

City of Capitola
Cities' Financial Transactions Report
General Information

Fiscal Year: 2023

Form #1

Members of the Governing Body

	First Name	M. I.	Last Name
Mayor	Margaux		Keiser
Member 1	Joe		Clarke
Member 2	Yvette		Brooks
Member 3	Alexander		Pederson
Member 4	Kristen		Brown
Member			

City Fiscal Officer

First Name M. I. Last Name

Title Telephone

Email Fax No.

City Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Report Prepared By

Firm Name

First Name M. I. Last Name

Title Telephone

Email Fax No.

1. Does the report contain data from audited financial statements? Yes No

2. Does this city have blended component unit(s) (BCU(s))? Refer to the Cities' Financial Transactions Report (FTR) instructions for the definition of this term. If "Yes", answer questions 3 and 4.

Yes No

3. Is financial data of the BCU(s) included in this city's financial statements or Annual Comprehensive Financial Report (ACFR)?

Yes No

4. Is financial data of the BCU(s) included in this city's FTR? If "Yes", answer question 5. Yes No

5. Specify the name(s) of the BCU(s).

BCU

6. Is this city a charter city or a general law city?

City of Capitola
 Cities' Financial Transactions Report
 Functional Revenue Details Report
 Governmental Funds

Back to Form: Functional Revenue Details

Fiscal Year: 2023

Form #15

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
Taxes	Transportation Taxes – Nontransit	TransportationCommunityDevelopment	Other Transportation 1	368,521
			Sub Total:	\$368,521
FinesForfeituresRevenue	Forfeitures and Penalties	GeneralGovernmentPublicSafety	Police	21,700
			Sub Total:	\$21,700
FinesForfeituresRevenue	Rents, Leases, and Concessions	HealthCultureLeisure	Marina and Wharfs	67,911
			Sub Total:	\$67,911
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	545,207
			Sub Total:	\$545,207
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	468,806
			Sub Total:	\$468,806
IntergovernmentalState	Public Safety – Prop. 172	GeneralGovernmentPublicSafety	Police	55,499
			Sub Total:	\$55,499
ChargesforCurrentServices	Engineering Fees, Inspection and Other Charges	TransportationCommunityDevelopment	Construction and Engineering Regulation	13,459
			Sub Total:	\$13,459
ChargesforCurrentServices	Housing Revenues	TransportationCommunityDevelopment	Housing	41,240
			Sub Total:	\$41,240
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation	710,430
			Sub Total:	\$710,430
ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Planning	323,449
			Sub Total:	\$323,449
ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police	66,260
			Sub Total:	\$66,260
ChargesforCurrentServices	Zoning Fees and Subdivision Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	55,838
			Sub Total:	\$55,838
MiscellaneousRevenues	Contributions from Nongovernmental Sources	GeneralGovernmentPublicSafety	Management and Support	25,811
			Sub Total:	\$25,811
			Functional Revenue Total:	\$2,764,131
			Other Functional Revenue Total:	\$2,316,512
			Functional Revenue Grand Total:	\$5,080,643

City of Capitola
 Cities' Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Taxes

Fiscal Year: 2023

Form #16

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
R01. Secured and Unsecured Property Taxes	0	1,446,056	1,446,056
R02. Supplemental Roll Secured and Unsecured Property Taxes	0	30,856	30,856
R03. Property Tax In-Lieu of Vehicle License Fees	0	1,357,848	1,357,848
R04. Voter-Approved Indebtedness Property Taxes	0	0	0
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes	0	0	0
R06. Property Taxes – Prior	0	0	0
R07. Supplemental Roll Property Taxes – Prior	0	4,794	4,794
R08. Pass-through Property Taxes (ABX1 26)	0	0	0
R09. Residual Property Taxes (ABX1 26)	0	119,281	119,281
R11. Parcel Tax	0	0	0
R12. Other Property Taxes	0	0	0
R13. Interest, Penalties, and Delinquent Taxes	0	373	373
R14. Sales and Use Taxes	0	6,666,232	6,666,232
R16. Transportation Taxes – Transit	0	0	0
R17. Transportation Taxes – Nontransit	368,521	0	368,521
R18. Transient Occupancy Taxes	0	2,236,596	2,236,596
R19. Franchises	0	708,277	708,277
R20. Business License Taxes	0	313,993	313,993
R21. Real Property Transfer Taxes	0	98,938	98,938
R22. Utility Users Taxes	0	0	0
R23. Construction Development Taxes	0	0	0
Taxes – Other			
R24. Admission Tax	0	0	0
R25. Parking Tax	0	0	0

R27. Other Taxes – Other (Specify)

R27a. **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

<input type="text"/>	Select <input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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R27b. **Specify General Revenues** **General Revenues**

General sales and use taxes Q1. 25% Perm Trans & Use (334)	<input type="text" value="293,100"/>	<input type="button" value="Delete"/>
General sales and use taxes Q1. 25% Trans & Use Tax (113)	<input type="text" value="293,131"/>	<input type="button" value="Delete"/>
General sales and use taxes Q2. 25% Perm Trans & Use (334)	<input type="text" value="284,015"/>	<input type="button" value="Delete"/>
General sales and use taxes Q2. 25% Trans & Use Tax (113)	<input type="text" value="284,799"/>	<input type="button" value="Delete"/>
General sales and use taxes Q3. 25% Perm Trans & Use (334)	<input type="text" value="240,808"/>	<input type="button" value="Delete"/>
General sales and use taxes Q3. 25% Trans & Use Tax (113)	<input type="text" value="240,759"/>	<input type="button" value="Delete"/>
General sales and use taxes Q4. 25% Perm Trans & Use (334)	<input type="text" value="269,777"/>	<input type="button" value="Delete"/>
General sales and use taxes Q4. 25% Trans & Use Tax (113)	<input type="text" value="276,887"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
Total:	<input type="text" value="2,183,276"/>	

Functional Revenues	General Revenues	Total Revenues
A	B	C

R28. **Total Taxes**

City of Capitola
Cities' Financial Transactions Report
Statement of General and Functional Revenues - Governmental Funds
Special Benefit Assessments

Fiscal Year: 2023

Form #17

Functional Revenues

Special Benefit Assessments

R01. Fire	
R02. Paramedics	
R03. Police	
R04. Lighting	
R05. Other Special Benefit Assessments (Specify)	53,384

R05a. Specify Functional Revenues Select Expenditure Function

<input type="text" value="Comm dev CVWBIA assessment revenue"/>	<input type="text" value="Other Community Development 1"/>	<input type="text" value="53,384"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="Add"/>
Total:		<input type="text" value="53,384"/>	

R06. Total Special Benefit Assessments	\$53,384
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City of Capitola
 Cities' Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Licenses and Permits

Fiscal Year: 2023

Form #18

	Functional Revenues A	General Revenues B	Total Revenues C
Licenses and Permits			
R01. Animal Licenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
R02. Bicycle Licenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
R03. Construction Permits	<input type="text"/>	231,106	231,106
R04. Street and Curb Permits	<input type="text"/>	42,099	42,099
R05. Other Licenses and Permits (Specify)	<input type="text"/>	74,183	74,183

R05a. **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

Select
▼

R05b. **Specify General Revenues** **General Revenues**

Licenses and permits Conceal & Carry Weapons Permit	575	<input type="button" value="Delete"/>
Licenses and permits PEG access fee	11,903	<input type="button" value="Delete"/>
Licenses and permits Planning permits - coastal	6,254	<input type="button" value="Delete"/>
Licenses and permits Planning permits - design	30,521	<input type="button" value="Delete"/>
Licenses and permits Planning permits - signs	907	<input type="button" value="Delete"/>
Licenses and permits Planning permits - trees	5,448	<input type="button" value="Delete"/>
Licenses and permits Planning permits - use	18,575	<input type="button" value="Delete"/>
<input style="width: 95%;" type="text"/>		<input type="button" value="Add"/>
Total:	74,183	

	Functional Revenues A	General Revenues B	Total Revenues C
R06. Total Licenses and Permits	\$0	\$347,388	\$347,388

City of Capitola
 Cities' Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Fines, Forfeitures, Penalties, and Revenue from Use of Money and Property

Fiscal Year: 2023

Form #19

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
Fines, Forfeitures, and Penalties				
R01.	Vehicle Code Fines	545,207		545,207
R03.	Forfeitures and Penalties	21,700		21,700
R03.5	Other Fines (Specify)			

R03.5a **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

Select
▼

Add

R03.5b **Specify General Revenues** **General Revenues**

Add

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
R04.	Total Fines, Forfeitures, and Penalties	\$566,907		\$566,907

Revenue from Use of Money and Property				
R05.	Investment Income		150,511	150,511
R06.	Rents, Leases, and Concessions	67,911	62,931	130,842
R07.	Royalties			
R09.5	Other Revenue from Use of Money and Property (Specify)		92,368	92,368

R09.5a **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

Select
▼

Add

R09.5b **Specify General Revenues** **General Revenues**

Interest accrual on individual loans	-63,772	Delete
Loan repmt Interest - BASAPA 1.365m loan	32,602	Delete
Loan repmt Interest - Individual hsg loans	23,862	Delete
Loan repmt Interest - WRM 238k HOA loan	4,203	Delete
Loan repmt Principal - Individual hsg loans	19,456	Delete
Loan repmt Principal - WRM 238k HOA loan	8,095	Delete
Loan repmt Interest - BASAPA 1.9m loan	67,922	Delete
<input style="width: 90%;" type="text"/>		Add
Total:	92,368	

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
R10.	Total Revenue from Use of Money and Property	\$67,911	\$305,810	\$373,721

City of Capitola
 Cities' Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Intergovernmental – State

Fiscal Year: 2023

Form #20

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
Intergovernmental – State				
R01.	Homeowners Property Tax Relief	0	6,849	6,849
R03.	Gasoline Tax	468,806	0	468,806
R04.	Peace Officers Standards and Training	0	0	0
R05.	Off-Highway Motor Vehicle In-Lieu Fee	0	10,099	10,099
R07.5	Other Intergovernmental – State (Specify)	0	1,356,668	1,356,668
R07.5a	Specify General Revenues	General Revenues		

State government grants State grants- capital category	27,616	Delete
State government grants State grants- operating category	391,900	Delete
State government grants Sustainable Communities Grant	65,000	Delete
Federal government grants Federal grant-operating category	1,314	Delete
Local Govt/Agency Rev SC County Contr/Distr	870,838	Delete
<input type="text"/>		Add
Total:	1,356,668	

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
State Grants – Other				
R08.	Mandated Cost	0	0	0
R09.	Public Safety – Prop. 172	55,499	0	55,499
R10.	Public Safety – 2011	0	0	0
R31.	Other State Grants – Other (Specify)	150,684	0	150,684

Specify Functional Revenues	Select Expenditure Function	Functional Revenues	
State gov't shared revenues State recycling grant	Management and Support	5,000	Delete
State gov't shared revenues POST Police offcr sfty	Police	42,570	Delete
State gov't shared revenues Suppl law enforcmnt s	Police	103,114	Delete
<input type="text"/>	Select		Add
Total:		150,684	

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
R32.	Total Intergovernmental – State	\$674,989	\$1,373,616	\$2,048,605

City of Capitola
Cities' Financial Transactions Report
Statement of General and Functional Revenues - Governmental Funds
Intergovernmental – Federal, County, and Other Taxes In-Lieu

Fiscal Year: 2023

Form #21

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental – Federal			
R13. Community Development Block Grant	<input type="text"/>	<input type="text"/>	<input type="text"/>
R14. Workforce Investment Act (WIA)	<input type="text"/>	<input type="text"/>	<input type="text"/>
R15. Other Federal Grants (Specify)	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>

R15a. **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

	Functional Revenues A	General Revenues B	Total Revenues C
R16. Total Intergovernmental – Federal	<input type="text" value="\$0"/>	<input type="text"/>	<input type="text" value="\$0"/>

Intergovernmental – County			
R17. County Grants of State Gasoline Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>
R18. Other County Grants (Specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>

R18.5a **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

R18.5b **Specify General Revenues** **General Revenues**

	Functional Revenues A	General Revenues B	Total Revenues C
R19. Total Intergovernmental – County	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>

R20. Other Taxes In-Lieu (Specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>
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R20.5a **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

R20.5b **Specify General Revenues** **General Revenues**

City of Capitola
Cities' Financial Transactions Report
Statement of General and Functional Revenues - Governmental Funds
Charges for Current Services

Go to Form: Functional Revenue Detail

Fiscal Year: 2023

Form #22

Functional Revenues

Charges for Current Services

R01. Zoning Fees and Subdivision Fees	55,838
R04. Special Police Department Services	66,260
R06. Special Fire Department Services	
R07. Plan Checking Fees	323,449
R09. Animal Shelter Fees and Charges	
R10. Engineering Fees, Inspection and Other Charges	13,459
R11. Street, Sidewalk, and Curb Repairs Charges	
R12. Weed and Lot Cleaning Charges	
R13. Sewer Service Charges	
R14. Sewer Connection Fees	
R15. Solid Waste Revenues	
R16. Sales of Refuse	
R17. First Aid and Ambulance Charges	
R20. Library Fines and Fees	
R23. Parking Facility Charges	
R24. Parks and Recreation Fees	710,430
R25. Golf Course Fees	
R26. Water Service Charges	
R27. Water Connection Fees	
R28. Electric Revenues	
R29. Gas Revenues	
R30. Airport Revenues	
R31. Cemetery Revenues	
R32. Housing Revenues	41,240
R33. Ports and Harbor Revenues	
R34. Hospital Revenues	
R35. Transit Revenues	
R36. Stadium Revenues	
R40. Quasi-External Transactions	

R41. Other Charges for Current Services (Specify)

744,145

R41a.

Specify Functional Revenues

Select Expenditure Function

Gen gov't BIA - finance support services	Management and Support	4,200	Delete
Gen gov't CVC-Finance Support Services	Management and Support	2,434	Delete
Gen gov't Paystations - lower pac cove	Management and Support	38,089	Delete
Gen gov't Paystations - upper pac cove	Management and Support	112,445	Delete
Gen gov't Pkg meters/pay stations-cliff dr	Management and Support	119,577	Delete
Gen gov't Pkg meters/pay stations-village	Management and Support	452,741	Delete
Comm dev Technology Fee	Other Community Development 1	14,659	Delete
	Select		Add
Total:		744,145	

R42. **Total Charges for Current Services**

\$1,954,821

City of Capitola
 Cities' Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Miscellaneous Revenues and Grand Totals

Fiscal Year: 2023

Form #23

	Functional Revenues A	General Revenues B	Total Revenues C
Miscellaneous Revenues			
R01. Development Impact Fees	<input type="text"/>	<input type="text"/>	<input type="text"/>
R04. Contributions from Nongovernmental Sources	25,811	<input type="text"/>	25,811
R05. Other Miscellaneous Revenues (Specify)	1,368,299	482,377	1,850,676

R05a. **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

Other Miscellaneous Revenues	Animal Regulation	1,175	Delete
Other Miscellaneous Revenues	Construction and Engineering Regulatic	21,505	Delete
Other Miscellaneous Revenues	Fire	5,084	Delete
Other Miscellaneous Revenues	Legislative	94,312	Delete
Other Miscellaneous Revenues	Management and Support	66,382	Delete
Other Miscellaneous Revenues	Museums	6,728	Delete
Other Miscellaneous Revenues	Other Community Development 1	12,811	Delete
Other Miscellaneous Revenues	Other Community Development 2	39,830	Delete
Other Miscellaneous Revenues	Other Culture and Leisure 1	5,049	Delete
Other Miscellaneous Revenues	Other Public Utilities 1	13,704	Delete
Other Miscellaneous Revenues	Other Transportation 1	18,420	Delete
Other Miscellaneous Revenues	Parks and Recreation	162,228	Delete
Other Miscellaneous Revenues	Police	827,116	Delete
Other Miscellaneous Revenues	Streets/Highways/Storm Drains	93,955	Delete
<input type="text"/>	Select		Add
Total:		1,368,299	

R05b. **Specify General Revenues** **General Revenues**

Internal Service Revenues Finance	76,200	Delete
Other revenue Arts-Art at the Beach Booth Fee	2,680	Delete
Other revenue Arts-Movies at the Beach Sponsor	2,500	Delete
Other revenue Arts-Twilight Concert Sponsors	13,300	Delete
Other revenue Change in Investment FMV	149,713	Delete
Other revenue Credit Card Service Fee	2,934	Delete
Other revenue Event Sponsor	2,000	Delete
Other revenue Memorial plaques and benches	10,751	Delete
Other revenue Miscellaneous revenues	160,318	Delete
Other revenue Museum donations-Box Rev & other	2,062	Delete
Other revenue Museum Donations-Fundraising	8,028	Delete
Other revenue other grants donations contrib	22,600	Delete
Other revenue Returned Check Fee	41	Delete
Other revenue Scholarship	29,250	Delete

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
Total:		<input type="text" value="482,377"/>

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
R10. Total Miscellaneous Revenues	<input type="text" value="\$1,394,110"/>	<input type="text" value="\$482,377"/>	<input type="text" value="\$1,876,487"/>
R11. Grand Totals	<input type="text" value="\$5,080,643"/>	<input type="text" value="\$17,675,711"/>	<input type="text" value="\$22,756,354"/>

City of Capitola
 Cities' Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 General Government and Public Safety

Fiscal Year: 2023

Form #24

	A	B	C
	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
General Government			
R01. Legislative	94,312	94,312	-
R02. Management and Support	3,478,051	826,679	2,651,372
R10. Other General Government 1	1,054,997		1,054,997
R11. Other General Government 2			
R12. Total General Government	\$4,533,048	\$920,991	\$3,612,057
Public Safety			
R13. Police	7,339,199	1,661,466	5,677,733
R24. Fire		5,084	-5,084
R25. Emergency Medical Service			
R26. Animal Regulation		1,175	-1,175
R27. Weed Abatement			
R28. Street Lighting			
R29. Disaster Preparedness			
R33. Other Public Safety 1			
R34. Other Public Safety 2			
R35. Total Public Safety	\$7,339,199	\$1,667,725	\$5,671,474

City of Capitola
 Cities' Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 Transportation and Community Development

Go to Form: Functional Revenue Details

Fiscal Year: 2023

Form #25

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Transportation			
R01. Streets/Highways/Storm Drains	3,620,319	562,761	3,057,558
R02. Streets – Trees/Landscaping			
R03. Parking Facility			
R04. Public Transit			
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1		386,941	-386,941
R08. Other Transportation 2			
R09. Total Transportation	\$3,620,319	\$949,702	\$2,670,617
Community Development			
R10. Planning	-13,394	323,449	-336,843
R11. Construction and Engineering Regulation	350,272	90,802	259,470
R12. Redevelopment			
R13. Housing	60,791	41,240	19,551
R14. Employment			
R15. Community Promotion			
R16. Other Community Development 1	964,519	80,854	883,665
R17. Other Community Development 2		39,830	-39,830
R18. Total Community Development	\$1,362,188	\$576,175	\$786,013

City of Capitola
 Cities' Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 Health and Culture and Leisure

Fiscal Year: 2023

Form #26

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Health			
R01. Physical and Mental Health			
R06. Hospitals and Sanitariums			
R07. Solid Waste			
R08. Sewers			
R09. Cemeteries			
R17. Other Health 1			
R18. Other Health 2			
R19. Total Health	\$0	\$0	\$0
Culture and Leisure			
R20. Parks and Recreation	2,366,742	872,658	1,494,084
R21. Marina and Wharfs	60,038	67,911	-7,873
R22. Libraries			
R23. Museums		6,728	-6,728
R24. Golf Courses			
R25. Sports Arenas and Stadiums			
R26. Community Centers and Auditoriums			
R27. Other Culture and Leisure 1		5,049	-5,049
R28. Other Culture and Leisure 2			
R29. Total Culture and Leisure	\$2,426,780	\$952,346	\$1,474,434

City of Capitola
 Cities' Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 Public Utilities and Other Expenditures

Fiscal Year: 2023

Form #27

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Public Utilities			
R01. Water			
R02. Gas			
R03. Electric			
R04. Other Public Utilities 1		13,704	-13,704
R05. Other Public Utilities 2			
R06. Total Public Utilities	\$0	\$13,704	\$-13,704
Other Expenditures			
R07. Other Expenditures 1	284,502		284,502
R08. Other Expenditures 2			
R09. Total Other Expenditures	\$284,502	\$0	\$284,502

City of Capitola
 Cities' Financial Transactions Report
 Statement of Net Expenditures - Governmental Funds
 Debt Service, Capital Outlay, and Grand Totals

Go to Form: Functional Revenue Details

Fiscal Year: 2023

F

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Re C
Debt Service			
R01. Principal Payments on Long-Term Debt	22,187		22,187
R02. Interest Payments on Long-Term Debt			
R02.5 Principal Payments on Lease Obligations (Purchase Agreements)	230,881		230,881
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service Payments			
R05. Total Debt Service	\$253,068		\$253,068
Capital Outlay			
R06. General Government	2,633,525		2,633,525
R07. Public Safety			
R08. Transportation			
R09. Community Development	336,091		336,091
R10. Health			
R11. Culture and Leisure	1,085		1,085
R12. Public Utilities			
R13. Other Expenditures	105,000		105,000
R14. Total Capital Outlay	\$3,075,701		\$3,075,701
R15. Grand Totals	\$22,894,805	\$5,080,643	\$17,814,162

City of Capitola
 Cities' Financial Transactions Report
 Governmental Funds
 Major Object Classification

Form #29

Fiscal Year: 2023

Operating Expenditures		
R01. Salaries and Wages	<input type="text" value="7,445,345"/>	7,445,345
R02. Retirement Benefits	<input type="text" value="3,026,349"/>	3,026,349
R03. Other Employee Benefits	<input type="text" value="1,398,613"/>	1,398,613
Contract Services		
R04. Private	<input type="text" value="3,199,763"/>	3,199,763
R05. Governmental Agencies	<input type="text" value="282,157"/>	282,157
R06. Materials and Supplies	<input type="text" value="3,070,368"/>	3,070,368
R07. Other Operating Expenditures	<input type="text" value="1,143,441"/>	1,143,441
R08. Total Operating Expenditures	<input type="text" value="\$19,566,036"/>	\$19,566,036
Debt Service		
R09. Principal Payments on Long-Term Debt	<input type="text"/>	
R10. Interest Payments on Long-Term Debt	<input type="text" value="22,187"/>	22,187
R11. Principal Payments on Lease Obligations (Purchase Agreements)	<input type="text" value="230,881"/>	230,881
R11.5 Principal and Interest on Short-Term Notes and Warrants	<input type="text"/>	
R12. Other Debt Service Payments	<input type="text"/>	
R13. Total Debt Service	<input type="text" value="\$253,068"/>	\$253,068
Capital Outlay		
R14. Land	<input type="text"/>	
R15. Buildings and Improvements	<input type="text" value="2,634,610"/>	2,634,610
R16. Equipment	<input type="text" value="441,091"/>	441,091
R17. Other Capital Outlay	<input type="text"/>	
R18. Total Capital Outlay	<input type="text" value="\$3,075,701"/>	\$3,075,701
R19. Grand Total Expenditures	<input type="text" value="\$22,894,805"/>	\$22,894,805
Supplemental Data		
Major Project Expenditures		
R20. Pursuant to Competitive Bidding	<input type="text" value="1,245,998"/>	1,245,998
R21. Other than Competitive Bidding	<input type="text" value="0"/>	0
R22. Total Major Project Expenditures	<input type="text" value="\$1,245,998"/>	\$1,245,998

City of Capitola
 Cities' Financial Transactions Report
 Other Financing Sources (Uses) and Changes in Fund Balance - Governmental Funds

Form #30

Fiscal Year: 2023

R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	-138,451
Other Financing Sources (Uses)	
R01.5 Lease Financing	
R02. Long-Term Debt - Bonds, COP, and Other Agency Debt	
R03. Construction Financing and Other Long-Term Debt	
R03.6 Proceeds from Refinancing on Loans, Notes, and Other	
R03.7 Payments to Refinanced Loans, Notes, and Other	
R04. Refunding Bonds Proceeds	
R05. Premium on Bonds Issued	
R06. Discount on Bonds Issued	
R07. Payment to Refunded Bond Escrow Agent	
R08. Demand Bonds	
R09. Proceeds from Sale of Capital Assets	
R11. Insurance Recoveries	
R12. Transfers In	2,622,024
R13. Transfers Out	-2,622,024
R13.5 Other Financing Sources (Uses) – Other	
R14. Total Other Financing Sources (Uses)	\$0
Special and Extraordinary Items	
R15. Special Item	
R16. Extraordinary Item	
R17. Total Special and Extraordinary Items	\$0
R18. Net Change in Fund Balance	\$-138,451
R19. Fund Balance (Deficit), Beginning of Fiscal Year	\$27,795,425
R20. Adjustment	-2
R21. Reason for Adjustment	Variance of 2.
R22. Fund Balance (Deficit), End of Fiscal Year	\$27,656,972

Note:

(R21) Reason for Adjustment: Variance of 2.

City of Capitola
 Cities' Financial Transactions Report
 Statement of Changes in Fiduciary Net Position
 Fiduciary Funds

Fiscal Year: 2023

		Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
Additions					
Contributions					
R01.	Employer				
R02.	Plan Members				
R03.	Private Contributions				
R04.	Contributions to Pooled Investments				
R05.	Other Contributions				
R06.	Total Contributions	\$0	\$0	\$0	\$0
Investment Income (Loss)					
R07.	Net Appreciation (Depreciation) in Fair Value of Investments				
R08.	Interest				
R09.	Dividends				
R10.	Other Investment Income				
R11.	(Investment Expense)				
Securities Lending Income (Loss)					
R12.	Securities Lending Income				
R13.	(Securities Lending Expense)				
R14.	Net Securities Lending Income (Loss)	\$0	\$0	\$0	\$0
R15.	Net Investment Income (Loss)	\$0	\$0	\$0	\$0
R15.5	Tax Revenues				
R16.	Receipts from Depositors				
R17.	Other Additions				
R18.	Total Additions	\$0	\$0	\$0	\$0
Deductions					
R19.	Benefit Payments				
R20.	Refunds of Contributions				
R21.	Administrative Expenses				
R22.	Payments to and for Depositors				
R23.	Distributions from Pooled Investments				
R24.	Other Deductions			162,988	
R25.	Total Deductions	\$0	\$0	\$162,988	\$0
R26.	Change in Net Position	\$0	\$0	\$-162,988	\$0
R27.	Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$162,988	\$0
R28.	Adjustment				
R29.	Reason for Adjustment				
R30.	Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$0	\$0

City of Capitola
 Cities' Financial Transactions Report
 Lease Obligations (Purchase Agreements)

Go to Report: Detail Summary of Lease Obligations

Form #34

Fiscal Year: 2023

R01. Purpose of Debt (1 of 2) (Record Completed) ▼

R02. Debt Type ▼

R03. Fund Type ▼

R05. Name of Lessor

R06. Name of Person or Organization

R07. Original Debt Term (years)

R08. Beginning Maturity Year (YYYY)

R09. Ending Maturity Year (YYYY)

R10. Initial Debt Obligation

R11. Principal Unspent

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$895,732	\$148,351	\$1,044,083
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	65,815		65,815
R15. Interest Paid in Current Fiscal Year		22,187	22,187
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$829,917	\$126,164	\$956,081
R18. Ending Balances, Current Portion	67,302	22,187	89,489
R19. Ending Balances, Noncurrent Portion	\$762,615	\$103,977	\$866,592
R20. Reason for Adjustment to Principal	<input type="text"/>		
R21. Reason for Adjustment to Interest	<input type="text"/>		

1. Report leases individually (Do not combine leases).
2. Report on this form only lease purchase obligations with an original term of more than ten years. Continue reporting the obligation on this form until it is defeased or fully matured (refer to Government Code section 53892.2).
3. Report on the "Other Long-Term Debt Form" lease purchase agreements with an original term greater than one year and up to 10 years (inclusive).
4. The "Initial Debt Obligation" includes principal and interest.

City of Capitola
 Cities' Financial Transactions Report
 Lease Obligations (Purchase Agreements)

Go to Report: Detail Summary of Lease Obligations

Form #34

Fiscal Year: 2023

R01. Purpose of Debt (2 of 2) (Record Completed)	<input type="text" value="Pacific Cove"/>
R02. Debt Type	<input type="text" value="Lease"/>
R03. Fund Type	<input type="text" value="Governmental"/>
R05. Name of Lessor	<input type="text" value="Public Property Financing Corporation"/>
R06. Name of Person or Organization	<input type="text" value="Public Property Financing Corporation"/>
R07. Original Debt Term (years)	<input type="text" value="20"/>
R08. Beginning Maturity Year (YYYY)	<input type="text" value="2012"/>
R09. Ending Maturity Year (YYYY)	<input type="text" value="2032"/>
R10. Initial Debt Obligation	<input type="text" value="2,763,953"/>
R11. Principal Unspent	<input type="text"/>

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$807,729	\$286,389	\$1,094,118
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	165,066		165,066
R15. Interest Paid in Current Fiscal Year		0	
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$642,663	\$286,389	\$929,052
R18. Ending Balances, Current Portion	124,498	0	124,498
R19. Ending Balances, Noncurrent Portion	\$518,165	\$286,389	\$804,554
R20. Reason for Adjustment to Principal	<input type="text"/>		
R21. Reason for Adjustment to Interest	<input type="text"/>		

1. Report leases individually (Do not combine leases).
2. Report on this form only lease purchase obligations with an original term of more than ten years. Continue reporting the obligation on this form until it is defeased or fully matured (refer to Government Code section 53892.2).
3. Report on the "Other Long-Term Debt Form" lease purchase agreements with an original term greater than one year and up to 10 years (inclusive).
4. The "Initial Debt Obligation" includes principal and interest.

City of Capitola
 Cities' Financial Transactions Report
 Detail Summary of Lease Obligations (Purchase Agreements)

Back to Form: Lease Obligations

Fiscal Year: 2023

Summary Form #34

	Name of Lessor	Principal Paid in Current Fiscal Year	Interest Paid in Current Fiscal Year	Total Future Payments	Ending Balance, Current Portion (Principal only)	Ending Balance, Noncurrent Portion (Principal only)
Governmental						
Lease						
Beach and Village Lot II Financing	Ibank	65,815	22,187	956,081	67,302	762,615
Pacific Cove	Public Property Financing Corporation	165,066	0	929,052	124,498	518,165
Total Governmental Debt:		\$230,881	\$22,187	\$1,885,133	\$191,800	\$1,280,780

City of Capitola
Cities' Financial Transactions Report
Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2023

Form #35

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)	253,068		
R05. Total Debt Payments from Debt Forms	\$253,068	\$0	\$0
R06. Debt Service	253,068		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

City of Capitola
 Cities' Financial Transactions Report
 Debt Summary

Fiscal Year: 2023

Summary Form #31-34

	Governmental Funds		Proprietary Funds	
	Principal Paid in CY	Interest Paid in CY	Internal Service Interest Paid in CY	Enterprise Interest Paid in CY
Long-Term Debt				
R01. Total Certificates of Participation				
R02. Total General Obligation Bonds				
R03. Total Pension Obligation Bonds				
R04. Total Revenue Bonds				
R05. Total Other Agency Debt				
R06. Total Long-Term Debt				
Other Long-Term Debt				
R07. Total Loans				
R08. Total Notes				
R09. Total Other - Leases (<10 years)				
R10. Total Other Long-Term Debt				
Construction Financing				
R11. Total Loans				
R12. Total Notes				
R13. Total Other				
R14. Total Construction Financing				
Lease Obligations				
R16. Total Leases	230,881	22,187		
R18. Total Other Contracts				
R19. Total Lease Obligation	230,881	22,187		
R20. Total Debt Payments from Debt Forms	230,881	22,187		
Debt Service				
	Principal Payments	Interest Payments		
R21. Principal Payments on Long Term Debt				
R22. Interest Payments on Long-Term Debt		22,187		
R23. Lease Obligations (Purchase Agreements)	230,881			
R24. Total	230,881	22,187		

Note: The debt service section (R21:R23) is used to reconcile with the following forms:

Form 28: Statement of Net Expenditures - Governmental Funds - Debt Service, Capital Outlay, and Grand Totals (R01:R02.5)

Form 29: Major Object Classification - Governmental Funds (R09:R11)

City of Capitola
 Cities' Financial Transactions Report
 Check List of Services Provided
 Service

Fiscal Year: 2023

Form #36

Service

(Please see * below for codes to enter)

R01. Police	<input type="text" value="A"/>
R02. Fire	<input type="text" value="H"/>
R03. Emergency Medical	<input type="text" value="HJ"/>
R04. Street Lighting	<input type="text" value="A"/>
R05. Public Transit	<input type="text" value="H"/>
R06. Community Development - Planning	<input type="text" value="A"/>
R07. Solid Waste	<input type="text" value="E"/>
R08. Sewers	<input type="text" value="I"/>
R09. Parks and Recreation	<input type="text" value="A"/>
R10. Libraries	<input type="text" value="F"/>
R11. Water	<input type="text" value="H"/>

*** Service Codes**

- | | |
|--|--|
| A = Provided by Paid City Employees | B = Provided by City Volunteers |
| Provided wholly or in part through contract with: | Provided wholly or in part without contract with: |
| C = Another City | G = Another City |
| D = County | H = Special District or Other Public Agency |
| E = Private Sector | I = County |
| F = Special District or Other Public Agency | J = Private Sector |
| | K = Service not provided within city |

	Number of Paid City Employees	Number of Volunteers	Total Number of Employees
	A	B	C
R12. Police Protection	<input type="text" value="9"/>	<input type="text"/>	<input type="text" value="9"/>
R13. Police Officers	<input type="text" value="22"/>	<input type="text"/>	<input type="text" value="22"/>
R14. Fire Protection	<input type="text"/>	<input type="text"/>	<input type="text"/>
R15. Fire Fighters	<input type="text"/>	<input type="text"/>	<input type="text"/>
R16. Emergency Medical	<input type="text"/>	<input type="text"/>	<input type="text"/>

City of Capitola
 Cities' Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2023

Form #:

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	9,560,844	4,528,915	55,229	5,110,017		19,255
R02. Investments						
R03. Accounts Receivable (net)	92,807	10,686				103
R04. Taxes Receivable						
R05. Interest Receivable (net)	93,393					93
R05.5 Leases Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	2,121,214	71,421		870,264		3,062
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable		6,648,550				6,648
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$11,868,258	\$11,259,572	\$55,229	\$5,980,281	\$0	\$29,163
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$11,868,258	\$11,259,572	\$55,229	\$5,980,281	\$0	\$29,163
Liabilities						
R19. Accounts Payable	611,670	106,538		130,116		848
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	371,137	1,000		7,200		379
R26. Loans and Notes Payable						
R27. Other Liabilities 1	278,707					278
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$1,261,514	\$107,538	\$0	\$137,316	\$0	\$1,506
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$1,261,514	\$107,538	\$0	\$137,316	\$0	\$1,506

Fund Balances (Deficits)

R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned				5,842,965		5,842
R37. Unassigned	10,606,744	11,152,034	55,229			21,814
R38. Total Fund Balances (Deficits)	\$10,606,744	\$11,152,034	\$55,229	\$5,842,965	\$0	\$27,656
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$11,868,258	\$11,259,572	\$55,229	\$5,980,281	\$0	\$29,163

City of Capitola
 Cities' Financial Transactions Report
 Statement of Fiduciary Net Position
 Fiduciary Funds

Fiscal Year: 2023

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
Assets				
R01. Cash and Investments				
Investments, at Fair Value				
R02. Short-Term Investments				
R03. U.S. Government Obligations				
R04. Municipal Bonds				
R05. Domestic Corporate Bonds				
R06. International Bonds				
R07. Domestic Stocks				
R08. International Stocks				
R09. Real Estate				
R10. Private Equity				
R11. Hedge Funds				
R12. Other Investments				
R13. Total Investments				
R14. Receivables (net)				
R14.5 Other Current Assets				
R15. Due from Other Governments				
Capital Assets				
R15.5 Capital Assets, Not Being Depreciated				
R15.6 Other Capital Assets, Net of Depreciation				
R15.7 Net Pension Asset				
R15.8 Net OPEB Asset				
R15.9 Other Noncurrent Assets				
R19. Total Assets				
Deferred Outflows of Resources				
R20. Related to Pensions				
R20.5 Related to OPEB				
R20.6 Related to Debt Refunding				
R20.7 Other Deferred Outflows of Resources				
R20.8 Total Deferred Outflows of Resources				
R21. Total Assets and Deferred Outflows of Resources				

Liabilities

R22. Accounts Payable				
R23. Deposits and Advances				
R23.5 Other Current Liabilities				
R24. Due to Other Governments				
R24.5 Net Pension Liability				
R24.6 Net OPEB Liability				
R24.7 Other Long-Term Liabilities				
R28. Total Liabilities				

Deferred Inflows of Resources

R29. Related to Pensions				
R29.5 Related to OPEB				
R29.6 Related to Debt Refunding				
R29.7 Other Deferred Inflows of Resources				
R29.8 Total Deferred Inflows of Resources				
R30. Total Liabilities and Deferred Inflows of Resources				

Net Position Restricted for

R31. Pension and Other Employee Benefits				
R32. Investment Trusts				
R33. Private-Purpose Trusts				
R34. Custodial Funds				
R35. Total Net Position				

City of Capitola
 Cities' Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2023

Form #40

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets		
R00.5 Leases Receivable	<input type="text"/>	<input type="text"/>
Capital Assets		
R01. Land	4,883,789	<input type="text"/>
R02. Buildings and Improvements <i>(Report at cost.)</i>	18,017,712	<input type="text"/>
R03. Equipment <i>(Report at cost.)</i>	4,610,856	<input type="text"/>
R04. Infrastructure <i>(Report at cost.)</i>	35,907,669	<input type="text"/>
R05. Intangible Assets – Amortizable <i>(Report at cost.)</i>	<input type="text"/>	<input type="text"/>
R05.5 Lease Assets (Lessee)	<input type="text"/>	<input type="text"/>
R06. Construction in Progress	3,549,717	<input type="text"/>
R07. Intangible Assets – Nonamortizable	<input type="text"/>	<input type="text"/>
R08. Other Capital Assets <i>(Report at cost.)</i>	<input type="text"/>	<input type="text"/>
R09. Less: Accumulated Depreciation/Amortization	-28,976,512	<input type="text"/>
R10. Net Pension Asset	<input type="text"/>	<input type="text"/>
R11. Net OPEB Asset	<input type="text"/>	<input type="text"/>
R12. Other Noncurrent Assets 1	<input type="text"/>	<input type="text"/>
R13. Other Noncurrent Assets 2	<input type="text"/>	<input type="text"/>
R14. Other Noncurrent Assets 3	<input type="text"/>	<input type="text"/>
R15. Total Noncurrent Assets	\$37,993,231	<input type="text"/>
Deferred Outflows of Resources		
R16. Related to Pensions	3,589,851	<input type="text"/>
R17. Related to OPEB	<input type="text"/>	<input type="text"/>
R18. Related to Debt Refunding	<input type="text"/>	<input type="text"/>
R19. Other Deferred Outflows of Resources	<input type="text"/>	<input type="text"/>
R20. Total Deferred Outflows of Resources	\$3,589,851	<input type="text"/>
R21. Total Noncurrent Assets and Deferred Outflows of Resources	\$41,583,082	<input type="text"/>

Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		915,544
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		1,472,580
R34. Net Pension Liability		19,435,801
R35. Net OPEB Liability		1,833,813
R36. Other Noncurrent Liabilities 1		21,672
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$23,679,410
Deferred Inflows of Resources		
R40. Related to Pensions		1,512,367
R41. Related to OPEB		
R42. Related to Debt Refunding		
R42.5 Related to Leases		
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$1,512,367
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$25,191,777

City of Capitola
 Cities' Financial Transactions Report
 Summary and Statistics

Form #41

Fiscal Year: 2023

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	22,756,354	
R02. Expenditures/Expenses	22,894,805	
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-138,451	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$0
R05. Other Financing Sources (Uses)		
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$-138,451	\$0
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$27,795,425	\$0
R11. Adjustments (Specify)	-2	0

R11a. Specify Governmental Fund Adjustments

Variance	-2	Delete
		Add
Total:	-2	

R11b. Specify Proprietary Fund Adjustments

	Add
--	-----

R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$27,656,972	\$0
---	--------------	-----

Statistics

R13. Current Transient Occupancy Tax Rate	12
R14. Effective Date of Current Transient Occupancy Tax Rate	01/01/2018
R15. Current Utility User Tax Rate	0
R16. Appropriations Limit	34,079,286
R17. Total Annual Appropriations Subject to the Limit	15,052,269

City of Capitola
 Cities Financial Transactions Report
 Footnotes

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
LicensesPermits	(R03)Func-ConstructionPermits	grouped in general revenues
LicensesPermits	(R03)Gen-ConstructionPermits	License and Permits - building, encroachment, special events, entertainment permits
FinesForfeituresRevenue	(R05)Gen-InvestmentIncome	greater investment earnings in 2023
FinesForfeituresRevenue	(R06)Func-RentsLeasesandConcessions	moved items to general revenue
GeneralGovernmentPublicSafety	(R10)CurrExp-OtherGeneralGovernment1	internal service charges 2210 &2211. stores fund and information tech
TransportationCommunityDevelopment	(R01)CurrExp-StreetsHighwaysStormDrains	Wages Permanent for salaries and wages increased by \$1m
TransportationCommunityDevelopment	(R10)CurrExp-Planning	Housing Loan Adjustment for planning operating expenses
TransportationCommunityDevelopment	(R16)CurrExp-OtherCommunityDevelopment1	Salaries and Wages, Retirements, Employee benefits, private contract services, materials, supplies and others
HealthCultureLeisure	(R20)CurrExp-ParksRecreation	Recreation fees for camp, jr guard, and class fees all increased
PublicUtilitiesOtherExpenditures	(R07)CurrExp-OtherExpenditures1	increase in internal service charges 2210 stores fund and 2211 information tech fund
DebtServiceCapitalOutlayGrandTotals	(R06)CurrExp-GeneralGovernment	Construction service - project services, increased in each account.
DebtServiceCapitalOutlayGrandTotals	(R09)CurrExp-CommunityDevelopment	capital outlay machinery and equipment increased
DebtServiceCapitalOutlayGrandTotals	(R11)CurrExp-CultureLeisure	More expenses went to general government legislative
DebtServiceCapitalOutlayGrandTotals	(R13)CurrExp-OtherExpenditures	Equipment
MajorObjectClassification	(R03)OtherEmployeeBenefits	Workers comp, flex credit, training and memberships, employer taxes medicare
MajorObjectClassification	(R07)OtherOperatingExpenditures	Increase in community grants accounts and internal service charges accounts
MajorObjectClassification	(R21)OtherthanCompetitiveBidding	Reported as Zero
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	Interfund transfer in general fund, parking reserve, CIP, housing trust fund
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	Transfer out CIP, pacific cove park, parking reserve, library fund
OtherFinancingSourcesChangeinFundBalance	(R20)Adjustment	Variance of \$2
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	Fund balance - undesignated operating
LeaseObligations	(R15)Interest-InterestPaidinCurrentFiscalYear	(2_Pacific Cove) AJE in TrialBalance of (45489)
LeaseObligations	(R18)Interest-EndingBalancesCurrentPortion	(2_Pacific Cove) AJE in TrialBalance of (45489)
Service	(R04)StreetLighting	nA
Service	(R07)SolidWaste	NA
Service	(R10)Libraries	NA
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Deferred revenue recreation
BalanceSheetGovernmentalFunds	(R38)Total-TotalFundBalances(Deficits)	Variance of \$2.00
FiduciaryFunds	(R01)PriTrust-CashInvestments	Change in Net Position of (\$162,988). Net Position, End of Year \$0.
SummaryStatistics	(R12)Gov-FundBalanceNetPosition(Deficit)EndofFiscalYear	\$2.00 variance
NoncurrentAssetsLiabilities	(R01)CapAsst-Land	No addition or deletions during the year.
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	Accrued Payable Interest

Total Footnote: 32