

GAS TAX FUND 200							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Actual	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
OPERATING REVENUE							
User Taxes	211,450	219,735	219,735	219,735	219,735	-0	0.0%
Interest & Rents	702	700	700	4,000	3,500	2,800	400.0%
Transfers In		-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	212,152	220,435	220,435	223,735	223,235	2,800	1.3%
OPERATING EXPENSES							
Salaries & Wages	98,659	90,465	90,465	90,790	106,791	16,326	18.0%
Benefits	62,893	58,525	58,525	57,120	73,292	14,767	25.2%
Services & Supplies	-	-	-	-	3,000	3,000	0.0%
Utilities	6,955	6,900	6,900	6,900	8,000	1,100	15.9%
Allocated Insurance	10,989	9,765	9,765	9,765	10,640	875	9.0%
TOTAL OPERATING EXPENSE	179,495	165,655	165,655	164,575	201,723	36,068	21.8%
NET BUDGETARY RESULT	32,657	54,780	54,780	59,160	21,512		
Addition/(Use) of Reserves	32,657	54,780	54,780	59,160	21,512		
Beginning Fund Balance (Estimated)	43,859	76,516	76,516	76,516	135,676		
Ending Fund Balance (Estimated)	76,516	131,296	131,296	135,676	157,188		

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Gas Tax Fund							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Actual	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	92,064	81,490	81,490	81,400	100,291	18,801	23.1%
4012 - Overtime	2,444	3,500	3,500	3,500	3,500	-	0.0%
4013 - Standby	2,402	2,890	2,890	2,890	3,000	110	3.8%
4017 - Salaries - COVID-19	-	-	-	-	-	-	0.0%
4019 - WC- 4850/Temp Disb	-	-	-	-	-	-	0.0%
4023 - One Time Payment	1,750	2,585	2,585	3,000	-	(2,585)	-100.0%
Total Salaries & Wages	98,659	90,465	90,465	90,790	106,791	16,326	18.0%
Benefits							
4101 - Health in Lieu	1,059	-	-	-	-	-	0.0%
4102 - Uniform Allowance	1,300	800	800	1,000	1,000	200	25.0%
4105 - Medicare & Fica	1,470	1,154	1,154	1,200	1,454	300	26.0%
4110 - CalPERS Employer Rate	32,221	8,684	8,684	8,700	10,925	2,241	25.8%
4111 - CalPERS UAL Cost	-	21,425	21,425	21,425	23,500	2,075	9.7%
4130 - Health Insurance	22,887	21,490	21,490	21,500	29,862	8,372	39.0%
4150 - Dental Insurance	3,059	2,171	2,171	2,170	2,847	676	31.1%
4151 - Vision Insurance	320	225	225	225	274	49	21.8%
4181 - Long Term Disability Insurance	317	1,789	1,789	500	2,386	597	33.4%
4182 - Short Term Disability Insurance	125	91	91	250	116	25	27.5%
4183 - EAP (Employee Asst Prog)	42	210	210	50	280	70	33.3%
4184 - Life Insurance	95	486	486	100	648	162	33.3%
Total Benefits	62,893	58,525	58,525	57,120	73,292	14,767	25.2%
Services & Supplies							
4330 - Misc Supplies & Services	-	3,000	3,000	3,000	3,000	-	0.0%
Total Services & Supplies	-	3,000	3,000	3,000	3,000	-	0.0%
Utilities							
4710 - Utilities - Gas & Electric	6,955	6,900	6,900	6,900	8,000	1,100	15.9%
Total Utilities	6,955	6,900	6,900	6,900	8,000	1,100	15.9%
Allocated Insurance							
4997 - Allocated Wrkrs Comp Insurance	10,989	9,765	9,765	9,765	10,640	875	9.0%
Total Allocated Insurance	10,989	9,765	9,765	9,765	10,640	875	9.0%
TOTAL	179,495	168,655	168,655	167,575	201,723	33,068	19.6%