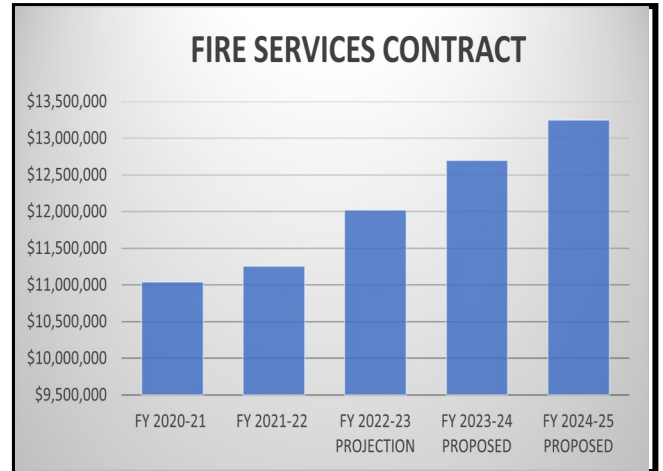
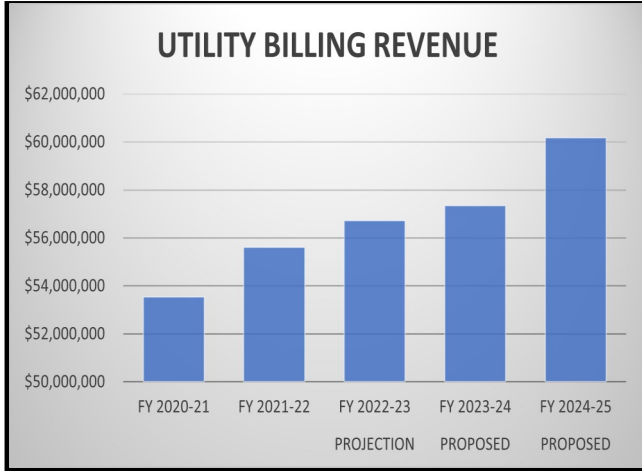


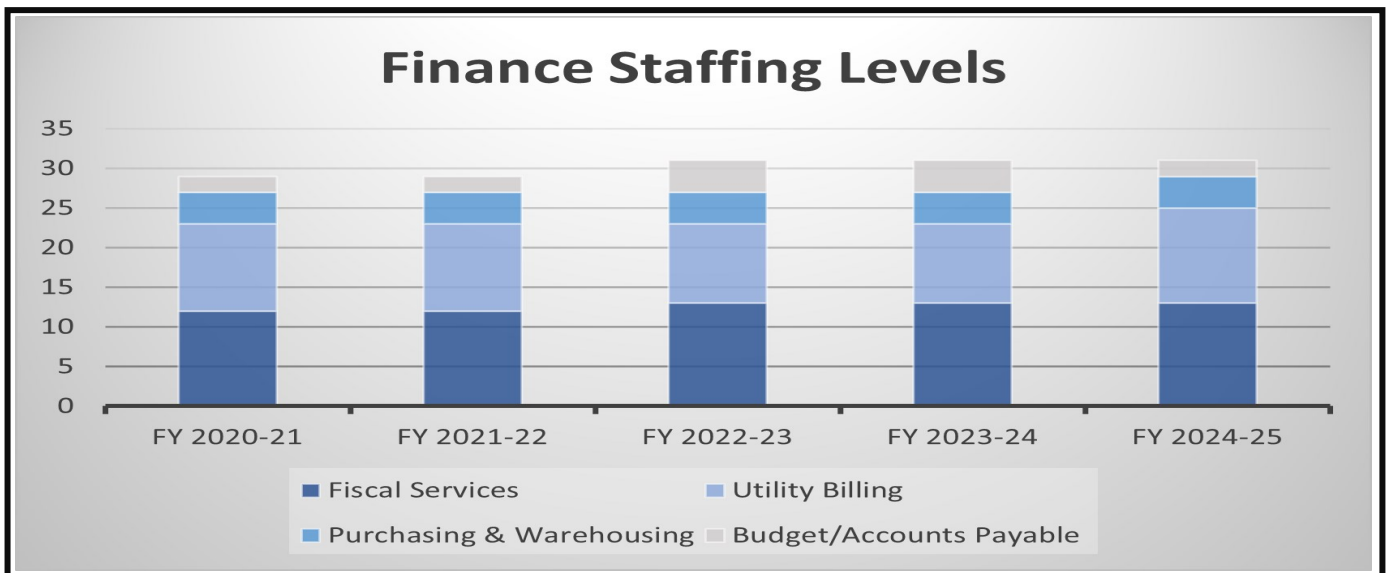


# FY 2023-24 & 2024-25

## Finance Department Overview



	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Expenditure Summary	Actual	Budget	Projected	Proposed	Proposed
Personnel Services	3,162,211	3,512,460	3,345,612	4,113,610	4,084,544
Maintenance & Operations	12,449,890	13,863,515	13,350,452	14,937,414	14,935,408
Allocated Costs	776,376	885,222	885,222	1,095,595	1,008,713
Capital Outlay/Improvements	0	8,500	0	44,500	8,500
Capital and Non-Capital Projects	844,702	559,069	284,453	377,000	377,000
<b>Totals</b>	<b>\$17,233,179</b>	<b>\$18,828,766</b>	<b>\$17,865,739</b>	<b>\$20,568,119</b>	<b>\$20,414,165</b>





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## FINANCE DEPARTMENT

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### **Description**

The Finance Department manages the fiscal operations of the City and maintains financial records in conformance with generally accepted accounting principles and in compliance with State and Federal laws. The Department's primary functions include maintaining effective systems for financial planning, disbursement control, budget development and implementation, budget monitoring, revenue administration, accounting and reporting, cash management, long-term debt administration, redevelopment accounting, purchasing, payroll, investing and utility billing.

The Finance Department is divided into the Fiscal & Accounting Services Divisions, whose purpose it is to develop, enhance, and manage a sound financial structure, enabling the City to provide quality services to the community while effectively controlling and monitoring the receipt and disbursement of public funds. The Purchasing/Warehouse Division procures equipment, supplies, and services at the most competitive prices, for all City departments, while remaining within State and municipal procurement regulations and guidelines. The Utility Billing Services Division collects funds to support the operations of the City's water, sewer, and storm drain systems, along with collecting funds for contracted sewage treatment, refuse collection, recycling, street sweeping services, and business licenses.

### **Department Mission Statement**

To provide quality service to both our internal and external customers with the highest level of efficiency and timeliness, while providing careful management of our financial resources.

### **Proposed Goals for FY 2023-24 & 2024-25**

### **STRATEGIC ISSUES**

#### **Financial Stability:**

Timely complete the City's Audited Annual Comprehensive Financial Report (ACFR) and submittals to the Government Finance Officers Association (GFOA) for the annual Excellence in Financial Reporting Awards Program.

Manage the City's Investment Portfolio achieving the key performance matrix of Safety, Liquidity, and Yield. The focus is on achieving the highest possible return on investment while adhering to the City established Investment Policy.

Meet quarterly with the Council Investment Committee to discuss the City's Investment Portfolio, the current investment climate, and opportunities to improve the City's goal of safety, liquidity, and yield on available cash holdings.

Provide timely financial information and support to City Council and other City departments necessary to maintain effective and efficient practices and management of the City's financial resources. Perform regular review of City revenue trends, along with a mid-year report of citywide financial operations to City Council.

#### **Responsible Long-Range Planning:**

Timely produce a Mid-Year Budget Update for the 2<sup>nd</sup> year of the 2-year Budget. The update will provide requested changes as a result of updated Council goals, changes in current economic conditions, or other known financial changes.

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## Finance Department - Goals and Accomplishments

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Review the possibility of establishing a 115 Trust to prefund the City's Other Post Employment Benefits (OPEB) in order to place the City of Chino in a more secure financial position.

Develop new utility rates in preparation for the adoption of a new 5-year rate model to be implemented via the required Proposition 218 process with rates effective July 1, 2024.

### **Effective Technology:**

Continue to enhance the performance and efficiency of technology associated with the City's utility system. This includes automated utility billing processes, radio read water metering, utilization of water usage phone app, and water leak detection capabilities.

### **Accomplishments and/or Status of Adopted Goals for FY 2022-23**

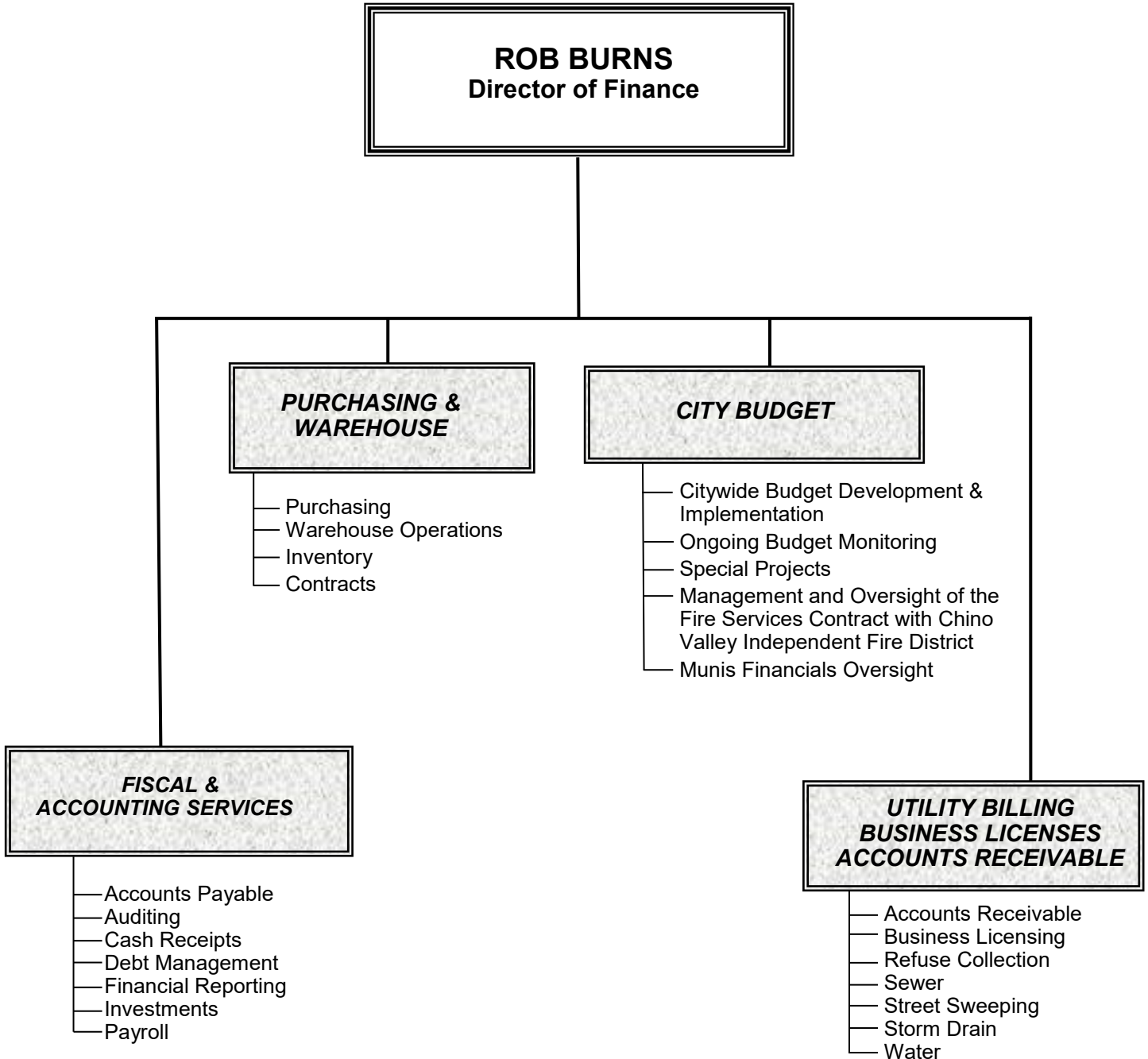
Completed the City's Audited Comprehensive Annual Financial Report (ACFR) and submittals to the Government Finance Officers Association (GFOA) for the annual Excellence in Financial Reporting Awards Program.

Completed a City Budget that incorporates sensible revenues streams, reasonable spending estimates, and sound reserve levels in order to provide a fiscally responsible approach to managing the City's resources.

Completed all financial information and support to City Council and other City departments necessary to maintain effective and efficient practices and management of the City's financial resources. Performed regular review of City revenue trends, along with a mid-year report of citywide financial operations to City Council.

Produced a City Budget that incorporates sensible revenues streams, reasonable spending estimates, and sound reserve levels in order to provide a fiscally responsible approach to managing the City's resources. During Fiscal Year 2022-23 prepared for adoption by City Council a 2-year budget that includes Fiscal Years 2023-24 and 2024-25.

# Finance Department





# FINANCE - Expenditure Summary

FY 2024



## Department Summary

Expenditure Summary	FY 2022 Actual	FY 2023 Budget	FY 2023 Projection	FY 2024 Proposed	FY 2025 Proposed	\$\$ Inc/Dec	%
Personnel Services	3,162,211	3,512,460	3,345,612	4,113,610	4,084,544	601,150	17.1%
Maintenance & Operations	12,449,890	13,863,515	13,350,452	14,937,414	14,935,408	1,073,899	7.7%
Allocated Costs	776,376	885,222	885,222	1,095,595	1,008,713	210,373	23.8%
Capital Outlay/Improvements	0	8,500	0	44,500	8,500	36,000	423.5%
Capital and Non-Capital Projects	844,702	559,069	284,453	377,000	377,000	-182,069	-48.3%
	<b>\$17,233,179</b>	<b>\$18,828,766</b>	<b>\$17,865,739</b>	<b>\$20,568,119</b>	<b>\$20,414,165</b>	<b>1,739,353</b>	<b>8.5%</b>

## Department Programs

### Program 1003000: FISCAL SERVICES

Expenditure Summary	FY 2022 Actual	FY 2023 Budget	FY 2023 Projection	FY 2024 Proposed	FY 2025 Proposed	\$\$ Inc/Dec	%
Personnel Services	1,419,566	1,607,773	1,495,587	2,107,972	2,092,147	500,199	31.1%
Maintenance & Operations	606,347	765,100	601,686	1,208,491	683,485	443,391	58.0%
Allocated Costs	187,073	234,365	234,365	320,202	286,430	85,837	36.6%
Capital and Non-Capital Projects	124,509	182,240	128,453	182,000	182,000	-240	-0.1%
	<b>\$2,337,495</b>	<b>\$2,789,478</b>	<b>\$2,460,091</b>	<b>\$3,818,665</b>	<b>\$3,244,062</b>	<b>1,029,187</b>	<b>27.0%</b>

### Program 10030001: OMNITRANS PROGRAM

Expenditure Summary	FY 2022 Actual	FY 2023 Budget	FY 2023 Projection	FY 2024 Proposed	FY 2025 Proposed	\$\$ Inc/Dec	%
Maintenance & Operations	12,898	15,000	11,000	15,000	15,000	0	0.0%
	<b>\$12,898</b>	<b>\$15,000</b>	<b>\$11,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>0</b>	<b>0.0%</b>



# FINANCE - Expenditure Summary

FY 2024



## Department Programs

### Program 1003010: PURCHASING

<u>Expenditure Summary</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2023 Projection</u>	<u>FY 2024 Proposed</u>	<u>FY 2025 Proposed</u>	<u>\$\$ Inc/Dec</u>	<u>%</u>
Personnel Services	350,785	360,661	338,858	373,178	368,898	12,517	3.5%
Maintenance & Operations	2,475	17,172	16,605	7,480	7,530	-9,692	-56.4%
Allocated Costs	50,722	58,670	58,670	64,600	56,026	5,930	10.1%
Capital and Non-Capital Projects	1,284	0	0	0	0	0	0.0%
	<b>\$405,266</b>	<b>\$436,503</b>	<b>\$414,133</b>	<b>\$445,258</b>	<b>\$432,454</b>	<b>8,755</b>	<b>2.0%</b>

### Program 1003020: FIRE SERVICES

<u>Expenditure Summary</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2023 Projection</u>	<u>FY 2024 Proposed</u>	<u>FY 2025 Proposed</u>	<u>\$\$ Inc/Dec</u>	<u>%</u>
Maintenance & Operations	11,255,485	12,100,000	12,021,811	12,700,000	13,250,000	600,000	5.0%
	<b>\$11,255,485</b>	<b>\$12,100,000</b>	<b>\$12,021,811</b>	<b>\$12,700,000</b>	<b>\$13,250,000</b>	<b>600,000</b>	<b>4.7%</b>

### Program 1003040: CARES ACT

<u>Expenditure Summary</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2023 Projection</u>	<u>FY 2024 Proposed</u>	<u>FY 2025 Proposed</u>	<u>\$\$ Inc/Dec</u>	<u>%</u>
Capital and Non-Capital Projects	10,476	0	0	0	0	0	0.0%
	<b>\$10,476</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>0.0%</b>



# FINANCE - Expenditure Summary

FY 2024



## Department Programs

### Program 5203100: WATER BILLING

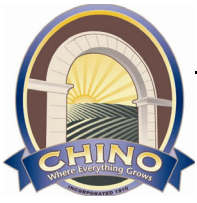
<u>Expenditure Summary</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2023 Projection</u>	<u>FY 2024 Proposed</u>	<u>FY 2025 Proposed</u>	<u>\$\$ Inc/Dec</u>	<u>%</u>
Personnel Services	825,517	909,757	889,833	959,317	953,006	49,560	5.4%
Maintenance & Operations	416,173	657,431	514,189	783,727	757,410	126,296	19.2%
Allocated Costs	403,317	437,745	437,745	494,900	456,638	57,155	13.1%
Capital Outlay/Improvements	0	8,500	0	44,500	8,500	36,000	423.5%
Capital and Non-Capital Projects	589,908	195,000	156,000	195,000	195,000	0	0.0%
	<b>\$2,234,915</b>	<b>\$2,208,433</b>	<b>\$1,997,767</b>	<b>\$2,477,444</b>	<b>\$2,370,554</b>	<b>269,011</b>	<b>10.9%</b>

### Program 5303110: SEWER BILLING

<u>Expenditure Summary</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2023 Projection</u>	<u>FY 2024 Proposed</u>	<u>FY 2025 Proposed</u>	<u>\$\$ Inc/Dec</u>	<u>%</u>
Personnel Services	128,867	143,768	141,459	155,894	155,249	12,126	8.4%
Maintenance & Operations	60,196	120,035	64,865	90,875	85,950	-29,160	-24.3%
Allocated Costs	27,503	31,951	31,951	50,905	49,337	18,954	59.3%
Capital and Non-Capital Projects	115,021	181,829	0	0	0	-181,829	0.0%
	<b>\$331,587</b>	<b>\$477,583</b>	<b>\$238,275</b>	<b>\$297,674</b>	<b>\$290,536</b>	<b>-179,909</b>	<b>-60.4%</b>

### Program 5403120: STORM DRAIN BILLING

<u>Expenditure Summary</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2023 Projection</u>	<u>FY 2024 Proposed</u>	<u>FY 2025 Proposed</u>	<u>\$\$ Inc/Dec</u>	<u>%</u>
Personnel Services	130,718	145,352	143,176	157,866	157,199	12,514	8.6%
Maintenance & Operations	20,067	39,120	22,623	27,300	28,135	-11,820	-30.2%
Allocated Costs	25,323	28,314	28,314	50,055	48,590	21,741	76.8%
Capital and Non-Capital Projects	1,132	0	0	0	0	0	0.0%
	<b>\$177,240</b>	<b>\$212,786</b>	<b>\$194,113</b>	<b>\$235,221</b>	<b>\$233,924</b>	<b>22,435</b>	<b>9.5%</b>



# FINANCE - Expenditure Summary

FY 2024



## Department Programs

### Program 5503130: REFUSE BILLING

<u>Expenditure Summary</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>FY 2023 Projection</u>	<u>FY 2024 Proposed</u>	<u>FY 2025 Proposed</u>	<u>\$\$ Inc/-Dec</u>	<u>%</u>
Personnel Services	306,758	345,149	336,699	359,383	358,045	14,234	4.1%
Maintenance & Operations	76,249	149,657	97,673	104,541	107,898	-45,116	-30.1%
Allocated Costs	82,438	94,177	94,177	114,933	111,692	20,756	22.0%
Capital and Non-Capital Projects	2,372	0	0	0	0	0	0.0%
	<b><u>\$467,817</u></b>	<b><u>\$588,983</u></b>	<b><u>\$528,549</u></b>	<b><u>\$578,857</u></b>	<b><u>\$577,635</u></b>	<b><u>-10,126</u></b>	<b><u>-1.7%</u></b>



**FINANCE**  
**FISCAL SERVICES**  
**Program: 1003000**



Obj/Prj No.	Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Proposed	FY 2025 Proposed
<b>Personnel Services</b>						
41000	Full-Time Salaries	780,678	891,397	785,000	1,183,392	1,208,549
41010	Part-Time Salaries	95,758	135,189	118,800	142,541	145,383
41020	Over-Time Salaries	5,843	1,000	11,600	1,000	1,000
41030	Temporary Services	238	0	0	0	0
41070	Employee Svcs Allocated	537,049	580,187	580,187	781,039	737,215
	<b>Subtotal</b>	<b>1,419,566</b>	<b>1,607,773</b>	<b>1,495,587</b>	<b>2,107,972</b>	<b>2,092,147</b>
<b>Maintenance &amp; Operations</b>						
43000	Office Supplies	4,838	6,000	3,995	6,200	6,700
43030	Postage	9,496	9,800	9,400	9,500	10,275
43050	Operate Equip/Prgm Supplies	872	2,500	0	2,500	2,500
43060	Computer Equipment <5000	322	0	0	0	0
43120	CAsh Register Shortage	21	200	0	200	200
43140	Bad Debt Expense	0	160,000	0	160,000	5,000
43200	Advertisement/ Legal Notices	1,334	4,000	1,586	4,000	4,000
43210	Printing & Binding	10,922	12,000	8,656	13,100	13,400
43310	Dues & Publications	2,814	4,300	2,927	4,280	4,480
43315	Mileage Reimbursement	0	100	66	100	100
43320	Training/Education/Mtgs	2,568	7,200	3,544	8,300	7,200
43500	City Atty Services	5,417	7,000	5,098	7,000	7,000
43515	Financial Services	384,919	385,000	385,000	773,236	453,510
43525	Trustee Service Fees	23,250	26,250	24,250	26,250	28,250
43540	County Administration Fees	132,936	130,000	132,936	133,000	135,000
43580	Maint/Contract Repair Svcs	736	750	800	825	870
43650	Other Contractual	25,902	10,000	23,428	60,000	5,000
	<b>Subtotal</b>	<b>606,347</b>	<b>765,100</b>	<b>601,686</b>	<b>1,208,491</b>	<b>683,485</b>
<b>Allocated Services</b>						
46000	Central Services Allocated	39,026	69,991	69,991	78,228	66,254
46010	Insurance Allocated	65,687	72,251	72,251	103,958	101,766
46020	Building Allocated	82,360	92,123	92,123	138,016	118,410
	<b>Subtotal</b>	<b>187,073</b>	<b>234,365</b>	<b>234,365</b>	<b>320,202</b>	<b>286,430</b>



**FINANCE**  
**FISCAL SERVICES**  
**Program: 1003000**



Obj/Prj No.	Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Proposed	FY 2025 Proposed
<b>Capital and Non-Capital Projects</b>						
N3201	CFD 2020-1	0	0	6,644	0	0
N3211	CFD 2021-1 K.B. Home (Appesetche)	0	0	7,890	0	0
N3221	CFD 2022-1 Kb Homes (Falloncrest)	0	0	41,342	0	0
N3305	CFD 2003-3 I.A. 5	0	240	5,438	0	0
N3308	CFD 2003-3 I.A. 8	55,000	0	0	0	0
N3309	CFD 2003-3 I.A. 9	9,424	0	63,500	0	0
N3310	CFD 2003-3 I.A. 10	46,361	0	3,639	0	0
N3998	CFD Formations	0	32,000	0	32,000	32,000
N3999	CFD Budget	0	150,000	0	150,000	150,000
N4005	C.O.V.I.D.-19	13,724	0	0	0	0
<b>Subtotal</b>		<b>124,509</b>	<b>182,240</b>	<b>128,453</b>	<b>182,000</b>	<b>182,000</b>
<b>Total</b>		<b>2,337,495</b>	<b>2,789,478</b>	<b>2,460,091</b>	<b>3,818,665</b>	<b>3,244,062</b>

**Finance Department**  
Program: Fiscal & Accounting Services - 1003000

**Code Explanation**

- Code 41000: Provides for full-time salaries.  
FY 2023-24 Increase is due to addition of Deputy Director position, COLA increase and adjusting allocation of staff.
- Code 41010: Provides for part-time salaries.  
FY 2023-24 Increase is due to COLA and merit increases.
- Code 41020: Provides for overtime salaries.  
FY 2023-24 Decrease is due to vacancy being filled.
- Code 41070: Provides for Employee allocation.
- Code 43000: Provides for general office supplies, accounts payable special size envelopes, payroll security envelopes, etc.  
FY 2024-25 Increase is due to rising costs of supplies
- Code 43030: Provides postage for Fiscal and Accounting Services, Business Licenses and Accounts Receivable invoicing.  
FY 2024-25 Increase is due to anticipated rate adjustment
- Code 43050: Provides (\$2,500) for purchase of ergonomic equipment (\$2,000), as well as the replacement of general office equipment (\$500) if needed.
- Code 43120: Provides for recording of cash registers shortages from all City departments, except fund 330.
- Code 43140: Provides for necessary write-offs of uncollectible accounts receivable in the General Fund.  
FY 2024-25 Decrease is due to the write-off of an accumulation of prior year uncollectable accounts receivable for DUI accident cost reimbursements, disturbance of the peace cost reimbursements, false alarm fees, etc. in FY 23-24
- Code 43200: Provides for legal notices for public hearings on special business permits and a summary of the State Controller's report.
- Code 43210: Provides for printing of check stock, business cards, business license forms, accounts receivable forms, annual financial statements and the budget.  
FY 2023-24 Increase is due to rising costs to process Budget Book and printing of envelopes with City logo
- Code 43310: Provides for dues to professional organizations such as CSMFO, GFOA, and CMRTA, subscriptions to payroll newsletters, publications, and subscriptions for fictitious names applications.
- Code 43315: Provides for mileage reimbursement.
- Code 43320: Provides (\$7,750) funds for local professional finance training seminars (\$5,000), and finance officer association workshops (\$2,750). This training provides staff with information on current issues in municipal finance and treasury functions.  
FY 2023-24 Increase is due to two people attending the CMRTA Conference. Since one person is new, it is beneficial for both Business License staff to attend.  
FY 2024-25 Decrease is due to only one person to the CMRTA Conference

## Finance Department

### Program: Fiscal & Accounting Services – 1003000 (Continued)

#### Code Explanation

- Code 43500: Provides for City Attorney services related to Finance matters. Decrease in FY 22-23 is due to less anticipated use of City Attorney Services.
- Code 43515: Provides (\$773,236) for annual financial audit (\$62,500), banking services (\$92,500), sales and property tax audits/unanticipated recovery costs (\$423,766), armored carrier services (\$25,000) and other services (\$55,970). Also includes community facilities district (CFD) administration (\$113,500) that is recovered through annual assessment revenues.  
 FY 2023-24 Increase is primarily due to one-time payment (\$342,766) associated with property tax recovery costs.  
 FY 2024-25 Decrease is due to one-time payment in FY 23-24.
- Code 43525: Represents trustee fees for Special Tax Bonds: CFD 99-1 and CFD 2000-1; CFD 2001-1; CFD 2003-1; CFD 2003-2; CFD 2003-3 Improvement Area 1, 2, 5, 6, 7, 8 and 9; CFD 2003-4; CFD 2005-1 Improvement Area 1, 2,3,4; CFD 2005-2; CFD 2006-1, CFD 2006-2; CFD 2006-3, CFD 2009-1, CFD 2016-1, 2016-2, 2019-1 and 2020-1 (Services Only) as well as PFA 2015, 2016, 2019 and 2021A. These fees are recovered through assessment revenue.  
 FY 2024-25 Increase is due to the addition of two new CFD's.
- Code 43540: Represents the cost charged by the County for the administration of property tax revenue.
- Code 43580: Provides (\$850) for maintenance of Finance equipment, such as coin sorter (\$425), and bill counter (\$425).  
 FY 2023-24 Increase is due to the rising cost of maintenance for the coin and currency sorting machines.
- Code 43650: Provides (\$60,000) for fees for online collection search services (\$5,000), User Fee Study (\$25,000) and GASB Consulting Services (\$30,000).  
 FY 2023-24 Increase is due to the User Fee Study being extended and consulting services for GASB 87, 94 and 96 implementations.
- Code 46000: Provides for Central Services allocation.
- Code 46010: Provides for Insurance allocation.
- Code 46020: Provides for Building allocation.
- Code 48045: Provides for purchase of new software.
- Project N3998: Provides for the financial costs related to the annexation into an existing services Community Facilities District (CFD). Expenses are fully off set by revenue from the developer.
- Project N3999: Provides for the financial costs related to the startup formation of 3 Community Facilities Districts (CFD). Expenses are fully off set by revenue from the developer.



**FINANCE**  
**OMNITRANS PROGRAM**  
 Program: 10030001



Obj/Prj No.	Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Proposed	FY 2025 Proposed
	<b>Maintenance &amp; Operations</b>					
43300	Refund-Reimburse-Sponsorship	12,898	15,000	11,000	15,000	15,000
	<b>Subtotal</b>	<b>12,898</b>	<b>15,000</b>	<b>11,000</b>	<b>15,000</b>	<b>15,000</b>
	<b>Total</b>	<b>12,898</b>	<b>15,000</b>	<b>11,000</b>	<b>15,000</b>	<b>15,000</b>

## Finance Department

Program: Omnitrans Program - 10030001

### Code Explanation

Code 43300: Provides (\$15,000) for purchase of Omnitrans bus pass packages. The expense is fully offset by revenue from the sale of the bus passes.



**FINANCE  
PURCHASING  
Program: 1003010**



Obj/Prj No.	Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Proposed	FY 2025 Proposed
<b>Personnel Services</b>						
41000	Full-Time Salaries	202,948	204,737	182,934	224,806	229,129
41070	Employee Svcs Allocated	147,837	155,924	155,924	148,372	139,769
	<b>Subtotal</b>	<b>350,785</b>	<b>360,661</b>	<b>338,858</b>	<b>373,178</b>	<b>368,898</b>
<b>Maintenance &amp; Operations</b>						
43000	Office Supplies	101	350	350	400	450
43040	Uniforms	533	600	751	800	800
43050	Operate Equip/Prgm Supplies	1,178	800	702	600	600
43210	Printing & Binding	0	350	41	400	400
43310	Dues & Publications	648	800	712	570	570
43315	Mileage Reimbursement	15	484	483	210	210
43320	Training/Education/Mtgs	0	3,788	3,566	4,000	4,000
43515	Financial Services	0	0	0	500	500
43650	Other Contractual	0	10,000	10,000	0	0
	<b>Subtotal</b>	<b>2,475</b>	<b>17,172</b>	<b>16,605</b>	<b>7,480</b>	<b>7,530</b>
<b>Allocated Services</b>						
46000	Central Services Allocated	7,491	12,328	12,328	9,583	9,343
46010	Insurance Allocated	16,556	18,036	18,036	18,775	18,218
46020	Building Allocated	13,449	14,998	14,998	17,449	14,403
46030	Vehicle Allocated	13,226	13,308	13,308	18,793	14,062
	<b>Subtotal</b>	<b>50,722</b>	<b>58,670</b>	<b>58,670</b>	<b>64,600</b>	<b>56,026</b>
<b>Capital and Non-Capital Projects</b>						
N4005	C.O.V.I.D.-19	1,284	0	0	0	0
	<b>Subtotal</b>	<b>1,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>405,266</b>	<b>436,503</b>	<b>414,133</b>	<b>445,258</b>	<b>432,454</b>

## Finance Department

### Program: Purchasing/Warehouse - 1003010

#### Code Explanation

- Code 41000: Provides salaries for four full-time employees.  
FY 2023-24 Increase is due to COLA and merit increases.
- Code 41070: Provides for Employee allocation.
- Code 43000: Provides office supplies for general operation and preparation of bid proposals. Decrease in FY 22-23 is due to less anticipated supply needs.  
FY 2023-24 Increase is due to additional supply needs  
FY 2024-25 Increase is due to rising costs of supplies
- Code 43040: Provides for uniforms and related apparel for Warehouse Staff.  
FY 2023-24 Increase is due to transition from T-Shirts to Polo Shirts
- Code 43050: Provides (\$600) for anticipated replacement of general office equipment supplies, if needed.  
FY 2023-24 Decrease is due to shelf cart needed in FY 22-23
- Code 43210: Provides for printing of business cards, department signs and creating notepads.  
FY 2023-24 Increase is due to the anticipated need for creating notepads using obsolete letterhead.
- Code 43310: Provides contract and specification publications, professional memberships that provide professional development materials for purchasing staff. (CAPPO, NGIP).  
FY 2023-24 Decrease is due to the elimination of the City's Sam's Club membership.
- Code 43315: Provides for mileage reimbursement.  
FY 2023-24 Decrease is due to CAPPO Conference being in Southern California
- Code 43320: Provides (\$4,000) for local professional training seminars (\$3,400), certifications (\$600) and association meetings, which provide information on current issues facing purchasing and contract administration.  
FY 2023-24 Increase is due to the addition of the CPP Certification
- Code 43515: Provides for the submittal of award applications.  
FY 2023-24 Increase is due to the first year of submitting the AEP Award application
- Code 43650 Provides for the use of a Procurement Consultant  
FY 2023-24 Decrease is due to consultant no longer being utilized
- Code 46000: Provides for Central Services allocation.
- Code 46010: Provides for Insurance allocation.
- Code 46020: Provides for Building allocation.
- Code 46030: Provides for Vehicle allocation.



**FINANCE**  
**FIRE SERVICES**  
**Program: 1003020**



Obj/Prj No.	Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Proposed	FY 2025 Proposed
	<b>Maintenance &amp; Operations</b>					
43650	Other Contractual	11,255,485	12,100,000	12,021,811	12,700,000	13,250,000
	<b>Subtotal</b>	<b>11,255,485</b>	<b>12,100,000</b>	<b>12,021,811</b>	<b>12,700,000</b>	<b>13,250,000</b>
	<b>Total</b>	<b>11,255,485</b>	<b>12,100,000</b>	<b>12,021,811</b>	<b>12,700,000</b>	<b>13,250,000</b>

**Finance Department**

**Agency: Chino Valley Independent Fire District (CVIFD)**

**Program: Fire Services - 1003020**

**Code Explanation**

Code 43650: Provides (\$13,250,000) for the annual contractual payments to Chino Valley Independent Fire District. The contract payments are based on property values.  
FY 2023-24 Increase is due to the projected increase in property values in the City of Chino.



**FINANCE  
CARES ACT  
Program: 1003040**



Obj/Prj No.	Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Proposed	FY 2025 Proposed
<b>Capital and Non-Capital Projects</b>						
G4064	C.A.R.E.S. Act Fed Infrast Grant	5,238	0	0	0	0
N4064	C.A.R.E.S. Act Match-G4064	5,238	0	0	0	0
<b>Subtotal</b>		<b>10,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>		<b>10,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Finance Department**  
Sub-Program: CARES Act Program - 1003040

**Code Explanation**

Project G4064: The grant was completed.

Project N4064 The grant was completed.



**FINANCE**  
**WATER BILLING**  
**Program: 5203100**



Obj/Prj No.	Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Proposed	FY 2025 Proposed
<b>Personnel Services</b>						
41000	Full-Time Salaries	491,445	547,307	513,310	575,191	589,134
41010	Part-Time Salaries	6,950	0	0	0	0
41020	Over-Time Salaries	3,253	6,700	2,573	4,500	4,500
41030	Temporary Services	0	0	18,200	0	0
41070	Employee Svcs Allocated	323,869	355,750	355,750	379,626	359,372
	<b>Subtotal</b>	<b>825,517</b>	<b>909,757</b>	<b>889,833</b>	<b>959,317</b>	<b>953,006</b>
<b>Maintenance &amp; Operations</b>						
43000	Office Supplies	1,246	2,000	1,795	2,000	2,200
43030	Postage	3,671	3,000	2,363	2,196	2,379
43040	Uniforms	1,625	1,800	1,700	1,800	1,800
43050	Operate Equip/Prgm Supplies	95,777	150,000	88,236	340,000	340,000
43060	Computer Equipment <5000	427	1,000	0	1,000	1,000
43070	Software Licenses/Subscription	71,269	75,000	70,247	75,000	78,000
43140	Bad Debt Expense	0	61,000	61,000	61,000	61,000
43210	Printing & Binding	1,277	1,500	650	1,500	1,500
43320	Training/Education/Mtgs	58	5,000	0	5,000	5,000
43430	Utilities Electric	250	250	250	250	250
43500	City Atty Services	103	2,500	92	2,500	2,500
43530	Trans/Chge Card Fees	134,203	170,000	98,853	109,800	114,000
43580	Maint/Contract Repair Svcs	449	13,000	506	13,000	13,000
43650	Other Contractual	105,817	171,380	188,496	168,680	134,780
43700	Lease Principal	1	1	1	1	1
	<b>Subtotal</b>	<b>416,173</b>	<b>657,431</b>	<b>514,189</b>	<b>783,727</b>	<b>757,410</b>
<b>Allocated Services</b>						
46000	Central Services Allocated	31,953	53,738	53,738	48,996	46,917
46010	Insurance Allocated	42,379	45,056	45,056	52,829	50,918
46020	Building Allocated	58,054	62,590	62,590	79,745	70,336
46030	Vehicle Allocated	66,166	67,501	67,501	94,010	70,346
46040	General Overhead	170,079	173,481	173,481	150,061	149,241
46050	Department Overhead	34,686	35,379	35,379	69,259	68,880
	<b>Subtotal</b>	<b>403,317</b>	<b>437,745</b>	<b>437,745</b>	<b>494,900</b>	<b>456,638</b>
<b>Capital Outlay/Improvements</b>						
48050	Communication Equipment	0	8,500	0	44,500	8,500
	<b>Subtotal</b>	<b>0</b>	<b>8,500</b>	<b>0</b>	<b>44,500</b>	<b>8,500</b>



**FINANCE**  
**WATER BILLING**  
**Program: 5203100**



Obj/Prj No.	Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Proposed	FY 2025 Proposed
<b>Capital and Non-Capital Projects</b>						
G4067	CA Water Arrearage Payment Prgm	340,803	0	0	0	0
N3100	Water Meters-New Development	211,157	195,000	156,000	195,000	195,000
N3701	Retrofit Cycle 3	30,435	0	0	0	0
N4005	C.O.V.I.D.-19	7,513	0	0	0	0
	<b>Subtotal</b>	<b>589,908</b>	<b>195,000</b>	<b>156,000</b>	<b>195,000</b>	<b>195,000</b>
	<b>Total</b>	<b>2,234,915</b>	<b>2,208,433</b>	<b>1,997,767</b>	<b>2,477,444</b>	<b>2,370,554</b>

**Finance Department**  
Sub-Program: Utility Billing/Water Services - 5203100

**Code Explanation**

- Code 41000: Provides for full-time salaries.  
FY 2023-24 Increase is due to COLA and merit increases.
- Code 41020: Provides for overtime salaries.  
FY 2023-24 Decrease is due to less need for regular overtime.
- Code 41030: Provides for utilization of temporary services on an as needed basis.  
FY 2023-24 Decrease is due to need for temporary services ending in FY 22-23.
- Code 41070: Provides for Employee allocation.
- Code 43000: Provides for pro-rata cost of Utility Billing miscellaneous office supplies.  
FY 2024-25 Increase is due to rising costs of supplies
- Code 43030: Represents pro-rata cost of Utility Billing postage for normal correspondence, and costs associated with shipping meter reading equipment out for repair.  
FY 2023-24 Decrease is due to mailing of notices mandated by the State no longer being required  
FY 2024-25 Increase is due to anticipated rate increase.
- Code 43040: Provides for uniforms and authorized work apparel for 3 Customer Service Representatives.
- Code 43050: Provides (\$340,000) for purchase of residential and commercial replacement water meters (\$250,000); equipment needed to maintain meters read by Customer Service Representatives (\$70,000); cost of Utility Billing replacement tools for the Customer Service Representatives (\$15,000); and pro-rata cost of Utility Billing office operating equipment (\$5,000).  
FY 2023-24 Increase is due to planned water meter maintenance (\$250,000)
- Code 43060 Provides (\$1,000) for replacement of computer equipment, if needed.
- Code 43070: Provides (\$76,500) for annual software maintenance support and consulting services involving data processing (Neptune and Aqua Metric/Sensus systems).
- Code 43140: Provides for pro-rata cost of bad debt expense. Offsetting revenue will be generated from the recovery of bad debt.
- Code 43210: Represents pro-rata cost of Utility Billing printing forms used in the office (notices, misc. adjustment and service forms) and business cards. These forms are purchased on an as needed basis.
- Code 43320: Provides (\$5,000) for pro-rata cost of Utility Billing attendance at seminars or training sessions that benefit office (\$3,000) and field staff (\$2,000).
- Code 43430: Provides for tower utility costs.
- Code 43500: Provides for water related City Attorney services.
- Code 43530: Provides for pro-rata cost of Utility Billing credit card processing fees.  
FY 2023-24 Decrease reflects lower customer usage of the service.
- Code 43580: Provides (\$13,000) for 1) maintenance of hand-held and radio meter reading systems, Sensus base station, fixed radio read antennas (\$12,483), 2) maintenance of Utility Billing coin sorter and bill counter (\$517).

## Finance Department

### Sub-Program: Utility Billing/Water Services - 5203100 (Continued)

#### Code Explanation

- Code 43650: Represents (\$168,680) 1) the pro-rata cost (\$94,550) of Utility Billing outside bill printing services; the maintenance of the electronic bill presentment and payment processes; and retention of statements on line for twelve months. It includes postage costs for mailed pieces. 2) The budget also includes a pro-rata share (\$3,050) of electronic bill consolidation services; 3) pro-rata cost (\$23,180) for Integrated Voice Response (IVR) system, 4) pro-rata cost (\$40,000) of Prop 218 and 5) other services (\$7,900).  
FY 2023-24 Decrease is due to a rate study being completed in FY 22-23.  
FY 2024-25 Decrease is due to Prop 218 being completed in FY 23-24.
- Code 43700 Provides for lease cost of AML collector on City of Norco tower.
- Code 46000: Provides for Central Services allocation.
- Code 46010: Provides for Insurance allocation.
- Code 46020: Provides for Building allocation.
- Code 46030: Provides for Vehicle allocation.
- Code 46040: Provides for General Overhead.
- Code 46050: Provides for Department Overhead.
- Code 48050: Replacement of a hand-held water meter reading device and base stations as needed.  
FY 2023-24 Increase is due to the need to replace two base stations (\$36,000)
- Code N3100: Provides for purchase of water meters for new developments – residential, commercial, and recycled water meters. The expense is fully offset by revenue from the sale of meters.
- Code N3701: Provides for replacement of radio-read water meters in Cycle 3 to fixed antenna radio-read meters. This project has been completed.



**FINANCE**  
**SEWER BILLING**  
 Program: 5303110



Obj/Prj No.	Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Proposed	FY 2025 Proposed
<b>Personnel Services</b>						
41000	Full-Time Salaries	76,423	87,132	81,123	93,912	96,428
41010	Part-Time Salaries	1,341	0	0	0	0
41030	Temporary Services	0	0	3,700	0	0
41070	Employee Svcs Allocated	51,103	56,636	56,636	61,982	58,821
	<b>Subtotal</b>	<b>128,867</b>	<b>143,768</b>	<b>141,459</b>	<b>155,894</b>	<b>155,249</b>
<b>Maintenance &amp; Operations</b>						
43000	Office Supplies	236	640	421	640	670
43030	Postage	702	1,000	581	540	585
43050	Operate Equip/Prgrm Supplies	32	500	40	500	500
43140	Bad Debt Expense	0	15,000	15,000	15,000	15,000
43210	Printing & Binding	80	150	6	150	150
43320	Training/Education/Mtgs	14	1,230	0	1,230	1,230
43500	City Atty Services	0	615	82	615	615
43530	Trans/Chge Card Fees	33,001	50,000	24,308	27,000	28,000
43580	Maint/Contract Repair Svcs	110	500	119	500	500
43650	Other Contractual	26,021	50,400	24,308	44,700	38,700
	<b>Subtotal</b>	<b>60,196</b>	<b>120,035</b>	<b>64,865</b>	<b>90,875</b>	<b>85,950</b>
<b>Allocated Services</b>						
46000	Central Services Allocated	4,298	7,850	7,850	6,398	6,274
46010	Insurance Allocated	6,035	6,450	6,450	7,598	7,505
46020	Building Allocated	5,225	5,468	5,468	7,289	6,061
46040	General Overhead	10,653	10,866	10,866	20,266	20,182
46050	Department Overhead	1,292	1,317	1,317	9,354	9,315
	<b>Subtotal</b>	<b>27,503</b>	<b>31,951</b>	<b>31,951</b>	<b>50,905</b>	<b>49,337</b>
<b>Capital and Non-Capital Projects</b>						
G4068	Water Arreage Grant	113,961	181,829	0	0	0
N4005	C.O.V.I.D.-19	1,060	0	0	0	0
	<b>Subtotal</b>	<b>115,021</b>	<b>181,829</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>331,587</b>	<b>477,583</b>	<b>238,275</b>	<b>297,674</b>	<b>290,536</b>

**Finance Department**  
Sub-Program: Utility Billing/Sewer - 5303110

**Code Explanation**

- Code 41000: Provides for full-time salaries.  
FY 2023-24 Increase is due to COLA and merit increases.
- Code 41020: Provides for overtime salaries.
- Code 41030: Provides for utilization of temporary services on an as needed basis.  
FY 2023-24 Decrease is due to need for temporary services ending in FY 22-23.
- Code 41070: Provides for Employee allocation.
- Code 43000: Provides for pro-rata cost of Utility Billing miscellaneous office supplies.
- Code 43030: Represents pro-rata cost of Utility Billing postage for normal correspondence.  
FY 2023-24 Decrease is due to mailing of notices mandated by the State no longer being required  
FY 2024-25 Increase is due to anticipated rate increase.
- Code 43050: Represents pro-rata cost (\$500) of Utility Billing office equipment, if needed.
- Code 43140: Provides for pro-rata cost of bad debt expense.
- Code 43210: Represents pro-rata cost of Utility Billing printing forms used in the office correspondence.
- Code 43320: Provides for pro-rata cost (\$1,230) of Utility Billing attendance at seminars or training sessions that will benefit the office staff.
- Code 43500: Provides for City Attorney services.
- Code 43530: Provides for pro-rata cost of Utility Billing credit card processing fees. |  
FY 2023-24 Decrease reflects lower customer usage of the service.
- Code 43580: Provides for pro-rata cost (\$500) of Utility Billing maintenance of coin sorter and bill counter, etc.
- Code 43650: Represents (\$44,700) 1) the pro-rata cost (\$23,250) of Utility Billing outside bill printing services; the maintenance of the electronic bill presentment and payment processes; and retention of statements online for twelve months. It includes postage costs for mailed pieces. 2) The budget also includes a pro-rata share (\$750) of electronic bill consolidation services, 3) pro-rata cost (\$5,700) for Integrated Voice Response (IVR) system. 4) pro-rata cost (\$7,500) of Prop 218 and 5) other services (\$7,500).  
FY 2023-24 Decrease is due to rate study being completed in FY 22-23.  
FY 2024-25 Decrease is due to Prop 218 being completed in FY 23-24.
- Code 46000: Provides for Central Services allocation.
- Code 46010: Provides for Insurance allocation.
- Code 46020: Provides for Building allocation.
- Code 46040: Provides for General Overhead.
- Code 46050: Provides for Department Overhead.



**FINANCE**  
**STORM DRAIN BILLING**  
 Program: 5403120



Obj/Prj No.	Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Proposed	FY 2025 Proposed
<b>Personnel Services</b>						
41000	Full-Time Salaries	77,601	88,092	82,216	95,100	97,639
41010	Part-Time Salaries	1,341	0	0	0	0
41030	Temporary Services	0	0	3,700	0	0
41070	Employee Svcs Allocated	51,776	57,260	57,260	62,766	59,560
	<b>Subtotal</b>	<b>130,718</b>	<b>145,352</b>	<b>143,176</b>	<b>157,866</b>	<b>157,199</b>
<b>Maintenance &amp; Operations</b>						
43000	Office Supplies	79	250	141	250	270
43030	Postage	234	500	194	180	195
43050	Operate Equip/Prgm Supplies	11	310	13	310	310
43140	Bad Debt Expense	0	5,000	5,000	5,000	5,000
43210	Printing & Binding	27	60	2	60	60
43320	Training/Education/Mtgs	5	410	0	410	410
43500	City Atty Services	0	205	0	205	205
43530	Trans/Chge Card Fees	11,000	20,000	8,103	9,000	9,300
43580	Maint/Contract Repair Svcs	37	400	45	400	400
43650	Other Contractual	8,674	11,985	9,125	11,485	11,985
	<b>Subtotal</b>	<b>20,067</b>	<b>39,120</b>	<b>22,623</b>	<b>27,300</b>	<b>28,135</b>
<b>Allocated Services</b>						
46000	Central Services Allocated	3,553	5,680	5,680	5,050	5,044
46010	Insurance Allocated	6,077	6,488	6,488	7,629	7,541
46020	Building Allocated	5,286	5,529	5,529	7,381	6,137
46040	General Overhead	9,281	9,469	9,469	20,523	20,436
46050	Department Overhead	1,126	1,148	1,148	9,472	9,432
	<b>Subtotal</b>	<b>25,323</b>	<b>28,314</b>	<b>28,314</b>	<b>50,055</b>	<b>48,590</b>
<b>Capital and Non-Capital Projects</b>						
N4005	C.O.V.I.D.-19	1,132	0	0	0	0
	<b>Subtotal</b>	<b>1,132</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>177,240</b>	<b>212,786</b>	<b>194,113</b>	<b>235,221</b>	<b>233,924</b>

## Finance Department

### Sub-Program: Utility Billing/Storm Drain Services - 5403120

#### Code Explanation

- Code 41000: Provides for full-time salaries.  
FY 2023-24 Increase is due to COLA and merit increases.
- Code 41010: Provides for part-time salaries.
- Code 41020: Provides for overtime salaries.
- Code 41030: Provides for utilization of temporary services on an as needed basis.  
FY 2023-24 Decrease is due to need for temporary services ending in FY 22-23.
- Code 41070: Provides for Employee allocation.
- Code 43000: Provides for pro-rata cost of Utility Billing miscellaneous office supplies.  
FY 2024-25 Increase is due to rising costs of supplies
- Code 43030: Represents pro-rata cost of Utility Billing postage for normal correspondence.  
FY 2023-24 Decrease is due to mailing of notices mandated by the State no longer being required  
FY 2024-25 Increase is due to anticipated rate increase.
- Code 43050: Represents pro-rata cost (\$310) of Utility Billing office equipment.
- Code 43140: Provides for pro-rata cost of bad debt expense
- Code 43210: Represents pro-rata cost of Utility Billing printing forms used in the office.
- Code 43320: Provides for pro-rata cost (\$410) of Utility Billing attendance at seminars or training sessions that will benefit the office staff.
- Code 43500: Provides for City Attorney services.
- Code 43530: Provides for pro-rata cost of Utility Billing credit card processing fees.  
FY 2023-24 Decrease reflects lower customer usage of the service.
- Code 43580: Provides for pro-rata cost (\$400) of Utility Billing maintenance of coin sorter and bill counter, etc.
- Code 43650: Represents (\$11,985) 1) the pro-rata cost (\$8,250) of Utility Billing outside bill printing services; the maintenance of the electronic bill presentment and payment processes; and retention of statements online for twelve months. It includes postage costs for mailed pieces. 2) The budget also includes a pro-rata share (\$250) of electronic bill consolidation services, 3) pro-rata cost (\$1,900) for Integrated Voice Response (IVR) system and 4) other services (\$1,585). Storm Drain Services is excluded from the rate study being performed in FY 22-23.
- Code 46000: Provides for Central Services allocation.
- Code 46010: Provides for Insurance allocation.
- Code 46020: Provides for Building allocation.
- Code 46040: Provides for General Overhead.
- Code 46050: Provides for Department Overhead.



**FINANCE**  
**REFUSE BILLING**  
**Program: 5503130**



Obj/Prj No.	Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Proposed	FY 2025 Proposed
<b>Personnel Services</b>						
41000	Full-Time Salaries	182,499	210,000	190,550	216,496	222,388
41010	Part-Time Salaries	4,022	0	0	0	0
41030	Temporary Services	0	0	11,000	0	0
41070	Employee Svcs Allocated	120,237	135,149	135,149	142,887	135,657
	<b>Subtotal</b>	<b>306,758</b>	<b>345,149</b>	<b>336,699</b>	<b>359,383</b>	<b>358,045</b>
<b>Maintenance &amp; Operations</b>						
43000	Office Supplies	299	1,000	533	700	800
43030	Postage	889	1,100	736	684	741
43050	Operate Equip/Prgm Supplies	41	1,180	51	1,180	1,180
43140	Bad Debt Expense	0	19,000	19,000	19,000	19,000
43210	Printing & Binding	101	200	8	200	200
43320	Training/Education/Mtgs	18	1,558	0	1,558	1,558
43500	City Atty Services	0	779	10	779	779
43530	Trans/Chge Card Fees	41,801	65,000	30,790	34,200	35,500
43580	Maint/Contract Repair Svcs	140	1,520	150	1,520	1,520
43650	Other Contractual	32,960	58,320	46,395	44,720	46,620
	<b>Subtotal</b>	<b>76,249</b>	<b>149,657</b>	<b>97,673</b>	<b>104,541</b>	<b>107,898</b>
<b>Allocated Services</b>						
46000	Central Services Allocated	8,995	15,567	15,567	12,435	12,463
46010	Insurance Allocated	14,421	15,398	15,398	17,411	17,221
46020	Building Allocated	12,661	13,097	13,097	16,804	13,979
46040	General Overhead	41,346	45,000	45,000	46,720	46,546
46050	Department Overhead	5,015	5,115	5,115	21,563	21,483
	<b>Subtotal</b>	<b>82,438</b>	<b>94,177</b>	<b>94,177</b>	<b>114,933</b>	<b>111,692</b>
<b>Capital and Non-Capital Projects</b>						
N4005	C.O.V.I.D.-19	2,372	0	0	0	0
	<b>Subtotal</b>	<b>2,372</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>467,817</b>	<b>588,983</b>	<b>528,549</b>	<b>578,857</b>	<b>577,635</b>

**Finance Department**  
Sub-Program: Utility Billing/Refuse Collection - 5503130

**Code Explanation**

- Code 41000: Provides for full-time salaries.  
FY 2023-24 Increase is due to COLA and merit increases.
- Code 41010: Provides for part-time salaries.
- Code 41020: Provides for overtime salaries.
- Code 41030: Provides for utilization of temporary services on an as needed basis.  
FY 2023-24 Decrease is due to need for temporary services ending in FY 22-23.
- Code 41070: Provides for Employee allocation.
- Code 43000: Provides for pro-rata cost of Utility Billing miscellaneous office supplies.  
FY 2023-24 Decrease reflects adjustment for actual needs  
FY 2024-25 Increase is due to rising costs of supplies
- Code 43030: Represents pro-rata cost of Utility Billing postage for normal correspondence.  
FY 2023-24 Decrease is due to mailing of notices mandated by the State no longer being required  
FY 2024-25 Increase is due to anticipated rate increase.
- Code 43050: Represents pro-rata cost (\$1,180) of Utility Billing office equipment.
- Code 43140: Provides for pro-rata cost of bad debt expense
- Code 43210: Represents pro-rata cost of Utility Billing printing forms used in the office
- Code 43320: Provides for pro-rata cost (\$1,558) of Utility Billing attendance at seminars or training sessions that will benefit the office staff.
- Code 43500: Provides for City Attorney services.
- Code 43530: Provides for pro-rata cost of Utility Billing credit card processing fees  
FY 2023-24 Decrease reflects lower customer usage of the service.
- Code 43580: Provides for pro-rata cost (\$1,520) of Utility Billing maintenance of coin sorter and bill counter, etc.
- Code 43650: Represents (\$46,620) 1) the pro-rata cost (\$31,350) of Utility Billing outside bill printing services; the maintenance of the electronic bill presentment and payment processes; and retention of statements online for twelve months. It includes postage costs for mailed pieces. 2) The budget also includes a pro-rata share (\$950) of electronic bill consolidation services, 3) pro-rata cost (\$7,220) for Integrated Voice Response (IVR) system and 4) other services (\$7,100).  
FY 2023-24 Decrease is due to rate study being completed in FY 22-23
- Code 46000: Provides for Central Services allocation.
- Code 46010: Provides for Insurance allocation.
- Code 46020: Provides for Building allocation.
- Code 46040: Provides for General Overhead.
- Code 46050: Provides for Department Overhead.



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