

2024 OAKLEY CITY

PROPOSED REVISED BUDGET

(For detailed ledger account information
see 2024 Budget Worksheet Detail)

2024 Amended Budget - Fund 10 General Fund

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Original Budget	2024 Revised Budget
Budgeted Revenue:	\$ 1,143,643.61	\$ 1,324,292.39	\$ 1,687,906.35	\$ 1,257,248.84	\$ 1,313,558.00	\$ 1,508,558.00
Budgeted Expense:	\$ 1,067,123.00	\$ 1,520,093.00	\$ 1,398,033.00	\$ 1,095,514.00	\$ 1,313,558.00	\$ 1,508,558.00
Budget Totals:	\$ 76,519.16	\$ (195,800.14)	\$ 289,873.92	\$ 161,734.84	\$ -	\$ -
Revenue:						
Taxes	\$ 484,107	\$ 514,358	\$ 785,136	\$ 840,471	\$ 828,058	\$ 848,058
Licenses and permits	\$ 94,194	\$ 57,680	\$ 63,530	\$ 51,333	\$ 103,500	\$ 58,000
Intergovernmental revenue	\$ 225,445	\$ 194,823	\$ 455,233	\$ 98,141	\$ 127,000	\$ 142,000
Charges for services	\$ 155,047	\$ 217,598	\$ 196,275	\$ 202,208	\$ 196,000	\$ 212,500
Interest	\$ 1,591	\$ 1,509	\$ 22,807	\$ 39,616	\$ 20,000	\$ 44,000
Miscellaneous revenue	\$ 26,260	\$ 182,662	\$ 69,327	\$ 25,480	\$ 39,000	\$ 29,000
Contributions and transfers						
3890 - Beg General fund bal to be appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Total Revenue:	\$ 1,143,644	\$ 1,324,292	\$ 1,687,906	\$ 1,257,249	\$ 1,313,558	\$ 1,508,558
Expenses:						
Council	\$ 22,347	\$ 31,753	\$ 27,088	\$ 42,797	\$ 58,500	\$ 61,800
Administrative	\$ 235,073	\$ 261,752	\$ 320,466	\$ 193,685	\$ 326,350	\$ 283,850
Buildings	\$ 391,138	\$ 382,734	\$ 314,162	\$ 217,444	\$ 252,500	\$ 260,500
Planning and Zoning	\$ 38,079	\$ 30,069	\$ 54,082	\$ 46,109	\$ 58,500	\$ 62,000
Public Safety	\$ -	\$ 1,786	\$ 39,438	\$ 55,111	\$ 57,000	\$ 57,000
Highways	\$ 92,710	\$ 506,369	\$ 212,113	\$ 216,307	\$ 253,000	\$ 226,000
Parks & Recreation	\$ 252,005	\$ 247,782	\$ 323,103	\$ 279,581	\$ 291,000	\$ 330,000
Community	\$ 3,771	\$ 57,848	\$ 14,086	\$ 44,480	\$ 16,000	\$ 50,018
Transfers	\$ 32,000	\$ -	\$ 93,495	\$ -	\$ 708	\$ 177,390
Total Expenses:	\$ 1,067,123	\$ 1,520,093	\$ 1,398,033	\$ 1,095,514	\$ 1,313,558	\$ 1,508,558
Total Change in Net Position	\$ 76,519	\$ (195,800)	\$ 289,874	\$ 161,735	\$ -	\$ -
Fund Balance	\$ 537,201	\$ 344,821	\$ 635,448	\$ 797,183	\$ 797,183	\$ 447,956
Fund Balance Breakdown:						
Unassigned Fund Balance	\$ 271,467	\$ 177,225	\$ 375,499	\$ 542,201	\$ 542,201	\$ 367,201
Assigned	\$ 265,734	\$ 164,176	\$ 255,775	\$ 255,775	\$ 255,755	\$ (175,000)
Restricted	\$ 537,201	\$ 344,821	\$ 635,448	\$ 797,976	\$ 797,976	\$ 255,755
Total Fund Balance						
				Statutory Allowance		
				35%	Statutory Allowance	Statutory Allowance
				29.87%	41.28%	24.34%

2024 Amended Budget - Fund 21 Special Events

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Original Budget	2024 Revised Budget
Budgeted Revenue:	\$ -	\$ 3,420	\$ 9,605	\$ -	\$ -	\$ -
Budgeted Expense:	\$ -	\$ -	\$ 8,851	\$ -	\$ -	\$ -
Budget Totals:	\$ -	\$ 3,420	\$ 754	\$ -	\$ -	\$ -
Total Operating income	\$ -	\$ 3,420	\$ 9,605	\$ -	\$ -	\$ -
Total Operating expense	\$ -	\$ -	\$ 8,851	\$ -	\$ -	\$ -
Transfers in/out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer in From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriated Increase in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance (Change in Net Posi	\$ -	\$ 3,420	\$ 754	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ 3,420	\$ 4,174	\$ 4,174	\$ 4,174
Fund Balance	\$ -	\$ 3,420	\$ 4,174	\$ 4,174	\$ 4,174	\$ 4,174

2024 Amended Annual Budget - Fund 25 MBA

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Original Budget	2024 Revised Budget
Budgeted Revenue:	\$ 157,295.81	\$ 156,144.54	\$ 129,390.62	\$ 2,655.20	\$ 98,600.00	\$ 95,325.00
Budgeted Expense:	\$ 155,977.60	\$ 155,799.80	\$ 95,600.00	\$ 95,325.00	\$ 98,600.00	\$ 95,325.00
Budget Totals:	\$ 1,318.21	\$ 344.74	\$ 33,790.62	\$ (92,669.80)	\$ -	\$ -
Revenue:						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 296	\$ 482	\$ 3,716	\$ 2,655	\$ 3,000	\$ 3,000
Miscellaneous revenue	\$ 157,000	\$ 155,663	\$ 95,600	\$ -	\$ -	\$ -
Contributions and transfers	\$ -	\$ -	\$ 30,075	\$ -	\$ 95,600	\$ 92,325
Total Revenue:	\$157,295.81	\$156,144.54	\$129,390.62	\$ 2,655.20	\$ 98,600.00	\$ 95,325.00
Expenditures:						
Debt service	\$ 155,977.60	\$ 155,799.80	\$ 95,600.00	\$ 95,325.00	\$ 95,600.00	\$ 95,325.00
Transfers	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -
Total Expenditures:	\$155,977.60	\$155,799.80	\$95,600.00	\$ 95,325.00	\$ 98,600.00	\$ 95,325.00
Change In Fund Balance (Net Position)						
Fund Balance	\$ 66,357	\$ 66,702	\$ 100,493	\$ 7,823	\$ 3,000	\$ 8,168
Fund Balance Breakdown:						
Unassigned Fund Balance	\$ (29,643)	\$ (29,298)	\$ -	\$ 5,168	\$ 1,893	\$ 5,168
Assigned	\$ 96,000	\$ 96,000	\$ 4,493	\$ 95,325	\$ 98,600	\$ 95,325
Restricted	\$ 66,357	\$ 66,702	\$ 100,493	\$ 7,823	\$ 3,000	\$ -
Total Fund Balance	\$ 66,357	\$ 66,702	\$ 100,493	\$ 7,823	\$ 3,000	\$ 8,168

2024 Amended Budget - Capital Fund 45

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Original Budget	2024 Revised Budget
Budgeted Revenue:	\$ 165,070.35	\$ 638,611.99	\$ 215,266.04	\$ 171,372.09	\$ 230,000.00	\$ 520,000.00
Budgeted Expense:	\$ 42,721.11	\$ 34,941.83	\$ 588,368.86	\$ 502,874.83	\$ 230,000.00	\$ 520,000.00
Budget Totals:	\$ 122,349.24	\$ 603,670.16	\$ (373,102.82)	\$ (331,502.74)	\$ -	\$ -
Revenue:						
Grant Revenue	\$ 131,000.00	\$ 633,000.00	\$ 112,880.00	\$ 138,000.00	\$ 200,000.00	\$ 138,000.00
Interest	\$ 2,070.35	\$ 5,611.99	\$ 42,386.04	\$ 33,372.09	\$ 30,000.00	\$ 30,000.00
Transfer From General Fund	\$ 32,000.00	\$ -	\$ 60,000.00	\$ -	\$ -	\$ 2,390.00
Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 349,610.00
Total Revenue:	\$ 165,070.35	\$ 638,611.99	\$ 215,266.04	\$ 171,372.09	\$ 230,000.00	\$ 520,000.00
Expenditures:						
CP General Government capital outlay	\$ 775.00	\$ -	\$ 39,632.90	\$ 61,031.48	\$ 100,000.00	\$ 70,000.00
CP Parks & Rec Capital outlay- RAP	\$ 41,946.11	\$ 34,941.83	\$ 548,735.96	\$ 441,843.35	\$ 350,000.00	\$ 450,000.00
Transfers						
4890 - Increase budgeted in fund balai	\$ -	\$ -	\$ -	\$ -	\$ (220,000.00)	\$ -
Total Expenditures:	\$ 42,721.11	\$ 34,941.83	\$ 588,368.86	\$ 502,874.83	\$ 230,000.00	\$ 520,000.00
Change in Fund Balance or Net	\$ 122,349.24	\$ 603,670.16	\$ (373,102.82)	\$ (331,502.74)	\$ -	\$ -
Beginning Fund Balance	\$ 747,687.00	\$ 1,351,357.16	\$ 978,254.34	\$ 646,751.60	\$ 646,751.60	\$ 646,751.60
Fund Balance	\$ 747,687.00	\$ 1,351,357.16	\$ 978,254.34	\$ 646,751.60	\$ 646,751.60	\$ 646,751.60

2024 Amended Budget - Water Fund 51

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Original Budget	2024 Revised Budget
Budgeted Revenue:	\$ 436,010.21	\$ 285,329.12	\$ 303,461.45	\$ 489,847.44	\$ 442,472.00	\$ 727,060.00
Budgeted Expense:	\$ 395,657.15	\$ 308,058.25	\$ 526,895.29	\$ 488,913.42	\$ 501,250.00	\$ 689,000.00
Budget Totals:	\$ 40,353.06	\$ (22,729.13)	\$ (223,433.84)	\$ 934.02	\$ (58,778.00)	\$ 38,060.00
Income:						
Total Operating Income	\$ 261,145.36	\$ 278,952.19	\$ 295,516.14	\$ 300,251.97	\$ 347,000.00	\$ 342,500.00
Total Non-Operating Income	\$ 174,864.85	\$ 6,376.93	\$ 7,945.31	\$ 189,595.47	\$ 40,000.00	\$ 193,560.00
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 55,472.00	\$ 191,000.00
Total Revenue	\$ 436,010.21	\$ 285,329.12	\$ 303,461.45	\$ 489,847.44	\$ 442,472.00	\$ 727,060.00
Expenses:						
Total Operating expense	\$ 379,406.76	\$ 293,147.53	\$ 513,001.21	\$ 257,442.00	\$ 487,250.00	\$ 457,000.00
Total Non-Operating expense	\$ 16,250.39	\$ 14,910.72	\$ 13,894.08	\$ 231,471.42	\$ 14,000.00	\$ 232,000.00
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 395,657.15	\$ 308,058.25	\$ 526,895.29	\$ 488,913.42	\$ 501,250.00	\$ 689,000.00
Change in Net Position	\$ 40,353.06	\$ (22,729.10)	\$ (223,433.84)	\$ 934.02	\$ (58,778.00)	\$ 38,060.00
CAPITAL BUDGET ITEMS						
Weber Well Project			\$ (40,462.00)	\$ (2,868,395.00)	\$ (4,020,000.00)	\$ (4,020,000.00)
2018 Debt Service (Principal)			\$ (30,000.00)	\$ (31,200.00)	\$ (31,200.00)	\$ (31,200.00)
TOTAL CAPITAL/DEBT REQUIREMENT			\$ (70,462.00)	\$ (2,899,595.00)	\$ (4,051,200.00)	\$ (4,051,200.00)
Add Depreciation			\$ 124,098.00	\$ -	\$ 125,000.00	\$ 125,000.00
Net Income/Loss			\$ (223,433.84)	\$ 934.02	\$ (58,778.00)	\$ 38,060.00
Project Borrowing/Debt Proceeds			\$ 4,300,000.00	\$ -	\$ -	\$ -
OPERATING & CAPITAL NET POSITION			\$ 4,130,202.16	\$ (2,898,660.98)	\$ (3,984,978.00)	\$ (3,888,140.00)

2024 Amended Budget - Sewer Fund 52

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Original Budget	2024 Revised Budget
Budgeted Revenue:	\$ 279,411.12	\$ 294,465.55	\$ 286,950.14	\$ 320,062.13	\$ 363,000.00	\$ 341,500.00
Budgeted Expense:	\$ 286,563.95	\$ 282,902.98	\$ 408,069.13	\$ 291,885.72	\$ 446,500.00	\$ 471,800.00
Budget Totals:	\$ (7,152.83)	\$ 11,562.57	\$ (121,118.99)	\$ 28,176.41	\$ (83,500.00)	\$ (130,300.00)
Income:						
Total Operating Income	\$ 268,970.03	\$ 284,229.47	\$ 285,846.81	\$ 314,060.13	\$ 337,000.00	\$ 335,500.00
Total Non-Operating income	\$ 10,441.09	\$ 10,236.08	\$ 1,103.33	\$ 6,002.00	\$ 26,000.00	\$ 6,000.00
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 279,411.12	\$ 294,465.55	\$ 286,950.14	\$ 320,062.13	\$ 363,000.00	\$ 341,500.00
Expenses:						
Total Operating expense	\$ 275,615.63	\$ 272,962.50	\$ 398,806.41	\$ 283,329.00	\$ 420,500.00	\$ 445,800.00
Total Non-Operating expense	\$ 10,948.32	\$ 9,940.48	\$ 9,262.72	\$ 8,556.72	\$ 10,000.00	\$ 10,000.00
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00	\$ 16,000.00
Total Expenses	\$ 286,563.95	\$ 282,902.98	\$ 408,069.13	\$ 291,885.72	\$ 446,500.00	\$ 471,800.00
Change in Net Position	\$ (7,152.83)	\$ 11,562.57	\$ (121,118.99)	\$ 28,176.41	\$ (83,500.00)	\$ (130,300.00)
CAPITAL BUDGET ITEMS						
2018 Debt Service Principal			\$ (20,000.00)	\$ (20,800.00)	\$ (20,800.00)	\$ (20,800.00)
2004 Final Principal Payment			\$ (20,000.00)	\$ -	\$ -	\$ -
TOTAL CAPITAL/DEBT REQUIREMENT			\$ (40,000.00)	\$ (20,800.00)	\$ (20,800.00)	\$ (20,800.00)
Add Depreciation			\$ 107,436.00	\$ -	\$ 111,000.00	\$ 111,000.00
Net Income/Loss			\$ (121,118.99)	\$ 28,176.41	\$ (83,500.00)	\$ (130,300.00)
Project Borrowing/Debt Proceeds			\$ -	\$ -	\$ -	\$ -
END NET POSITION			\$ (53,682.99)	\$ 7,376.41	\$ 6,700.00	\$ (40,100.00)

2024 Amended Budget - Rodeo Fund 59

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Original Budget	2024 Revised Budget
Budgeted Revenue:	\$ 452,485.21	\$ 573,246.23	\$ 1,066,832.82	\$ 1,260,258.04	\$ 1,039,500.00	\$ 1,535,000.00
Budgeted Expense:	\$ 514,149.60	\$ 664,099.43	\$ 792,040.01	\$ 421,775.15	\$ 803,600.00	\$ 998,150.00
Budget Totals:	\$ (61,664.39)	\$ (90,853.20)	\$ 274,792.81	\$ 838,482.89	\$ 235,900.00	\$ 536,850.00
Income:						
Total Operating Income	\$ 374,528.23	\$ 572,665.07	\$ 831,656.84	\$ 1,260,255.51	\$ 964,500.00	\$ 1,345,000.00
Total Non-Operating Income	\$ 77,956.98	\$ 581.16	\$ 235,175.98	\$ 2.53	\$ 75,000.00	\$ 190,000.00
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 452,485.21	\$ 573,246.23	\$ 1,066,832.82	\$ 1,260,258.04	\$ 1,039,500.00	\$ 1,535,000.00
Expenses:						
Total Operating expense	\$ 357,149.60	\$ 508,436.43	\$ 696,440.01	\$ 421,775.15	\$ 803,600.00	\$ 998,150.00
Total Non-Operating expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 157,000.00	\$ 155,663.00	\$ 95,600.00	\$ -	\$ -	\$ -
Total Expenses	\$ 514,149.60	\$ 664,099.43	\$ 792,040.01	\$ 421,775.15	\$ 803,600.00	\$ 998,150.00
Change in Net Position	\$ (61,664.39)	\$ (90,853.20)	\$ 274,792.81	\$ 838,482.89	\$ 235,900.00	\$ 536,850.00