION	3,328	3,244	-	3,457	3,500
101-4300-701013	MEDICARE	3,106	3,180	-	293	-
101-4300-701015	UNIFORM ALLOWANCE	1,500	1,147	-	90	3,000
101-4300-701030	LEAVE PAYOUTS	-	-	-	-	10,000
	Category: 701 - PERSONNEL Total:	305,416	262,058	-	27,712	26,500
Category: 735 - SERVICES & SUPPLIES						
101-4300-710001	OFFICE SUPPLIES	1,000	802	-	297	2,000
101-4300-710005	POSTAGE	500	697	-	169	1,000
101-4300-710015	OPERATING SUPPLIES	800	11,118	-	762	15,000
101-4300-710016	LAB & MEDICAL	400	327	-	-	-
101-4300-710030	PRINTING/BINDING	250	-	-	-	4,000
101-4300-710035	FUEL/OIL	750	2,291	-	-	10,000
101-4300-710040	REPAIRS/MAINTENANCE	500	-	-	-	4,000
101-4300-710055	MEMBERSHIPS/DUES	500	95	-	-	500
101-4300-722005	CONFERENCES/MEETINGS	1,500	4,131	-	-	-
101-4300-722010	TRAINING	2,500	1,176	-	-	10,000
101-4300-725001	GAS/ELECTRIC	1,700	2,608	-	-	-
101-4300-725005	WATER/SEWER	250	227	-	46	-
101-4300-725010	TELEPHONE	1,300	1,318	-	114	3,000

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-4300-730000	PROFESSIONAL SERVICES	2,500	5,184	-	-	10,000
101-4300-731000	UNIFORM PURCHASES	1,000	88	-	-	3,000
Category: 735 - SERVICES & SUPPLIES Total:		15,450	30,061	-	1,389	62,500
Category: 740 - CONTRACTUAL						
101-4300-740087	CONTRACTS: LEGAL SERVICES	-	-	-	-	20,000
101-4300-740109	CONTRACTS: GPS MONITORING	300	327	-	525	5,000
Category: 740 - CONTRACTUAL Total:		300	327	-	525	25,000
Department: 4300 - CODE ENFORCEMENT Total:		321,166	292,446	-	29,626	114,000
Department: 5005 - VEHICLE MAINTENANCE						
Category: 701 - PERSONNEL						
101-5005-701001	SALARIES REGULAR	124,361	124,361	138,143	148,281	144,691
101-5005-701002	SALARIES TEMPORARY	-	780	-	140	1,000
101-5005-701003	SALARIES OT	1,341	3,249	-	1,336	5,000
101-5005-701004	OTHER COMPENSATION	10,574	15,888	10,953	10,742	9,400
101-5005-701005	RETIREMENT	46,586	55,593	58,823	40,967	45,000
101-5005-701009	GROUP HEALTH INSURANCE	37,790	31,782	37,790	44,704	40,000
101-5005-701010	LIFE & LTD INSURANCES	1,954	1,389	2,196	1,653	2,022
101-5005-701011	WORKERS COMPENSATION	11,646	11,355	12,183	12,098	12,500
101-5005-701013	MEDICARE	2,097	1,725	2,162	2,041	2,096
101-5005-701014	F.I.C.A. OASDI	-	-	-	1	-
101-5005-701025	CALPERS RETIREES HLTH CONTI	-	3,516	3,000	3,604	4,000
101-5005-701030	LEAVE PAYOUTS	1,149	-	-	3,550	1,100
Category: 701 - PERSONNEL Total:		237,498	249,637	265,250	269,116	266,809
Category: 735 - SERVICES & SUPPLIES						
101-5005-710001	OFFICE SUPPLIES	1,000	725	600	1,396	2,000
101-5005-710005	POSTAGE	50	-	30	26	30
101-5005-710015	OPERATING SUPPLIES	15,000	11,438	15,000	14,852	10,800
101-5005-710016	LAB & MEDICAL	1,000	761	1,000	515	1,000
101-5005-710035	FUEL/OIL	6,000	9,436	6,000	9,443	6,000
101-5005-710040	REPAIRS/MAINTENANCE	6,000	706	5,000	12,266	5,000
101-5005-710045	RENTALS/LEASES	-	66	-	1,133	1,500
101-5005-710055	MEMBERSHIPS/DUES	600	395	500	595	600

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-5005-710070	ANIMAL VEHICLE MAINT	2,000	2,112	2,000	3,372	2,000
101-5005-710071	CITY HALL VEHICLE MAINT	1,000	3,942	1,000	1,462	3,000
101-5005-710072	CODE ENFORCE VEHICLE MAINT	2,000	1,122	1,000	-	-
101-5005-710073	ENGINEERING VEHICLE MAINT	2,400	853	2,000	6,454	1,500
101-5005-710074	FIRE VEHICLE MAINT	63,180	140,395	80,000	133,796	140,000
101-5005-710075	FLEET VEHICLE MAINT	5,000	993	3,000	2,855	1,500
101-5005-710076	PARKS VEHICLE MAINT	20,000	34,988	20,000	16,184	20,000
101-5005-710077	POLICE VEHICLE MAINT	60,000	175,032	80,000	80,104	80,000
101-5005-710078	RECREATION VEHICLE MAINT	1,500	915	1,500	246	1,000
101-5005-710079	STREETS VEHICLE MAINT	25,000	27,995	25,000	49,995	20,000
101-5005-722010	TRAINING	2,000	1,636	2,000	-	5,000
101-5005-725001	GAS/ELECTRIC	3,700	4,748	3,700	5,109	4,000
101-5005-725005	WATER/SEWER	650	783	700	738	700
101-5005-725010	TELEPHONE	1,000	1,028	1,500	629	1,200
101-5005-729000	FEES: FILING/DUMP	1,200	1,288	1,300	1,111	1,300
101-5005-730000	PROFESSIONAL SERVICES	-	190	-	342	300
101-5005-731000	UNIFORM PURCHASES	2,600	2,904	2,600	3,749	3,400
101-5005-735001	PROPERTY INSURANCE	-	1,916	-	2,287	2,800
101-5005-735002	MBASIA ANNUAL LIAB. PREMIU	24,211	29,136	30,114	33,157	35,000
Category: 735 - SERVICES & SUPPLIES Total:		247,091	455,502	285,544	381,815	349,630
Category: 740 - CONTRACTUAL						
101-5005-740027	CONTRACT: COMPUTER PROGR	8,000	9,576	9,000	8,597	10,500
101-5005-740094	DESIGNATED OPERATOR FUELI	1,000	840	1,000	840	1,000
101-5005-740109	CONTRACTS: GPS MONITORING	-	-	-	1,141	4,200
101-5005-740171	CONTRACTS: SAFETY KLEEN	1,600	1,947	1,600	4,248	1,600
101-5005-740213	CONTRACTS: ECO CHECK ANNU	2,000	2,085	2,000	2,085	2,400
101-5005-740366	CONTRACTS: TOOL ALLOWANC	1,200	1,318	1,200	1,199	1,500
Category: 740 - CONTRACTUAL Total:		13,800	15,766	14,800	18,110	21,200

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
Category: 750 - CAPITAL						
<u>101-5005-750070</u>	MACHINERY/EQUIPMENT	-	-	125,080	119,019	10,000
	Category: 750 - CAPITAL Total:	-	-	125,080	119,019	10,000
	Department: 5005 - VEHICLE MAINTENANCE Total:	498,389	720,905	690,674	788,060	647,639
Department: 5010 - STREET MAINTENANCE						
Category: 701 - PERSONNEL						
<u>101-5010-701001</u>	SALARIES REGULAR	42,344	42,344	-	33,166	143,014
<u>101-5010-701002</u>	SALARIES TEMPORARY	69,224	69,223	45,000	81,557	80,000
<u>101-5010-701003</u>	SALARIES OT	20,000	10,309	10,000	15,760	18,000
<u>101-5010-701004</u>	OTHER COMPENSATION	4,796	6,496	-	3,459	5,448
<u>101-5010-701005</u>	RETIREMENT	-	12,407	-	11,551	76,542
<u>101-5010-701007</u>	UNEMPLOYMENT INS PAYMEN	-	7,599	-	-	-
<u>101-5010-701009</u>	GROUP HEALTH INSURANCE	-	15,165	-	22,837	-
<u>101-5010-701010</u>	LIFE & LTD INSURANCES	-	566	-	373	2,058
<u>101-5010-701013</u>	MEDICARE	844	1,747	-	1,777	2,072
<u>101-5010-701014</u>	F.I.C.A. OASDI	2,170	-	-	-	-
<u>101-5010-701030</u>	LEAVE PAYOUTS	3,200	3,619	-	11,410	5,000
	Category: 701 - PERSONNEL Total:	142,578	169,476	55,000	181,889	332,134
Category: 735 - SERVICES & SUPPLIES						
<u>101-5010-710001</u>	OFFICE SUPPLIES	800	501	800	927	2,700
<u>101-5010-710005</u>	POSTAGE	15	1	15	-	15
<u>101-5010-710015</u>	OPERATING SUPPLIES	46,636	25,589	25,000	23,308	32,000
<u>101-5010-710016</u>	LAB & MEDICAL	1,000	3,066	1,800	1,299	1,800
<u>101-5010-710035</u>	FUEL/OIL	500	974	500	1,607	700
<u>101-5010-710040</u>	REPAIRS/MAINTENANCE	8,200	18,757	10,000	21,686	10,000
<u>101-5010-710045</u>	Rentals/Leases	-	-	-	524	300
<u>101-5010-710055</u>	MEMBERSHIPS/DUES	250	215	250	225	350
<u>101-5010-710060</u>	Chemicals	5,000	6,018	3,000	2,994	3,000
<u>101-5010-710061</u>	STREET SIGNS	10,000	10,242	15,000	13,455	15,000
<u>101-5010-722005</u>	CONFERENCES/MEETINGS	-	-	-	56	2,000
<u>101-5010-722010</u>	TRAINING	7,000	8,025	7,000	535	10,000
<u>101-5010-725001</u>	GAS/ELECTRIC	3,000	4,748	4,000	5,109	4,300

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-5010-725005	WATER/SEWER	750	1,076	800	1,057	1,100
101-5010-725010	TELEPHONE	1,950	2,845	2,600	3,697	2,600
101-5010-729000	FEES: FILING/DUMP	1,000	3,697	4,000	4,223	4,000
101-5010-730000	PROFESSIONAL SERVICES	247,000	246,046	250,000	253,804	270,000
101-5010-731000	UNIFORM PURCHASES	6,000	4,357	4,200	5,247	4,500
101-5010-735002	MBASIA ANNUAL LIAB. PREMIU	22,278	26,809	27,709	30,509	31,000
Category: 735 - SERVICES & SUPPLIES Total:		361,379	362,965	356,674	370,261	395,365
Category: 740 - CONTRACTUAL						
101-5010-740027	CONTRACT: COMPUTER PROGR	2,500	2,296	2,500	2,411	2,500
101-5010-740030	CONTRACTS: COMM 911	-	25,155	20,000	27,138	29,000
101-5010-740109	CONTRACTS: GPS TRACKING	2,000	2,871	4,800	8,110	6,500
101-5010-747000	INTEREST PAYMENTS	1,500	1,200	1,200	518	50
101-5010-748000	PRINCIPAL PAYMENTS	14,000	14,505	16,000	15,187	4,000
Category: 740 - CONTRACTUAL Total:		20,000	46,027	44,500	53,363	42,050
Category: 750 - CAPITAL						
101-5010-750050	IMPROVEMENTS	-	-	800,000	55,000	-
101-5010-750070	MACHINERY/EQUIPMENT	-	-	-	-	10,000
101-5010-750080	VEHICLES	-	-	600,000	558,760	-
Category: 750 - CAPITAL Total:		-	-	1,400,000	613,760	10,000
Department: 5010 - STREET MAINTENANCE Total:		523,957	578,467	1,856,174	1,219,273	779,549
Department: 5015 - STORM DRAIN OPERATIONS						
Category: 701 - PERSONNEL						
101-5015-701001	Salaries Regular	-	-	-	-	33,149
101-5015-701025	CalPERS Retirees HLTH Contribu	3,500	-	-	-	-
Category: 701 - PERSONNEL Total:		3,500	-	-	-	33,149
Category: 735 - SERVICES & SUPPLIES						
101-5015-730000	Professional Services	-	1,242	-	11,418	-
Category: 735 - SERVICES & SUPPLIES Total:		-	1,242	-	11,418	-
Department: 5015 - STORM DRAIN OPERATIONS Total:		3,500	1,242	-	11,418	33,149
Department: 7000 - BUILDINGS, GROUNDS, & PARKS						
Category: 701 - PERSONNEL						
101-7000-701001	Salaries Regular	159,836	232,980	300,030	176,300	294,389

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-7000-701002	SALARIES TEMPORARY	60,000	37,554	50,000	21,266	30,000
101-7000-701003	SALARIES OT	16,000	15,300	15,000	13,233	16,000
101-7000-701004	OTHER COMPENSATION	6,808	30,248	7,049	22,814	20,880
101-7000-701005	RETIREMENT	47,926	90,852	54,729	56,108	19,407
101-7000-701007	UNEMPLOYMENT INS PAYMEN'	-	-	-	3,150	-
101-7000-701009	GROUP HEALTH INSURANCE	56,411	69,390	56,411	58,942	127,975
101-7000-701010	LIFE & LTD INSURANCES	2,341	2,669	2,748	2,102	4,286
101-7000-701011	WORKERS COMPENSATION	23,013	22,440	24,076	23,909	24,250
101-7000-701013	MEDICARE	3,592	4,695	2,641	3,584	4,263
101-7000-701014	F.I.C.A. OASDI	3,720	-	-	1	-
101-7000-701025	CALPERS RETIREES HLTH CONTI	1,750	1,758	1,500	1,802	-
101-7000-701029	W/C SALARY CONTINUATION (2	-	457	-	10,244	-
101-7000-701030	LEAVE PAYOUTS	5,000	3,250	3,000	10,392	4,000
Category: 701 - PERSONNEL Total:		386,397	511,594	517,184	403,846	545,450
Category: 735 - SERVICES & SUPPLIES						
101-7000-710001	OFFICE SUPPLIES	850	896	850	834	850
101-7000-710005	POSTAGE	30	1	30	-	15
101-7000-710015	OPERATING SUPPLIES	30,000	30,286	25,000	22,497	25,000
101-7000-710016	LAB & MEDICAL	2,500	3,656	2,500	720	2,500
101-7000-710025	ADVERTISING	-	-	-	1,498	400
101-7000-710035	FUEL/OIL	16,000	19,638	16,000	10,989	16,000
101-7000-710040	REPAIRS/MAINTENANCE	30,000	13,599	20,000	19,827	20,000
101-7000-710045	RENTALS/LEASES	5,000	2,876	5,000	1,613	5,000
101-7000-710055	MEMBERSHIPS/DUES	350	35	350	40	350
101-7000-710060	Chemicals	10,000	2,106	5,000	462	2,500
101-7000-722005	Conferences/Meetings	1,500	-	1,500	1,795	2,000
101-7000-722010	Training	9,000	7,496	9,000	5,319	5,000
101-7000-725001	Gas/Electric	7,500	15,522	10,000	5,109	11,000
101-7000-725005	Water/Sewer	82,000	130,893	100,000	(17,204)	140,000
101-7000-725010	Telephone	2,400	7,177	5,000	6,392	5,000
101-7000-729000	Fees Filing/Dump	2,000	1,834	2,000	985	2,000

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-7000-730000	Professional Services	3,000	116,617	20,000	6,543	150,000
101-7000-730155	Education Certificate Incentive	2,500	1,024	3,500	-	2,000
101-7000-731000	Uniform Purchases	7,500	8,894	7,000	6,470	8,000
101-7000-735002	MBASIA ANNUAL LIAB. PREMIU	18,831	22,661	23,422	25,789	26,000
Category: 735 - SERVICES & SUPPLIES Total:		230,961	385,213	256,152	99,676	423,615
Category: 740 - CONTRACTUAL						
101-7000-740027	CONTRACT: COMPUTER PROGR	3,600	3,608	4,000	3,938	4,300
101-7000-740087	CONTRACTS: LEGAL SERVICES	-	-	-	-	2,500
101-7000-740109	CONTRACTS: GPS MONITORING	2,000	3,433	5,600	6,870	5,600
101-7000-740170	CONTRACTS: SCHOOL DISTRICT	345,000	345,000	-	-	-
101-7000-747000	INTEREST PAYMENTS	1,500	1,170	1,200	505	50
101-7000-748000	PRINCIPAL PAYMENTS	15,000	14,135	15,000	14,799	15,000
Category: 740 - CONTRACTUAL Total:		367,100	367,345	25,800	26,113	27,450
Category: 750 - CAPITAL						
101-7000-750050	Improvements	-	-	-	502,401	-
Category: 750 - CAPITAL Total:		-	-	-	502,401	-
Department: 7000 - BUILDINGS, GROUNDS, & PARKS Total:		984,458	1,264,151	799,136	1,032,036	996,515
Department: 7020 - VETERAN'S BUIDLING						
Category: 735 - SERVICES & SUPPLIES						
101-7020-710015	OPERATING SUPPLIES	-	-	-	191	-
101-7020-710040	REPAIRS/MAINTENANCE	10,000	11,350	96,000	20,895	100,000
101-7020-725010	TELEPHONE	1,200	1,716	1,500	1,505	1,500
101-7020-730000	PROFESSIONAL SERVICES	-	-	-	22	-
101-7020-735001	PROPERTY INSURANCE	11,000	20,946	22,000	25,010	27,500
101-7020-735002	MBASIA ANNUAL LIAB. PREMIU	2,102	2,529	2,614	2,878	3,000
Category: 735 - SERVICES & SUPPLIES Total:		24,302	36,542	122,114	50,501	132,000
Category: 740 - CONTRACTUAL						
101-7020-740099	CONTRACTS: MANAGEMENT SE	110,000	110,000	110,000	137,500	110,000
101-7020-740100	CONTRACTS: JANITORIAL	-	-	-	-	-
Category: 740 - CONTRACTUAL Total:		110,000	110,000	110,000	137,500	110,000
Department: 7020 - VETERAN'S BUIDLING Total:		134,302	146,542	232,114	188,001	242,000

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
Department: 8000 - RECREATION						
Category: 701 - PERSONNEL						
101-8000-701001	SALARIES REGULAR	297,137	252,935	452,301	326,459	580,759
101-8000-701002	SALARIES TEMPORARY	120,000	147,787	120,000	210,735	120,000
101-8000-701003	SALARIES OT	6,500	28,584	8,000	37,050	10,000
101-8000-701004	OTHER COMPENSATION	13,157	24,754	7,236	23,397	25,950
101-8000-701005	RETIREMENT	90,925	116,076	130,523	110,976	36,341
101-8000-701007	UNEMPLOYMENT INS PAYMEN	-	4,605	-	-	-
101-8000-701009	GROUP HEALTH INSURANCE	86,731	72,495	123,036	107,595	184,364
101-8000-701010	LIFE & LTD INSURANCES	4,646	2,985	6,493	3,770	7,708
101-8000-701011	WORKERS COMPENSATION	15,389	15,005	16,099	15,987	16,250
101-8000-701013	MEDICARE	4,587	7,118	6,664	8,821	8,413
101-8000-701014	F.I.C.A. OASDI	-	1,664	1,500	3,070	-
101-8000-701030	LEAVE PAYOUTS	6,000	22,241	6,000	8,220	5,000
Category: 701 - PERSONNEL Total:		645,072	696,248	877,852	856,080	994,785
Category: 735 - SERVICES & SUPPLIES						
101-8000-710001	OFFICE SUPPLIES	2,000	2,762	2,000	3,124	2,000
101-8000-710005	POSTAGE	450	633	700	976	500
101-8000-710015	OPERATING SUPPLIES	90,000	154,386	110,000	130,228	120,000
101-8000-710016	LAB & MEDICAL	2,000	1,872	2,000	455	1,000
101-8000-710025	ADVERTISING	5,000	6,533	5,000	3,804	5,000
101-8000-710030	PRINTING/BINDING	200	-	200	76	500
101-8000-710035	FUEL/OIL	2,000	2,859	2,000	2,785	2,000
101-8000-710040	REPAIRS/MAINTENANCE	10,000	25,261	10,000	12,985	10,000
101-8000-710045	RENTALS/LEASES	85,000	19,284	130,000	56,911	180,000
101-8000-710055	MEMBERSHIPS/DUES	4,000	4,199	4,000	2,019	4,000
101-8000-722005	CONFERENCES/MEETINGS	3,000	6,747	4,500	5,932	6,000
101-8000-722010	TRAINING	5,200	225	5,200	1,398	5,000
101-8000-725001	GAS/ELECTRIC	30,000	33,619	24,000	21,910	18,000
101-8000-725005	WATER/SEWER	4,500	2,590	3,000	2,459	3,000
101-8000-725010	TELEPHONE	1,700	5,450	3,500	6,398	3,800

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-8000-729000	FEES: FILING/DUMP	-	-	-	-	1,200
101-8000-730000	PROFESSIONAL SERVICES	60,400	41,168	17,500	58,325	18,100
101-8000-731000	UNIFORM PURCHASES	-	1,085	-	997	-
101-8000-735002	MBASIA ANNUAL LIAB. PREMIU	7,903	9,510	9,829	12,394	13,000
Category: 735 - SERVICES & SUPPLIES Total:		313,353	318,183	333,429	323,178	393,100
Category: 740 - CONTRACTUAL						
101-8000-740016	CONTRACTS: ALARMS	1,200	1,100	1,200	1,520	2,000
101-8000-740022	CONTRACTS: SCHOLARSHIPS	3,000	1,869	2,000	1,966	2,000
101-8000-740025	Contracts: Bank Service Charge	1,500	2,790	1,500	1,393	1,500
101-8000-740027	CONTRACT: COMPUTER PROGR	14,000	14,592	14,000	14,564	15,000
101-8000-740087	CONTRACTS: LEGAL SERVICES	-	-	-	-	2,500
101-8000-740092	CONTRACTS: HVAC MAINTENAI	3,400	1,790	3,400	2,685	5,800
101-8000-740109	CONTRACTS: GPS MONITORING	-	-	-	221	1,400
101-8000-740187	CONTRACTS: PEST CONTROL	8,100	6,121	3,000	7,243	3,000
101-8000-740500	INSTRUCTION PAYMENTS	16,000	14,530	16,000	14,276	16,000
Category: 740 - CONTRACTUAL Total:		47,200	42,791	41,100	43,867	49,200
Category: 750 - CAPITAL						
101-8000-750030	BUILDING	-	1,620	-	-	-
101-8000-750050	IMPROVEMENTS	100,000	3,117	100,000	40,274	445,000
101-8000-750060	FURNITURE/FIXTURES	4,800	3,527	-	613	86,000
101-8000-750070	MACHINERY/EQUIPMENT	-	-	93,000	84,802	50,000
101-8000-750450	SOFTWARE AND LICENSING	1,500	963	1,500	1,254	1,500
Category: 750 - CAPITAL Total:		106,300	9,228	194,500	126,943	582,500
Department: 8000 - RECREATION Total:		1,111,925	1,066,450	1,446,881	1,350,068	2,019,585
Department: 8050 - PARKS & RECREATION DEPT						
Category: 701 - PERSONNEL						
101-8050-701001	Salaries Regular	-	-	-	800	-
101-8050-701002	Salaries Temporary	-	-	-	280	20,000
101-8050-701003	Salaries OT	-	-	11,000	-	11,000
101-8050-701004	Other Compensation	-	-	-	-	-
101-8050-701005	Retirement	-	-	-	81	-
101-8050-701009	Group Health Insurance	-	-	-	-	-

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-8050-701010	Life & LTD Insurances	-	-	-	-	-
101-8050-701013	F.I.C.A. Medicare	-	-	-	16	566
101-8050-701014	F.I.C.A. OASDI	-	-	-	-	1,240
101-8050-701029	W/C Salary Continuation (2/3)	-	-	-	-	-
101-8050-701030	Leave Payouts	-	-	-	-	8,000
Category: 701 - PERSONNEL Total:		-	-	11,000	1,176	40,806
Category: 735 - SERVICES & SUPPLIES						
101-8050-710001	Office Supplies	-	22	1,000	2,305	1,000
101-8050-710005	Postage	-	-	350	-	100
101-8050-710015	Operating Supplies	-	364	30,000	11,888	30,000
101-8050-710016	Lab & Medical	-	-	2,500	-	2,500
101-8050-710025	Advertising	-	-	1,000	360	1,000
101-8050-710030	Printing/Binding	-	-	500	-	-
101-8050-710035	Fuel/Oil	-	-	15,000	-	15,000
101-8050-710040	Repairs/Maintenance	-	-	14,000	22,393	80,000
101-8050-710045	Rentals/Leases	-	-	4,000	3,241	4,000
101-8050-710050	Books/Publications	-	-	-	225	-
101-8050-710055	Memberships/Dues	-	270	900	632	1,000
101-8050-710060	Chemicals	-	-	1,000	-	2,000
101-8050-722005	Conferences/Meetings	-	-	3,000	4,315	5,000
101-8050-722010	Training	-	-	2,000	1,468	2,000
101-8050-725001	Gas/Electric	-	-	17,000	23,025	17,000
101-8050-725005	Water/Sewer	-	-	125,000	128,927	125,000
101-8050-725010	Telephone	-	-	2,400	-	2,800
101-8050-729000	Fees: Filing/Dump	-	-	2,000	-	2,000
101-8050-730000	Professional Services	-	-	110,000	98,045	383,000
101-8050-730155	Education Certificate Incentive	-	-	1,200	-	2,000
101-8050-731000	Uniform Purchases	-	-	4,000	1,386	1,300
Category: 735 - SERVICES & SUPPLIES Total:		-	656	336,850	298,211	676,700
Category: 740 - CONTRACTUAL						
101-8050-740027	CONTRACT: COMPUTER PROGR	-	-	3,600	-	4,300

FY 2023-2024 General Fund
Schedule of Expenditures

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Est. Activity	2023-2024 Adopted Budget
101-8050-740109	CONTRACTS: GPS MONITORING	-	-	2,000	221	4,200
101-8050-740170	CONTRACTS: SCHOOL DISTRICT	-	-	345,000	345,000	345,000
101-8050-740187	CONTRACTS: PEST CONTROL	-	-	5,000	1,468	5,000
	Category: 740 - CONTRACTUAL Total:	-	-	355,600	346,689	358,500
Category: 750 - CAPITAL						
101-8050-750050	Improvements	140,000	-	-	145,311	20,000
101-8050-750060	Furniture/Fixtures	-	-	-	115	-
101-8050-750070	Machinery/Equipment	-	-	-	-	188,000
	Category: 750 - CAPITAL Total:	140,000	-	-	145,425	208,000
	Department: 8050 - PARKS & RECREATION DEPT Total:	140,000	656	703,450	791,502	1,284,006
Department: 9000 - CONSTRUCTION IN PROGRESS						
Category: 750 - CAPITAL						
101-9000-750050	Improvements	-	24,613	-	53	-
	Category: 750 - CAPITAL Total:	-	24,613	-	53	-
	Department: 9000 - CONSTRUCTION IN PROGRESS Total:	-	24,613	-	53	-
	Fund: 101 - General Fund Total:	32,528,171	38,367,769	39,850,993	50,546,933	49,514,385
	Report Total:	32,528,171	38,367,769	39,850,993	50,546,933	49,514,385

RESOLUTION NO. 2023-143**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HOLLISTER ADOPTING THE ANNUAL BUDGET FOR THE CITY OF HOLLISTER FOR THE PERIOD JULY 1, 2023 TO JUNE 30, 2024**

WHEREAS, budget study sessions for the 2023-2024 Fiscal Year were held by the City Council on June 12, 2023; and

WHEREAS, copies of the budget worksheets were made available for inspection by the public at the Office of the City Manager; and

WHEREAS, the determination of the cumulative result of the calculations of the City's appropriation limitations, consistent with Article XIII B of the State Constitution, is presented in a separate resolution; and

WHEREAS, the amount of the Operating and Debt Service Appropriations for all funds are \$98,840,950 for the Annual period as per the following:

101 General Fund	\$ 49,514,385
105 Measure W	\$ 9,000,000
200 Road Repair & Acct. Act of 2017	\$ 1,051,945
203 Gas Tax	\$ 1,208,308
216 Transportation Development Act (COG)	\$ 1,601,310
217 Spay-Neuter Education	\$ 50,000
218 Mello Roos CFD-1	\$ 651,456
221 SLESF Grant	\$ 100,000
223 Office of Traffic Safety	\$ 75,000
709 Landscape & Lighting District	\$ 410,100
712 CFD #4	\$ 292,900
851 Housing Division	\$ 173,870
273 Prop 68	\$ 2,755,686
303 AB 1600 CIP Storm Drain	\$ 100,000
304 AB 1600 CIP Traffic Impact Fee	\$ 2,500,000
309 Juvenile Hall Impact Fees	\$ 400,000
662 Storm Drain Impact Fee	\$ 355,800
665 Sewer Ind. Enterprise	\$ 601,500
506 Helen Ross Memorial Donations	\$ 460,000
601 Airport Enterprise Operations	\$ 2,821,557
620 Water Enterprise Operations	\$ 9,217,535
621 Water Expansion Impact	\$ 31,000
660 Wastewater Enterprise Operations	\$ 13,675,407
661 Wastewater Expansion Impact	\$ 500,300
670 Street Sweeping/ Storm Drain Operations	\$ 1,121,091
680 Briggs Building Enterprise Operations	\$ 171,800

WHEREAS, the City's Operating and Debt Service Budgets are structurally balanced, to include the City's General Fund with a Projected Available Ending Fund Balance in the amount of \$13,245,558.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HOLLISTER THAT, the 2023-2024 Annual Budget for the City of Hollister is hereby adopted, with the City Manager hereby authorized to transfer budgetary amounts within departments, with any budgetary changes that increase the total amount of budgeted appropriations within any fund brought before the City Council for review and approval.

PASSED, APPROVED, AND ADOPTED, by the City Council of the City of Hollister at a special meeting held this 26th day of June, 2023, by the following vote:

AYES: Councilmembers Perez, Resendiz, Morales, Burns, and Mayor Casey

NOES: None

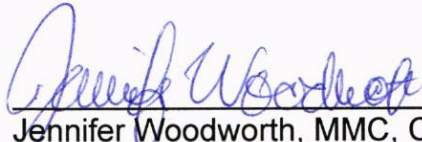
ABSTAINED: None

ABSENT: None


Mia Casey, Mayor

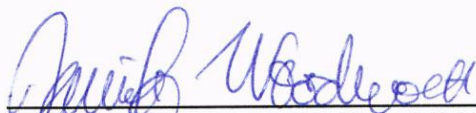
ATTEST:

APPROVED AS TO FORM:
Lozano Smith Attorneys at Law


Jennifer Woodworth, MMC, City Clerk
Mary Lerner, City Attorney

I, JENNIFER WOODWORTH, MMC, City Clerk of the City of Hollister, do hereby certify that the attached Resolution No. 2023-143 is an original resolution, or true and correct copy of a City resolution, duly adopted by the Council of the City of Hollister at a special meeting of said Council held on the 26th day of June, 2023, at which meeting a quorum was present.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Hollister this 26th day of June, 2023.



JENNIFER WOODWORTH, MMC
City Clerk of the City of Hollister

CITY HALL

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