

City of Pomona

Enterprise Funds

Fund	Fund Description	Page #	Department
510	Water Operations	1	Water Resources
520	Water Capital Improvement	7	Water Resources
550	Sewer Operations	9	Water Resources
540	Sewer Capital Improvement	13	Water Resources
551	Pomona Choice Energy Authority	15	Water Resources
582	Refuse Operations	17	Public Works
587	Franchise Fee Funded Programs	21	Various

CITY OF POMONA

WATER OPERATIONS

510	Water Operations Funds	2020-2021	2021-2022	2022-2023	2022-2023	%	2022-2023	%	2023-2024	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
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0000	ALL DEPARTMENTS									
40035	Principal	0.00	178,294.00	981,840	0.00	0%	981,840	100%	1,121,435	14%
40036	Interest	0.00	27,197.00	97,401	0.00	0%	97,401	100%	114,569	18%
40221	Investment Earnings - F.A.	1,184.08	3,228.77	0	146,214.69	0%	0	0%	0	0%
40224	Investment Earnings-Pooled Csh	381,471.49	357,454.90	402,320	343,890.65	85%	402,320	100%	889,698	121%
40246	GASB 31 Adjustment	370,831.20	1,180,782.60	0	1,014,576.39	0%	0	0%	0	0%
	All Rev from Use of S & Prop	11,824.37	614,607.93	1,481,561	1,504,681.73	0%	1,481,561	102%	2,125,702	43%
40875	Grant-Federal	0.00	725,768.62	0	0.00	0%	0	0%	0	0%
	All Other Intergovernmental	0.00	725,768.62	0	0.00	0%	0	102%	0	0%
40050	Plan Check Fee	25,283.93	34,201.20	26,800	11,995.81	45%	22,000	82%	30,000	12%
40166	Fire Testing Fee	0.00	200.00	0	28,437.19	0%	21,288	0%	10,000	0%
40207	Water Service Fees	112,578.19	119,381.93	100,000	495,793.56	496%	420,000	420%	420,000	320%
40671	Comm/Indust Inspection Fee	61,373.89	42,243.56	49,300	75,843.35	154%	65,819	134%	48,000	3-%
40672	Construction Inspection Fees	8,879.14	18,233.56	10,800	9,457.31	88%	10,800	100%	11,000	2%
40690	Administrative Program Fee	65,957.07	48,509.17	61,428	38,020.04	62%	61,428	100%	70,200	14%
	All Fees	274,072.22	262,769.42	248,328	659,547.26	0%	601,335	102%	589,200	137%
40202	Reclaimed Water Sales	1,184,574.93	1,283,080.47	1,359,862	772,418.07	57%	1,291,240	95%	1,334,296	2-%
40225	Bad Debt Collected	2,045.93	38,535.95	2,500	16,021.11	641%	6,143	246%	2,500	0%
40228	Connection Fees	660,138.48	1,817,500.34	600,000	1,159,837.31	193%	1,222,000	204%	550,000	8-%
40341	Storm Drain Fees	0.00	599.43	0	4,893.19	0%	0	0%	10,000	0%
40424	Damage to City Property	0.00	0.00	500	4,125.79	825%	413	83%	0	0%
40842	Ins Recovery	16,113.02	9,119.02	0	26,686.41	0%	26,686	0%	0	0%
40910	Project/Program Revenue	656,679.22	483,222.67	612,294	397,936.24	65%	612,294	100%	700,000	14%
	All Other Misc Revenue	2,519,551.58	3,632,057.88	2,575,156	2,381,918.12	0%	3,158,776	102%	2,596,796	1%
40177	Reimbursable Services	111,167.08	141,992.72	100,000	159,523.98	160%	150,000	150%	150,000	50%
40201	Metered Sales-General	34,782,580.83	37,386,278.25	38,858,752	30,136,022.32	78%	38,733,688	100%	39,932,843	3%
40380	All Other Revenues	2,567.91	22,943.55	110,500	165,362.44	150%	21,929	20%	3,500	97-%
40846	Recycling Revenues	22,983.57	20,355.47	15,000	20,547.20	137%	16,269	108%	20,000	33%
	All Charges for Services	34,919,299.39	37,571,569.99	39,084,252	30,481,455.94	0%	38,921,886	102%	40,106,343	3%
80699	Transfer From Gas Tx	182,667.00	231,135.00	231,135	0.00	0%	231,135	100%	231,135	0%
80702	Transfer From Water Fund	5,303,811.70	5,239,632.21	5,375,208	5,111,656.76	95%	5,375,208	100%	5,283,708	2-%
80723	Transfer From Other Funds	106,813.38	322,037.83	0	0.00	0%	0	0%	0	0%
80725	Transfer From Sewer Fund	78,149.00	47,974.00	107,006	0.00	0%	107,006	100%	67,117	37-%
80874	Transfer from Series BE/BF	796.79	1,704.58	0	16,480.81	0%	3,981	0%	7,000	0%

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

510	Water Operations Funds	2020-2021	2021-2022	2022-2023	2022-2023	%	2022-2023	%	2023-2024	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
80881	Trnsf frm American Rescue Plan	0.00	343,800.00	0	0.00	0%	0	0%	0	0%
	All Transfers In	5,672,237.87	6,186,283.62	5,713,349	5,128,137.57	0%	5,717,330	102%	5,588,960	2-%
40400	Sale of Non Capital Items	0.00	115.00	0	0.00	0%	0	0%	0	0%
80400	Sale of Capital Assets	14,650.00	18,490.00	0	790.00	0%	790	0%	0	0%
	All Other Financing Sources	14,650.00	18,605.00	0	790.00	0%	790	102%	0	0 %
	Total Revenue	43,411,635.43	47,782,446.60	49,102,646.00	40,156,530.62	0%	49,881,678	102%	51,007,001	4 %
51012	Earnings & Benefits	7,626,355.20	8,189,675.44	9,426,932	7,405,490.22	79%	8,797,886	93%	9,397,978	0%
51030	All Overtime - Non Sworn	519,282.00	563,767.24	614,967	512,001.73	83%	669,350	109%	672,511	9%
51031	Joint Power Commission	0.00	0.00	400	0.00	0%	0	0%	0	0%
51040	Hourly	115,296.64	47,795.19	24,865	31,003.71	125%	35,865	144%	46,328	86%
51042	Holiday - Non Sworn	11,792.30	15,920.95	13,308	14,151.21	106%	12,920	97%	13,450	1%
51059	Retirement/Termination Payout	138,369.96	30,404.86	43,213	45,054.09	104%	44,411	103%	0	0%
51066	Callback Pay	39,123.37	45,824.00	64,433	41,550.43	64%	65,562	102%	61,750	4-%
51080	Total Buybacks	38,575.68	41,734.98	61,283	57,877.82	94%	57,839	94%	59,400	3-%
51090	Compensated Absences Adj	163,206.89	58,443.04	0	0.00	0%	0	0%	0	0%
51998	Pension Exp (GASB 68)	1,305,433.94	1,762,666.98	0	0.00	0%	0	0%	0	0%
51999	OPEB Expense	1,190,830.60	41,106.06	0	0.00	0%	0	0%	0	0%
	Total Staffing	11,148,266.58	7,189,792.66	10,249,401	8,107,129.21	79%	9,683,833	94%	10,251,417	0%
52968	Principal Paid	0.00	0.00	1,970,000	0.00	0%	1,970,000	100%	2,025,000	3%
52970	Interest Expense	3,241,355.16	3,196,110.77	3,155,529	1,780,776.39	56%	3,155,529	100%	3,102,103	2-%
56209	Amortize Premium/Discount	111,206.16	116,735.16	111,206	0.00	0%	111,206	100%	111,206	0%
	Total Debt Service	3,130,149.00	3,079,375.61	5,014,323	1,780,776.39	36%	5,014,323	100%	5,015,897	0%
51055	Temporary Agency Svcs	0.00	0.00	85,000	57,811.47	68%	75,000	88%	16,800	80-%
52060	Office Supplies	18,571.28	15,574.29	34,000	13,977.51	41%	29,128	86%	34,000	0%
52063	Postage	83,292.41	98,349.23	122,455	82,239.22	67%	122,455	100%	120,346	2-%
52064	Printing & Copying	5,902.38	22,321.23	42,500	11,597.97	27%	41,500	98%	43,500	2%
52090	Mileage Reimbursement	0.00	187.88	700	0.00	0%	400	57%	450	36-%
52130	Prof Development - Training	61,899.70	60,935.18	98,339	90,956.81	92%	78,793	80%	99,000	1%
52140	Dues, Subscriptions & Certs	14,787.15	8,786.02	31,700	18,587.13	59%	31,700	100%	40,200	27%
52170	Building and Yard Repairs	69,612.26	33,780.93	70,500	27,868.38	40%	70,500	100%	80,000	13%

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

510	Water Operations Funds	2020-2021	2021-2022	2022-2023	2022-2023	%	2022-2023	%	2023-2024	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
52191	Advertising	1,311.78	1,751.54	1,500	678.12	45%	1,178	79%	1,500	0%
52197	Public Relations/Info	5,376.03	3,614.79	34,100	21,807.78	64%	32,523	95%	35,000	3%
52210	Janitorial Supplies	6,407.24	4,276.24	7,050	3,120.56	44%	6,500	92%	7,500	6%
52285	Controllable Contract Services	958,848.57	1,200,082.50	1,747,578	938,335.31	54%	1,623,989	93%	1,896,300	9%
52323	Outside Legal Services	42,242.25	58,576.54	91,000	61,376.18	67%	90,981	100%	80,000	12-%
52350	Departmental Expense	3,202.28	1,584.09	7,000	6,090.82	87%	7,000	100%	5,000	29-%
52381	Equipment Maint/Repair	4,520.64	1,018.00	1,115	1,048.00	94%	1,115	100%	1,100	1-%
52402	Small Tools & Equipment	103,185.63	106,592.40	341,022	196,432.41	58%	186,010	55%	250,600	27-%
52403	Computer Related Acquisitions	54,354.58	23,842.91	34,700	23,067.28	66%	34,000	98%	38,841	12%
52425	Vehicle Expense-Outside Vendor	53,474.76	26,665.43	70,042	35,645.84	51%	55,000	79%	52,500	25-%
52430	Other Supplies/Materials	858.14	4,960.06	8,000	655.52	8%	8,000	100%	12,500	56%
52530	Materials	43,455.36	40,328.11	68,713	56,572.69	82%	61,856	90%	97,000	41%
52580	General Maint & Repairs	1,696.52	1,996.60	8,000	5,539.69	69%	8,000	100%	8,000	0%
52581	Office Equip Maint/Repair	3,446.36	3,449.77	5,600	1,842.11	33%	3,500	63%	5,600	0%
52645	Safety Supplies	21,500.92	21,207.66	25,300	18,150.20	72%	17,000	67%	21,000	17-%
52902	Safety Training & Equip	6,441.85	6,223.18	16,250	9,782.29	60%	16,250	100%	18,750	15%
52936	Contract - Pavement Repair Svc	0.00	398,973.00	300,000	158,124.00	53%	300,000	100%	300,000	0%
52937	Contract - Security	0.00	0.00	64,628	0.00	0%	0	0%	260,000	302%
52945	Contract - City Attorney	43,966.52	42,993.41	81,000	7,852.00	10%	41,000	51%	51,000	37-%
53110	SCADA - Materials & Supp	20,168.65	19,042.29	31,000	20,504.05	66%	35,000	113%	31,000	0%
53470	Laboratory Supplies	30,786.00	32,374.78	55,000	40,800.73	74%	55,000	100%	65,000	18%
53600	Pump/Plant Maint/Repair	425,336.98	354,349.88	612,880	345,647.17	56%	612,880	100%	1,674,500	173%
53620	Reservoir Repair	9,311.24	38,200.97	10,173	4,258.03	42%	10,173	100%	12,000	18%
59900	Contingency-General	0.00	0.00	564,010	0.00	0%	1,002,624	178%	1,390,000	146%
	Total Controllable Exp	2,093,957.48	2,632,038.91	4,670,855	2,260,369.27	48%	4,659,055	100%	6,748,987	44%
52111	Dumping Fee	0.00	0.00	0	0.00	0%	0	0%	9,446	0%
52180	Audit Services	15,157.50	24,459.80	26,971	24,464.36	91%	26,971	100%	28,312	5%
52274	Required Contract Services	28,300.66	81,277.70	88,435	41,870.07	47%	87,975	99%	144,000	63%
52298	Hazardous Matls Compliance	1,008.10	4,589.00	15,000	14,958.90	100%	20,000	133%	30,000	100%
52299	Regulatory Compliance	533,248.76	446,311.23	270,485	393,328.33	145%	245,051	91%	247,155	9-%
52390	Uniform Service	17,803.10	15,651.00	65,320	35,142.41	54%	65,320	100%	70,000	7%
52461	Tuition Reimbursement	1,060.99	1,204.23	4,392	1,645.73	37%	3,892	89%	6,275	43%
52573	Building Lease	5,630.07	5,526.50	9,560	5,483.88	57%	9,560	100%	7,000	27-%

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

510	Water Operations Funds	2020-2021	2021-2022	2022-2023	2022-2023	%	2022-2023	%	2023-2024	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
52588	Automation-Maintenance	137,180.84	146,741.23	184,072	172,872.60	94%	184,072	100%	201,522	9%
52951	Fiscal Agent Trustee Fees	2,250.00	2,250.00	2,250	2,250.00	100%	2,250	100%	2,350	4%
52952	Bond/Note Issuance Exp	90,342.00	0.00	0	0.00	0%	0	0%	0	0%
52957	Bond Arbitrage Rebate Services	0.00	0.00	1,750	1,750.00	100%	1,750	100%	1,750	0%
52959	Loss on Refunding	113,304.48-	113,304.48-	113,305-	0.00	0%	113,305-	100%	113,305-	0%
53200	Assessments	1,280,819.43	914,276.17	1,612,602	1,592,795.18	99%	1,528,343	95%	1,425,000	12-%
53217	Easement/Right-of-Way	50.00	0.00	0	0.00	0%	0	0%	0	0%
53220	Taxes	28,653.56	23,560.95	36,200	24,808.69	69%	36,200	100%	40,000	10%
53640	MWD Purchases	5,699,735.79	5,178,106.37	6,800,000	3,293,140.56	48%	6,800,000	100%	5,548,143	18-%
53641	LACSD Purchases	994,814.27	319,748.53	647,366	139,381.41	22%	647,366	100%	507,225	22-%
53720	Main Line Maint/Repair	603,439.10	451,871.04	600,000	322,383.74	54%	750,000	125%	920,000	53%
53799	New Meter/Svc Installation	210,583.42	178,278.90	225,000	110,285.03	49%	225,000	100%	165,000	27-%
53800	Meter Maintenance/Repair	14,040.00	19,936.06	47,000	15,806.49	34%	47,000	100%	30,000	36-%
53880	Water Treatment	1,186,401.47	1,941,676.81	2,602,365	1,359,233.85	52%	2,602,365	100%	3,205,000	23%
53885	Water Quality Testing/Maint	145,838.80	133,884.65	190,000	118,313.75	62%	190,000	100%	200,000	5%
58910	Depreciation Expense	3,457,457.32	3,525,708.35	3,524,652	0.00	0%	3,524,652	100%	3,590,947	2%
58920	Uncollectible Accounts	753.26	87,414.66	0	176,262.74	0%	147,419	0%	0	0%
	Total Required Exp	14,341,263.96	13,389,168.70	16,840,115	7,846,177.72	47%	17,031,881	101%	16,265,820	3-%
52070	Gas & Electricity	1,370,392.99	2,611,998.94	2,005,100	1,808,239.81	90%	2,005,100	100%	2,724,400	36%
52071	Water	0.00	725,768.62	0	0.00	0%	0	0%	0	0%
52121	Telephone Service Expense	20,555.30	19,562.10	20,600	13,610.87	66%	15,100	73%	21,000	2%
52123	Desk Phone Expense	0.00	3,304.24	4,204	4,033.50	96%	4,118	98%	5,462	30%
52128	Cellular Phones	13,943.69	17,431.66	18,950	14,866.37	78%	15,800	83%	20,600	9%
52151	Air Cards	19,157.32	21,703.59	21,700	18,369.55	85%	18,400	85%	27,360	26%
	Total Utilities	1,424,049.30	3,399,769.15	2,070,554	1,859,120.10	90%	2,058,518	99%	2,798,822	35%
52185	Info Systems Allocation	401,235.00	365,020.13	517,778	474,629.43	92%	517,778	100%	637,994	23%
52235	Claims Exp - Liab	3,705.00	3,360.00	4,230	3,877.50	92%	4,230	100%	7,389	75%
52245	Liab Admin Alloc	296,119.00	476,704.68	473,066	433,643.43	92%	473,066	100%	561,283	19%
52246	Unempl Admin Alloc	1,125.00	1,171.18	1,233	1,129.92	92%	1,233	100%	1,266	3%
52247	WC Admin Alloc	110,775.00	121,745.80	148,220	135,868.04	92%	148,220	100%	176,590	19%
52420	Fleet Operation	399,035.00	369,446.00	457,725	419,581.14	92%	457,725	100%	1,111,196	143%

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

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		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
53910	Admin Service Charge	743,639.00	754,795.00	804,611	603,458.25	75%	804,611	100%	1,131,308	41%
53920	Debt Svc Admin Alloc	18,490.97	19,438.56	0	0.00	0%	0	0%	0	0%
53921	POB Allocation	624,189.00	1,397,936.00	1,284,852	1,177,781.00	92%	1,284,852	100%	1,081,394	16-%
	Total Alloc Costs & Self Ins	2,598,312.97	3,509,617.35	3,691,715	3,249,968.71	88%	3,691,715	100%	4,708,420	28%
59970	Recovered Costs-Admin Svc Chg	524,607.68-	517,273.70-	513,453-	107,878.18-	21%	513,453-	100%	226,738-	56-%
	Total Recovered Cost	524,607.68-	517,273.70-	513,453-	107,878.18-	0%	513,453-	100%	226,738-	56-%
66180	Furniture & Equipment	316,751.47	218,035.36	456,224	277,848.03	61%	410,837	90%	0	0%
66182	Automobiles & Trucks	300,953.14	0.00	1,279,456	521,956.26	41%	628,196	49%	520,000	59-%
66189	Other Equipment	0.00	809.16	0	0.00	0%	0	0%	0	0%
66205	Capital Prior Year Carryover	0.00	0.00	3,143	0.00	0%	3,143	100%	206,945	6,484%
66999	Asset Acquisition Contra Acct	617,704.61-	3,179,327.59-	0	486,112.95-	0%	0	0%	0	0%
	Total Capital	0.00	2,960,483.07-	1,738,823	313,691.34	18%	1,042,176	60%	726,945	58-%
	Total Capital Improvements	0.00	0.00	0	0.00	0%	0	0%	0	0%
89904	Transfer to CCEA	0.00	6,900,000.00	0	0.00	0%	0	0%	0	0%
89908	Transfer to BE/BF	5,121,463.70	5,128,248.21	5,125,529	5,111,656.76	100%	5,125,529	100%	5,127,103	0%
89929	Trsf to Storm Water Compliance	182,348.00	111,384.00	249,679	0.00	0%	249,679	100%	156,605	37-%
89938	Transfer To General Fund	1,781,235.00	1,764,499.12	1,850,692	1,388,019.00	75%	1,850,692	100%	1,850,692	0%
89951	Transfer to Water CIP	180,298.26	328,493.62	18,852-	6,845,496.71	36,312%	0	0%	2,800,000	14,753%
89957	Transfer to Ser AN Cap Proj	313.62	0.00	0	0.00	0%	0	0%	0	0%
89966	Transfer to Series AY	5,814.57	408.11	100,000	5,560.20	6%	0	0%	0	0%
89987	Transfer to CIP Project Fund	96,491.75	105,043.69	27,238	152,090.82	558%	0	0%	866,250	3,080%
89989	Transfer to Ser BC	600,000.00	600,000.00	600,000	0.00	0%	600,000	100%	600,000	0%
	Total Transfer Out	7,967,964.90	14,938,076.75	7,934,286	13,502,823.49	170%	7,825,900	99%	11,400,650	44%
81954	Loss on Disposal of Assets	0.00	0.00	0	7,041.00	0%	7,041	0%	0	0%
99997	Clearing Account	0.00	6,721,706.00-	0	0.00	0%	0	0%	0	0%
	Total Other Financing Uses	0.00	6,721,706.00-	0	7,041.00	0%	7,041	0%	0	0%

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

510	Water Operations Funds	2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 ACTUALS THRU 05/31/2023	% ACTUALS/ BUDGET	2022-2023 YEAR-END ESTIMATE	% YR END/ BUDGET	2023-2024 BUDGET	% BUDGET CHANGE
Total Expense:		42,179,356.51	37,938,376.36	51,696,619	38,819,219.05	75 %	50,500,989	98 %	57,690,220	12%
Net: ALL DEPARTMENTS		1,232,278.92	9,844,070.24	2,593,973-	1,337,311.57		619,311-		6,683,219-	

CITY OF POMONA

WATER CAPITAL IMPROVEMENT

520	Water Capital Improvement Fund	2020-2021	2021-2022	2022-2023	2022-2023	%	2022-2023	%	2023-2024	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
		-----	-----	-----	-----	-----	-----	-----	-----	-----
0000	ALL DEPARTMENTS									
40221	Investment Earnings - F.A.	796.79	1,704.58	0	16,480.81	0%	0	0%	0	0%
	All Rev from Use of \$ & Prop	796.79	1,704.58	0	16,480.81	0%	0	0%	0	0%
	All Other Intergovernmental	0.00	0.00	0	0.00	0%	0	0%	0	0%
	All Other Misc Revenue	0.00	0.00	0	0.00	0%	0	0%	0	0%
	All Charges for Services	0.00	0.00	0	0.00	0%	0	0%	0	0%
80702	Transfer From Water Fund	186,112.83	328,901.73	81,148	6,851,056.91	8,443%	0	0%	2,800,000	3,350%
80723	Transfer From Other Funds	0.00	819,016.91	0	0.00	0%	0	0%	0	0%
80873	Transfer from BB/BD	386,461.59	1,771,841.04	0	0.00	0%	0	0%	0	0%
80874	Transfer from Series BE/BF	66,337.91	2,926,138.98	150,420	5,837.17	4%	0	0%	122,618	18-%
	All Transfers In	638,912.33	5,845,898.66	231,568	6,856,894.08	0%	0	0%	2,922,618	1,162 %
	All Other Financing Sources	0.00	0.00	0	0.00	0%	0	0%	0	0%
	Total Revenue	639,709.12	5,847,603.24	231,568.00	6,873,374.89	0%	0	0%	2,922,618	1,162 %
51012	Earnings & Benefits	1,137.02	10,487.82	0	11,995.67	0%	0	0%	0	0%
51030	All Overtime - Non Sworn	0.00	1,087.46	0	0.00	0%	0	0%	0	0%
51997	Personnel CIP Contra Account	3,690.12-	14,064.23-	0	0.00	0%	0	0%	0	0%
	Total Staffing	2,553.10-	2,488.95-	0	11,995.67	0%	0	0%	0	0%
52063	Postage	0.00	241.78	0	71.82	0%	0	0%	0	0%
52082	Other General Expense	1,282.30	0.00	0	0.00	0%	0	0%	0	0%
52285	Controllable Contract Services	182,106.87	212,553.53	0	200,951.73	0%	0	0%	0	0%
52402	Small Tools & Equipment	569.04	0.00	0	0.00	0%	0	0%	0	0%
52530	Materials	0.00	40,741.22	0	7,335.08	0%	0	0%	0	0%
52937	Contract - Security	227,848.35	229,358.81	0	0.00	0%	0	0%	0	0%
53905	CIP Admin Allocation	31,050.59	88,188.95	0	99,357.18	0%	0	0%	0	0%
58030	Construction	240,445.14	6,183,842.49	0	7,009,395.91	0%	0	0%	0	0%
58035	Building Permits	0.00	3,799.89	0	179,953.90	0%	0	0%	0	0%
58036	Construction - No Retainer	0.00	14,256.25	0	0.00	0%	0	0%	0	0%
58277	Inspections	0.00	1,555.00	0	13,560.00	0%	0	0%	0	0%
59997	Operating/CIP Contra Account	743,993.65-	6,914,295.19-	0	0.00	0%	0	0%	0	0%

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

520	Water Capital Improvement Fund	2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 ACTUALS THRU 05/31/2023	% ACTUALS/ BUDGET	2022-2023 YEAR-END ESTIMATE	% YR END/ BUDGET	2023-2024 BUDGET	% BUDGET CHANGE
	Total Controllable Exp	60,691.36-	139,757.27-	0	7,510,625.62	0%	0	0%	0	0%
52299	Regulatory Compliance	75.00	225.00	0	600.00	0%	0	0%	0	0%
53217	Easement/Right-of-Way	31,858.83	32,814.59	0	33,799.03	0%	0	0%	0	0%
	Total Required Exp	31,933.83	33,039.59	0	34,399.03	0%	0	0%	0	0%
52070	Gas & Electricity	3,187.40	3,809.39	0	3,080.48	0%	0	0%	0	0%
52071	Water	0.00	353.55	0	1,739.95	0%	0	0%	0	0%
	Total Utilities	3,187.40	4,162.94	0	4,820.43	0%	0	0%	0	0%
66999	Asset Acquisition Contra Acct	0.00	2,960,483.07	0	0.00	0%	0	0%	0	0%
	Total Capital	0.00	2,960,483.07	0	0.00	0%	0	0%	0	0%
66196	Capital Improvements	0.00	0.00	231,568	0.00	0%	0	0%	2,922,618	1,162%
	Total Capital Improvements	0.00	0.00	231,568	0.00	0%	0	0%	2,922,618	1,162%
89908	Transfer to BE/BF	796.79	1,704.58	0	16,480.81	0%	0	0%	7,000	0%
89951	Transfer to Water CIP	0.00	2,924,030.98	0	0.00	0%	0	0%	122,618	0%
89966	Transfer to Series AY	66,337.91	2,108.00	150,420	5,837.17	4%	0	0%	0	0%
89987	Transfer to CIP Project Fund	94,136.37	0.00	0	0.00	0%	0	0%	0	0%
	Total Transfer Out	161,271.07	2,927,843.56	150,420	22,317.98	15%	0	0%	129,618	14-%
	Total Expense:	133,147.84	5,783,282.94	381,988	7,584,158.73	1,985 %	0	0 %	3,052,236	699%
	Net: ALL DEPARTMENTS	506,561.28	64,320.30	150,420-	710,783.84-		0		129,618-	

SEWER OPERATIONS

550	Sewer Operations	2020-2021	2021-2022	2022-2023	2022-2023	%	2022-2023	%	2023-2024	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
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0000	ALL DEPARTMENTS									
40221	Investment Earnings - F.A.	498.69	1,423.73	0	56,668.83	0%	0	0%	1,500	0%
40224	Investment Earnings-Pooled Csh	85,467.48	97,676.78	102,376	112,539.76	110%	102,376	100%	274,681	168%
40246	GASB 31 Adjustment	52,040.67	310,508.53	0	278,380.15	0%	0	0%	0	0%
	All Rev from Use of \$ & Prop	33,925.50	211,408.02	102,376	447,588.74	0%	102,376	101%	276,181	170 %
40875	Grant-Federal	0.00	118,006.62	0	0.00	0%	0	0%	0	0%
	All Other Intergovernmental	0.00	118,006.62	0	0.00	0%	0	101%	0	0 %
40465	Sewer Maintenance	6,551,228.19	7,122,436.94	7,080,817	5,888,044.30	83%	6,978,580	99%	7,208,649	2%
	All Fees	6,551,228.19	7,122,436.94	7,080,817	5,888,044.30	0%	6,978,580	101%	7,208,649	2 %
40225	Bad Debt Collected	542.61	899.90	700	1,229.02	176%	900	129%	500	29-%
40228	Connection Fees	34,708.71	84,623.23	2,100	110,136.93	5,245%	153,965	7,332%	80,000	3,710%
	All Other Misc Revenue	35,251.32	85,523.13	2,800	111,365.95	0%	154,865	101%	80,500	2,775 %
40380	All Other Revenues	24,153.55	28,961.57	30,583	23,273.78	76%	30,583	100%	29,000	5-%
	All Charges for Services	24,153.55	28,961.57	30,583	23,273.78	0%	30,583	101%	29,000	5-%
80725	Transfer From Sewer Fund	728,703.86	722,687.86	726,013	726,557.49	100%	726,013	100%	723,793	0%
80873	Transfer from BB/BD	452.96	277.89	0	4,990.27	0%	2,455	0%	0	0%
80881	Trnsf frm American Rescue Plan	0.00	27,200.00	0	0.00	0%	0	0%	0	0%
	All Transfers In	729,156.82	750,165.75	726,013	731,547.76	0%	728,468	101%	723,793	0 %
	All Other Financing Sources	0.00	0.00	0	0.00	0%	0	101%	0	0 %
	Total Revenue	7,373,715.38	7,893,685.99	7,942,589.00	7,201,820.53	0%	7,994,872	101%	8,318,123	5 %
51012	Earnings & Benefits	817,161.87	832,536.39	1,296,538	889,596.61	69%	1,099,259	85%	1,585,364	22%
51030	All Overtime - Non Sworn	74,991.31	85,106.41	98,300	76,898.24	78%	98,300	100%	102,875	5%
51059	Retirement/Termination Payout	8,026.43	11,514.67	0	1,007.59	0%	1,008	0%	0	0%
51066	Callback Pay	1,185.57	1,231.77	2,275	2,781.88	122%	2,976	131%	3,650	60%
51080	Total Buybacks	2,503.76	2,752.82	2,800	3,856.31	138%	3,857	138%	4,100	46%
51090	Compensated Absences Adj	15,652.60	16,761.54	0	0.00	0%	0	0%	0	0%
51998	Pension Exp (GASB 68)	155,730.97	166,846.39	0	0.00	0%	0	0%	0	0%
51999	OPEB Expense	57,697.29	97,490.17	0	0.00	0%	0	0%	0	0%
	Total Staffing	1,132,949.80	685,567.04	1,399,913	974,140.63	70%	1,205,400	86%	1,695,989	21%

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

550	Sewer Operations	2020-2021	2021-2022	2022-2023	2022-2023	%	2022-2023	%	2023-2024	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
52968	Principal Paid	580,000.00	590,000.00	605,000	605,000.00	100%	605,000	100%	620,000	2%
52970	Interest Expense	871,173.86	857,616.94	844,101	356,094.95	42%	844,101	100%	827,968	2-%
56209	Amortize Premium/Discount	29,644.32	36,402.80	33,332	0.00	0%	33,332	100%	33,332	0%
	Total Debt Service	1,480,818.18	1,484,019.74	1,482,433	961,094.95	65%	1,482,433	100%	1,481,300	0%
52060	Office Supplies	461.84	589.05	800	558.28	70%	500	63%	600	25-%
52063	Postage	49.72	0.00	0	0.00	0%	0	0%	0	0%
52064	Printing & Copying	866.45	590.28	2,000	20.60	1%	2,500	125%	5,000	150%
52080	Other Expense	0.00	118,006.62	0	0.00	0%	0	0%	0	0%
52130	Prof Development - Training	4,417.50	8,262.31	19,920	16,575.63	83%	13,000	65%	15,000	25-%
52140	Dues, Subscriptions & Certs	3,432.92	1,513.00	4,500	1,173.00	26%	5,300	118%	4,500	0%
52191	Advertising	0.00	490.00	500	0.00	0%	0	0%	500	0%
52197	Public Relations/Info	0.00	0.00	600	329.04	55%	329	55%	4,000	567%
52285	Controllable Contract Services	54,709.64	85,641.27	202,097	130,708.51	65%	206,097	102%	236,790	17%
52402	Small Tools & Equipment	24,979.43	40,298.17	41,332	36,072.04	87%	41,332	100%	55,000	33%
52403	Computer Related Acquisitions	4,778.59	1,974.51	3,900	2,793.93	72%	3,900	100%	5,000	28%
52425	Vehicle Expense-Outside Vendor	8,184.13	12,661.53	22,900	17,592.64	77%	26,000	114%	30,000	31%
52430	Other Supplies/Materials	31,719.92	32,840.43	8,600	5,358.24	62%	19,400	226%	59,700	594%
52570	Contracts	486.10	500.68	555	532.72	96%	533	96%	576	4%
52580	General Maint & Repairs	3,630.74	5,658.89	5,000	0.00	0%	4,000	80%	5,000	0%
52645	Safety Supplies	14,674.32	15,368.13	8,500	5,204.93	61%	10,000	118%	15,000	76%
52902	Safety Training & Equip	950.00	854.88	1,400	420.88	30%	1,400	100%	1,750	25%
52910	Services by Other Depts	116,579.49	114,949.72	114,101	23,972.93	21%	114,101	100%	226,738	99%
52937	Contract - Security	0.00	0.00	27,738	0.00	0%	0	0%	80,000	188%
52945	Contract - City Attorney	638.50	0.00	1,500	0.00	0%	0	0%	1,500	0%
59900	Contingency-General	0.00	0.00	444	0.00	0%	40,120	9,036%	200,000	44,945%
	Total Controllable Exp	270,559.29	440,199.47	466,387	241,313.37	52%	488,512	105%	946,654	103%
52180	Audit Services	2,820.50	5,846.00	7,098	6,437.99	91%	7,098	100%	9,876	39%
52274	Required Contract Services	21,595.70	25,598.34	29,700	26,497.42	89%	26,052	88%	26,000	12-%
52298	Hazardous Matls Compliance	4,315.00	1,542.64	17,000	11,616.17	68%	14,000	82%	30,000	76%
52299	Regulatory Compliance	15,269.00	18,660.33	24,259	19,612.00	81%	19,612	81%	31,000	28%
52390	Uniform Service	2,805.14	2,232.29	8,280	3,791.56	46%	8,280	100%	6,500	21-%

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

550	Sewer Operations	2020-2021	2021-2022	2022-2023	2022-2023	%	2022-2023	%	2023-2024	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
52461	Tuition Reimbursement	182.00	0.00	2,080	250.44	12%	5,500	264%	5,000	140%
52588	Automation-Maintenance	23,486.16	15,560.55	34,857	30,773.14	88%	31,857	91%	38,220	10%
52951	Fiscal Agent Trustee Fees	4,500.00	4,500.00	4,500	4,000.00	89%	4,500	100%	0	0%
52952	Bond/Note Issuance Exp	10,071.00	0.00	0	0.00	0%	0	0%	0	0%
52957	Bond Arbitrage Rebate Services	0.00	1,750.00	0	0.00	0%	0	0%	0	0%
53217	Easement/Right-of-Way	0.00	0.00	2,500	0.00	0%	0	0%	0	0%
53799	New Meter/Svc Installation	0.00	0.00	0	0.00	0%	0	0%	80,000	0%
58910	Depreciation Expense	668,887.54	677,171.42	677,172	0.00	0%	677,172	100%	679,352	0%
58920	Uncollectible Accounts	160.55	18,929.71	0	34,041.54	0%	28,776	0%	0	0%
	Total Required Exp	754,092.59	771,791.28	807,446	137,020.26	17%	822,847	102%	905,948	12%
52070	Gas & Electricity	6,241.41	7,713.38	9,200	6,650.14	72%	9,200	100%	10,600	15%
52121	Telephone Service Expense	638.72	609.67	532	442.62	83%	650	122%	233	56-%
52123	Desk Phone Expense	0.00	130.63	228	161.34	71%	143	63%	176	23-%
52128	Cellular Phones	1,772.19	2,466.70	2,160	1,768.23	82%	1,960	91%	2,100	3-%
52151	Air Cards	3,364.12	4,108.59	6,720	3,350.93	50%	3,945	59%	6,200	8-%
	Total Utilities	12,016.44	15,028.97	18,840	12,373.26	66%	15,898	84%	19,309	2%
52185	Info Systems Allocation	102,594.00	97,435.80	116,577	106,862.14	92%	116,577	100%	263,042	126%
52235	Claims Exp - Liab	5,763.00	10,040.00	7,894	7,236.13	92%	7,892	100%	11,597	47%
52245	Liab Admin Alloc	40,521.00	83,354.17	62,672	57,449.26	92%	62,672	100%	87,726	40%
52246	Unempl Admin Alloc	153.00	144.20	164	150.26	92%	164	100%	198	21%
52247	WC Admin Alloc	15,158.00	15,050.18	19,637	18,000.51	92%	19,637	100%	27,600	41%
52420	Fleet Operation	146,352.00	127,296.00	102,166	93,652.13	92%	102,166	100%	321,155	214%
53910	Admin Service Charge	155,855.00	158,193.00	168,634	126,475.50	75%	168,634	100%	176,897	5%
53920	Debt Svc Admin Alloc	25,695.24	27,012.03	0	0.00	0%	0	0%	0	0%
53921	POB Allocation	62,994.00	140,856.00	178,898	163,989.87	92%	178,898	100%	173,573	3-%
	Total Alloc Costs & Self Ins	555,085.24	659,381.38	656,642	573,815.80	87%	656,640	100%	1,061,788	62%
66180	Furniture & Equipment	82,856.91	21,801.46	38,668	38,667.50	100%	0	0%	0	0%
66182	Automobiles & Trucks	0.00	0.00	754,138	0.00	0%	0	0%	0	0%
66205	Capital Prior Year Carryover	0.00	0.00	0	0.00	0%	0	0%	754,138	0%
66999	Asset Acquisition Contra Acct	82,856.91-	21,801.46-	0	38,667.50-	0%	0	0%	0	0%

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

550	Sewer Operations	2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 ACTUALS THRU 05/31/2023	% ACTUALS/ BUDGET	2022-2023 YEAR-END ESTIMATE	% YR END/ BUDGET	2023-2024 BUDGET	% BUDGET CHANGE
	Total Capital	0.00	0.00	792,806	0.00	0%	0	0%	754,138	5-%
89906	Transfer to BH	728,663.52	722,578.11	726,013	721,745.69	99%	726,013	100%	723,793	0%
89929	Trsf to Storm Water Compliance	78,149.00	47,974.00	107,006	0.00	0%	107,006	100%	67,117	37-%
89969	Transfer to Series BA	2,890.30	34,969.41	100,000	4,402.85	4%	100,000	100%	100,000	0%
89987	Transfer to CIP Project Fund	54,203.79	298.13	0	28,305.49	0%	0	0%	366,250	0%
89989	Transfer to Ser BC	417,000.00	417,000.00	417,000	0.00	0%	417,000	100%	417,000	0%
	Total Transfer Out	1,280,906.61	1,222,819.65	1,350,019	754,454.03	56%	1,350,019	100%	1,674,160	24%
99997	Clearing Account	580,000.00-	590,000.00-	0	605,000.00-	0%	0	0%	0	0%
	Total Other Financing Uses	580,000.00-	590,000.00-	0	605,000.00-	0%	0	0%	0	0%
	Total Expense:	4,906,428.15	4,688,807.53	6,974,486	3,049,212.30	44 %	6,021,749	86 %	8,539,286	22%
	Net: ALL DEPARTMENTS	2,467,287.23	3,204,878.46	968,103	4,152,608.23		1,973,123		221,163-	

CITY OF POMONA

SEWER CAPITAL IMPROVEMENT

540	Sewer Cap Impr Fund	2020-2021	2021-2022	2022-2023	2022-2023	%	2022-2023	%	2023-2024	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
		-----	-----	-----	-----	-----	-----	-----	-----	-----
0000	ALL DEPARTMENTS									
40221	Investment Earnings - F.A.	493.88	387.64	0	5,092.59	0%	0	0%	0	0%
	All Rev from Use of \$ & Prop	493.88	387.64	0	5,092.59	0%	0	100%	0	0%
	All Other Misc Revenue	0.00	0.00	0	0.00	0%	0	100%	0	0%
	All Charges for Services	0.00	0.00	0	0.00	0%	0	100%	0	0%
80725	Transfer From Sewer Fund	2,890.30	34,969.41	100,000	4,402.85	4%	100,000	100%	100,000	0%
80731	Transfer From Series AF	0.09	0.00	0	0.00	0%	0	0%	0	0%
80749	Transfer from Series AN	0.00	0.00	3,492	0.00	0%	3,492	100%	0	0%
80771	Transfer from Series BC	0.00	0.00	32	0.00	0%	32	100%	1,876	5,763%
80877	Transfer from BH	47.24	1,202.38	0	0.00	0%	0	0%	0	0%
	All Transfers In	2,937.63	36,171.79	103,524	4,402.85	0%	103,524	100%	101,876	2-%
	All Other Financing Sources	0.00	0.00	0	0.00	0%	0	100%	0	0%
	Total Revenue	----- 3,431.51	----- 36,559.43	----- 103,524.00	----- 9,495.44	----- 0%	----- 103,524	----- 100%	----- 101,876	----- 2-%
51012	Earnings & Benefits	2,104.24	1,043.48	0	328.46	0%	93	0%	0	0%
51997	Personnel CIP Contra Account	3,841.16-	1,043.48-	0	0.00	0%	0	0%	0	0%
	Total Staffing	1,736.92-	0.00	0	328.46	0%	93	0%	0	0%
52063	Postage	0.00	81.88	0	12.64	0%	0	0%	0	0%
52285	Controllable Contract Services	0.00	0.00	0	3,916.40	0%	0	0%	0	0%
53905	CIP Admin Allocation	833.30	1,341.43	0	157.99	0%	0	0%	0	0%
58030	Construction	0.00	33,705.00	0	0.00	0%	0	0%	0	0%
59997	Operating/CIP Contra Account	53,252.93-	34,224.83-	0	0.00	0%	0	0%	0	0%
	Total Controllable Exp	52,419.63-	903.48	0	4,087.03	0%	0	0%	0	0%
53217	Easement/Right-of-Way	0.00	0.00	0	20,000.00	0%	0	0%	0	0%
	Total Required Exp	0.00	0.00	0	20,000.00	0%	0	0%	0	0%
	Total Utilities	0.00	0.00	0	0.00	0%	0	0%	0	0%

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

540	Sewer Cap Impr Fund	2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 ACTUALS THRU 05/31/2023	% ACTUALS/ BUDGET	2022-2023 YEAR-END ESTIMATE	% YR END/ BUDGET	2023-2024 BUDGET	% BUDGET CHANGE
	Total Capital	0.00	0.00	0	0.00	0%	0	0%	0	0%
66196	Capital Improvements	0.00	0.00	103,524	0.00	0%	0	0%	101,876	2-%
	Total Capital Improvements	0.00	0.00	103,524	0.00	0%	0	0%	101,876	2-%
89905	Transfer to Sewer Fund	452.96	277.89	0	2,565.07	0%	52	0%	0	0%
89909	Transfer to Ser BB/BD	40.34	109.75	0	4,811.80	0%	895	0%	0	0%
89951	Transfer to Water CIP	386,461.59	1,771,841.04	0	0.00	0%	0	0%	0	0%
89969	Transfer to Series BA	47.33	1,202.38	0	0.00	0%	0	0%	0	0%
	Total Transfer Out	387,002.22	1,773,431.06	0	7,376.87	0%	947	0%	0	0%
Total Expense:		332,845.67	1,774,334.54	103,524	31,792.36	31 %	1,040	1 %	101,876	2-%
Net: ALL DEPARTMENTS		329,414.16-	1,737,775.11-	0	22,296.92-		102,484		0	

CITY OF POMONA

POMONA CHOICE ENERGY AUTHORITY

551	Pomona Choice Energy Authority	2020-2021	2021-2022	2022-2023	2022-2023	%	2022-2023	%	2023-2024	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
		-----	-----	-----	-----	-----	-----	-----	-----	-----
0000	ALL DEPARTMENTS									
40224	Investment Earnings-Pooled Csh	1,882.06	11,451.53	1,248	6,479.19	519%	1,248	100%	18,545	1,386%
40246	GASB 31 Adjustment	5,291.69	0.00	0	0.00	0%	0	0%	0	0%
	All Rev from Use of \$ & Prop	3,409.63	11,451.53	1,248	6,479.19	0%	1,248	108%	18,545	1,386 %
40201	Metered Sales-General	0.00	0.00	40,034,383	0.00	0%	43,302,368	108%	52,056,433	30%
40701	Choice 100 Commercial	6.28	713.62	0	787.64	0%	0	0%	0	0%
40702	Choice 100 Residential	242.05	648.51	0	1,068.50	0%	0	0%	0	0%
40703	Choice 100 Agr/Street	4.64	31.32	0	40.76	0%	0	0%	0	0%
40704	General Commercial	737,974.69	16,049,920.97	0	15,729,219.13	0%	0	0%	0	0%
40705	General Residential	9,627,663.13	13,805,870.17	0	22,902,715.87	0%	0	0%	0	0%
40706	General Other	171,588.23	1,522,542.56	0	50,610.86	0%	0	0%	0	0%
40707	Demand Commercial	40,842.06	3,459,824.62	0	3,403,485.64	0%	0	0%	0	0%
	All Charges for Services	10,578,321.08	34,839,551.77	40,034,383	42,087,928.40	0%	43,302,368	108%	52,056,433	30 %
80702	Transfer From Water Fund	0.00	6,900,000.00	0	0.00	0%	0	0%	0	0%
	All Transfers In	0.00	6,900,000.00	0	0.00	0%	0	108%	0	0 %
	Total Revenue	----- 10,574,911.45	----- 41,751,003.30	----- 40,035,631.00	----- 42,094,407.59	----- 0%	----- 43,303,616	----- 108%	----- 52,074,978	----- 30 %
51012	Earnings & Benefits	0.00	0.00	0	0.00	0%	0	0%	217,096	0%
	Total Staffing	0.00	0.00	0	0.00	0%	0	0%	217,096	0%
52968	Principal Paid	0.00	178,294.00	981,840	0.00	0%	981,840	100%	1,121,435	14%
52970	Interest Expense	0.00	27,197.00	97,401	0.00	0%	97,401	100%	114,569	18%
	Total Debt Service	0.00	205,491.00	1,079,241	0.00	0%	1,079,241	100%	1,236,004	15%
52063	Postage	49,051.78	0.00	0	0.00	0%	0	0%	0	0%
52064	Printing & Copying	53,923.58	40,855.60	40,612	18,352.91	45%	40,000	98%	42,000	3%
52080	Other Expense	60.32	0.00	0	0.00	0%	0	0%	0	0%
52140	Dues, Subscriptions & Certs	125.00	0.00	72	72.00	100%	0	0%	0	0%
52191	Advertising	2,776.10	1,944.52	211	0.00	0%	0	0%	0	0%
52285	Controllable Contract Services	973,628.38	1,354,823.78	1,440,840	1,143,509.60	79%	1,440,840	100%	1,542,403	7%
52945	Contract - City Attorney	1,773.36	0.00	0	0.00	0%	0	0%	0	0%

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

551	Pomona Choice Energy Authority	2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 ACTUALS THRU 05/31/2023	% ACTUALS/ BUDGET	2022-2023 YEAR-END ESTIMATE	% YR END/ BUDGET	2023-2024 BUDGET	% BUDGET CHANGE
	Total Controllable Exp	1,081,338.52	1,397,623.90	1,481,735	1,161,934.51	78%	1,480,840	100%	1,584,403	7%
52588	Automation-Maintenance	2,660.00	139.82	3,045	3,038.82	100%	3,050	100%	3,500	15%
53223	NEM Expense Commerical	0.00	51.12	0	5,357.79-	0%	0	0%	0	0%
53224	NEM Expense Residential	15,186.92-	21,380.31	0	29,298.27	0%	166,250-	0%	400,000	0%
53225	NEM Expense Other	0.00	0.00	0	4,222.70-	0%	0	0%	0	0%
53642	Power Procurement	8,930,480.40	34,359,113.06	31,000,000	33,253,565.69	107%	38,531,498	124%	42,777,355	38%
	Total Required Exp	8,917,953.48	34,380,684.31	31,003,045	33,276,322.29	107%	38,368,298	124%	43,180,855	39%
52121	Telephone Service Expense	53.79	0.00	0	0.00	0%	0	0%	120	0%
52123	Desk Phone Expense	0.00	26.77	175	80.69	46%	92	53%	0	0%
	Total Utilities	53.79	26.77	175	80.69	46%	92	53%	120	31-%
52185	Info Systems Allocation	0.00	0.00	0	0.00	0%	0	0%	3,697	0%
52245	Liab Admin Alloc	0.00	0.00	0	0.00	0%	0	0%	8,549	0%
52246	Unempl Admin Alloc	0.00	0.00	0	0.00	0%	0	0%	19	0%
52247	WC Admin Alloc	0.00	0.00	0	0.00	0%	0	0%	2,690	0%
53921	POB Allocation	0.00	0.00	0	0.00	0%	0	0%	24,349	0%
	Total Alloc Costs & Self Ins	0.00	0.00	0	0.00	0%	0	0%	39,304	0%
99997	Clearing Account	0.00	6,721,706.00	0	0.00	0%	0	0%	0	0%
	Total Other Financing Uses	0.00	6,721,706.00	0	0.00	0%	0	0%	0	0%
Total Expense:		9,999,345.79	42,705,531.98	33,564,196	34,438,337.49	103 %	40,928,471	122 %	46,257,782	38%
Net: ALL DEPARTMENTS		575,565.66	954,528.68-	6,471,435	7,656,070.10		2,375,145		5,817,196	

CITY OF POMONA

REFUSE OPERATIONS

582	Refuse Operations	2020-2021	2021-2022	2022-2023	2022-2023	%	2022-2023	%	2023-2024	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
		-----	-----	-----	-----	-----	-----	-----	-----	-----
0000	ALL DEPARTMENTS									
40224	Investment Earnings-Pooled Csh	38,192.58	43,005.74	45,443	40,766.41	90%	45,443	100%	105,177	131%
40246	GASB 31 Adjustment	46,721.39	135,362.26	0	116,698.49	0%	0	0%	0	0%
	All Rev from Use of \$ & Prop	8,528.81	92,356.52	45,443	157,464.90	0%	45,443	89%	105,177	131%
40873	Grant-State	17,006.00	29,768.37	41,444	30,347.63	73%	39,218	95%	0	0%
	All Other Intergovernmental	17,006.00	29,768.37	41,444	30,347.63	0%	39,218	89%	0	0%
40440	Refuse Charges	9,560,296.41	9,915,740.52	9,560,000	8,357,043.81	87%	8,517,125	89%	0	0%
40480	Refuse Container Rental Fees	238,744.26	272,612.24	209,330	230,231.03	110%	233,407	112%	0	0%
40481	Vehicle/Container Repl Fee	312,625.12	314,854.47	321,484	260,202.96	81%	244,843	76%	0	0%
40482	Special Pickup Fees	3,050.00	4,450.00	3,641	2,650.00	73%	3,641	100%	0	0%
	All Fees	10,114,715.79	10,507,657.23	10,094,455	8,850,127.80	0%	8,999,016	89%	0	0%
40225	Bad Debt Collected	1,822.12	6,222.04	3,060	4,864.22	159%	3,736	122%	0	0%
	All Other Misc Revenue	1,822.12	6,222.04	3,060	4,864.22	0%	3,736	89%	0	0%
40846	Recycling Revenues	53,617.56	58,305.88	56,644	94,490.42	167%	56,969	101%	0	0%
	All Charges for Services	53,617.56	58,305.88	56,644	94,490.42	0%	56,969	89%	0	0%
80881	Trnsf frm American Rescue Plan	0.00	96,000.00	0	0.00	0%	0	0%	0	0%
	All Transfers In	0.00	96,000.00	0	0.00	0%	0	89%	0	0%
40404	Sale of Land/Property	0.00	0.00	0	0.00	0%	0	0%	1,250,000	0%
	All Other Financing Sources	0.00	0.00	0	0.00	0%	0	89%	1,250,000	0%
	Total Revenue	10,178,632.66	10,605,597.00	10,241,046.00	9,137,294.97	0%	9,144,382	89%	1,355,177	87%
51012	Earnings & Benefits	1,633,696.43	1,737,427.67	1,865,243	1,472,311.85	79%	1,700,050	91%	0	0%
51030	All Overtime - Non Sworn	124,652.09	85,153.82	100,100	93,832.64	94%	100,472	100%	0	0%
51040	Hourly	180,256.29	177,544.27	252,741	138,235.04	55%	220,000	87%	0	0%
51042	Holiday - Non Sworn	22,751.85	45,684.02	33,000	40,618.31	123%	34,754	105%	0	0%
51059	Retirement/Termination Payout	248,459.24	11,744.10	30,000	5,336.76	18%	275,000	917%	0	0%
51080	Total Buybacks	681.57	479.70	350	249.45	71%	250	71%	0	0%
51090	Compensated Absences Adj	63,539.33-	22,147.54	0	0.00	0%	0	0%	0	0%
51998	Pension Exp (GASB 68)	398,680.48	354,308.92-	0	0.00	0%	0	0%	0	0%
51999	OPEB Expense	23,848.57	380,392.97-	0	0.00	0%	0	0%	0	0%
	Total Staffing	2,569,487.19	1,345,479.23	2,281,434	1,750,584.05	77%	2,330,526	102%	0	0%

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

582	Refuse Operations	2020-2021	2021-2022	2022-2023	2022-2023	%	2022-2023	%	2023-2024	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
		-----	-----	-----	-----	-----	-----	-----	-----	-----
56209	Amortize Premium/Discount	0.00	1,544.00-	0	0.00	0%	0	0%	0	0%
	Total Debt Service	0.00	1,544.00-	0	0.00	0%	0	0%	0	0%
51055	Temporary Agency Svcs	0.00	0.00	0	0.00	0%	0	0%	78,000	0%
52060	Office Supplies	614.35	146.27	800	399.61	50%	800	100%	0	0%
52063	Postage	8.00	26.50	50	0.00	0%	50	100%	0	0%
52064	Printing & Copying	136.52	958.43	28,600	27,266.48	95%	1,600	6%	0	0%
52080	Other Expense	57.75	121.10	100	41.54	42%	100	100%	0	0%
52130	Prof Development - Training	0.00	72.00	2,100	555.05	26%	2,100	100%	0	0%
52140	Dues, Subscriptions & Certs	168.00	582.00	1,480	826.90	56%	800	54%	0	0%
52191	Advertising	0.00	0.00	1,646	0.00	0%	0	0%	0	0%
52197	Public Relations/Info	2,707.88	0.00	950	0.00	0%	299	31%	0	0%
52285	Controllable Contract Services	79,750.96	67,856.43	158,400	34,784.78	22%	291,494	184%	0	0%
52380	Vehicle Maintenance/Repair	1,734.06	4,565.20	4,600	0.00	0%	4,600	100%	0	0%
52381	Equipment Maint/Repair	0.00	0.00	2,000	0.00	0%	2,000	100%	0	0%
52402	Small Tools & Equipment	704.47	321.12	1,500	362.19	24%	1,500	100%	0	0%
52403	Computer Related Acquisitions	243.18	300.68	1,500	640.36	43%	1,500	100%	0	0%
52430	Other Supplies/Materials	5,851.26	2,056.63	5,000	2,879.97	58%	3,000	60%	0	0%
52530	Materials	0.00	0.00	27,753	0.00	0%	1,333	5%	0	0%
52645	Safety Supplies	1,193.37	2,541.17	7,500	1,565.15	21%	5,500	73%	0	0%
52760	Container Replacement	197,426.79	213,985.98	361,554	199,006.32	55%	400,000	111%	0	0%
52902	Safety Training & Equip	2,047.83	2,232.72	7,500	1,870.03	25%	2,500	33%	0	0%
52910	Services by Other Depts	408,028.19	402,323.98	399,352	83,905.25	21%	399,352	100%	0	0%
52934	Contract - Sweeping	41,635.64	29,272.00	29,272	24,370.86	83%	29,272	100%	0	0%
52938	Contract - Bldg Automation	0.00	2,044.00	2,108	2,108.00	100%	2,108	100%	0	0%
52945	Contract - City Attorney	0.00	0.00	7,000	0.00	0%	7,000	100%	0	0%
53071	Signs	2,258.00	5,017.10	3,000	0.00	0%	0	0%	0	0%
	Total Controllable Exp	744,566.25	734,423.31	1,053,765	380,582.49	36%	1,156,908	110%	78,000	93-%
52111	Dumping Fee	4,331,069.69	4,197,441.12	5,000,000	3,449,697.92	69%	5,000,000	100%	0	0%
52180	Audit Services	2,819.50	5,846.00	7,098	6,437.99	91%	7,098	100%	0	0%
52298	Hazardous Matls Compliance	2,724.20	0.00	4,000	0.00	0%	4,000	100%	0	0%
52299	Regulatory Compliance	18,516.85	31,287.00	50,000	48,671.90	97%	48,672	97%	0	0%

CITY OF POMONA

Revenue / Expenditure Report - 3 Year History

582	Refuse Operations	2020-2021	2021-2022	2022-2023	2022-2023	%	2022-2023	%	2023-2024	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
52390	Uniform Service	8,226.48	7,371.50	16,981	12,494.29	74%	16,981	100%	0	0%
52572	Lease Equipment-Citywide	0.00	33,318.98-	0	0.00	0%	0	0%	0	0%
52588	Automation-Maintenance	0.00	813.05	1,000	0.00	0%	1,000	100%	0	0%
52952	Bond/Note Issuance Exp	25,225.00	0.00	0	0.00	0%	0	0%	0	0%
58910	Depreciation Expense	522,003.71	518,336.85	518,337	0.00	0%	518,337	100%	0	0%
58920	Uncollectible Accounts	469.68	41,739.96	0	100,344.17	0%	88,551	0%	0	0%
	Total Required Exp	4,911,055.11	4,769,516.50	5,597,416	3,617,646.27	65%	5,684,639	102%	0	0%
52121	Telephone Service Expense	215.18	0.00	0	0.00	0%	0	0%	0	0%
52123	Desk Phone Expense	0.00	195.94	165	242.01	147%	214	130%	0	0%
52128	Cellular Phones	2,795.50	2,296.12	3,675	2,663.49	72%	3,675	100%	0	0%
	Total Utilities	3,010.68	2,492.06	3,840	2,905.50	76%	3,889	101%	0	0%
52185	Info Systems Allocation	33,064.00	53,940.21	37,713	34,570.25	92%	37,713	100%	0	0%
52235	Claims Exp - Liab	67,932.00	4,296.00	0	0.00	0%	0	0%	0	0%
52245	Liab Admin Alloc	92,565.00	75,769.31	130,505	119,629.51	92%	130,505	100%	0	0%
52246	Unempl Admin Alloc	351.00	274.64	341	312.51	92%	341	100%	0	0%
52247	WC Admin Alloc	34,636.00	28,636.63	40,890	37,482.50	92%	40,890	100%	0	0%
52420	Fleet Operation	1,857,637.00	2,002,663.00	2,119,949	1,806,203.21	85%	2,119,949	100%	0	0%
53910	Admin Service Charge	253,101.00	256,898.00	273,853	205,389.75	75%	273,853	100%	0	0%
53921	POB Allocation	166,008.00	371,198.00	353,999	324,499.12	92%	353,999	100%	0	0%
	Total Alloc Costs & Self Ins	2,505,294.00	2,793,675.79	2,957,250	2,528,086.85	85%	2,957,250	100%	0	0%
66189	Other Equipment	0.00	14,964.18	0	0.00	0%	0	0%	0	0%
66999	Asset Acquisition Contra Acct	0.00	14,964.18-	0	0.00	0%	0	0%	0	0%
	Total Capital	0.00	0.00	0	0.00	0%	0	0%	0	0%
89903	Transfer to Refuse Admin Fund	0.00	0.00	0	0.00	0%	0	0%	39,635	0%
89922	Transfer to Capital Outlay	275,936.29	370,888.95	1,660,000	115,676.23	7%	41,353	2%	0	0%
89958	Transfer to Other Funds DONT USE	0.00	5,000.00	0	0.00	0%	0	0%	0	0%
	Total Transfer Out	275,936.29	375,888.95	1,660,000	115,676.23	7%	41,353	2%	39,635	98-%

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582	Refuse Operations	2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 ACTUALS THRU 05/31/2023	% ACTUALS/ BUDGET	2022-2023 YEAR-END ESTIMATE	% YR END/ BUDGET	2023-2024 BUDGET	% BUDGET CHANGE
		----- 11,009,349.52	----- 10,019,931.84	----- 13,553,705	----- 8,395,481.39	62 %	----- 12,174,565	----- 90 %	----- 117,635	----- 99-%
	Total Expense:									
	Net: ALL DEPARTMENTS	830,716.86-	585,665.16	3,312,659-	741,813.58		3,030,183-		1,237,542	

FRANCHISE FEE FUNDED PROGRAMS

587	Franchise Fee Funded Pgms	2020-2021	2021-2022	2022-2023	2022-2023	%	2022-2023	%	2023-2024	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
		-----	-----	-----	-----	-----	-----	-----	-----	-----
0000	ALL DEPARTMENTS									
40200	Franchise Fees-General	552,581.63	599,106.04	579,590	504,436.45	87%	565,069	97%	0	0%
40203	Franchise Fees-Refuse Haulers	389,665.96	411,645.59	400,000	303,808.47	76%	400,000	100%	0	0%
40239	AB939 Compliance/Tonnage Fee	32,472.20	34,303.84	30,955	25,317.39	82%	53,726	174%	0	0%
	All Other Taxes	974,719.79	1,045,055.47	1,010,545	833,562.31	0%	1,018,795	100%	0	0%
40246	GASB 31 Adjustment	17,453.90	0.00	0	0.00	0%	0	0%	0	0%
	All Rev from Use of S & Prop	17,453.90	0.00	0	0.00	0%	0	100%	0	0%
40873	Grant-State	0.00	0.00	214,282	103,630.48	48%	210,631	98%	0	0%
	All Other Intergovernmental	0.00	0.00	214,282	103,630.48	0%	210,631	100%	0	0%
	All Fees	0.00	0.00	0	0.00	0%	0	100%	0	0%
40225	Bad Debt Collected	0.00	679.00	0	0.00	0%	0	0%	0	0%
	All Other Misc Revenue	0.00	679.00	0	0.00	0%	0	100%	0	0%
40380	All Other Revenues	0.00	0.00	0	210.00	0%	210	0%	0	0%
	All Charges for Services	0.00	0.00	0	210.00	0%	210	100%	0	0%
80723	Transfer From Other Funds	0.00	5,000.00	0	0.00	0%	0	0%	0	0%
80881	Trnsf frm American Rescue Plan	0.00	3,500.00	0	0.00	0%	0	0%	0	0%
	All Transfers In	0.00	8,500.00	0	0.00	0%	0	100%	0	0%
	Total Revenue	957,265.89	1,054,234.47	1,224,827.00	937,402.79	0%	1,229,636	100%	0	0%
51012	Earnings & Benefits	248,902.48	112,220.86	368,863	233,465.40	63%	244,261	66%	0	0%
51030	All Overtime - Non Sworn	16,482.07	231.54	15,650	71.57	0%	15,650	100%	0	0%
51040	Hourly	0.00	0.00	87,773	12,882.16	15%	21,000	24%	0	0%
51042	Holiday - Non Sworn	3,401.81	0.00	3,500	0.00	0%	0	0%	0	0%
51059	Retirement/Termination Payout	18,959.94	31.92	0	104.52	0%	63	0%	0	0%
51080	Total Buybacks	1,817.55	1,599.00	1,730	2,253.53	130%	2,190	127%	0	0%
51090	Compensated Absences Adj	48,864.48	291.56	0	0.00	0%	0	0%	0	0%
	Total Staffing	240,699.37	113,328.68	477,516	248,777.18	52%	283,164	59%	0	0%
52060	Office Supplies	195.66	146.28	500	0.00	0%	300	60%	0	0%
52063	Postage	0.00	0.00	100	0.00	0%	100	100%	0	0%
52064	Printing & Copying	1,580.61	175.00	5,295	23.62	0%	2,295	43%	0	0%

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587	Franchise Fee Funded Pgms	2020-2021	2021-2022	2022-2023	2022-2023	%	2022-2023	%	2023-2024	%
		ACTUALS	ACTUALS	BUDGET	ACTUALS THRU 05/31/2023	ACTUALS/ BUDGET	YEAR-END ESTIMATE	YR END/ BUDGET	BUDGET	BUDGET CHANGE
52130	Prof Development - Training	0.00	300.00	3,605	3,188.11	88%	3,605	100%	0	0%
52140	Dues, Subscriptions & Certs	0.00	0.00	1,265	620.00	49%	1,095	87%	0	0%
52191	Advertising	0.00	0.00	715	511.36	72%	200	28%	0	0%
52197	Public Relations/Info	0.00	0.00	500	0.00	0%	500	100%	0	0%
52285	Controllable Contract Services	146,386.69	424,865.60	667,644	303,966.25	46%	395,000	59%	0	0%
52350	Departmental Expense	0.00	0.00	200	0.00	0%	200	100%	0	0%
52403	Computer Related Acquisitions	0.00	972.91	3,000	0.00	0%	3,000	100%	0	0%
52430	Other Supplies/Materials	856.81	1,014.32	79,035	5,951.28	8%	85,436	108%	0	0%
52581	Office Equip Maint/Repair	619.27	632.91	190	0.00	0%	190	100%	0	0%
52902	Safety Training & Equip	0.00	65.05	1,100	188.55	17%	850	77%	0	0%
52934	Contract - Sweeping	25,000.00	29,272.00	29,272	24,370.86	83%	29,272	100%	0	0%
52945	Contract - City Attorney	0.00	0.00	4,485	0.00	0%	5,000	111%	0	0%
53071	Signs	1,000.00	0.00	1,000	0.00	0%	0	0%	0	0%
	Total Controllable Exp	175,639.04	457,444.07	797,906	338,820.03	42%	527,043	66%	0	0%
52111	Dumping Fee	133,445.07	186,392.66	243,805	144,777.27	59%	229,000	94%	0	0%
52180	Audit Services	1,128.00	2,713.40	2,839	2,575.20	91%	2,839	100%	0	0%
52298	Hazardous Matls Compliance	537.06	1,419.02	3,000	3,000.00	100%	3,000	100%	0	0%
52390	Uniform Service	475.53	477.46	1,719	880.50	51%	1,719	100%	0	0%
52576	Automation Lease	0.00	0.00	610	560.45	92%	610	100%	0	0%
52588	Automation-Maintenance	0.00	813.05	1,243	0.00	0%	1,243	100%	0	0%
58910	Depreciation Expense	22.12	22.12	0	0.00	0%	0	0%	0	0%
	Total Required Exp	135,607.78	191,837.71	253,216	151,793.42	60%	238,411	94%	0	0%
52121	Telephone Service Expense	161.37	0.00	0	0.00	0%	0	0%	0	0%
52123	Desk Phone Expense	0.00	65.31	55	80.68	147%	70	127%	0	0%
52128	Cellular Phones	896.75	1,061.35	1,000	494.13	49%	1,000	100%	0	0%
	Total Utilities	1,058.12	1,126.66	1,055	574.81	54%	1,070	101%	0	0%
52185	Info Systems Allocation	3,027.00	10,075.25	10,685	9,794.51	92%	10,685	100%	0	0%
52245	Liab Admin Alloc	14,961.00	14,221.98	22,015	20,180.38	92%	22,015	100%	0	0%
52246	Unempl Admin Alloc	57.00	51.02	57	52.14	91%	57	100%	0	0%
52247	WC Admin Alloc	5,596.00	5,374.26	6,898	6,323.02	92%	6,898	100%	0	0%

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587	Franchise Fee Funded Pgms	2020-2021 ACTUALS	2021-2022 ACTUALS	2022-2023 BUDGET	2022-2023 ACTUALS THRU 05/31/2023	% ACTUALS/ BUDGET	2022-2023 YEAR-END ESTIMATE	% YR END/ BUDGET	2023-2024 BUDGET	% BUDGET CHANGE
53910	Admin Service Charge	68,662.00	69,691.00	74,291	55,718.25	75%	74,291	100%	0	0%
53921	POB Allocation	26,622.00	59,528.00	42,988	39,405.74	92%	42,988	100%	0	0%
	Total Alloc Costs & Self Ins	118,925.00	158,941.51	156,934	131,474.04	84%	156,934	100%	0	0%
Total Expense:		671,929.31	922,678.63	1,686,627	871,439.48	52 %	1,206,622	72 %	0	0%
Net: ALL DEPARTMENTS		285,336.58	131,555.84	461,800-	65,963.31		23,014		0	