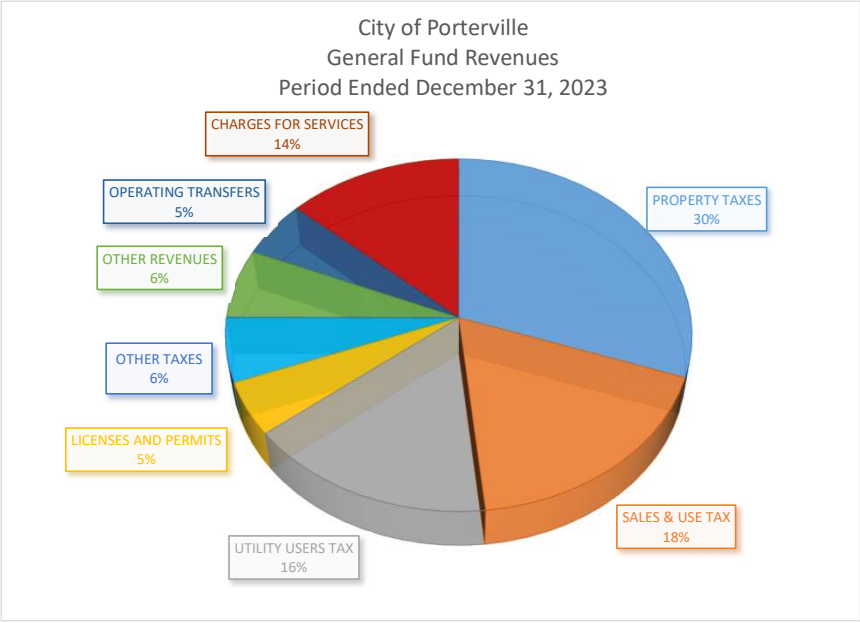
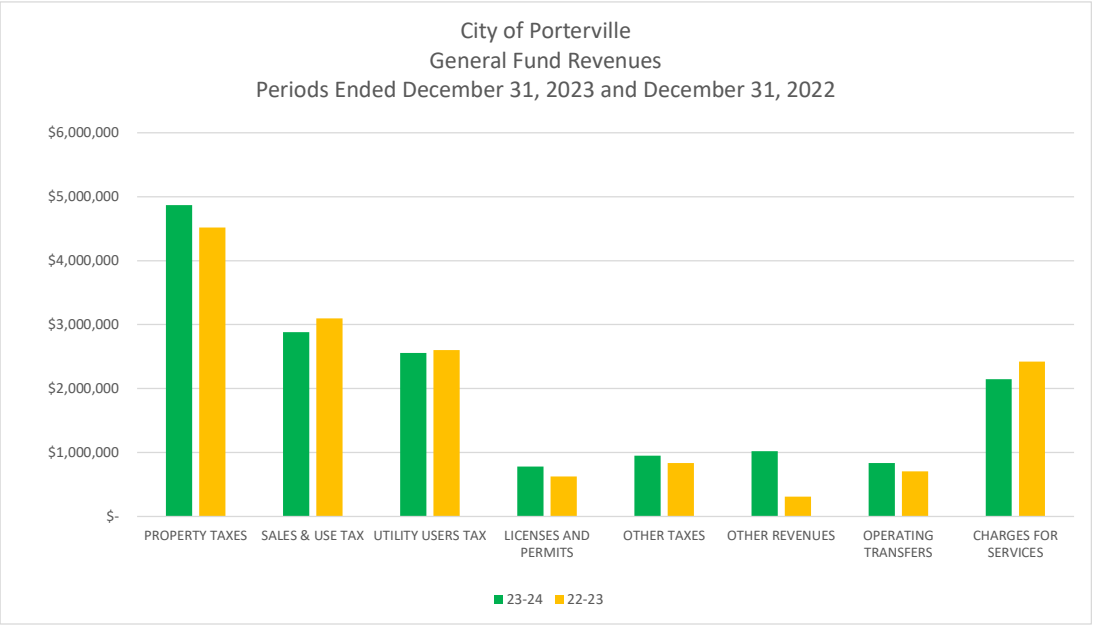


CITY OF PORTERVILLE

**REVENUE STATUS REPORT - GENERAL FUND
FOR THE PERIODS ENDED
DECEMBER 31, 2023 AND DECEMBER 31, 2022**

REVENUE SOURCE	2023-2024 ESTIMATED REVENUE	2023-2024 YEAR-TO-DATE REVENUE	% OF ESTIMATE	2022-2023 ESTIMATED REVENUE	2022-2023 YEAR-TO-DATE REVENUE	% OF ESTIMATE
PROPERTY TAXES	\$ 8,970,000	\$ 4,873,529	54.33%	\$ 8,373,700	\$ 4,520,051	53.98%
OTHER TAXES:						
SALES AND USE TAX	8,390,000	2,709,741	32.30%	8,361,626	2,913,459	34.84%
UTILITY USERS TAX	5,700,000	2,558,711	44.89%	4,600,000	2,600,236	56.53%
TRANSIENT OCCUPANCY TAX	785,000	210,133	26.77%	840,000	237,739	28.30%
PROPERTY TRANSFER TAX	100,000	35,728	35.73%	120,000	45,867	38.22%
FRANCHISE TAX	1,841,134	544,863	29.59%	1,661,134	551,337	33.19%
SALES TAX - PUBLIC SAFETY	400,000	170,910	42.73%	300,000	184,653	61.55%
PAYMENT IN LIEU OF TAXES	676,084	156,513	23.15%	-	-	-
LICENSES AND PERMITS:						
BUSINESS AND OTHER LICENSES	1,055,000	432,851	41.03%	511,300	313,210	61.26%
CONSTRUCTION PERMITS	655,000	344,455	52.59%	750,000	307,449	40.99%
REVENUE FROM AGENCIES-TAXES:						
VEHICLE LICENSE FEES	65,000	-	-	68,000	-	-
OTHER TAXES	21,000	-	-	22,000	-	-
REVENUE FROM AGENCIES-GRANTS	13,646,311	44,825	0.33%	167,538	50,963	30.42%
USE OF MONEY AND PROPERTY	622,920	568,062	91.19%	304,000	193,372	63.61%
FINES AND FORFEITURES	24,500	9,037	36.89%	32,500	13,113	40.35%
CHARGES FOR SERVICES:						
PLANNING AND ENGINEERING	123,000	47,642	38.73%	123,000	66,215	53.83%
POLICE	505,000	253,779	50.25%	351,500	123,759	35.21%
FIRE	66,500	134,483	202.23%	40,500	60,203	148.65%
LIBRARY	12,000	9,619	80.16%	10,000	5,901	59.01%
RECREATIONAL	300,521	273,766	91.10%	3,098,755	695,387	22.44%
INTERDEPARTMENTAL	2,500,000	1,391,341	55.65%	2,600,000	1,434,762	55.18%
OTHER	77,454	37,262	48.11%	48,636	36,320	74.68%
OTHER REVENUES	153,000	395,797	258.69%	71,000	47,204	66.48%
SUBTOTALS	\$ 46,689,424	\$ 15,203,048	32.56%	\$ 32,455,189	\$ 14,401,199	44.37%
OPERATING TRANSFERS	1,404,053	638,677	45.49%	1,502,140	549,264	36.57%
DEBT SERVICE TRANSFERS	195,300	99,026	50.70%	269,264	152,731	56.72%
TOTALS	\$ 48,288,777	\$ 15,940,750	33.01%	\$ 34,226,593	\$ 15,103,193	44.13%

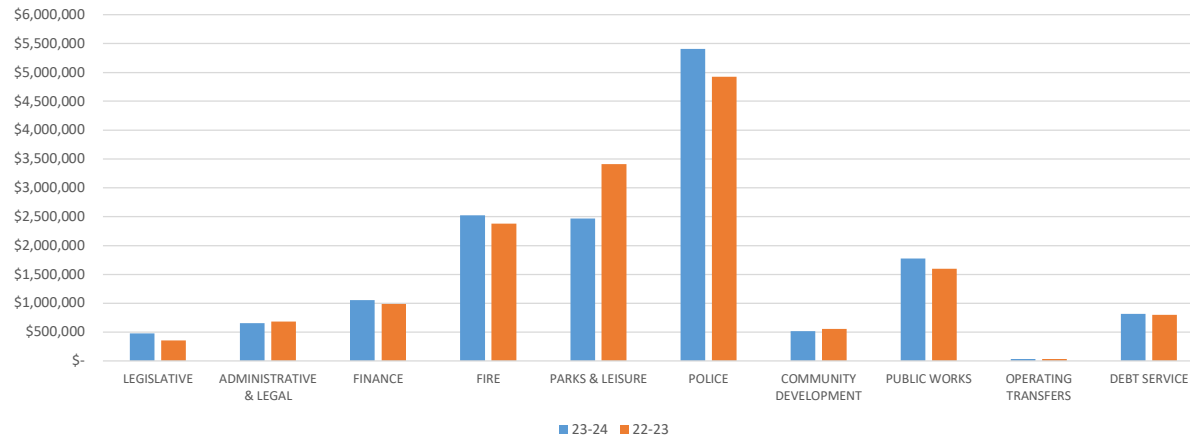


CITY OF PORTERVILLE

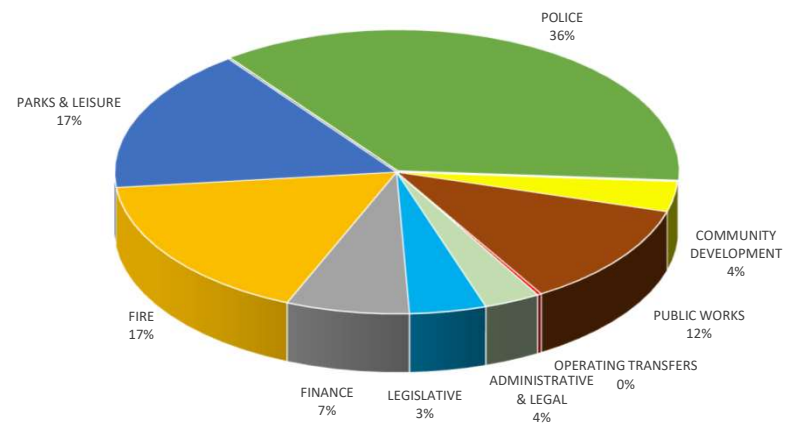
**EXPENDITURE STATUS REPORT - GENERAL FUND
FOR THE PERIODS ENDED
December 31, 2023 AND DECEMBER 30, 2022**

	2023-2024 AMENDED APPROP	2023-2024 YEAR-TO-DATE EXPEND	% OF APPROP	2022-2023 AMENDED APPROP	2022-2023 YEAR-TO-DATE EXPEND	% OF APPROP
LEGISLATIVE:						
CITY COUNCIL	\$ 288,950	\$ 55,156	19.1%	\$ 222,917	\$ 130,138	58.4%
COMMUNITY PROMOTION	344,333	192,360	55.9%	330,952	126,914	38.3%
EMERGENCY - LIBRARY	272,900	83,877	30.7%	336,105	98,334	29.3%
EMERGENCY - STORMS	135,700	147,992	109.1%	-	-	-
ADMINISTRATIVE & LEGAL:						
CITY MANAGER	487,770	256,114	52.5%	398,209	228,080	57.3%
CITY CLERK	328,130	157,316	47.9%	243,704	159,023	65.3%
HUMAN RESOURCES	458,284	207,987	45.4%	435,747	251,745	57.8%
CITY ATTORNEY	200,000	33,552	16.8%	225,000	45,140	20.1%
FINANCE:						
FINANCE & ACCOUNTING	1,340,386	588,246	43.9%	1,194,568	520,085	43.5%
INFORMATION SERVICES	678,928	294,203	43.3%	683,476	313,587	45.9%
ADMINISTRATIVE SERVICES	376,694	170,921	45.4%	323,154	156,922	48.6%
POLICE PROTECTION	12,166,426	5,405,411	44.4%	10,958,716	4,925,039	44.9%
FIRE PROTECTION	5,035,134	2,523,963	50.1%	4,661,381	2,382,470	51.1%
COMMUNITY DEVELOPMENT:						
PLANNING & ZONING	808,063	307,118	38.0%	742,784	332,074	44.7%
ECONOMIC DEVELOPMENT	528,208	208,151	39.4%	493,042	223,897	45.4%
PUBLIC WORKS:						
ENGINEERING & BUILDING	1,985,770	982,530	49.5%	1,687,371	843,645	50.0%
STREET MAINTENANCE	665,102	305,708	46.0%	546,410	292,235	53.5%
SIGNALS, SIGNING & STRIPING	391,661	122,017	31.2%	301,459	175,427	58.2%
STREET LIGHTING	637,951	292,827	45.9%	539,518	222,761	41.3%
STORM DRAINS	95,474	41,341	43.3%	92,585	32,978	35.6%
PARKING LOTS	86,951	33,124	38.1%	68,209	34,441	50.5%
PARKS & LEISURE:						
PARK MAINTENANCE & OPERATION	2,789,869	1,359,717	48.7%	2,624,504	1,392,251	53.0%
STREET TREES & PARKWAYS	304,479	97,752	32.1%	234,169	120,649	51.5%
COMMUNITY CENTERS	-	-	-	96,217	1,356	1.4%
LEISURE SERVICES	440,937	183,171	41.5%	392,434	210,593	53.7%
LEISURE SERVICES - SPECIAL PROG	449,336	340,470	75.8%	2,953,842	1,216,446	41.2%
SWIMMING POOL	258,832	140,795	54.4%	173,950	130,617	75.1%
LIBRARY OPERATIONS	873,445	338,297	38.7%	825,889	323,031	39.1%
SPECIAL PROJECTS	37,955	9,780	25.8%	36,506	19,093	52.3%
 SUB TOTALS	 32,467,668	 14,879,896	 45.8%	 31,822,818	 14,908,970	 46.8%
 OPERATING TRANSFERS	 79,000	 34,500	 43.7%	 79,000	 34,500	 43.7%
DEBT SERVICE	1,626,622	817,314	50.2%	1,596,469	802,033	50.2%
	<u>\$ 34,173,290</u>	<u>\$ 15,731,710</u>	46.0%	<u>\$ 33,498,287</u>	<u>\$ 15,745,503</u>	47.0%

City of Porterville
General Fund Expenditures
Periods Ended December 31, 2023 and December 31, 2022



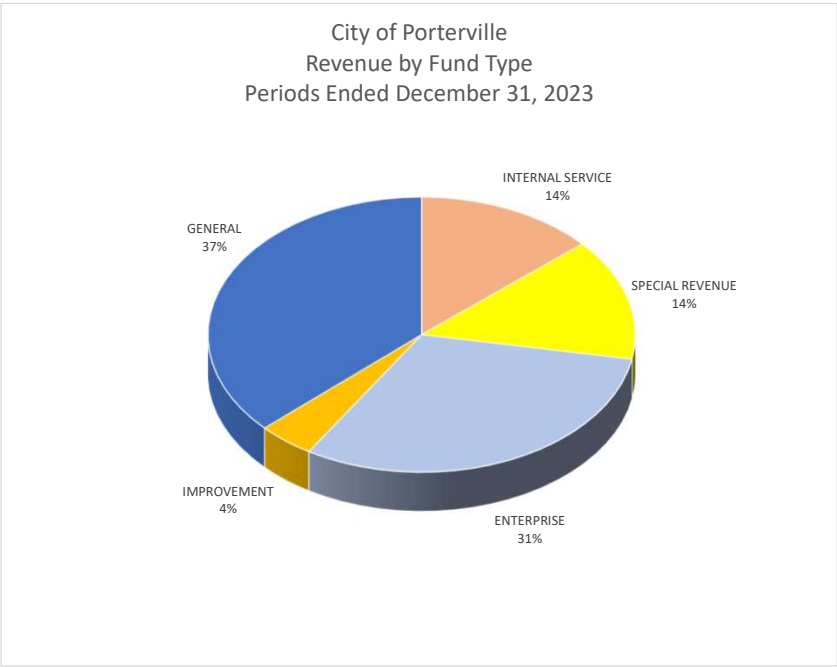
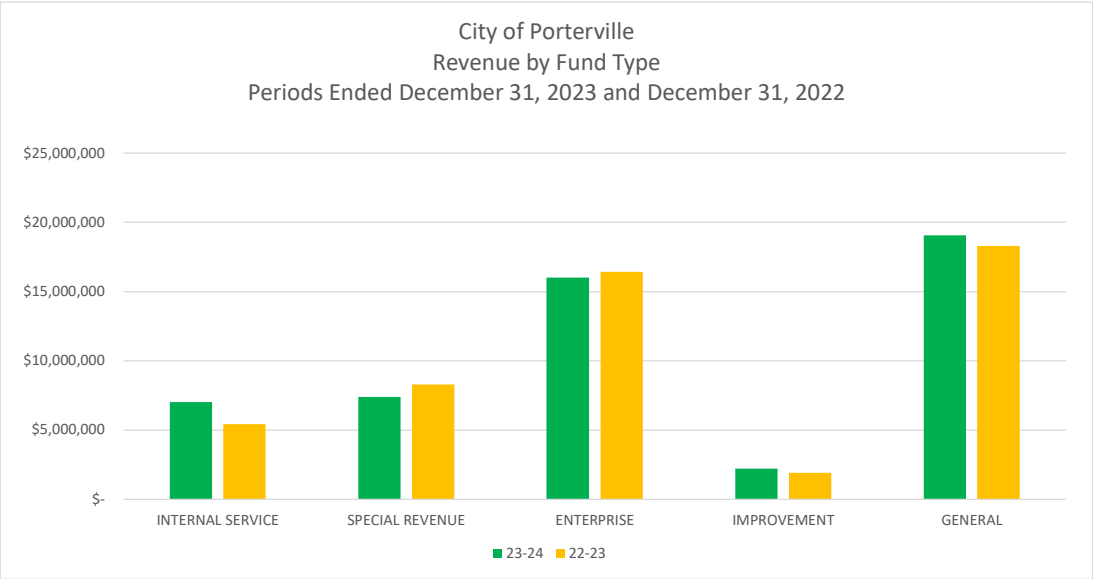
City of Porterville
General Fund Expenditures
Period Ended December 31, 2023



CITY OF PORTERVILLE

**REVENUE STATUS REPORT - ALL OTHER FUNDS
FOR THE PERIODS ENDED
DECEMBER 31, 2023 AND DECEMBER 31, 2022**

REVENUE SOURCE	2023-2024 ESTIMATED REVENUE	2023-2024 YEAR-TO-DATE REVENUE	% OF ESTIMATE	2022-2023 ESTIMATED REVENUE	2022-2023 YEAR-TO-DATE REVENUE	% OF ESTIMATE
MEASURE H SALES TAX	\$ 5,485,500	\$ 1,896,308	34.6%	\$ 5,460,597	\$ 1,939,000	35.5%
MEASURE I SALES TAX	10,974,000	3,870,701	35.3%	10,741,776	3,898,214	36.3%
AMERICAN RESCUE PLAN ACT	8,308,913	1,519,433	18.3%	11,113,000	2,609,831	23.5%
SPECIAL GAS TAX	4,704,338	2,173,320	46.2%	4,757,438	1,949,214	41.0%
LOCAL TRANSPORTATION FUNDS (LTF)	27,290,500	901,904	3.3%	32,849,952	798,995	2.4%
TRAFFIC SAFETY FUND	101,000	40,143	39.7%	100,200	(14,907)	-
ZALUD ESTATE	6,800	1,751	25.8%	5,650	3,885	68.8%
COMMUNITY DEVELOPMENT BLOCK GRANT	3,170,500	61,287	1.9%	1,851,488	271,005	14.6%
SPECIAL SAFETY GRANTS	906,071	395,786	-	781,539	302,269	38.7%
SEWER OPERATING	7,444,900	3,861,457	51.9%	7,378,925	4,109,206	55.7%
REFUSE REMOVAL	6,991,600	3,504,904	50.1%	6,636,466	3,417,693	51.5%
AIRPORT OPERATIONS	1,708,810	964,380	56.4%	2,081,500	875,131	42.0%
GOLF COURSE	250,600	169,500	67.6%	220,900	118,538	53.7%
WATER OPERATING	13,645,000	7,516,750	55.1%	13,246,005	7,897,882	59.6%
RISK MANAGEMENT	9,159,250	4,517,487	49.3%	7,533,016	3,942,630	52.3%
EQUIPMENT MAINTENANCE	4,739,200	2,490,977	52.6%	3,854,200	1,494,421	38.8%
LANDSCAPE MAINTENANCE DISTRICT	177,000	94,794	-	132,682	71,650	-
WATER REPLACEMENT	4,012,000	767,733	19.1%	4,540,000	544,471	12.0%
SOLID WASTE RESERVE	961,168	521,113	54.2%	953,070	465,865	48.9%
SEWER REVOLVING	433,000	313,047	72.3%	447,898	260,232	58.1%
TRANSPORTATION DEVELOPMENT	210,000	105,999	50.5%	295,000	132,166	44.8%
PARK DEVELOPMENT	50,100	25,093	50.1%	1,805,100	79,315	4.4%
TREATMENT PLANT RESERVE	1,010,870	613,965	60.7%	992,240	657,051	66.2%
STORM DRAIN DEVELOPMENT	230,000	179,864	78.2%	320,000	158,104	49.4%
BUILDING CONSTRUCTION	2,000	2,467	123.4%	1,000	1,248	124.8%
TOTALS	\$ 111,973,120	\$ 36,510,163	32.6%	\$ 118,099,642	\$ 35,983,109	



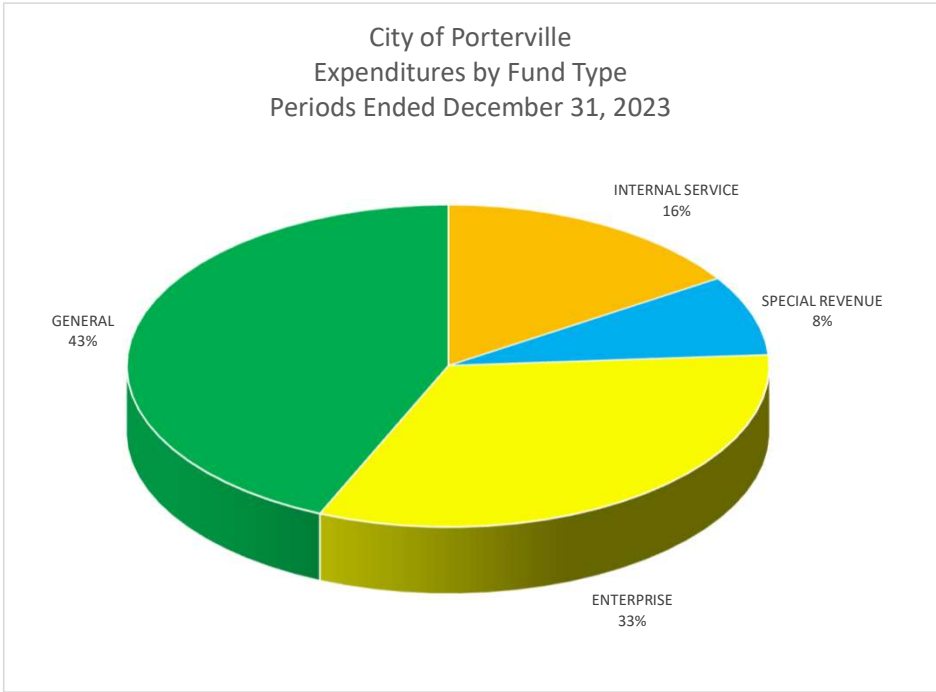
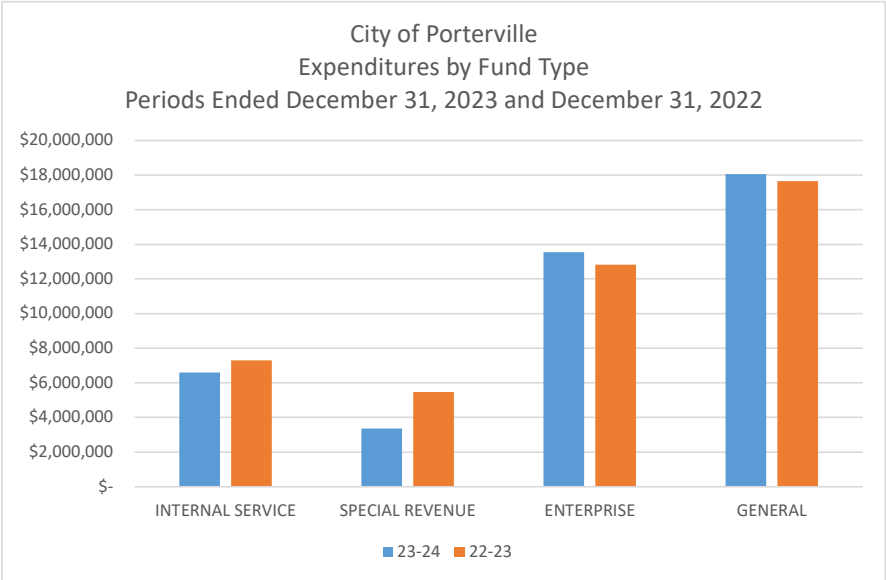
CITY OF PORTERVILLE

EXPENDITURE STATUS REPORT - ALL OTHER FUNDS

FOR THE PERIODS ENDED

December 31, 2023 AND DECEMBER 30, 2022

	2023-2024 AMENDED APPROP	2023-2024 YEAR-TO-DATE EXPEND	% OF APPROP	2022-2023 AMENDED APPROP	2022-2023 YEAR-TO-DATE EXPEND	% OF ACTUAL
MEASURE H SALES TAX	\$ 4,972,164	\$ 2,304,124	46.3%	\$ 4,457,666	\$ 2,348,517	52.7%
MEASURE I SALES TAX	8,353,246	3,175,236	38.0%	5,881,050	2,741,919	46.6%
AMERICAN RESCUE PLAN ACT	996,454	371,573	37.3%	2,866,987	2,622,641	91.5%
ZALUD ESTATE	39,480	18,748	47.5%	31,855	16,925	53.1%
COMMUNITY DEVELOPMENT BLOCK GRANT	451,464	81,669	18.1%	190,459	123,386	64.8%
SPECIAL SAFETY GRANTS	1,039,625	491,097	47.2%	793,549	297,260	37.5%
SEWER OPERATING	6,299,829	3,138,747	49.8%	6,820,260	3,098,565	45.4%
REFUSE REMOVAL	7,427,270	3,488,662	47.0%	6,999,034	3,428,221	49.0%
AIRPORT	1,604,969	775,824	48.3%	1,767,875	716,876	40.6%
GOLF COURSE	562,003	303,017	53.9%	500,496	288,297	57.6%
WATER OPERATING	12,284,741	5,817,683	47.4%	9,454,882	5,270,474	55.7%
RISK MANAGEMENT	9,665,230	4,503,034	46.6%	9,340,626	5,195,468	55.6%
EQUIPMENT MAINTENANCE	4,751,272	2,094,473	44.1%	3,802,800	2,093,074	55.0%
LANDSCAPE MAINTENANCE DISTRICT	239,870	94,712	39.5%	222,738	83,504	37.5%
TOTALS	\$ <u>58,687,617</u>	\$ <u>26,658,599</u>	45.4%	\$ <u>53,130,277</u>	\$ <u>28,325,127</u>	53.3%



CITY OF PORTERVILLE
INTERIM PERFORMANCE REPORT - MEASURE H
For the Periods Ended December 31, 2023 and December 31, 2022

	<u>FY 2023-24</u>	<u>FY 2022-23</u>
REVENUES		
Sales Tax - Measure H	\$ 1,770,620	1,910,123
Interest	56,971	24,525
Police Services	1,672	1,952
Police Cost Recoveries	67,045	-
Contributions	-	2,400
TOTAL REVENUES	<u>1,896,308</u>	<u>1,939,000</u>
EXPENDITURES		
Police Department	913,212	966,089
Fire Department	996,271	1,068,793
Public Safety Station	120,524	97,256
Library & Literacy	274,116	216,379
TOTAL EXPENDITURES	<u>2,304,123</u>	<u>2,348,517</u>
CAPITAL PROJECTS		
Animal Shelter	-	17,103
Fire Department Classroom/Training	110,168	
TOTAL CAPITAL PROJECTS	<u>110,168</u>	<u>17,103</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>(517,983)</u></u>	\$ <u><u>(426,620)</u></u>

CITY OF PORTERVILLE
INTERIM PERFORMANCE REPORT - MEASURE I
For the Periods Ended December 31, 2023 and December 31, 2022

	<u>FY 2023-24</u>	<u>FY 2022-23</u>
REVENUES		
Sales Tax - Measure I	\$ 3,543,960	\$ 3,787,620
Sales Tax - Measure R	57,204	-
Interest	268,744	110,388
Police Services	793	206
TOTAL REVENUES	<u>3,870,701</u>	<u>3,898,214</u>
EXPENDITURES		
Police Department	1,990,521	1,658,084
Fire Department	1,123,326	1,037,532
Streets Program	40,022	45,882
Litter Abatement Program	21,367	421
TOTAL EXPENDITURES	<u>3,175,236</u>	<u>2,741,919</u>
CAPITAL PROJECTS		
AC Pavement Repair/Overlay	185,549	748,789
Fire Dept Classroom/Training	-	20,434
Fire Dept Training Grounds Dev	414,530	-
Fire Station Remodel/Additions	131,601	139,571
Grand Ave Connection between 4th and Henrahan	-	19,450
Medians Restoration Project	-	1,574
Montgomery Ave Reconstruction - Jaye to H	-	1,283
Morton Ave Reconstruction	44,822	-
Pavement Management Program	-	2,788
PD Evidence Storage Facilities	-	35,260
Union - Indiana to Jaye	-	8,375
Villa St Reconstruction - Olive to Henderson	17,990	13,061
TOTAL CAPITAL PROJECTS	<u>794,493</u>	<u>990,585</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ (99,028)</u>	<u>\$ 165,710</u>

CITY OF PORTERVILLE
INTERIM PERFORMANCE REPORT - ENTERPRISE FUNDS
For the Periods Ended December 31, 2023 and December 31, 2022

<u>FUND</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>12/31/2023 NET OPERATING PROFIT (LOSS)</u>	<u>12/31/2022 NET OPERATING PROFIT (LOSS)</u>
Zalud Estate	\$ 1,751	\$ (18,748)	\$ (16,997)	\$ 13,040
Sewer Operating	\$ 3,861,457	\$ (3,138,747)	\$ 722,710	\$ 1,010,641
Solid Waste	\$ 3,504,904	\$ (3,488,662)	\$ 16,242	\$ (10,528)
Airport	\$ 964,380	\$ (775,824)	\$ 188,556	\$ 158,255
Golf	\$ 169,500	\$ (303,017)	\$ (133,517)	\$ (169,759)
Water Operating	\$ 7,516,750	\$ (5,817,683)	\$ 1,699,067	\$ 2,627,408