

CITY OF WHITTER
2025/2026 PRELIMINARY BIENNIAL BUDGET
BUDGETED REVENUE AND EXPENSE - MOTOR POOL (F60)

		ACTUAL			BUDGET		
Account No.	Description:	2022	2023	2024 thru 8/31	2024	2025	2026
REVENUE:							
CHARGES FOR SERVICES:							
60-360-4910	Vehicle Rent	15,000	20,000	30,000	30,000	-	30,750
60-390-4855	Surplus Sale	-	6,651	-	-	-	-
TOTAL REVENUE:		\$ 15,000	\$ 26,651	\$ 30,000	\$ 30,000	\$ -	\$ 30,750
TRANSFERS-IN:							
60-390-4990	From GF - Public Safety response vehicles	-	58,481	-	-	-	-
TOTAL TRANSFERS-IN:		\$ -	\$ 58,481	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE PLUS TRANSFERS-IN:		\$ 15,000	\$ 85,132	\$ 30,000	\$ 30,000	\$ -	\$ 30,750
EXPENSES:							
60-800-6270	Depreciation	28,805	28,805	19,203	60,000	28,805	34,805
60-900-9520	Capital Equip - Vehicles and Equipment	-	-	-	60,000	-	-
TOTAL EXPENSES:		\$ 28,805	\$ 28,805	\$ 19,203	\$ 60,000	\$ 28,805	\$ 34,805
TRANSFERS-OUT:							
60-990-9990		-	-	-	-	-	-
TOTAL TRANSFERS-OUT:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE PLUS TRANSFERS-OUT:		28,805	28,805	19,203	60,000	28,805	34,805
CHANGE IN NET POSITION:							
REVENUE AND TRANSFERS-IN							
LESS EXPENSE AND TRANSFERS-OUT:		\$ (13,805)	\$ 56,327	\$ 10,797	\$ (30,000)	\$ (28,805)	\$ (4,055)
Adjust for Non-Cash Items:							
Add-back Depreciation		\$ 28,805	\$ 28,805	\$ 19,203	\$ -	\$ 28,805	\$ 34,805
Net Increase (Decrease) in Cash:		\$ 15,000	\$ 85,132	\$ 30,000	\$ (30,000)	\$ -	\$ 30,750

Cash Projection:	
Beginning Balance 1/1/2024:	\$ 134,649
2024 Budgeted Net Increase (decrease) in Cash	(30,000)
2025 Budgeted Net Increase (decrease) in Cash	-
2026 Budgeted Net Increase (decrease) in Cash	30,750
Estimated Ending Cash Balance 12/31/26:	\$ 135,399

The Motor Pool Internal Service Fund was established via Resolution #39-2019 passed on November 25, 2019. As funding for new vehicles or equipment becomes available, new items may be placed into the Motor Pool Fund. It is expected that as new assets are placed into the fund, the operating budgets will be adjusted to contribute annual payments into the Motor Pool in order to forward-fund replacement of the items in the Fund so that in the future, there will be sufficient cash in the Motor Pool Fund to replace the existing vehicles/equipment without significant adverse impacts to operating budgets. This allows the City to spread the cost of replacing capital assets over a period approximately equivalent to the useful life of the assets.