

FISCAL YEAR
2021-2022

BUDGET



CITY OF
CHOWCHILLA
CALIFORNIA

CITY COUNCIL



Diana Palmer
MAYOR



Ray Barragan
MAYOR PRO TEM



Kelly Smith
COUNCIL MEMBER



John Chavez
COUNCIL MEMBER



Waseem Ahmed
COUNCIL MEMBER

CITY OFFICIALS

Rod Pruett, City Administrator and Finance Director

Joann McClendon, City Clerk

David Riviere, Chief of Police

Fred Gaumnitz, Fire Chief

Mark Hamilton, Community & Economic Development Director

Jason Rogers, Public Works Director

Mary Lerner, City Attorney, Lozano Smith

GFOA BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) established the Distinguished Budget Presentation Awards Program in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

Documents submitted to the awards program are reviewed by selected members of the GFOA professional staff and by outside reviewers with experience in public-sector budgeting.

The City of Chowchilla was presented with a Distinguished Budget Presentation Award by the GFOA for its annual budget for the fiscal year beginning July 1, 2019 and again for fiscal year beginning July 1, 2020. This is the highest budget award presented by GFOA.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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**City of Chowchilla
California**

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

TABLE OF CONTENTS

By clicking on title or page it will link you that part of the document

EXECUTIVE SUMMARY	i
BUDGET OVERVIEW (Section 1).....	1
COMMUNITY PROFILE	3
CITY COUNCIL CORE VALUES	4
STRATEGIC PLAN GOALS AND OBJECTIVES.....	5
CITY ORGANIZATIONAL CHART.....	8
INTRODUCTION AND OVERVIEW OF BUDGET.....	9
BUDGET GUIDE	10
DESCRIPTION AND PURPOSE OF ACCOUNTING FUNDS	12
BUDGET DEVELOPMENT PROCESS	15
BUDGET CALENDAR.....	16
BUDGET GUIDE GLOSSARY	17
SUMMARY OF FUNDS (Section 2)	25
REVENUES AND EXPENDITURES SUMMARY.....	27
RESOURCES AND APPROPRIATIONS	28
REVENUE AND EXPENDITURES - ALL FUNDS	30
HISTORICAL REVENUES AND EXPENDITURES	35
ALLOCATION OF APPROVED POSITIONS	37
EMPLOYEE HEADCOUNT	41
REVENUE PROJECTIONS	45
GANN APPROPRIATIONS LIMIT	50
GENERAL FUND.....	51
WATER ENTERPRISE.....	57
SOLID WASTE ENTERPRISE	59
SEWER ENTERPRISE	61
FIVE-YEAR PROJECTIONS	63
GENERAL AND ADMINISTRATIVE (Section 3).....	67
NON-DEPARTMENTAL	69
CITY COUNCIL	73
CITY CLERK/TRANSIT/HUMAN RESOURCES.....	76
CITY ATTORNEY.....	82
CITY ADMINISTRATION	84
RECREATION & COMMUNITY OUTREACH	90
FINANCE.....	98
PUBLIC SAFETY (Section 4)	104
POLICE SERVICES	106
FIRE SERVICES.....	115

PUBLIC WORKS (Section 5)	121
PUBLIC WORKS	123
PARKS	124
STREETS AND ROADS	129
WATER	136
SOLID WASTE	142
SEWER	145
STORM DRAIN	151
AIRPORT	156
COMMUNITY & ECONOMIC DEVELOPMENT (Section 6)	161
COMMUNITY & ECONOMIC DEVELOPMENT	163
INTERNAL SERVICE FUNDS (Section 7)	171
FLEET	173
INFORMATION TECHNOLOGY	178
SPECIAL REVENUES (Section 8)	183
TRANSIT	185
MEASURE N PUBLIC SAFETY	189
FIRE SAFER GRANT	193
LIGHTING AND LANDSCAPE MAINTENANCE DISTRICT	196
IMPACT FEES	198
COMMUNITY DEVELOPMENT BLOCK GRANT	200
HOME GRANT	202
ECONOMIC DEVELOPMENT BLOCK GRANT	204
CAPITAL PROJECT FUNDS (Section 9)	207
BERENDA SLOUGH BRIDGE	209
RIVERSIDE/11 TH & KINGS PROJEC	210
ALLEY PAVING PROJECTS	211
BRIDGE PREVENTIVE MAINTENANCE	212
DEBT SERVICE (Section 10)	213
DEBT SCHEDULE	214
PUBLIC FINANCE AUTHORITY - SUCCESSOR AGENCY	215
PUBLIC FINANCE AUTHORITY - CIVIC CENTER	216
PUBLIC FINANCE AUTHORITY - GENERAL FUND CREB	217
PUBLIC FINANCE AUTHORITY - WATER FUND CREB	218
PUBLIC FINANCE AUTHORITY - WASTEWATER FUND CREB	219
TAXABLE PENSION OBLIGATION BONDS SERIES 2019	220
WATER LOAN PROJECT	221
DEBT AMORTIZATION SCHEDULES	222

2016 Refunding Lease Revenue Bond	223
2005 Refunding Lease Revenue Bond Series A	224
Reassessment District No. 2013-1 (Pheasant Run)	226
2003 Revenue Bonds (Greenhills Refunding).....	227
Community Facilities District No. 2006-1	229
Tax Allocation Bonds Refunding Bonds Series 2016	231
USDA Water.....	233
Public Financing Authority - General Fund CREB	235
Public Financing Authority - Water Revenue Bonds	237
Public Financing Authority - Wastewater Revenue Bonds.....	239
Taxable Pension Obligation Bond Series 2019	241
State Water Resources Control Board – Water Loan Project	243
AGENCY FUNDS (Section 11)	245
COMMUNITY FACILITIES DISTRICT	247
GREENHILLS ASSESSMENT DISTRICT	248
PHEASANT RUN ASSESSMENT DISTRICT.....	249
REDEVELOPMENT SUCCESSOR AGENCY (Section 12)	251
RDA SUCCESSOR AGENCY - OPERATIONS.....	253
RDA SUCCESSOR AGENCY - DEBT SERVICE	254
COST ALLOCATION PLAN (Section 13).....	255
CITY-WIDE COST ALLOCATION PLAN	257
SUMMARY OF ALLOCATION STATISTICS.....	258
SUMMARY OF ALLOCATIONS – GENERAL FUND	260
SUMMARY OF ALLOCATIONS – OTHER FUNDS	262
SUPPORT SERVICE - CITY COUNCIL.....	264
SUPPORT SERVICE - CITY CLERK.....	267
SUPPORT SERVICE - CITY ATTORNEY	270
SUPPORT SERVICE - GENERAL SERVICES	273
SUPPORT SERVICE - CITY ADMINISTRATION	278
SUPPORT SERVICE - FINANCE	281
SUPPORT SERVICE - COMMUNITY DEVELOPMENT	284
SUPPORT SERVICE - STREETS AND ROADS	287
SUPPORT SERVICE - INFORMATION TECHNOLOGY	290
SUPPORT SERVICE - FLEET SERVICES	293
SUPPORT SERVICE – STORM DRAIN	296
SUPPORT SERVICE - SOLID WASTE	299
CAPITAL IMPROVEMENT PROGRAM (Section 14).....	303
CAPITAL IMPROVEMENT PROGRAM – DEBT SUMMARY	305
CAPITAL IMPROVEMENT PROGRAM – PROJECTS BY DEPARTMENT.....	306
CAPITAL IMPROVEMENT PROGRAM – FUNDING SOURCE SUMMARY	308

CAPITAL IMPROVEMENT PROGRAM – PROJECTS BY FUNDING SOURCE	309
CAPITAL IMPROVEMENT PROGRAM – PROJECT DETAILS	313
APPENDICES (Section 15)	347
CITY OPERATING AND CAPITAL BUDGET RESOLUTION	349
GANN APPROPRIATION LIMIT RESOLUTION	351
PUBLIC FINANCE AUTHORITY RESOLUTION	352
SUCCESSOR AGENCY BUDGET RESOLUTION	354
SALARY SCALE RESOLUTION	355
SALARY SCALE FY 2021-2022	356
BUDGET AND FINANCE POLICY.....	363
INVESTMENT POLICY	367
RESERVE POLICY	373
DEBT MANAGEMENT POLICY	379
FIXED ASSET INVENTORY POLICY.....	385



EXECUTIVE SUMMARY

June 29, 2021

To: Mayor Palmer, Members of the City Council, and Citizens of Chowchilla

On behalf of the City's Management Team, I am pleased to present the City of Chowchilla Budget for Fiscal Year 2021-2022 for the City Council's consideration, in accordance with the Chowchilla Municipal Code. The budget maintains core City programs, services, staffing levels, operating budgets, and capital projects according to our Capital Improvement Plan (CIP). We are adjusting projections from last year, which were severely reduced due to COVID-19 and getting closer to pre-COVID-19 budget amounts. As a result, we did not experience the loss of revenues in FY 2020/2021 due to COVID-19 as initially anticipated, and we are projecting mild growth for the first time in many years.

There are six key foundational objectives used in preparing this budget:

1. Expand the core services of the community where possible;
2. Continue the City's strong push for job creation and revenue generation by making Chowchilla an attractive location for industrial, commercial, and residential development;
3. Maintain the momentum of aggressively pursuing new business opportunities;
4. Expand public safety in the community where possible;
5. Maintain and enhance the City's infrastructure, including parks, roads, and sidewalks;
6. Ensure the long-term fiscal sustainability of the City by proposing a structurally balanced budget and the continued expansion of the General Fund Unappropriated Fund Balance.

The City Council, staff, and the public participated in developing the priorities for this budget. The question was proposed to Council members and the public "What are the most important things for the City to accomplish this year?" Based upon the input from City Council, as memorialized in the City's Strategic Plan, staff, and the public, the budget was prepared with expenditures in balance with our available revenue.

The 2021-2022 proposed budget includes some increases in operations compared to the 2020-2021 budget, and staffing levels have seen a slight increase. This difference is due to the 2020-2021 budget being reduced due to the uncertainty of COVID-19 impacts. With a year and a half of COVID-19 behind us, we are better equipped to forecast the impacts, and they are not projected to be as significant as we thought in 2020-2021. The budget continues to address the priorities of improving the City's streets and sidewalks, economic development, completing grant-funded projects, increase code enforcement, city-wide beautification, and improving the City's ability to address infrastructure needs. The budget is balanced with reserves to fund capital improvements and one-time costs in the General Fund of roughly \$780,000. The budget will be re-evaluated at mid-year.

The General Fund is balanced with \$11,416,400 in anticipated revenues, \$12,198,655 in expenditures, and \$782,255 of reserves for projects and one-time expenditures. The General Fund Unappropriated Fund Balance is expected to increase to 52.76% of operating expenses from 36.32% in FY 2020/2021. This is due to higher than anticipated revenues in FY 2020/2021 and the completion of multiple district reconciliations that showed the General Fund was owed monies over the years and was trued up. The City Council approved a Reserve Policy in April 2016, which established a minimum level of 17% and is the Government Finance Officers Association (GFOA) recommendation of two months of operating expenditures. Expenditures exceed revenues in Fiscal Year 2021-2022 due to using reserves to pay for multiple one-time expenses and capital projects. \$100,000 being

spent in the Fiscal Year 2021-2022 will be from the cash received in the Fiscal Year 2018-2019 from the VLF settlement monies. In addition, we are using \$525,000 of reserves to partially fund securing our Police Department building perimeter. We also have succession planning occurring that will have two people doing the same position so one can train prior to the other retiring.

The City uses a Cost Allocation Plan for the recovery of General and Administrative costs. The plan is included at the end of the budget document for reference. The plan illustrates the City's methodologies and calculations which provide for a transparent cost allocation plan. The plan's methodologies remained the same, while the allocated amount in the new budget has changed. The plan is updated every three years, and that occurred in this FY 2021/2022 budget.

In the Fiscal Year 2020-2021, the second 750,000-gallon water tank was put into service. We completed the Fairmead consolidation project planning and an environmental portion of the project and are currently applying for grant funds. We completed the design and environmental studies on the Humboldt Storm Drain Project and are now bidding for the project. The Police Department perimeter security project is in the design phase and will be ready to bid by August 2021. We hope to have construction completed by February 2022, if not sooner.

The fiscal Year 2020-2021 was the final year of the 3-year Memorandum of Understandings (MOU's) with all employee associations. We have been working with the bargaining units on a one-year "rollover" to fully assess the impacts of COVID-19 before we negotiate a long-term agreement.

ECONOMIC BACKGROUND

Economic forecasts for the Central Valley and Madera County are up from last year, which had much uncertainty due to COVID-19 and was projecting significant losses in revenues. Sales tax was not impacted as much as initially projected. With the new state laws regarding online purchases and people mostly staying home because of the pandemic, there was an increase in online sales. Unemployment in Madera County has seen a decrease compared to last year, down from 16.6% to 9.5%, according to the April 2021 statistics of the California Employment Development Department. Pre-COVID, the rate was 7.6% in 2019. The rate for California is 8.3%, and the national rate is 5.5%. The original outlook for our local economy to recover was very slow; however, after enduring over a year of the pandemic, that outlook has changed, and we are expecting to be back to pre-pandemic revenues very soon.

The City continues to provide economic development programs designed to stimulate job creation by providing fee incentives to promote industrial and office construction and a program designed to revitalize underperforming retail facilities by providing a sales tax rebate to retailers that move into currently vacant properties. Staff will continue to attend economic development conferences to market Chowchilla. In addition, the City approved a new Development Impact Fee (DIF) reduction program that takes effect July 1, 2021. This is a city-wide 50% reduction of DIF if building permits are pulled before June 30, 2023. With all of the incentives Chowchilla provides to spur development, we have seen increased housing, retail and industrial inquiries.

The City's economic development efforts are attracting new business opportunities and enhancing current business activity. The City recognizes that the best way to reach a healthier economy is to encourage private sector investment in business and industry to employ our residents. As a result, the economy will be stronger for it, and the revenue to support the desired quality of life in the community will become more reliable.

The City recently adopted a specific plan for the area defined in the Chowchilla General Plan as Industrial. This region, consisting of 2,000 acres situated at the intersection of two major freeways: SR 99 and SR 152, is the Chowchilla Industrial Specific Plan and aims to lay out the requirements necessary to attract food processors, manufacturers, and fulfillment centers. The City also approved a Zoning Ordinance update that will simplify future development.

The City formed a Community Facilities District in 2006 to help with capital infrastructure, which would be needed for future development and address the ongoing service needs of developments. This district is currently being re-evaluated. A new Fiscal Impact Analysis study is being performed to look into the services assessment component and a new DIF nexus study to look at the infrastructure needs. The current configuration of the CFD has maximum assessments based on the issuance of up to 50 Million Dollars in bonds, and we are not sure that

much bonding authority is needed. The maximum assessments have been an economic development obstacle for quite some time, and we are hoping that reducing maximum assessments will encourage more development.

The City is excited about the recent increase in economic development activity. One major project of note is that a Fortune 500 retail company has selected Chowchilla as its preferred location for a distribution center. They began preliminary work, and we are currently in the CEQA phase of the project. That process should be completed in approximately six months. This project will bring roughly 280 jobs to our community.

As new commercial and industrial development takes shape, the City must create the foundation for future growth and provide constructive guidance during the development of existing regions. The City will also work with businesses locating downtown to comply with the Downtown Design Standards approved by Council.

The Fiscal Year 2021-2022 operating and capital improvement budget addresses the priorities of the City and its citizens as guided by the City's Strategic Plan. It continues to provide the essential services for the community within the available resources according to the City's fiscal policies. It also provides high-quality public safety services, improves and upgrades the City's infrastructure, directs resources to economic development, and addresses fiscal responsibility with adequate General Fund reserve levels.

The City is actively pursuing multiple tasks to stimulate economic growth. For retail attraction, this includes the City's vacant building program designed to incentivize new businesses to move into retail businesses sitting vacant. In addition, to draw new business activity to the downtown, the City waives all building permit fees for downtown projects, including new buildings and renovation of existing buildings. The City has also instituted a DIF reduction program that encourages developers to build throughout Chowchilla.

In industrial incentives, the City continues its business-friendly approach by deferring the collection of development impact fees until the certificate of occupancy. It allows deferral and financing of development impact fees for a period of up to ten years. There are two methods for achieving this financing. Chowchilla can apply 75% of the resulting increase in property tax collections from a new business toward development impact fees, or Chowchilla can apply 50% of the resulting increase in sales tax collections from a new business toward the development impact fee. In addition, to encourage local hiring development, impact fees can be reduced by \$4,000 for every permanent local job created that meets the program's criteria. That is an increase to the prior year's amount of \$3,500.

The City is a major benefactor of the newly created Federal Opportunity Zone. The Opportunity Zone will provide valuable tax credits for industrial developers building in Chowchilla.

The results of these programs are starting to be seen. These include new businesses on Robertson Boulevard and in the downtown; in Fig Tree Plaza, Joe's Premium Car Wash is under construction; on Prosperity Boulevard with Pacific Auto Center, Jack-in-the-Box submitted plans and a large restaurant chain is in the process of purchasing land; and multiple housing projects are under review for the neighborhoods.

The voters approved Measure N in November 2018, allowing for a 1% sales tax add-on specifically designated for public safety. The collection of this additional sales tax started on April 1, 2019. Monies are allocated between the Police and Fire Departments and will be vital to the growth and efficiency of those departments. Significant accomplishments in the FY 2021/2022 budget are the Police Department Perimeter Security project, new CAD software, fire station expansion, and purchase of a new fire engine.

BUDGET HIGHLIGHTS IN THE FISCAL YEAR 2021-2022 ANNUAL BUDGET

The Annual Budget provides a range of public services and focuses on those core services most essential to our citizens. Over the last several years, the City has built its General Fund reserve level to upward of 40% of operating costs which is well above the GFOA recommendation of 17%, or two months of expenditures. FY 2021/2022 has a project reserve level of upward of 50%. This allows us to use reserves for one-time costs and capital improvements without affecting the operating budget or critical services and maintaining a reserve level above the GFOA recommendation.

JOB CREATION REMAINS A HIGH PRIORITY FOR THE CITY

Over the new fiscal year, the City will continue to draw upon the "tools" put in place by the Council to incentivize new business recruitment as it aggressively pursues new business opportunities in the areas of hospitality, health care, processing, and retail. Projects in planning and negotiation would add many permanent jobs here in Chowchilla, specifically the distribution center that will bring 280+ jobs. In addition, the City plans to continue to actively reach out to prospective businesses through trade shows and events. Finally, efforts to revitalize the downtown will remain a key focus of the City.

LINKED TO JOB CREATION ARE THE PREPARATION OF CITY PHYSICAL INFRASTRUCTURE AND PLANNING PRACTICES FOR ECONOMIC GROWTH

Through the JCI project, the City utilized solar savings to pay for infrastructure improvements such as a water well, water tank, booster pumps, and pressure sustaining valves at the corporation yard. A second water storage tank in our Industrial Area has been constructed as well. The City will begin preliminary planning and environmental work for a new well to be located at the water tank in our Industrial Area. We experienced a supply problem this year when two of our wells went down, and we had a fire all at the same time. We need more redundancy, and this new well will help. If the distribution center project goes through, we will have improvements to Avenue 24 and Chowchilla Boulevard. Efforts will continue to work with housing developers on development agreements and streamlining the planning review process. Additionally, the specific plan for the City's industrial zoned lands will dictate the location of infrastructure needed by prospective industrial developers.

AN AGGRESSIVE CODE ENFORCEMENT ENHANCES CIVIC PRIDE

During the previous fiscal year, CDBG Program Income was used to enhance our code enforcement activity. However, this income wasn't enough to hire a full-time employee; instead, we used a current employee who worked overtime. Measure N has now been utilized to have a full-time position added to see to code enforcement. In addition, the City affectedly enhanced our lien foreclosure program to address severe cases. The lien foreclosure program has successfully cleaned up the derelict property and incentivized outstanding fines to the City, pushing owners to clean up their properties.

ACTIVITIES AT CITY PARKS

Family-friendly parks are vital to the quality of life in Chowchilla. This budget includes community partnerships for our Movies in the Park, Concerts in the Park, and other events that add to the quality of life for our residents. These events serve as positive elements to showcase and market the community as a fun and family-friendly community that can attract new residents and businesses. In addition, we recently added a Farmers Market and Science in the Park that takes place during the same six-week period as the Movies and Music in the park events. These two events have been well received by the community, and we look forward to providing more events at the parks.

CONTINUED STREET AND SIDEWALKS REPAIRS AND ADA COMPLIANCE

Our pavement management system identifies the streets that need the most repair to better focus monies being spent. The Humboldt Storm Drain project and Road 16 reconstruction are in the FY 2021/2022 budget for construction. We are also applying for CDBG grants to address ADA compliance and sidewalk improvements. We were able to team up with Madera County to get the Road 16 reconstruction project accomplished. The County will reconstruct from the SR152 to Avenue 24, and the City will reconstruct from Avenue 24 to Avenue 25. Road 16 is a major thoroughfare and has needed repair for a while; we are pleased to see this project come to fruition.

ENHANCED CITY WEB PRESENCE, WHICH IS VITAL TO A 21ST CENTURY COMMUNITY

We continue to implement enhancements to the City website and seek additional web and software resources to increase community and business services and opportunities through this information portal and facilitate the recruitment and development of new business to Chowchilla.

UPDATE THE MUNICIPAL CODE

The City is continually reviewing and identify outdated Municipal Codes that are no longer applicable. As the modernization progresses, the City will ultimately achieve an up-to-date Municipal Code, along with the associated regulations. We are currently looking to update areas of Business License, Code Enforcement, and Transient Occupancy Tax.

INFORMATION TECHNOLOGY IMPROVEMENTS

The fiscal Year 2020/2021 had some much-needed upgrades for equipment, including upgrading the switches and internet. The Fiscal Year 2021/2022 budget continues to invest in our Information Technology infrastructure. We will be upgrading the council chamber's audio and visual equipment as well as new servers.

BUDGET OVERVIEW

The 2021-2022 Annual Budget for all funds is \$45.96 million, balanced by current revenues and capital reserves. The budget represents a 65% increase compared to expenditures in the Fiscal Year 2020-2021, primarily due to increases in capital projects. The rise in CalPERS costs due to the reduction in the discount rate by CalPERS from 7.5% to 7.0% is phased in, and the appropriate phase has been included in the Fiscal Year 2021-2022 budget. The City previously issued Pension Obligation Bonds to help with the overwhelming costs of the PERS Unfunded Liability.

GENERAL FUND BUDGET (GF)

Total revenues for the General Fund are budgeted at \$10.0 million, plus transfers of \$18,000 from the Successor Agency for General and Administrative cost recovery, and \$1.4 million from Measure N for the fire station expansion, fire engine, Police Department Perimeter Security project, and public safety personnel costs. Property taxes are estimated to have a 3% increase, according to the County Assessor. Sales tax is estimated to be \$1.78 million, which is roughly 3% more than the projected the Fiscal Year 2020-2021 amount and is in accordance with Muni Services projections. The top three revenue sources for the General Fund are represented as follows: Vehicle License Fees – 25% of the total and a 5% increase from the prior year due to the new percentage split resulting from the County lawsuit settlement agreement; Sales Tax – 17% of total and a 3% increase from the prior year total percentage; and Property Taxes – 11% of total and a 3% increase from the prior year. Most of the other revenues in the general fund reflect a minimal 0-2% increase.

Appropriations for the General Fund are \$12.2 million, a \$3 million increase compared to the Fiscal Year 2020-2021. This increase is due mainly to capital projects. Appropriations by major category include the following:

WAGES AND BENEFITS-GF

As a service-providing organization, the most significant cost is our employees, which accounts for 58% of operating expenditures (\$5,580,501). Employee costs increase 8% over the Fiscal Year 2020-2021 primarily due to the agreed-upon increases in the MOU's, increases in health insurance costs, and retroactive adjustments for worker's compensation insurance. The MOU's expired in June 2021; however, we are currently working with the bargaining units on a 1-year extension that includes a 1.25% COLA and essential pay of \$1,750 per employee using the American Rescue Plan Act funds provided by the Federal Government.

OPERATIONS AND MAINTENANCE-GF

This category accounts for 20% of the operating budget (\$1,998,341). It includes general operating costs for departments such as supplies, professional services, and training.

OVERHEAD ALLOCATIONS-GF

This category accounts for 7% of the operating budget (\$674,469). It includes costs related to the Internal Service Funds of Fleet and Information Technology.

CAPITAL IMPROVEMENTS-GF

This category accounts for 21% of the General Fund budget (\$2,609,250). This consists of \$1.05M for PD Perimeter Security, \$1M for fire station expansion, \$200k for park improvements and other equipment/building improvements.

DEBT SERVICE/TRANSFER OUTS-GF

The General Fund's debt service payments are 13% (\$1,310,304) of the operating budget. The Civic Center bond payment is \$351,332, the CREB's bond payment is \$177,872, and the Pension Obligation Bond is \$821,108. The remaining difference is for administrative costs associated with the bonds, such as Trustee and Disclosure fees. The CREB debt service payment is partially offset by the federal government's CREB subsidy, estimated to be \$53,665.

ENTERPRISE FUNDS (WATER, SEWER, AND DISPOSAL)

The City's Water, Sewer, and Disposal budgets are accounted for in separate funds as enterprise (business type) operations. These areas represent a significant portion of the City's overall budget. Enterprise operations need to be self-balancing with sufficient reserves to meet service obligations and debt coverage. Per the proposed Proposition 218, beginning in July 2021, the water rates increase 5%, the Sewer rates increase 5%, and Solid Waste has an 18% increase. While we are projecting growth from a building permit standpoint because we have a few maps being submitted, we do not believe we will have a lot of new housing completed in time to project growth in the number of accounts; that growth should come in the following years.

WATER FUND

The Water Fund has revenues projected at \$3,294,402, reflecting no growth in the number of users and includes the 5% increase from Prop 218 that takes effect July 2021. Appropriations total \$4,059,735. Included in Capital Outlay is \$135,000 for equipment, \$20,000 for abandoning well eight, and \$110,000 for planning & environmental on a new Well 15. Debt service payments total \$622,553, of which \$71,532 belong to the USDA bond that will be paid off in August 2021, \$365,955 for the CREB's bond, and \$160,300 for the State Water Resources Board loan. The CREB debt service payment is partially offset by the federal government's CREB subsidy, estimated to be \$68,211.

SEWER FUND

The Sewer Fund has revenues projected at \$2,002,077 with appropriations of \$2,122,252. This budget includes debt service payments of \$172,931, all attributed to the CREB's bond payment. This is partially offset by the federal government's CREB subsidy, estimated to be \$81,927. Capital Outlay is \$125,000 for a sludge tractor, ½ ton truck, and other miscellaneous equipment.

DISPOSAL FUND

The Disposal fund has revenues projected at \$2,012,430, reflecting no growth in the user fees and an 18% increase in rates. Appropriations total \$1,802,328, which represents increases in waste hauler costs as provided by the agreement. A rate study was performed in Fiscal Year 2019-2020 to look at rates to cover the new contract costs, which resulted in the 18% increase because there has been no increase in rates to the customers in nearly ten years. FY 2021/2022 is the last year of 18% increases and will go to 3% increases in subsequent years and through the current rate study time frame.

CONCLUSION

Although a major focus of the budget discussion is the General Fund because it represents the essential core services delivered to citizens and supported by general tax funds, other funds are no less important. These other funds include the special revenue funds, enterprise funds, redevelopment/successor agency funds, internal service funds, and debt service funds. All of these funds are balanced for the Fiscal Year 2021-2022, utilizing current revenue and reserves, where appropriate. We believe we are coming out of the pandemic from a financial impact standpoint and have budgeted accordingly. We are expecting growth in the residential, industrial and commercial sectors.

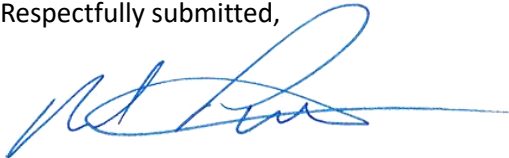
The voters approved measure N on the November 2018 ballot. It allows for a 1% sales tax add-on that is designated specifically for public safety. There is a projection of roughly \$2.1 million in the budget allocated between Police and Fire departments for personnel, equipment, and capital projects. Per the requirements of the Measure, the General Fund must allocate 44%-48% of total expenditures to public safety. That percentage is 53% for Fiscal Year 2021/2022, 45% for Police, and 8% for Fire.

This budget does not include any funds from the American Rescue Plan Act (ARPA). At the time of this budget, we have not received funds, and we have not decided how to use the funds. Staff will bring an item to Council that will modify the budget for the revenues and related expenditures.

The 2021-2022 Annual Budget addresses goals by which the community will measure its success and continue to meet the essential service needs for the community within budgetary constraints pursuant to the City Council's goals. The budget increases Public safety service levels and provide much-needed capital improvements with Measure N; it also continues to provide substantial investment in planned installation, maintenance, or upgrades to roads and sidewalks with the uses of CDBG, grant funding, and reserves; directs resources to economic development and support for job creation; proposes to maintain partnerships with volunteers and community organizations to meet community service needs, and expenditures are balanced with current revenues and designated reserves for specific projects. For these reasons, I recommend the budget for consideration and adoption by the City Council.

I wish to thank the City Leadership Team for their diligence in preparation and understanding the relationship of this budget to the goals established by the City Council in our Strategic Plan. I believe we have addressed many goals and concerns the City Council has brought to my attention as being a priority. I also wish to thank the City's employees for their unwavering commitment to excellence in public service and their willingness to share in the financial sacrifices that are necessary in order to keep our core services intact, which is allowing Chowchilla to be on a sound financial footing. I especially wish to thank the City Council for its support during the pandemic this past year and its desire to improve the City's quality of life through the careful application of its citizen's tax dollars.

Respectfully submitted,



Rod Pruett
City Administrator



BUDGET OVERVIEW

(Section 1)

COMMUNITY PROFILE

CITY COUNCIL CORE VALUES

STRATEGIC PLAN GOALS AND OBJECTIVES

CITY ORGANIZATIONAL CHART

INTRODUCTION AND OVERVIEW OF BUDGET

BUDGET GUIDE

DESCRIPTION AND PURPOSE OF ACCOUNTING FUNDS

BUDGET DEVELOPMENT PROCESS

BUDGET CALENDAR

BUDGET GUIDE GLOSSARY



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COMMUNITY PROFILE

In the spring of 1844, John Fremont and his exploration party first observed settlements of the local tribal inhabitants along several channels of the Chowchilla River. However, the vision of what was to become the Chowchilla area did not occur until the arrival of O. A. Robertson in 1910.

Born in Prosperity, PA in 1858, Mr. Orlando Alison Robertson started a business of land speculation in the western states. Around 1910, Robertson became interested in the Chowchilla area. He held ambitious hopes for transforming the land into prosperous farms owned by happy people. In May of 1912 he purchased the Chowchilla Ranch, divided it into tracts for sale to farmers, and set aside the northeast corner for the town that became known as Chowchilla.

Robertson's ambitious plans were soon carried out with the creation of town streets and country roads that included the 12-mile palm tree lined Robertson Boulevard, a large hotel and office buildings, followed soon with a town water system and streetlights. Following an extensive national advertising program, the colonization project grand opening was held on October 15, 1912. Some 4,000 people responded to the invitation to look over the new land, see the rodeo and partake of the free barbecue lunch at noon.

In 1917 Robertson added 40,000 acres of adjoining property and another 26,000 acres in 1919. Chowchilla truly became the "Gateway to Prosperity" and was incorporated as a city on February 7, 1923.

Today, Chowchilla is one of two cities in Madera County, encompassing 11-square miles and a 2014 estimated population of 18,909. Chowchilla is surrounded by some of the world's richest and most productive agricultural areas. Chowchilla is strategically positioned at the intersection of two vital state transportation thoroughfares. State Highway 99 is the primary north-south roadway traversing the state and State Highway 152 parallels the southern border of the community and is one of the few major transportation arteries providing a direct link to the Pacific coastline. Many of California's iconic travel destinations, from National Parks to the San Francisco Bay Area and the Pacific Coast are within an easy two-hour drive.

Chowchilla sits at 240 feet elevation and has a climate of abundant sunshine with dry, hot summers (average 95 degrees in July) and mild to cool winters (average 54 degrees in December) with a majority of the annual 12 inches of precipitation received from December through March.

The community has an established commercial downtown surrounded by a mix of varied older homes. Newer housing developments are located on the east and west sides, as well as retail properties and industrial developments with more in the planning stages that will further enhance the value of the community. Two school districts provide a strong educational foundation for families. The City also boasts an airport, an 18-hole public golf course, the Chowchilla-Madera County Fairgrounds and three public parks. Numerous events are presented by the City, the fairgrounds and local service organizations that attract locals as well as regional visitors. The area offers one of the more affordable lifestyle opportunities in the Central Valley and is statistically one of the region's safest cities.

TYPE OF CITY	General Law
FORM OF GOVERNMENT	City Council/City Administrator
LAND AREA	11 square miles
NUMBER OF HOUSING UNITS	4,337
SCHOOL DISTRICTS	2 (high; elementary)
EST MEDIAN HOUSE INCOME	\$64,827 (2019)
COST OF LIVING INDEX	93.6 (2019; U.S. average is 100)

POPULATION TREND	
1995	10,483
2000	14,568
2005	16,379
2010	18,673
2015	18,391
2020	18,720

* Some data obtained from www.City-Data.com

CITY COUNCIL CORE VALUES

MISSION

Deliver exemplary services that are responsive to community priorities, ensure a healthy and sustainable organization, and drive us toward our shared vision for the future.

VISION

Embrace a rich heritage of small-town appeal as a diverse family-oriented community with quiet and attractive neighborhoods, a growing downtown vitality, and vibrant local activities, where community isn't just a word, but a way of life.

VALUES

As an organization, we uphold the following values:

ACCOUNTABILITY

We are accountable to each other and the community we have sworn to serve.

INNOVATION

We encourage the advancement of our services and programs through inquiry, evaluation, problem solving and continual improvement.

PROFESSIONAL EXCELLENCE

We are dedicated to the pursuit of excellence and the demonstration of high professional standards.

RESPECT

We believe in the dignity of every individual and value all members of the community and organization.

TEAMWORK

We are committed to a teamwork environment where every stakeholder is a valued contributor to our success.

TRUSTWORTHINESS

We embolden trustworthiness as it encompasses such qualities as honesty, integrity, loyalty and reliability.

GOALS

Provide a safe and secure community

Strengthen infrastructure and become proactive in the planning of services, finances, and processes

Fiscal reinforcement and growth

Quality of life and sense of place

Economic development and revenue production

STRATEGIC PLAN GOALS AND OBJECTIVES

GOAL ONE

PROVIDE A SAFE AND SECURE COMMUNITY

Police Department

1. Promote a proactive environment within the department as exemplified through our services
2. Develop collaborative crime prevention resources and programs to empower residents – in partnership with the Police Department – to become the first level of defense, neighborhoods the second level, followed by businesses as the third level
3. Enhance policing partnerships with neighboring agencies, such as Madera County COPS (Citizens On Patrol)

Fire Department

4. Increase recruitment activities to enhance the volunteer firefighter crew
5. Strive to meet the elements of favorable ISO Ratings (e.g. Maintain vital firefighting infrastructure including fire hydrants)
6. Coordinate with the Department of Public Works to maintain the City's firefighting infrastructure
7. Conduct commercial fire inspections regularly
8. Promote the residential smoke detector program
9. Develop and implement additional fire safety education programs
10. Enhance partnerships with neighboring entities with the purpose of enhancing firefighter training programs and opportunities

Code Enforcement

11. Coordinate enforcement efforts among the Building, Fire and Police Departments
12. Enforce the City's Municipal Codes through a combination of constructive tools and aggressive compliance measures

GOAL TWO

STRENGTHEN INFRASTRUCTURE AND BECOME PROACTIVE IN THE PLANNING OF SERVICES, FINANCES, AND PROCESSES

1. Develop a Capital Improvements Program with regular updates around which we develop budget priorities

2. Update the Pavement Management Program
3. Coordinate with Madera County Transportation Commission (MCTC) to pursue funds for road maintenance
4. Develop an Infrastructure Master Plan to include water/sewer, storm drains, sidewalks, parks, etc.

GOAL THREE

FISCAL REINFORCEMENT AND GROWTH

1. Maintain an accurate and consistent Five-Year Financial Plan
2. Seek new and innovative revenue streams
3. Adhere to existing fiscal policies; regularly review and update the policies as needed; and develop new ones as needed
4. Maintain a strong, healthy reserve
5. Maintain and improve the City's bond rating

GOAL FOUR

QUALITY OF LIFE AND SENSE OF PLACE

1. Utilize existing amenities to increase activity, citywide functions and visibility (including Berenda Reservoir, airport, parks, fairgrounds)
2. Consider use of the airport for private sector events such as fly-ins
3. Encourage greater business sector involvement/participation in all community events
4. Enhance recreational activities provided by the Senior Center
5. Increase recreational activities and programs for all ages
6. Work with the Chamber of Commerce for a downtown street banners program
7. Partner with other organizations to provide youth activities and programs
8. Build a stronger relationship with the Greenhills Estates Homeowners Association, including conducting an annual joint-meeting with the City Council
9. Partner with the Chowchilla High School District to open the high school pool for public activities in the summer
10. Research opportunities for park enhancements and modernizations (such as a spray park) with an emphasis on parks in low-moderate income neighborhoods

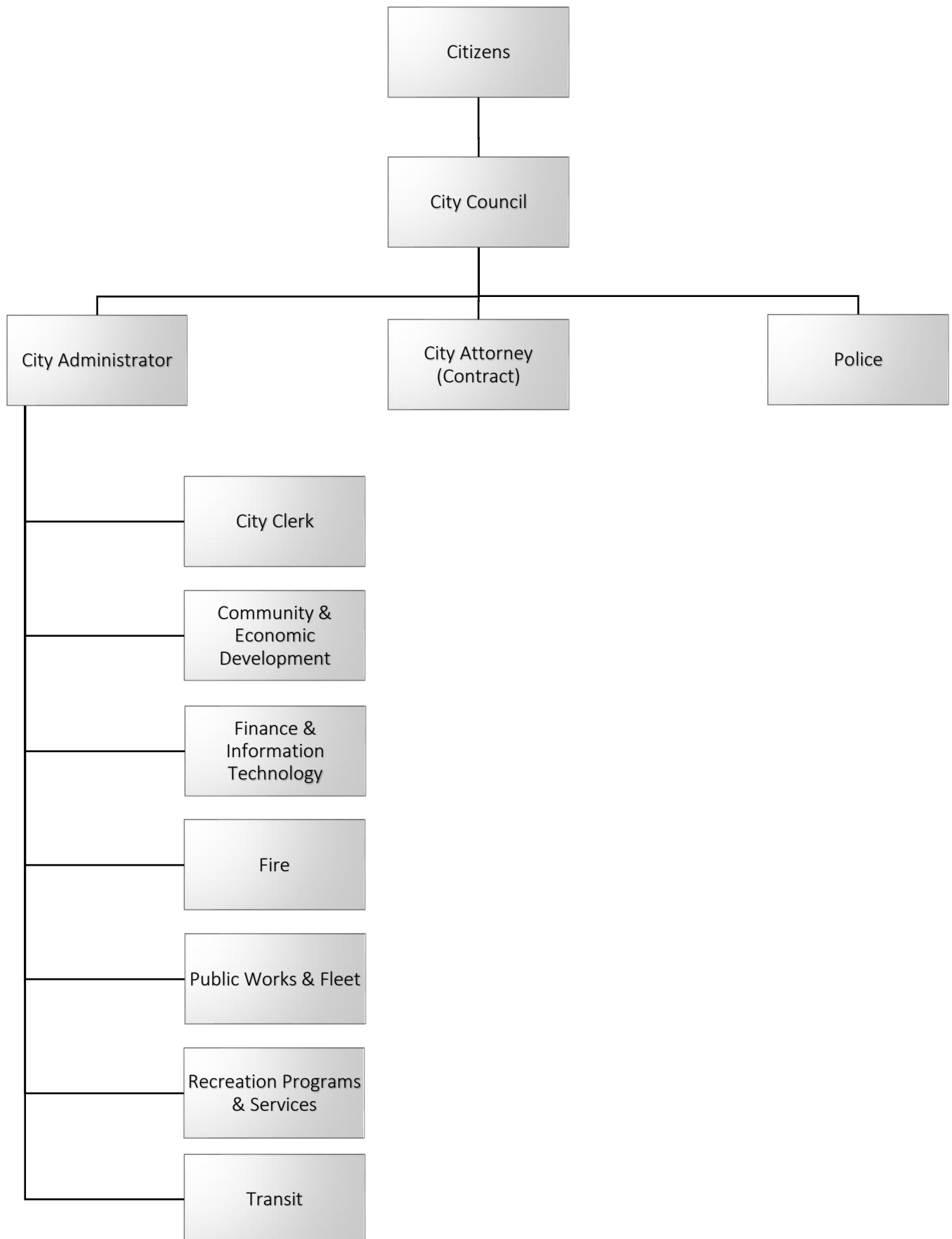
11. Evaluate opportunities for food truck events
12. Utilize shopping centers, large parking lots, parks, fairgrounds, or sections of streets to regularly host classic car shows
13. Work with Chowchilla Fair and Event Center staff on facility development and utilization

GOAL FIVE

ECONOMIC DEVELOPMENT AND REVENUE PRODUCTION

1. Collaborate with school districts on locating new facilities
2. Explore the opportunity for City-owned and leased business operations in City-owned buildings
3. Develop community-centric housing projects
4. Market the city to the family friendly entertainment industry (such as a jump zone, bowling alley, theater, miniature golf, etc.)
5. Complete a feasibility study for long-haul truck parking on vacant City-owned properties (south side)
6. Pursue retail opportunities in the downtown area and along the Highway 99 corridor
7. Develop new marketing ideas and opportunities for industrial properties
8. Participate in retail and industrial trade shows to attract future businesses
9. Complete the Industrial Specific Plan and complementary infrastructure

CITY ORGANIZATIONAL CHART



INTRODUCTION AND OVERVIEW OF BUDGET

BUDGET OVERVIEW

SUMMARY OF BUDGET PARAMETERS AND KEY ASSUMPTIONS

Propose and adopt a balanced budget keeping expenditures within projected revenue and other available funding sources.

Maintain established core level of services and ensure any new services, initiatives or programs meet the goals and objectives established by City Council and can be funded with new or existing resources.

Maximize opportunities to cover departmental and support activity costs from restricted revenues.

Non-recurring revenues are only used for non-recurring expenses.

Review special and major maintenance or capital projects and recommend funding for only those projects that are high priority or essential to the fiscal year.

Fund reserve levels according to the City Council approved Reserve Policy.

No activities relating to the Johnson Controls Projects have been included.

Personnel cost are estimated from the agreed upon MOU's from all bargaining units.

BUDGET GUIDE

The budget is the City's fundamental policy document. It describes the City's goals and objectives and indicates how resources are allocated to achieve those goals. In addition to its role as a policy document, the budget also serves as a financial plan, an operations guide and a communication tool.

The City of Chowchilla keeps tracks of its activities in self-balancing sets of accounts called funds which are the basic accounting and reporting components in governmental accounting. Funds are designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions or activities.

Some funds are established to track activities required by law (i.e. gas tax fund), some fulfill revenue requirements (CDBG, Measure T funds), and others demonstrate prudent administrative practices (internal service funds such as Fleet and Information Technology).

Budget years run in fiscal year cycles beginning July 1 and ending June 30. The city budget is approved and balanced by fund. Then some of the fund balance dollars are held for future expenses for several reasons. Special taxes, such as the gas tax, are restricted to specific services and must be carried forward for that purpose (in this case street improvements). Other balances may result from legal requirements, such as payment for long term debt for bonds.

There are several types of revenue that the City receives. Some revenues are restricted to certain uses by law; other revenues are payment for a specific service provided to its customers, while other revenues come from state and federal agencies.

BASIS OF ACCOUNTING – FUND ACCOUNTING

The accounts of the city are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and account for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Governmental Fund Types

Governmental funds are used to account for all of the City's general activities, including the collection and disbursement of earmarked moneys (special revenue funds), the acquisition of or construction of general fixed assets (capital project funds) and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all the activities of the general government not accounted for in some other fund.

Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration and the primary intent is to recover the costs of providing the goods and services through user charges.

Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily with the government (internal service funds).

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties in a trustee capacity. Successor Agency to the Chowchilla Redevelopment Agency falls within this category. The Agency funds for the Greenhills and Pheasant run Special Districts are also in this category.

Each fund and its purpose are described further as follows.

BASIS OF BUDGETING

The budget is adopted consistent with generally accepted account principals as expressed by the Governmental Accounting Standards Board. The budgets of the governmental fund types (General Fund, special revenue, capital projects, and debt service) are prepared on a modified accrual basis. This means expenditures are recorded when the liability is incurred and revenues are recognized if they are received during the fiscal year or shortly thereafter. In addition, the City treats encumbrances as expenditures only for budgetary control purposes. Encumbrances open at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. Available expendable resources include beginning fund balance and current year revenues and transfers from other funds.

The basis for establishing the spending plans for the proprietary fund types, internal service funds (fleet and information technology), and enterprise funds (water, wastewater, disposal, storm drain and airport) are on a full accrual basis. Expenses are recorded when the liability is incurred and revenues are recognized when the service is provided. Available expendable resources for proprietary funds included beginning working capital, current revenues and transfers in. Beginning working capital is defined as current assets minus current liabilities, in other words, cash available to pay expenditures.

DESCRIPTION AND PURPOSE OF ACCOUNTING FUNDS

GOVERNMENTAL FUNDS

General Fund

The General fund is the City's general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are property tax, sales tax and intergovernmental revenue.

State Gas Tax Fund

This fund is used to account for receipts and expenditures of monies apportioned to the City under the Streets and Highways Code Sections 2103, 2105, 2106, 2107 and 2107.5 of the State of California.

Road Maintenance and Rehabilitation Account (RMRA)

This fund is used to account for receipts and expenditures of monies apportioned to the City to address deferred basic road maintenance, rehabilitation and critical safety projects on the local streets and roads system under the Streets and Highways Code Sections 2032(h) of the State of California.

Regional Surface Transportation Fund (RSTP)

This fund is used to account for receipts and expenditures of monies apportioned to the City from Caltrans through the Madera County Transportation Commission for projects on highways, bridges, tunnels, public roads, pedestrian and bicycle infrastructure and transit capital and intercity passenger projects

Streets and Roads Fund

This fund is used for the construction and maintenance of the street network system of the City. Financing is provided by allocations from the County Local Transportation Funds (LTF) created by the Transportation Development Act (TDA).

Landscape and Lighting Maintenance District Funds

These funds are used to account for the assessments received from property owners and the maintenance expenditures for the districts.

Measure N Fund

The voters approved Measure N in November 2018 which allows for a 1% sales tax add-on designated specifically for public safety. Collection of this additional sales tax started on April 1, 2019. Monies are allocated between the Police and Fire Departments and will be vital to the growth and efficiency of those departments.

Measure T Fund

This fund is used to account for streets and roads related expenses. The monies are received from Madera County Transportation Commission (MCTC) for projects including street maintenance and improvements; pedestrian facilities; including sidewalks, paths, walkways or equivalent facilities; bicycle facilities; American disability Act (ADA) compliance; Funding is provided by the countywide 1/2 cent transportation sales tax imposed in Madera County for twenty years.

Transit Fund

This fund is used for the CATX and CAT LINX transit systems. Funding is provided by the Local Transportation Fund (LTF), State Transit Assistance (STA), Federal Transit Administration (FTA) Section 5311, and charges for services such as fare box revenues and bus passes.

Community Development Block Grant (CDBG) Fund

These funds accounts for the approved projects that have been funded by Federal Community Development Block Grant funds received. A constant fund for Program Income and individual funds for open grants is used.

HOME Grant Funds

These funds account for the California Department of Housing and Community Development grant to provide first-time low-income homebuyers down payment assistance and low-income homeowners rehabilitation assistance. A constant fund for Program Income and individual funds for open grants is used.

Economic Development Block Grant (EDBG) Fund

This fund accounts for the program income activities from previous EDBG grants. There are no active EDBG grants currently.

Developer Fees Funds

These funds accounts for fees placed on the development of land. Fees are an offset to the future impact that the development will have on infrastructure.

Capital Project Funds

These funds accounts for capital improvements/projects.

Debt Service Funds

These debt service funds account for all debt issued by governmental funds, including those issued by the Chowchilla Public Financing Authority.

PROPRIETARY FUNDS**Water Fund**

Accounts for the financial activity relative to construction, maintenance and repairs of the City's water delivery system.

Wastewater Fund

Accounts for the financial activity relative to construction, maintenance and repair of the sanitary sewer system.

Disposal Fund

Accounts for activities related to refuse collections, street sweeping and recycling services.

Storm Drain Fund - Accounts for activities related to construction, maintenance and repair of storm drains

Airport Fund

Accounts for activities related to construction, maintenance and repair of the airport

Fleet Fund

This internal service fund is used to account for the maintenance and acquisition of city owned vehicles

Information Technology Fund

This internal service fund is used to account for acquisition, replacement and support services for both computer hardware and software.

FIDUCIARY FUNDS**Community Facilities District Fund**

This fund accounts for the Community Facilities District 2006-1 which levies a special tax in the District comprised of developing areas. The tax provides for the repayment of bonds issued for facility improvements related to wastewater system, streets and roads, water supply, and storm drainage collection.

Successor Agency Fund

This fund is used to account for the activities of the Successor Agency to the Chowchilla Redevelopment Agency.

Greenhills Special Assessment District Fund

This fund is used to account for the debt service payments and administrative cost of the special district.

Pheasant Run Special Assessment District Fund

This fund is used to account for the debt service payments and administrative cost of the special district.

BUDGET DEVELOPMENT PROCESS

The budget represents the financial plan for the City of Chowchilla. This document concludes an ongoing process involving input from everyone in the community. Budget development is a process which begins in January and continues until the budget is adopted by the City Council in June.

REVIEW OF GOALS

There are several goals associated with preparation and development of the City's document. First, the budget is a financial plan and management tool. The document should assist staff in monitoring revenues and expenditures and in evaluation the effectiveness of City activity and services. Second, the budget serves as an important reference document. It should provide staff, City Council and the general public with extensive information on the nature and scope of city operations and services.

DEPARTMENT BUDGET REQUESTS

The Finance Department issues revenue and expenditure budget sheets listing the prior three-year actual expenditures, current year appropriation amounts and space to input budget requests for the upcoming year. The departments fill out the forms providing sufficient justification for significant changes in revenues or expenditures. All budget requests are returned to the Finance Department.

BUDGET REVIEW AND ANALYSIS

Department budget requests are reviewed by the City Administrator and the Finance Director with the Department Head to ensure that the intent of all budget requests is understood and complete. The budgets are analyzed in various ways including evaluation of historical expenditure patterns as well as departmental operations. Spending priorities are based on the City's financial policies and mandated requirements focusing on service levels, covering bond requirements and the balancing of manpower, supplies and equipment. After the reviews, the management staff makes their final adjustments and recommendations for presentation to City Council.

CITY COUNCIL ADOPTION

In May the proposed budget is printed and distributed and public hearings and workshops are scheduled. After receiving input from the public, city commissions, and City Council final adjustments are made, a public hearing is conducted at the second council meeting in June and the budget is adopted.

BUDGET AMENDMENTS

Following the adoption of the budget, it is sometimes necessary to amend the budget. Appropriations in the budget may be adjusted by recommendation of the Finance Director and approval by the City Administrator within the guidelines set forth in the approved budget Resolution, otherwise, Council approval is required.

BUDGET CALENDAR

JANUARY

- Mid-Year Budget review – preliminary process begins
- Department Heads meet with Finance to go over mid-year updates in detail

FEBRUARY

- Mid-Year Budget is presented to Council
- Departments work on year end and next year Operating and Capital budgets
- Departments review their portions of the Master Fee schedule for updates
- Public participatory process begins- Mailers sent out in utility bills requesting input for most significant areas of need

MARCH

- Budget instructions are distributed to Department Heads
- Department Heads begin to meet with Finance
- Request for new resources are vetted against competing requests/priorities and for alignment with strategic goals of the City
- Public participatory budget process continues- Town Hall meeting

APRIL

- Remaining budgetary issues are addressed through detailed analysis
- Finance begins putting together the Draft Budget
- Mid-Year budget is updated with most current revenue and expense projections
- Department Heads review budget with City Administrator and Finance Director

MAY

- Budget Workshop with Council and the public
- Additional Budget workshops, if necessary
- Finance Director finalizes proposed budget with City Administrator's recommendations

JUNE

- Council motions to revise proposed budget are voted on
- Budget is scheduled for adoption
- Other documents typically associated with the budget are voted on
- Adoption of the proposed budget is set for the 2nd Council meeting in June
- Once adopted, the proposed budget becomes the Adopted Budget
- Adopted Budget is posted on the City Website and sent to interested stakeholders

BUDGET GUIDE GLOSSARY

GLOSSARY OF BUDGET TERMINOLOGY

The City's Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding the terminology, a glossary of budgetary terminology has been included in this document.

Accrual Basis of Accounting

Revenues are recognized when both measurable and available; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.

Ad Valorem Taxes

Ad Valorem (means "according to its value") commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Adopted Budget

Revenues and appropriations approved by the City Council in June for the next fiscal year.

Agency Fund

Used to account for assets held by the City in a fiduciary capacity for individuals, government entities and others. Such funds are operated by carrying out the specifications of trust indentures, statutes, ordinances, or other governing regulations.

Allocated Costs

An expense charged by one department/division to another for services performed for expenditures of a general nature that are charged to one main account and allocated to other departments/divisions by a specified formula.

Annualize

Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation

An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

Arbitrage

The interest rate differential that exists when proceeds from a municipal bond – which is tax free and carries a lower yield – are invested in taxable securities with a yield that is higher. The 1986 Tax Reform Act made this practice by municipalities illegal solely as a borrowing tactic, except under certain safe-harbor conditions.

Assessed Valuation

A municipality's property tax base stated in dollars based on real estate and/or other taxable business property for the purposes of taxation, sometimes expressed as a percent of the full market value of the taxable property within a community.

Asset

Resources owned or held by a government that has monetary value.

Authorized Positions

Employee positions that are authorized in the adopted budget to be filled during the year.

Available (Undesignated) Fund Balance

This refers to the funds remaining from the prior year that are available for appropriation and expenditures in the current year.

Bond

A long term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Budget

A financial plan for a specific period of time (Fiscal Year) that matches all planned revenues and expenditures with various municipal services.

Budget Amendment

A legal procedure utilized by City staff to revise a budget appropriation. City staff has the prerogative to adjust expenditures within or between departmental budgets. Council approval is required for additional appropriation from fund balance or new revenue sources.

Capital Assets

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Improvements

Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvement Program

A plan for capital expenditures to provide for the acquisition, expansion or rehabilitation of an element of the City's physical plant to be incurred over a fixed period of several future years.

Capital Outlay

Expenditures relating to the purchase of equipment, land and other fixed assets.

Capital Project

Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Reserve

An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements and professional consulting services.

Cost Recovery

The establishment of user fees that are equal to the full cost of providing services.

Debt Service

The cost of paying principal and interest on borrowed money according to a predetermined paying schedule.

Dedicated Tax

A tax levied to support a specific government program or purpose.

Deficit

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department

A major administrative segment of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees

Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, planning and subdivision fees.

Division

A unit or organization that reports to a department.

Employee Benefits

Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's shares of costs for Social Security and the various pensions, medical and life insurance plans.

Encumbrance

Obligations in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Enterprise Fund

A fund established to account for activities that are financed and operated in a manner similar to private business enterprises, where costs of providing services to the public are recovered through user fees. The City of Chowchilla includes four enterprise funds which are the water utility, sewer utility, disposal service and ambulance service.

Expenditures

Utilization of fund resources. Expenditures include operating expenses, debt service and capital outlays.

Expenditure Category

A basis for distinguishing types of expenditures. The major expenditure categories used by the City of Chowchilla are: salaries and benefits, services, supplies, capital outlay, debt service/other (allocated costs).

Expense

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Financial Strategies

Method or means to guide the City in making financial decisions and to insure a secure financial future. Financial strategies are fundamental policy guidelines regarding specific financial issues that are accompanied by an implementation plan.

Fiscal Year

A twelve-month time period signifying the beginning and ending period for recording financial transactions. The City of Chowchilla has specified July 1 through June 30 as its fiscal year.

Fixed Assets

Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full-time Equivalent Positions (FTE)

A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. A half time position would be entered as 0.5 and would represent 1,040 hours. If a position is required for only 900 hours during the year, then the equivalent FTE is derived by dividing 900 by 2,080 and computed as an FTE value of 0.43.

Fund

A fiscal and accounting entity for which the recording of financial transactions is made for the purpose of carrying on specific activities in accordance with the requirements placed upon the use of financial resources.

Fund Balance

The equity (assets minus liabilities) of a governmental fund and fiduciary fund types. However, for budgeting purposes, a working capital definition of current assets minus current liabilities is used for the computations

General Fund

A fund used to account for the major operating revenues and expenditures of the City, except for those financial resources that are required to be accounted for in another fund category. General Fund revenues are derived primarily from property and other taxes.

General Obligation (G.O.) Bond

A bond secured by a pledge of the issuer's taxing powers (limited or unlimited). More commonly the general obligation bonds of local governments are paid from ad valorem property taxes and other general revenues. Considered the most secure of all municipal debt. Limited by Proposition 13 to debt authorized by two-thirds vote in the case of local governments or a simple majority for State issuance.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

Goal

Broad mission statements which define the purpose of a department.

Governmental Funds

Typically used to account for tax-supported (governmental) activities. These include the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

Infrastructure

The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Internal Service Fund

A fund used to account for the services provided by one department to other departments on a cost-reimbursement basis. In the City of Chowchilla this includes the City Administrator, City Clerk/Personnel, Administrative Services, Fuel charges and Risk management.

Line-item Budget

A budget prepared along departmental lines that focuses on what is to be purchased by department.

Materials and Supplies

Expendable materials and operating supplies necessary to conduct departmental operations.

Measure N

Citywide 1% sales tax add-on approved by voters in November 2018 specifically designated for public safety.

Measure T

Countywide ½ cent sales tax imposed in Madera County for transportation for 20 years

Mello-Roost Bond

The Mello-Roos (named after its legislative sponsors) Community Facilities District Act of 1982 established a method where by almost every municipal subdivision of the state may form a special, separate district to finance a long list of public facilities by the sale of bonds and finance certain public services on a pay-as-you-go basis. These Community Facilities Districts are formed and bond issues authorized by a two-thirds vote of the property owners in the district. Typically, the only voters in a district are one or more real estate developers who own or have an option on all of the land in the district. These land-based financings were nicknamed “dirt bonds” by the Bond Advisor years ago. Bonds are sold to finance facilities that can include schools, parks, libraries, public utilities and other forms of infrastructure. The Districts may provide public services that include police and fire protection, recreation programs, area maintenance, library services, flood and storm damage. Bonded debt service and/or the public services are paid for by special taxes levied on the real property within the district. As the developer subdivides and sells of the land the new property owner assumes the tax burden. (Tax delinquencies can lead to fines and penalties and ultimately foreclosure and sale. The ultimate security for Mello-Roos bonds is the value of the real property being taxed; consequently, a provision in the law requires the appraised value of the land to be three times the bonded debt. Recent foreclosure sales have cast doubts on the skills of the appraisers and underscores the risk of some of this debt when a severe real estate slump impact’s developers).

Modified Accrual Basis

The accrual basis of accounting where revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. All governmental funds and agency funds are accounted for using the modified accrual basis.

Objectives

A simply stated, readily measurable statement of aim or expected accomplishments with the fiscal year. A good statement of objective should imply a specific standard of performance for a given program or stated goal.

Operating Expenses

The cost of personnel, materials and equipment required for a department to function.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Performance Indicators

Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure

Data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services

Expenditures for salaries, wages, and fringe benefits of a government's employees.

Program

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Performance Budget

A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. Performance indicators measure the effectiveness and efficiency of providing the service by the program.

Redevelopment Agency

A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth. Tax Allocation bonds are issued to pay the cost of land and building acquisition and their redevelopment and are paid by the incremental increase in property tax revenues produced by the increase assessed value of the area after redevelopment. Redevelopment Agencies may also sell Housing Mortgage Revenue Bonds to finance housing units within the area, 20% of which must be for low-cost housing.

Reserve

An account used to designate a portion of the fund balance for a specific future use and is therefore, not available for general appropriation.

Resolution

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or a statute.

Revenue

Increases in fund resources. Revenue includes income from user fees, taxes, permits and other sources.

Section

A unit or organization that reports to a division.

Self-Supporting Activities

An enterprise activity where all service costs (including principal and interest debt payments) are covered solely from the earnings of the enterprise.

Special Revenue Funds

Used to account for revenue derived from specific taxes or other earmarked revenue sources (other than expendable trusts or for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

Subsidy

Supplemental resources provided to ensure adequate funding when anticipated expenditures exceed revenues.

Supplemental Appropriation

An additional appropriation made by the governing body after the budget year has started.

Tax Levy

The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for the current or permanent benefit, such as special assessments.

Transfer In/Out

Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

User Fees

Payments made by users or customers of publicly provided services that benefit specific individuals. These services exhibit “public good” characteristics. Examples of user fees are fees paid for recreational activities, building fees.



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SUMMARY OF FUNDS

(Section 2)

REVENUES AND EXPENDITURES SUMMARY

RESOURCES AND APPROPRIATIONS

REVENUE AND EXPENDITURES – ALL FUNDS

HISTORICAL REVENUES AND EXPENDITURES

ALLOCATION OF APPROVED POSITIONS

EMPLOYEE HEAD COUNT

REVENUE PROJECTIONS

GANN APPROPRIATIONS LIMIT

GENERAL FUND

WATER ENTERPRISE

SOLID WASTE ENTERPRISE

SEWER ENTERPRISE

FIVE-YEAR PROJECTED BUDGETS

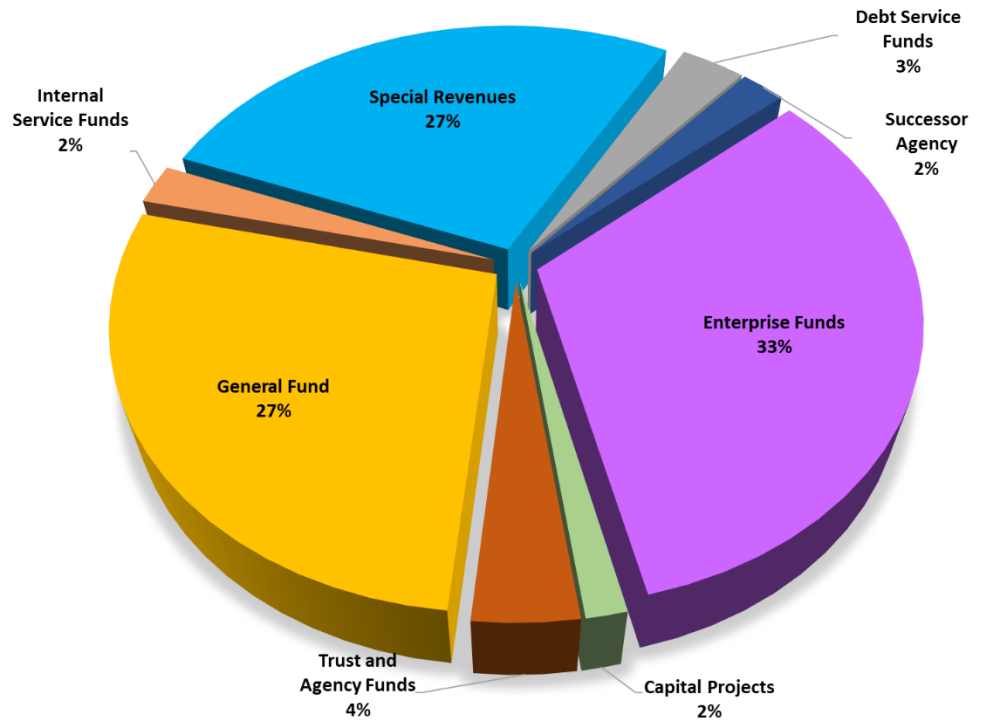


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REVENUE AND EXPENDITURES SUMMARY

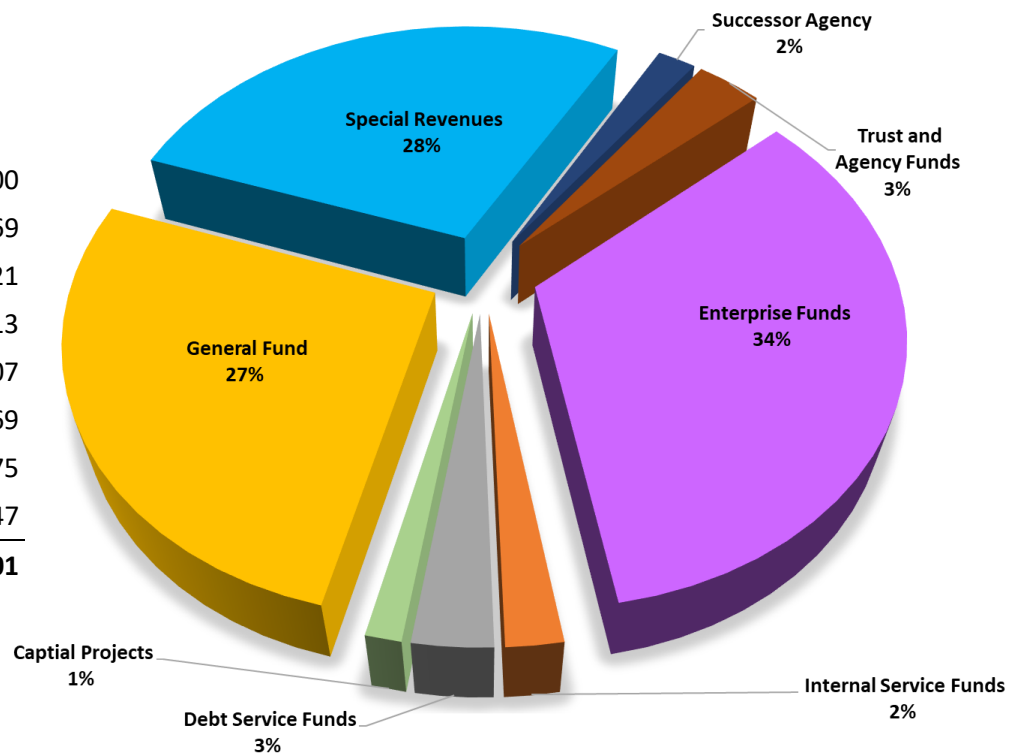
REVENUES

2021-22 ADOPTED	
Enterprise Funds	13,774,221
Capital Projects	616,500
Trust and Agency Funds	1,580,753
General Fund	11,416,400
Internal Service Funds	972,107
Special Revenues	11,443,520
Debt Service Funds	1,363,969
Successor Agency	940,474
GRAND TOTAL	42,107,944



EXPENDITURES

2021-22 ADOPTED	
Capital Projects	616,500
Debt Service Funds	1,363,969
Enterprise Funds	15,508,821
General Fund	12,236,813
Internal Service Funds	972,107
Special Revenues	12,747,269
Successor Agency	931,175
Trust and Agency Funds	1,582,847
GRAND TOTAL	45,959,501



RESOURCES AND APPROPRIATIONS

Fund	Fund Name	Beginning Fund Balance	2021-2022 Preliminary Budget		Projected Fund Balance
		2021/2022	Revenues	Expenses	2021/2022
GENERAL FUND					
100	General				
	Total General Fund	6,375,488	11,416,400	12,198,655	5,593,233
ENTERPRISE FUNDS					
200	Airport	673,430	151,719	151,719	673,430
220	Storm Drain	2,216,740	6,313,593	7,410,945	1,119,388
240-242	Sewer	6,677,918	2,002,077	2,122,252	6,557,743
260	Solid Waste	21,177	2,012,430	1,802,328	231,279
280-283	Water	6,388,009	3,294,402	4,059,735	5,622,676
	Total Enterprise	15,977,275	13,774,221	15,546,979	14,204,517
SPECIAL REVENUE FUNDS					
300	Regional Surface Transportation Program (RSTP)	-	307,519	307,519	-
301	Gas Tax	960,026	415,490	482,819	892,697
302	RMRA	702,780	375,619	651,503	426,896
305	Streets & Roads- LTF	1,695,182	1,780,652	2,591,149	884,685
310	Maintenance Assessment District	1,169,435	304,267	286,128	1,187,574
325	Transit	-	681,945	681,945	-
340	Measure N	2,397,444	2,069,595	3,471,808	995,231
341	Fire SAFER Grant	-	45,959	45,959	-
350-357	Measure T	1,513,865	922,648	982,849	1,453,664
380	Fire Impact Fees	367,969	285,778	340,000	313,747
382	Public Building Impact Fees	(520,629)	157,476	-	(363,153)
384	Park Development Fees	32,338	111,568	-	143,906
386	Police Impact Fees	299,630	167,354	-	466,984
388	Wastewater Impact Fees	756,624	488,085	-	1,244,709
390	Signalization Impact Fund	415,826	56,394	-	472,220
392	Storm Drain Impact Fees	751,066	86,197	-	837,263
394	Streets & Roads Impact Fees	1,287,454	800,582	-	2,088,036
396	Water Impact Fees	212,534	231,155	-	443,689
400	CDBG grant PI	777,716	54,471	797,000	35,187
450	HOME Grant PI	56,137	648	10,000	46,785
452	HOME Grant 2019	-	500,000	500,000	-
453	HOME-Shasta	464	3,700	3,700	464
480	CDBG CVI	-	92,456	92,456	-
481	CDBG - CV2 & CV3	-	336,439	336,439	-
496	Community Development Grants	-	662,295	662,295	-
497	Community Development Grants	-	500,000	500,000	-
498	NSP Olivero	112,651	4,322	3,700	113,273
499	Economic Development Block Grants (EDBG)	103,791	906	-	104,697
	Total Special Revenue Funds	13,092,303	11,443,520	12,747,269	11,788,554
CAPITAL PROJECTS FUND					
588	Berenda Slough Bridge	-	335,500	335,500	-
589	Riverside/11th & Kings Project	-	179,000	179,000	-
590	Alley Paving Projects	-	57,000	57,000	-
591	Bridge Preventive Maintenance	-	45,000	45,000	-
	Total Capital Projects Funds	-	616,500	616,500	

INTERNAL SERVICE FUNDS

601	Fleet	-	278,421	278,421	-
602	Information Technology	-	693,686	693,686	-
Total Internal Service Funds		-	972,107	972,107	-

TRUST & AGENCY FUNDS

800	Community Facilities District	1,634,589	583,507	616,806	1,601,290
840	Greenhills Assessment District	622,381	577,290	560,592	639,079
842	Pheasant Run Assessment District	716,898	419,956	405,449	731,405
Total Trust and Agency		2,973,868	1,580,753	1,582,847	2,971,774

DEBT SERVICE FUNDS

916	2005 Civic Center Bond	447,553	356,189	356,189	447,553
918	PFA- CREB	60,886	182,472	182,472	60,886
919	Pension Obligation Bonds	4	825,308	825,308	4
Total Debt Service		508,443	1,363,969	1,363,969	508,443

SUCCESSOR AGENCY FUNDS

956-957	Operating Fund	(5,060,960)	940,474	931,175	(5,051,661)
Total Successor Agency		(5,060,960)	940,474	931,175	(5,051,661)

TOTALS CITY WIDE

33,866,416	42,107,944	45,959,501	30,014,859
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REVENUES AND EXPENDITURES – ALL FUNDS

GENERAL FUND	SPECIAL REVENUES					
	RSTP	GAS TAX	STREETS	LLMD	TRANSIT	MEASURE T
REVENUES						
Sales Tax	1,785,541	-	-	-	-	-
Property Taxes	1,060,248	-	-	-	303,767	-
Franchise Taxes	286,060	-	-	-	-	-
Other Taxes	323,000	-	-	-	-	-
Intergovernmental	3,243,439	307,519	770,811	450,795	-	631,153
License and Permits	691,550	-	-	1,000	-	-
Charges for Services	28,250	-	-	-	-	26,400
Fines and Penalties	86,000	-	-	-	-	-
Allocated Operational Costs	1,385,994	-	-	485,703	-	-
Other Revenues	713,444	-	5,796	2,500	500	-
Transfers In	1,812,874	-	14,502	840,654	-	24,392
Total Revenue	11,416,400	307,519	791,109	1,780,652	304,267	681,945
EXPENDITURES						
Salaries and Benefits	5,580,501	-	-	405,822	-	284,738
Operations and Maintenance	1,998,341	-	-	352,206	179,500	64,654
Debt Service	1,310,304	-	-	-	-	-
Overhead Allocations	674,469	-	-	241,016	106,628	130,535
Depreciation	-	-	-	-	-	-
Capital Outlay	2,609,250	-	-	592,105	-	202,018
Transfers Out	25,790	307,519	1,134,322	1,000,000	-	-
Total Expenditures	12,198,655	307,519	1,134,322	2,591,149	286,128	681,945
CHANGE IN FUND BALANCE	(782,255)	-	(343,213)	(810,497)	18,139	-
						(60,201)

REVENUES AND EXPENDITURES – ALL FUNDS (CONTINUED)

	SPECIAL REVENUES					
	MEASURE N	FIRE SAFER GRANT	IMPACT FEES	CDBG	HOME	EDBG
REVENUES						
Sales Tax	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-
Franchise Taxes	-	-	-	-	-	-
Other Taxes	2,058,158	-	-	-	-	-
Intergovernmental	-	41,370	-	1,641,190	500,500	-
License and Permits	-	-	-	-	-	-
Charges for Services	-	-	2,364,805	-	7,400	-
Fines and Penalties	-	-	-	-	-	-
Allocated Operational Costs	-	-	-	-	-	-
Other Revenues	11,437	-	19,784	4,471	770	906
Transfers In	-	4,589	-	-	-	-
Total Revenue	2,069,595	45,959	2,384,589	1,645,661	508,670	906
EXPENDITURES						
Salaries and Benefits	550,561	15,201	-	-	-	-
Operations and Maintenance	228,504	30,758	-	1,688,190	517,400	-
Debt Service	-	-	-	-	-	-
Overhead Allocations	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Capital Outlay	1,243,000	-	-	-	-	-
Transfers Out	1,449,743	-	340,000	700,000	-	-
Total Expenditures	3,471,808	45,959	340,000	2,388,190	517,400	-
CHANGE IN FUND BALANCE	(1,402,213)	-	2,044,589	(742,529)	(8,730)	906

REVENUES AND EXPENDITURES – ALL FUNDS (CONTINUED)

	CAPITAL PROJECT FUNDS			
	BERENDA SLOUGH BRIDGE	RIVERSIDE & KINGS PROJECT	ALLEY PAVING PROJECTS	BRIDGE PREVENTIVE MAINTENANCE
<u>REVENUES</u>				
Sales Tax	-	-	-	-
Property Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Other Taxes	-	-	-	-
Intergovernmental	297,018	158,000	50,000	39,838
License and Permits	-	-	-	-
Charges for Services	-	-	-	-
Fines and Penalties	-	-	-	-
Allocated Operational Costs	-	-	-	-
Other Revenues	-	-	-	-
Transfers In	38,482	21,000	7,000	5,162
Total Revenue	335,500	179,000	57,000	45,000
<u>EXPENDITURES</u>				
Salaries and Benefits	-	-	-	-
Operations and Maintenance	-	-	-	-
Debt Service	-	-	-	-
Overhead Allocations	-	-	-	-
Depreciation	-	-	-	-
Capital Outlay	335,500	179,000	57,000	45,000
Transfers Out	-	-	-	-
Total Expenditures	335,500	179,000	57,000	45,000
CHANGE IN FUND BALANCE	-	-	-	-

REVENUES AND EXPENDITURES – ALL FUNDS (CONTINUED)

	ENTERPRISE FUNDS				
	WATER	SOLID WASTE	SEWER	STORM DRAIN	AIRPORT
REVENUES					
Sales Tax	-	-	-	-	-
Property Taxes	-	-	-	-	7,500
Franchise Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Intergovernmental	-	5,000	-	3,349,635	113,000
License and Permits	-	-	-	-	-
Charges for Services	2,764,901	2,007,300	1,808,518	216,000	1,641
Fines and Penalties	96,500	-	-	-	-
Allocated Operational Costs	-	-	-	-	-
Other Revenues	105,892	130	99,107	9,958	18,290
Transfers In	327,109	-	94,452	2,738,000	11,288
Total Revenue	3,294,402	2,012,430	2,002,077	6,313,593	151,719
EXPENDITURES					
Salaries and Benefits	706,835	-	569,364	38,284	16,152
Operations and Maintenance	1,059,955	1,335,628	518,063	29,518	105,884
Debt Service	632,387	-	182,705	-	-
Overhead Allocations	621,221	461,700	364,263	38,158	-
Depreciation	442,228	-	263,405	6,350	14,683
Capital Outlay	265,000	5,000	125,000	7,298,635	15,000
Transfers Out	332,109	-	99,452	-	-
Total Expenditures	4,059,735	1,802,328	2,122,252	7,410,945	151,719
CHANGE IN FUND BALANCE	(765,333)	210,102	(120,175)	(1,097,352)	-

REVENUES AND EXPENDITURES – ALL FUNDS (CONTINUED)

	INTERNAL SERVICE	DEBT SERVICE	FIDUCIARY FUNDS		TOTALS
			TRUST & AGENCY	SUCCESSOR	
REVENUES					
Sales Tax	-	-	-	-	1,785,541
Property Taxes	-	-	1,554,869	518,486	3,444,870
Franchise Taxes	-	-	-	-	286,060
Other Taxes	-	-	-	-	2,381,158
Intergovernmental	-	-	-	-	12,521,916
License and Permits	-	-	-	-	692,550
Charges for Services	-	-	-	-	9,225,215
Fines and Penalties	-	-	-	-	182,500
Allocated Operational Costs	972,107	-	-	-	2,843,804
Other Revenues	-	53,665	25,884	13,931	1,086,465
Transfers In	-	1,310,304	-	408,057	7,657,865
Total Revenue	972,107	1,363,969	1,580,753	940,474	42,107,944
EXPENDITURES					
Salaries and Benefits	362,426	-	-	-	8,529,884
Operations and Maintenance	311,045	6,700	103,595	24,090	9,004,031
Debt Service	-	1,357,269	1,479,252	406,857	5,368,774
Overhead Allocations	131,364	-	-	74,451	2,843,805
Depreciation	12,272	-	-	-	738,938
Capital Outlay	155,000	-	-	-	13,126,508
Transfers Out	-	-	-	425,777	6,347,561
Total Expenditures	972,107	1,363,969	1,582,847	931,175	45,959,501
CHANGE IN FUND BALANCE	-	-	(2,094)	9,299	(3,851,557)

HISTORICAL REVENUES

	2018-19 Audited	2019-20 Audited	2020-21 Amended	2021-22 Adopted
GENERAL FUND				
Sales Tax	1,682,832	1,706,686	1,733,371	1,785,541
Property Taxes	993,225	1,061,283	1,029,648	1,060,248
Franchise Taxes	254,493	275,844	286,277	286,060
Other Taxes	330,650	270,151	291,418	323,000
Intergovernmental	2,572,077	2,592,282	2,963,073	3,243,439
License and Permits	336,929	271,956	377,674	691,550
Charges for Services	29,219	24,659	38,660	28,250
Fines and Penalties	121,474	83,477	80,040	86,000
Allocated Operational Costs	1,082,000	911,675	1,358,757	1,385,994
Other Revenues	958,542	445,088	966,306	713,444
Transfers In	7,677,104	275,454	1,253,244	1,812,874
Total General Fund	16,038,545	7,918,554	10,378,468	11,416,400
SPECIAL REVENUE FUNDS				
RSTP	10,134	82,947	144,497	307,519
Gas Tax	687,295	706,220	718,103	791,109
Streets	1,545,953	1,633,307	1,767,700	1,780,652
LLMD	327,692	321,679	309,582	304,267
Transit	802,954	754,569	565,846	681,945
Measure T	597,789	286,425	969,295	922,648
Measure N	393,187	1,915,317	2,045,691	2,069,595
Impact Fees	114,452	106,652	154,012	2,384,589
CDBG	150,297	120,459	1,652,665	1,645,661
HOME	43,030	20,341	569,863	508,670
EDBG	38,460	60,820	906	906
Total Special Revenue Funds	4,711,244	6,008,737	8,898,160	11,397,561
PROPRIETARY FUNDS				
Water	9,298,828	3,366,485	3,110,576	3,294,402
Solid Waste	1,409,992	1,436,601	1,776,497	2,012,430
Sewer	2,980,561	1,891,646	2,099,365	2,002,077
Storm Drain	313,018	243,067	229,208	6,313,593
Airport	457,701	174,015	150,667	151,719
Internal Service Funds	865,806	701,605	845,833	972,107
Total Proprietary Funds	15,325,907	7,813,419	8,212,145	14,746,328
NON-MAJOR SOURCES REVENUE				
	14,044,597	4,603,022	4,708,083	4,547,655
Grand Total Funds	50,120,293	26,343,732	32,196,856	42,107,944

HISTORICAL EXPENDITURES

	2018-19 Audited	2019-20 Audited	2020-21 Amended	2021-22 Adopted
GENERAL FUND				
Administrative Services	1,844,336	1,366,448	2,038,635	1,960,047
City Attorney	363,748	195,074	260,967	210,000
City Clerk	351,534	226,900	254,956	301,002
City Council	55,597	47,856	55,610	91,815
Community Development	1,317,667	792,943	903,061	1,052,223
Finance	1,384,758	620,247	644,838	801,847
Fire	397,003	373,554	320,365	1,412,445
Police	8,973,143	3,317,385	5,035,860	5,531,170
Public Works	861,861	439,813	468,986	838,106
Total General Fund	15,549,647	7,380,219	9,983,277	12,198,655
SPECIAL REVENUE FUNDS				
RSTP	10,134	82,947	-	307,519
Gas Tax	216,232	422,037	72,644	1,134,322
Streets	1,394,569	1,140,650	1,111,869	2,591,149
LLMD	248,153	265,977	272,429	286,128
Transit	1,012,993	465,726	433,244	681,945
Measure T	471,472	604,960	530,000	982,849
Measure N	480	719,433	2,042,547	3,471,808
Fire SAFER Grant	-	32,195	-	45,959
Impact Fees	23,237	93,508	-	340,000
CDBG	60,400	6,877	1,690,610	2,388,190
HOME	16,825	14,613	517,400	517,400
EDBG	44,484	80,047	34,300	-
Total Special Revenue Funds	3,498,979	3,928,971	6,705,044	12,747,269
PROPRIETARY FUNDS				
Water	7,270,694	3,410,722	3,239,992	4,059,735
Solid Waste	1,549,142	1,481,993	1,741,022	1,802,328
Sewer	2,534,753	1,715,458	2,750,338	2,122,252
Storm Drain	112,925	65,745	275,960	7,410,945
Airport	419,409	175,779	144,904	151,719
Internal Service Funds	810,569	761,171	813,548	972,107
Total Proprietary Funds	12,697,492	7,610,866	8,965,765	16,519,086
NON-MAJOR EXPENDITURE FUNDS	15,304,716	4,730,584	4,661,509	4,494,491
Grand Total Funds	47,050,833	23,650,640	30,315,595	45,959,501

ALLOCATION OF APPROVED POSITIONS

FULL TIME EQUIVALENTS (FTE)

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED
<u>CITY COUNCIL</u>				
City Council Members	5.00	5.00	5.00	5.00
Total FTE's	5.00	5.00	5.00	5.00
<u>ADMINISTRATION</u>				
City Administrator	1.00	1.00	1.00	1.00
Secretary II/Deputy City Clerk	0.50	0.50	0.50	0.50
Total FTE's	1.50	1.50	1.50	1.50
<u>CITY CLERK</u>				
City Clerk	0.70	1.00	1.00	1.00
Secretary II/Deputy City Clerk	0.50	0.50	0.50	0.50
Total FTE's	1.20	1.50	1.50	1.50
<u>COMMUNITY & ECONOMIC DEVELOPMENT</u>				
Community & Economic Development Director	1.00	1.00	1.00	1.00
Permit Technician	-	-	-	1.00
Permit Technician Supervisor	1.00	1.00	1.00	1.00
Senior Building Inspector	1.00	1.00	1.00	1.00
Clerk Typist/Office Assistant	-	0.46	0.46	-
Total FTE's	3.00	3.46	3.46	4.00
<u>COMMUNITY RELATIONS</u>				
Director of Recreation & Community Engagement	0.85	0.85	0.35	-
Recreation & Community Outreach Manager	-	-	1.00	1.00
Site Supervisor - Senior Center	0.50	0.50	0.50	-
Clerk Typist/Office Assistant	0.46	-	-	-
Total FTE's	1.81	1.35	1.85	1.00
<u>FINANCE DEPARTMENT</u>				
Finance Director	1.00	1.00	0.90	0.90
Accounting Manager	1.94	2.00	2.00	2.00
Account Clerk II	2.00	2.00	2.00	2.00
Account Clerk I	0.50	0.70	1.00	1.00
Total FTE's	5.44	5.70	5.90	5.90
<u>FIRE DEPARTMENT</u>				
Fire Chief	0.90	0.90	0.90	0.90
Administrative Analyst (SAFER GRANT)	-	-	-	0.17
Total FTE's	0.90	0.90	0.90	1.07

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED
<u>INFORMATION TECHNOLOGY</u>				
Finance Director	-	-	0.10	0.10
Director of Recreation & Community Engagement	0.15	0.15	0.04	-
IT Systems Administrator	-	1.00	2.00	2.00
Systems Technician	1.00	-	-	-
Total FTE's	1.15	1.15	2.14	2.10
<u>POLICE DEPARTMENT</u>				
Chief of Police	1.00	1.00	1.00	1.00
Police Commander	-	-	1.00	1.00
Police Lieutenant	1.00	1.00	-	-
Police Sergeant	4.00	4.00	4.00	4.00
Administrative Supervisor	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00
Community Services Officers/Dispatchers	7.00	7.00	7.00	7.00
Community Services Officers/Dispatchers Relief	0.50	0.50	0.50	0.50
Police Officer I/II	13.00	13.00	13.00	13.00
Reserve Police Officers I/II	0.96	0.96	0.48	0.50
Laborer II	0.50	0.50	0.50	0.50
Total FTE's	29.96	29.96	29.48	29.50
<u>PUBLIC WORKS</u>				
<u>AIRPORT</u>				
Public Works Director	0.05	0.05	0.05	0.05
Senior Administrative Supervisor	0.05	0.05	0.05	0.05
Administrative Analyst	0.05	-	-	-
Total FTE's	0.15	0.10	0.10	0.10
<u>FLEET DEPARTMENT</u>				
Public Works Director	-	-	0.05	0.05
Fire Chief	0.05	0.05	-	-
Chief Mechanic	1.00	1.00	1.00	1.00
Total FTE's	1.05	1.05	1.05	1.05
<u>PARKS AND FACILITIES</u>				
Public Works Supervisor	0.05	0.05	0.05	0.05
Parks & Facilities Worker III	1.00	1.00	1.00	1.00
Parks & Facilities Worker I	2.00	2.00	2.00	3.00
Total FTE's	3.05	3.05	3.05	4.05

2018-19	2019-20	2020-21	2021-22
ACTUAL	ACTUAL	ACTUAL	ADOPTED

SEWER DIVISION

Public Works Director	0.30	0.30	0.30	0.30
Public Works Supervisor	0.15	0.15	0.15	0.15
Senior Administrative Supervisor	0.35	0.35	0.35	0.35
Administrative Analyst	0.10	0.70	0.70	0.70
Equipment Operator	0.15	0.15	-	-
Waste Water Supervisor	1.00	1.00	1.00	1.00
Waste Water Treatment Plant Operator III	1.00	-	-	-
Waste Water Treatment Plant Operator II	1.00	1.00	-	-
Waste Water Treatment Plant Operator I	2.00	2.00	3.00	3.00
Specialized Service Maintenance Worker I	0.50	0.33	0.33	0.33
Clerk Technician	0.20			
Total FTE's	6.75	5.98	5.83	5.83

STORM DRAIN

Public Works Director	0.05	0.05	0.05	0.05
Public Works Supervisor	0.05	0.05	0.05	0.05
Senior Administrative Supervisor	0.10	0.10	0.10	0.10
Administrative Analyst	0.10	0.10	0.10	0.10
Equipment Operator	0.20	0.20	-	-
Total FTE's	0.50	0.50	0.30	0.30

STREET DIVISION

Public Works Director	0.25	0.25	0.25	0.25
Accounting Manager	0.03	-	-	-
Public Works Supervisor	0.35	0.35	0.35	0.35
Senior Administrative Supervisor	0.15	0.15	0.15	0.15
Administrative Analyst	0.40	0.50	0.50	0.50
Equipment Operator	0.51	0.50	-	-
Streets & Construction Worker III	1.00	1.00	1.00	1.00
Streets & Construction Worker II	1.00	1.00	1.00	1.00
Streets & Construction Worker I	-	-	1.00	1.00
Specialized Service Maintenance Worker I	0.50	0.34	0.34	0.34
Total FTE's	4.19	4.09	4.59	4.59

WATER DIVISION

Public Works Director	0.35	0.35	0.30	0.30
Fire Chief/Code Enforcement Officer	0.05	0.05	0.10	0.10
Public Works Supervisor	0.40	0.40	0.40	0.40
Senior Administrative Supervisor	0.35	0.35	0.35	0.35
Water Systems Supervisor	1.00	1.00	1.00	1.00
Water Systems Worker III	1.00	-	-	-
Administrative Analyst	0.35	0.70	0.70	0.70
Equipment Operator	0.15	0.15	-	-

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED
<u>WATER DIVISION (Continued)</u>				
Water Systems Worker II	3.00	2.00	2.00	1.00
Water Systems Worker I	2.00	2.00	2.00	3.00
Specialized Service Maintenance Worker I	0.50	0.33	0.33	0.33
Fire Hydrant Specialist	-	0.22	0.22	0.22
Clerk Technician	0.30	-	-	-
Total FTE's	9.45	7.55	7.40	7.40
Total FTE's for Public Works	25.14	22.32	22.32	23.32
<u>TRANSIT</u>				
City Clerk	0.30	-	-	-
Accounting Manager	0.03	-	-	-
Transit Supervisor	-	1.00	1.00	1.00
Transit Coordinator	1.00	-	-	-
Transit Driver I/Dispatcher	2.50	2.50	2.50	2.50
Total FTE's	3.83	3.50	3.50	3.50
<u>MEASURE N PUBLIC SAFETY</u>				
Community Services Officers/Dispatchers	-	1.00	1.00	2.00
Police Officer I/II	-	3.00	3.00	3.00
Fire Battalion Chief	-	1.00	1.00	-
Fire Inspector	-	1.00	1.00	1.00
Total FTE's	-	6.00	6.00	6.00
<u>SUMMARY</u>				
CITY COUNCIL	5.00	5.00	5.00	5.00
ADMINISTRATIVE SERVICES	1.50	1.50	1.50	1.50
CITY CLERK	1.20	1.50	1.50	1.50
COMMUNITY DEVELOPMENT	3.00	3.46	3.46	4.00
COMMUNITY RELATIONS	1.81	1.35	1.85	1.00
FINANCE DEPARTMENT	5.44	5.70	5.90	5.90
FIRE DEPARTMENT	0.90	0.90	0.90	1.07
INFORMATION TECHNOLOGY	1.15	1.15	2.14	2.10
POLICE DEPARTMENT	29.96	29.96	29.48	29.50
PUBLIC WORKS DEPARTMENT	25.14	22.32	22.32	23.32
TRANSIT	3.83	3.50	3.50	3.50
Measure N Public Safety	-	6.00	6.00	6.00
Total City of Chowchilla FTE's	78.93	82.34	83.55	84.39

EMPLOYEE HEADCOUNT

FULL AND PART TIME CITYWIDE

DEPARTMENT	2018-19 ACTUAL		2019-20 ACTUAL		2020-21 ACTUAL		2021-22 ADOPTED	
	FT	PT	FT	PT	FT	PT	FT	PT
ADMINISTRATIVE SERVICES								
City Council	5	-	5	-	5	-	5	-
Administration	1	-	1	-	1	-	1	-
City Clerk	2	-	2	-	2	-	2	-
Recreation & Community Outreach & Senior Center	1	2	1	1	2	1	1	-
Finance	5	1	5	1	6	-	6	-
Information Technology	1	-	1	-	2	-	2	-
Total Headcount of Employees	15	3	15	2	18	1	17	-
COMMUNITY & ECONOMIC DEVELOPMENT	3	-	3	1	3	1	4	-
Total Headcount of Employees	3	-	3	1	3	1	4	-
FLEET	1	-	1	-	1	-	1	-
Total Headcount of Employees	1	-	1	-	1	-	1	-
PUBLIC SAFETY								
Fire Services (includes Volunteer Firefighters)	1	15	1	15	1	24	1	24
Police Services	28	4	28	4	28	4	28	4
Measure N Public Safety	-	-	6	-	6	-	6	-
Fire SAFER Grant	-	-	-	-	-	1	-	1
Total Headcount of Employees	29	19	35	19	35	29	35	29
PARKS & FACILITIES	3	-	3	-	3	-	4	-
Total Headcount of Employees	3	-	3	-	3	-	4	-
PUBLIC WORKS	17	4	17	8	18	8	17	8
Total Headcount of Employees	17	4	17	8	18	8	17	8
TRANSIT	3	1	3	1	3	1	3	1
Total Headcount of Employees	3	1	3	1	3	1	3	1
TOTAL EMPLOYEE HEADCOUNT	71	27	77	31	81	40	81	38

Employees are shown in primary departments even if allocated to other departments

EMPLOYEE HEADCOUNT

FULL AND PART TIME BY DEPARTMENT

FUND - DEPARTMENT	2018-19 ACTUAL		2019-20 ACTUAL		2020-21 ACTUAL		2021-22 ADOPTED	
	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND - CITY COUNCIL								
City Council	5	-	5	-	5	-	5	-
Total Headcount of Employees	5	-	5	-	5	-	5	-
GENERAL FUND - ADMINISTRATION								
City Administrator	1	-	1	-	1	-	1	-
Total Headcount of Employees	1	-	1	-	1	-	1	-
GENERAL FUND - CITY CLERK								
City Clerk	1	-	1	-	1	-	1	-
Secretary II/Deputy City Clerk*	1	-	1	-	1	-	1	-
Total Headcount of Employees	2	-	2	-	2	-	2	-
GENERAL FUND - RECREATION & COMM. OUTREACH								
Director of Recreation & Community Engagement	1	-	1	-	1	-	-	-
Recreation & Community Outreach Manager	-	-	-	-	1	-	1	-
Recreation Supervisor-Senior Center*	-	1	-	1	-	1	-	-
Clerk Typist/Office Assistant*	-	1	-	-	-	-	-	-
Total Headcount of Employees	1	2	1	1	2	1	1	-
GENERAL FUND - FINANCE								
Finance Director	1	-	1	-	1	-	1	-
Accounting Manager	2	-	2	-	2	-	2	-
Account Clerk II	2	-	2	-	2	-	2	-
Account Clerk I	-	1	-	1	1	-	1	-
Total Headcount of Employees	5	1	5	1	6	-	6	-
GENERAL FUND - INFORMATION TECHNOLOGY								
IT Systems Administrator	-	-	-	-	2	-	2	-
Systems Technician	1	-	1	-	-	-	-	-
Total Headcount of Employees	1	-	1	-	2	-	2	-

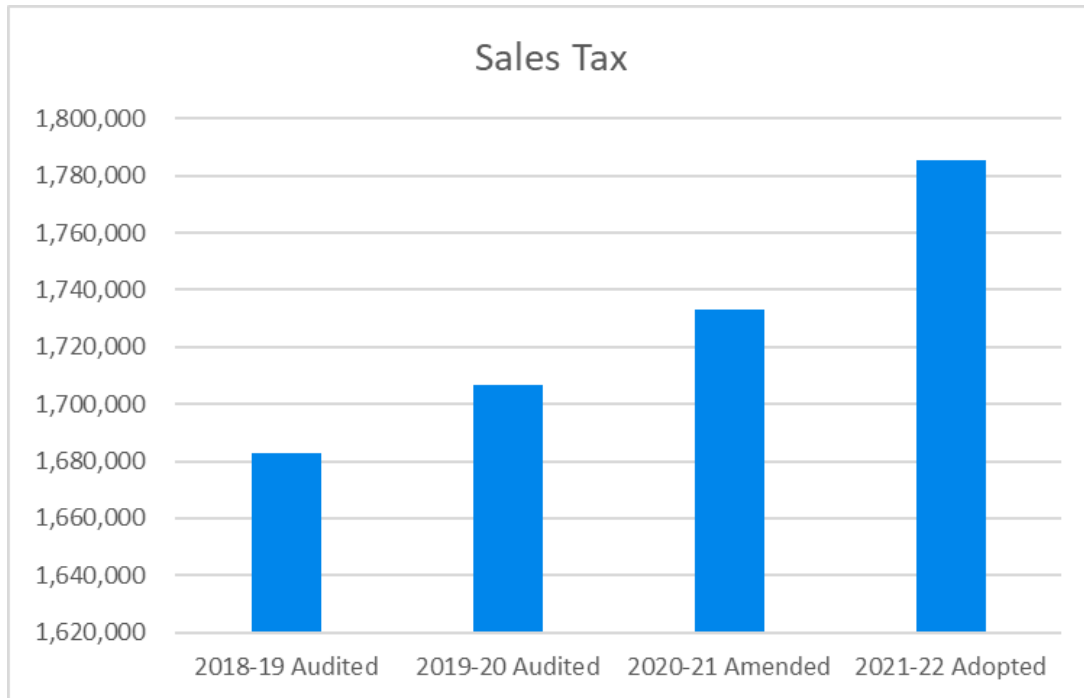
FUND - DEPARTMENT	2018-19 ACTUAL		2019-20 ACTUAL		2020-21 ACTUAL		2021-22 ADOPTED	
	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND - COMMUNITY & ECONOMIC DEV.								
Community & Economic Development Director	1	-	1	-	1	-	1	-
Senior Building Inspector	1	-	1	-	1	-	1	-
Permit Technician Supervisor	-	-	-	-	1	-	1	-
Permit Technician	1	-	1	-	-	-	1	-
Clerk Typist/Office Assistant*	-	-	-	1	-	1	-	-
Total Headcount of Employees	3	-	3	1	3	1	4	-
<i>*Prior years this position was located in other Depts</i>								
GENERAL FUND-/ENTERPRISE FUNDS - FLEET								
Chief Mechanic	1	-	1	-	1	-	1	-
Total Headcount of Employees	1	-	1	-	1	-	1	-
GENERAL FUND - FIRE SERVICES								
Fire Chief	1	-	1	-	1		1	
Volunteer Firefighters	-	15	-	15		24		24
Total Headcount of Employees	1	15	1	15	1	24	1	24
GENERAL FUND - POLICE SERVICES								
Police Chief	1	-	1	-	1	-	1	-
Police Commander	-	-	-	-	1	-	1	-
Police Lieutenant	1	-	1	-	-	-	-	-
Police Sergeant	4	-	4	-	4	-	4	-
Administrative Supervisor	1	-	1	-	1	-	1	-
Animal Control Officer	1	-	1	-	1	-	1	-
Community Services Officer/Dispatchers	7	1	7	1	7	1	7	1
Police Officer Trainees, I & II	13	-	13	-	13	-	13	-
Police Officer Reserves	-	2	-	2	-	2	-	2
Laborers	-	1	-	1	-	1	-	1
Total Headcount of Employees	28	4	28	4	28	4	28	4
GENERAL FUND - PARKS AND FACILITIES								
	FT	PT	FT	PT	FT	PT	FT	PT
Parks and Facilities Worker III	1	-	1	-	1	-	1	-
Parks and Facilities Worker I	2	-	2	-	2	-	3	-
Total Headcount of Employees	3	-	3	-	3	-	4	-

FUND - DEPARTMENT	2018-19 ACTUAL		2019-20 ACTUAL		2020-21 ACTUAL		2021-22 ADOPTED	
	FT	PT	FT	PT	FT	PT	FT	PT
ENTERPRISE FUNDS - PUBLIC WORKS								
Public Works Director	1	-	1	-	1	-	1	-
Administrative Analyst	1	-	2	-	2	-	2	-
Clerk Technician	1	-	-	-	-	-	-	-
Deputy Director Public Works	-	1	-	-	-	-	-	-
Equipment Operator	1	-	1	-	-	-	-	-
Fire Hydrant Specialist	-	-	-	6	-	6	-	6
Public Works Supervisor	1	-	1	-	1	-	1	-
Senior Administrative Supervisor	1	-	1	-	1	-	1	-
Specialized Maintenance Worker I/II	-	3	-	2	-	2	-	2
Streets & Construction Worker I	-	-	-	-	1	-	1	-
Streets & Construction Worker II	1	-	1	-	1	-	1	-
Streets & Construction Worker III	1	-	1	-	1	-	1	-
Waste Water Systems Supervisor	1	-	1	-	1	-	1	-
Waste Water Systems Worker I	2	-	2	-	2	-	3	-
Waste Water Systems Worker II	1	-	1	-	2	-	-	-
Waste Water Systems Worker III	1	-	-	-	-	-	-	-
Water Systems Supervisor	1	-	1	-	1	-	1	-
Water Systems Worker I	1	-	2	-	3	-	3	-
Water Systems Worker II	1	-	1	-	1	-	1	-
Water Systems Worker III	1	-	1	-	-	-	-	-
Total Headcount of Employees	17	4	17	8	18	8	17	8
SPECIAL REVENUE - MEASURE N PUBLIC SAFETY								
Fire Battalion Chief	-	-	1	-	1	-	-	-
Fire Inspector	-	-	1	-	1	-	1	-
Community Services Officer/Dispatchers	-	-	1	-	1	-	2	-
Police Officer I & II	-	-	3	-	3	-	3	-
Total Headcount of Employees	-	-	6	-	6	-	6	-
SPECIAL REVENUE - FIRE SAFER GRANT								
Administrative Analyst	-	-	-	-	-	1	-	1
Total Headcount of Employees	-	-	-	-	-	1	-	1
SPECIAL REVENUE - TRANSIT								
Transit Supervisor	-	-	-	-	1	-	1	-
Transit Coordinator	1	-	1	-	-	-	-	-
Transit Driver I/Dispatcher*	2	1	2	1	2	1	2	1
Total Headcount of Employees	3	1	3	1	3	1	3	1
TOTAL EMPLOYEE HEADCOUNT	71	27	77	31	81	40	81	38

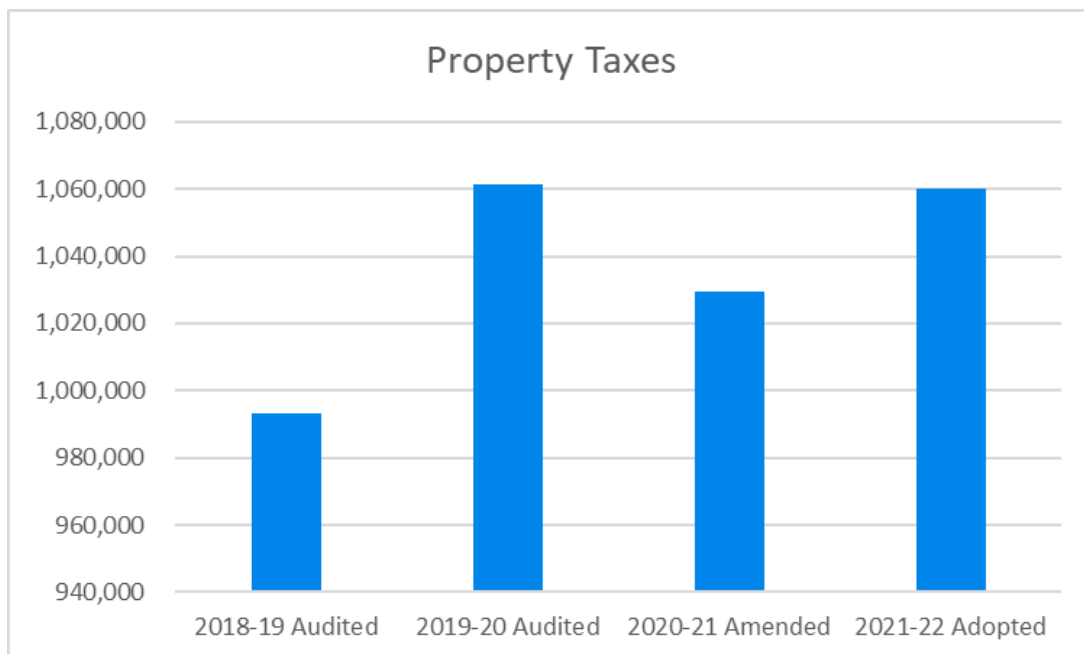
GENERAL FUND REVENUE PROJECTIONS

REVENUE PROJECTIONS FOR PRIMARY REVENUES

SALES TAX	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
	1,682,832	1,706,686	1,733,371	1,785,541

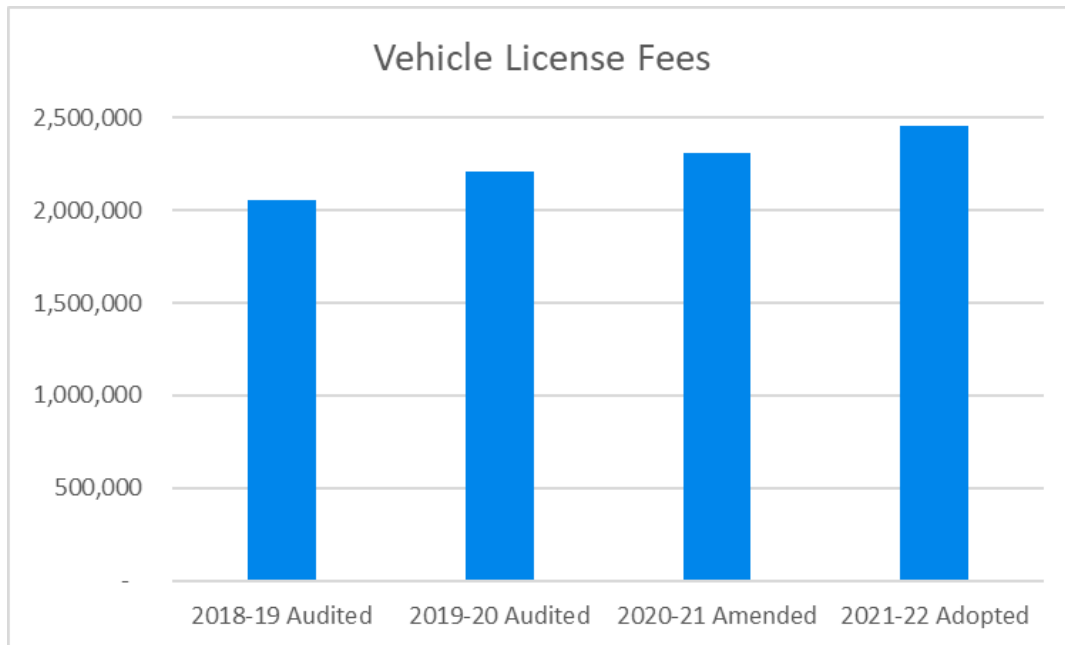


PROPERTY TAXES	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
	993,225	1,061,283	1,029,648	1,060,248

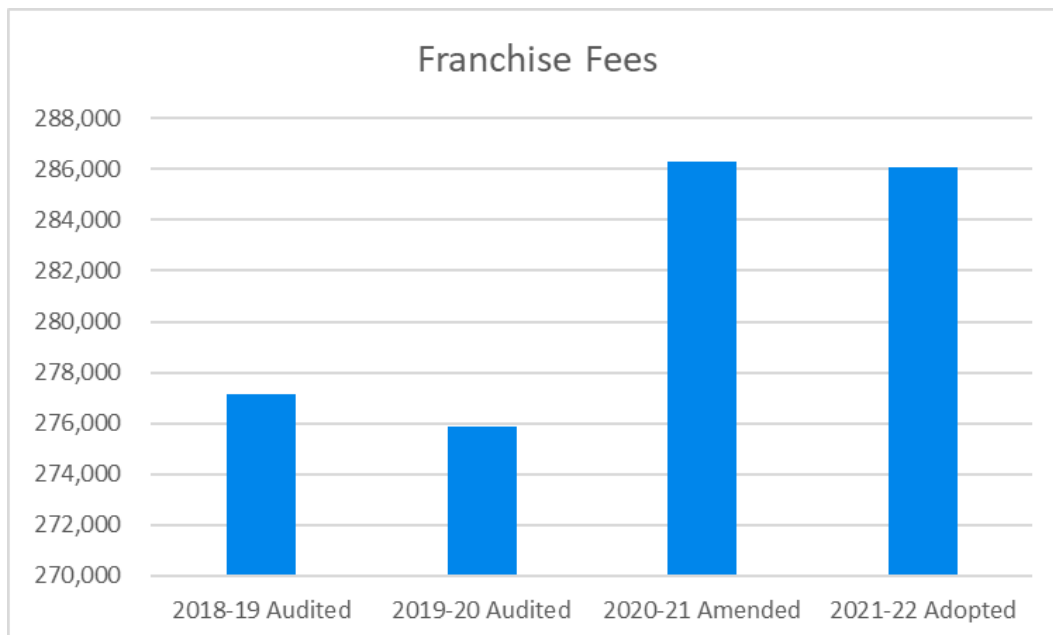


VEHICLE LICENSE FEES

2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
2,054,881	2,207,895	2,312,007	2,453,886

**FRANCHISE FEES**

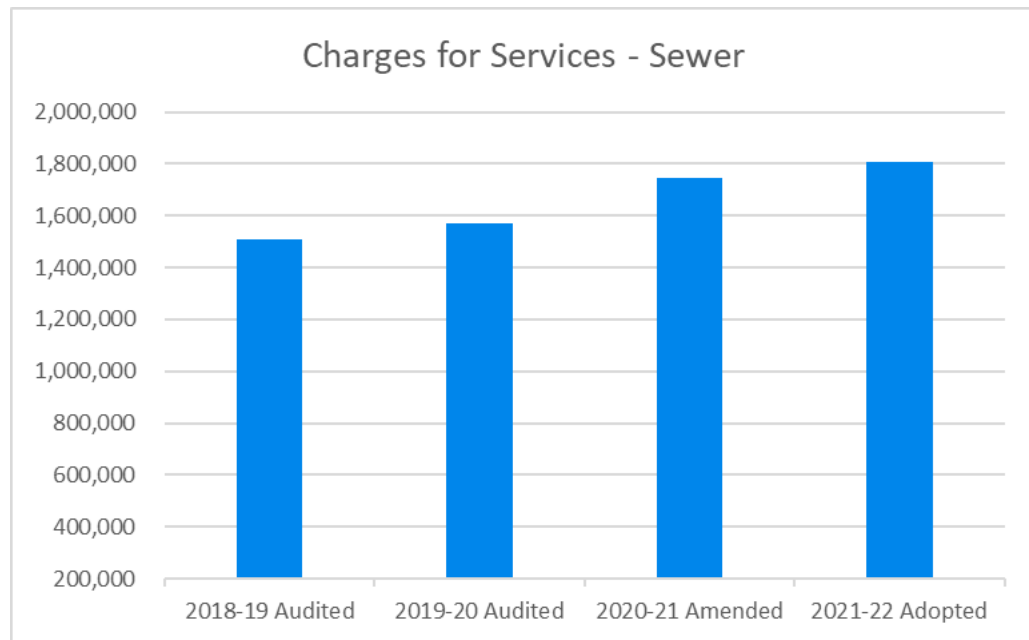
2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
277,126	275,844	286,277	286,060



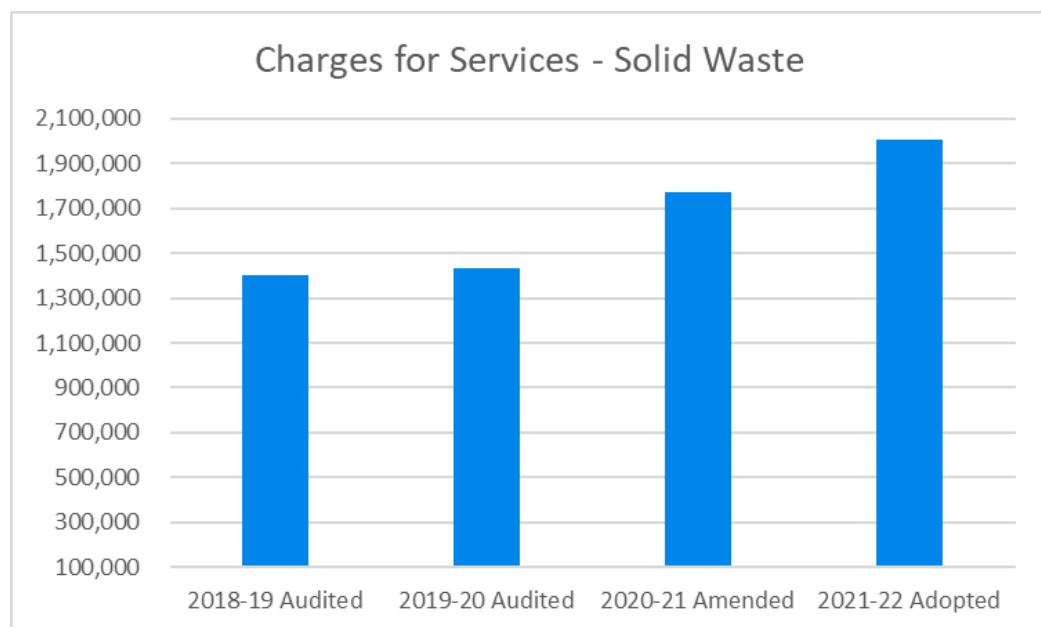
ENTERPRISE FUNDS REVENUE PROJECTIONS

REVENUE PROJECTIONS FOR PRIMARY REVENUES

CHARGES FOR SERVICES SEWER	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
	1,507,825	1,570,106	1,746,875	1,808,518

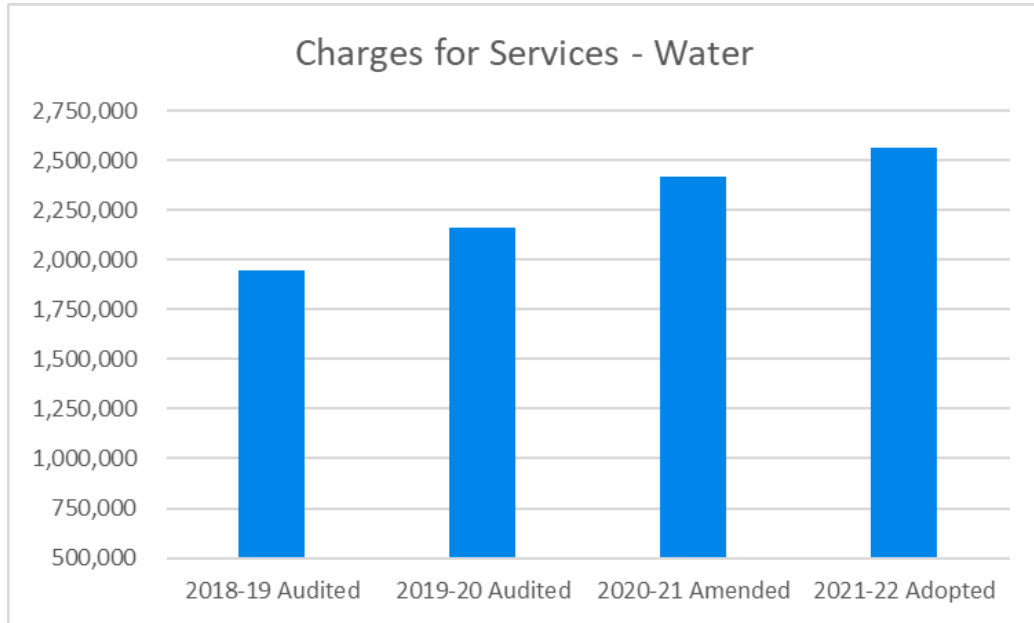


CHARGES FOR SERVICES SOLID WASTE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
	1,400,971	1,430,210	1,771,318	2,007,300



**CHARGES FOR SERVICES
WATER**

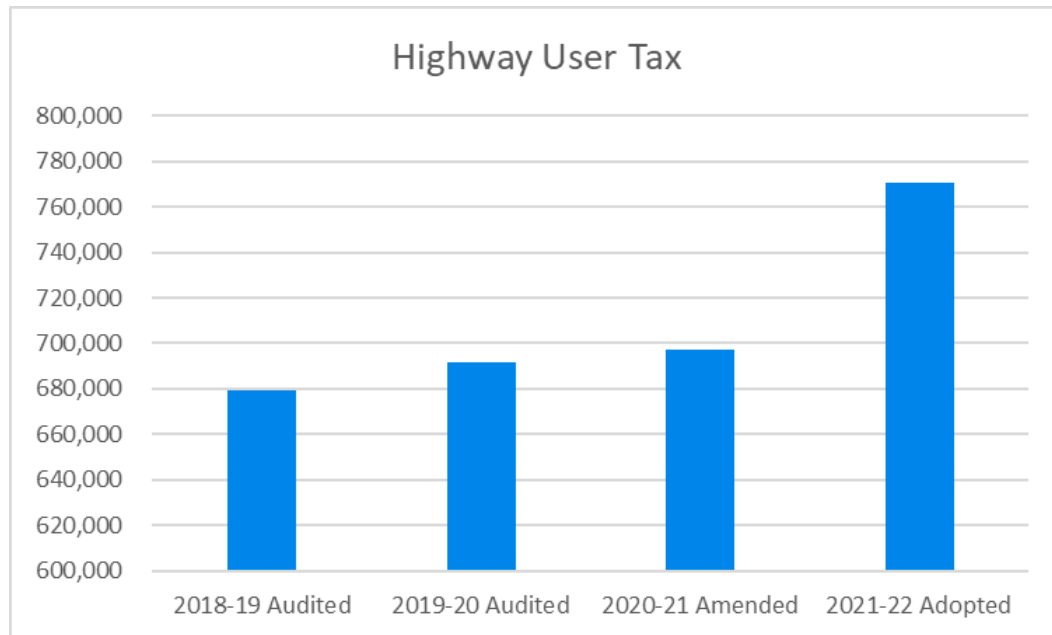
2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
1,949,369	2,164,364	2,421,247	2,566,050



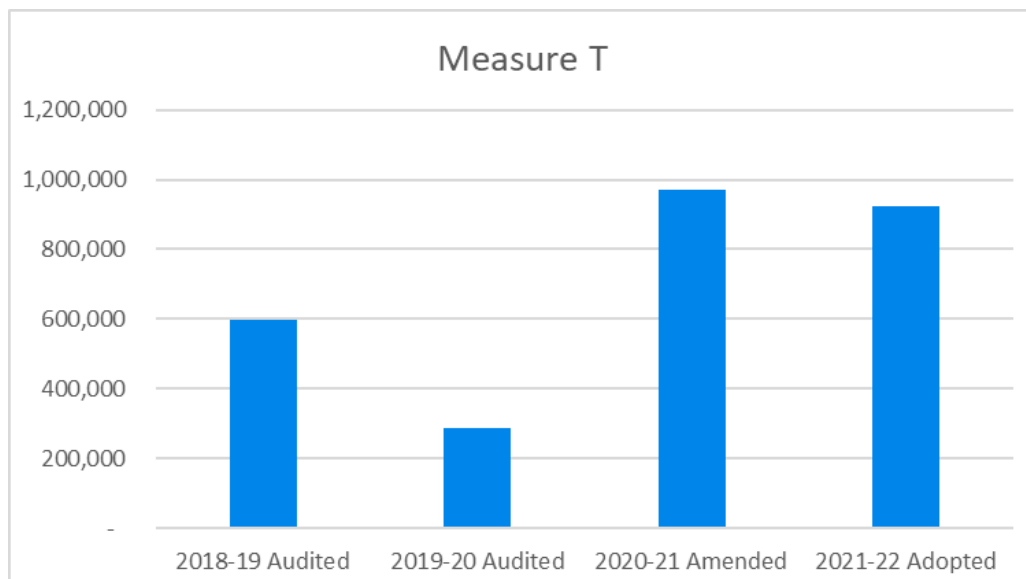
SPECIAL REVENUE FUNDS PROJECTIONS

REVENUE PROJECTIONS FOR PRIMARY REVENUES

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
HIGHWAY USER TAX	679,140	691,789	697,023	770,811



	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
MEASURE T	597,789	286,425	969,295	922,648



GANN APPROPRIATIONS LIMIT

DEPARTMENT OF FINANCE

Annual Percentage Change in Population	0.17%	1.0017
Per Capita Personal Income Change	5.73%	1.0573
Factor for FY 2020-21		1.05909741
Gann Limit for 2020-21		6,891,635
GANN LIMIT FOR 2021-22		7,298,913

APPROPRIATIONS SUBJECT TO GANN LIMIT

Property Tax	1,060,248
Sales Tax	1,785,541
Transient Occupancy Tax	285,000
Property Transfer Tax	12,553
Business Tax	125,000
Vehicle License Fee	2,537,594
Interest Earnings	28,050
TOTAL UNADJUSTED APPROPRIATIONS	5,833,986

QUALIFIED ADJUSTMENTS

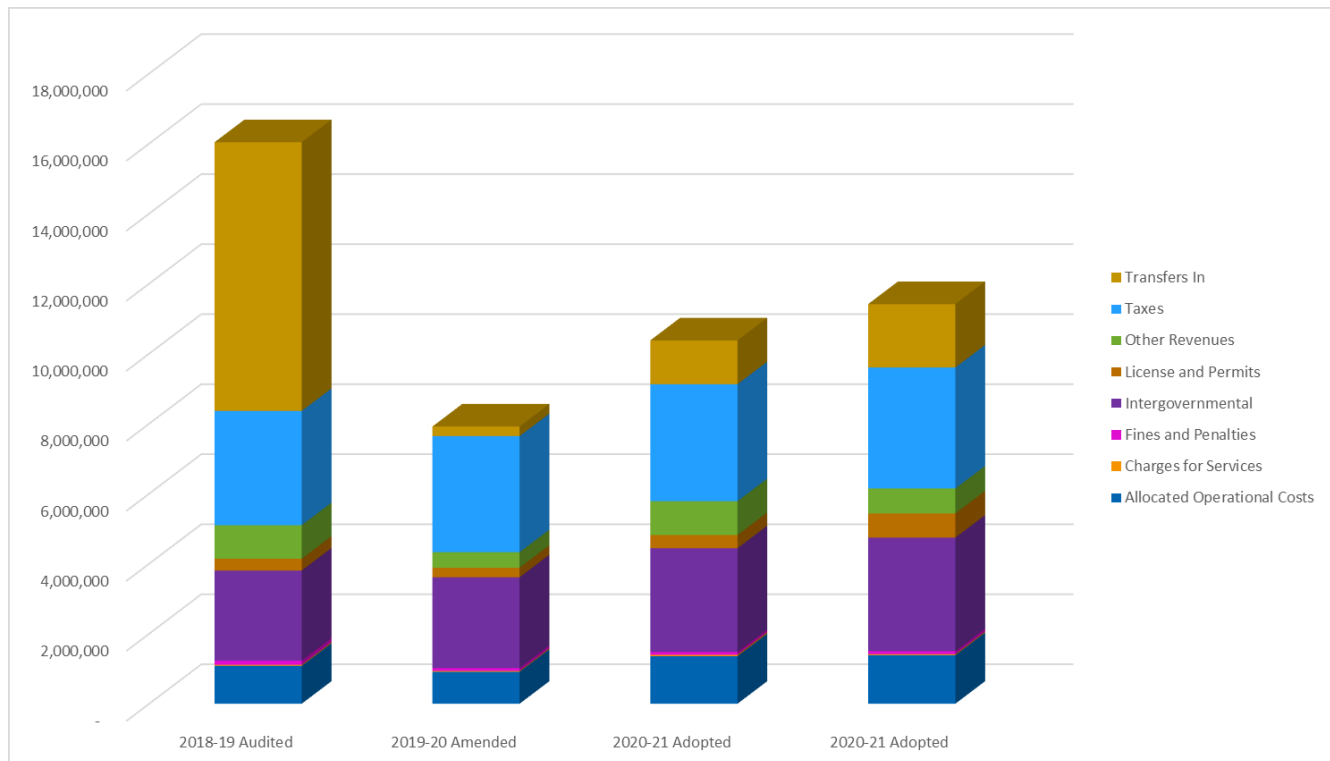
Debt Service	1,310,304
Capital Outlay	2,527,500
TOTAL QUALIFIED ADJUSTMENTS	3,837,804

TOTAL ADJUSTED APPROPRIATIONS SUBJECT TO THE LIMIT

TOTAL ADJUSTED APPROPRIATIONS SUBJECT TO THE LIMIT	1,996,182
PROJECTED APPROPRIATIONS ARE BELOW THE LIMIT BY	5,302,731

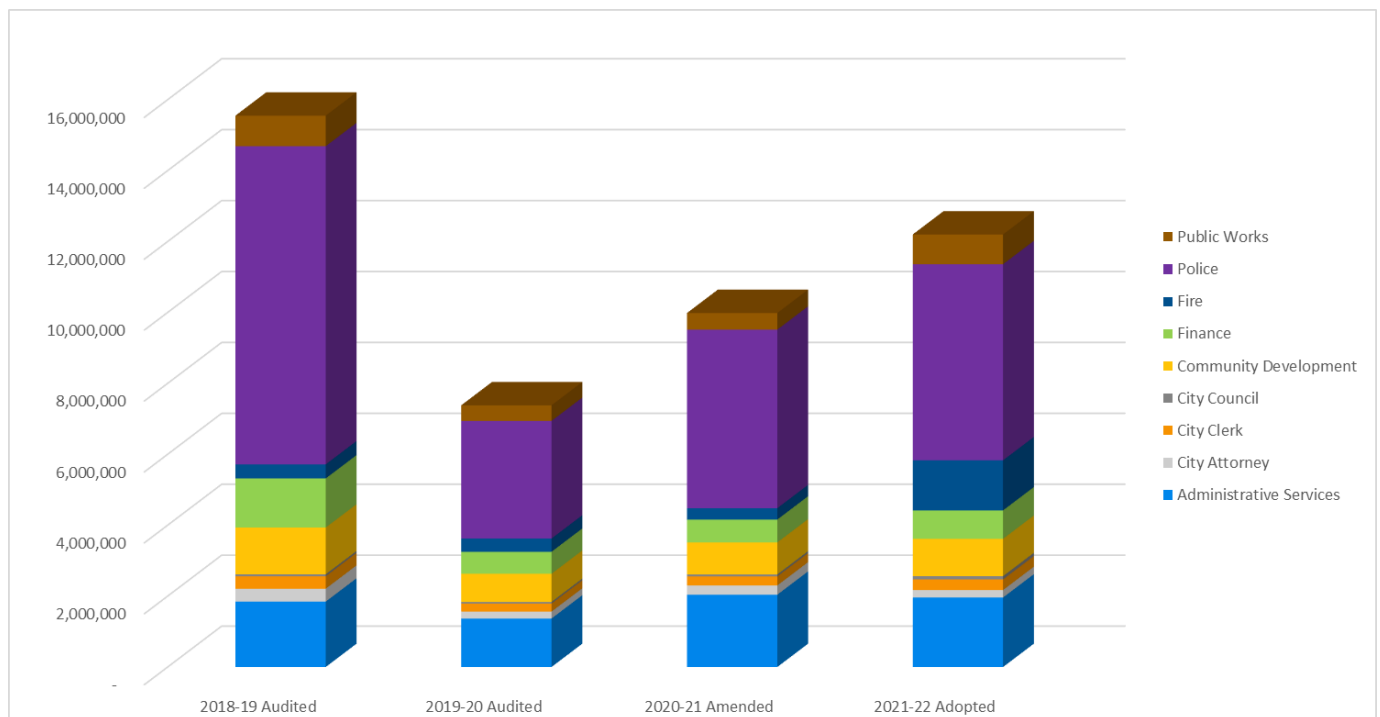
GENERAL FUNDS REVENUE BY SOURCE

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
Allocated Operational Costs	1,082,000	911,675	1,358,757	1,385,994
Charges for Services	29,219	24,659	38,660	28,250
Fines and Penalties	121,474	83,477	80,040	86,000
Intergovernmental	2,572,077	2,592,282	2,963,073	3,243,439
License and Permits	336,929	271,956	377,674	691,550
Other Revenues	958,542	445,090	966,306	713,444
Taxes	3,261,200	3,313,964	3,340,714	3,454,849
Transfers In	7,677,104	275,454	1,253,244	1,812,874
TOTALS	16,038,545	7,918,556	10,378,468	11,416,400



GENERAL FUNDS EXPENDITURES BY DEPARTMENT

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
Administrative Services	1,844,336	1,366,448	2,038,635	1,960,047
City Attorney	363,748	195,074	260,967	210,000
City Clerk	351,534	226,900	254,956	301,002
City Council	55,597	47,856	55,610	91,815
Community Development	1,317,667	792,943	903,061	1,052,223
Finance	1,384,758	620,247	644,838	801,847
Fire	397,003	373,554	320,365	1,412,445
Police	8,973,143	3,317,385	5,035,860	5,531,170
Public Works	861,861	439,813	468,986	838,106
TOTALS	15,549,647	7,380,219	9,983,277	12,198,655



GENERAL FUND SUMMARY

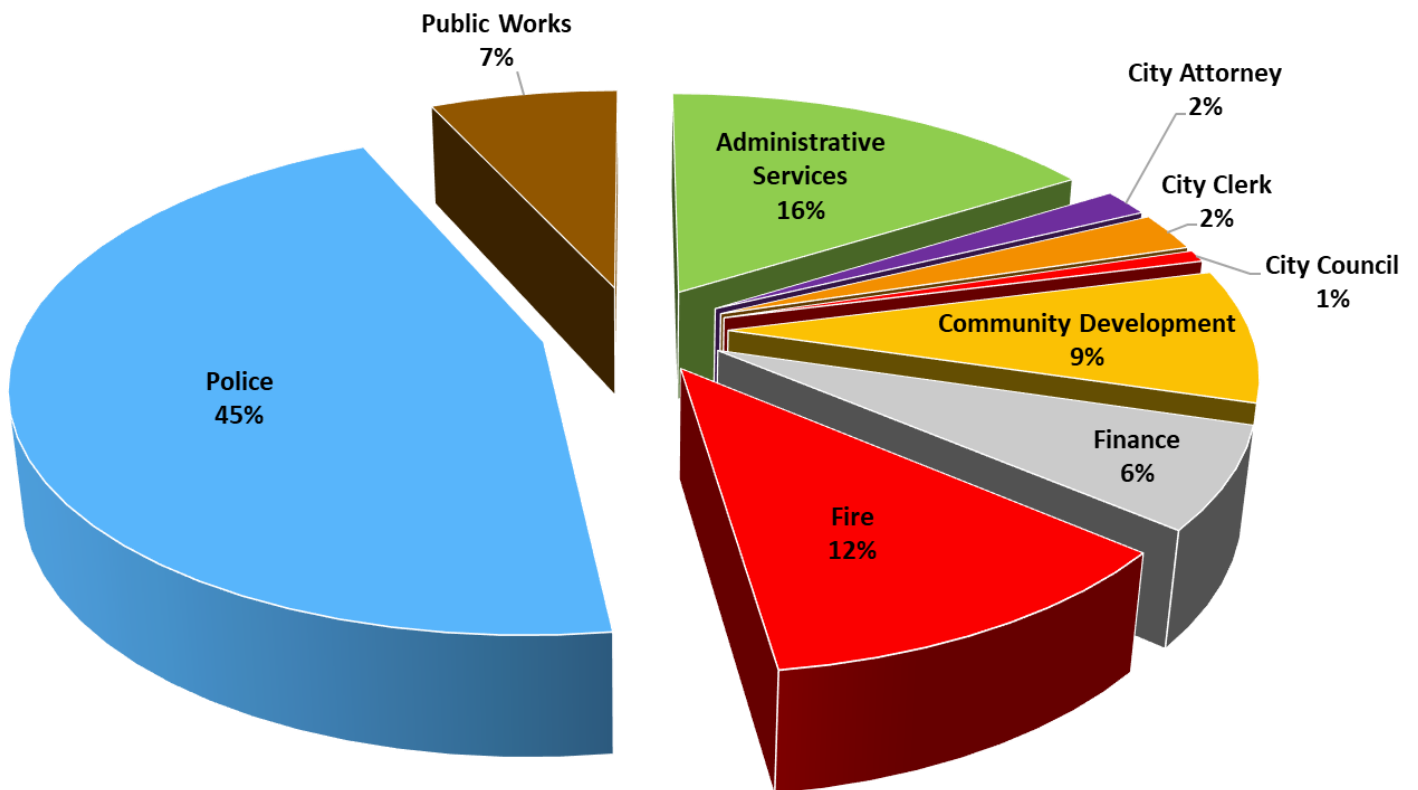
	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
REVENUES				
Sales Tax	1,682,832	1,706,686	1,733,371	1,785,541
Property Taxes	993,225	1,061,283	1,029,648	1,060,248
Franchise Taxes	254,493	275,844	286,277	286,060
Other Taxes	330,650	270,151	291,418	323,000
Intergovernmental	2,572,077	2,592,282	2,963,073	3,243,439
License and Permits	336,929	271,956	377,674	691,550
Charges for Services	29,219	24,659	38,660	28,250
Fines and Penalties	121,474	83,477	80,040	86,000
Allocated Operational Costs	1,082,000	911,675	1,358,757	1,385,994
Other Revenues	958,542	445,088	966,306	713,444
Total General Fund	8,185,901	7,643,100	9,125,224	9,603,526
EXPENDITURES				
Administrative Services	1,844,336	1,330,491	2,003,413	1,934,257
City Attorney	363,748	195,074	260,967	210,000
City Clerk	351,534	226,900	254,956	301,002
City Council	55,597	47,856	55,610	91,815
Community Development	1,317,667	792,943	903,061	1,052,223
Finance	1,384,758	620,247	644,838	801,847
Fire	397,003	373,554	320,365	1,412,445
Police	8,973,143	3,317,385	3,985,860	5,531,170
Public Works	861,861	439,813	468,986	838,106
Total Expenditures	15,549,647	7,344,262	8,898,055	12,172,865
Transfers In	7,677,104	275,454	728,244	1,812,874
Transfers Out	(75,542)	(35,957)	(35,222)	(25,790)
Total Transfers In/(Out)	7,601,562	239,497	693,022	1,787,084
NET REVENUE/(EXPENSE)	99,764	538,334	920,190	(782,255)
Beginning Fund Balance	4,817,200	4,916,964	5,455,298	6,375,488
Total Fund Balance	4,916,964	5,455,298	6,375,488	5,593,233
Non-spendable	537,968	533,555	533,555	533,555
Restricted Fund Balance	-	-	-	-
Committed Fund Balance	910,223	910,223	910,223	910,223
Assigned Fund Balance	855,353	508,710	508,710	508,710
Unassigned Fund Balance	2,613,420	3,502,810	4,423,000	3,640,745
Total Unappropriated Fund Balance	4,378,996	4,921,743	5,841,933	5,059,678
TOTAL ENDING FUND BALANCE	4,916,964	5,455,298	6,375,488	5,593,233
Unappropriated vs Operating Expenditures %	28.03%	68.08%	68.17%	52.76%

GENERAL FUND EXPENDITURES BREAKDOWN

	CAPITAL OUTLAY	DEBT SERVICE	OPERATIONS & MAINTENANCE	OVERHEAD ALLOCATIONS	SALARIES & BENEFITS	TRANSFERS OUT	GRAND TOTAL
Administrative Services	81,750	1,310,304	192,391	83,413	280,901	11,288	1,960,047
City Attorney	-	-	210,000	-	-	-	210,000
City Clerk	-	-	100,676	-	200,326	-	301,002
City Council	-	-	60,689	-	31,126	-	91,815
Community Development	20,000	-	443,763	51,833	536,627	-	1,052,223
Finance	-	-	110,739	73,570	617,538	-	801,847
Fire	1,080,000	-	141,481	43,585	147,379	-	1,412,445
Police	1,192,500	-	535,414	366,532	3,436,724	-	5,531,170
Public Works	235,000	-	203,188	55,536	329,880	14,502	838,106
TOTALS	2,609,250	1,310,304	1,998,341	674,469	5,580,501	25,790	12,198,655

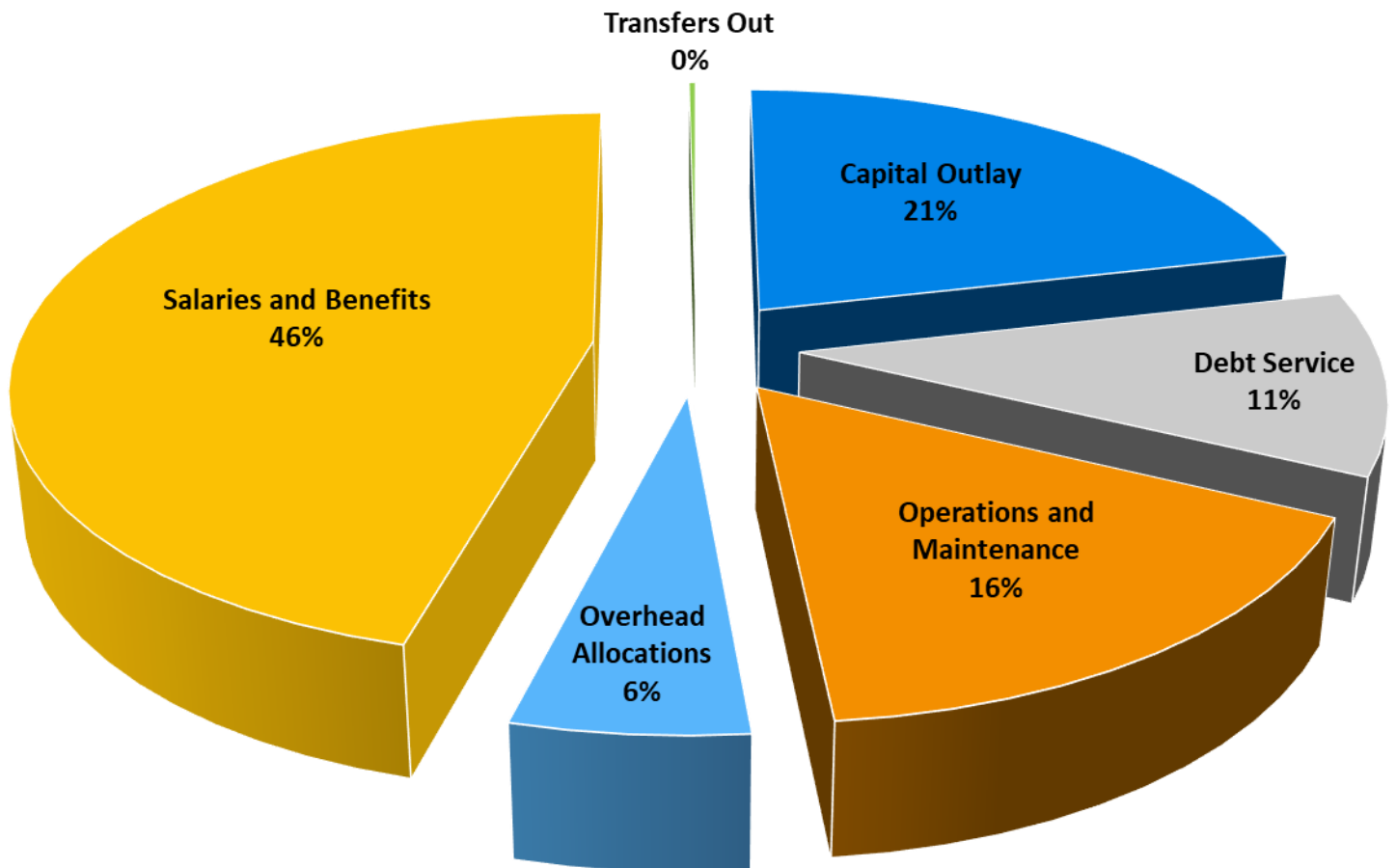
EXPENDITURES BY DEPARTMENTS

DEPARTMENT	2021-22 ADOPTED
Administrative Services	1,960,047
City Attorney	210,000
City Clerk	301,002
City Council	91,815
Community Development	1,052,223
Finance	801,847
Fire	1,412,445
Police	5,531,170
Public Works	838,106
GRAND TOTAL	12,198,655



EXPENDITURES BY TYPES

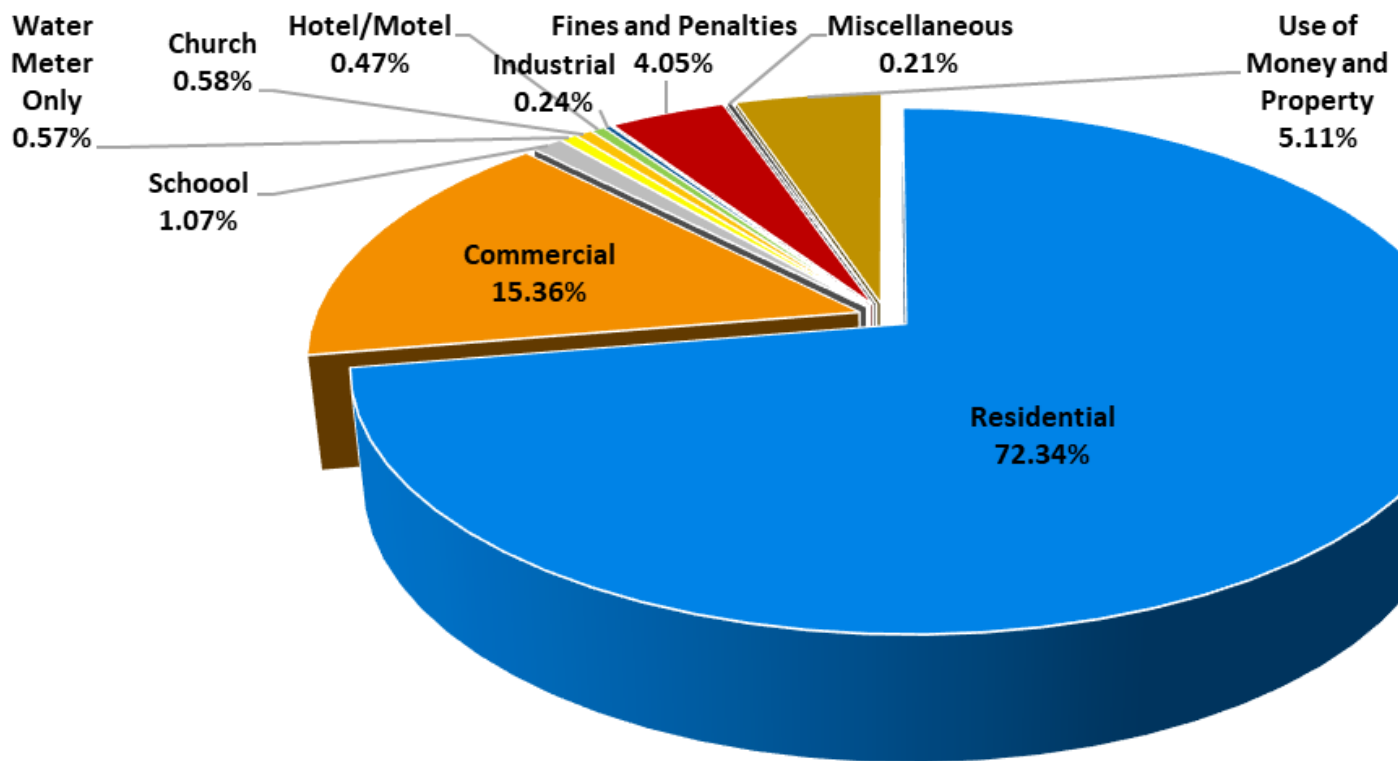
TYPE	2021-22 ADOPTED
Capital Outlay	2,609,250
Debt Service	1,310,304
Operations and Maintenance	1,998,341
Overhead Allocations	674,469
Salaries and Benefits	5,580,501
Transfers Out	25,790
GRAND TOTAL	12,198,655



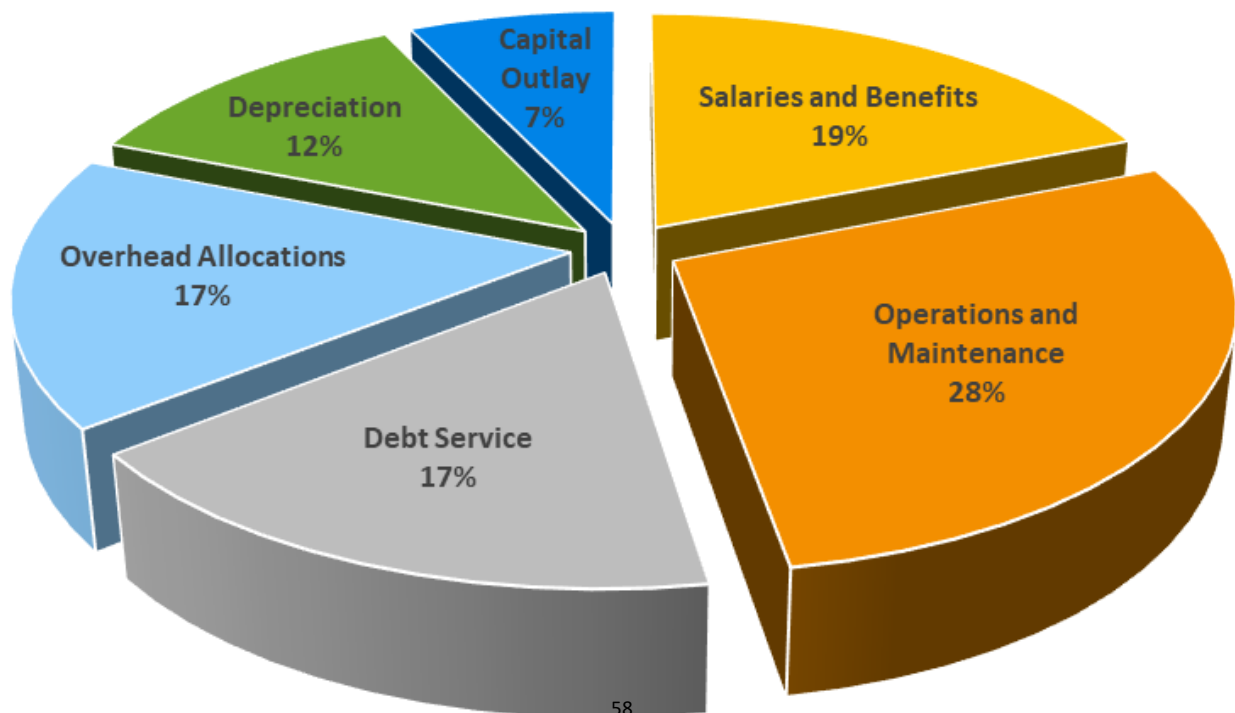
WATER ENTERPRISE

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
REVENUES				
Charges for Services	2,140,203	2,359,089	2,617,549	2,764,901
Fines and Penalties	134,862	67,196	3,078	96,500
Intergovernmental	-	-	-	-
Miscellaneous Revenues and Donations	7,227	34,089	19,839	3,500
Use of Money and Property	1,462,577	79,774	102,617	102,392
Total Revenues	3,744,868	2,540,147	2,743,084	2,967,293
EXPENDITURES				
Salaries and Benefits	1,536,904	661,566	602,072	706,835
Operations and Maintenance	1,023,725	705,931	865,320	1,059,955
Debt Service	380,930	377,882	631,131	632,387
Overhead Allocations	531,189	490,285	624,242	621,221
Depreciation	277,186	442,228	442,228	442,228
Capital Outlay	110,710	-	75,000	265,000
Total Expenditures	3,860,645	2,677,892	3,239,992	3,727,626
Transfers In	-	93,507	45,000	-
Transfers Out	-	-	-	5,000
Total Transfers In/(Out)	-	93,507	45,000	(5,000)
NET REVENUE/(EXPENSE)	(115,777)	(44,238)	(451,909)	(765,333)
Beginning Fund Balance	5,767,795	6,419,079	6,374,841	5,922,932
Prior Period Adjustments	-	-	-	-
Total Fund Balance	6,419,079	6,374,841	5,922,932	5,157,599
NET WORKING CAPITAL	1,340,347	1,701,902	1,692,221	1,369,116
% Net Working Capital/Expenses	38.60%	76.13%	62.15%	45.33%

WATER ENTERPRISE – REVENUES



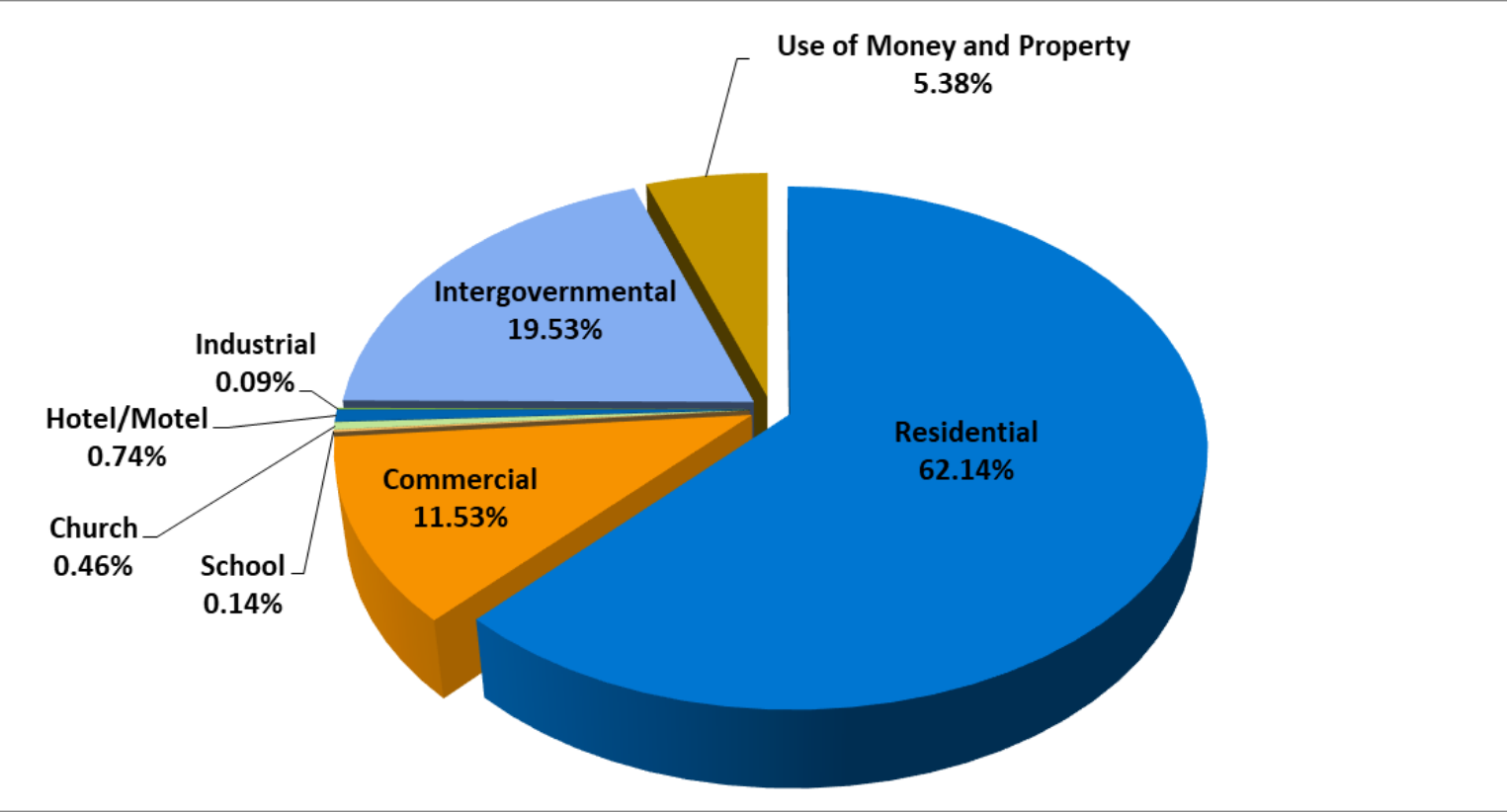
WATER ENTERPRISE - EXPENDITURES



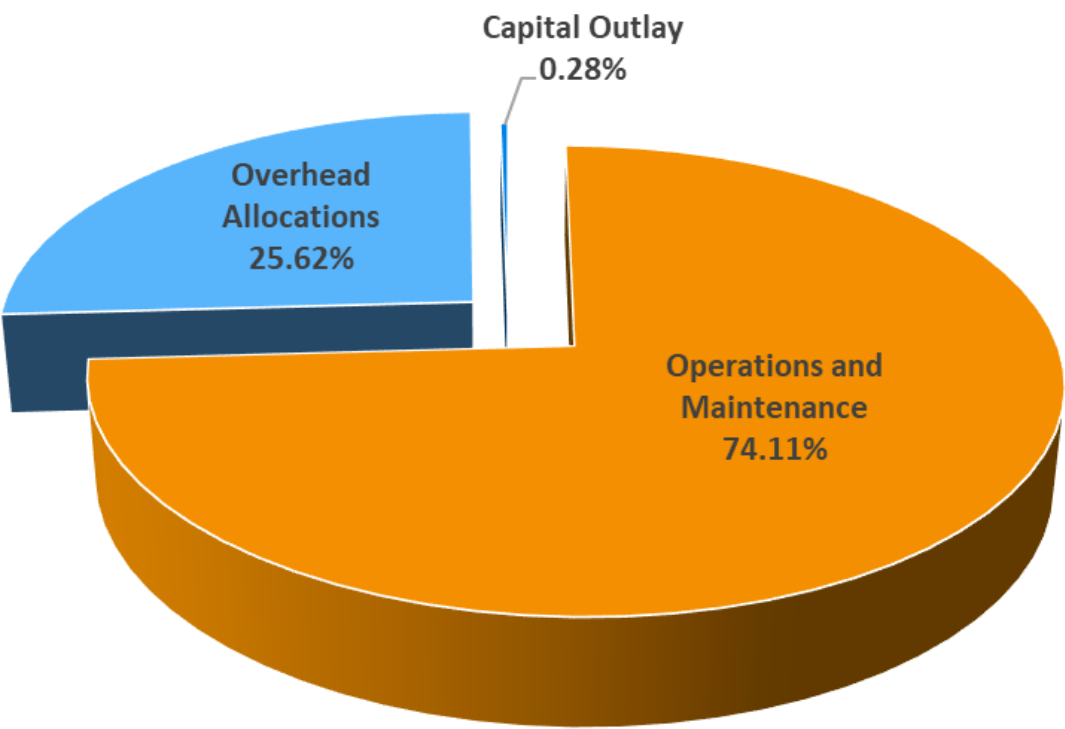
SOLID WASTE ENTERPRISE

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
REVENUES				
Charges for Services	1,400,971	1,430,210	1,771,318	2,007,300
Intergovernmental	3,232	5,000	5,000	5,000
Miscellaneous Revenues and Donations	1,424	902	5	-
Use of Money and Property	2,597	490	174	130
Total Revenues	1,408,224	1,436,601	1,776,497	2,012,430
EXPENDITURES				
Salaries and Benefits	-	-	-	-
Operations and Maintenance	1,120,649	1,226,141	1,295,822	1,335,628
Overhead Allocations	424,359	247,826	435,200	461,700
Capital Outlay	4,134	8,026	10,000	5,000
Total Expenditures	1,549,142	1,481,993	1,741,022	1,802,328
NET REVENUE/(EXPENSE)	(140,917)	(45,391)	35,474	210,102
Beginning Fund Balance	172,010	31,093	(14,298)	21,176
Prior Period Adjustments				
Total Fund Balance	31,093	(14,298)	21,176	231,278
NET WORKING CAPITAL	31,093	(14,298)	21,176	231,278
% Net Working Capital/Expenses	2.01%	-0.97%	1.22%	12.87%

SOLID WASTE ENTERPRISE – REVENUES



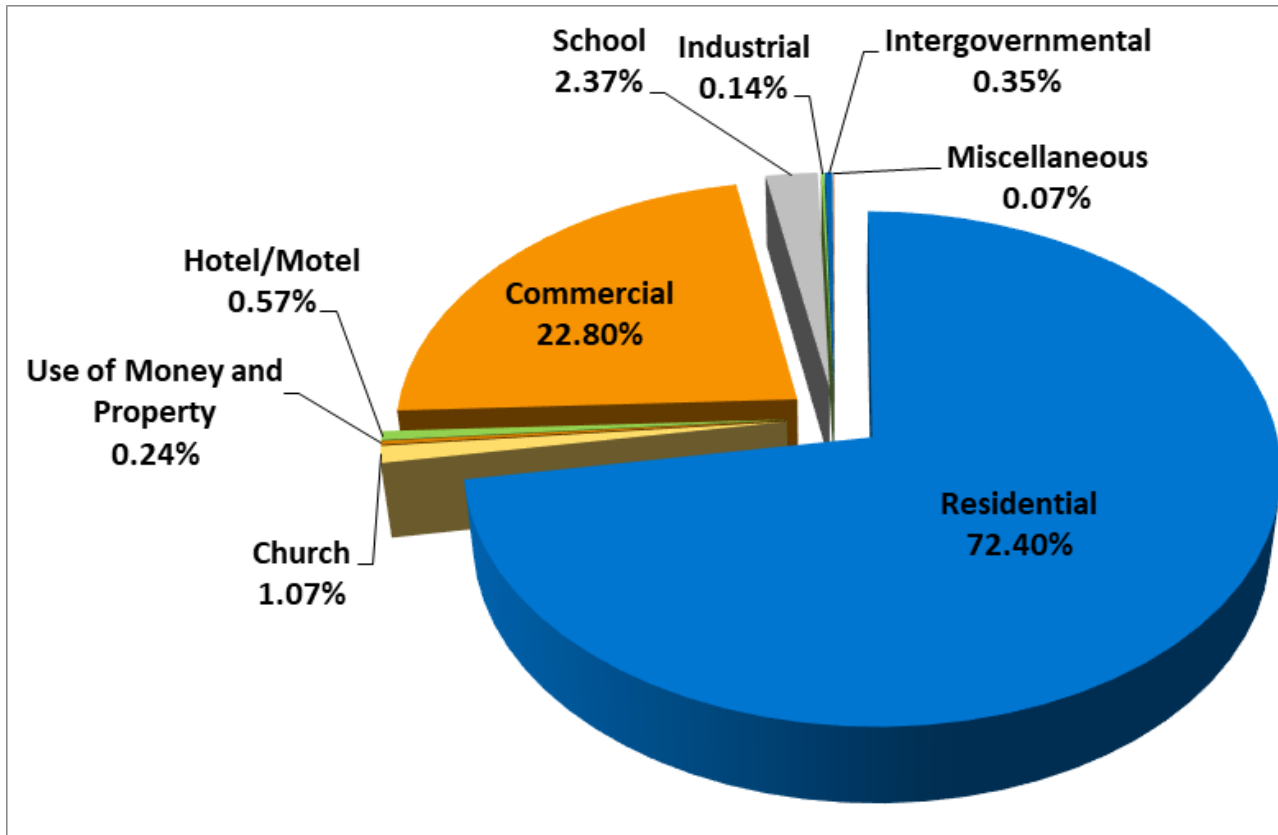
SOLID WASTE ENTERPRISE - EXPENDITURES



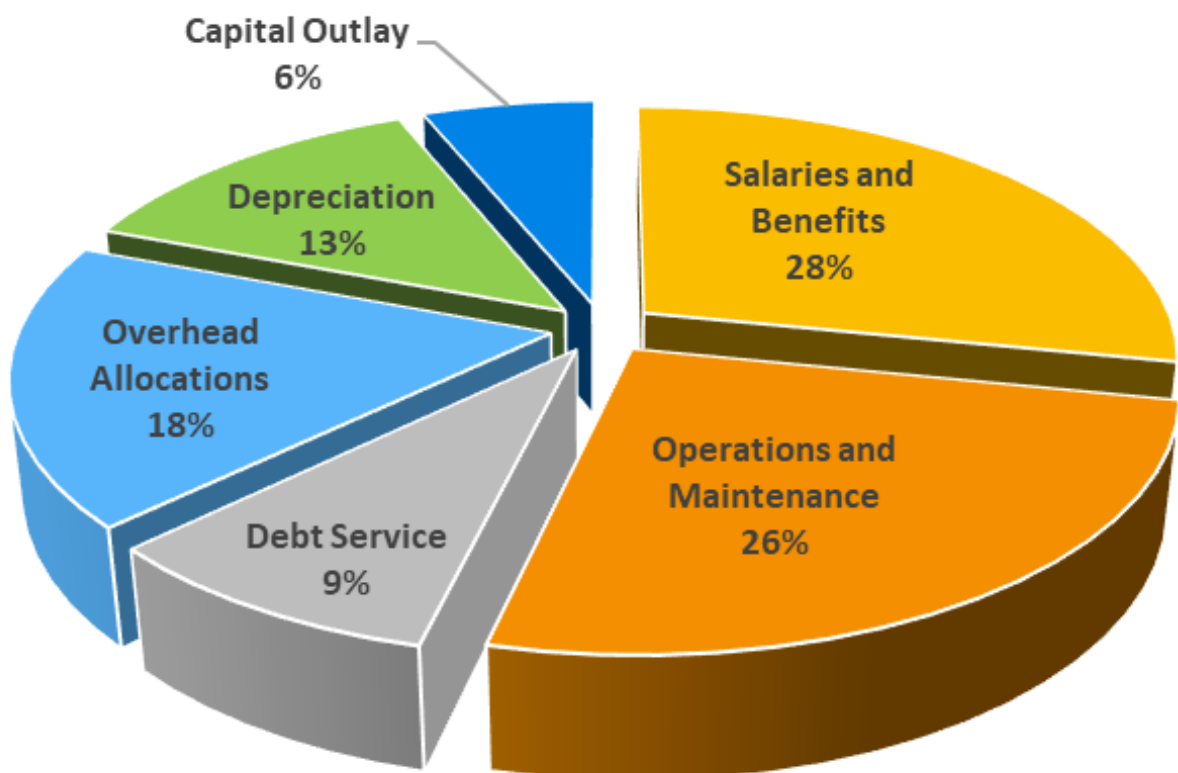
SEWER ENTERPRISE

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
REVENUES				
Charges for Services	1,507,825	1,570,106	1,746,875	1,808,518
Intergovernmental	369,325	-	120,000	-
Miscellaneous Revenues and Donations	4,246	8,697	-	-
Use of Money and Property	157,067	77,622	104,673	99,107
Total Revenues	2,038,464	1,656,425	1,971,549	1,907,625
EXPENDITURES				
Salaries and Benefits	381,784	476,833	542,648	569,364
Operations and Maintenance	626,283	361,260	622,906	518,063
Debt Service	155,000	151,500	214,917	182,705
Overhead Allocations	249,661	262,736	354,883	364,263
Depreciation	179,929	263,400	263,405	263,405
Capital Outlay	-	-	603,325	125,000
Total Expenditures	1,592,656	1,515,729	2,602,084	2,022,800
Transfers In	-	-	-	-
Transfers Out	-	-	-	5,000
Total Transfers In/(Out)	-	-	-	5,000
NET REVENUE/(EXPENSE)	445,807	140,696	(630,536)	(120,175)
Beginning Fund Balance	6,016,698	7,040,185	7,180,881	6,550,346
Prior Period Adjustments	-	-	-	-
Total Fund Balance	6,462,505	7,180,881	6,550,346	6,430,171
NET WORKING CAPITAL	1,875,682	2,302,976	1,935,845	2,079,075
% Net Working Capital/Expenses	132.77%	183.90%	111.55%	127.21%

SEWER ENTERPRISE - REVENUES



SEWER ENTERPRISE - EXPENDITURES



GENERAL FUND 5-YEAR PROJECTED BUDGET

		2022-23 PROJECTED	2023-24 PROJECTED	2024-25 PROJECTED	2025-26 PROJECTED	2026-27 PROJECTED
REVENUES						
Sales Tax	[c]	1,839,107	1,894,280	1,951,109	2,009,642	2,069,931
Property Taxes	[c]	1,092,055	1,124,817	1,158,562	1,193,318	1,229,118
Franchise Taxes	[b]	291,781	297,617	303,569	309,641	315,833
Other Taxes	[b]	329,460	336,049	342,770	349,626	356,618
Intergovernmental	[d]	2,988,177	3,107,704	3,232,012	3,361,292	3,495,744
License and Permits	[b]	605,381	617,489	629,838	642,435	655,284
Charges for Services	[b]	28,815	29,391	29,979	30,579	31,190
Fines and Penalties	[b]	87,720	89,474	91,264	93,089	94,951
Allocated Operational Costs	[e]	1,455,294	1,528,058	1,604,461	1,684,684	1,768,919
Other Revenues	[d]	823,092	840,098	860,921	869,783	804,314
Total Revenues		9,540,882	9,864,978	10,204,485	10,544,090	10,821,903
EXPENDITURES						
Salaries and Benefits		5,835,553	6,129,331	6,443,780	6,659,953	6,772,381
Operations and Maintenance	[b]	1,756,095	1,791,217	1,827,041	1,863,582	1,900,854
Debt Service		1,358,864	1,392,471	1,419,303	1,418,495	1,274,341
Overhead Allocations	[c]	694,703	708,597	722,769	737,224	751,969
Capital Outlay		70,000	70,000	70,000	70,000	70,000
Total Expenditures		9,144,692	9,530,858	9,846,001	10,138,808	10,428,998
Transfers In		270,444	288,918	309,569	332,033	346,569
Transfers Out		(19,002)	(19,002)	(19,002)	(19,002)	(19,002)
Total Transfers In/(Out)		251,442	269,916	290,567	313,031	327,567
NET SURPLUS/(DEFICIT)		77,109	43,278	12,160	107,866	379,925
Beginning Fund Balance		5,593,233	5,670,343	5,713,621	5,725,780	5,833,646
TOTAL FUND BALANCE		5,670,343	5,713,621	5,725,780	5,833,646	6,213,572
Non-Spendable		533,555	533,555	533,555	533,555	533,555
Committed Fund Balance		910,223	910,223	910,223	910,223	910,223
Assigned Fund Balance		508,710	508,710	508,710	508,710	508,710
Unassigned Fund Balance		3,717,855	3,761,133	3,773,292	3,881,158	4,261,084
Total Unappropriated Fund Balance		5,136,788	5,180,066	5,192,225	5,300,091	5,680,017
TOTAL ENDING FUND BALANCE		5,670,343	5,713,621	5,725,780	5,833,646	6,213,572
Unappropriated vs Operating Expenditures %		53.15%	51.59%	49.77%	49.54%	52.99%

KEY: Escalators = [a] 1.01; [b] 1.02; [c] 1.03; [d] 1.04; [e] 1.05; [f] 1.06; [g] 1.07

WATER FUND 5-YEAR PROJECTED BUDGET

		2022-23 PROJECTED	2023-24 PROJECTED	2024-25 PROJECTED	2025-26 PROJECTED	2026-27 PROJECTED
REVENUES						
Charges for Services	[e]	2,903,146	3,048,303	3,200,719	3,360,754	3,528,792
Fines and Penalties	[c]	99,395	102,377	105,448	108,612	111,870
Miscellaneous Revenues	[b]	-	-	-	-	-
Use of Money and Property	[b]	3,570	3,641	3,714	3,789	3,864
Total Fees and Other Income		102,965	106,018	109,162	112,400	115,734
Total Revenues		3,109,076	3,260,340	3,419,043	3,585,555	3,760,261
EXPENDITURES						
Salaries and Benefits		724,902	766,021	816,946	846,286	873,218
Operations and Maintenance	[b]	979,154	998,737	1,018,712	1,039,086	1,059,868
Debt Service		565,132	529,036	554,036	568,036	591,436
Overhead Allocations	[c]	639,858	659,053	678,825	699,190	720,165
Depreciation		442,228	442,228	442,228	442,228	442,228
Capital Outlay		745,000	50,000	50,000	50,000	50,000
Total Expenditures		4,096,274	3,445,076	3,560,747	3,644,826	3,736,916
Transfers In		-	-	-	-	-
Transfers Out		-	-	-	-	-
Total Transfers In/(Out)		-	-	-	-	-
NET REVENUE/(EXPENSE)		(987,198)	(184,736)	(141,704)	(59,272)	23,345
Beginning Fund Balance		5,157,599	4,170,401	3,985,665	3,843,961	3,784,690
Prior Period Adjustments		-	-	-	-	-
TOTAL FUND BALANCE		4,170,401	3,985,665	3,843,961	3,784,690	3,808,035
NET WORKING CAPITAL		724,147	881,639	1,082,163	1,365,119	1,730,692
% Net Working Capital/Expenses		21.61%	25.97%	30.82%	37.97%	46.94%

KEY: Escalators = [a] 1.01; [b] 1.02; [c] 1.03; [d] 1.04; [e] 1.05; [f] 1.06; [g] 1.07

SOLID WASTE FUND 5-YEAR PROJECTED BUDGET

		2022-23 PROJECTED	2023-24 PROJECTED	2024-25 PROJECTED	2025-26 PROJECTED	2026-27 PROJECTED
REVENUES						
Charges for Services	[c]	2,067,519	2,129,545	2,193,431	2,259,234	2,327,011
Intergovernmental		5,000	5,000	5,000	5,000	5,000
Miscellaneous Revenues		-	-	-	-	-
Use of Money and Property	[b]	133	135	138	141	144
Total Revenues		2,072,652	2,134,680	2,198,569	2,264,375	2,332,154
EXPENDITURES						
Salaries and Benefits		-	-	-	-	-
Operations and Maintenance	[f]	1,415,766	1,500,712	1,590,754	1,686,200	1,787,372
Overhead Allocations	[c]	475,551	489,818	504,512	519,647	535,237
Debt Service		-	-	-	-	-
Capital Outlay		5,000	5,000	5,000	5,000	5,000
Total Expenditures		1,896,317	1,995,529	2,100,266	2,210,847	2,327,608
NET REVENUE/(EXPENSE)		176,335	139,151	98,302	53,528	4,546
Beginning Fund Balance		202,249	193,841	126,609	14,574	116,015
Prior Period Adjustments						
TOTAL FUND BALANCE		378,584	332,992	224,911	68,101	120,561
NET WORKING CAPITAL		407,613	546,764	645,066	698,594	703,140
% Net Working Capital/Expenses		21.55%	27.47%	30.79%	31.67%	30.27%

KEY: Escalators = [a] 1.01; [b] 1.02; [c] 1.03; [d] 1.04; [e] 1.05; [f] 1.06; [g] 1.07

SEWER FUND 5-YEAR PROJECTED BUDGET

	2022-23 PROJECTED	2023-24 PROJECTED	2024-25 PROJECTED	2025-26 PROJECTED	2026-27 PROJECTED
REVENUES					
Charges for Services	[e] 1,898,944	1,993,891	2,093,586	2,198,265	2,308,178
Intergovernmental	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Use of Money and Property	[b] 101,089	103,111	105,173	107,277	109,422
Total Revenues	2,000,033	2,097,002	2,198,759	2,305,542	2,417,600
EXPENDITURES					
Salaries and Benefits	590,159	624,319	668,728	696,487	720,542
Operations and Maintenance	[b] 511,084	521,306	531,732	542,367	553,214
Debt Service	99,604	103,204	106,604	109,804	102,804
Overhead Allocations	[c] 375,191	386,447	398,040	409,981	422,281
Depreciation	263,405	263,405	263,405	263,405	263,405
Capital Outlay	100,000	150,000	100,000	100,000	100,000
Total Expenditures	1,939,444	2,048,681	2,068,510	2,122,044	2,162,246
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Transfers In/(Out)	-	-	-	-	-
NET REVENUE/(EXPENSE)	60,589	48,321	130,249	183,497	255,354
Beginning Fund Balance	6,430,171	6,490,760	6,539,081	6,669,330	6,852,827
Prior Period Adjustments	-	-	-	-	-
TOTAL FUND BALANCE	6,490,760	6,539,081	6,669,330	6,852,827	7,108,182
NET WORKING CAPITAL	2,303,070	2,514,796	2,808,450	3,155,352	3,574,111
% Net Working Capital/Expenses	146.13%	153.78%	164.71%	179.42%	198.69%

KEY: Escalators = [a] 1.01; [b] 1.02; [c] 1.03; [d] 1.04; [e] 1.05; [f] 1.06; [g] 1.07

GENERAL AND ADMINISTRATIVE

(Section 3)

NON-DEPARTMENTAL

CITY COUNCIL

CITY CLERK

CITY ATTORNEY

CITY ADMINISTRATION

RECREATION PROGRAMS & SERVICES

FINANCE



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NON-DEPARTMENTAL

100-1600, 1705, 1712

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
EXPENDITURES BY CATEGORY				
Salaries and Benefits	-	1,997	2,974	3,000
Operations and Maintenance	292,372	273,991	147,474	161,725
Capital Outlay	476,460	30,898	269,665	81,750
Transfers Out	75,542	35,957	35,222	25,790
Debt Service	466,624	795,121	1,237,509	1,310,304
Total	1,310,998	1,137,963	1,692,844	1,582,569
SOURCE OF FUNDING				
Overhead Allocations	1,025,403	855,078	1,302,160	1,329,397
Charges for Services	15,751	14,111	720	1,500
Fines and Penalties	15,887	11,221	26,665	15,000
Franchise Taxes	254,493	275,844	286,277	286,060
Intergovernmental	2,067,863	2,226,639	2,335,042	2,471,439
License and Permits	105,604	84,756	130,811	125,300
Other Revenues	234,777	263,852	761,801	500,244
Other Taxes	330,650	270,151	291,418	323,000
Property Taxes	993,225	1,061,283	1,029,648	1,060,248
Sales Tax	1,682,832	1,706,686	1,733,371	1,785,541
Transfers In	7,677,104	275,454	569,148	62,869
Total	14,403,588	7,045,074	8,467,061	7,960,598

DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS						
1705	2060	Retirement-Employer Portion	-	1,997	2,974	3,000
		Total Salaries and Benefits	-	1,997	2,974	3,000
1705	3002	Postage	8,767	8,824	15,000	15,000
1705	3004	Office Supplies	679	2,485	1,000	2,000
1705	3150	Janitorial Supplies	2,463	94	1,092	5,000
1705	3152	Building O/M Admin	28,723	23,484	21,000	31,000
1712	3152	Building O/M	2,172	2,437	2,500	2,500
1705	3155	Penalties & Fines	5,200	-	-	-
1705	3156	Energy	14,859	15,636	16,325	16,815
1712	3156	Energy	1,362	591	740	765
1705	3204	Fuels	417	449	1,000	-
1600	3332	Bad Debt Expense	82,373	8,928	3,770	4,000
1705	3364	Contract Services	81,541	48,320	35,845	32,331
1712	3364	Contract Services-Misc.	32,194	21,040	17,580	17,580
1705	3462	Property Tax	-	-	-	-
1705	3464	CWD Prop Taxes	539	539	539	540
1712	3464	CWD Prop Taxes	10,540	10,540	10,540	10,540
1600	3997	Property Tax Admin Fee	20,542	21,623	20,542	23,654
1600	3999	COVID-19 Program	-	109,000	-	-
		Total Operations and Maintenance	292,372	273,991	147,474	161,725
1705	6300	Building & Improvements	5,702	-	-	-
1705	6400	Vehicles, Machinery & Equip	-	30,898	269,665	81,750
1705	6600	Construction in Progress	470,758	-	-	-
		Total Capital Outlay	476,460	30,898	269,665	81,750
1705	5200	Transfer - Out	61,542	20,953	20,720	11,288
1705	5302	Transfer - Out	-	-	14,502	14,502
1705	5582	Transfer - Out	-	-	-	-
1705	5586	Transfer - Out	14,000	15,004	-	-
		Total Transfers Out	75,542	35,957	35,222	25,790
1705	5916	Transfer Out – CC Bond	357,985	354,319	357,680	356,189
1705	5918	Transfer Out – GF CREB Bond	108,639	108,233	124,189	128,807
1705	5919	Transfer Out – Pension Obligation Bond	-	332,569	755,640	825,308
		Total Debt Service	466,624	795,121	1,237,509	1,310,304
GRAND TOTAL DEPARTMENT APPROPRIATIONS			1,310,998	1,137,963	1,692,844	1,582,569

REVENUES

1600	9220	Overhead Allocations – Storm Drain	-	-	-	38,158
1600	9240	Overhead Allocations - Sewer	169,943	147,419	239,577	241,022
1600	9260	Overhead Allocations – Solid Waste	255,940	96,044	192,348	218,848
1600	9280	Overhead Allocations - Water	243,159	248,944	345,842	311,505
1600	9305	Overhead Allocations - Streets	102,382	98,585	178,530	175,827
1600	9310	Overhead Allocations - LLMD	50,031	50,031	50,031	50,031
1600	9325	Overhead Allocations - Transit	35,003	43,642	69,637	98,648
1600	9601	Overhead Allocations - Fleet	32,105	36,575	41,705	44,588
1600	9602	Overhead Allocations - IT	39,602	46,590	77,503	76,319
1600	9956	Overhead Allocations - Successor Agency	97,238	87,248	106,987	74,451
Total Overhead Allocations			1,025,403	855,078	1,302,160	1,329,397
1600	8499	Recording Fee Revenues	2,749	1,424	710	1,500
1600	8901	Assess Dist. Admin Reimbursement	12,919	-	-	-
1600	8911	Misc. Admin Fees	-	12,672	-	-
1600	8912	Photocopies/Records	79	7	-	-
1600	8926	Postage Reimbursements	4	7	10	-
Total Charges for Services			15,751	14,111	720	1,500
1600	8301	Administrative Fines	35	-	-	-
1600	8405	Business License Penalties	9,444	5,244	20,650	10,000
1600	8906	Late Payment/Penalty Fees	4,628	3,664	4,695	4,000
1600	8908	Returned Check Fees	1,781	2,313	1,320	1,000
Total Fines and Penalties			15,887	11,221	26,665	15,000
1600	8040	Franchises-PG&E	185,364	208,727	220,217	220,000
1600	8041	Franchise Fee - Solid Waste	-	-	-	-
1600	8045	Franchises-Cable TV	69,129	67,117	66,060	66,060
Total Franchise Taxes			254,493	275,844	286,277	286,060
1600	8502	State Motor Vehicle (County)	(263,906)	(239,586)	(225,587)	(210,587)
1600	8503	State Homeowners Pr Tax Relief	12,815	12,683	12,553	12,553
1600	8512	VLF Swap	2,318,787	2,447,481	2,537,594	2,664,473
1600	8550	State Mandated-SB90 Reimbursement	166	6,061	10,482	5,000
Total Intergovernmental			2,067,863	2,226,639	2,335,042	2,471,439
1600	8050	Business License Taxes	105,404	84,523	130,537	125,000
1600	8932	Yard Sale Permits	47	127	124	150
1600	8934	Fireworks Permits	153	106	150	150
Total License and Permits			105,604	84,756	130,811	125,300

1712	8001	Rent for Old City Hall	76,270	78,716	79,722	79,722
1712	8003	Madera County Reimbursements	-	-	660	660
1712	8004	Merced Transportation Rents	-	-	-	-
1712	8005	Misc. Rents	47,163	92,500	12,281	12,281
1600	8013	COVID Care Funds	-	-	224,668	-
1600	8401	Investment Earnings	108,256	67,004	28,050	20,055
1712	8410	Rental Income	1	-	20,423	20,423
1600	8411	Gain/Loss on Sale of Assets	440	12,748	-	-
1705	8411	Gain/Loss on Sale of Assets	-	-	-	-
1600	8772	Collection Agency Proceeds	(916)	81	803	-
1600	8900	Misc. Reimbursement	3,164	4,911	8,137	3,000
1600	8922	Notary Public Services	160	210	120	200
1600	8928	Cash Over/Short	(201)	100	1	-
1600	8930	COVID Program Funds	-	4,475	1,800	-
1600	8988	Insurance Proceeds	-	3,106	-	-
1705	8989	Payroll Reimbursements	239	-	385,136	363,903
Total Other Revenues			234,777	263,852	761,801	500,244
1600	8030	Transient Lodging	300,003	248,830	253,418	285,000
1600	8060	Documentary Stamp Taxes	30,647	21,321	38,000	38,000
Total Other Taxes			330,650	270,151	291,418	323,000
1600	8001	Current Secured/Unsecured	993,225	1,061,283	1,029,648	1,060,248
Total Property Taxes			993,225	1,061,283	1,029,648	1,060,248
1600	8010	Sales Taxes	1,681,503	1,706,337	1,733,371	1,780,747
1600	8012	Sales Taxes-Prior GHH	1,329	349	-	4,794
Total Sales Tax			1,682,832	1,706,686	1,733,371	1,785,541
1600	7310	Transfer In - LLMD	-	-	281,869	-
1705	7340	Transfer In - Measure N	-	-	47,898	45,149
1600	7800	Transfer In - CFD	-	-	233,776	-
1705	7918	Transfer In - GF CREB Bond	501,558	253,952	-	-
1705	7919	Transfer In Pension Obligation Bond	7,033,478	-	-	-
1600	7956	Transfer In - Successor Agency	142,069	21,502	5,604	17,720
Total Transfers In			7,677,104	275,454	569,148	62,869
GRAND TOTAL DEPARTMENT REVENUES			14,403,588	7,045,074	8,467,060	7,960,598

CITY COUNCIL

100-1605

STAFFING

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
City Council	5.00	5.00	5.00	5.00
Total	5.00	5.00	5.00	5.00

EXPENDITURES BY CATEGORY

Salaries and Benefits	20,627	22,190	24,073	31,126
Operations and Maintenance	34,970	25,666	31,537	60,689
Overhead Allocations	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	55,597	55,597	79,610	68,577

SOURCE OF FUNDING

Other Revenues	-	-	-	-
Total	-	-	-	-

DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS						
1605	1010	Council Salaries	16,200	17,700	18,000	18,000
1605	1099	Essential Worker Pay	-	-	-	8,750
1605	2010	Medicare Tax	223	237	270	401
1605	2040	Insurance	-	-	-	-
1605	2050	Unemployment Ins	31	-	-	-
1605	2061	PARS-Supplemental Retirement	2,962	3,003	3,675	3,975
1605	2090	Contracted Payroll Services	1,211	1,249	2,128	-
		Total Salaries and Benefits	20,627	22,190	24,073	31,126
1605	3004	Office Supplies	324	232	600	600
1605	3052	Travel & Training	10,030	10,949	1,100	15,000
1605	3078	Professional Memberships	135	150	150	300
1605	3080	League of Dues	7,198	7,105	7,105	7,105
1605	3086	Employee Awards	4,015	4,270	8,000	10,000
1605	3108	Cellular Phones	-	-	-	1,440
1605	3264	Public Relations	99	-	1,000	1,000
1605	3404	Liability Insurance	13,169	2,960	3,582	5,244
1605	3550	Contingency	-	-	10,000	20,000
		Total Operations and Maintenance	34,970	25,666	31,537	60,689
GRAND TOTAL DEPARTMENT APPROPRIATIONS			55,597	47,856	55,610	91,815
REVENUES						
1605	8989	Payroll Reimbursements	-	-	-	-
		Total Other Revenues	-	-	-	-
GRAND TOTAL DEPARTMENT REVENUES			-	-	-	-

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-2022 TOTAL
POSITION CLASSIFICATION							
City Council Member	Y	N/A	3,600	-	3,600	100%	3,600
City Council Member	Y	N/A	3,600	-	3,600	100%	3,600
City Council Member	Y	N/A	3,600	-	3,600	100%	3,600
City Council Member	Y	N/A	3,600	-	3,600	100%	3,600
City Council Member	Y	N/A	3,600	-	3,600	100%	3,600
Subtotal Salaries & Wages							18,000
BENEFITS & OTHER PAY							
Contracted Payroll Services							-
Health & Related Benefits							-
Holiday Payout							-
Insurances (Not Workers Compensation)							-
Leave Payout							-
Medicare Tax							401
Overtime							-
PARS-Supplemental Retirement							3975
PERS - Employer Portion							-
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							-
Uniform Allowance							-
Worker Compensation							-
Essential Worker Pay							8,750
Subtotal Benefits							13,126
TOTAL WAGES & BENEFITS							31,126

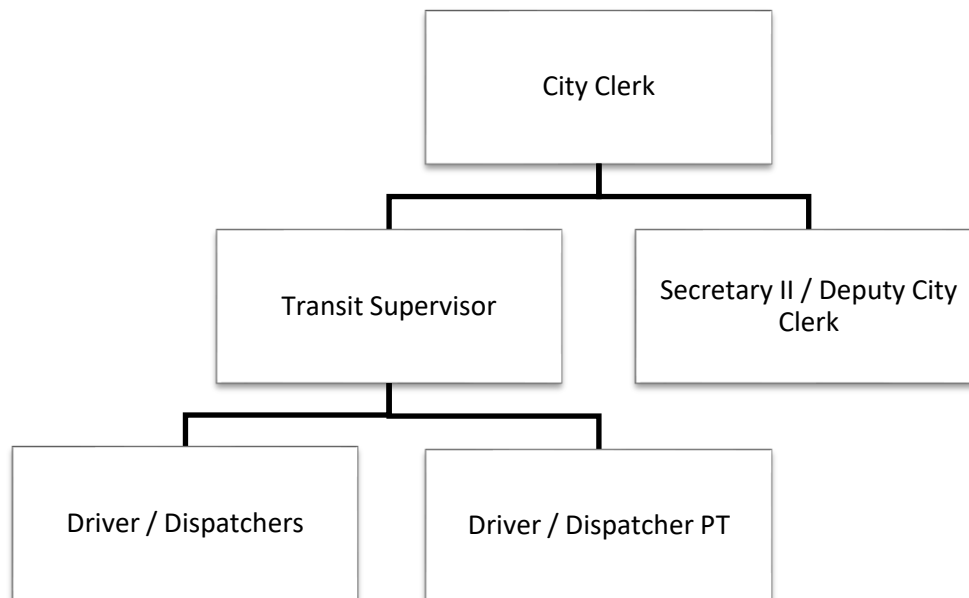
CITY CLERK

CITY CLERK / TRANSIT / HUMAN RESOURCES

MISSION STATEMENT

To strengthen public trust in government and facilitate the democratic process; to further transparency, openness, and community participation; maintaining essential City records; enhancing service levels responsive to the growing demands within the City Clerk's Office that include transit and human resources/risk management.

ORGANIZATIONAL CHART



SERVICE DESCRIPTION

The City Clerk is the local official administering democratic processes such as elections, City records access, and all legislative actions ensuring public transparency; acts as a compliance officer for federal, state, and local statutes including the Political Reform Act; manages public inquiries and relationships and arranges official and ceremonial functions; assists in the administration of risk exposure reduction and participates on the Central San Joaquin Valley Risk Management Authority (CSJVRMA) Board of Directors as an alternate board member; gives administrative direction, manages and coordinates the day to day operation of the City Clerk's Office and the Administrative Services Department including human resources, risk management, and transit, and manages public inquiries and arranges for ceremonial and official functions. Additionally, the City Clerk:

- Prepares City Council and other agency and authority agendas for review by the City Administrator;
- Prepares meeting notices, proclamations, and certificates, and coordinates with the recipient for scheduling on Council agenda;
- Duplicates and distributes agenda packets; prepares Council chambers for meetings;
- Publishes ordinances, resolutions, and notices of public hearings;
- Posts and mails notices of the public hearing and Council actions affecting residents;
- Ensures compliance with the Brown Act;
- Oversees the receipt and maintenance of official City documents and records;
- Summarizes Council actions and instruction to City staff;
- Prepares Local Appointments List;

- Provides for the codification of the Municipal Code;
- Administers the electronic imaging system;
- Coordinates Records Management tasks across departments;
- Monitors and controls income and expenditures following established limitations;
- Manages the City's Health Enrollment/Disenrollment/Open Enrollment;
- Completes New Employee Orientation and On/Off-Boarding;
- Oversees all aspects of the Transit Department;
- Oversees the City's bidding process by ensuring compliance with bidding procedures;
- Serves as the Elections Official;
- Coordinates resources and communications with the County to assure smooth and efficient election activities;
- Oversees campaign disclosures and conflicts of interest filings according to established procedures;
- Composes correspondence independently and as directed on a variety of matters;
- Compiles and prepares various letters, reports, statistical data, agendas, memos, bulletins, lists, and other materials independently and as directed;
- Prepares, formats, edits, and proofreads written materials;
- Prepares and assures proper completion of reimbursement forms;
- Maintains and coordinates administrative calendars;
- Certifies/Attests documents, researches records, and retrieves information for staff members and the general public;
- Monitors compliance with State and local campaign finance, ethics, and conflict of interest laws;
- Notifies filers of their obligations, provides assistance to filers and maintains logs of all Fair Political Practices Commission required filings;
- Administers the commission application process and coordinates the interview process;
- Prepares certificates of appointment and appreciation of services awards and administers the oath of office for City commissions/committees;
- Accepts and processes legal claims, liability claims, accept all subpoenas and summons for city records and lawsuits;
- Administers the oath of office to new employees; plans, assigns, supervises, and reviews the work of office support staff on a day-to-day basis;
- Maintains custody of City Seal;

MAJOR ACCOMPLISHMENTS IN FY 2020-2021

- Filled in vacancies on the City's Boards and Commissions;
- Filled the Fire Chief position;
- Filled the position of Fire Inspector;
- Filled the position of Recreation/Community Outreach Manager;
- Continuing the Compensation & Classification Study project;
- Obtained funds for training and continuing education for the Master Municipal Clerk certification, plus in the areas of transit and human resources;
- Continue extensive organizing of City records;
- Provided information on operations of the City and maintain the official records;
- Provided support services for the City Council, City Administrator, and Department Directors;
- Provided coordination of all Council meetings, work sessions, various standing/ad hoc committee meetings, RDA Successor Agency Oversight Board meetings, and prepared minutes;
- Acquired funding to purchase a new bus and bus shelter for Transit;
- Awarded over \$300,000 in CARES Funding.

FY 2021-2022 GOALS & OBJECTIVES

- Complete the Compensation & Classification Study;
- Update Job Descriptions, Departmental Structure, and the Chowchilla Municipal Code;
- Acquire funding for electronic charging hub for an e-bus;
- Complete Transit Capital Projects;
- Succession planning for Transit: Grant Management, Capital Projects, Fleet Management;
- Revamp Human Resource processes to run efficiently with new Tyler software;
- Maintain accurate record of City Council and Airport Advisory Committee actions: Minutes, Ordinances, Resolutions and Agreements;
- Obtain funding for staff training.

CITY CLERK

100-1610

STAFFING

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
City Clerk	0.70	1.00	1.00	1.00
Secretary II/Deputy City Clerk	0.50	0.50	0.50	0.50
Total	1.20	1.50	1.50	1.50

EXPENDITURES BY CATEGORY

Salaries and Benefits	261,397	158,571	168,477	200,326
Operations and Maintenance	90,137	68,329	86,478	100,676
Total	351,534	226,900	254,956	301,002

SOURCE OF FUNDING

Other Revenues	222	694	-	-
Total	222	694	-	-

DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS						
1610	1010	Salaries/Wages	93,047	129,013	126,655	140,812
1610	1060	Overtime	165	334	500	500
1610	1099	Essential Worker Pay	-	-	-	2,625
1610	2010	Medicare Tax	1,413	1,862	1,957	2,189
1610	2030	Leave Payout	2,329	-	3,830	4,270
1610	2040	Health Insurance	6,935	11,497	16,833	30,044
1610	2050	Unemployment Ins	555	669	651	651
1610	2060	Retirement-Employer Portion	154,485	13,466	16,060	17,664
1610	2080	Workers Comp Ins	1,763	861	831	949
1610	2090	Contracted Payroll Services	302	369	638	-
1610	2091	Insurances - Not Workers Comp	403	500	522	622
Total Salaries and Benefits			261,397	158,571	168,477	200,326
1610	3004	Office Supplies	989	1,377	1,500	5,000
1610	3008	Publications	9,958	3,111	-	-
1610	3052	Travel & Training	7,965	8,867	3,314	10,000
1610	3060	Employee Evaluation/Recruitment	3,500	3,500	3,570	3,650
1610	3078	Professional Memberships	1,304	1,174	1,500	1,500
1610	3108	Cellular Phones	333	645	1,317	650
1610	3364	Contract Services-Admin	500	42,990	25,010	25,010
1610	3374	Advertising	3,266	2,207	14,000	14,000
1610	3376	Elections	59,162	-	30,694	31,000
1610	3404	Liability Insurance	3,161	4,440	5,373	7,866
1610	3454	Recording/Filing Fees	-	19	200	2,000
Total Operations and Maintenance			90,137	68,329	86,478	100,676
GRAND TOTAL DEPARTMENT APPROPRIATIONS			351,534	226,900	254,956	301,002
REVENUES						
1610	8989	Payroll Reimbursements	222	694	-	-
Total Other Revenues			222	694	-	-
GRAND TOTAL DEPARTMENT REVENUES			222	694	-	-

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-2022 TOTAL
POSITION CLASSIFICATION							
City Clerk	Y	M7	97,959	9,796	107,755	100%	107,755
Secretary II/Deputy City Clerk	Y	35	60,935	5,179	66,114	50%	33,057
Subtotal Salaries & Wages							140,812
BENEFITS & OTHER PAY							
Contracted Payroll Services							-
Health & Related Benefits							30,044
Holiday Payout							-
Insurances (Not Workers Compensation)							622
Leave Payout							4,270
Medicare Tax							2,189
Overtime							500
PARS-Supplemental Retirement							-
PERS - Employer Portion							17,664
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							651
Uniform Allowance							-
Worker Compensation							949
Essential Worker Pay							2,625
Subtotal Benefits							59,514
TOTAL WAGES & BENEFITS							200,326

CITY ATTORNEY

100-1615

EXPENDITURES BY CATEGORY

Operations and Maintenance

Total

2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
363,748	195,074	260,967	210,000
363,748	195,074	260,967	210,200

SOURCE OF FUNDING

Other Revenues

Total

514,788	-	-	-
514,788	-	-	-

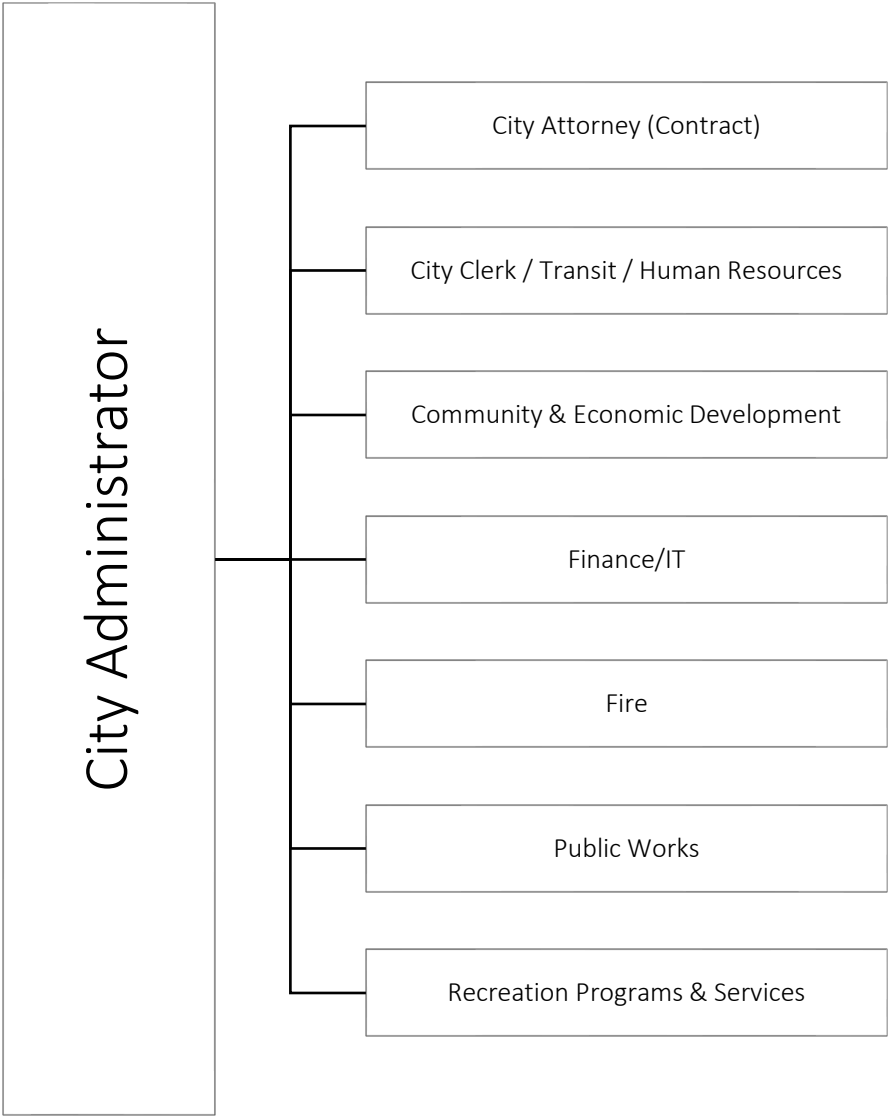
DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS						
1615	3351	Legal Fees-Special Attorneys	121	-	10,967	10,000
1615	3352	Staff Attorney	168,686	195,074	250,000	200,000
Total Operations and Maintenance			363,748	363,748	225,000	200,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS			363,748	195,074	260,9670	210,000
REVENUES						
1615	8980	Settlement Recovery	514,667	-	-	-
Total Other Revenues			514,788	-	-	-
GRAND TOTAL DEPARTMENT REVENUES			514,788	-	-	-

CITY ADMINISTRATION

MISSION STATEMENT

The City Administrator provides leadership and professional management to the City government in service to City Council policies, priorities, and the community's civic values. The guiding principles of the City Administrator are based on the commitment to the highest ethical standards defined in the International City Management Association (ICMA) Code of Ethics, adopted in 1924, that today serve as the foundation for the local government management profession and set the standard for excellence. Leadership in a management structure committed to equity, transparency, integrity, stewardship of public resources, political neutrality, and respect for the rights and responsibility of elected officials and residents strengthens democratic local governance.

ORGANIZATIONAL CHART



SERVICE DESCRIPTION

The City Administrator is an appointed office established by the Chowchilla Municipal Code and under the State of California's laws. The City Council appoints the City Administrator to serve as the City's chief administrative officer. The City Administrator is responsible for administering all operations, finances, activities, and projects consistent with City Council policy directives and applicable municipal, state, and federal laws. The City

Administrator reports to the City Council, is responsible for the day-to-day operation of the City, and provides the Council with recommendations for policies. The City Administrator administers the policies developed by the Council and works with each department to ensure that the procedures are carried out.

The City Administrator appoints and removes all employees on the recommendation of the various department heads and/or dismisses department heads on his own evaluation. The City Administrator coordinates the development and provides administrative control over the annual city budget and monthly expenditures. Among the City Administrator's direct responsibilities is personnel managed by the City Clerk to the Council. The City Administrator also maintains a close working relationship with the Director of the Community and Economic Development Department designed to improve the community's economic vitality. The City Administrator also serves as the Executive Director of the Successor Agency to the Redevelopment Agency (formerly, Redevelopment Agency), whose role is to unwind the obligations of the former RDA.

MAJOR ACCOMPLISHMENTS IN FY 2020-2021

- Provided \$100,000 in business assistance grants to help small businesses during the COVID Pandemic;
- Provided Transient Occupancy Tax (TOT) deferral to assist businesses during the COVID Pandemic;
- Suspended water shut-offs and charging late fees on utility accounts during the COVID Pandemic;
- Sales Tax revenues were not impacted by the Pandemic as much as initially projected;
- Modified staff schedules to allow a work from home option as well as paid administrative leave for those who could not work from home to reduce in-person interaction during the Pandemic;
- Having adequate reserve levels allowed us to weather the storm of the Pandemic with little to no impacts to our employees or services provided to the public;
- The Highway 99 water tank location, which includes booster pumps and pressure sustaining valves, became operational;
- Community outreach has been enhanced through social media platforms;
- News coverage of Chowchilla has been positive, including how the Pandemic has impacted our community and what we have done to address it;
- Worked diligently with High-Speed Rail to come to an agreement on the impacts the project will bring to our community and related mitigation measures they will be required to provide;
- Awarded a HOME grant for housing programs to help with first time home buyers and housing rehabilitation needs;
- Used CDBG Program Income funds towards Code Enforcement and a Storm Drain project;
- Completed environmental work on the Humboldt Storm Drain project, and the project will begin construction in FY 21/22;
- Utilized Measure N Public Safety Sales Tax add-on monies to enhance public safety;
- Several new businesses opened despite the Pandemic;
- Several businesses have submitted plans and are in the review phase with a projected opening in FY 21/22;
- Several housing developments have submitted maps and are eager to start building;
- Council approved a Development Impact Fee Incentive program to help encourage development and growth;
- A Fortune 500 retail company has selected Chowchilla as its preferred location for a distribution center that will provide roughly 280 jobs to our community;
- Tyler financial software began implementation, and all modules should be up and running by July 2021;
- Information Technology was able to upgrade critical IT infrastructure, including but not limited to, work stations, WIFI, and Switches;
- The City created a new Farmer's Market event for the public to enjoy;
- Emphasized city beautification; community cleanup program, median improvements, enhanced code enforcement, reimbursement agreements;

- Entered into a reimbursement agreement with Caltrans, which gives us control when the maintenance gets done in our downtown corridor, and includes palm tree trimming and on/off ramp maintenance;
- Received the GFOA Distinguished Budget Award for the FY 20/21 budget;
- Received an unmodified opinion for the FY 19/20 Audit.

FY 2021-2022 GOALS & OBJECTIVES

The notation in parenthesis corresponds to the City Council Strategic Plan Goals and Objectives listed as the goal number followed by the objective number, ex. G1.1.

- Continue progress in accelerating retail activity in the City (G5.2, G5.4, G5.6, G5.8);
- Expand business activity in the industrial-zoned annexed lands (G5.5, G5.7, G5.8, G5.9);
- Utilize the City website for civic transparency as well as community and business promotion (G4.3, G5.4, G5.7);
- Collaborate with owners of industrial properties to attract industry to the City (G5.5, G5.7, G5.8, G5.9);
- Promote the City at industrial trade shows as well as retail trade shows (G5.8);
- Position the future use of CDBG projects toward downtown enhancements, code enforcement, and infrastructure needs (G3.2);
- Continue to work with all City departments to provide the quality and level of service that citizens of Chowchilla request (G3.3);
- Maintain an ongoing evaluation of the organizational structure of the City of Chowchilla (G3.3);
- Continue to bring Rancho Calera, Legacy, Woodcrest, and Sessions development agreements to a conclusion (G5.3);
- Promote the downtown (G5.4, G5.6, G5.8);
- Continue to assess and enhance the tools used to attract new businesses (G5.2, G5.4, G5.6, G5.8);
- Continue to enhance the quality and coordination of the City's workforce through training seminars and weekly leadership meetings;
- Continue to enhance public outreach on City programs (G4.5, G4.7, G4.8, G4.11, G5.1) ;
- Continue to enhance job creation in the City of Chowchilla through the establishment of new businesses (G5.2, G5.4, G5.6, G5.7, G5.8, G5.9);
- Continue to make City programs user-friendly and available to all the public (G4.6, G4.10);
- Complete the **Employee Compensation & Classification Study project** to ensure the City offers competitive salaries to both attract and retain qualified personnel (G3.3);
- Complete implementation of the new Tyler Technologies financial software platform for improved and efficient fiscal management as well as other modules for City processes (G3.1, G3.4);
- Continue to upgrade the outdated Information Technology operations equipment, specifically the servers for FY 21/22. (G2.1);
- Utilize Measure N Public Safety Sales Tax monies to give a financial boost to both the Fire and Police Departments (G1.1, G1.2, G1.3, G1.4, G1.6, G1.9, G1.10);
- Continue to monitor CalPERS Unfunded Liability increases, particularly with the significant impact from the COVID 19 pandemic (G3.3, G3.4);
- Continue to assess the economic effects of the COVID 19 pandemic (G3.2);
- Continue to engage the community through social media platforms (G4.5, G4.7, G4.8, G4.11, G5.1) ;
- Look to improve grant funding opportunities through the use of grant writing specialists or personnel (G3.2);
- Continue to provide activities and events for the community (G4.1, G4.4, G4.5, G4.7, G4.11, G4.12);
- Reestablish our employee appreciation program that was halted due to COVID;
- Ensure the best use of the American Rescue Plan monies made available to us;
- Complete environmental work on Project Sunset and look to have a Development Agreement completed (G3.3);
- Continue to increase Economic Development activities (G5.4, G5.7, G5.9);
- Strive to have all vacancies filled.

CITY ADMINISTRATION

100-1710

STAFFING

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
City Administrator	1.00	1.00	1.00	1.00
Secretary II/Deputy City Clerk	0.50	0.50	0.50	0.50
Total	1.50	1.50	1.50	1.50

EXPENDITURES BY CATEGORY

Salaries and Benefits	467,021	152,460	265,844	277,901
Operations and Maintenance	16,631	14,387	18,321	30,666
Overhead Allocations	49,686	61,638	76,128	83,413
Total	533,338	228,485	360,293	391,980

SOURCE OF FUNDING

Other Revenues	239	795	-	-
Total	239	795	-	-

DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS						
1710	1010	Salaries/Wages	135,656	86,679	211,999	219,681
1710	1050	Allowances (Phone & Car)	5,040	1,500	6,000	6,000
1710	1060	Overtime	3,004	-	500	500
1710	1099	Essential Worker Pay	-	-	-	2,625
1710	2010	Medicare Tax	3,716	1,925	3,265	3,445
1710	2030	Leave Payout	112,632	46,431	6,531	7,333
1710	2040	Health Insurance	4,129	7,080	15,503	15,869
1710	2050	Unemployment Ins	653	199	651	651
1710	2060	Retirement-Employer Portion	195,487	6,458	18,380	19,745
1710	2080	Workers Comp Ins	5,826	1,313	1,284	1,430
1710	2090	Contracted Payroll Services	376	375	1,209	-
1710	2091	Insurances - Not Workers Comp	503	500	522	622
Total Salaries and Benefits			467,021	152,460	265,844	277,901
1710	3004	Office Supplies	722	1,351	1,500	1,500
1710	3008	Publications	573	172	200	200
1710	3052	Travel & Training	8,012	4,702	4,925	15,000
1710	3060	Employee Evaluation/Recruitment	2,515	76	-	-
1710	3078	Professional Memberships	236	959	2,500	2,500
1710	3108	Cellular Phones	600	2,014	3,600	3,600
1710	3202	Vehicle O&M	24	674	223	-
1710	3364	Contract Services- Misc.	-	-	-	-
1710	3404	Liability Insurance	3,951	4,440	5,373	7,866
Total Operations and Maintenance			16,631	14,387	18,321	30,666
1710	4999	Overhead Allocation Fleet	3,542	4,861	4,100	-
1710	4999	Overhead Allocation IT	46,145	56,777	72,028	83,413
Total Overhead Allocations			49,686	61,638	76,128	83,413
GRAND TOTAL DEPARTMENT APPROPRIATIONS			533,339	228,486	360,293	391,980
REVENUES						
1710	8989	Payroll Reimbursements	239	795	-	-
Total Other Revenues			239	795	-	-
GRAND TOTAL DEPARTMENT REVENUES			239	795	-	-

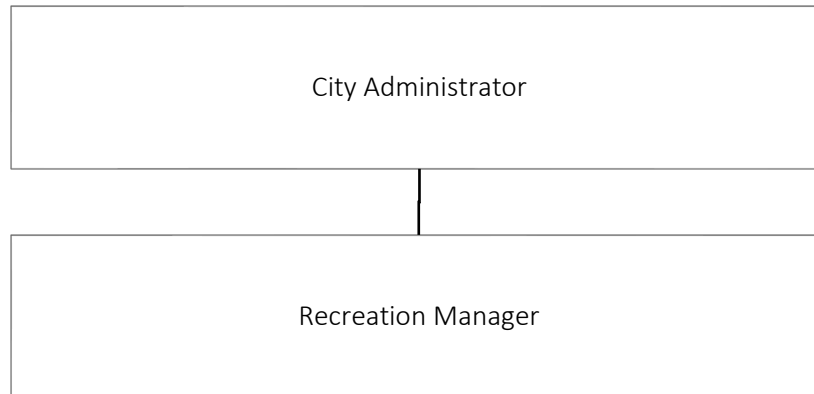
	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-2022 TOTAL
POSITION CLASSIFICATION							
City Administrator	Y	M1	168,890	17,733	186,624	100%	186,624
Secretary II/Deputy City Clerk	Y	35	60,935	5,179	66,114	50%	33,057
Subtotal Salaries & Wages							219,681
BENEFITS & OTHER PAY							
							-
Contracted Payroll Services							15,869
Health & Related Benefits							-
Holiday Payout							622
Insurances (Not Workers Compensation)							7,333
Leave Payout							3,445
Medicare Tax							500
Overtime							-
PARS-Supplemental Retirement							19,745
PERS - Employer Portion							-
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							651
Unemployment Ins							-
Uniform Allowance							1,430
Worker Compensation							6,000
Allowances (Car & Phone)							2,625
Essential Worker Pay							-
Subtotal Benefits							58,220
TOTAL WAGES & BENEFITS							277,901

RECREATION & COMMUNITY OUTREACH

MISSION STATEMENT

To develop and implement recreation community events and activities to enhance the quality of life for residents, stakeholders, and visitors to the City; to oversee the senior recreation center facility and programming opportunities; to promote the city services and programs through various marketing strategies and resources; to foster two-way engagement between citizens and municipal government, and to work with internal departments and staff to help enhance capabilities to conduct efficient services through the development of information resources and processes.

ORGANIZATIONAL CHART



SERVICE DESCRIPTION

The Manager of Recreation & Community Outreach works in multiple disciplines, including recreation and events services and associated facilities, providing support to the Public Works Department Parks Division, developing graphic design products, newsletters, City website, social media, presentations, media releases, and providing substantive information resources, developing communication strategies, developing best practices for multiple operational needs, striving to enhance operational efficiencies, in addition to the following:

- Plans, organizes, directs, promotes, implements, and evaluates City recreational, cultural, and community events, programs, and activities;
- Coordinates with various civic and community organizations, e.g., Chamber of Commerce, service clubs, sports leagues boards to aide communications efforts and with the conduction of activities, events, and projects;
- Provides analysis and guidance for the development and improvement of recreation and parks, facilities, and amenities;
- Prepare, review and recommend facility use and program agreements between the City and outside organizations;
- Manage the rental of City facilities, including park pavilions;
- Oversees volunteer management aspects including but not limited to recruitment, event coordination, tracking, communications, and training;
- Plans develop and implement goals, strategies, and programs to help facilitate community involvement with City departments, programs, and initiatives;
- Develops and implements City policies, procedures, and protocol designed to engage community input on various City programs and initiatives;
- Develops strategies and advises on appropriate information dissemination procedures regarding significant issues, programs, projects, and services;
- Facilitates public dialogues and consensus building to identify and resolve issues between the City and various community stakeholders;

- Assesses various community concerns, values, and opinions on City projects, programs, and initiatives, and presents findings to City staff;
- Consults with City staff to develop and implement public information training materials, bulletins, and presentations;
- Establishes and maintains effective relationships with community leaders, City Officials, the media, and the general public;
- Notifies City officials of community issues and provides resolution options through various media such as written reports, conferences, and community meetings;
- Organizes forums, walking tours, conferences, and other community events and meetings with City staff;
- Coordinates and facilitates community research and responses to documents issued by City departments and other jurisdictions;
- Represents the City at Council meetings, boards and commissions, external agency meetings, and community events;
- Designs, edits, and updates informational materials, publications, and promotions, such as brochures, reports, articles, newsletters, public service announcements, print and digital media releases, and related materials;
- Provides graphic design services to City departments;
- Consistently reviews and evaluates systems and activities and make enhancements to improve effectiveness;
- Manages the City social media activities and communications strategies;
- Distributes Weekly Digital Bulletin to the community with the latest information of City and Community News;
- Extensive Outreach regarding the status of Covid-19 Pandemic;
- Developed an article for publication with the Mayor's Message addressing the latest concerns to the community.
- Maintains and updates contact databases for communication purposes;
- Oversees the development, enhancement, and maintenance of the City website;
- Manages the department expenditures and revenues in compliance with authorized budget and prepares budget recommendations;
- Recommends and facilitates equipment and supplies purchases;
- Develop, review, recommend and implement operational and program goals, objectives, policies, and procedures;
- Develops strategic positions, identify resource needs, establish priorities and formulate short-range and long-range plans;
- Maintains a high level of confidentiality regarding City issues;

MAJOR ACCOMPLISHMENTS IN FY 2020-2021

- Developed E-Newsletter Bulletin and established a vast number of contacts to distribute the information;
- Facilitated Drive-thru events to adapt to COVID-19 Pandemic.
 - Online Halloween Costume Contest
 - Online Art Contest for a Video Chat with Santa
 - Easter Drive-Thru Bunny Bag Give-Away
 - Prepare for new Summer Events such as Science in the Park and a Certified Farmers Market to complement Movies & Music in the Park.
- Produced the digital E-Bulletin newsletter;
- Presentations to potential Businesses interested in coming to Chowchilla;
- Provided design, programming, logistical and marketing assistance for the COVID-19 Pandemic Information;
- Solicited and Distributed funds to purchase new Christmas Light Decorations to replenish Robertson Boulevard for Christmas;

- Had a redwood tree from the Veterans Memorial Park transplanted in hopes of using it as our future town's Christmas tree.
- Worked with the Public Works Department and Mid Valley Disposal on a revised spring neighborhood bulk trash pick-up event;
- Worked on the transition and contract for the Chowchilla Memorial Healthcare District to take over the Senior Center Programming;
- Designed and replaced old signage at all of Chowchilla's Parks;
- Overseen cleaning and repairs to the Senior Center Building;
- Provided substantive support services for the City Council, City Administrator, and Department Directors;
- Worked with the City Clerk to design and market brochures for open executive staff opportunities;
- Continued building improvement to the City of Chowchilla website;
- Assumed responsibility to oversee the utilization of Highway 99 electronic sign and created graphic designs for display and created design parameters to be used by outside organizations to design graphics for submission for review and approval to display on the sign;
- Created artwork to display on the backside of the Highway 99 Digital Sign;
- Create, distribute and collect a survey of comments from the community regarding the budget and classifications of importance;
- Updated Applications for Reservations and Athletic Organization Reservations;
- Coordinated and marketed construction project dedication and ribbon-cutting events;
- Hosted and marketed Groundbreaking Ceremonies for New Businesses;
- Designed several new graphics products to promote different City programs and services;
- Expanded City's Social Media presents and increased new platforms for digital marketing.
- Created video presentations and conducted interviews for publication and marketing;
- Initiated working with the Madera County Arts Council on bringing new arts events and possible community arts projects to the Chowchilla community;
- Updated and facilitated approvals of multi-year facility use agreements with all local youth and adult sports organizations that operate their programs on City park facilities;
- Worked with many local community organizations to help their respective community events, e.g., the Chamber of Commerce and service clubs.

FY 2021-2022 GOALS & OBJECTIVES

The notation in parenthesis corresponds to the City Council Strategic Plan Goals and Objectives listed as the goal number followed by the objective number, ex. G1.1.

- Continue to expand marketing efforts on social media platforms and increase our following;
- Create more video blogs and conduct interviews for publication;
- Update a variety of City policies that pertain to respective areas of responsibility and eliminate the role of the now-non-existent Parks and Recreation Commission;
- Continue to enhance the City website;
- Replace worn playground usage and rules signs with new and attractive designed signs and add additional identifier signs at City parks and facilities (G4.10);
- Continue to gather raw video footage from City events and activities to develop in-house videos to complement community marketing efforts eventually;
- Replace speaker system on Robertson Boulevard for announcements and music during events;
- Add new events for the youth, such as Science Workshops and Star Gazing;
- Create a City employee Veterans display in the City Hall lobby;
- Implement new Recreation Software to facilitate reservations and events online;
- Update policy and contracts for sports organizations and private rentals;
- Work with the City Clerk to finalize an improved employee on-boarding and off-boarding process;
- Develop and execute a committee for Beautify Chowchilla group;

- Continue to engage the Madera County Arts Council to bring arts and events to the community (G4.3, G4.5, G4.7);
- Seek opportunities to clean, upgrade, repaint and perhaps install new attractive promotional graphics for the City events trailer by possibly using the services available at the prison;
- Develop ideas along with funding options for long-range park facility enhancements, e.g., new park pavilions and the replacement of old ones, replacement park restroom structures, additional outfitted picnic areas, new sites for youth sports fields in collaboration with other local agencies and organizations, expand electric service availability at locations around Edward Ray Park to power current and expanded community events, rehabilitation of the Edward Ray Park recreation and concession buildings, etc. (G4.10);
- Work with Public Works Department on Prop 68 Grant Funds.

RECREATION PROGRAMS & SERVICES

100-6615, 6625

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
STAFFING				
Recreation & Comm Engagement Director	0.85	0.85	0.85	-
Recreation Manager	-	-	0.50	1.00
Site Supervisor - Senior Center	0.50	0.50	0.50	-
Clerk Typist/Office Assistant	0.46	-	-	-
Total	1.81	1.35	1.85	1.03
EXPENDITURES BY CATEGORY				
Salaries and Benefits	376,734	163,182	133,765	96,755
Operations and Maintenance	71,610	68,252	84,436	109,087
Capital Outlay	-	-	14,000	-
Total	448,344	231,434	232,201	205,842
SOURCE OF FUNDING				
Charges for Services	27	-	-	650
Other Revenues	14,647	22,592	21,580	19,200
Total	14,674	22,592	21,580	19,850

DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS						
6615	1010	Salaries/Wages	13,113	10,998	3,428	-
6625	1010	Salaries/Wages	107,177	118,480	95,715	73,960
6625	1099	Essential Worker Pay	-	-	-	1,750
6615	2010	Medicare Tax	190	160	50	-
6625	2010	Medicare Tax	1,566	1,717	1,497	1,180
6625	2030	Leave Payout	1,847	2,083	4,056	2,958
6615	2040	Health Insurance	-	-	-	-
6625	2040	Health Insurance	10,063	11,110	14,247	8,534
6615	2050	Unemployment Ins	434	526	180	-
6625	2050	Unemployment Ins	806	808	803	434
6615	2060	Retirement-Employer Portion	122,913	776	265	-
6625	2060	Retirement-Employer Portion	113,758	13,269	10,590	7,021
6615	2061	PARS-Supplemental Retirement	-	2	-	-
6625	2061	PARS-Supplemental Retirement	886	422	-	-
6615	2080	Workers Comp Ins	252	100	93	-
6625	2080	Workers Comp Ins	2,076	1,070	635	503
6615	2090	Contracted Payroll Services	248	445	532	-
6625	2090	Contracted Payroll Services	449	268	682	-
6615	2091	Insurances - Not Workers Comp	335	334	348	-
6625	2091	Insurances - Not Workers Comp	620	616	644	415
Total Salaries and Benefits			376,734	163,182	133,765	96,755
6615	3004	Office Supplies	-	112	-	-
6625	3004	Office Supplies	85	1,481	200	200
6625	3005	Program Supplies	2,393	2,970	29,550	8,850
6625	3018	Operating Equipment	-	-	-	3,800
6625	3025	Computer Software	-	178	-	9,338
6615	3052	Employee Training	30	-	1,800	1,800
6625	3052	Travel & Training	-	150	-	-
6625	3060	Employee Evaluation/Recruitment	-	250	-	-
6625	3078	Professional Memberships	585	320	330	355
6615	3140	Program Supplies	111	163	-	-
6615	3152	Building O/M	14,098	10,186	3,684	5,000
6615	3156	Energy	3,099	3,033	2,137	3,500
6625	3264	Public Relations	6,170	-	-	-
6625	3268	Chamber of Commerce Contributions	7,000	7,000	7,000	7,000
6625	3269	County Fairgrounds	10,000	10,000	5,000	10,000
6625	3272	Community Marketing	1,717	7,010	5,000	5,000
6625	3325	Miscellaneous Expenses	397	1,368	-	-
6615	3364	Contract Services	3,993	3,968	10,942	30,000
6625	3364	Contract Services – Misc.	14,644	12,849	8,000	18,000
6625	3374	Advertising	-	14	800	1,000

6615	3404	Liability Insurance	1,317	1,480	1,791	-
6625	3404	Liability Insurance	3,454	3,996	4,402	5,244
6625	3600	Chowchilla Stampede Expenses	1,165	1,723	1,900	-
6625	3700	Spring Festival	1,352	-	1,900	-
Total Operations and Maintenance			71,610	68,252	84,436	109,087
6625	6300	Building & Improvements	-	-	14,000	-
Total Capital Outlay			-	-	14,000	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS			448,344	231,434	232,201	205,842
REVENUES						
6625	8755	Event Fees	27	-	-	650
Total Charges for Services			27	-	-	650
6625	8413	Park Pavilion Rental	1,450	1,594	930	3,200
6625	8700	Sports Programs Reimbursements	6,519	6,183	6,300	7,000
6625	8755	Donations/Sponsorships	6,200	13,600	14,350	9,000
6615	8989	Payroll Reimbursement	145	357	-	-
6625	8989	Payroll Reimbursements	333	858	-	-
Total Other Revenues			14,647	22,592	21,580	19,200
GRAND TOTAL DEPARTMENT REVENUES			14,674	22,592	21,580	19,850

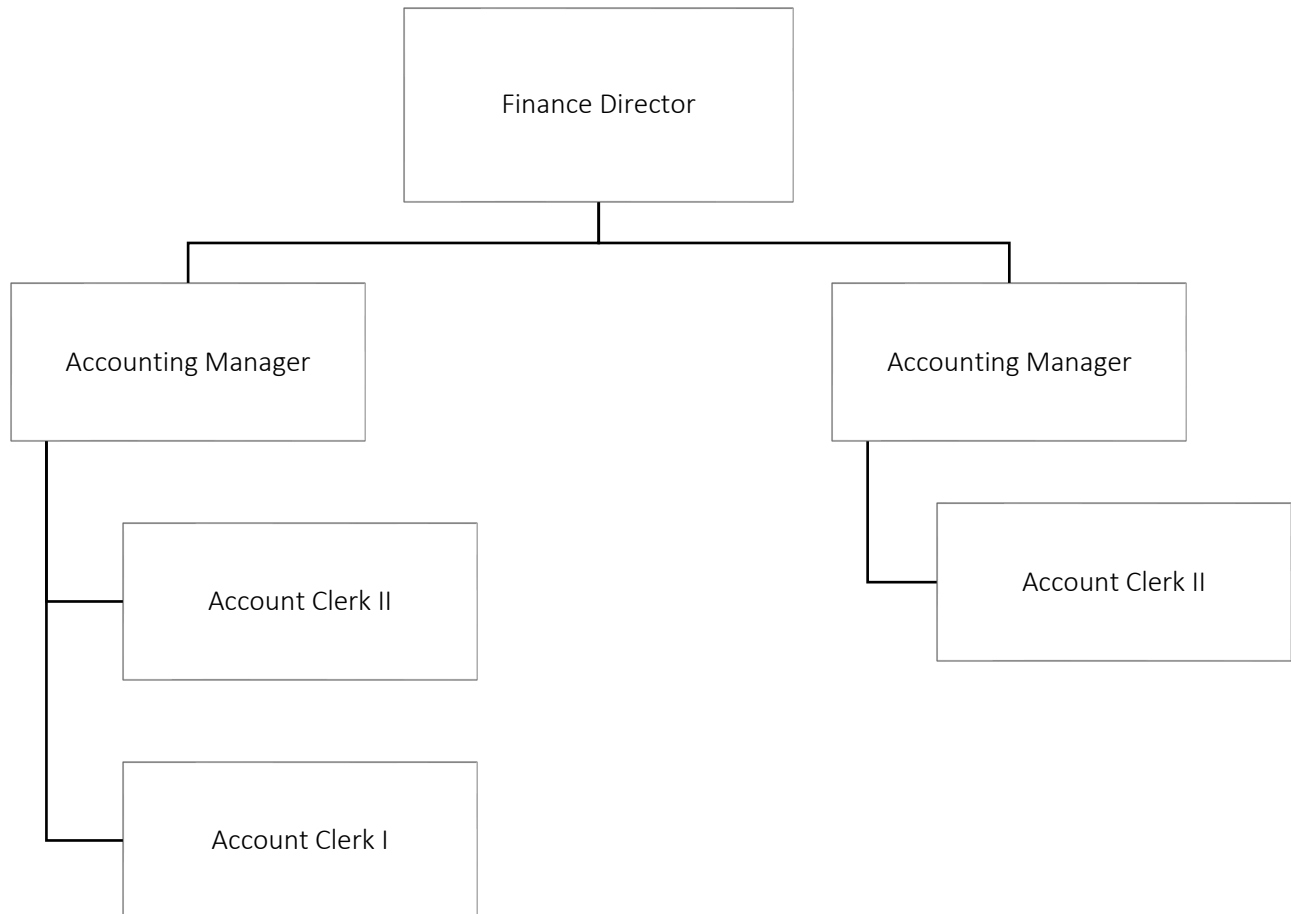
	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-2022 TOTAL
POSITION CLASSIFICATION							
Recreation & Community Outreach Manager	Y	M10	73,960	-	73,960	100%	73,960
Subtotal Salaries & Wages							73,960
BENEFITS & OTHER PAY							
Contracted Payroll Services							-
Health & Related Benefits							8,534
Holiday Payout							-
Insurances (Not Workers Compensation)							415
Leave Payout							2,958
Medicare Tax							1,180
Overtime							-
PARS-Supplemental Retirement							-
PERS - Employer Portion							7,021
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							434
Uniform Allowance							-
Worker Compensation							503
Essential Worker Pay							1,750
Subtotal Benefits							22,795
TOTAL WAGES & BENEFITS							96,755

FINANCE

MISSION STATEMENT

The Finance Department provides the highest level of excellence and accuracy in providing quality financial information and services to the elected officials, city departments, and public at large in a timely, accurate and friendly manner.

ORGANIZATIONAL CHART



SERVICE DESCRIPTION

The Finance Department is responsible for the financial administration and information systems of the City of Chowchilla and the City of Chowchilla as Successor Agency to the Chowchilla Redevelopment Agency. The Department provides the following services:

- Operation and maintenance of the Accounting Software System;
- Budget preparation and compliance;
- Purchasing support for all departments;
- Research and prepare reports on special fiscal matters;
- Disbursements for accounts payable and payroll;
- Treasury management and annual review of the City's Investment Policy;
- Collection of revenues, including business licenses, dog license fees, utility service charges (water, wastewater, disposal, storm drain, and airport), and other charges;
- Provide general services, including payroll administration, budget administration, and preparation of various financial related reports, including financial statements for bonding activities and preparation of the State Controller reports for the City and the Redevelopment Agency;

- Provide administration of risk exposure reduction and participates on the Central San Joaquin Valley Risk Management Association (CSJVRMA) Board of Directors.

MAJOR ACCOMPLISHMENTS IN FY 2020-2021

- Received a “clean/unmodified” audit opinion for the Fiscal Year 2019-2020;
- Increased fund reserves;
- Began implementation of Tyler Technologies financial software, which provides the City with a newer, more efficient system, and all modules are expected to go live in July 2021;
- Submitted the budget publication for consideration and was awarded the Government Finance Officers Association (GFOA) Distinguished Budget Award for the second consecutive year.
- Completed the reconciliation of special district funds and adjusted to bring them current
- Began the process of evaluating refunding and restructuring our Community Facilities District (CFD)
- Established an Amnesty Program that relieves penalties and interest on delinquent bond assessments in Greenhills district to ensure sufficient funds to make debt service, as well as promote development
- With the implementation of the new Tyler software, we are now bringing payroll in-house
- Completed the Request for Proposal process for auditing services

FY 2021-2022 GOALS & OBJECTIVES

The notation in parenthesis corresponds to the City Council Strategic Plan Goals and Objectives listed as the goal number followed by the objective number, ex. G1.1.

- Continue to improve customer service to the public, other agencies, and City departments;
- Continue to review and update policies and procedures to ensure they meet the needs of departments and accounting standards (G3.3);
- Continue to provide excellent financial reporting achieved by adhering to accounting practices that result in an “unmodified opinion” from an independent audit of the City’s financial record (G3.3, G3.4, G3.5);
- Prepare a fiscally sustainable budget G2.1, G3.1, G3.2, G3.3, G3.4, G3.5);
- Address budget at mid-year to evaluate the economy as a whole and make appropriate changes with consideration of receiving American Rescue Plan monies;
- Finish implementation of new Tyler Technologies accounting software;
- Submit the current budget publication for consideration to receive the Government Finance Officers Association (GFOA) Distinguished Budget Award (G3.1, G3.3, G3.4, G3.5);
- Hire a new Finance Director to fill the vacancy created with the promotion of the current Finance Director to City Administrator;
- Look into diversifying investment portfolios; currently, all funds are invested in the Local Agency Investment Fund (LAIF) (G3.4, G3.5).

FINANCE

100-1720

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
STAFFING				
Finance Director	1.00	1.00	0.90	0.90
Accounting Manager	1.94	2.00	2.00	2.00
Account Clerk II	2.00	2.00	3.00	3.00
Account Clerk I	0.50	0.70	-	-
Total	5.44	5.70	5.90	5.90
EXPENDITURES BY CATEGORY				
Salaries and Benefits	1,265,278	484,766	498,352	617,538
Operations and Maintenance	69,311	73,559	82,565	110,739
Overhead Allocations	50,169	61,922	63,921	73,570
Total	1,384,758	620,247	644,838	801,847
SOURCE OF FUNDING				
Charges for Services	3,412	2,650	2,925	3,000
Other Revenues	1,238	2,769	-	-
Total	4,650	5,419	2,925	3,000

DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS						
1720	1010	Salaries/Wages	416,470	364,226	371,930	459,792
1720	1060	Overtime	894	4,435	4,029	2,000
1720	1099	Essential Worker Pay	-	-	-	8,750
1720	2010	Medicare Tax	6,033	5,225	4,720	7,240
1720	2030	Leave Payout	13,200	8,739	6,885	16,046
1720	2040	Health Insurance	53,085	54,800	59,824	64,351
1720	2050	Unemployment Ins	2,932	2,528	2,342	2,561
1720	2060	Retirement-Employer Portion	761,212	38,192	41,152	51,238
1720	2080	Workers Comp Ins	7,990	3,122	2,890	3,114
1720	2090	Contracted Payroll Services	1,470	1,498	2,524	-
1720	2091	Insurances - Not Workers Comp	1,990	1,999	2,054	2,446
Total Salaries and Benefits			1,265,278	484,766	498,352	617,538
1720	3004	Office Supplies	4,902	4,424	4,500	4,500
1720	3026	Bank Service/Wire Fees	4,399	5,615	5,000	6,000
1720	3028	Audit Services	37,720	40,045	45,000	50,000
1720	3052	Travel & Training	3,674	1,210	1,000	15,000
1720	3060	Employee Evaluation/Recruitment	-	2,774	2,223	-
1720	3078	Professional Memberships	1,647	144	258	1,200
1720	3108	Cellular Phones	87	26	600	600
1720	3364	Contract Services	2,450	2,450	2,500	2,500
1720	3374	Advertising	104	-	350	-
1720	3404	Liability Insurance	14,328	16,871	21,134	30,939
Total Operations and Maintenance			69,311	73,559	82,565	110,739
1720	4999	Overhead Allocation IT	50,169	61,922	63,921	73,570
Total Overhead Allocations			50,169	61,922	63,921	73,570
GRAND TOTAL DEPARTMENT APPROPRIATIONS			1,384,758	620,247	644,838	801,847
REVENUES						
1720	8200	Application Fee-BL	3,412	2,650	2,925	3,000
Total Charges for Services			3,412	2,650	2,925	3,000
1720	8900	Miscellaneous Reimbursement	35	65	-	-
1720	8989	Payroll Reimbursements	1,204	2,704	-	-
Total Other Revenues			1,238	2,769	-	-
GRAND TOTAL DEPARTMENT REVENUES			4,651	5,419	2,925	3,000

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-2022 TOTAL
POSITION CLASSIFICATION							
Finance Director	Y	M8	138,132	8,288	146,420	90%	131,778.20
Accounting Manager	Y	50	90,866	4,543	95,409	100%	95,409.13
Accounting Manager	Y	50	87,446	11,805	99,251	100%	99,250.92
Account Clerk II	Y	25	48,908	6,114	55,022	100%	55,021.59
Account Clerk II	Y	25	40,510	1,215	41,725	100%	41,725.35
Account Clerk II	Y	25	35,540	1,066	36,607	100%	36,606.65
Subtotal Salaries & Wages							459,792
BENEFITS & OTHER PAY							
Contracted Payroll Services							-
Health & Related Benefits							64,351
Holiday Payout							-
Insurances (Not Workers Compensation)							2,446
Leave Payout							16,046
Medicare Tax							7,240
Overtime							2,000
PARS-Supplemental Retirement							-
PERS - Employer Portion							51,238
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							2,561
Uniform Allowance							-
Worker Compensation							3,114
Essential Worker Pay							8,750
Subtotal Benefits							157,746
TOTAL WAGES & BENEFITS							617,538



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PUBLIC SAFETY

(Section 4)

POLICE SERVICES

FIRE SERVICES



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POLICE SERVICES

MISSION STATEMENT

The mission of the Chowchilla Police Department is to provide innovative police service that protects life, property, and public order.

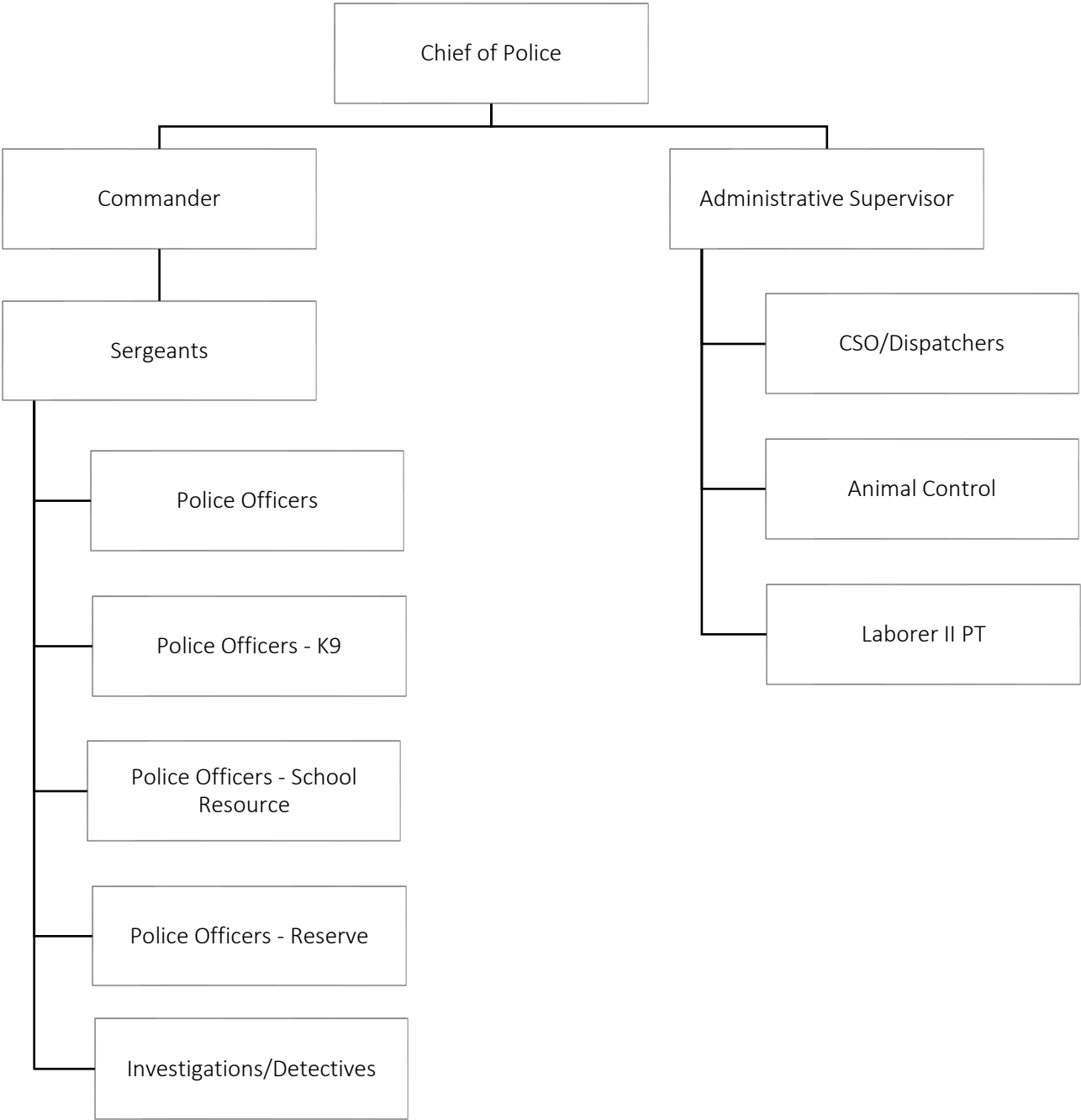
VISION STATEMENT

The City of Chowchilla Police Department’s vision is to facilitate a safe and prosperous community through sound police work and collaborations with the community, business, and civic organizations.

CORE VALUES

The core values of the Chowchilla Police Department are Safety, Integrity, Teamwork, and Respect.

ORGANIZATIONAL CHART



SERVICE DESCRIPTION

To accomplish the mission and vision of our agency, Police Department staff will work closely with our community members to:

- Prevent and deter crime;
- Identify and arrest law violators;
- Perform professional investigations;
- Deliver a high level of quality services.

MAJOR ACCOMPLISHMENTS IN FY 2020-2021

- Hired the additional officers to provide the department with full staffing of 22 sworn officers.
- Replaced the older K9 vehicle and several other vehicles that needed to be replaced;
- Upgraded the outdated WatchGuard System hardware and software as well as the body cameras;
- Received and outfitted the new K9 vehicle;
- Received and certified a new K9;
- Secured the funding for the department fencing to provide for a much-needed secured parking area.
- Continued our excellent school/police partnership with the two Unified School Districts with the goal of safety at all schools;
- Continued to perform compliance checks and monitoring of registered sex offenders in the community;
- Continued to provide and increase relevant training to all department personnel;
- Continued our outreach and efforts regarding those residing in the slough areas of our city;
- We have increased our proactive patrolling in an attempt to rid the city of criminals to make the community feel safer;
- We are continuing to purchase load-bearing vests for officers to reduce workers compensation claims;
- We have continued our close working relationships with all of our local law enforcement partners;
- We have continued to engage the community through Coffee with a COP at local businesses and conducted at least once on a weekend day during this year; Before the COVID-19 pandemic
- In the process of reorganizing office space and other areas around the Police Department;
- Recruited, hired, and put two officers through the police academy; making that five officers we have sponsored through the academy;
- Continued to promote community policing among department staff to interact more with the public;
- FAA Certified two employees for Drone Operations;
- Implemented a drone program within the department to provide a safer means for officers to identify suspects locations and safely approach and apprehend them;
- Conducted illegal trespassing operations;
- The training was increased for all staff within the abilities during the COVID-19 pandemic;
- Assisted businesses with the issuance of Personal Protective Equipment or PPE, for their businesses here in the community;
- Re-developed our departments delivery of service by adapting to COVID-19 protocols;
- In the Chief's opinion, morale and the level of comradery among the staff continues to grow;
- Secured funding for the hiring of a Code Enforcement Officer and moved that responsibility to the police department;
- Assisted Madera County Health Department with coordinating COVID-19 testing locations in our city.

FY 2021-2022 GOALS & OBJECTIVES

The notation in parenthesis corresponds to the City Council Strategic Plan Goals and Objectives listed as the goal number followed by the objective number, ex. G1.1.

- Completion of the departments Secured Parking Area.
- Replace unmarked vehicles and add new unmarked vehicle to be assigned to the Commander and detectives;
- Replace old patrol vehicles;
- Continue to reorganize, modernize and clean up around the police department;
- Paint and repair the outside of the police department;
- Secure the evidence area;
- Increase the number of gang and drug investigations in an attempt to identify and eliminate that element in our community (G1.2, G1.3);
- Modernize the dispatch center to replace old equipment and headsets (G1.1);
- Install surveillance cameras throughout the city (G1.1);
- Install at least four license plate readers at key points in the community (G1.1);

POLICE SERVICES

100-2610, 2615

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
STAFFING				
Chief of Police	1.00	1.00	1.00	1.00
Police Commander	-	-	1.00	1.00
Police Lieutenant	1.00	1.00	-	-
Police Sergeant	4.00	4.00	4.00	4.00
Administrative Supervisor	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00
Community Services Officers/Dispatchers	7.00	7.00	7.00	7.00
Community Services Officers/Dispatchers Relief	0.50	0.50	0.50	0.50
Police Officer I/II/Trainees	13.00	13.00	13.00	13.00
Reserve Police Officers I/II	0.96	0.96	0.96	0.50
Laborer II	0.50	0.50	0.50	0.50
Total	29.96	29.96	29.96	29.50
EXPENDITURES BY CATEGORY				
Salaries and Benefits	8,266,768	2,580,790	3,204,346	3,436,724
Operations and Maintenance	343,714	367,296	425,218	535,414
Overhead Allocations	250,784	301,632	345,870	366,532
Capital Outlay	111,877	67,667	1,060,426	1,192,500
Total	8,973,143	3,317,385	5,035,860	5,531,170
SOURCE OF FUNDING				
Charges for services	1,793	334	75	300
Fines and Penalties	27,432	47,329	23,375	40,000
Intergovernmental	439,016	342,791	372,881	387,000
License and Permits	11,822	10,498	15,000	15,000
Other Revenues	166,118	131,314	175,801	191,000
Transfers In	-	-	684,096	700,005
Total	646,180	532,266	1,271,228	1,333,305

DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS						
2610	1010	Salaries/Wages	1,581,098	1,623,885	1,755,897	1,887,747
2615	1010	Salaries/Wages	118,900	84,950	85,545	146,656
2610	1060	Overtime	174,118	144,425	110,000	110,000
2615	1060	Overtime	19,894	8,375	10,000	10,000
2610	1070	Holiday-In-Lieu	53,795	60,028	63,828	72,427
2615	1070	Holiday-In-Lieu	5,050	3,284	5,907	6,081
2610	1090	Shift Differential	12,433	13,475	10,570	11,844
2615	1090	Shift Differential	377	398	3,746	3,381
2610	1099	Essential Worker Pay	-	-	-	3,500
2615	1099	Essential Worker Pay	-	-	-	47,250
2610	2010	Medicare Tax	29,510	26,102	27,977	30,793
2615	2010	Medicare Tax	2,068	1,380	2,163	2,424
2610	2030	Leave Payout	3,994	6,040	14,525	8,752
2610	2040	Health Insurance	182,543	190,608	217,908	217,276
2615	2040	Health Insurance	11,649	9,120	33,301	15,189
2610	2050	Unemployment Ins	12,988	13,606	12,638	12,693
2615	2050	Unemployment Ins	868	434	868	868
2610	2060	Retirement-Employer Portion	1,379,484	47,752	161,365	164,017
2610	2060	Retire-Employer Portion Safety	3,889,292	185,977	477,707	470,771
2615	2060	Retire-Employer Portion Safety	451,562	9,821	45,385	48,052
2610	2061	PARS-Supplemental Retirement	1,815	2,561	2,080	2,253
2610	2070	Uniforms Allowance	31,788	23,506	24,850	24,850
2615	2070	Uniforms Allowance	3,000	1,000	2,000	2,000
2610	2080	Workers Comp Ins	254,998	95,894	101,218	113,186
2615	2080	Workers Comp Ins	27,059	9,507	10,107	11,447
2610	2090	Contracted Payroll Services	7,265	7,497	12,769	-
2615	2090	Contracted Payroll Services	495	500	851	-
2610	2091	Insurances - Not Workers Comp	10,053	9,997	10,444	12,438
2615	2091	Insurances - Not Workers Comp	670	666	696	829
Total Salaries and Benefits			8,266,768	2,580,790	3,204,346	3,436,724
2610	3004	Office Supplies & O/M	5,126	8,871	10,000	10,000
2615	3004	Office Supplies & O/M	-	-	500	500
2610	3014	Equipment/Uniforms New & Replaced	30,353	53,924	30,000	30,000

2615	3014	Equipment/Uniforms New & Replaced	70	-	1,500	1,500
2610	3052	Travel & Training	36,258	36,872	18,000	44,000
2615	3052	Travel & Training	1,728	-	3,000	3,000
2610	3056	POST (Offset by Equal Revenues)	128	-	-	-
2610	3060	Employee Evaluation/Recruitment	10,399	10,099	15,000	15,000
2610	3078	Professional Memberships	2,363	2,455	3,500	3,500
2610	108	Cellular Phones	14,106	12,947	25,000	30,000
2615	3108	Cellular Phones	375	503	1,500	1,500
2615	3120	Radio O/M	-	-	500	500
2610	3152	Building O/M	20,490	20,312	30,000	50,000
2610	3153	Animal Shelter Building O/M	1,104	1,657	3,000	3,000
2610	3156	Energy	21,130	24,242	20,527	22,000
2610	3202	Vehicle O/M	33,814	27,606	30,000	30,000
2615	3202	Vehicle O/M	324	237	5,000	5,000
2610	3204	Fuel	58,786	47,972	64,000	67,200
2615	3204	Fuels	2,753	-	2,500	2,500
2610	3242	K-9 Program Supplies & O/M	6,252	8,684	15,000	18,000
2610	3244	Animal Shelter O/M	8,079	9,342	12,000	12,000
2610	3404	Liability Insurance	76,398	85,833	103,877	152,076
2615	3404	Liability Insurance	5,516	5,919	7,164	10,488
2610	3502	Laboratory O/M	6,840	9,800	20,000	20,000
2615	3502	Laboratory O/M	90	-	500	500
2610	3504	Prisoner O/M	91	22	150	150
2610	3510	Special Investigations	1,144	-	3,000	3,000
Total Operations and Maintenance			343,714	367,296	425,218	535,414
2610	4999	Overhead Allocation Fleet	78,326	98,242	142,127	116,143
2610	4999	Overhead Allocation IT	172,458	203,390	203,743	250,389
Total Overhead Allocations			250,784	301,632	345,870	366,532
2610	6300	Building & Improvements	-	-	-	38,000
2610	6400	Vehicles, Machinery & Equip	111,877	67,667	10,426	104,500
2610	6600	Construction in Progress	-	-	1,050,000	1,050,000
Total Capital Outlay			111,877	67,667	1,060,426	1,192,500
GRAND TOTAL DEPARTMENT APPROPRIATIONS			8,973,143	3,317,385	5,035,860	5,531,170
REVENUES						
2610	8918	Fingerprinting	1,793	334	75	300
Total Charges for Services			1,793	334	75	300
2610	8303	Fines/Penalties/Fees	27,432	47,329	23,375	40,000
Total Fines and Penalties			27,432	47,329	23,375	40,000

2610	8520	POST Reimbursement	5,933	21,451	2,000	20,000
2610	8552	Public Safety Tax-Prop 172	35,958	38,718	37,938	44,000
2610	8650	Grant Revenue	205,126	157,634	140,943	131,000
2615	8550	Grant Revenue	192,000	124,988	192,000	192,000
Total Intergovernmental			439,016	342,791	372,881	387,000
2610	8201	Animal License/Shelter Revenue	11,822	10,498	15,000	15,000
Total Licenses and Permits			11,822	10,498	15,000	15,000
2610	8411	Gain/Loss on Sale of Assets	-	880	-	-
2610	8790	Police Dept Donations	20	-	-	-
2610	8791	K-9 Program Donations	40	-	9,500	44,000
2610	8900	Miscellaneous Reimbursement	-	3,000	-	-
2610	8930	CRO Reimbursement - Schools	87,000	87,000	87,000	87,000
2610	8989	Payroll Reimbursements	78,768	37,648	79,301	60,000
2615	8989	Payroll Reimbursements	290	2,787	-	-
Total Other Revenues			166,118	131,314	175,801	191,000
2610	8990	Transfer In - Measure N	-	-	684,096	700,005
Total Transfers In			-	-	684,096	700,005
GRAND TOTAL DEPARTMENT REVENUES			646,180	532,266	1,271,228	1,333,305

	EXISTING POSITION	STEP	ANNUAL RATE	FTO PAY	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-2022 TOTAL
POSITION CLASSIFICATION								
Chief of Police	Y	M3	148,321		24,473	172,794	100%	172,794
Police Commander	Y	M9	112,020		11,202	123,222	100%	123,222
Police Sergeant	Y	48	78,762	2,062	4,123	84,947	100%	84,947
Police Sergeant	Y	48	86,453	2,261	14,923	103,637	100%	103,637
Police Sergeant	Y	48	78,762	4,123	4,536	87,421	100%	87,421
Police Sergeant	Y	48	86,453	2,261	9,496	98,210	100%	98,210
Administrative Supervisor	Y	40	69,620		8,018	77,638	100%	77,638
Animal Control Officer	Y	26	50,230		3,941	54,171	100%	54,171
Community Services Officers/Dispatchers	Y	28	41,212		-	41,212	100%	41,212
Community Services Officers/Dispatchers	Y	28	45,825		1,240	47,065	100%	47,065
Community Services Officers/Dispatchers	Y	28	51,839		4,139	55,978	100%	55,978
Community Services Officers/Dispatchers	Y	28	51,839	1,296	1,296	54,431	100%	54,431
Community Services Officers/Dispatchers	Y	28	20,606		-	20,606	100%	20,606
Community Services Officers/Dispatchers	Y	28	52,746		7,173	59,919	100%	59,919
Community Services Officers/Dispatchers	Y	28	45,825	1,201	-	47,026	100%	47,026
Community Services Officers/Dispatchers	Y	28	45,825		-	45,825	100%	45,825
Police Officer I/II Trainee	Y	27/38	56,413	1,478	-	57,891	100%	57,891
Police Officer I/II	Y	38/40	61,340	3,290	3,619	68,249	100%	68,249
Police Officer I/II	Y	38/40	61,340	1,605	1,605	64,550	100%	64,550
Police Officer I/II	Y	38/40	67,512	1,763	7,756	77,031	100%	77,031
Police Officer I/II	Y	38/40	61,303	1,608	1,608	64,519	100%	64,519
Police Officer I/II	Y	38/40	56,626	1,491	-	58,117	100%	58,117
Police Officer I/II	Y	38/40	56,626	1,483	-	58,109	100%	58,109
Police Officer I/II	Y	38/40	65,909	1,726	1,726	69,360	100%	69,360
Police Officer I/II	Y	38/40	55,453	1,454	1,454	58,360	100%	58,360
Police Officer I/II	Y	38/40	61,424	1,610	5,795	68,828	100%	68,828
Police Officer I/II	Y	38/40	55,453	1,450	-	56,904	100%	56,904
Police Officer I/II	Y	38/40	55,453	1,496	-	56,949	100%	56,949
Police Officer I/II	Y	38/40	60,160	1,575	-	61,735	100%	61,735
Reserve Police Officers I/II	Y	21	1,709		-	1,709	100%	1,709
Reserve Police Officers I/II	Y	35	23,183		-	23,183	100%	23,183
Laborer II	Y	5	14,809		-	14,809	100%	14,809
Subtotal Salaries & Wages								2,034,403

BENEFITS & OTHER PAY

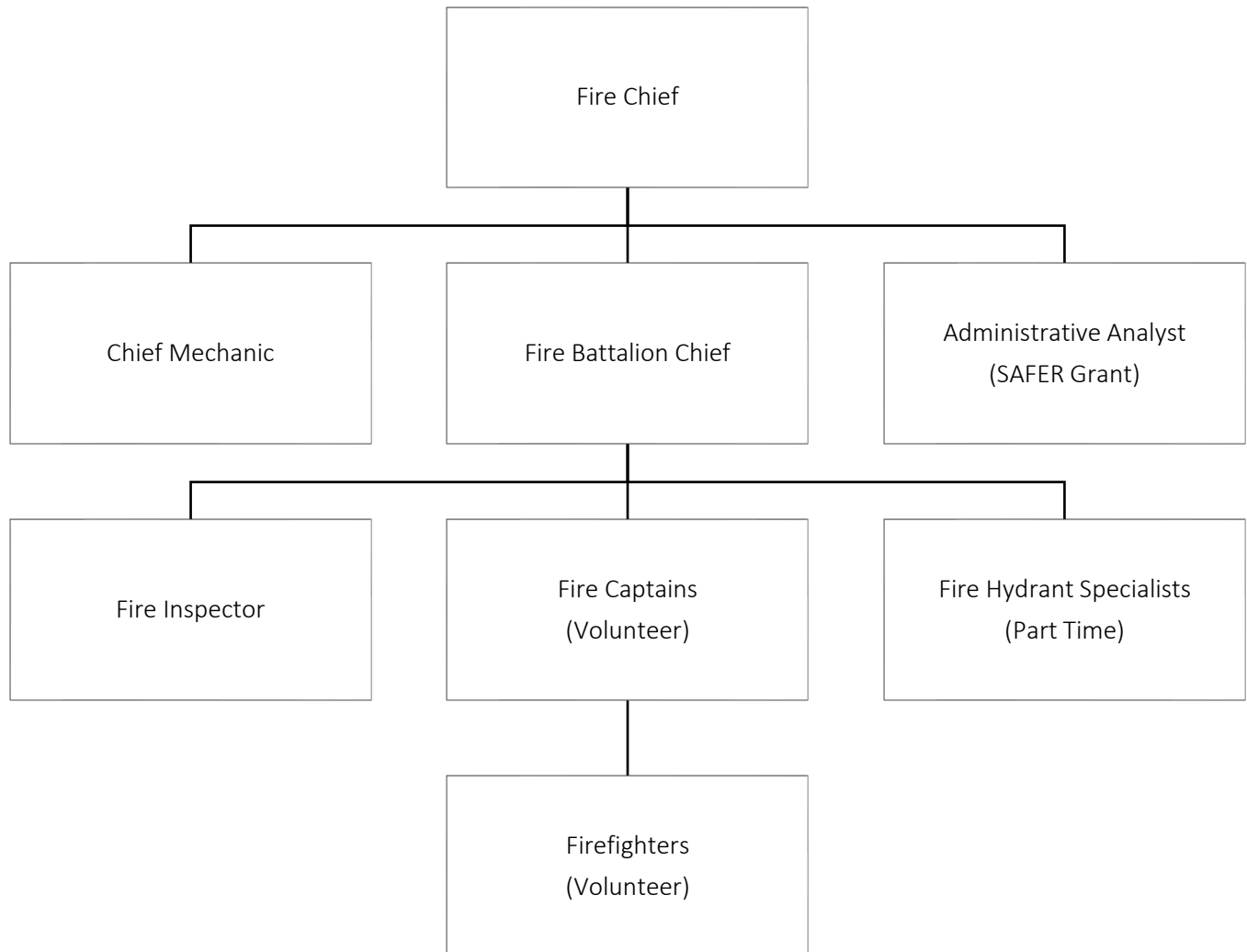
Contracted Payroll Services	-
Health & Related Benefits	232,465
Holiday Payout	78,508
Insurances (Not Workers Compensation)	13,267
Leave Payout	8,752
Medicare Tax	33,217
Overtime	120,000
PARS-Supplemental Retirement	2,253
PERS - Employer Portion	164,017
PERS - Employer Portion Safety	15,225
Shift Differential	-
Standby	13,561
Unemployment Ins	26,850
Uniform Allowance	- 124,633
Worker Compensation	50,750
Essential Worker Pay	-
Subtotal Benefits	1,402,321
TOTAL WAGES & BENEFITS	3,436,724

FIRE SERVICES

MISSION STATEMENT

The mission of the Chowchilla Fire Department is to protect life, property, and the environment from the effects of fire, medical emergencies, and hazards; we accomplish this through fire suppression, emergency medical service, hazardous materials mitigation, technical rescue, and public education.

ORGANIZATIONAL CHART



SERVICE DESCRIPTION

The Fire Department provides the following services to the citizens of Chowchilla:

- Provides equipment and personnel to suppress and extinguish fires effectively;
- Promotes fire prevention programs to the citizens with an emphasis on our youth;
- Provides protection from hazards unrelated to Police activities and mitigates those hazards as possible;
- To provide emergency medical assistance when needed;
- To provide rescue services when needed, such as vehicle extrication as the result of a traffic collision;
- To provide hazardous materials response, e.g., identify, manage and contain hazardous spills and incidents.

MAJOR ACCOMPLISHMENTS IN FY 2020-2021

- Remained within budgetary guidelines;
- Continued to maintain timely response times in the City of Chowchilla while call volume continues to increase annually;
- Continued to provide fire and life safety education virtually to over 1,200 children at local elementary schools;
- Continued to recruit new volunteers to strengthen numbers to serve our community better;
- Completed over 1,000 hours of in-house mandatory and voluntary fire and emergency medical training to serve our community better;
- Submitted Assistance to Firefighters Grant that requested funding for washer/extractor and dryer to clean firefighter personal protective gear;
- Received, trained with, and put into service new additional Self-Contained Breathing Apparatus;
- Recruited and hired the new Fire Chief.
- Recruited and hired a new fire inspector funded by Measure N;
- Continued and hired part-time personnel to complete annual fire hydrant operational testing and 5-year flow testing.
- Anticipate completion of hydrant testing. Completed flow testing of 25% of hydrants, function testing continuing with anticipation of 100% of hydrants.
- Continued updating fire hydrant mapping and marking.
- Started work with Lexipol of Chowchilla Fire Department Policies and Procedures.
- Completed replacement of all SCBA's under Madera County OES Homeland Security Grant program;
- Received an ISO rating of 4 from 6.
-

FY 2021-2022 GOALS & OBJECTIVES

The notation in parenthesis corresponds to the City Council Strategic Plan Goals and Objectives listed as the goal number followed by the objective number, ex. G1.1.

- Continue to explore new ideas to increase revenues and grant funding for equipment and programs;
- Continue to strive for a less than four-minute response time at least 95% of the time (G1.5, G1.7, G1.10);
- Continue the professional development of personnel with enhanced training opportunities (G1.10);
- Continue work on updates to Chowchilla Fire Department Policies and Procedures (G1.5, G1.10);
- Continue to seek new recruits for volunteer firefighter with a goal of approximately 30 personnel; current staffing level is 23 (G1.4);
- Re-issue a Request for Proposals to build an addition to the fire station for indoor storage of equipment and expansion of training areas (G1.6, G1.10);
-
- Provide handheld radios for all firefighters on scene at fires;
- Continue implementing Measure N Public Safety Sales Tax-funded programs, including additional paid staff, training, and equipment (G1.4, G1.5, G1.7, G1.8, G1.9, G1.10).

FIRE SERVICES

100-2705

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
STAFFING				
Fire Chief/Code Enforcement Officer	0.90	0.90	0.90	0.90
Total	0.90	0.90	0.90	0.90
EXPENDITURES BY CATEGORY				
Salaries and Benefits	194,944	202,982	137,362	147,379
Operations and Maintenance	141,321	125,274	128,071	141,481
Overhead Allocations	20,928	27,065	29,507	43,585
Capital Outlay	39,811	18,233	25,425	1,080,000
Total	397,003	373,554	320,365	1,412,445
SOURCE OF FUNDING				
Charges for services	1,008	2,355	2,342	2,500
Intergovernmental	11,860	-	-	-
Other Revenues	238	4,324	-	-
Transfers In	-	-	-	1,040,000
Total	13,106	6,679	2,342	1,042,500

DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS						
2705	1010	Salaries/Wages	114,599	109,417	84,543	96,477
2705	1099	Essential Worker Pay	-	-	-	1,575
2705	2010	Medicare Tax	1,617	1,949	1,587	1,535
2705	2030	Leave Payout	-	27,715	4,801	4,286
2705	2040	Health Insurance	16,861	18,966	195	2,635
2705	2050	Unemployment Ins	395	765	434	391
2705	2060	Retire-Employer Portion Safety	27,012	26,621	28,334	26,059
2705	2080	Workers Comp Ins	33,936	17,024	16,772	14,048
2705	2090	Contracted Payroll Services	223	225	383	-
2705	2091	Insurances - Not Workers Comp	302	300	313	373
		Total Salaries and Benefits	194,944	202,982	137,362	147,379
2705	3004	Office Supplies	3,893	1,573	9,000	8,000
2705	3008	Publications	-	-	-	-
2705	3014	Uniform/Laundry Allowance	2,568	1,790	3,500	3,500
2705	3016	Special Equipment O/M	66,009	45,082	30,000	40,000
2705	3021	Rehab Supplies	356	-	-	-
2705	3022	Info Services O/M	3,722	-	-	-
2705	3052	Travel & Training	6,062	8,061	9,000	2,000
2705	3060	Employee Evaluation/Recruitment	1,604	3,109	3,800	2,800
2705	3064	Volunteer Services	5,520	5,520	5,520	13,335
2705	3078	Professional Memberships	2,094	2,274	4,000	2,000
2705	3108	Cellular Phones	1,344	1,276	6,100	6,100
2705	3120	Radio O/M	5,677	5,939	6,000	6,000
2705	3152	Building O/M	10,462	9,547	13,500	18,000
2705	3156	Energy	6,876	6,666	5,191	5,400
2705	3202	Vehicle O/M	16,011	20,905	18,000	18,000
2705	3204	Fuels	5,026	5,316	7,910	8,300
2705	3214	Insurance	-	3,326	3,326	3,326
2705	3281	Small Tools	1,725	1,499	-	-
2705	3364	Contract Services	-	728	-	-
2705	3404	Liability Insurance	2,370	2,664	3,224	4,720
		Total Operations and Maintenance	141,321	125,274	128,071	141,481
2705	4999	Overhead Allocation Fleet	2,898	5,972	2,366	11,240
2705	4999	Overhead Allocation IT	18,030	21,093	27,141	32,345
		Total Overhead Allocations	20,928	27,065	29,507	43,585
2705	6300	Building & Improvements	-	18,233	-	1,040,000
2705	6400	Vehicles, Machinery & Equip	39,811	-	25,425	40,000
		Total Capital Outlay	39,811	18,233	25,425	1,080,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS			397,003	373,554	320,365	1,412,445

REVENUES

2705	8303	Fines/Penalties/Fees	-	975	-	-
2705	8711	Inspection Fee	1,008	1,380	2,342	2,500
Total Charges for Services			1,008	2,355	2,342	2,500
2705	8650	Grant Revenue	11,860	-	-	-
Total Intergovernmental			11,860	-	-	-
2705	8989	Payroll Reimbursements	238	4,324	-	-
Total Other Revenues			238	4,324	-	-
2705	7340	Transfer In - Measure N	-	-	-	700,000
2705	7380	Transfer in - Fire Impact Fees	-	-	-	340,000
Total Transfer In			-	-	-	1,040,000
GRAND TOTAL DEPARTMENT REVENUES			13,106	6,679	2,342	1,042,500

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-2022 TOTAL
POSITION CLASSIFICATION							
Fire Chief/Code Enforcement Officer	Y	M4	107,197	-	107,197	90%	96,477
Subtotal Salaries & Wages							96,477
BENEFITS & OTHER PAY							
Contracted Payroll Services							-
Health & Related Benefits							2,635
Holiday Payout							-
Insurances (Not Workers Compensation)							373
Leave Payout							4,286
Medicare Tax							1,535
Overtime							-
PARS-Supplemental Retirement							-
PERS - Employer Portion							-
PERS - Employer Portion Safety							26,059
Shift Differential							-
Standby							-
Unemployment Ins							391
Uniform Allowance							-
Worker Compensation							14,048
Essential Worker Pay							1,575
Subtotal Benefits							50,902
TOTAL WAGES & BENEFITS							147,379

PUBLIC WORKS

(Section 5)

PARKS

STREETS AND ROADS

WATER

SOLID WASTE

SEWER

STORM DRAIN

AIRPORT



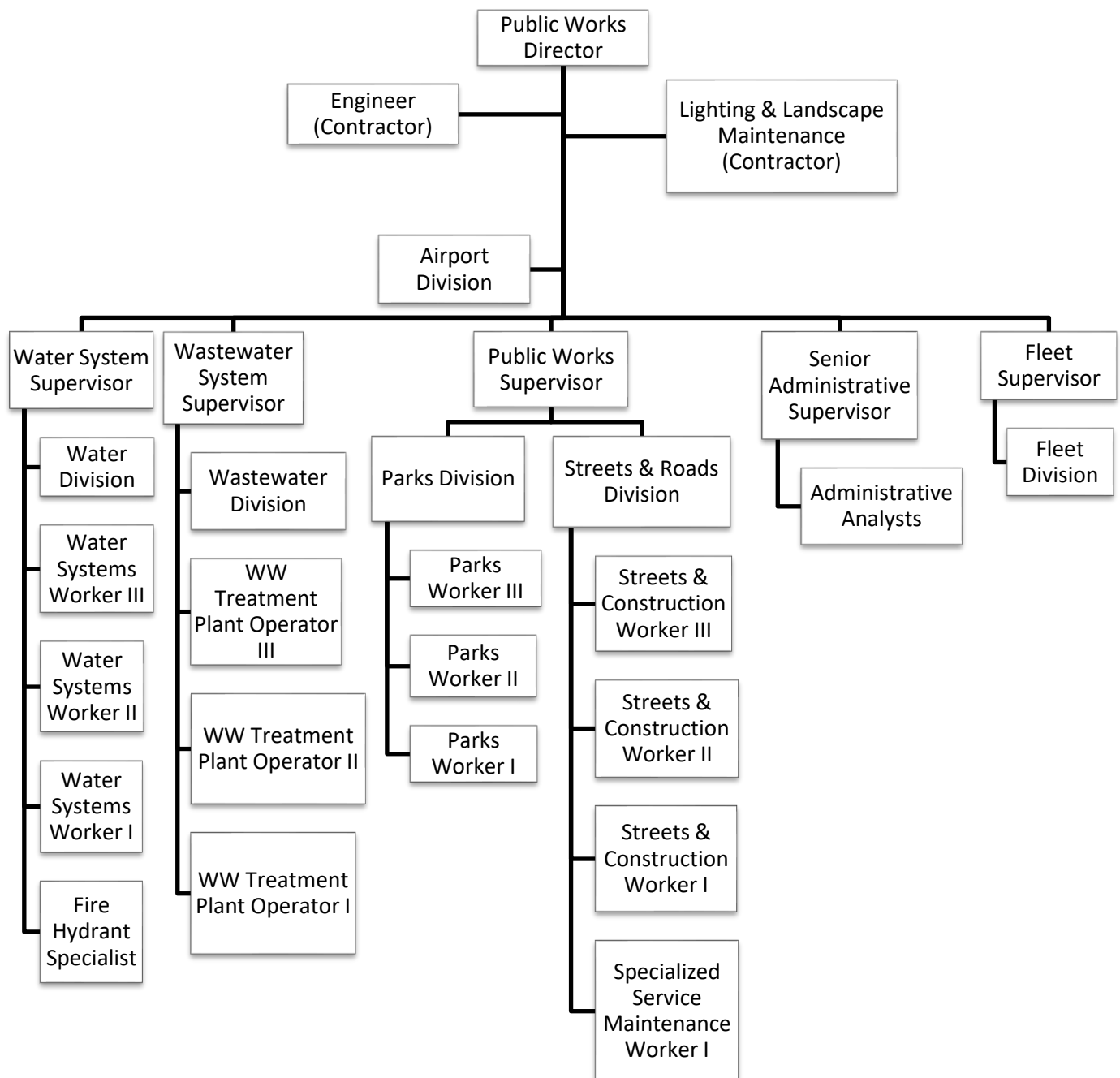
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PUBLIC WORKS

DEPARTMENT PURPOSE

The Public Works Department constructs and maintains the City's public parks, facilities, roadways, right-of-way, and other infrastructure, including several Landscaped and Lighting Districts. The Department administers eight organizational units, including parks, streets and roads, water, solid waste, sewer, storm drain, fleet, and the airport that all work in coordination to achieve the overarching goal of ensuring the City's facilities are safe, functional, and attractive. The Department coordinates with affiliated contractors, e.g., engineering, waste hauler, construction, etc., to implement best practices for multiple service needs and regulatory requirements and strive to enhance operational efficiencies in providing services to the community. In addition to providing ongoing maintenance activities, the Department staff provides information and outreach to City residents, businesses, and the public about the Department's programs, activities, and projects.

ORGANIZATIONAL CHART



PARKS

MISSION STATEMENT

The mission of the Park Division is to cost-effectively provide the citizens and visitors of Chowchilla with safe, well-maintained parks, trails, and green spaces.

SERVICE DESCRIPTION

- Make the most effective use of resources, services and protect the public interest;
- Support and enhance recreation programs and the general use of our parks;
- Maintain our athletic fields, trees, and landscapes to the highest standards our resources will allow;
- Conserve, restore, enhance, and promote the benefits of our natural resources to current and future generations.

MAJOR ACCOMPLISHMENTS IN FY 2020 – 2021

- Continued working on a three-year grant from California Department Forestry to develop an Urban Forestry Master Plan and complete a citywide tree inventory which was awarded to Davey Resource Group;
- Purchase new dump trailer;
- Began preliminary design phase of Beautification of Robertson Boulevard Medians project;
- Began preliminary discussions of potential park projects for the use of Prop 68 funds.

FY 2021 – 2022 GOALS & OBJECTIVES

The notation in parenthesis corresponds to the City Council Strategic Plan Goals and Objectives listed as the goal number followed by the objective number, ex. G1.1.

- Continue with the development of an Urban Forestry Master Plan and complete the citywide tree inventory (G2.4);
- Identify potential park projects that can be funded with Prop 68 funding that will be available from the State if the Fiscal Year 2021 – 2022 (G2.1, G2.4);
- Continue Landscape maintenance with Grover (G2.1);
- Continue to maintain updates of Standard Operating Procedures for Parks operations (G2.1);
- Continue project of Beautification of Robertson Boulevard Medians (G2.1, G2.4);
- Continue research for potential park grants that can be utilized by City (G3.2).

PARKS

100-6620

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
STAFFING				
Public Works Supervisor	0.05	0.05	0.05	0.05
Parks & Facilities Worker III	1.00	1.00	1.00	1.00
Parks & Facilities Worker I	2.00	2.00	2.00	3.00
Total	3.05	3.05	3.05	4.05
EXPENDITURES BY CATEGORY				
Salaries and Benefits	586,878	221,341	265,689	329,880
Operations and Maintenance	184,399	144,012	121,852	203,188
Overhead Allocations	37,584	40,049	52,742	55,536
Capital Outlay	53,000	34,412	14,200	235,000
Total	861,861	439,813	454,484	823,604
SOURCE OF FUNDING				
Overhead Allocations	56,597	56,597	56,597	56,597
Intergovernmental	53,339	22,851	30,150	200,000
Other Revenues	4,028	6,372	-	-
Total	113,964	85,820	86,747	256,597

DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS						
6620	1010	Salaries/Wages	139,229	130,233	146,018	196,297
6620	1060	Overtime	3,805	3,081	5,000	5,000
6620	1080	Standby	5,583	7,258	4,590	4,705
6620	2010	Medicare Tax	-	-	-	5,338
6620	1099	Essential Worker Pay	2,201	1,965	2,313	3,181
6620	2030	Leave Payout	1,219	1,907	2,692	2,759
6620	2040	Health Insurance	31,209	32,144	57,864	55,809
6620	2050	Unemployment Ins	1,320	1,197	1,324	1,759
6620	2060	Retirement-Employer Portion	384,972	16,847	16,535	22,803
6620	2070	Uniforms Allowance	1,358	900	915	1,215
6620	2080	Workers Comp Ins	14,195	24,031	26,077	29,335
6620	2090	Contracted Payroll Services	764	762	1,299	-
6620	2091	Insurances - Not Workers Comp	1,022	1,016	1,062	1,679
Total Salaries and Benefits			586,878	221,341	265,689	329,880
6620	3004	Office Supplies	345	262	500	500
6620	3014	Uniform/Laundry Allowance	742	751	1,349	1,500
6620	3016	Special Equipment O/M	9,989	13,258	12,000	12,000
6620	3052	Travel & Training	232	550	600	1,200
6620	3060	Employee Evaluation/Recruitment	-	-	-	-
6620	3108	Cellular Phones	515	763	1,954	2,000
6620	3152	Building O/M	32,662	24,643	9,000	25,000
6620	3156	Energy	14,134	15,274	15,099	16,000
6620	3162	Horticultural O/M	4,031	3,299	6,000	6,000
6620	3170	System Repairs	14,965	13,879	15,000	15,000
6620	3202	Vehicle O/M	3,855	2,794	3,000	3,000
6620	3204	Fuels	5,408	5,114	6,425	6,750
6620	3208	Equipment Lease/Rental	1,064	-	-	-
6620	3281	Small Tools	391	-	-	-
6620	3364	Contract Services	88,033	54,398	40,000	93,000
6620	3404	Liability Insurance	8,033	9,027	10,925	21,238
Total Operations and Maintenance			184,399	144,012	121,852	203,188
6620	4601	Overhead Allocation Fleet	32,305	34,303	44,947	46,000
6620	4602	Overhead Allocation IT	5,279	5,746	7,795	9,536
Total Overhead Allocations			37,584	40,049	52,742	55,536
6620	6400	Vehicles, Machinery & Equipment	53,000	34,412	14,200	35,000
6620	6600	Construction in Progress	-	-	-	200,000
Total Capital Outlay			53,000	34,412	14,200	235,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS			861,861	439,813	454,484	823,604

REVENUES

6620	9310	Overhead Allocation LLMD	56,597	56,597	56,597	56,597
		Total Overhead Allocations	56,597	56,597	56,597	56,597
6620	8650	Grant Revenue	53,339	22,851	30,150	200,000
		Total Intergovernmental	53,339	22,851	30,150	200,000
6620	8411	Gain/Loss on Sale of Assets	3,400	-	-	-
6620	8900	Misc. Reimbursement	30	-	-	-
6620	8989	Payroll Reimbursements	598	6,372	-	-
		Total Other Revenues	4,028	6,372	-	-
GRAND TOTAL DEPARTMENT REVENUES			113,964	85,820	86,747	256,597

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-2022 TOTAL
POSITION CLASSIFICATION							
Public Works Supervisor	Y	46	82,317	17,286	99,603	5%	4,980
Parks & Facilities Worker III	Y	32	58,246	8,737	66,983	100%	66,983
Parks & Facilities Worker I	Y	24	42,422	-	42,422	100%	42,422
Parks & Facilities Worker I	Y	24	44,559	-	44,559	100%	44,559
Parks & Facilities Worker I	Y	24	37,353	-	37,353	100%	37,353
Subtotal Salaries & Wages							196,297
BENEFITS & OTHER PAY							
Contracted Payroll Services							-
Health & Related Benefits							55,809
Holiday Payout							-
Insurances (Not Workers Compensation)							1,679
Leave Payout							2,759
Medicare Tax							3,181
Overtime							5,000
PARS-Supplemental Retirement							-
PERS - Employer Portion							22,803
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							4,705
Unemployment Ins							1,759
Uniform Allowance							1,215
Worker Compensation							29,335
Essential Worker Pay							5,338
Subtotal Benefits							133,583
TOTAL WAGES & BENEFITS							329,880

STREETS AND ROADS

MISSION STATEMENT

The mission of the Streets and Roads Division is to provide the City's taxpayers the most cost-effective infrastructure and services possible, to enable them to live their lives and conduct their business in a safe, healthy, and environmentally sound manner in a community they can be proud of.

SERVICE DESCRIPTION

- Provide safe and efficient streets for residents and workers;
- Actively participate in the collective effort with engineering, staff, and the public on Capital Improvement Projects;
- Overlay/reconstruct streets as identified by the Pavement Management Plan and maintain streets with an emphasis on prevention;
- Maintain and improve traffic signs, road stripping, and other markings.

MAJOR ACCOMPLISHMENTS IN FY 2020 – 2021

- Completed Wilson School improvement project;
- Completed 95% ADA Assessment / Multimodal project;
- New dump truck delivered October 2020.

FY 2021 – 2022 GOALS & OBJECTIVES

The notation in parenthesis corresponds to the City Council Strategic Plan Goals and Objectives listed as the goal number followed by the objective number, ex. G1.1.

- Continue the process of street striping the City (G2.1);
- Continue the process of Street Sweeping with City Staff (G2.1);
- Continue to maintain updates of Standard Operating Procedures for Streets and Road operations (G2.1);
- Begin project Pedestrian Improvements – Robertson/8th/Kings (G2.1, G2.4);
- Begin project Alley Paving (G2.1, G2.4);
- Begin project Bridge Setup (G2.1, G2.4);
- Begin Caltrans Agreement Robertson trees and on/off ramp (G2.1, G2.4);
- Begin SR99-233 Round About project (G2.1, G2.4);
- Coordinate Community Beautification / Alley Clean-Up (G2.4)
- Caltrans 10C documentation (G2.1, G2.4);
- Closeout project of ADA Assessment / Multimodal project (G2.1, G2.2);
- Complete plans, specs, and estimates for rehabilitation of Humboldt Avenue (G2.1, G2.4).

STREETS AND ROADS

300, 301, 302, 305, 350-357

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
STAFFING				
Public Works Director	0.25	0.25	0.25	0.25
Accounting Manager	0.03			
Public Works Supervisor	0.35	0.35	0.35	0.35
Senior Administrative Supervisor	0.15	0.15	0.15	0.15
Streets & Construction Worker III	1.00	1.00	1.00	1.00
Administrative Analyst	0.40	0.50	0.50	0.50
Equipment Operator	0.51	0.50	-	-
Streets & Construction Worker II	1.00	1.00	1.00	1.00
Streets & Construction Worker I	-	-	1.00	1.00
Specialized Service Maintenance Worker I	0.50	0.34	0.34	0.34
Total	4.19	4.09	4.59	4.59
EXPENDITURES BY CATEGORY				
Salaries and Benefits	866,852	344,912	405,359	405,822
Operations and Maintenance	217,871	280,456	896,608	802,206
Debt Service	159,264	-	-	-
Overhead Allocations	132,755	139,665	224,272	241,016
Capital Outlay	27,099	312,363	115,630	592,105
Transfers Out	688,565	1,173,199	72,644	2,974,690
Total	2,092,406	2,250,594	1,714,513	5,015,839
SOURCE OF FUNDING				
Overhead Allocations	442,100	394,633	485,703	485,703
Intergovernmental	1,398,256	1,703,475	2,154,202	2,444,205
License and Permits	1,504	175	-	1,000
Other Revenues	17,269	50,790	17,643	15,864
Transfers In	982,043	559,827	942,047	855,156
Total	2,841,172	2,708,899	3,599,595	3,801,928

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
305	3620	1010	Salaries/Wages	214,989	226,495	258,447	264,282
305	3620	1060	Overtime	2,346	2,186	5,000	5,000
305	3620	1080	Standby	-	1,083	2,388	1,907
305	3620	1099	Essential Worker Pay	-	-	-	6,878
305	3620	2010	Medicare Tax	3,339	3,224	3,939	4,142
305	3620	2030	Leave Payout	388	8,138	2,468	2,639
305	3620	2040	Health Insurance	42,461	48,948	59,460	46,857
305	3620	2050	Unemployment Ins	1,977	2,049	2,140	2,140
305	3620	2060	Retirement-Employer Portion	587,353	15,635	28,474	28,782
305	3620	2070	Uniforms Allowance	1,078	1,200	1,005	1,005
305	3620	2080	Workers Comp Ins	10,427	33,381	38,285	40,146
305	3620	2090	Contracted Payroll Services	920	1,098	2,037	-
305	3620	2091	Insurances - Not Workers Comp	1,575	1,476	1,716	2,044
Total Salaries and Benefits				866,852	344,912	405,359	405,822
305	3620	3004	Office Supplies	289	482	650	500
305	3620	3014	Uniforms	1,018	684	2,600	2,600
305	3620	3016	Special Equipment	5,180	5,882	8,000	8,000
305	3620	3032	Bad Debt Expense	812	219	500	500
305	3620	3052	Travel & Training	558	606	98	7,000
305	3620	3060	Employee Evaluation/Recruitment	687	-	500	500
305	3620	3108	Cellular Phones	1,148	1,098	1,236	2,000
305	3620	3152	Building O/M	1,782	2,013	2,000	2,000
305	3620	3156	Energy	47,990	40,689	67,623	70,000
305	3620	3162	Horticultural	700	-	2,000	10,000
305	3620	3170	System Repairs	2,027	29,798	40,000	70,000
305	3620	3172	Street Light Maintenance	33,559	11,264	29,000	-
305	3620	3202	Vehicle O/M	3,207	13,071	17,768	15,000
305	3620	3204	Fuels	11,116	9,200	12,360	12,978
305	3620	3281	Small Tools	250	-	-	-
305	3620	3291	Graffiti Abatement	2	-	-	-
305	3620	3364	Contracted Services	96,510	69,421	165,832	127,058
353	7972	3364	Contracted Services	-	83,926	530,000	450,000
305	3620	3404	Liability Insurance	11,036	12,105	16,441	24,070
Total Operations and Maintenance				217,871	280,456	896,608	802,206
350	7969	3803	Loan Repay MCTC	104,586	-	-	-
351	7970	3803	Loan Repay MCTC	37,772	-	-	-
352	7971	3803	Loan Repay MCTC	16,906	-	-	-
Total Debt Service				159,264	-	-	-

305	3620	4100	Overhead Allocation GF	102,382	98,585	178,530	175,827
305	3620	4601	Overhead Allocation Fleet	30,373	41,080	45,742	65,189
Total Overhead Allocations				132,755	139,665	224,272	241,016
305	3620	6400	Vehicles, Machinery & Equip	27,099	312,363	115,630	60,000
305	3620	6600	Construction in Progress	-	-	-	532,105
Total Capital Outlay				27,099	312,363	115,630	592,105
300	3618	5220	Transfers Out – Storm Drain	-	-	-	307,519
302	3606	5220	Transfers Out – Storm Drain	-	-	-	651,503
305	3620	5220	Transfers Out – Storm Drain	-	-	-	1,000,000
350	7969	5220	Transfers Out – Storm Drain	-	-	-	52,715
354	7973	5220	Transfers Out – Storm Drain	-	-	-	26,263
301	3606	5305	Transfers Out - Streets	138,413	133,818	-	411,175
350	7969	5305	Transfers Out - Streets	204,503	-	-	232,105
351	7970	5305	Transfers Out - Streets	49,539	123,000	-	117,971
352	7971	5305	Transfers Out - Streets	49,721	80,000	-	79,403
353	7972	5305	Transfers Out - Streets	-	103,259	-	-
355	7974	5325	Transfers Out - Transit	-	-	-	24,392
300	3618	5581	Transfers Out – Avenue 24 ½ Project	2,638	-	-	-
301	3606	5581	Transfers Out – Avenue 24 ½ Project	1,454	4,432	-	-
302	3606	5582	Transfers Out – Fuller School Project	39,128	-	-	-
301	3606	5585	Transfers Out – Wilson School Project	3,090	20,076	-	-
350	7969	5585	Transfers Out – Wilson School Project	8,445	197,929	-	-
300	3618	5586	Transfers Out – Road 16 & 5 th St. Project	7,496	82,947	-	-
302	3606	5586	Transfers Out – Road 16 & 5 th St. Project	34,147	263,712	-	-
354	7973	5587	Transfers Out – Sustainable Communities	-	16,847	-	-
301	3606	5588	Transfers Out – Berenda Slough Bridge	-	-	39,482	38,482
301	3606	5589	Transfers Out – Riverside & Kings Project	-	-	21,000	21,000
301	3606	5590	Transfers Out – Alley Paving Projects	-	-	7,000	7,000
301	3606	5591	Transfers Out – Bridge Maintenance	-	-	5,162	5,162
305	3620	5915	Transfers Out – Debt Service	149,992	147,179	-	-
Total Transfers Out				688,565	1,173,199	72,644	2,974,690
GRAND TOTAL DEPARTMENT APPROPRIATIONS				2,092,406	2,250,594	1,714,513	5,015,8
REVENUES							
305	3620	9240	Overhead Allocation -Sewer	63,157	91,069	91,069	91,069
305	3620	9260	Overhead Allocation Solid Waste	168,419	151,782	242,852	242,852
305	3620	9280	Overhead Allocation Water	210,524	151,782	151,782	151,782
Total Overhead Allocations				442,100	394,633	485,703	485,703
305	3620	8025	LTF-Streets Maintenance	95,033	287,855	169,874	289,713
305	3620	8027	LTF St. Maintenance - Pr. Yr.	-	84,578	85,000	85,000
301	3606	8509	Section 2103 HUT	62,923	129,233	158,355	144,257

301	3606	8510	State Gas Tax 2105	103,341	95,605	99,343	105,972
301	3606	8511	State Gas Tax 2105 (County)		(17,834)	(19,219)	(17,336)
301	3606	8512	State Gas Tax 2106	41,537	37,583	39,149	41,306
301	3606	8514	State Gas Tax 2107	129,962	120,719	119,511	134,777
301	3606	8515	State Gas Tax 2107 (County)		(22,518)	(21,130)	(22,062)
301	3606	8516	State Gas Tax 2107.5	4,000	4,000	4,000	4,000
301	3606	8517	State Gas Tax 2107.5 (County)		(678)	(643)	(720)
301	3606	8520	Traffic Congestion Relief	21,240	21,070	21,000	21,000
302	3606	8520	State Gas Tax - RMRA	316,137	324,609	296,658	359,617
350	7969	8556	Measure T Revenues - RTP	280,912	128,834	210,600	226,867
351	7970	8556	Measure T Revenues - LTP ST M	146,074	66,994	109,512	117,971
352	7971	8556	Measure T Revenues - LTP SUPPL	98,319	45,092	73,710	79,403
353	7972	8401	Measure T - FLEX Int	-	-	530,000	450,000
354	7973	8556	Measure T Revenues - ADA COMP	5,618	2,577	4,212	4,537
355	7974	8556	Measure T Revenues - TEP	20,564	9,430	15,412	16,610
356	7975	8556	Measure T Revenues - TEP ADA/S	1,910	876	1,432	1,543
357	7976	8556	Measure T Revenues - EHP	22,473	10,307	16,848	18,149
305	3620	8558	Caltrans Highway Sweeping Reimbursement	16,082	16,082	16,082	76,082
305	3620	8600	CMAQ Projects	78	276,115	-	-
300	3618	8630	RSTP Federal Exchange	10,134	82,947	144,497	307,519
305	3620	8650	Grant Revenue	-	-	80,000	-
Total Intergovernmental				1,376,336	1,703,475	2,154,202	2,444,205
305	3620	8211	Transportation Permits	1,504	175	-	1,000
Total License and Permits				1,504	175	-	1,000
301	3606	8401	Investment Earnings	5,943	8,673	4,298	4,296
302	3606	8401	Investment Earnings	2,212	5,759	2,279	1,500
305	3620	8401	Investment Earnings	4,668	5,126	3,496	2,500
354	7973	8401	Investment Earnings	532	592	194	194
357	7976	8401	Investment Earnings	1,387	1,632	666	666
353	7972	8401	Investment Earnings	10,020	9,888	2,832	2,832
352	7971	8401	Investment Earnings	588	864	424	424
351	7970	8401	Investment Earnings	710	1,344	646	646
356	7975	8401	Investment Earnings	173	193	76	76
355	7974	8401	Investment Earnings	1,256	1,480	606	606
350	7969	8401	Investment Earnings	7,254	6,323	2,124	2,124
305	3620	8411	Gain/Loss on Sale of Assets	3,288	-	-	-
305	3620	8900	Misc. Reimbursement	219	-	-	-
305	3620	8989	Payroll Reimbursements	939	8,916	-	-
Total Other Revenues				39,188	50,790	17,643	15,864

305	3620	7000	Transfer In	-	119,750	-	-
302	3606	7100	Transfer In – General Fund	-	-	14,502	14,502
305	3620	7301	Transfer In - State Gas Tax	138,413	133,818	480,698	411,175
305	3620	7310	Transfer In - LLMD	-	-	206,359	-
305	3620	7350	Transfer In – Measure T RTP	204,503	-	-	232,105
305	3620	7351	Transfer In – Measure T LTP	49,539	123,000	109,512	117,971
305	3620	7352	Transfer In – Measure T LTP Supplemental	49,721	80,000	73,710	79,403
305	3620	7353	Transfer In – Measure T LTF Flex	-	103,259	57,266	-
305	3620	7583	Transfer In – Robertson & 11 th Project	10	-	-	-
305	3620	7919	Transfer In – Debt Service	539,857	-	-	-
Total Transfers In				982,043	559,827	942,047	855,156
GRAND TOTAL DEPARTMENT REVENUES				2,841,172	2,708,899	3,599,595	3,801,928

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-2022 TOTAL
POSITION CLASSIFICATION							
Public Works Director	Y	M6	134,003	11,390	145,393	25%	36,348
Public Works Supervisor	Y	46	82,317	17,286	99,603	35%	34,861
Senior Administrative Supervisor	Y	45	80,270	12,843	93,113	15%	13,967
Administrative Analyst	Y	33	48,993	5,144	54,138	25%	13,534
Administrative Analyst	Y	33	50,209	1,506	51,715	25%	12,929
Specialized Maintenance Worker I	Y	25	19,433	-	19,433	34%	6,607
Specialized Maintenance Worker I	Y	25	19,433	-	19,433	34%	6,607
Streets & Construction Worker I	Y	24	42,256	-	42,256	100%	42,256
Streets & Construction Worker II	Y	30	47,972	-	47,972	100%	47,972
Streets & Construction Worker III	Y	34	49,200	-	49,200	100%	49,200
Subtotal Salaries & Wages							264,282
BENEFITS & OTHER PAY							
Contracted Payroll Services							-
Health & Related Benefits							46,857
Holiday Payout							-
Insurances (Not Workers Compensation)							2,044
Leave Payout							2,639
Medicare Tax							4,142
Overtime							5,000
PARS-Supplemental Retirement							-
PERS - Employer Portion							28,782
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							1,907
Unemployment Ins							2,140
Uniform Allowance							1,005
Worker Compensation							40,146
Essential Worker Pay							6,878
Subtotal Benefits							141,540
TOTAL WAGES & BENEFITS							405,822

WATER

MISSION STATEMENT

The Water Division's mission is to provide our customers with a safe drinking water supply, water for fire protection, and an adequate supply of water for our essential daily needs.

SERVICE DESCRIPTION

- Provide consistent reliability in water distribution system including flow, pressure, and emergency readiness;
- Meet and exceed standards set forth by Federal, State, and County drinking water requirements;
- Provide excellent customer service and high levels of customer satisfaction;
- Maintain open lines of communication with the State Water Resources Control Board, Madera County Health Department -- emphasizing teamwork and partnering;
- Promote water conservation;
- Protect water supply through the implementation of cross-connection inspection and Backflow Certification Program.

MAJOR ACCOMPLISHMENTS IN FY 2020 – 2021

- Completed 80% of SCADA system for the City's water utilities;
- Updated Chowchilla Municipal Code regarding water waste citations;
- 80% in compliant for backflow assemblies installed, repaired, or certified citywide;
- Completion of a Rate Study Analysis;
- Began preliminary phase of Fairmead Consolidation Study;
- American Water Infrastructure Act (AWIA) began the process to identify well needs and certify to EPA;
- Coordination and cooperation with Chowchilla Water District on development of SGMA.

FY 2021 – 2022 GOALS & OBJECTIVES

The notation in parenthesis corresponds to the City Council Strategic Plan Goals and Objectives listed as the goal number followed by the objective number, ex. G1.1.

- Finish development of the water system master plan (G2.1, G2.4);
- Complete implementation of a SCADA system (G2.1, G2.4);
- Strive to attain 100% backflow assemblies compliant citywide;
- PG&E energization of the water storage tank and booster pumps at the Highway SR 99 site (G2.1, G2.4);
- Complete City backflow installs to satisfy the cross-connection survey (G2.1);
- Complete Meter Standards Update (G2.1);
- Complete the install of water sample stations (G2.1, G2.4);
- Continue Fairmead Consolidation Study project (G2.1, G2.4);
- Continue to maintain updates of Standard Operating Procedures for Water operations (G2.1);
- Continue research for potential water grants that can be utilized by City (G3.2).

WATER

280-283

STAFFING

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
Public Works Director	0.35	0.35	0.30	0.30
Fire Chief	0.05	0.05	0.10	0.10
Public Works Supervisor	0.40	0.40	0.40	0.40
Utility Systems Supervisor	-	-	-	-
Senior Administrative Supervisor	0.35	0.35	0.35	0.35
Water Systems Supervisor	-	1.00	1.00	1.00
Water Systems Worker III	1.00	-	-	-
Administrative Analyst	0.35	0.70	0.70	0.70
Equipment Operator	0.15	0.15	-	-
Water Systems Worker II	3.00	2.00	1.00	1.00
Water Systems Worker I	2.00	2.00	3.00	3.00
Specialized Service Maintenance Worker I	0.50	0.33	0.33	0.33
Fire Hydrant Specialist	-	0.22	0.22	0.22
Clerk Technician	0.30	-	-	-
Total	8.45	7.55	7.40	7.40

EXPENDITURES BY CATEGORY

Salaries and Benefits	1,536,904	661,566	602,072	706,835
Operations and Maintenance	1,023,725	705,931	865,320	1,059,955
Debt Service	380,930	377,882	631,131	632,387
Overhead Allocations	531,189	490,285	624,242	621,221
Capital Outlay	387,897	442,228	517,228	707,228
Transfers Out	3,410,049	732,830	-	332,109
Total	7,270,694	3,410,722	3,239,992	4,059,735

SOURCE OF FUNDING

Charges for Services	2,140,203	2,359,089	2,617,549	2,764,901
Fines and Penalties	134,862	67,196	3,078	96,500
Other Revenues	1,469,804	113,862	122,456	105,892
Transfers In	5,553,960	826,338	367,492	327,109
Total	9,298,828	3,366,485	3,110,576	3,294,402

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
280	7605	1010	Salaries/Wages	303,672	356,932	383,435	451,397
280	7605	1060	Overtime	5,309	6,069	8,319	8,000
280	7605	1080	Standby	12,029	14,382	42,565	13,478
280	7605	1099	Essential Worker Pay	-	-	-	23,643
280	7605	2010	Medicare Tax	4,846	5,305	5,703	7,344
280	7605	2030	Leave Payout	406	3,637	3,424	3,570
280	7605	2040	Health Insurance	35,108	49,235	49,735	84,835
280	7605	2050	Unemployment Insurance	3,467	4,084	3,798	3,817
280	7605	2060	Retirement-Employer Portion	1,142,611	31,077	48,358	55,293
280	7605	2063	Retire-Employer Portion Safety	1,501	1,479	3,148	2,895
280	7605	2065	Pension Expense GASB-68	-	142,583	-	-
280	7605	2061	PARS-Supplemental Retirement	1,413	1,340	1,254	1,376
280	7605	2070	Uniforms Allowance	1,433	1,200	1,620	1,620
280	7605	2080	Workers Comp Ins	20,431	36,422	39,592	43,551
280	7605	2090	Contracted Payroll Services	1,584	3,270	6,070	-
280	7605	2091	Insurances - Not Workers Comp	3,096	4,552	5,052	6,016
Total Salaries and Benefits				1,536,04	661,566	602,072	706,835
280	7605	3004	Office Supplies	986	1,253	1,750	1,750
280	7605	3014	Uniform/Laundry Allowance	953	1,279	2,387	2,400
280	7605	3016	Special Equipment O/M	438	6,888	6,200	7,000
280	7605	3020	Safety Equipment	395	-	-	-
280	7605	3026	Bank Fees	39,595	41,535	43,000	43,000
280	7605	3032	Bad Debt Expense	19,361	3,720	17,000	17,000
282	7705	3032	Bad Debt Expense	801	557	485	500
280	7605	3052	Travel & Training	4,959	3,750	4,500	4,500
280	7605	3060	Employee Evaluation/Recruitment	594	150	400	500
280	7605	3066	Contract Services - Presort	15,675	14,600	13,324	18,824
280	7605	3078	Professional Memberships	3,472	2,728	4,400	4,400
280	7605	3108	Cellular Phones	1,573	4,185	6,500	6,500
280	7605	3152	Building O/M	3,189	4,358	5,756	5,000
280	7605	3156	Energy	348,098	322,288	373,870	386,000
280	7605	3170	System Repairs	284,858	154,634	144,000	300,000
280	7605	3173	Line Repair/Paving	-	-	-	-
280	7605	3202	Vehicle O/M	1,835	2,195	5,000	5,000
280	7605	3204	Fuels	5,948	6,949	7,000	7,350
280	7605	3281	Small Tools	181	-	-	-
280	7605	3364	Contracted Services	193,064	62,512	104,710	90,000
280	7605	3365	Groundwater Management Plan	-	2,500	7,500	31,000
282	7705	3372	Trustee Fees	945	945	945	945
280	7605	3374	Advertising	545	299	200	200
280	7605	3404	Liability Insurance	22,242	22,335	26,493	38,786

280	7605	3454	Recording/Filing Fees	-	-	1,400	800
280	7605	3458	State Regulatory Fees (Mandated)	37,498	11,491	40,000	40,000
280	7605	3466	Water Quality Program (Mandated)	14,156	14,017	18,500	18,500
280	7605	3502	Laboratory O/M	22,364	20,766	30,000	30,000
Total Operations and Maintenance				1,023,725	705,931	865,320	1,059,955
283	7605	3326	Bank Service Fees	3,000	3,000	3,000	3,000
283	7605	3364	Contract Services	1,600	1,600	1,600	1,600
283	7605	3805	Amortization of Bond Discounts	5,234	5,234	5,234	5,234
281	7705	3804	USDA Bond Principal Payment	-	-	70,000	70,000
282	7705	3804	State Loan Principal Payment	-	-	160,300	160,300
283	7605	3804	Bond Principal Payment	-	-	25,000	30,000
281	7705	3938	USDA Bond Interest Payment	9,432	6,406	4,594	1,532
283	7605	3938	Bond Interest Payment	361,663	361,642	361,403	360,721
Total Debt Service				380,930	377,882	631,131	632,387
280	7605	4100	Overhead Allocations General Fund	243,159	248,944	345,842	311,505
280	7605	4305	Overhead Allocations Streets	210,524	151,782	151,782	151,782
280	7605	4601	Overhead Allocations Fleet	20,807	21,943	15,298	28,269
280	7605	4602	Overhead Allocations IT	56,700	67,616	111,320	129,665
Total Overhead Allocations				531,189	490,285	624,242	621,221
282	7705	3999	Water Meters	110,710	-	-	-
280	7605	6000	Depreciation Expense	277,186	442,228	442,228	442,228
280	7605	6400	Vehicles, Machinery & Equip	-	-	30,000	135,000
280	7605	6500	Infrastructure	-	-	-	20,000
280	7605	6600	Construction in Progress	-	-	45,000	110,000
Total Capital Outlay				387,897	442,228	517,228	707,228
280	7605	7000	Transfer Out	75,609	-	-	5,000
280	7605	7000	Transfer Out - Water	2,957,699	348,147	-	-
283	7605	7000	Transfer Out - Debt Service	75,609	77,656	-	-
283	7605	7000	Transfer Out - Water Loan	85,187	-	-	-
280	7605	5283	Transfer Out – CREB Water Bond	291,554	307,027	-	327,109
Total Transfers Out				3,410,049	732,830	-	332,109
GRAND TOTAL DEPARTMENT APPROPRIATIONS				7,270,694	3,410,722	3,239,992	4,059,735
REVENUES							
280	7605	8200	Application Fee	4,706	7,153	8,102	8,000
280	7605	8407	Repairs charged to Customer	148	1,818	1,872	1,900
280	7605	8755	Stand-By Service Fees	510	707	1,100	1,100
282	7705	8756	Water Bond-Systems Upgrade	130,164	135,804	138,181	138,181
282	7705	8757	Water Bond-Systems Upgrade	60,670	58,921	58,121	60,670
280	7605	8760	Water Sales	1,903,276	2,125,052	2,400,000	2,520,000

280	7605	8761	Water Sales-LLMD	9,256	9,057	5,250	5,250
280	7605	8762	Bulk Water Sales	4,573	2,933	2,500	2,700
280	7605	8766	Water Disconnect/Reconnect	22,890	15,210	163	22,000
280	7605	8774	Water Turn Offs/Repairs	1,260	1,490	2,100	2,100
280	7605	8778	Water Connection Fees	2,750	945	160	3,000
Total Charges for Services				2,140,203	2,359,089	2,617,549	2,764,901
280	7605	8301	Administrative Citations	41,390	900	2,987	3,000
280	7605	8405	Utilities Penalties	89,549	64,151	91	90,000
280	7605	8406	Utilities Interest Charged	3,923	2,145	-	3,500
Total Fines and Penalties				134,862	67,196	3,078	96,500
283	7605	8300	Amortization of Premium	21,250	21,250	21,250	21,250
280	7605	8401	Investment Earnings	25,468	15,052	7,075	7,151
281	7705	8401	Investment Earnings	2,260	2,239	506	506
282	7705	8401	Investment Earnings	10,872	13,886	5,274	5,274
283	7605	8401	Investment Earnings	6,507	628	-	-
280	7605	8412	Extraordinary Revenue Account	1,325,239	-	-	-
280	7605	8411	Gain/Loss on Sale of Assets	1,955	(7,904)	-	-
283	7605	8500	CREB Subsidy Revenue	69,026	34,624	68,511	68,211
280	7605	8772	Collection Agency Proceeds	3,736	4,886	3,500	3,500
282	7705	8772	Collection Agency Proceeds	281	67	139	-
280	7605	8900	Miscellaneous Revenue	1,138	15,483	-	-
280	7605	8989	Payroll Reimbursements	2,071	13,653	-	-
Total Other Revenues				1,469,804	113,862	106,256	105,892
283	7605	7280	Transfer In - Water	291,554	307,027	322,492	327,109
281	7705	7280	Transfer In - Water	75,609	77,656	-	-
280	7605	7283	Transfer In - CREB Water Bond	2,957,699	348,147	-	-
282	7705	7283	Transfer In - CREB Water Bond	85,187	-	-	-
280	7605	7388	Transfer In - Impact Fees	9,295	24,873	11,970	-
280	7605	7392	Transfer In - Impact Fees	9,295	19,899	9,576	-
280	7605	7396	Transfer In - Impact Fees	4,647	48,736	23,454	-
280	7605	7800	Transfer In - CFD	890,073	-	-	-
280	7605	7840	Transfer In - Greenhills	175,009	-	-	-
280	7605	7919	Transfer In - Debt Service	1,055,593	-	-	-
Total Transfers In				5,553,960	826,338	367,492	327,109
GRAND TOTAL DEPARTMENT REVENUES				9,298,828	3,366,485	3,110,576	3,294,402

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-2022 TOTAL
POSITION CLASSIFICATION							
Public Works Director	Y	M6	134,003	11,390	145,393	30%	43,618
Fire Chief	Y	M4	107,197	-	107,197	10%	10,720
Public Works Supervisor	Y	46	82,317	17,286	99,603	40%	39,841
Senior Administrative Supervisor	Y	45	80,270	12,843	93,113	35%	32,590
Administrative Analyst	Y	33	48,993	5,144	54,138	35%	18,948
Administrative Analyst	Y	33	50,209	1,506	51,715	35%	18,100
Fire Specialist	Y	28	1,500	-	1,500	100%	1,500
Fire Specialist	Y	28	1,500	-	1,500	100%	1,500
Fire Specialist	Y	28	1,500	-	1,500	100%	1,500
Fire Specialist	Y	28	1,500	-	1,500	100%	1,500
Fire Specialist	Y	28	1,500	-	1,500	100%	1,500
Fire Specialist	Y	28	1,500	-	1,500	100%	1,500
Specialized Maintenance Worker I	Y	25	19,433	-	19,433	33%	6,413
Specialized Maintenance Worker I	Y	25	19,433	-	19,433	33%	6,413
Water Systems Supervisor	Y	46	70,974	-	70,974	100%	70,974
Water Systems Worker I	Y	26	42,744	-	42,744	100%	42,744
Water Systems Worker I	Y	26	39,229	-	39,229	100%	39,229
Water Systems Worker II	Y	31	50,251	2,764	53,015	100%	53,015
Water Systems Worker II	Y	31	54,110	5,682	59,792	100%	59,792
Subtotal Salaries & Wages							451,397
BENEFITS & OTHER PAY							
Contracted Payroll Services							-
Health & Related Benefits							84,835
Holiday Payout							-
Insurances (Not Workers Compensation)							6,016
Leave Payout							3,570
Medicare Tax							7,344
Overtime							8,000
PARS-Supplemental Retirement							1,376
PERS - Employer Portion							55,293
PERS - Employer Portion Safety							2,895
Shift Differential							-
Standby							13,478
Unemployment Ins							3,817
Uniform Allowance							1,620
Worker Compensation							43,551
Essential Worker Pay							23,643
Subtotal Benefits							255,438
TOTAL WAGES & BENEFITS							706,835

SOLID WASTE

MISSION STATEMENT

The mission of the Solid Waste Division is to protect the environment and public health by providing safe, reliable, efficient, and cost-effective solid waste and green waste disposal and recycling services for our customers.

SERVICE DESCRIPTION

- Provide an expedient, courteous, and dependable service to our citizens and devote our best efforts to ensure that all trash is properly picked up and disposed of;
- Meet and exceed standards set forth by Cal Recycle in AB 939 and AB 341 for landfill diversion;
- To assure that the contracted provider safely and efficiently collects residential and commercial solid waste and disposes of it at their transfer station;
- Educate the citizens of Chowchilla on the importance of recycling and landfill diversion.

MAJOR ACCOMPLISHMENTS IN FY 2020 – 2021

- Completed contract amendment with Mid Valley Disposal to reflect mandatory state requirements;
- 95% compliance with State Mandated Commercial Recycling – AB 341 and State Mandated Commercial Organics Recycling – AB 1826.

FY 2021 – 2022 GOALS & OBJECTIVES

The notation in parenthesis corresponds to the City Council Strategic Plan Goals and Objectives listed as the goal number followed by the objective number, ex. G1.1.

- Implement State compliant solid waste programs (G2.4);
- Strive to attain 100% commercial recycling compliance;
- Strive to attain 100% organic recycling compliance;
- Continue to maintain updates of Standard Operating Procedures for Solid Waste operations (G2.1);
- Conduct the annual citywide cleanup day.

SOLID WASTE

260

EXPENDITURES BY CATEGORY

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
Salaries and Benefits	-	-	-	-
Operations and Maintenance	1,120,649	1,226,141	1,295,822	1,335,628
Overhead Allocations	424,359	247,826	435,200	461,700
Capital Outlay	4,134	8,026	10,000	5,000
Total	1,549,142	1,481,993	1,741,022	1,802,328

SOURCE OF FUNDING

Charges for Services	1,400,971	1,430,210	1,771,318	2,007,300
Intergovernmental	5,000	5,000	5,000	5,000
Other Revenues	4,021	1,391	178	130
Total	1,409,992	1,436,601	1,776,497	2,012,430

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
260	5605	2065	Pension Expense GASB-68	-	-	-	-
			Total Salaries and Benefits	-	-	-	-
260	5605	3032	Bad Debt Expense	1,998	(2,784)	2,500	2,500
260	5605	3066	Contract Services - Presort	15,082	15,973	13,800	18,800
260	5605	3364	Solid Waste Study	684	9,945	3,446	-
260	5605	3365	Franchise Fee	-	-	-	-
260	5605	3374	Advertising	-	136	-	-
260	5605	3392	Locking Lid Fee	7,883	10,265	8,850	9,116
260	5605	3464	CWD Prop Tax	1,026	1,026	1,026	1,026
260	5605	3508	Disposal Service	1,093,976	1,191,580	1,266,200	1,304,186
			Total Operations and Maintenance	1,120,649	1,226,141	1,295,822	1,335,628
260	5605	4100	Overhead Allocation GF	255,940	96,044	192,348	218,848
260	5605	4305	Overhead Allocation Streets	168,419	151,782	242,852	242,852
			Total Overhead Allocations	424,359	247,826	435,200	461,700
260	5605	3199	State Recycling Grant Expense	4,134	8,026	10,000	5,000
			Total Capital Outlay	4,134	8,026	10,000	5,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS				1,549,142	1,481,993	1,741,022	1,802,328
REVENUES							
260	5605	8750	Refuse Collection Charges	1,396,837	1,419,883	1,758,763	1,989,700
260	5605	8760	Locking Lid Revenues	4,134	10,327	12,555	17,600
			Total Charges for Services	1,400,971	1,430,210	1,771,318	2,007,300
260	5605	8388	State Recycling Grant Revenue	5,000	5,000	7,108	5,000
			Total Intergovernmental	5,000	5,000	7,108	5,000
260	5605	8401	Investment Earnings	2,597	490	174	130
260	5605	8772	Collection Agency Proceeds	1,424	902	5	-
			Total Other Revenues	4,021	1,391	178	130
GRAND TOTAL DEPARTMENT REVENUES				1,409,992	1,436,601	1,776,497	2,012,430

SEWER

MISSION STATEMENT

The mission of the Sewer Division is to provide the most effective, customer-oriented wastewater collection and treatment to the citizens and businesses of the City of Chowchilla and ensure the health, safety, and economic vitality of our community.

SERVICE DESCRIPTION

- Meet and exceed standards set forth by Federal, State, and County wastewater requirements;
- Maintain open lines of communication with the Regional Water Quality Control Board, Fresno County Health Department, and the Economic Development Administration – emphasizing teamwork and partnering;
- Plan, design, operate and maintain the sewer system in a consistent, reliable, and cost-effective manner;
- Optimize all wastewater activities to provide service at the lowest possible cost with high standards of quality and reliability;
- Provide reliable, responsive, satisfying service to our customers in all aspects of our operations.

MAJOR ACCOMPLISHMENTS IN FY 2020 – 2021

- Completed Rate Study Analysis (G2.4);
- Completed repair and replace dewatering tile beds;
- Completed the Chowchilla Regional Sewer Collection Consolidation and Capacity Study to look at Fairmead area connecting to the City's sewer collection system;
- Began preliminary phase of Fairmead Consolidation Study;
- Completed City Capital Improvement Projects (CIP) Planning Document;
- 60% completion of Sewer Master Plan;
- Completed install new Ultrasonic level at Palm Parkway lift station;
- Purchased a new spreader trailer.

FY 2021 – 2022 GOALS & OBJECTIVES

The notation in parenthesis corresponds to the City Council Strategic Plan Goals and Objectives listed as the goal number followed by the objective number, ex. G1.1.

- Complete Sewer Master Plan (G2.1, G2.4);
- Development and implementation of additional SCADA system improvements (G2.1, G2.4);
- Complete the Chowchilla Regional Sewer Collection Consolidation and Capacity Study to look at Fairmead area connecting to the City's sewer collection system (G2.4);
- Continue Fairmead Consolidation Study project (G2.1, G2.4);
- Complete and submit grant funding application for the Chowchilla/Fairmead Regional Sewer Collection Consolidation Project (G2.1, G2.4)
- Address deferred maintenance of the sewer system and the wastewater treatment plant (G2.1, G2.4);
- Purchase vacuum truck for lift stations and maintenance holes collections maintenance (G2.1, G2.4);
- Continue to maintain updates of Standard Operating Procedures for Sewer operations (G2.1).

SEWER

240-242

STAFFING

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
Public Works Director	0.30	0.30	0.30	0.30
Public Works Supervisor	0.15	0.15	0.15	0.15
Senior Administrative Supervisor	0.35	0.35	0.35	0.35
Administrative Analyst	0.10	0.10	0.70	0.70
Equipment Operator	0.15	0.15	-	-
Waste Water Supervisor	1.00	1.00	1.00	1.00
Waste Water Treatment Plant Operator III	1.00	-	-	-
Waste Water Treatment Plant Operator II	1.00	1.00	-	-
Waste Water Treatment Plant Operator I	2.00	2.00	3.00	3.00
Specialized Service Maintenance Worker	0.50	0.33	0.33	0.33
Clerk Technician	0.20	-	-	-
Total	6.75	5.38	5.83	5.83

EXPENDITURES BY CATEGORY

Salaries and Benefits	1,121,503	476,833	542,648	569,364
Operations and Maintenance	626,283	361,260	622,906	518,063
Debt Service	155,000	152,594	235,355	182,705
Overhead Allocations	249,661	262,736	354,883	364,263
Capital Outlay	179,929	263,400	866,730	388,405
Transfers Out	202,378	198,634	127,816	99,452
Total	2,534,753	1,715,458	2,750,338	2,122,252

SOURCE OF FUNDING

Charges for Services	1,507,825	1,570,106	1,746,875	1,808,518
Intergovernmental	369,325	-	120,000	-
Other Revenues	161,313	86,319	104,673	99,107
Transfers In	942,097	235,220	127,816	94,452
Total	2,980,561	1,891,646	2,099,365	2,002,077

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
240	5705	1010	Salaries/Wages	237,024	254,146	341,121	358,862
240	5705	1060	Overtime	5,153	3,240	5,000	5,000
240	5705	1080	Standby	13,484	16,209	12,215	18,585
240	5705	1099	Essential Worker Pay	-	-	-	9,030
240	5705	2010	Medicare Tax	3,861	3,837	5,385	5,875
240	5705	2030	Leave Payout	1,415	3,000	4,291	4,530
240	5705	2040	Health Insurance	32,301	37,684	97,086	87,615
240	5705	2050	Unemployment Ins	2,667	2,921	2,673	2,673
240	5705	2060	Retirement-Employer Portion	802,838	23,554	39,470	40,978
240	5705	2065	Pension Expense GASB-68	-	98,018	-	-
240	5705	2061	PARS-Supplemental Retirement	2,019	1,562	600	660
240	5705	2070	Uniforms Allowance	1,245	450	1,245	1,245
240	5705	2080	Workers Comp Ins	15,961	28,556	28,776	31,757
240	5705	2090	Contracted Payroll Services	1,376	1,553	2,641	-
240	5705	2091	Insurances - Not Workers Comp	2,158	2,103	2,145	2,554
Total Salaries and Benefits				1,121,503	476,833	542,648	569,364
240	5705	3004	Office Supplies	499	398	500	500
240	5705	3014	Uniform/Laundry Allowance	613	734	1,500	1,500
240	5705	3016	Special Equipment O/M	7,752	3,747	10,000	10,000
240	5705	3020	Safety Equipment	678	-	-	-
240	5705	3032	Bad Debt Expense	6,138	1,302	4,500	4,500
240	5705	3052	Travel & Training	1,015	999	3,500	3,500
240	5705	3060	Employee Evaluation/Recruitment	360	198	500	500
240	5705	3066	Contracted Services - Presort	11,970	10,968	10,000	15,000
240	5705	3108	Cellular Phones	868	814	2,500	2,500
240	5705	3152	Building O/M	54,864	4,881	10,000	20,000
240	5705	3156	Energy	38,599	104,787	171,834	176,989
240	5705	3158	Chemicals	6,188	9,941	15,000	15,000
240	5705	3162	Horticultural O/M	1,415	-	1,425	1,500
240	5705	3170	System Repairs	40,136	39,667	56,800	76,000
240	5705	3174	Sludge Disposal	12,633	11,296	15,500	16,500
240	5705	3202	Vehicle O/M	3,321	837	3,600	3,600
240	5705	3204	Fuels	5,304	5,300	7,000	7,350
240	5705	3208	Equipment Lease/Rental	9,314	-	5,000	-
240	5705	3364	Contracted Services	400,100	103,211	212,344	75,000
240	5705	3374	Advertising	67	136	100	500
240	5705	3404	Liability Insurance	15,131	17,699	20,883	30,572
240	5705	3458	Mandated Costs/Fees	-	31,217	49,770	38,000
240	5705	3462	Madera Co-Prop	-	4,532	4,683	4,684
240	5705	3464	CWD Prop Tax	3,834	4,241	4,368	4,368
240	5705	3502	Laboratory O/M	5,483	4,356	11,599	10,000

Total Operations and Maintenance				626,283	361,260	622,906	518,063
241	5805	3804	USDA Bond Principal Payment	-	-	20,000	-
241	5805	3938	USDA Bond Interest Payment	1,969	1,094	438	-
242	5705	3026	Bank Service Fees	3,000	3,000	3,000	3,000
242	5705	3364	Contract Services	1,600	1,600	1,600	1,600
242	5705	3805	Amortization of Bond Discounts	5,174	5,174	5,174	5,174
242	5705	3804	Sewer Bond	-	-	65,000	35,000
242	5705	3938	Bond Interest Payment	143,258	141,726	140,143	137,931
Total Debt Service				155,000	152,594	235,355	182,705
240	5705	4100	Overhead Allocation General Fund	169,943	147,419	239,577	241,022
240	5705	4305	Overhead Allocation Streets	63,157	91,069	91,069	91,069
240	5705	4601	Overhead Allocation Fleet	6,025	11,666	7,113	11,580
240	5705	4602	Overhead Allocation IT	10,536	12,582	17,124	20,592
Total Overhead Allocations				249,661	262,736	354,883	364,263
240	5705	6000	Depreciation Expense	179,929	263,400	263,405	263,405
240	5705	6400	Vehicles, Machinery & Equip	-	-	600,250	125,000
240	5705	6600	Construction in Progress	-	-	3,075	-
Total Capital Outlay				179,929	263,400	866,730	388,405
240	5705	5105	Transfer Out - Community Development	-	-	-	5,000
242	5705	5240	Transfer Out - Sewer	49,778	43,047	-	-
240	5705	5241	Transfer Out - Debt Service	22,188	20,875	-	-
240	5705	5242	Transfer Out - Debt Service	130,412	134,712	127,816	94,452
Total Transfers Out				202,378	198,634	127,816	99,452
GRAND TOTAL DEPARTMENT APPROPRIATIONS				2,534,753	1,715,458	2,750,338	2,122,252
REVENUES							
240	5705	8740	Sewer Service Charges	1,422,089	1,484,145	1,637,636	1,719,518
240	5705	8741	Sewer Debt Service Charges	83,645	84,790	87,096	88,000
240	5705	8745	Sewer Connection Fees	1,000	321	21,144	1,000
240	5705	8772	Collection Agency Proceeds	1,091	851	1,000	-
Total Charges for Services				1,507,825	1,570,106	1,746,875	1,808,518

240	5705	8650	Grant Revenue	369,325	-	120,000	-
Total Intergovernmental				369,325	-	120,000	-
240	5705	8401	Investment Earnings	23,071	27,970	19,613	13,025
240	5705	8411	Gain/Loss on Sale of Assets	-	4,180	-	-
240	5705	8412	Extraordinary Revenue Account	46,620	-	-	-
240	5705	8989	Payroll Reimbursements	4,246	8,697	-	-
241	5805	8401	Investment Earnings	496	491	130	-
242	5705	8300	Amortization of Premium	3,003	3,003	3,003	3,003
242	5705	8401	Investment Earnings	1,334	576	-	1,152
242	5705	8500	CREB Subsidy Revenue	82,543	41,403	81,927	81,927
Total Other Revenues				161,313	86,319	104,673	99,107
241	5805	7240	Transfer In - Sewer	49,778	20,875	-	-
242	5705	7240	Transfer In - Sewer	130,412	128,696	127,816	94,452
240	5705	7242	Transfer In - Debt Service	43,987	85,649	-	-
240	5705	7919	Transfer In - Pension Obligation Bond	739,719	-	-	-
Total Transfers In				942,097	235,220	127,816	94,452
GRAND TOTAL DEPARTMENT REVENUES				2,980,561	2,980,561	2,281,860	2,048,370

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-2022 TOTAL
POSITION CLASSIFICATION							
Public Works Director	Y	M6	134,003	11,390	145,393	30%	43,618
Public Works Supervisor	Y	46	82,317	17,286	99,603	15%	14,940
Senior Administrative Supervisor	Y	45	80,270	12,843	93,113	35%	32,590
Administrative Analyst	Y	33	48,993	5,144	54,138	35%	18,948
Administrative Analyst	Y	33	50,209	1,506	51,715	35%	18,100
Specialized Maintenance Worker I	Y	25	19,433	-	19,433	33%	6,413
Specialized Maintenance Worker I	Y	25	19,433	-	19,433	33%	6,413
Waste Water Supervisor	N	46	70,974		70,974	100%	70,974
Waste Water Treatment Plant Operator I	Y	29	43,047		43,047	100%	43,047
Waste Water Treatment Plant Operator I	Y	29	42,722	-	42,722	100%	42,722
Waste Water Treatment Plant Operator Trainee	Y	26	54,068	7,029	61,096	100%	61,096
Subtotal Salaries & Wages							358,862
BENEFITS & OTHER PAY							
Contracted Payroll Services							-
Health & Related Benefits							87,615
Holiday Payout							-
Insurances (Not Workers Compensation)							2,554
Leave Payout							4,530
Medicare Tax							5,875
Overtime							5,000
PARS-Supplemental Retirement							660
PERS - Employer Portion							40,978
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							18,585
Unemployment Ins							2,673
Uniform Allowance							1,245
Worker Compensation							31,757
Essential Worker Pay							9,030
Subtotal Benefits							210,502
TOTAL WAGES & BENEFITS							569,364

STORM DRAIN

MISSION STATEMENT

The mission of the City of Chowchilla Storm Drain Division is to provide the City's taxpayers the most cost-effective infrastructure and services possible, to enable them to live their lives and conduct their business in a safe, healthy, and environmentally sound manner in a community they can be proud of.

SERVICE DESCRIPTION

- Provide safe and efficient storm drain flow to City detention facilities;
- Reduce or eliminate potential property damage due to flooding;
- Repair inlets, outlets, and other stormwater collection items.

MAJOR ACCOMPLISHMENTS IN FY 2020 – 2021

- Continued to address deferred maintenance of storm drain ponds;
- Continue to work on Proposition 1 Stormwater Development Project;
- Completion of the Rate Study Analysis;
- Humboldt Avenue storm drainage project has been filed with CATX county and is out to bid;
- The City is enrolled with the National Flood Insurance Program;
- Completed City Capital Improvement Projects (CIP) Planning Document.

FY 2021 – 2022 GOALS & OBJECTIVES

The notation in parenthesis corresponds to the City Council Strategic Plan Goals and Objectives listed as the goal number followed by the objective number, ex. G1.1.

- Continue Storm Drain Maintenance (G2.1, G2.4);
- Continue working with The Council of Watershed Health to develop a project application to submit for Proposition 1 funding for stormwater system improvements on the north side of Robertson Boulevard (G2.1, G2.3, G2.4);
- Continue of implementation of a SCADA system (G2.1, G2.4);
- Continue to address deferred maintenance of storm drain ponds (G2.1, G2.4);
- Continue to maintain updates of Standard Operating Procedures for Storm Drain operations (G2.1);
- Complete plans, specs, and estimates for Humboldt Avenue storm drainage improvements (G2.1, G2.4).

STORM DRAIN

220

STAFFING

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
Public Works Director	0.05	0.05	0.05	0.05
Public Works Supervisor	0.05	0.05	0.05	0.05
Senior Administrative Supervisor	0.10	0.10	0.10	0.10
Administrative Analyst	0.10	0.10	0.10	0.10
Equipment Operator	0.20	0.20	-	-
Total	0.50	0.50	0.30	0.30

EXPENDITURES BY CATEGORY

Salaries and Benefits	101,932	45,317	35,630	38,284
Operations and Maintenance	4,644	15,791	18,980	29,518
Overhead Allocations	-	-	-	38,158
Capital Outlay	6,349	4,637	221,350	7,304,985
Total	112,925	65,745	275,960	7,410,945

SOURCE OF FUNDING

Charges for Services	216,457	214,125	214,129	216,000
Grant Revenue	-	-	-	3,349,635
Other Revenues	39,129	28,942	15,079	9,958
Transfers In	57,432	-	-	2,738,000
Total	313,018	243,067	229,208	6,313,593

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
220	3650	1010	Salaries/Wages	29,978	23,899	25,115	26,854
220	3650	1060	Overtime	277	568	500	500
220	3650	1080	Standby	-	-	-	-
220	3650	1099	Essential Worker Pay	-	-	-	525
220	3650	2010	Medicare Tax	428	379	383	418
220	3650	2030	Leave Payout	58	3,069	422	455
220	3650	2040	Health Insurance	5,056	3,190	3,854	3,907
220	3650	2050	Unemployment Ins	192	157	130	130
220	3650	2060	Retirement-Employer Portion	64,134	2,911	2,893	3,049
220	3650	2065	Pension Expense GASB-68	-	6,440	-	-
220	3650	2070	Uniforms Allowance	38	-	15	15
220	3650	2080	Workers Comp Ins	1,479	4,413	2,061	2,307
220	3650	2090	Contracted Payroll Services	124	124	153	-
220	3650	2091	Insurances - Not Workers Comp	168	166	104	124
Total Salaries and Benefits				101,932	45,317	35,630	38,284
220	3650	3014	Uniform/Laundry Allowance	195	22	200	200
220	3650	3032	Bad Debt Expense	349	72	950	950
220	3650	3052	Travel & Meetings	94	-	-	-
220	3650	3060	Employee Evaluation/Recruitment	7	-	-	-
220	3650	3108	Cellular Phones	422	447	700	700
220	3650	3152	Building O/M	105	-	-	-
220	3650	3156	Energy	1,023	890	1,224	1,260
220	3650	3162	Horticultural O/M	-	-	5,000	5,000
220	3650	3170	System Repairs	263	1,544	4,500	4,500
220	3650	3364	Contract Services	684	11,151	5,006	15,000
220	3650	3404	Liability Insurance	1,317	1,480	1,075	1,573
220	3650	3464	CWD Prop Tax	185	185	325	335
Total Operations and Maintenance				4,644	15,791	18,980	29,518
220	3650	4100	Overhead Allocation GF	-	-	-	38,158
Total Overhead Allocations				-	-	-	38,158
220	3650	6000	Depreciation Expense	6,349	4,637	6,350	6,350
220	3650	6400	Vehicles, Machinery & Equip	-	-	115,000	55,000
220	3650	6600	Construction in Progress	-	-	100,000	7,243,635
Total Capital Outlay				6,349	4,637	221,350	7,304,985
GRAND TOTAL DEPARTMENT APPROPRIATIONS				112,925	65,745	275,960	7,410,945

REVENUES

220	3650	8795	Storm Drain O/M	96,612	93,964	93,394	96,000
220	3650	8796	Storm Drain Debt Service	3	1	2	-
220	3650	8797	Storm Drain Capital Replacement	119,843	120,161	120,733	120,000
Total Charges for Services				216,457	214,125	214,129	216,000
220	3650	8650	Grant Revenue	-	-	-	3,349,635
Total Intergovernmental				-	-	-	3,349,635
220	3650	8401	Investment Earnings	25,477	26,502	14,979	9,958
220	3650	8412	Extraordinary Revenue Account	13,115	-	-	-
220	3650	8772	Collection Agency Proceeds	428	1,290	100	-
220	3650	8989	Payroll Reimbursements	110	1,150	-	-
Total Other Revenues				39,129	28,942	15,079	9,958
220	3650	7300	Transfer In - State Gas Tax RSTP	-	-	-	307,519
220	3650	7302	Transfer In - State Gas Tax RMRA	-	-	-	651,503
220	3650	7305	Transfer In - Streets	-	-	-	1,000,000
220	3650	7350	Transfer In - Measure T RTP	-	-	-	52,715
220	3650	7354	Transfer In - Measure T LTP ADA	-	-	-	26,263
220	3650	7400	Transfer In - CDBG	-	-	-	700,000
220	3650	7919	Transfer In - Pension Obligation Bond	57,432	-	-	-
Total Transfers In				57,432	-	-	2,738,000
GRAND TOTAL DEPARTMENT REVENUES				313,018	243,067	229,208	6,313,593

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-2022 TOTAL
POSITION CLASSIFICATION							
Public Works Director	Y	M6	134,003	11,390	145,393	5%	7,270
Public Works Supervisor	Y	46	82,317	17,286	99,603	5%	4,980
Senior Administrative Supervisor	Y	45	80,270	12,843	93,113	10%	9,311
Administrative Analyst	Y	33	48,993	5,144	54,138	5%	2,707
Administrative Analyst	Y	33	50,209	1,506	51,715	5%	2,586
Subtotal Salaries & Wages							26,854
BENEFITS & OTHER PAY							
Contracted Payroll Services							-
Health & Related Benefits							3,907
Holiday Payout							-
Insurances (Not Workers Compensation)							124
Leave Payout							455
Medicare Tax							418
Overtime							500
PARS-Supplemental Retirement							-
PERS - Employer Portion							3,049
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							130
Uniform Allowance							15
Worker Compensation							2,307
Essential Worker Pay							525
Subtotal Benefits							11,430
TOTAL WAGES & BENEFITS							38,284

AIRPORT

MISSION STATEMENT

To promote and develop the Chowchilla Airport as a regional economic asset by supporting complementary commercial and aeronautical enterprise and maximizing economic development opportunities.

SERVICE DESCRIPTION

- Provide safe and efficient airport facilities for residents, workers, and visitors;
- Continue to improve facilities and equipment to keep current with industry standards;
- Maintain existing pavement and structures to extend the service life;
- Provide services and amenities to attract transient air traffic.

MAJOR ACCOMPLISHMENTS IN FY 2020 – 2021

- Completed Airport Layout Plan (ALP) and Pavement Management and Maintenance Plan (PMMP);
- Continue to crack seal and slurry seal of taxiway A, apron, and design project AIP 010;
- Submittal of the 2018-2023 Airport Capital Improvement Program (ACIP) to the Federal Aviation Administration (FAA);
- RPZ Land Acquisition is on hold;
- Received CARES Act Airport Grant due to COVID-19 and began reimbursements;
- Completed Airport Advisory Commission ordinance updates;
- Completed City Capital Improvement Projects (CIP) Planning Document.

FY 2021 – 2022 GOALS & OBJECTIVES

The notation in parenthesis corresponds to the City Council Strategic Plan Goals and Objectives listed as the goal number followed by the objective number, ex. G1.1.

- Continue work on a thorough Five-Year Airport Capital Improvement Plan (ACIP – Federal) and a Ten-Year Capital Improvement Program (CIP – Caltrans), providing a path forward for state and federal funding for airport rehabilitation and development projects (G2.1, G2.4);
- Complete reimbursement for CARES Act Airport Grant (G2.1);
- Receive approval from FAA for the ALP and PMMP and take to City Council for approval (G2/1. G2.4);
- Complete design work for runway rehabilitation and lighting project (G2.1, G2.4);
- Continue research for potential Airport grants that can be utilized by City (G3.2).

AIRPORT

200

STAFFING

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
Public Works Director	0.05	0.05	0.05	0.05
Senior Administrative Supervisor	0.05	0.05	0.05	0.05
Administrative Analyst	0.05	-	-	-
Streets & Construction Worker III	-	-	-	-
Total	0.15	0.10	0.10	0.10

EXPENDITURES BY CATEGORY

Salaries and Benefits	31,892	14,720	14,674	16,152
Operations and Maintenance	372,835	146,376	115,547	105,884
Capital Outlay	14,683	14,683	14,683	29,683
Total	419,409	175,779	144,904	151,719

SOURCE OF FUNDING

Charges for Services	792	1,641	1,641	1,641
Intergovernmental	341,318	115,686	101,000	113,000
Other Revenues	18,940	19,199	19,807	18,290
Property Taxes	17,880	16,536	7,500	7,500
Transfers In	78,772	20,953	20,720	11,288
Total	457,701	174,015	150,667	151,719

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
200	3805	1010	Salaries/Wages	11,079	9,793	10,913	11,925
200	3805	1060	Overtime	4	-	-	-
200	3805	1090	Essential Worker Pay	-	-	-	175
200	3805	2010	Medicare Tax	157	137	167	186
200	3805	2030	Leave Payout	58	113	244	272
200	3805	2040	Health Insurance	926	717	943	944
200	3805	2050	Unemployment Ins	59	39	43	43
200	3805	2060	Retirement-Employer Portion	19,290	1,056	1,139	1,224
200	3805	2065	Pension Expense GASB-68	-	1,764	-	-
200	3805	2062	Retirement-EE Paid by ER	-	-	-	-
200	3805	2080	Workers Comp Ins	231	1,042	1,147	1,342
200	3805	2090	Contracted Payroll Services	37	25	43	-
200	3805	2091	Insurances - Not Workers Comp	50	34	35	41
Total Salaries and Benefits				31,892	14,720	14,674	16,152
200	3805	3004	Office Supplies	69	124	150	150
200	3805	3052	Travel & Meetings	1,071	813	-	900
200	3805	3078	Professional Memberships	75	75	150	150
200	3805	3108	Cell Phone	35	48	35	40
200	3805	3152	Building O/M	430	595	2,000	3,000
200	3805	3156	Energy	2,586	2,817	3,598	3,500
200	3805	3364	Contract Services	361,035	136,328	102,000	90,000
200	3805	3374	Advertising	-	-	500	200
200	3805	3404	Liability Insurance	395	296	358	524
200	3805	3410	Airport Insurance	6,733	5,280	6,336	7,000
200	3805	3464	Water District Property Tax	407	-	420	420
Total Operations and Maintenance				372,835	146,376	115,547	105,884
200	3805	6000	Depreciation Expense	14,683	14,683	14,683	14,683
200	3805	6100	Land	-	-	-	15,000
Total Capital Outlay				14,683	14,683	14,683	29,683
GRAND TOTAL DEPARTMENT APPROPRIATIONS				419,409	175,779	144,904	151,719
REVENUES							
200	3805	8784	Commercial Operators Fees	792	1,641	1,641	1,641
Total Charges for Services				792	1,641	1,641	1,641

200	3805	8013	COVID-19 Care Funds	-	-	-	13,000
200	3805	8551	CAAP Annual Revenue	-	20,000	10,000	10,000
200	3805	8638	FAA Grant	341,318	95,686	91,000	90,000
Total Intergovernmental				341,318	115,686	101,000	113,000
200	3805	8401	Investment Earnings	220	908	1,023	290
200	3805	8780	Hangar Rents	16,873	14,262	15,064	16,000
200	3805	8782	Lease of Airport Property	1,818	3,764	1,211	2,000
200	3805	8900	Misc. Reimbursement	-	-	2,508	-
200	3805	8989	Payroll Reimbursements	28	266	-	-
Total Other Revenues				18,940	19,199	19,807	18,290
200	3805	8007	Aircraft Property Taxes	17,880	7,500	7,500	7,500
Total Property Taxes				17,880	7,500	7,500	7,500
200	3805	7100	Transfers In – General Fund	61,542	20,953	20,720	11,288
200	3805	7919	Transfers In – Pension Obligation Bond	17,229	-	-	-
Total Transfers In				78,772	20,953	20,720	11,288
GRAND TOTAL DEPARTMENT REVENUES				457,701	174,015	150,667	151,719

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-2022 TOTAL
POSITION CLASSIFICATION							
Public Works Director	Y	M6	134,003	11,390	145,393	5%	7,270
Senior Administrative Supervisor	Y	45	80,270	12,843	93,113	5%	4,656
Subtotal Salaries & Wages							11,925
BENEFITS & OTHER PAY							
Contracted Payroll Services							-
Health & Related Benefits							944
Holiday Payout							-
Insurances (Not Workers Compensation)							41
Leave Payout							272
Medicare Tax							186
Overtime							-
PARS-Supplemental Retirement							-
PERS - Employer Portion							1,224
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							43
Uniform Allowance							-
Worker Compensation							1,342
Essential Worker Pay							175
Subtotal Benefits							4,227
TOTAL WAGES & BENEFITS							16,152

COMMUNITY & ECONOMIC DEVELOPMENT

(Section 6)

COMMUNITY & ECONOMIC DEVELOPMENT



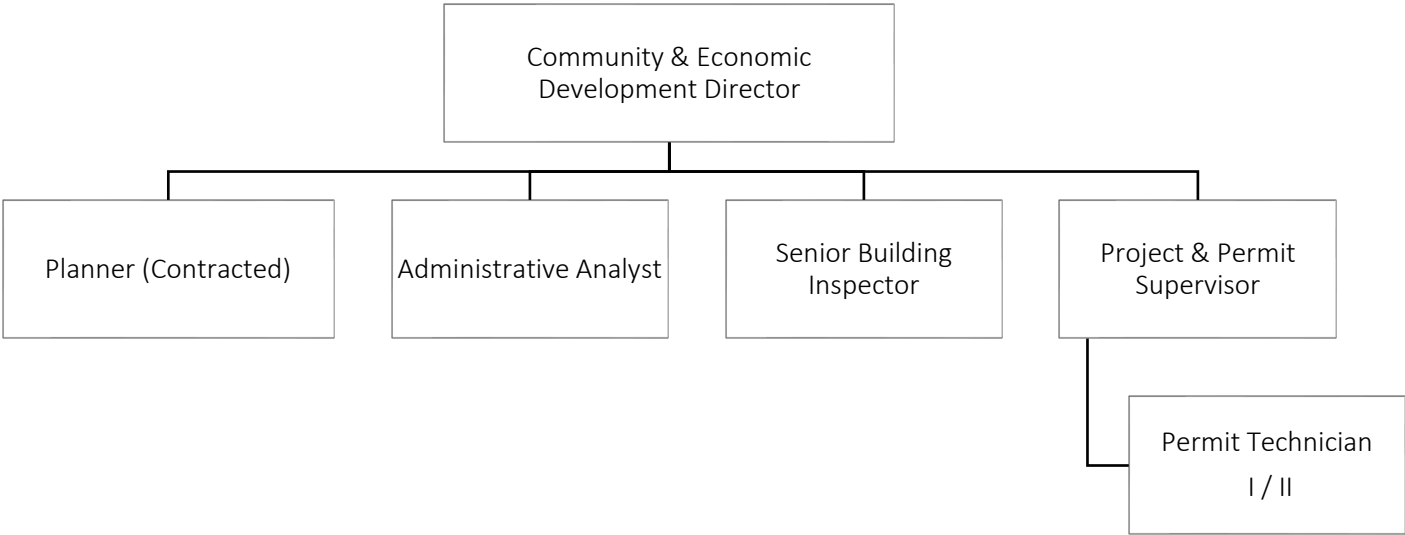
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COMMUNITY & ECONOMIC DEVELOPMENT

MISSION STATEMENT

The Community & Economic Development Department guides the physical development of the City to foster positive social and economic growth consistent with the goals of the General Plan and attract and retain additional businesses to the City to strengthen the jobs/housing balance.

ORGANIZATIONAL CHART



SERVICE DESCRIPTION

The Community & Economic Development Department employs the services of a Building Official, Project and Permit Supervisor, Permit Technician, in addition to the Director of Community & Economic Development. The Department:

- Promotes and facilitates commercial and industrial economic development projects;
- Provides current and advanced, long-term planning functions;
- Processes land use applications consistent with adopted development standards;
- Administers and enforces all land use laws;
- Administers and enforces building codes for all private and public construction projects;
- Reviews and approves building plans and issues building permits for all construction;
- Provides engineering and construction inspection services.

MAJOR ACCOMPLISHMENTS IN FY 2020-2021

- Updated and Implemented a new Building Permit Fee Structure;
- Developed the Industrial Incentive Program;
- Developed the Residential Incentive Program;
- Successfully submitted and was awarded 4 Economic Development Grants through HCD.
- Successful submitted and were awarded 5 Housing Grants through HCD.

FY 2021-2022 GOALS & OBJECTIVES

The notation in parenthesis corresponds to the City Council Strategic Plan Goals and Objectives listed as the goal number followed by the objective number, ex. G1.1.

- Improve the health of neighborhoods by developing and implementing a judicious, effective and expedient code enforcement abatement program using the City's Municipal Codes with a combination of constructive tools and aggressive compliance measures (G1.12);
- Market the City to the family-friendly entertainment industry to encourage quality private recreational developments, e.g., bowling center, theater, miniature golf, etc. (G5.4);
- Complete a feasibility study for long-haul truck parking on vacant City-owned properties (G5.5);
- Pursue funding opportunities to enhance, develop, and sustain all components of the community's infrastructure needs including, water, sewer, storm drainage, and digital (G3.2);
- Implement the General Plan as the primary policy framework for growth and development;
- Capitalize on Highway SR 99 and Robertson Boulevard as a significant economic development catalyst (G5.6);
- Explore opportunities for leased business operations in City-owned facilities (G3.2, G5.2);
- Partner with affordable housing and non-profit organizations to evaluate opportunities, including City-owned properties, to establish affordable housing for eligible populations (G5.3);
- Develop community-centric housing projects (G5.3);
- Link with local resources members to create new and innovative community projects;
- Pursue funding opportunities and establish partnerships with local organizations and developers to improve and diversify community housing opportunities (G3.2);
- Maintain and expand local, state, and federal economic development incentive programs (G5.7);
- Pursue funding opportunities to provide owner-occupied rehabilitation grants and first-time homebuyer loans and or grants for eligible households (G3.2 G5.3);
- Establish and strengthen relationships and partnerships with schools, colleges, and universities, e.g., UC Merced, Merced College, Fresno State, Madera Community College, and other nearby trade schools to grow the competitive capabilities in current and emerging markets;
- Cultivate a strong, diverse business economy that will ensure the economic prosperity of the community into the future and to create a sustainable place for business and residential success (G5.4, G5.6, G5.8);
- Participate in retail and industrial trade shows to promote the community as an attractive and economical site for future businesses (G5.7, G5.8);
- Expand the use of electronic systems to strengthen the exchange of information and commit to improving efficiency, problem-solving, flexibility, and the effective balancing of the competing interests of plan review, building permits, and inspection processes;
- Pursue opportunities to improve the local transit system and establish partnerships with Madera Community Transportation Commission and Merced County Association of Governments to improve regional transit access;
- Establish professional grant writing services relationships to pursue alternative grant and foundation funding opportunities and produce substantive and quality grant applications that result in measurable returns on investments (G3.2).

COMMUNITY & ECONOMIC DEVELOPMENT

100-4705

	2017-18 AUDITED	2018-19 AUDITED	2019-20 AMENDED	2020-21 ADOPTED
STAFFING				
Community & Economic Development Director	1.00	1.00	1.00	1.00
Senior Building Inspector	1.00	1.00	1.00	1.00
Permit Technician Supervisor	-	1.00	1.00	1.00
Permit Technician	1.00	-	-	1.00
Clerk Typist/Office Assistant	-	-	0.46	-
Total	3.00	3.00	3.46	4.00
EXPENDITURES BY CATEGORY				
Salaries and Benefits	648,108	296,020	334,407	439,872
Operations and Maintenance	198,629	237,645	261,802	334,676
Overhead Allocations	22,586	27,844	44,651	51,833
Capital Outlay	-	-	30,000	20,000
Total	869,323	561,508	670,860	846,381
SOURCE OF FUNDING				
Charges for Services	6,989	5,209	33,898	21,600
Intergovernmental	-	-	225,000	185,000
Fines and Penalties	98,387	24,927	30,000	31,000
License and Permits	219,503	176,702	230,564	549,950
Other Revenues	22,248	12,378	7,124	3,000
Transfers In	-	-	-	10,000
Total	347,128	219,217	526,586	800,550

DEPT	OBJ	ACCOUNT TITLE	2017-18 AUDITED	2018-19 AUDITED	2019-20 AMENDED	2020-21 ADOPTED
APPROPRIATIONS						
4705	1010	Salaries/Wages	198,262	227,298	251,129	321,182
4705	1050	Allowances (Phone & Car)	-	-	-	4,200
4705	1060	Overtime	481	443	1,000	1,000
4705	1099	Essential Worker Pay	-	-	-	5,250
4705	2010	Medicare Tax	3,065	3,215	3,622	4,997
4705	2030	Leave Payout	13,771	3,076	4,351	4,683
4705	2040	Health Insurance	35,422	29,692	37,837	54,047
4705	2050	Unemployment Ins	1,302	2,130	1,302	1,736
4705	2060	Retirement-Employer Portion	385,690	23,001	27,552	36,259
4705	2061	PARS-Supplemental Retirement	-	678	369	-
4705	2070	Uniforms Allowance	450	300	300	300
4705	2080	Workers Comp Ins	8,010	3,898	3,850	4,560
4705	2090	Contracted Payroll Services	649	958	1,703	-
4705	2091	Insurances - Not Workers Comp	1,006	1,333	1,393	1,658
Total Salaries and Benefits			648,108	296,020	334,407	439,872
4705	3004	Office Supplies	2,536	1,733	3,000	3,000
4705	3008	Publications	-	1,272	-	-
4705	3014	Equipment/Uniforms New & Replaced	-	-	-	-
4705	3022	Information Services O/M	-	-	3,300	8,000
4705	3052	Travel & Training	7,401	6,416	2,643	20,000
4705	3060	Employee Evaluation/Recruitment	2,925	198	-	2,000
4705	3078	Professional Memberships	150	3,543	4,950	4,950
4705	3108	Cellular Phones	1,147	1,664	1,640	1,650
4705	3202	Vehicle O/M	447	402	468	500
4705	3204	Fuels	2,592	693	2,600	2,600
4705	3272	Community Marketing	-	-	3,000	3,000
4705	3281	Small Tools	-	-	200	-
4705	3290	Abatement (All)	5,465	6,556	30,000	30,000
4705	3364	Contracted Services	110,739	144,170	135,000	175,000
4705	3374	Advertising	2,592	4,166	4,500	4,500
4705	3378	Plan Check Services Contracted	49,021	50,112	50,000	50,000
4705	3404	Liability Insurance	7,901	10,245	12,399	20,976
4705	3454	Recording Fees	-	53	500	500
4705	3458	LAFCO Mandated Fee	5,712	6,422	7,602	8,000
Total Operations and Maintenance			198,629	237,645	261,802	334,676
4705	4602	Overhead Allocation IT	22,586	27,844	44,651	51,833
Total Overhead Allocations			22,586	27,844	44,651	51,833

4705	6400	Vehicles, Machinery & Equipment	-	-	30,000	20,000
		Total Capital Outlay	-	-	30,000	20,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS			869,323	561,508	670,860	846,381
REVENUES						
4705	8200	Application Fee	52	-	-	-
4705	8201	Cost Recovery Fee	-	-	300	2,000
4705	8702	Zoning Fees	186	-	3,798	500
4705	8703	Environmental Review Fees	-	924	2,000	2,000
4705	8705	Other Planning Fees	2,116	-	1,000	1,000
4705	8706	Map Processing Fees	2,699	-	14,500	10,000
4705	8708	Solicitor Reg Application Fee	316	-	-	-
4705	8711	Home Occupation Permits	-	832	1,500	1,000
4705	8725	Site Plan Review	1,620	3,453	9,500	3,800
4705	8729	Administrative Use Permits	-	-	1,300	1,30
		Total Charges for Services	6,989	5,209	33,898	21,600
3805	8650	Grant Revenue	-	-	225,000	185,000
		Total Charges for Intergovernmental	-	-	225,000	185,000
4705	8301	Administrative Citations	97,547	15,606	-	1,000
4705	8735	Abatement (All)	240	8,448	30,000	30,000
4705	8736	Demolition	200	-	-	-
4705	8739	Abandoned Residential Property Registration	400	873	-	-
		Total Fines and Penalties	98,387	24,927	30,000	31,000
4705	8203	Building Permits	106,078	60,258	106,019	399,550
4705	8204	Plumbing Permits	6,596	3,125	1,881	2,000
4705	8205	Electrical Permits	19,265	27,058	12,984	2,000
4705	8206	Mechanical Permits	5,271	4,495	2,530	2,000
4705	8207	Strong Motion Inst-Residential	283	(590)	450	500
4705	8208	Strong Motion Inst-Non-Residential	421	57	200	200
4705	8209	SB1473 Building Standards Fee	282	(91)	400	400
4705	8210	Plan Check Fees	65,609	76,352	90,000	130,000
4705	8211	Encroachment Permits	6,310	3,350	6,000	6,000
4705	8213	Energy Compliance	106	53	-	-
4705	8216	Inspection Fees	-	-	-	-
4705	8707	Conditional Use Permits	8,752	2,635	9,200	6,400
4705	8710	Lot Line Adjustments	531	-	900	900
		Total Licenses and Permits	219,503	176,702	230,564	549,950

4705	8715	BL-ADA SB 1186	2,828	2,696	3,000	3,000
4705	8772	Collection Agency Proceeds	18,858	7,197	4,124	-
4705	8989	Payroll Reimbursements	563	2,486	-	-
Total Other Revenues			22,248	12,378	7,124	3,000
4705	7240	Transfer In – Sewer	-	-	-	5,000
4705	7280	Transfer In - Water	-	-	-	5,000
Total Transfer In			-	-	-	10,000
GRAND TOTAL DEPARTMENT REVENUES			347,128	219,217	526,586	800,550

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2020-2021 TOTAL
POSITION CLASSIFICATION							
Community & Economic Development Director	Y	M5	120,649	-	120,649	100%	120,649
Senior Building Inspector	Y	46	75,581	3,779	79,360	100%	79,360
Permit Technician Supervisor	Y	43	65,618	6,562	72,180	100%	72,180
Permit Technician I/II	Y	35	48,993	-	48,993	100%	48,993
Subtotal Salaries & Wages							321,182
BENEFITS & OTHER PAY							
Contracted Payroll Services							-
Health & Related Benefits							54,047
Holiday Payout							-
Insurances (Not Workers Compensation)							1,658
Leave Payout							4,683
Medicare Tax							4,997
Overtime							1,000
PARS-Supplemental Retirement							-
PERS - Employer Portion							36,259
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							1,736
Uniform Allowance							300
Worker Compensation							4,560
Allowances (Car & Phone)							4,200
Essential Worker Pay							5,250
Subtotal Benefits							114,490
TOTAL WAGES & BENEFITS							439,872



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INTERNAL SERVICE FUNDS

(Section 7)

FLEET

INFORMATION TECHNOLOGY



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FLEET

MISSION STATEMENT

The mission of the Fleet Division is to maintain City of Chowchilla vehicles and equipment to ensure each piece is safe and functional. An emphasis is to provide preventive maintenance and repair for the fleet and light to heavy-duty construction equipment. A combination of an in-house employee and outside vendors provides maintenance and repair services.

SERVICE DESCRIPTION

- Provide safe, functional, and efficient vehicles and equipment;
- Evaluate vehicle and equipment maintenance costs;
- Repairs to determine cost-saving strategies, including replacement of vehicles or equipment when costs exceed replacement costs;

MAJOR ACCOMPLISHMENTS IN FY 2020 – 2021

- Began using Manger Plus to track all Fleet purchases and repairs made to vehicles and equipment;
- Evaluated departments to define a regular replacement program and enhance the valuation of the City's vehicle fleet;
- Evaluated the purchase of hybrid and alternative fuel vehicles, as the budget permits and/or grant funding is available, to reduce fuel consumption over the short and long terms. Departments are evaluating to define a regular replacement program and enhance the valuation of the City's vehicle fleet.

FY 2021 – 2022 GOALS & OBJECTIVES

- Continue to use the Manager Plus program to track Fleet purchases and repairs made to vehicles and equipment (G2.1);
- Send surplus of vehicles and equipment to auction;
- Continue to evaluate the purchase of hybrid and alternative fuel vehicles, as the budget permits and/or grant funding is available (G2.1, G2.4);
- Continue to reduce fuel consumption over the short and long terms (G2.1);
- Continue research for potential fleet grants that can be utilized by City (G3.2).

FLEET

601

STAFFING

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
Public Works Director			0.05	0.05
Fire Chief/Code Enforcement Officer	0.05	0.05	-	-
Chief Mechanic	1.00	1.00	1.00	1.00
Total	1.05	1.05	1.05	1.05

EXPENDITURES BY CATEGORY

Salaries and Benefits	91,667	140,882	137,713	145,551
Operations and Maintenance	44,671	42,145	52,240	77,826
Overhead Allocations	37,929	43,411	50,434	55,044
Total	174,267	226,438	240,387	278,421

SOURCE OF FUNDING

Overhead Allocations	216,776	218,067	261,693	278,421
Other Revenues	1,797	3,796	-	-
Transfers In	114,863	-	-	-
Total	333,436	221,863	261,693	278,421

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
601	3615	1010	Salaries/Wages	85,727	87,840	88,604	91,553
601	3615	1060	Overtime	526	237	500	500
601	3615	1080	Standby	7,256	-	-	-
601	3615	1099	Essential Worker Pay	-	-	-	1,838
601	3615	2010	Medicare Tax	1,394	1,234	1,493	1,458
601	3615	2030	Leave Payout	3,010	3,132	3,407	3,514
601	3615	2040	Health Insurance	10,233	12,056	14,285	17,598
601	3615	2050	Unemployment Ins	454	454	456	456
601	3615	2060	Retirement-Employer Portion	130,254	9,699	11,022	11,320
601	3615	2060	Retire-Employer Portion Safety	1,501	1,479	-	-
601	3615	2060	Pension Expense GASB-68	(158,437)	8,372	-	-
601	3615	2070	Uniforms Allowance	450	300	300	300
601	3615	2080	Workers Comp Ins	8,688	15,467	16,832	16,579
601	3615	2090	Contracted Payroll Services	260	262	448	-
601	3615	2091	Insurances - Not Workers Comp	352	350	366	435
Total Salaries and Benefits				91,667	140,882	137,713	145,551
601	3615	3004	Office Supplies	22	272	500	500
601	3615	3014	Uniforms	391	428	450	450
601	3615	3016	Special Equip O/M	4,516	1,692	3,000	25,000
601	3615	3052	Travel & Training	-	240	2,699	3,000
601	3615	3108	Cellular Phones	720	518	750	750
601	3615	3152	Building O/M	4,242	2,799	1,958	5,000
601	3615	3154	Building Rent	18,000	18,000	18,000	20,400
601	3615	3156	Energy	8,683	8,700	14,470	15,000
601	3615	3202	Vehicle O/M	179	1,411	750	750
601	3615	3204	Fuels	2,170	1,247	1,400	1,470
601	3615	3260	Garage O/M	2,809	3,051	3,500	-
601	3615	3281	Small Tools	174	679	1,000	-
601	3615	3404	Liability Insurance	2,765	3,108	3,763	5,506
Total Operations and Maintenance				44,671	42,145	52,240	77,826
601	3615	4100	Overhead Allocation IT	32,105	36,575	41,705	44,588
601	3615	4602	Overhead Allocation GF	5,824	6,836	8,729	10,456
Total Overhead Allocations				37,929	43,411	50,434	55,044
GRAND TOTAL DEPARTMENT APPROPRIATIONS				174,267	226,438	240,387	278,421

REVENUES

601	3615	9100	Overhead Allocation GF	117,071	143,378	193,540	173,383
601	3615	9240	Overhead Allocation Sewer	6,025	11,666	7,113	11,580
601	3615	9280	Overhead Allocation Water	20,807	21,943	15,298	28,269
601	3615	9305	Overhead Allocation Streets	30,373	41,080	45,742	65,189
601	3615	9325	Overhead Allocation Measure T	42,501	-	-	-
Total Overhead Allocations				216,776	218,067	261,693	278,421
601	3615	8411	Gain/Loss on Sale of Assets	1,360	-	-	-
601	1720	8401	Investment Earnings	-	-	-	-
601	3615	8900	Miscellaneous Reimbursement	214	-	-	-
601	3615	8989	Payroll Reimbursements	224	3,796	-	-
Total Other Revenues				1,797	3,796	-	-
602	3615	8990	Transfer In from Pension Bond	114,863	-	-	-
Total Transfers In				114,863	-	-	-
GRAND TOTAL DEPARTMENT REVENUES				333,436	221,863	261,693	278,421

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021/2022 TOTAL
POSITION CLASSIFICATION							
Public Works Director	Y	M6	134,003	11,390	145,393	5%	7,270
Chief Mechanic	Y	45	80,270	4,013	84,283	100%	84,283
Subtotal Salaries & Wages							91,553
BENEFITS & OTHER PAY							
Contracted Payroll Services							-
Health & Related Benefits							17,598
Holiday Payout							-
Insurances (Not Workers Compensation)							435
Leave Payout							3,514
Medicare Tax							1,458
Overtime							500
PARS-Supplemental Retirement							-
PERS - Employer Portion							11,320
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							456
Uniform Allowance							300
Worker Compensation							16,579
Essential Worker Pay							1,838
Subtotal Benefits							53,998
TOTAL WAGES & BENEFITS							145,551

INFORMATION TECHNOLOGY

SERVICE DESCRIPTION

Information Technology Services provides vision and oversight of the City's information systems along with the guidance and coordination necessary to ensure technology-related efforts are planned from an enterprise point of view. Personnel strives to remain technologically current to advise, recommend, and assist in selecting, implementing, and maintaining information systems; and assisting with planning and managing information technology projects.

Information Technology Services directs and implements technology services, support, and guidance to provide the current and future development of computer technology to all City departments; provides desktop computer and network communication services to all City departments; and performs activities that coordinate computer-generated information to the overall agency. Personnel provides assistance and trains employees on their information systems as necessary; provides desktop computer, network, and application support; maintains information and network security and integrity; coordinates with external agencies to improve service to the community; and provide quality and timely customer service to City staff.

Information Technology Services integrates with various departments to provide guidance and assistance, installation and maintenance, and recommendations to guide the enhancement of City radio and communications systems, emphasizing the public safety operations of police and fire.

Information Technology Services provides substantive technology resources, assists in developing technology strategies, implement best practices for multiple needs and regulatory requirements, strives to enhance operational efficiencies, in addition to the following:

- Consistently reviews and evaluates information technology systems and activities and make enhancements to improve effectiveness;
- Provides oversight and support of City information technology services and affiliated contractors to help ensure streamlined and cost-effective technology solutions, operations, procedures, policies, and best practices that are aligned with the organization and department needs and objectives;
- Assists in the development, enhancement, and maintenance of the City website;
- Coordinates expenditures within authorized budget and provides budget recommendations;
- Recommends and facilitates the purchase of technology equipment, supplies and services purchases;
- Assists with the development of strategic positions, identifying resource needs, establishing priorities, and formulating short-range and long-range plans;
- Maintains a high level of confidentiality regarding City network and technology issues and personnel.

INFORMATION TECHNOLOGY

602

STAFFING

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
Finance Director	-	-	0.10	0.10
Director of Recreation & Community Engagement	0.15	0.15	0.04	-
Information Technology Manager	-	-	-	-
Information Technology Network Administrator	-	-	1.00	2.00
Systems Technician	1.00	1.00	1.00	-
Total	1.15	1.15	2.14	2.10

EXPENDITURES BY CATEGORY

Salaries and Benefits	1,896	149,869	210,325	216,875
Operations and Maintenance	185,787	326,002	263,463	233,219
Overhead Allocations	39,602	46,590	77,503	76,320
Capital Outlay	1,270	12,272	21,870	167,272
Total	228,555	534,733	573,161	693,686

SOURCE OF FUNDING

Overhead Allocations	399,957	478,818	584,140	693,686
Other Revenues	319	925	-	-
Transfers In	132,093	-	-	-
Total	532,369	479,743	584,140	693,686

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
602	1715	1010	Salaries/Wages	76,292	97,097	149,301	155,939
602	1715	1060	Overtime	159	2,294	3,044	500
602	1715	1099	Essential Worker Pay	-	-	-	3,500
602	1715	2010	Medicare Tax	1,036	1,317	2,258	2,403
602	1715	2030	Leave Payout	326	341	1,255	558
602	1715	2040	Health Insurance	22,616	25,192	34,043	34,037
602	1715	2050	Unemployment Ins	494	928	977	911
602	1715	2060	Retirement-Employer Portion	148,254	11,222	16,760	17,132
602	1715	2060	Pension Expense GASB-68	(249,311)	9,326	-	-
602	1715	2080	Workers Comp Ins	1,360	920	958	1,024
602	1715	2090	Contracted Payroll Services	285	517	946	-
602	1715	2091	Insurances - Not Workers Comp	385	716	783	871
Total Salaries and Benefits				1,896	149,869	210,325	216,875
602	1715	3004	Office Supplies	6,294	-	250	250
602	1715	3021	Audio/Visual Equipment	8	1,417	-	-
602	1715	3022	Info Services O/M	7,964	50,427	120,000	26,000
602	1715	3023	Security Camera O/M	-	-	-	-
602	1715	3025	Software Support	127,113	219,098	78,950	142,827
602	1715	3052	Travel & Training	-	-	2,995	5,000
602	1715	3060	Employee Evaluation/Recruitment	-	198	-	-
602	1715	3078	Professional Memberships	-	130	130	130
602	1715	3102	Telephone	17,407	17,504	19,000	19,000
602	1715	3103	Internet Service	3,489	3,616	4,200	4,400
602	1715	3108	Cellular Phones	6	197	600	600
602	1715	3152	Building O/M	-	-	-	-
602	1715	3202	Vehicle O/M	589	34	-	-
602	1715	3204	Fuels	-	125	300	-
602	1715	3206	Small Tools	78	-	-	-
602	1715	3364	Contract Services	558	-	6,000	-
602	1715	3404	Liability Insurance	3,029	5,680	7,667	11,012
602	1715	3086	Copier Lease	19,252	27,576	23,371	24,000
Total Operations and Maintenance				185,787	326,002	263,463	233,219
602	1715	4100	Overhead Allocation GF	39,602	46,590	77,503	76,320
Total Overhead Allocations				39,602	46,590	77,503	76,320
602	1715	6000	Depreciation Expense	1,270	12,272	12,272	12,272
602	1715	6400	Vehicles, Machinery & Equip	-	-	9,598	155,000
Total Capital Outlay				1,270	12,272	21,870	167,272
GRAND TOTAL DEPARTMENT APPROPRIATIONS				228,555	534,733	573,161	693,686

REVENUES

602	1715	9100	Overhead Allocation GF	314,667	376,772	419,279	501,086
602	1715	9240	Overhead Allocation Sewer	10,536	12,582	17,124	20,592
602	1715	9280	Overhead Allocation Water	56,700	67,616	111,320	129,665
602	1715	9325	Overhead Allocation Measure T	12,231	15,012	27,688	31,887
602	1715	9601	Overhead Allocation Fleet	5,824	6,836	8,729	10,456
Total Overhead Allocations				399,957	478,818	584,140	693,686
602	1715	7919	Payroll Reimbursements	319	925	-	-
Total Other Revenues				319	925	-	-
602	1715	8990	Transfer In from Pension Bond	132,093	-	-	-
Total Transfers In				132,093	-	-	-
GRAND TOTAL DEPARTMENT REVENUES				532,369	479,743	584,140	693,686

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-2022 TOTAL
POSITION CLASSIFICATION							
Finance Director	Y	M8	138,132	8,288	146,420	10%	14,642
Director of Recreation & Community Engagement	Y	M6	66,766		66,766	100%	66,766
IT Systems Administrator	Y	45	67,146	7,386	74,532	100%	74,532
IT Systems Administrator	Y	45	138,132	8,288	146,420	10%	14,642
Subtotal Salaries & Wages							155,939
BENEFITS & OTHER PAY							
Contracted Payroll Services							-
Health & Related Benefits							34,037
Holiday Payout							-
Insurances (Not Workers Compensation)							871
Leave Payout							558
Medicare Tax							2,403
Overtime							500
PARS-Supplemental Retirement							-
PERS - Employer Portion							17,132
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							911
Uniform Allowance							-
Worker Compensation							1,024
Essential Worker Pay							3,500
Subtotal Benefits							60,936
TOTAL WAGES & BENEFITS							216,875

SPECIAL REVENUES

(Section 8)

TRANSIT

MEASURE N PUBLIC SAFETY

FIRE SAFER GRANT

LIGHTING & LANDSCAPE MAINTENANCE DISTRICTS

IMPACT FEES

COMMUNITY DEVELOPMENT BLOCK GRANT

HOME GRANT

ECONOMIC DEVELOPMENT BLOCK GRANT



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TRANSIT

325

STAFFING

	2017-18 AUDITED	2018-19 AUDITED	2019-20 AMENDED	2020-21 ADOPTED
City Clerk	0.30	-	-	-
Accounting Manager	0.03	-	-	-
Secretary II/Deputy City Clerk	0.10	-	-	-
Community Services Transit Supervisor	-	1.00	1.00	1.00
Transit Coordinator	1.00	-	-	-
Transit Driver I/Dispatcher	2.50	2.50	2.50	2.50
Total	3.93	3.50	3.50	3.50

EXPENDITURES BY CATEGORY

Salaries and Benefits	827,869	244,599	265,112	284,738
Operations and Maintenance	49,811	42,723	70,807	64,654
Overhead Allocations	89,735	58,654	97,325	130,535
Capital Outlay	45,579	-	-	202,018
Transfers Out	-	119,750	-	-
Total	1,012,993	465,726	433,244	681,945

SOURCE OF FUNDING

Charges for Services	26,332	25,578	18,460	26,400
Intergovernmental	278,478	649,481	410,199	443,751
Other Revenues	786	79,510	137,187	187,402
Transfers In	497,358	-	-	24,392
Total	802,954	754,569	565,846	681,945

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
325	3705	1010	Salaries/Wages	177,152	160,334	164,561	178,732
325	3705	1060	Overtime	1,782	1,516	1,651	1,767
325	3705	1099	Essential Worker Pay	-	-	-	5,250
325	3705	2010	Medicare Tax	2,540	2,257	2,591	2,806
325	3705	2030	Leave Payout	1,097	-	5,625	2,209
325	3705	2040	Health Insurance	28,549	29,892	34,106	34,560
325	3705	2050	Unemployment Ins	1,866	2,042	1,736	1,736
325	3705	2060	Retirement-Employer Portion	542,649	14,840	18,819	20,120
325	3705	2070	Uniforms Allowance	1,350	900	900	900
325	3705	2080	Workers Comp Ins	68,362	30,479	32,027	35,000
325	3705	2090	Contracted Payroll Services	1,071	1,007	1,703	-
325	3705	2091	Insurances - Not Workers Comp	1,451	1,333	1,393	1,658
Total Salaries and Benefits				827,869	244,599	265,112	284,738
325	3705	3004	Office Supplies	506	884	500	500
325	3705	3014	Uniform/Laundry Allowance	1,003	388	1,400	700
325	3705	3018	Operating Eqpt	7,390	-	3,000	3,000
325	3705	3052	Travel & Training	1,470	1,411	1,700	6,700
325	3705	3060	Employee Evaluation/Recruitment	1,207	826	2,000	2,000
325	3705	3078	Professional Memberships	510	535	560	600
325	3705	3108	Cellular Phones	1,425	1,440	1,700	1,700
325	3705	3156	Energy	553	869	1,837	2,100
325	3705	3202	Vehicle O/M	4,707	5,468	5,543	5,500
325	3705	3204	Fuels	14,257	10,714	13,302	14,000
325	3705	3358	Contract Services-TDA Planning	-	-	11,228	-
325	3705	3364	Contract Services	-	9,827	15,000	9,000
325	3705	3374	Advertising	6,696	-	500	500
325	3705	3404	Liability Insurance	10,087	10,359	12,537	18,354
Total Operations and Maintenance				49,811	42,723	70,807	64,654
325	3705	4100	Overhead Allocations GF	35,003	43,642	69,637	98,648
325	3705	4601	Overhead Allocation Fleet	42,501	-	-	-
325	3705	4602	Overhead Allocation IT	12,231	15,012	27,688	31,887
Total Overhead Allocations				89,735	58,654	97,325	130,535
325	3705	6400	Vehicles, Machinery & Equip	-	-	-	103,504
325	3705	6600	Construction in Progress	45,579	-	-	98,514
Total Capital Outlay				45,579	-	-	202,018
325	3705	5305	Transfer Out	-	119,750	-	-
Total Transfers Out				-	119,750	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				1,012,993	465,726	433,244	681,945

REVENUES

325	3705	8790	Fare Box Revenue	16,029	14,338	16,000	16,000
325	3705	8791	Bus Pass Revenues	10,303	11,240	2,460	10,400
Total Charges for Services				26,332	25,578	18,460	26,400
325	3705	8020	STA Revenues-City	92,443	125,247	131,167	112,603
325	3705	8555	LCTOP Grant	-	-	-	98,514
325	3705	8560	SB1 State of Good Repair Prog	-	17,448	20,412	24,084
325	3705	8601	LTF - County Contract for Ops	-	144,677	-	-
325	3705	8606	PTIMSEA Grant	-	34,528	-	-
325	3705	8615	LTF/TDA Revenues - Operating	112,702	257,887	185,673	56,491
325	3705	8634	FTA Section 5311	64,061	69,695	72,947	72,947
325	3705	8635	FTA 5339	9,273	-	-	79,112
Total Intergovernmental				278,478	649,481	410,199	443,751
325	3705	8013	COVID-19 Care Funds	-	71,384	137,187	187,402
325	3705	8900	Miscellaneous Reimbursement	3	-	-	-
325	3705	8988	Insurance Proceeds	-	-	-	-
325	3705	8989	Payroll Reimbursements	783	8,126	-	-
Total Other Revenues				786	79,510	137,187	187,402
325	3705	7355	Transfers In – Measure T TEP	-	-	-	24,392
325	3705	7919	Transfers In – Pension Obligation Bond	497,358	-	-	-
Total Transfers In				497,358	-	-	24,392
GRAND TOTAL DEPARTMENT REVENUES				802,954	754,569	565,846	681,945

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-22 TOTAL
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POSITION CLASSIFICATION

Transit Supervisor	Y	40	69,106	8,638	77,744	100%	77,744
Transit Driver I/Dispatcher	Y	22	41,233	-	41,233	100%	41,233
Transit Driver I/Dispatcher	Y	22	41,233	-	41,233	100%	41,233
Transit Driver I/Dispatcher	Y	22	18,522	-	18,522	100%	18,522
Subtotal Salaries & Wages							178,732

BENEFITS & OTHER PAY

Contracted Payroll Services	-
Health & Related Benefits	34,560
Holiday Payout	-
Insurances (Not Workers Compensation)	1,658
Leave Payout	2,209
Medicare Tax	2,806
Overtime	1,767
PARS-Supplemental Retirement	-
PERS - Employer Portion	20,120
PERS - Employer Portion Safety	-
Shift Differential	-
Standby	-
Unemployment Ins	1,736
Uniform Allowance	900
Worker Compensation	35,000
Essential Worker Pay	5,250
Subtotal Benefits	106,006
TOTAL WAGES & BENEFITS	284,738

MEASURE N PUBLIC SAFETY

340

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
STAFFING				
Community Services Officers/Dispatchers	-	1.00	1.00	2.00
Police Officer I/II	-	3.00	3.00	3.00
Fire Battalion Chief	-	1.00	1.00	-
Fire Inspector	-	1.00	1.00	1.00
Total	-	6.00	6.00	6.00
EXPENDITURES BY CATEGORY				
Salaries and Benefits	-	342,497	509,795	550,561
Operations and Maintenance	480	63,765	149,458	228,504
Capital Outlay	-	313,172	651,300	1,243,000
Transfers Out	-	-	731,994	1,449,743
Total	480	719,433	2,042,547	3,471,808
SOURCE OF FUNDING				
Other Revenues	107	20,024	8,487	11,437
Other Taxes	393,079	1,895,293	2,037,204	2,058,158
Total	393,186	1,915,317	2,045,691	2,069,595

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
340	2610	1010	Salaries/Wages	-	140,883	224,365	280,241
340	2705	1010	Salaries/Wages	-	72,997	67,722	58,246
340	2610	1060	Overtime	-	14,633	19,156	5,000
340	2705	1060	Overtime	-	767	17,748	20,000
340	2610	1070	Holiday-In-Lieu	-	7,670	10,425	12,618
340	2610	1090	Shift Diff/Special Assignment	-	299	1,000	2,350
340	2610	1099	Essential Worker Pay	-	-	-	8,750
340	2705	1099	Essential Worker Pay	-	-	-	1,750
340	2610	2010	Medicare Tax	-	2,364	3,581	4,617
340	2705	2010	Medicare Tax	-	1,110	1,208	1,240
340	2610	2030	Leave Payout	-	-	2,400	-
340	2705	2030	Leave Payout	-	-	2,900	-
340	2610	2040	Health Insurance	-	22,342	58,329	47,178
340	2705	2040	Health Insurance	-	2,757	15,678	17,683
340	2610	2050	Unemployment Ins	-	2,301	1,736	2,170
340	2705	2050	Unemployment Ins	-	787	578	434
340	2610	2060	Retirement-Employer Portion	-	688	5,664	16,776
340	2610	2063	Retire-Employer Portion Safety	-	17,983	25,126	21,855
340	2705	2063	Retire-Employer Portion Safety	-	14,784	9,874	15,323
340	2610	2070	Uniforms Allowance	-	1,673	3,925	4,850
340	2705	2070	Uniforms Allowance	-	2,495	1,000	925
340	2610	2080	Workers Comp Ins	-	13,550	14,099	15,029
340	2705	2080	Workers Comp Ins	-	19,020	19,334	11,038
340	2610	2090	Contracted Payroll Services	-	917	1,703	-
340	2705	2090	Contracted Payroll Services	-	479	851	-
340	2610	2091	Insurances - Not Workers Comp	-	1,333	1,393	2,073
340	2705	2091	Insurances - Not Workers Comp	-	666	-	415
Total Salaries and Benefits				-	342,497	509,795	550,561
340	2610	3014	Equip/Uniforms New & Replaced	-	9,838	10,000	20,000
340	2705	3016	Safety/Special Equipment	-	21,188	62,100	60,000
340	2610	3052	Travel & Training	-	23	2,500	2,500
340	2705	3052	Travel & Training	-	5,399	1,775	1,775
340	2610	3060	Employee Evaluation/Recruitment	-	7,129	4,100	4,100
340	2705	3060	Employee Evaluation/Recruitment	480	198	-	-
340	2705	3064	Volunteer Services	-	-	-	66,665
340	2610	3108	Cellular Phones	-	-	1,500	1,500
340	2705	3108	Cellular Phones	-	352	2,500	-
340	2610	3202	Vehicle O/M	-	-	18,000	18,000
340	2705	3202	Vehicle O/M	-	1,368	1,491	1,500
340	2610	3204	Fuel	-	-	18,000	18,000
340	2705	3204	Fuel	-	513	6,000	3,000

340	2610	3404	Liability Insurance	-	11,839	14,328	26,220
340	2705	3404	Liability Insurance	-	5,919	7,164	5,244
Total Operations and Maintenance				480	63,765	149,458	228,504
340	2610	6300	Building & Improvements	-	-	-	300,000
340	2610	6300.	Building & Improvements	-	-	200,000	-
340	2610	6400	Vehicles, Machinery & Equip	-	237,769	270,000	243,000
340	2705	6400	Vehicles, Machinery & Equip	-	75,402	181,300	700,000
Total Capital Outlay				-	313,172	651,300	1,243,000
340	2610	5100	Transfer Out - General Fund	-	-	731,994	745,154
340	2705	5100	Transfer Out - General Fund	-	-	-	700,000
340	2705	5341	Transfer Out - SAFER Grant	-	-	-	4,589
Total Transfers Out				-	-	731,994	1,449,743
GRAND TOTAL DEPARTMENT APPROPRIATIONS				480	719,433	2,042,547	3,471,808
REVENUES							
340	2705	8401	Investment Earnings	107	11,459	8,487	11,437
340	2610	8989	Payroll Reimbursements	-	3,893	-	-
340	2705	8989	Payroll Reimbursements	-	4,673	-	-
Total Other Revenues				107	20,024	8,487	11,437
340	1600	8010	Sales Taxes -Measure N	393,079	1,895,293	2,037,204	2,058,158
Total Other Taxes				393,079	1,895,293	2,037,204	2,058,158
GRAND TOTAL DEPARTMENT REVENUES				393,186	1,915,317	2,045,691	2,069,595

	EXISTING POSITION	STEP	ANNUAL RATE	FTO PAY	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-22 TOTAL
POSITION CLASSIFICATION								
Community Services Officers/Dispatchers	Y	28	52,236	1,367	2,733	56,336	100%	56,336
Community Services Officers/Dispatchers	Y	28	40,554	-	-	40,554	100%	40,554
Police Officer I/II	Y	40	55,258	-	-	55,258	100%	55,258
Police Officer I/II	Y	40	59,483	1,561	-	61,045	100%	61,045
Police Officer I/II	Y	40	65,367	1,682	-	67,049	100%	67,049
Fire Battalion Chief	Y	53	58,246	-	-	58,246	100%	58,246
Fire Inspector	Y	40	52,236	1,367	2,733	56,336	100%	56,336
Subtotal Salaries & Wages								365,015
BENEFITS & OTHER PAY								
Contracted Payroll Services								-
Health & Related Benefits								64,861
Holiday Payout								12,618
Insurances (Not Workers Compensation)								2,488
Leave Payout								-
Medicare Tax								5,857
Overtime								25,000
PARS-Supplemental Retirement								-
PERS - Employer Portion								16,776
PERS - Employer Portion Safety								37,178
Shift Differential								2,350
Standby								-
Unemployment Ins								2,604
Uniform Allowance								5,775
Worker Compensation								26,067
Essential Worker Pay								10,500
Subtotal Benefits								212,074
TOTAL WAGES & BENEFITS								550,561

FIRE – SAFER GRANT

341

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
STAFFING				
Administrative Analyst	-	-	-	0.17
Total	-	-	-	0.17
EXPENDITURES BY CATEGORY				
Salaries and Benefits	-	-	3,445	15,201
Operations and Maintenance	-	-	28,750	30,758
Total	-	-	32,195	45,959
SOURCE OF FUNDING				
Intergovernmental	-	-	32,195	41,370
Transfers In	-	-	-	4,589
Total	-	-	32,195	45,959

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
341	2705	1010	Salaries/Wages	-	140,883	224,365	280,241
341	2705	1099	Salaries/Wages	-	72,997	67,722	58,246
341	2705	2010	Overtime	-	14,633	19,156	5,000
341	2705	2050	Overtime	-	767	17,748	20,000
341	2705	2060	Holiday-In-Lieu	-	7,670	10,425	12,618
341	2705	2080	Shift Diff/Special Assignment	-	299	1,000	2,350
341	2705	2090	Essential Worker Pay	-	-	-	8,750
341	2705	2091	Essential Worker Pay	-	-	-	1,750
Total Salaries and Benefits				-	-	3,445	15,201
341	2705	3016	Equip/Uniforms New & Replaced	-	-	7,500	15,000
341	2705	3060	Safety/Special Equipment	-	-	800	1,600
341	2705	3364	Travel & Training	-	-	17,750	12,750
341	2705	3374	Travel & Training	-	-	2,500	500
341	2705	3404	Employee Evaluation/Recruitment	-	-	200	908
Total Operations and Maintenance				-	-	28,750	30,758
GRAND TOTAL DEPARTMENT APPROPRIATIONS				-	-	32,195	45,959
REVENUES							
341	2705	8650	Grant Revenue	-	-	32,195	41,370
Total Intergovernmental				-	-	32,195	41,370
341	2705	7340	Transfers In -Measure N	-	-	-	4,589
Total Transfers In				-	-	-	4,589
GRAND TOTAL DEPARTMENT REVENUES				-	-	32,195	45,959

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2021-22 TOTAL
POSITION CLASSIFICATION							
Community Services Officers/Dispatchers	Y	33	9,967	-	9,967	100%	9,967
Subtotal Salaries & Wages							9,967
BENEFITS & OTHER PAY							
Contracted Payroll Services							-
Health & Related Benefits							-
Holiday Payout							-
Insurances (Not Workers Compensation)							415
Leave Payout							-
Medicare Tax							176
Overtime							-
PARS-Supplemental Retirement							-
PERS - Employer Portion							2,394
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							434
Uniform Allowance							-
Worker Compensation							65
Essential Worker Pay							1,750
Subtotal Benefits							5,234
TOTAL WAGES & BENEFITS							15,201

LIGHTING & LANDSCAPE MAINTENANCE DISTRICTS

310

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
EXPENDITURES BY CATEGORY				
Operations and Maintenance	141,525	159,349	165,801	179,500
Overhead Allocations	106,628	106,628	106,628	106,628
Transfers Out	248,153	265,977	272,429	286,128
Total	141,525	159,349	165,801	179,500
SOURCE OF FUNDING				
Other Revenues	14,768	15,365	5,815	500
Property Taxes	312,923	306,315	303,767	303,767
Total	327,692	321,679	309,582	304,267

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
310	3625	3007	Lighting & Pole Maintenance	-	1,142	-	-
310	3625	3156	Energy	53,317	60,131	72,345	75,000
310	3625	3162	Horticultural O/M	78,571	88,639	93,456	95,000
310	3625	3365	Water Use Fee	9,637	9,437	-	9,500
Total Operations and Maintenance				141,525	159,349	165,801	179,500
310	3625	4999	Overhead Allocation GF	106,628	106,628	106,628	106,628
Total Overhead Allocations				106,628	106,628	106,628	106,628
GRAND TOTAL DEPARTMENT APPROPRIATIONS				248,153	265,977	272,429	286,128
REVENUES							
310	3625	8401	Investment Earnings	14,768	15,365	5,815	500
Total Other Revenues				14,768	15,365	5,815	500
310	3625	8101	Property Tax All Districts	312,923	306,315	303,767	303,767
Total Property Taxes				312,923	306,315	303,767	303,767
GRAND TOTAL DEPARTMENT REVENUES				327,692	321,679	309,582	304,267

IMPACT FEES

380-396

EXPENDITURES BY CATEGORY

Transfers Out	23,237	93,508	-	340,000
Total	23,237	93,508	-	340,000

SOURCE OF FUNDING

Charges for Services	54,063	48,264	132,886	2,364,805
Other Revenues	60,389	58,388	21,126	19,784
Total	114,452	106,652	154,012	2,384,589

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
380	2710	5100	Transfers Out - General Fund	-	-	-	340,000
388	5710	5280	Transfers Out -Water	9,295	24,873	-	-
392	3660	5280	Transfers Out - Water	9,295	19,899	-	-
396	7610	5280	Transfers Out - Water	4,647	48,736	-	-
Total Transfers Out				23,237	93,508	-	340,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS				23,237	93,508	-	340,000
REVENUES							
394	3620	8070	SR99/Ave 26 Dev Fees	6,661	1,400	-	-
394	3620	8071	SR99/Road 17 Dev Fees	1,922	404	-	-
384	6640	8072	Subdivision Park Fees	7,725	7,161	-	111,395
394	3620	8072	Road Development Fees	5,756	4,864	43,450	793,943
396	7610	8073	Water Imp Development Fees	8,692	7,709	14,588	230,224
386	2650	8079	Police Impact Development Fees	5,157	3,681	12,686	165,823
392	3660	8080	Storm Drain Impact Development Fees	1,402	3,840	20,298	82,348
382	4840	8082	Public Building Impact Fee	1,866	1,574	12,686	157,476
388	5710	8074	Sewer Imp Development Fees	7,070	12,445	-	484,111
380	2710	8076	Fire Impact Development Fees	2,890	2,280	23,152	285,278
390	3655	8077	Signalization Imp Dev Fees	1,044	799	6,026	54,207
392	3660	8798	Washington Road SD Fee	3,880	2,107	-	-
Total Charges for Services				54,063	48,264	132,886	2,364,805
380	2710	8401	Investment Earnings	5,024	4,976	1,840	500
382	4840	8401	Investment Earnings	43	8	-	-
384	6640	8401	Investment Earnings	484	404	173	173
386	2650	8401	Investment Earnings	4,241	4,128	1,531	1,531
388	5710	8401	Investment Earnings	11,560	11,058	3,974	3,974
390	3655	8401	Investment Earnings	5,997	5,932	2,187	2,187
392	3660	8401	Investment Earnings	11,219	10,703	3,849	3,849
394	3620	8401	Investment Earnings	18,004	17,962	6,639	6,639
396	7610	8401	Investment Earnings	3,817	3,217	931	931
Total Other Revenues				60,389	58,388	21,126	19,784
GRAND TOTAL DEPARTMENT REVENUES				114,452	106,652	154,012	2,384,589

COMMUNITY DEVELOPMENT BLOCK GRANT

400,480,481,496,497

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
EXPENDITURES BY CATEGORY				
Operations and Maintenance	7,205	6,877	1,690,610	1,688,190
Transfers Out	-	-	-	700,000
Total	7,205	6,877	1,690,610	2,388,190
SOURCE OF FUNDING				
Intergovernmental	131,979	71,713	1,640,195	1,641,190
Other Revenues	9,277	10,721	4,471	4,471
Transfers In	9,041	38,025	8,000	-
Total	150,297	120,459	1,652,665	1,645,661

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
480	4714	3120	Loan & Grant Expenses	-	-	85,000	85,000
481	4715	3120	Loan & Grant Expenses	-	-	336,439	336,439
496	4713	3120	Loan & Grant Expenses	-	-	550,000	550,000
497	4716	3120	Loan & Grant Expenses	-	-	430,000	430,000
400	4815	3332	CDBG PI Activity Delivery	-	-	50,000	50,000
497	4716	3333	Activity Delivery - Home Buyer	-	-	70,000	70,000
400	4810	3364	Contracted Services	7,205	6,877	49,420	47,000
480	4714	3364	Contracted Services	-	-	7,456	7,456
Total Operations and Maintenance				7,205	6,877	1,690,610	1,688,190
400	4810	5220	Transfers Out – Storm Drain	-	-	-	700,000
Total Transfers Out				-	-	-	700,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS				7,205	6,877	1,690,610	2,388,190
REVENUES							
480	4714	8650	Grant Revenue	-	-	92,456	92,456
481	4715	8650	Grant Revenue	-	-	336,439	336,439
496	4713	8650	Grant Revenue	-	-	662,295	662,295
497	4716	8650	Grant Revenue	-	-	500,000	500,000
400	4815	8651	CDBG PI	131,979	71,713	49,005	50,000
480	4714	8650	Grant Revenue	-	-	92,456	92,456
Total Intergovernmental				131,979	71,713	1,640,195	1,641,190
400	4815	8401	Investment Earnings	9,277	10,721	4,471	4,471
Total Other Revenues				9,277	10,721	4,471	4,471
400	4815	7499	Transfer In	9,041	38,025	8,000	-
Total Transfers In				9,041	38,025	8,000	-
GRAND TOTAL DEPARTMENT REVENUES				150,297	120,459	1,652,665	1,645,661

HOME GRANT

450, 451, 452, 453, 498

EXPENDITURES BY CATEGORY

Operations and Maintenance

Total

2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
16,825	14,613	517,400	517,400
16,825	14,613	517,400	517,400

SOURCE OF FUNDING

Charges for Services

Intergovernmental

Other Revenues

Transfers In

Total

37,603	10,500	9,896	7,400
1,383	160	554,197	500,500
1,279	2,095	770	770
2,765	7,586	5,000	-
43,030	20,341	569,863	508,670

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
452	4819	3120	Loan & Grant Expense	-	-	360,000	360,000
452	4819	3330	General Admin Fee Contracted	-	-	15,000	15,000
452	4819	3332	Activity & Delivery - Rehab	-	-	100,000	100,000
452	4819	3333	Activity & Delivery - Home Buyer	-	-	25,000	25,000
450	4810	3364	Contracted Services	2,825	7,613	10,000	10,000
453	4813	3364	Contracted Services	7,000	3,500	3,700	3,700
498	4913	3364	Contracted Services	7,000	3,500	3,700	3,700
Total Operations and Maintenance				16,825	14,613	517,400	517,400
GRAND TOTAL DEPARTMENT APPROPRIATIONS				16,825	14,613	517,400	517,400
REVENUES							
453	4813	8810	Monitoring Fees	-	7,000	3,500	3,700
498	4913	8810	Monitoring Fees	37,603	3,500	6,396	3,700
Total Charges for Services				37,603	10,500	9,896	7,400
498	4913	8820	Residual Receipts	-	-	3,147	-
452	4819	8650	Grant Revenue	-	-	500,000	500,000
450	4810	8651	HOME PI	450	160	51,050	500
498	4913	8651	Admin Revenue	933	-	-	-
Total Intergovernmental				1,383	160	554,197	500,500
450	4810	8401	Investment Earnings	120	112	148	148
453	4813	8401	Investment Earnings	17	420	1	-
498	4913	8401	Investment Earnings	1,142	1,563	622	622
Total Other Revenues				1,279	2,095	770	770
450	4810	8990	Transfer in	2,765	7,586	5,000	-
Total Transfers In				2,765	7,586	5,000	-
GRAND TOTAL DEPARTMENT REVENUES				43,030	20,341	569,863	508,670

ECONOMIC DEVELOPMENT BLOCK GRANT

499

	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
EXPENDITURES BY CATEGORY				
Operations and Maintenance	32,679	34,436	34,300	-
Transfers Out	11,806	45,611	-	-
Total	44,484	80,047	34,300	-
SOURCE OF FUNDING				
Intergovernmental	35,972	58,609	-	-
Other Revenues	2,488	2,210	906	906
Total	38,460	60,820	906	906

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
499	4950	3364	Contract Services	32,679	34,436	34,300	-
			Total Operations and Maintenance	32,679	34,436	34,300	-
499	4950	5400	Transfers Out - CDBG	11,806	38,025	-	-
499	4950	5450	Transfers Out - HOME	-	7,586	-	-
			Total Transfers Out	11,806	45,611	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				44,484	80,047	34,300	-
REVENUES							
499	4950	8601	Loan Repayment Revenues	35,972	58,609	-	-
			Total Intergovernmental	35,972	58,609	-	-
499	4950	8401	Investment Earnings	2,488	2,210	906	906
			Total Other Revenues	2,488	2,210	906	906
GRAND TOTAL DEPARTMENT REVENUES				38,460	60,820	906	906



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CAPITAL PROJECT FUNDS

(Section 9)

BERENDA SLOUGH BRIDGE

RIVERSIDE/11TH & KINGS PROJECT

ALLEY PAVING PROJECTS

BRIDGE PREVENTIVE MAINTENANCE



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BERENDA SLOUGH BRIDGE

588

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
588	3620	5400	Engineering for Project	-	-	336,500	335,500
			Total Capital Outlay	-	-	336,500	335,500
GRAND TOTAL DEPARTMENT APPROPRIATIONS				-	-	336,500	335,500
REVENUES							
588	3620	8650	Grant Revenue	-	-	297,018	297,018
			Total Intergovernmental	-	-	297,018	297,018
588	3620	7301	Transfers In - Gas Tax	-	-	39,482	38,482
			Total Transfers In	-	-	39,482	38,482
GRAND TOTAL DEPARTMENT REVENUES				-	-	336,500	335,500

RIVERSIDE/11TH & KINGS PROJECT

589

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
589	3620	5400	Engineering for Project	-	-	179,000	179,000
			Total Capital Outlay	-	-	179,000	179,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS				-	-	179,000	179,000
REVENUES							
589	3620	8650	Grant Revenue	-	-	158,000	158,000
			Total Intergovernmental	-	-	158,000	158,000
589	3620	7301	Transfers In - Gas Tax	-	-	21,000	21,000
			Total Transfers In	-	-	21,000	21,000
GRAND TOTAL DEPARTMENT REVENUES				-	-	179,000	179,000

ALLEY PAVING PROJECT

590

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
590	3620	5400	Engineering for Project	-	-	57,000	57,000
			Total Capital Outlay	-	-	57,000	57,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS				-	-	57,000	57,000
REVENUES							
590	3620	8650	Grant Revenue	-	-	50,000	50,000
			Total Intergovernmental	-	-	50,000	50,000
590	3620	7301	Transfers In - Gas Tax	-	-	7,000	7,000
			Total Transfers In	-	-	7,000	7,000
GRAND TOTAL DEPARTMENT REVENUES				-	-	57,000	57,000

BRIDGE PREVENTIVE MAINTENANCE

591

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
591	3620	5400	Engineering for Project	-	-	45,000	45,000
			Total Capital Outlay	-	-	45,000	45,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS				-	-	45,000	45,000
REVENUES							
591	3620	8650	Grant Revenue	-	-	39,838	39,898
			Total Intergovernmental	-	-	39,898	39,898
590	3620	7301	Transfers In - Gas Tax	-	-	5,162	5,162
			Total Transfers In	-	-	5,162	5,162
GRAND TOTAL DEPARTMENT REVENUES				-	-	45,000	45,000

DEBT SERVICE

(Section 10)

DEBT SCHEDULE

PUBLIC FINANCE AUTHORITY – SUCCESSOR AGENCY

PUBLIC FINANCE AUTHORITY – CIVIC CENTER

PUBLIC FINANCE AUTHORITY – GENERAL FUND CREB

PUBLIC FINANCE AUTHORITY – WATER FUND CREB

PUBLIC FINANCE AUTHORITY – WASTEWATER FUND CREB

TAXABLE PENSION OBLIGATION BOND SERIES 2019

WATER LOAN PROJECT

DEBT AMORTIZATION SCHEDULES

2016 Refunding Lease Revenue Bond

2005 Refunding Lease Revenue Bond Series A

Reassessment District No. 2013-1 (Pheasant Run)

2003 Revenue Bonds (Greenhills Refunding)

Community Facilities District No. 2006-1

Tax Allocation Bonds Series Refunding Bonds Series 2016

USDA Water

Public Finance Authority – General Fund CREB

Public Finance Authority – Water Fund CREB

Public Finance Authority – Wastewater Fund CREB

Taxable Pension Obligation Bond Series 2019

State Water Resources Control Board – Water Loan Project

DEBT SCHEDULE

DESCRIPTION	FUNDS	ORIGINAL PRINCIPAL	MATURITY DATE	INTEREST RATE	NEXT PRINCIPAL PAYMENT AMOUNT	PRINCIPAL PAYMENT DUE DATE	INTEREST PAYMENT DUE DATES	PRINCIPAL BALANCE
BOND SUMMARY								
Chowchilla Public Financing Authority 2005 Refunding Lease Revenue Bonds, Series A <i>Reduction of original principal \$1,120,000</i> (Civic Center Project)	2005 Civic Center 916	4,770,000.00	7/35	4.375%	210,000.00	7/23	7/21 & 1/22	3,565,000.00
Chowchilla Public Financing Authority 2016 Partial Refunding Lease Revenue COP(Edward Ray Park Recreation Building & Chowchilla Senior Center)	2016 Civic Center 916	1,120,000.00	7/22	2.050%	186,000.00	7/21	7/21 & 1/22	568,000.00
Limited Obligation Refunding Improvement Bond City of Chowchilla Reassessment District No. 2013-1 (Pheasant Run)	Pheasant Run AD842	3,962,800.00	9/27	3.870%	272,500.00	9/21	9/21 & 3/22	2,590,900.00
Chowchilla Public Financing Authority 2017 Refunding Revenue Bonds(Reassessment District No. 2003-1 Greenhills Community Facilities District No. 2006-1 Improvement Area Special Tax Bond Series 2007	Greenhills Assessment District 840	7,260,000.00	9/23	5.120%	423,000.00	9/21	9/21 & 3/22	1,929,000.00
Chowchilla Redevelopment Agency Tax Allocation Bond, Series 2005(Chowchilla Redevelopment Project)	CFD 800	8,615,000.00	9/37	4.500%	225,000.00	9/21	9/21 & 3/22	6,585,000.00
USDA Water	Successor Agency 957	6,190,000.00	8/36	4.000%	240,000.00	8/21	8/21 & 2/22	5,450,000.00
	Water Debt Service 281	1,114,558.00	8/21	4.375%	70,000.00	8/21	8/21	140,000.00
Chowchilla PFA Taxable Lease Revenue Bond Series 2017A, B and C	2017 Lease Revenue Series A, B & C918	3,630,000.00	6/47	2.550%	15,000.00	6/22	12/21 & 6/22	3,630,000.00
Chowchilla PFA Taxable Water Revenue Bond Series 2017A, B and C	2017 Water Revenue Series A, B & C283	8,160,000.00	6/47	2.600%	10,000.00	6/22	12/21 & 6/22	8,150,000.00
Chowchilla PFA Taxable Waste Water Revenue Bond Series 2017A, B and C	2017 Waste Water Revenue Series A, B & C 242	3,310,000.00	6/47	2.650%	65,000.00	6/22	12/21 & 6/22	3,180,000.00
Taxable Pension Obligation Bond Series 2019	Pension Obligation Bond 919	10,500,000.00	7/46	2.940%	345,000.00	1/22	7/21 & 1/22	10,500,000.00
Water Loan Project	Meter Project 282	3,205,991.00	07/38	0.000%	80,149.78	7/21	7/21 & 1/22	2,965,541.66

PUBLIC FINANCE AUTHORITY – SUCCESSOR AGENCY

957

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
957	9951	3364	Contract Services	-	-	-	-
957	9951	3372	Bond Trustee Fees	1,000	1,200	1,200	1,200
957	9951	3805	Amortization of Bond Discounts	2,928	2,928	2,928	2,928
			Total Operations and Maintenance	3,928	4,128	4,128	4,128
957	9951	3941	2005 Bond Principal Payment	-	-	250,000	260,000
957	9951	3942	Interest Exp. - 2005 Rev. Bond	170,762	162,029	80,378	146,857
			Total Debt Service	170,762	162,029	330,378	406,857
GRAND TOTAL DEPARTMENT APPROPRIATIONS				174,691	166,158	334,506	410,985
REVENUES							
957	9951	8300	Amortization of Premium	12,688	12,688	12,689	12,689
957	9951	8401	Investment Earnings	-	-	-	-
			Total Other Revenues	12,688	12,688	12,689	12,689
957	9951	7956	Transfer In – Successor Agency	413,756	406,756	406,957	408,057
			Total Transfers In	413,756	406,756	406,957	408,057
GRAND TOTAL DEPARTMENT REVENUES				426,444	419,444	419,646	420,746

PUBLIC FINANCE AUTHORITY – CIVIC CENTER

916

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
916	1720	3026	Bank Services/Wire Trustee	-	-	1,795	-
916	1720	3364	Contract Services	2,584	830	825	900
			Total Operations and Maintenance	2,584	830	2,620	900
916	1720	3975	Refi Lease Rev Bond Principal	186,000	187,000	187,000	193,000
916	1720	3974	Bond Interest-05	158,331	158,331	158,332	158,332
916	1720	3705	Refi Lease Rev Bond Interest	15,457	11,644	9,728	3,957
			Total Debt Service	359,788	356,975	355,060	355,289
GRAND TOTAL DEPARTMENT APPROPRIATIONS				362,372	357,805	357,680	356,189
REVENUES							
916	1720	8401	Investment Earnings	6,107	3,998	-	-
			Total Other Revenues	6,107	3,998	-	-
916	1705	7100	Transfer In – General Fund	357,985	354,319	357,680	356,189
			Total Transfers In	357,985	354,319	357,680	356,189
GRAND TOTAL DEPARTMENT REVENUES				364,092	358,317	357,680	356,189

PUBLIC FINANCE AUTHORITY – GENERAL FUND

CREB

918

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
918	1705	3026	Bank Service/Wire/Trustee Fees	-	3,000	3,000	3,000
918	1705	3364	Contract Services-Misc.	4,600	1,200	1,600	1,600
918	1705	3800	Cost of Issuance	-	-	-	-
918	1705	3810	Amortization of Bond Issuance	1,551	1,551	-	-
Total Operations and Maintenance				6,151	5,751	4,600	4,600
918	1705	3973	Principal Expense	-	-	15,000	20,000
918	1705	3974	Bond Interest	158,254	158,254	158,254	157,872
Total Debt Service				158,254	158,254	173,254	177,872
918	1705	5100	Fund Transfers Out – General fund	287,963	253,952	-	-
Total Transfers Out				287,963	253,952	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				452,368	417,957	177,854	182,472
REVENUES							
918	1705	8401	Investment Earnings	1,510	271	-	-
918	1705	8500	CREB Subsidy Revenue	54,068	27,121	53,665	53,665
918	1705	8800	Bond Proceeds	-	-	-	-
Total Other Revenues				55,579	27,392	53,665	53,665
918	1705	7100	Transfer In – General Fund	108,639	108,233	124,189	128,807
Total Transfers In				108,639	108,233	124,189	128,807
GRAND TOTAL DEPARTMENT REVENUES				164,218	135,625	177,854	182,472

PUBLIC FINANCE AUTHORITY – WATER FUND CREB

283

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
283	7605	3326	Bank Service Fees	3,000	3,000	3,000	3,000
283	7605	3805	Amortization of Bond Discounts	5,234	5,234	5,234	5,234
283	7605	3364	Contract Services-Misc.	1,600	1,600	1,600	1,600
			Total Operations and Maintenance	9,834	9,834	9,834	9,834
283	7605	3804	Bond Principal Payment	-	-	25,000	30,000
283	7605	3938	Bond Interest Payment	361,663	361,642	361,403	360,721
			Total Debt Service	361,663	361,642	386,403	390,721
283	7605	5280	Transfers Out - Water	2,800,256	348,147	-	-
283	7605	5282	Transfer Out- Water Loan	85,187	-	-	-
			Total Transfers Out	2,885,443	348,147	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				3,256,940	719,623	396,237	400,555
REVENUES							
283	7605	8300	Amortization of Premium	21,250	21,250	21,250	21,250
283	7605	8401	Investment Earnings	6,507	628	-	-
283	7605	8500	CREB Subsidy Revenue	69,026	34,624	68,511	68,211
			Total Other Revenues	96,783	56,501	89,761	89,461
283	7605	7280	Transfer In - Water	291,554	307,027	322,492	327,109
			Total Transfers In	291,554	307,027	322,492	327,109
GRAND TOTAL DEPARTMENT REVENUES				136,741	388,337	402,748	388,337

PUBLIC FINANCE AUTHORITY – WASTEWATER CREB

242

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
242	5705	3026	Bank Service Fees	3,000	3,000	3,000	3,000
242	5705	3364	Contract Services	1,600	1,600	1,600	1,600
242	5705	3805	Amortization of Bond Discounts	5,174	5,174	5,174	5,174
			Total Operations and Maintenance	9,774	9,774	9,774	9,774
242	5705	3804	Sewer Bond	-	-	65,000	35,000
242	5705	3938	Bond Interest Payment	143,258	141,726	140,143	137,931
			Total Debt Service	143,258	141,726	205,143	172,931
242	5705	5240	Transfers Out - Sewer	43,987	43,047	-	-
			Total Transfers Out	43,987	43,047	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				197,018	194,548	214,917	182,705
REVENUES							
242	5705	8300	Amortization of Premium	3,003	3,003	3,003	3,003
242	5705	8401	Investment Earnings	1,334	576	-	1,152
242	5705	8500	CREB Subsidy Revenue	82,543	41,403	81,927	81,927
			Total Other Revenues	86,880	44,982	84,930	86,082
242	5705	7240	Transfer In - Sewer	130,412	128,696	127,816	94,452
			Total Transfers In	130,412	128,696	127,816	94,452
GRAND TOTAL DEPARTMENT REVENUES				217,292	173,679	212,746	180,534

TAXABLE PENSION OBLIGATION BONDS

919

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
919	1705	3364	Contracted Services	-	1,200	-	1,200
919	1705	3372	Trustee Fees	-	3,000	3,000	3,000
919	1705	3800	Cost of Issuance	303,722	-	-	-
			Total Operations and Maintenance	303,722	4,200	3,000	4,200
919	1705	3973	Principal Expense	-	-	345,000	425,000
919	1705	3974	Bond Interest	-	337,047	407,640	396,108
			Total Debt Service	-	337,047	752,640	821,108
919	1705	5100	Transfer Out – General Fund	7,033,478	-	-	-
919	1705	5200	Transfer Out – Airport	17,229	-	-	-
919	1705	5220	Transfer Out – Storm Drain	57,432	-	-	-
919	1705	5240	Transfer Out - Sewer	739,719	-	-	-
919	1705	5280	Transfer Out – Water	1,055,593	-	-	-
919	1705	5305	Transfer Out – Streets	539,857	-	-	-
919	1705	5325	Transfer Out – Transit	497,358	-	-	-
919	1705	5601	Transfer Out – Fleet	132,093	-	-	-
919	1705	5602	Transfer Out – IT	114,863	-	-	-
			Total Transfers Out	10,187,622	-	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				10,491,344	341,247	755,640	825,308
REVENUES							
919	1705	8401	Investment Earnings	9	18	-	-
919	1705	8800	Bond Proceeds	10,500,000	-	-	-
			Total Other Revenues	10,500,009	18	-	-
919	1705	7100	Transfer In – General Fund	-	332,569	755,640	825,308
			Total Transfers In	-	332,569	755,640	825,308
GRAND TOTAL DEPARTMENT REVENUES				10,500,009	332,586	755,640	825,308

WATER LOAN PROJECT

282

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
282	7705	3032	Bad Debt Expense	801	557	487	500
282	7705	3372	Trustee Fees	945	945	945	945
			Total Operations and Maintenance	1,746	1,502	1,430	1,445
282	7705	3804	State Loan Principal Payment	-	-	160,300	160,300
			Total Debt Service	-	-	160,300	160,300
282	7705	3999	Water Meters	110,710	-	-	-
			Total Capital Outlay	110,710	-	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				112,456	1,502	161,730	161,745
REVENUES							
282	7705	8756	Water Bond-Systems Upgrade	130,164	135,804	138,181	138,181
282	7705	8757	Water Systems Upgrade	60,670	58,921	58,121	60,670
			Total Charges for Services	190,833	194,724	196,302	198,851
282	7705	8401	Investment Earnings	10,872	13,886	5,274	5,274
282	7705	8772	Collection Agency Proceeds	281	67	139	-
			Total Other Revenues	11,153	13,952	5,414	5,274
282	7705	7283	Transfer In – Water Bond	85,187	-	-	-
			Total Other Revenues	85,187	-	-	-
GRAND TOTAL DEPARTMENT REVENUES				287,174	208,677	201,716	204,125

DEBT AMORTIZATION SCHEDULES

DEBT AMORTIZATION SCHEDULE

2016 Refunding Lease Revenue Bond

City of Chowchilla
Chowchilla Public Financing Authority
2016 Refunding Lease Revenue Bond
Edward Ray Park Recreation Building & Chowchilla Senior Center

Bonds Dated: 7/1/2016
Bonds Issued: \$1,120,000

PAYMENT DATE	INTEREST RATE	PRINCIPAL	INTEREST	PAYMENT TOTAL	BALANCE
1/1/2017	2.050%	10,000.00	9,758.00	19,758.00	1,110,000.00
7/1/2017	2.050	177,000.00	11,377.50	188,377.50	933,000.00
1/1/2018	2.050		9,563.25	9,563.25	933,000.00
7/1/2018	2.050	179,000.00	9,563.25	188,563.25	754,000.00
1/1/2019	2.050		7,728.50	7,728.50	754,000.00
7/1/2019	2.050	186,000.00	7,728.50	193,728.50	568,000.00
1/1/2020	2.050		5,822.00	5,822.00	568,000.00
7/1/2020	2.050	187,000.00	5,822.00	192,822.00	381,000.00
1/1/2021	2.050		3,905.25	3,905.25	381,000.00
7/1/2021	2.050	188,000.00	3,905.25	191,905.25	193,000.00
1/1/2022	2.050		1,978.25	1,978.25	193,000.00
7/1/2022	2.050	193,000.00	1,978.25	194,978.25	-
GRAND TOTAL		1,120,000.00	79,130.00	1,199,130.00	-

DEBT AMORTIZATION SCHEDULE

2005 Refunding Lease Revenue Bond Series A

City of Chowchilla
Chowchilla Public Financing Authority
2005 Refunding Lease Revenue Bond Series A
Civic Center Project
 Bonds Dated: 7/1/2006
 Bonds Issued: \$5,890,000.00

PAYMENT DATE	INTEREST RATE	PRINCIPAL	INTEREST	PAYMENT TOTAL	BALANCE
1/1/2006	-	-	91,804.89	91,804.89	5,890,000.00
7/1/2006	-	-	123,320.00	123,320.00	5,890,000.00
1/1/2007	-	-	123,320.00	123,320.00	5,890,000.00
7/1/2007	-	-	123,320.00	123,320.00	5,890,000.00
1/1/2008	-	-	123,320.00	123,320.00	5,890,000.00
7/1/2008	3.000%	120,000.00	123,320.00	243,320.00	5,770,000.00
1/1/2009	3.000	-	121,520.00	121,520.00	5,770,000.00
7/1/2009	3.000	125,000.00	121,520.00	246,520.00	5,645,000.00
1/1/2010	3.000	-	119,645.00	119,645.00	5,645,000.00
7/1/2010	3.200	130,000.00	119,645.00	249,645.00	5,515,000.00
1/1/2011	3.200	-	117,565.00	117,565.00	5,515,000.00
7/1/2011	3.350	130,000.00	117,565.00	247,565.00	5,385,000.00
1/1/2012	3.350	-	115,387.50	115,387.50	5,385,000.00
7/1/2012	3.500	135,000.00	115,387.50	250,387.50	5,250,000.00
1/1/2013	3.500	-	113,025.00	113,025.00	5,250,000.00
7/1/2013	3.625	140,000.00	113,025.01	253,025.01	5,110,000.00
1/1/2014	3.625	-	110,487.51	110,487.51	5,110,000.00
7/1/2014	3.750	145,000.00	110,487.51	255,487.51	4,965,000.00
1/1/2015	3.750	-	107,768.75	107,768.75	4,965,000.00
7/1/2015	4.000	150,000.00	107,768.75	257,768.75	4,815,000.00
1/1/2016	4.000	-	104,768.75	104,768.75	4,815,000.00
7/1/2016	4.000	160,000.00	104,768.75	264,768.75	4,655,000.00
1/1/2017	4.000	-	101,568.75	101,568.75	4,655,000.00
		1,235,000.00	2,630,308.67	3,865,308.67	
PARTIAL REFUNDING OF \$1,120,000 TO NEW PFA REVENUE BOND 7/1/2016					
7/1/2017	4.000%	-	79,165.63	79,165.63	3,565,000.00
1/1/2018	4.000	-	79,165.63	79,165.63	3,565,000.00
7/1/2018	4.000	-	79,165.63	79,165.63	3,565,000.00
1/1/2019	4.000	-	79,165.63	79,165.63	3,565,000.00
7/1/2019	4.000	-	79,165.63	79,165.63	3,565,000.00
1/1/2020	4.125	-	79,165.63	79,165.63	3,565,000.00
7/1/2020	4.125	-	79,165.63	79,165.63	3,565,000.00
1/1/2021	4.000	-	79,165.63	79,165.63	3,565,000.00

7/1/2021	4.250	-	79,165.63	79,165.63	3,565,000.00
1/1/2022	4.250	-	79,165.63	79,165.63	3,565,000.00
7/1/2022	4.250	-	79,165.63	79,165.63	3,565,000.00
1/1/2023	4.250	-	79,165.63	79,165.63	3,565,000.00
7/1/2023	4.375	210,000.00	79,165.63	289,165.63	3,355,000.00
1/1/2024	4.375	-	74,571.88	74,571.88	3,355,000.00
7/1/2024	4.375	220,000.00	74,571.88	294,571.88	3,135,000.00
1/1/2025	4.375	-	69,759.38	69,759.38	3,135,000.00
7/1/2025	4.375	230,000.00	69,759.38	299,759.38	2,905,000.00
1/1/2026	4.375	-	64,728.13	64,728.13	2,905,000.00
7/1/2026	4.375	235,000.00	64,728.13	299,728.13	2,670,000.00
1/1/2027	4.375	-	59,587.50	59,587.50	2,670,000.00
7/1/2027	4.375	250,000.00	59,587.50	309,587.50	2,420,000.00
1/1/2028	4.375	-	54,118.75	54,118.75	2,420,000.00
7/1/2028	4.375	260,000.00	54,118.75	314,118.75	2,160,000.00
1/1/2029	4.375	-	48,431.25	48,431.25	2,160,000.00
7/1/2029	4.375	270,000.00	48,431.25	318,431.25	1,890,000.00
1/1/2030	4.375	-	42,525.00	42,525.00	1,890,000.00
7/1/2030	4.500	280,000.00	42,525.00	322,525.00	1,610,000.00
1/1/2031	4.500	-	36,225.00	36,225.00	1,610,000.00
7/1/2031	4.833	295,000.00	36,225.00	331,225.00	1,315,000.00
1/1/2032	4.500	-	29,587.50	29,587.50	1,315,000.00
7/1/2032	4.500	310,000.00	29,587.50	339,587.50	1,005,000.00
1/1/2033	4.500	-	22,612.50	22,612.50	1,005,000.00
7/1/2033	4.500	320,000.00	22,612.50	342,612.50	685,000.00
1/1/2034	4.500	-	15,412.50	15,412.50	685,000.00
7/1/2034	4.500	335,000.00	15,412.50	350,412.50	350,000.00
1/1/2035	4.500	-	7,875.00	7,875.00	350,000.00
7/1/2035	4.500	350,000.00	7,875.00	357,875.00	-

GRAND TOTAL

3,565,000.00	2,080,021.97	5,645,021.97	-
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DEBT AMORTIZATION SCHEDULE

Reassessment District No. 2013-1 (Pheasant Run)

City of Chowchilla
Reassessment District No. 2013-1 (Pheasant Run)
Current Debt Service Schedule

Bonds Dated: 4/30/2014

Bonds Issued: \$3,962,800.00

PAYMENT DATE	INTEREST RATE	PRINCIPAL	INTEREST	PAYMENT TOTAL	BALANCE
9/2/2014	3.87%	-	\$51,972.12	51,972.12	3,962,800.00
3/2/2015	3.870	-	76,680.18	76,680.18	3,962,800.00
3/2/2015	0.000	13,200.00	-	13,200.00	3,949,600.00
9/2/2015	3.870	238,900.00	76,424.77	315,324.77	3,710,700.00
9/2/2015	0.000	14,000.00	-	14,000.00	3,696,700.00
3/2/2016	3.870	-	71,531.14	71,531.14	3,696,700.00
3/2/2016	0.000	12,400.00	-	12,400.00	3,684,300.00
9/2/2016	3.870	261,500.00	71,291.21	332,791.21	3,422,800.00
3/2/2017	3.870	20,200.00	66,488.54	86,688.54	3,402,600.00
9/2/2017	3.870	257,600.00	65,840.31	323,440.31	3,145,000.00
3/2/2018	3.870	11,000.00	60,855.75	71,855.75	3,134,000.00
9/2/2018	3.870	260,600.00	60,642.90	321,242.90	2,873,400.00
3/2/2019	3.870	10,000.00	55,600.29	65,600.29	2,863,400.00
9/2/2019	3.870	272,500.00	55,406.79	327,906.79	2,590,900.00
3/2/2020	3.870	-	50,133.92	50,133.92	2,590,900.00
9/2/2020	3.870	280,800.00	50,133.92	330,933.92	2,310,100.00
3/2/2021	3.870	8,900.00	44,700.44	53,600.44	2,301,200.00
9/2/2021	3.870	292,200.00	44,528.22	336,728.22	2,009,000.00
3/2/2022	3.870	-	38,874.15	38,874.15	2,009,000.00
9/2/2022	3.870	302,800.00	38,874.15	341,674.15	1,706,200.00
3/2/2023	3.870	-	33,014.97	33,014.97	1,706,200.00
9/2/2023	3.870	312,500.00	33,014.97	345,514.97	1,393,700.00
3/2/2024	3.870	-	26,968.10	26,968.10	1,393,700.00
9/2/2024	3.870	326,100.00	26,968.10	353,068.10	1,067,600.00
3/2/2025	3.870	-	20,658.06	20,658.06	1,067,600.00
9/2/2025	3.870	343,500.00	20,658.06	364,158.06	724,100.00
3/2/2026	3.870	-	14,011.34	14,011.34	724,100.00
9/2/2026	3.870	354,600.00	14,011.34	368,611.34	369,500.00
3/2/2027	3.870	-	7,149.83	7,149.83	369,500.00
9/2/2027	3.870	369,500.00	7,149.83	376,649.83	-
GRAND TOTAL		3,962,800.00	1,183,583.40	5,146,383.40	-

DEBT AMORTIZATION SCHEDULE

2003 Revenue Bonds (Greenhills Refunding)

City of Chowchilla
2003 REVENUE BONDS (GREENHILLS REFUNDING)
Current Debt Service Schedule

Bonds Dated: 8/26/2003
Bonds Issued: \$7,260,00.00

PAYMENT DATE	INTEREST RATE	PRINCIPAL	INTEREST	PAYMENT TOTAL	BALANCE
3/2/2004	2.500%	-	202,720.63	202,720.63	7,260,000.00
3/2/2004	0.000	35,000.00	-	35,000.00	7,225,000.00
9/2/2004	2.500	220,000.00	195,111.25	415,111.25	7,005,000.00
3/2/2005	2.900	-	192,361.25	192,361.25	7,005,000.00
9/2/2005	2.900	235,000.00	192,361.25	427,361.25	6,770,000.00
9/2/2005	0.000	25,000.00	-	25,000.00	6,745,000.00
3/2/2006	3.400	-	188,250.00	188,250.00	6,745,000.00
3/2/2006	0.000	15,000.00	-	15,000.00	6,730,000.00
9/2/2006	3.400	245,000.00	187,886.25	432,886.25	6,485,000.00
9/2/2006	0.000	15,000.00	-	15,000.00	6,470,000.00
3/2/2007	3.800	-	183,367.50	183,367.50	6,470,000.00
9/2/2007	3.800	245,000.00	183,367.50	428,367.50	6,225,000.00
3/2/2008	4.150	-	178,712.50	178,712.50	6,225,000.00
9/2/2008	4.150	255,000.00	178,712.50	433,712.50	5,970,000.00
3/2/2009	4.600	-	173,421.25	173,421.25	5,970,000.00
9/2/2009	4.600	265,000.00	173,421.25	438,421.25	5,705,000.00
3/2/2010	4.850	-	167,326.25	167,326.25	5,705,000.00
9/2/2010	4.850	280,000.00	167,326.25	447,326.25	5,425,000.00
3/2/2011	5.100	-	160,536.25	160,536.25	5,425,000.00
9/2/2011	5.100	290,000.00	160,536.25	450,536.25	5,135,000.00
3/2/2012	5.350	-	153,141.25	153,141.25	5,135,000.00
3/2/2012	0.000	55,000.00	-	55,000.00	5,080,000.00
9/2/2012	5.350	305,000.00	151,483.75	456,483.75	4,775,000.00
3/2/2013	5.500	-	143,325.00	143,325.00	4,775,000.00
3/2/2013	0.000	15,000.00	-	15,000.00	4,760,000.00
9/2/2013	5.500	325,000.00	142,865.00	467,865.00	4,435,000.00
3/2/2014	5.600	-	133,927.50	133,927.50	4,435,000.00
9/2/2014	5.600	340,000.00	133,927.50	473,927.50	4,095,000.00
9/2/2014	0.000	45,000.00	-	45,000.00	4,050,000.00
3/2/2015	5.700	-	123,045.00	123,045.00	4,050,000.00
9/2/2015	5.700	350,000.00	123,045.00	473,045.00	3,700,000.00
3/2/2016	6.000	-	113,070.00	113,070.00	3,700,000.00
3/2/2016	6.000	115,000.00	-	115,000.00	3,585,000.00

9/2/2016	6.000	25,000.00	-	474,555.00	3,560,000.00
9/2/2016	6.000	365,000.00	109,555.00	474,555.00	3,195,000.00
3/2/2017	6.000	25,000.00	-	25,000.00	3,170,000.00
3/2/2017	6.000	-	97,840.00	97,840.00	3,170,000.00
Refunded March 2017					
9/2/2017	5.120	369,000.00	74,530.99	443,530.99	2,769,000.00
3/2/2018	5.120	8,000.00	70,886.40	78,886.40	2,761,000.00
9/2/2018	5.120	409,000.00	70,886.40	479,886.40	2,352,000.00
3/2/2019	5.120	-	60,210.53	60,210.53	2,352,000.00
9/2/2019	5.120	430,000.00	60,211.20	490,211.20	1,922,000.00
3/2/2020	5.120	-	49,382.40	49,382.40	1,922,000.00
9/2/2020	5.120	444,000.00	49,382.40	493,382.40	1,478,000.00
3/2/2021	5.120	4,000.00	38,016.00	42,016.00	1,474,000.00
9/2/2021	5.120	467,000.00	37,734.00	504,734.00	1,007,000.00
3/2/2022	5.120	-	25,779.20	25,779.20	1,007,000.00
9/2/2022	5.120	488,000.00	25,779.20	513,779.20	519,000.00
3/2/2023	5.120	-	13,286.40	13,286.40	519,000.00
9/2/2023	5.120	519,000.00	13,286.40	532,286.40	-
GRAND TOTAL		7,228,000.00	4,901,064.65	12,577,569.65	-

DEBT AMORTIZATION SCHEDULE

Community Facilities District No. 2006-1

City of Chowchilla Community Facilities District No. 2006-1

Current Debt Service Schedule

Bonds Dated: 6/07/2007

Bonds Issued: \$8,615,000.00

PAYMENT DATE	INTEREST RATE	PRINCIPAL	INTEREST	PAYMENT TOTAL	BALANCE
9/1/2007	3.875%	-	96,458.25	96,458.25	8,615,000.00
3/1/2008	3.875	-	206,696.25	206,696.25	8,615,000.00
9/1/2008	3.875	-	206,696.25	206,696.25	8,615,000.00
3/1/2009	3.875	-	206,696.25	206,696.25	8,615,000.00
9/1/2009	3.875	150,000.00	206,696.25	356,696.25	8,465,000.00
3/1/2010	3.875	-	203,790.00	203,790.00	8,465,000.00
9/1/2010	4.000	155,000.00	203,790.00	358,790.00	8,310,000.00
3/1/2011	4.000	-	200,690.00	200,690.00	8,310,000.00
9/1/2011	4.000	160,000.00	200,690.00	360,690.00	8,150,000.00
3/1/2012	4.000	-	197,490.00	197,490.00	8,150,000.00
9/1/2012	4.000	170,000.00	197,490.00	367,490.00	7,980,000.00
3/1/2013	4.000	-	194,090.00	194,090.00	7,980,000.00
9/1/2013	4.125	175,000.00	194,090.00	369,090.00	7,805,000.00
3/1/2014	4.125	-	190,480.63	190,480.63	7,805,000.00
9/1/2014	4.300	180,000.00	190,480.63	370,480.63	7,625,000.00
3/1/2015	4.300	-	186,610.63	186,610.63	7,625,000.00
9/1/2015	4.400	190,000.00	186,610.63	376,610.63	7,435,000.00
3/1/2016	4.400	-	182,430.63	182,430.63	7,435,000.00
9/1/2016	4.500	200,000.00	182,430.63	382,430.63	7,235,000.00
3/1/2017	4.500	-	177,930.63	177,930.63	7,235,000.00
9/1/2017	4.500	210,000.00	177,930.63	387,930.63	7,025,000.00
3/1/2018	4.500	-	173,205.63	173,205.63	7,025,000.00
9/1/2018	4.500	215,000.00	173,205.63	388,205.63	6,810,000.00
3/1/2019	4.500	-	168,368.13	168,368.13	6,810,000.00
9/1/2019	4.500	225,000.00	168,368.13	393,368.13	6,585,000.00
3/1/2020	4.500	-	163,305.63	163,305.63	6,585,000.00
9/1/2020	4.600	235,000.00	163,305.63	398,305.63	6,350,000.00
3/1/2021	4.600	-	157,900.63	157,900.63	6,350,000.00
9/1/2021	4.625	245,000.00	157,900.63	402,900.63	6,105,000.00
3/1/2022	4.625	-	152,235.00	152,235.00	6,105,000.00
9/1/2022	4.700	260,000.00	152,235.00	412,235.00	5,845,000.00
3/1/2023	4.700	-	146,125.00	146,125.00	5,845,000.00
9/1/2023	5.000	270,000.00	146,125.00	416,125.00	5,575,000.00
3/1/2024	5.000	-	139,375.00	139,375.00	5,575,000.00
9/1/2024	5.000	285,000.00	139,375.00	424,375.00	5,290,000.00

3/1/2025	5.000	-	132,250.00	132,250.00	5,290,000.00
9/1/2025	5.000	300,000.00	132,250.00	432,250.00	4,990,000.00
3/1/2026	5.000	-	124,750.00	124,750.00	4,990,000.00
9/1/2026	5.000	315,000.00	124,750.00	439,750.00	4,675,000.00
3/1/2027	5.000	-	116,875.00	116,875.00	4,675,000.00
9/1/2027	5.000	330,000.00	116,875.00	446,875.00	4,345,000.00
3/1/2028	5.000	-	108,625.00	108,625.00	4,345,000.00
9/1/2028	5.000	345,000.00	108,625.00	453,625.00	4,000,000.00
3/1/2029	5.000	-	100,000.00	100,000.00	4,000,000.00
9/1/2029	5.000	365,000.00	100,000.00	465,000.00	3,635,000.00
3/1/2030	5.000	-	90,875.00	90,875.00	3,635,000.00
9/1/2030	5.000	380,000.00	90,875.00	470,875.00	3,255,000.00
3/1/2031	5.000	-	81,375.00	81,375.00	3,255,000.00
9/1/2031	5.000	400,000.00	81,375.00	481,375.00	2,855,000.00
3/1/2032	5.000	-	71,375.00	71,375.00	2,855,000.00
9/1/2032	5.000	420,000.00	71,375.00	491,375.00	2,435,000.00
3/1/2033	5.000	-	60,875.00	60,875.00	2,435,000.00
9/1/2033	5.000	440,000.00	60,875.00	500,875.00	1,995,000.00
3/1/2034	5.000	-	49,875.00	49,875.00	1,995,000.00
9/1/2034	5.000	465,000.00	49,875.00	514,875.00	1,530,000.00
3/1/2035	5.000	-	38,250.00	38,250.00	1,530,000.00
9/1/2035	5.000	485,000.00	38,250.00	523,250.00	1,045,000.00
3/1/2036	5.000	-	26,125.00	26,125.00	1,045,000.00
9/1/2036	5.000	510,000.00	26,125.00	536,125.00	535,000.00
3/1/2037	5.000	-	13,375.00	13,375.00	535,000.00
9/1/2037	5.000	535,000.00	13,375.00	548,375.00	-

GRAND TOTAL		8,615,000.00	8,220,548.33	16,835,548.33	-
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DEBT AMORTIZATION SCHEDULE

Tax Allocation Bonds Series Refunding Bonds Series 2016

City of Chowchilla
Tax Allocation Bonds Refunding Bonds Series 2016
Successor Agency of the City of Chowchilla
Current Debt Service Schedule

Bonds Dated: 8/1/2016
Bonds Issued: \$6,190,000

PAYMENT DATE	INTEREST RATE	PRINCIPAL	INTEREST	PAYMENT TOTAL	BALANCE
2/1/2017	2.000%	-	71,641.50	71,641.50	6,190,000.00
8/1/2017	2.000	\$ 260,000.00	90,178.13	350,178.13	5,930,000.00
2/1/2018	2.000	-	87,578.13	87,578.13	5,930,000.00
8/1/2018	2.000	240,000.00	87,578.13	327,578.13	5,690,000.00
2/1/2019	4.000	-	85,178.13	85,178.13	5,690,000.00
8/1/2019	4.000	240,000.00	85,178.13	325,178.13	5,450,000.00
2/1/2020	4.000	-	80,378.13	80,378.13	5,450,000.00
8/1/2020	4.000	250,000.00	80,378.13	330,378.13	5,200,000.00
2/1/2021	3.000	-	75,378.13	75,378.13	5,200,000.00
8/1/2021	3.000	260,000.00	75,378.13	335,378.13	4,940,000.00
2/1/2022	3.000	-	71,478.13	71,478.13	4,940,000.00
8/1/2022	3.000	265,000.00	71,478.13	336,478.13	4,675,000.00
2/1/2023	3.000	-	67,503.13	67,503.13	4,675,000.00
8/1/2023	3.000	275,000.00	67,503.13	342,503.13	4,400,000.00
2/1/2024	4.000	-	63,378.13	63,378.13	4,400,000.00
8/1/2024	4.000	285,000.00	63,378.13	348,378.13	4,115,000.00
2/1/2025	5.000	-	57,678.13	57,678.13	4,115,000.00
8/1/2025	5.000	295,000.00	57,678.13	352,678.13	3,820,000.00
2/1/2026	5.000	-	50,303.13	50,303.13	3,820,000.00
8/1/2026	5.000	310,000.00	50,303.13	360,303.13	3,510,000.00
2/1/2027	2.000	-	42,553.13	42,553.13	3,510,000.00
8/1/2027	2.000	325,000.00	42,553.13	367,553.13	3,185,000.00
2/1/2028	2.125	-	39,303.13	39,303.13	3,185,000.00
8/1/2028	2.125	330,000.00	39,303.13	369,303.13	2,855,000.00
2/1/2029	2.250	-	35,796.88	35,796.88	2,855,000.00
8/1/2029	2.250	335,000.00	35,796.88	370,796.88	2,520,000.00
2/1/2030	2.250	-	32,028.13	32,028.13	2,520,000.00
8/1/2030	2.250	345,000.00	32,028.13	377,028.13	2,175,000.00
2/1/2031	2.375	-	28,146.88	28,146.88	2,175,000.00
8/1/2031	2.375	350,000.00	28,146.88	378,146.88	1,825,000.00
2/1/2032	2.500	-	23,990.63	23,990.63	1,825,000.00
8/1/2032	2.500	345,000.00	23,990.63	368,990.63	1,480,000.00

2/1/2033	2.500	-	19,678.13	19,678.13	1,480,000.00
8/1/2033	2.500	355,000.00	19,678.13	374,678.13	1,125,000.00
2/1/2034	2.625	-	15,240.63	15,240.63	1,125,000.00
8/1/2034	2.625	365,000.00	15,240.63	380,240.63	760,000.00
2/1/2035	2.750	-	10,450.00	10,450.00	760,000.00
8/1/2035	2.570	375,000.00	10,450.00	385,450.00	385,000.00
2/1/2036	2.570	-	5,293.75	5,293.75	385,000.00
8/1/2036	2.570	385,000.00	5,293.75	390,293.75	-
GRAND TOTAL		6,190,000.00	1,944,488.55	8,134,488.55	-

DEBT AMORTIZATION SCHEDULE

USDA Water

City of Chowchilla
USDA Water
Current Debt Service Schedule

Bonds Dated: 9/01/01
Bonds Issued: \$1,114,558

PAYMENT DATE	INTEREST RATE	PRINCIPAL	INTEREST	PAYMENT TOTAL	BALANCE
					1,114,558.00
2/1/2004	4.375%	79,558.00	114,761.00	194,319.00	1,035,000.00
8/1/2004	4.375	45,000.00	22,640.63	67,640.63	990,000.00
2/1/2005	4.375	-	21,656.25	21,656.25	990,000.00
8/1/2005	4.375	45,000.00	21,656.25	66,656.25	945,000.00
2/1/2006	4.375	-	20,671.88	20,671.88	945,000.00
8/1/2006	4.375	45,000.00	20,671.88	65,671.88	900,000.00
2/1/2007	4.375	-	19,687.50	19,687.50	900,000.00
8/1/2007	4.375	50,000.00	19,687.50	69,687.50	850,000.00
2/1/2008	4.375	-	18,593.75	18,593.75	850,000.00
8/1/2008	4.375	50,000.00	18,593.75	68,593.75	800,000.00
2/1/2009	4.375	-	17,500.00	17,500.00	800,000.00
8/1/2009	4.375	50,000.00	17,500.00	67,500.00	750,000.00
2/1/2010	4.375	-	16,406.25	16,406.25	750,000.00
8/1/2010	4.375	55,000.00	16,406.25	71,406.25	695,000.00
2/1/2011	4.375	-	15,203.13	15,203.13	695,000.00
8/1/2011	4.375	55,000.00	15,203.13	70,203.13	640,000.00
2/1/2012	4.375	-	14,000.00	14,000.00	640,000.00
8/1/2012	4.375	55,000.00	14,000.00	69,000.00	585,000.00
2/1/2013	4.375	-	12,796.88	12,796.88	585,000.00
8/1/2013	4.375	60,000.00	12,796.87	72,796.87	525,000.00
2/1/2014	4.375	-	11,484.37	11,484.37	525,000.00
8/1/2014	4.375	60,000.00	11,484.37	71,484.37	465,000.00
2/1/2015	4.375	-	10,171.87	10,171.87	465,000.00
8/1/2015	4.375	60,000.00	10,171.88	70,171.88	405,000.00
2/1/2016	4.375	-	8,859.37	8,859.37	405,000.00
8/1/2016	4.375	65,000.00	8,859.37	73,859.37	340,000.00
2/1/2017	4.375	-	7,437.50	7,437.50	340,000.00
8/1/2017	4.375	65,000.00	7,437.50	72,437.50	275,000.00
2/1/2018	4.375	-	6,015.63	6,015.63	275,000.00
8/1/2018	4.375	65,000.00	6,015.63	71,015.63	210,000.00
2/1/2019	4.375	-	4,593.75	4,593.75	210,000.00
8/1/2019	4.375	70,000.00	4,593.75	74,593.75	140,000.00

2/1/2020	4.375	-	3,062.50	3,062.50	140,000.00
8/1/2020	4.375	70,000.00	3,062.50	73,062.50	70,000.00
2/1/2021	4.375	-	1,531.25	1,531.25	70,000.00
8/1/2021	4.375	70,000.00	1,531.25	71,531.25	-
GRAND TOTAL		1,114,558.00	556,745.39	1,671,303.39	-

DEBT AMORTIZATION SCHEDULE

Public Finance Authority - General Fund CREB

City of Chowchilla
Public Financing Authority
Lease Revenue Bond
 Bonds Dated: 7/19/2017
 Bonds Issued: \$3,630,000.00

PAYMENT DATE	INTEREST RATE	PRINCIPAL	INTEREST	ESTIMATED SUBSIDY	PAYMENT TOTAL	BALANCE
						3,630,000.00
12/1/2017	0.000%	-	\$51,872.06	(\$17,888.30)	\$33,983.76	3,630,000.00
6/1/2018	0.000	-	79,126.88	(26,832.44)	52,294.44	3,630,000.00
12/1/2018	0.000	-	79,126.88	(26,832.44)	52,294.44	3,630,000.00
6/1/2019	0.000	-	79,126.88	(26,832.44)	52,294.44	3,630,000.00
12/1/2019	0.000	-	79,126.88	(26,832.44)	52,294.44	3,630,000.00
6/1/2020	0.000	-	79,126.88	(26,832.44)	52,294.44	3,630,000.00
12/1/2020	0.000	-	79,126.88	(26,832.44)	52,294.44	3,630,000.00
6/1/2021	2.550	\$15,000.00	79,126.88	(26,832.44)	67,294.44	3,615,000.00
12/1/2021	0.000	-	78,935.93	(26,832.44)	52,103.49	3,615,000.00
6/1/2022	2.550	20,000.00	78,935.93	(26,832.44)	72,103.49	3,595,000.00
12/1/2022	0.000	-	78,658.93	(26,832.44)	51,826.49	3,595,000.00
6/1/2023	2.970	20,000.00	78,658.93	(26,832.44)	71,826.49	3,575,000.00
12/1/2023	0.000	-	78,361.93	(26,832.44)	51,529.49	3,575,000.00
6/1/2024	3.180	25,000.00	78,361.93	(26,832.44)	76,529.49	3,550,000.00
12/1/2024	0.000	-	77,964.68	(26,832.44)	51,132.24	3,550,000.00
6/1/2025	3.250	25,000.00	77,964.68	(26,832.44)	76,132.24	3,525,000.00
12/1/2025	0.000	-	77,558.68	(26,832.44)	50,726.24	3,525,000.00
6/1/2026	0.000	-	77,558.68	(26,832.44)	50,726.24	3,525,000.00
12/1/2026	0.000	-	77,558.68	(26,832.44)	50,726.24	3,525,000.00
6/1/2027	3.860	30,000.00	77,558.68	(26,832.44)	80,726.24	3,495,000.00
12/1/2027	0.000	-	76,980.38	(26,696.24)	50,284.14	3,495,000.00
6/1/2028	3.860	40,000.00	76,980.38	(26,696.24)	90,284.14	3,455,000.00
12/1/2028	0.000	-	76,209.18	(26,491.93)	49,717.25	3,455,000.00
6/1/2029	3.860	40,000.00	76,209.18	(26,491.93)	89,717.25	3,415,000.00
12/1/2029	0.000	-	75,437.58	(26,219.52)	49,218.06	3,415,000.00
6/1/2030	3.860	45,000.00	75,437.58	(26,219.52)	94,218.06	3,370,000.00
12/1/2030	0.000	-	74,560.58	(25,879.01)	48,681.57	3,370,000.00
6/1/2031	3.860	60,000.00	74,560.58	(25,879.01)	108,681.57	3,310,000.00
12/1/2031	0.000	-	73,523.18	(25,470.39)	48,052.79	3,310,000.00
6/1/2032	3.510	70,000.00	73,523.18	(25,470.39)	118,052.79	3,240,000.00
12/1/2032	0.000	-	72,295.38	(25,470.39)	46,824.99	3,240,000.00
6/1/2033	3.690	85,000.00	72,295.38	(24,993.67)	132,301.71	3,155,000.00
12/1/2033	0.000	-	70,726.50	(24,993.67)	45,732.83	3,155,000.00
6/1/2034	3.750	95,000.00	70,726.50	(24,380.75)	141,345.75	3,060,000.00

12/1/2034	0.000	-	68,946.50	(24,380.75)	44,565.75	3,060,000.00
6/1/2035	3.770	110,000.00	68,946.50	(23,699.72)	155,246.78	2,950,000.00
12/1/2035	0.000	-	66,875.50	(23,699.72)	43,175.78	2,950,000.00
6/1/2036	3.820	130,000.00	66,875.50	(22,882.49)	173,993.01	2,820,000.00
12/1/2036	0.000	-	64,394.75	(22,882.49)	41,512.26	2,820,000.00
6/1/2037	3.840	140,000.00	64,394.75	(21,929.05)	182,465.70	2,680,000.00
12/1/2037	0.000	-	61,704.25	(21,929.05)	39,775.20	2,680,000.00
6/1/2038	4.590	165,000.00	61,704.25	(20,839.41)	205,864.84	2,515,000.00
12/1/2038	0.000	-	57,919.00	(20,839.41)	37,079.59	2,515,000.00
6/1/2039	4.590	185,000.00	57,919.00	(19,613.56)	223,305.44	2,330,000.00
12/1/2039	0.000	-	53,671.50	(19,613.56)	34,057.94	2,330,000.00
6/1/2040	4.620	230,000.00	53,671.50	(18,251.51)	265,419.99	2,100,000.00
12/1/2040	0.000	-	48,355.63	(16,685.15)	31,670.48	2,100,000.00
6/1/2041	4.620	250,000.00	48,355.63	(16,685.15)	281,670.48	1,850,000.00
12/1/2041	0.000	-	42,577.50	(14,982.58)	27,594.92	1,850,000.00
6/1/2042	4.620	275,000.00	42,577.50	(14,982.58)	302,594.92	1,575,000.00
12/1/2042	0.000	-	36,231.00	(13,075.71)	23,155.29	1,575,000.00
6/1/2043	4.660	295,000.00	36,231.00	(13,075.51)	318,155.49	1,280,000.00
12/1/2043	0.000	-	29,363.63	(10,964.53)	18,399.10	1,280,000.00
6/1/2044	4.650	325,000.00	29,363.63	(10,964.53)	343,399.10	955,000.00
12/1/2044	0.000	-	21,811.75	(8,580.93)	13,230.82	955,000.00
6/1/2045	4.640	350,000.00	21,811.75	(8,580.93)	363,230.82	605,000.00
12/1/2045	0.000	-	13,684.00	(5,993.03)	7,690.97	605,000.00
6/1/2046	4.630	375,000.00	13,684.00	(5,993.03)	382,690.97	230,000.00
12/1/2046	0.000	-	4,996.75	(3,132.72)	1,864.03	230,000.00
6/1/2047	4.350	230,000.00	4,996.75	(3,132.72)	231,864.03	-
GRANT TOTAL			3,630,000.00	3,724,366.79	-1,296,447.14	6,057,919.65
						-

DEBT AMORTIZATION SCHEDULE

Public Finance Authority - Water Fund CREB

City of Chowchilla
Public Financing Authority
Water Revenue Bonds
 Bonds Dated: 6/15/2017
 Bonds Issued: \$8,160,000.00

PAYMENT DATE	INTEREST RATE	PRINCIPAL	INTEREST	ESTIMATED SUBSIDY	PAYMENT TOTAL	BALANCE
						8,160,000.00
12/1/2017	0.000%	-	\$152,702.05	(\$34,255.63)	\$118,446.42	8,160,000.00
6/1/2018	0.000	-	180,831.38	(34,255.63)	\$146,575.75	8,160,000.00
12/1/2018	0.000	-	180,831.38	(34,255.63)	\$146,575.75	8,160,000.00
6/1/2019	0.000	-	180,831.38	(34,255.63)	\$146,575.75	8,160,000.00
12/1/2019	0.000	-	180,831.38	(34,255.63)	\$146,575.75	8,160,000.00
6/1/2020	2.600	\$10,000.00	180,831.38	(34,255.63)	\$156,575.75	8,150,000.00
12/1/2020	0.000	-	180,701.38	(34,255.63)	\$146,445.75	8,150,000.00
6/1/2021	2.730	25,000.00	180,701.38	(34,255.63)	\$171,445.75	8,125,000.00
12/1/2021	0.000	-	180,360.13	(34,255.63)	\$146,104.50	8,125,000.00
6/1/2022	2.960	30,000.00	180,360.13	(34,255.63)	\$176,104.50	8,095,000.00
12/1/2022	0.000	-	179,916.13	(34,255.63)	\$145,660.50	8,095,000.00
6/1/2023	3.130	35,000.00	179,916.13	(34,255.63)	\$180,660.50	8,060,000.00
12/1/2023	0.000	-	179,368.38	(34,255.63)	\$145,112.75	8,060,000.00
6/1/2024	0.000	-	179,368.38	(34,255.63)	\$145,112.75	8,060,000.00
12/1/2024	0.000	-	179,368.38	(34,255.63)	\$145,112.75	8,060,000.00
6/1/2025	4.000	25,000.00	179,368.38	(34,255.63)	\$170,112.75	8,035,000.00
12/1/2025	0.000	-	178,868.38	(34,255.63)	\$144,612.75	8,035,000.00
6/1/2026	4.000	40,000.00	178,868.38	(34,255.63)	\$184,612.75	7,995,000.00
12/1/2026	0.000	-	178,068.38	(34,255.63)	\$143,812.75	7,995,000.00
6/1/2027	3.943	65,000.00	178,068.38	(34,255.63)	\$208,812.75	7,930,000.00
12/1/2027	0.000	-	176,786.88	(34,119.43)	\$142,667.45	7,930,000.00
6/1/2028	3.940	90,000.00	176,786.88	(34,119.43)	\$232,667.45	7,840,000.00
12/1/2028	0.000	-	175,013.88	(33,847.02)	\$141,166.86	7,840,000.00
6/1/2029	3.963	115,000.00	175,013.88	(33,847.02)	\$256,166.86	7,725,000.00
12/1/2029	0.000	-	172,735.13	(33,506.20)	\$139,228.93	7,725,000.00
6/1/2030	3.985	140,000.00	172,735.13	(33,506.20)	\$279,228.93	7,585,000.00
12/1/2030	0.000	-	169,945.63	(33,097.89)	\$136,847.74	7,585,000.00
6/1/2031	4.007	170,000.00	169,945.63	(33,097.89)	\$306,847.74	7,415,000.00
12/1/2031	0.000	-	166,539.63	(32,553.07)	\$133,986.56	7,415,000.00
6/1/2032	4.033	200,000.00	166,539.63	(32,553.07)	\$333,986.56	7,215,000.00
12/1/2032	0.000	-	162,507.13	(31,872.04)	\$130,635.09	7,215,000.00
6/1/2033	3.384	230,000.00	162,507.13	(31,872.04)	\$360,635.09	6,985,000.00

12/1/2033	0.000	-	158,615.00	(31,122.91)	\$127,492.09	6,985,000.00
6/1/2034	3.485	265,000.00	158,615.00	(31,122.91)	\$392,492.09	6,720,000.00
12/1/2034	0.000	-	153,996.75	(30,237.58)	\$123,759.17	6,720,000.00
6/1/2035	3.502	305,000.00	153,996.75	(30,237.58)	\$428,759.17	6,415,000.00
12/1/2035	0.000	-	148,656.50	(29,147.93)	\$119,508.57	6,415,000.00
6/1/2036	3.593	345,000.00	148,656.50	(29,147.93)	\$464,508.57	6,070,000.00
12/1/2036	0.000	-	142,458.88	(27,922.09)	\$114,536.79	6,070,000.00
6/1/2037	3.592	385,000.00	142,458.88	(27,922.09)	\$499,536.79	5,685,000.00
12/1/2037	0.000	-	135,544.50	(26,560.03)	\$108,984.47	5,685,000.00
6/1/2038	4.802	435,000.00	135,544.50	(26,560.03)	\$543,984.47	5,250,000.00
12/1/2038	0.000	-	125,100.75	(24,993.67)	\$100,107.08	5,250,000.00
6/1/2039	4.801	490,000.00	125,100.75	(24,993.67)	\$590,107.08	4,760,000.00
12/1/2039	0.000	-	113,338.25	(23,223.00)	\$90,115.25	4,760,000.00
6/1/2040	4.802	550,000.00	113,338.25	(23,223.00)	\$640,115.25	4,210,000.00
12/1/2040	0.000	-	100,132.00	(21,248.03)	\$78,883.97	4,210,000.00
6/1/2041	4.803	610,000.00	100,132.00	(21,248.03)	\$688,883.97	3,600,000.00
12/1/2041	0.000	-	85,482.00	(19,068.74)	\$66,413.26	3,600,000.00
6/1/2042	4.801	680,000.00	85,482.00	(19,068.74)	\$746,413.26	2,920,000.00
12/1/2042	0.000	-	69,157.00	(16,617.05)	\$52,539.95	2,920,000.00
6/1/2043	4.833	755,000.00	69,157.00	(16,617.05)	\$807,539.95	2,165,000.00
12/1/2043	0.000	-	50,912.00	(13,892.94)	\$37,019.06	2,165,000.00
6/1/2044	4.834	835,000.00	50,912.00	(13,892.94)	\$872,019.06	1,330,000.00
12/1/2044	0.000	-	30,730.00	(10,896.42)	\$19,833.58	1,330,000.00
6/1/2045	4.833	775,000.00	30,730.00	(10,896.42)	\$794,833.58	555,000.00
12/1/2045	0.000	-	12,126.75	(7,559.39)	\$4,567.36	555,000.00
6/1/2046	4.370	265,000.00	12,126.75	(7,559.39)	\$269,567.36	290,000.00
12/1/2046	0.000	-	6,336.50	(3,949.95)	\$2,386.55	290,000.00
6/1/2047	4.370	290,000.00	6,336.50	(3,949.95)	\$292,386.55	-
GRANT TOTAL		8,160,000.00	8,282,391.43	(1,655,983.36)	14,786,408.07	-

DEBT AMORTIZATION SCHEDULE

Public Finance Authority - Wastewater Fund CREB

City of Chowchilla
Public Financing Authority
Wastewater Revenue Bonds
5/23/2017
Bonds Issued: \$3,310,000.00

PAYMENT DATE	INTEREST RATE	PRINCIPAL	INTEREST	ESTIMATED SUBSIDY	PAYMENT TOTAL	BALANCE
						3,310,000.00
12/1/2017	0.000%	-	\$69,698.37	(\$39,734.36)	\$29,964.01	3,310,000.00
6/1/2018	0.000	-	71,689.75	(40,963.26)	30,726.49	3,310,000.00
12/1/2018	0.000	-	71,689.75	(40,963.26)	30,726.49	3,310,000.00
6/1/2019	2.330	\$65,000.00	71,689.75	(40,963.26)	95,726.49	3,245,000.00
12/1/2019	0.000	-	70,932.50	(40,963.26)	29,969.24	3,245,000.00
6/1/2020	2.650	65,000.00	70,932.50	(40,963.26)	94,969.24	3,180,000.00
12/1/2020	0.000	-	70,071.25	(40,963.26)	29,107.99	3,180,000.00
6/1/2021	3.402	65,000.00	70,071.25	(40,963.26)	94,107.99	3,115,000.00
12/1/2021	0.000	-	68,965.50	(40,963.26)	28,002.24	3,115,000.00
6/1/2022	4.000	35,000.00	68,965.50	(40,963.26)	63,002.24	3,080,000.00
12/1/2022	0.000	-	68,265.50	(40,963.26)	27,302.24	3,080,000.00
6/1/2023	4.000	35,000.00	68,265.50	(40,963.26)	62,302.24	3,045,000.00
12/1/2023	0.000	-	67,565.50	(40,963.26)	26,602.24	3,045,000.00
6/1/2024	4.000	40,000.00	67,565.50	(40,963.26)	66,602.24	3,005,000.00
12/1/2024	0.000	-	66,765.50	(40,963.26)	25,802.24	3,005,000.00
6/1/2025	4.000	45,000.00	66,765.50	(40,963.26)	70,802.24	2,960,000.00
12/1/2025	0.000	-	65,865.50	(40,963.26)	24,902.24	2,960,000.00
6/1/2026	4.000	50,000.00	65,865.50	(40,963.26)	74,902.24	2,910,000.00
12/1/2026	0.000	-	64,865.50	(40,963.26)	23,902.24	2,910,000.00
6/1/2027	3.790	45,000.00	64,865.50	(40,963.26)	68,902.24	2,865,000.00
12/1/2027	0.000	-	64,012.75	(40,329.80)	23,682.95	2,865,000.00
6/1/2028	3.890	50,000.00	64,012.75	(40,329.80)	73,682.95	2,815,000.00
12/1/2028	0.000	-	63,040.25	(39,625.97)	23,414.28	2,815,000.00
6/1/2029	3.990	60,000.00	63,040.25	(39,625.97)	83,414.28	2,755,000.00
12/1/2029	0.000	-	61,843.25	(38,781.36)	23,061.89	2,755,000.00
6/1/2030	4.090	65,000.00	61,843.25	(38,781.36)	88,061.89	2,690,000.00
12/1/2030	0.000	-	60,514.00	(37,866.38)	22,647.62	2,690,000.00
6/1/2031	4.190	75,000.00	60,514.00	(37,866.38)	97,647.62	2,615,000.00
12/1/2031	0.000	-	58,942.75	(36,810.62)	22,132.13	2,615,000.00
6/1/2032	4.290	85,000.00	58,942.75	(36,810.62)	107,132.13	2,530,000.00
12/1/2032	0.000	-	57,119.50	(35,614.10)	21,505.40	2,530,000.00
6/1/2033	4.430	85,000.00	57,119.50	(35,614.10)	106,505.40	2,445,000.00

12/1/2033	0.000	-	55,236.75	(34,417.58)	20,819.17	2,445,000.00
6/1/2034	4.430	100,000.00	55,236.75	(34,417.58)	120,819.17	2,345,000.00
12/1/2034	0.000	-	53,021.75	(33,009.91)	20,011.84	2,345,000.00
6/1/2035	4.430	105,000.00	53,021.75	(33,009.91)	125,011.84	2,240,000.00
12/1/2035	0.000	-	50,696.00	(31,531.85)	19,164.15	2,240,000.00
6/1/2036	4.430	115,000.00	50,696.00	(31,531.85)	134,164.15	2,125,000.00
12/1/2036	0.000	-	48,148.75	(29,913.03)	18,235.72	2,125,000.00
6/1/2037	4.430	125,000.00	48,148.75	(29,913.03)	143,235.72	2,000,000.00
12/1/2037	0.000	-	45,380.00	(28,153.44)	17,226.56	2,000,000.00
6/1/2038	4.480	135,000.00	45,380.00	(28,153.44)	152,226.56	1,865,000.00
12/1/2038	0.000	-	42,356.00	(26,253.08)	16,102.92	1,865,000.00
6/1/2039	4.480	150,000.00	42,356.00	(26,253.08)	166,102.92	1,715,000.00
12/1/2039	0.000	-	38,996.00	(24,141.57)	14,854.43	1,715,000.00
6/1/2040	4.480	165,000.00	38,996.00	(24,141.57)	179,854.43	1,550,000.00
12/1/2040	0.000	-	35,300.00	(21,818.92)	13,481.08	1,550,000.00
6/1/2041	4.480	185,000.00	35,300.00	(21,818.92)	198,481.08	1,365,000.00
12/1/2041	0.000	-	31,156.00	(19,214.72)	11,941.28	1,365,000.00
6/1/2042	4.480	205,000.00	31,156.00	(19,214.72)	216,941.28	1,160,000.00
12/1/2042	0.000	-	26,564.00	(16,329.00)	10,235.00	1,160,000.00
6/1/2043	4.580	200,000.00	26,564.00	(16,329.00)	210,235.00	960,000.00
12/1/2043	0.000	-	21,984.00	(13,513.67)	8,470.34	960,000.00
6/1/2044	4.580	210,000.00	21,984.00	(13,513.65)	218,470.35	750,000.00
12/1/2044	0.000	-	17,175.00	(10,557.54)	6,617.46	750,000.00
6/1/2045	4.580	225,000.00	17,175.00	(10,557.54)	231,617.46	525,000.00
12/1/2045	0.000	-	12,022.50	(7,390.28)	4,632.22	525,000.00
6/1/2046	4.580	250,000.00	12,022.50	(73,690.28)	188,332.22	275,000.00
12/1/2046	0.000	-	6,297.50	(3,871.10)	2,426.40	275,000.00
6/1/2047	4.580	275,000.00	6,297.50	(3,871.10)	277,426.40	-
GRANT TOTAL		3,310,000.00	3,070,974.62	(1,942,624.12)	4,438,350.50	-

DEBT AMORTIZATION SCHEDULE

Taxable Pension Obligation Bond Series 2019

City of Chowchilla
Taxable Pension Obligation
Current Debt Service Schedule

Dated: 3/6/2019

Amount Issued: \$10,500,000

PAYMENT DATE	INTEREST RATE	PRINCIPAL	INTEREST	PAYMENT TOTAL	BALANCE
7/15/2019	2.940%	-	130,691.83	130,691.83	10,500,000.00
1/15/2020	2.940	-	206,355.50	206,355.50	10,500,000.00
7/15/2020	2.940	345,000.00	206,355.50	551,355.50	10,155,000.00
1/15/2021	3.040	-	201,284.00	201,284.00	10,155,000.00
7/15/2021	3.040	425,000.00	201,284.00	626,284.00	9,730,000.00
1/15/2022	3.130	-	194,824.00	194,824.00	9,730,000.00
7/15/2022	3.130	495,000.00	194,824.00	689,824.00	9,235,000.00
1/15/2023	3.200	-	187,077.25	187,077.25	9,235,000.00
7/15/2023	3.200	530,000.00	187,077.25	717,077.25	8,705,000.00
1/15/2024	3.300	-	178,597.25	178,597.25	8,705,000.00
7/15/2024	3.300	575,000.00	178,597.25	753,597.25	8,130,000.00
1/15/2025	3.440	-	169,109.75	169,109.75	8,130,000.00
7/15/2025	3.440	620,000.00	169,109.75	789,109.75	7,510,000.00
1/15/2026	3.540	-	158,445.75	158,445.75	7,510,000.00
7/15/2026	3.540	470,000.00	158,445.75	628,445.75	7,040,000.00
1/15/2027	3.640	-	150,126.75	150,126.75	7,040,000.00
7/15/2027	3.640	510,000.00	150,126.75	660,126.75	6,530,000.00
1/15/2028	3.740	-	140,844.75	140,844.75	6,530,000.00
7/15/2028	3.740	545,000.00	140,844.75	685,844.75	5,985,000.00
1/15/2029	3.890	-	130,653.25	130,653.25	5,985,000.00
7/15/2029	3.890	590,000.00	130,653.25	720,653.25	5,395,000.00
1/15/2030	3.990	-	119,177.75	119,177.75	5,395,000.00
7/15/2030	3.990	640,000.00	119,177.75	759,177.75	4,755,000.00
1/15/2031	4.040	-	106,409.75	106,409.75	4,755,000.00
7/15/2031	4.040	580,000.00	106,409.75	686,409.75	4,175,000.00
1/15/2032	4.250	-	94,693.75	94,693.75	4,175,000.00
7/15/2032	4.250	590,000.00	94,693.75	684,693.75	3,585,000.00
1/15/2033	4.250	-	82,156.25	82,156.25	3,585,000.00
7/15/2033	4.250	600,000.00	82,156.25	682,156.25	2,985,000.00
1/15/2034	4.250	-	69,406.25	69,406.25	2,985,000.00
7/15/2034	4.250	595,000.00	69,406.25	664,406.25	2,390,000.00
1/15/2035	4.750	-	56,762.50	56,762.50	2,390,000.00
7/15/2035	4.750	570,000.00	56,762.50	626,762.50	1,820,000.00

1/15/2036	4.750	-	43,225.00	43,225.00	1,820,000.00
7/15/2036	4.750	310,000.00	43,225.00	353,225.00	1,510,000.00
1/15/2037	4.750	-	35,862.50	35,862.50	1,510,000.00
7/15/2037	4.750	225,000.00	35,862.50	260,862.50	1,285,000.00
1/15/2038	4.750	-	30,518.75	30,518.75	1,285,000.00
7/15/2038	4.750	210,000.00	30,518.75	240,518.75	1,075,000.00
1/15/2039	4.750	-	25,531.25	25,531.25	1,075,000.00
7/15/2039	4.750	210,000.00	25,531.25	235,531.25	865,000.00
1/15/2040	4.750	-	20,543.75	20,543.75	865,000.00
7/15/2040	4.750	225,000.00	20,543.75	245,543.75	640,000.00
1/15/2041	4.750	-	15,200.00	15,200.00	640,000.00
7/15/2041	4.750	180,000.00	15,200.00	195,200.00	460,000.00
1/15/2042	4.750	-	10,925.00	10,925.00	460,000.00
7/15/2042	4.750	185,000.00	10,925.00	195,925.00	275,000.00
1/15/2043	4.750	-	6,531.25	6,531.25	275,000.00
7/15/2043	4.750	150,000.00	6,531.25	156,531.25	125,000.00
1/15/2044	4.750	-	2,968.75	2,968.75	125,000.00
7/15/2044	4.750	85,000.00	2,968.75	87,968.75	40,000.00
1/15/2045	4.750	-	950.00	950.00	40,000.00
7/15/2045	4.750	30,000.00	950.00	30,950.00	10,000.00
1/15/2046	4.750	-	237.50	237.50	10,000.00
7/15/2046	4.750	10,000.00	237.50	10,237.50	-

GRAND TOTAL

10,500,000.00	5,007,528.33	15,507,528.33	-
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DEBT AMORTIZATION SCHEDULE

State Water Resources Control Board – Water Loan Project

City of Chowchilla
State Water Resources Control Board
Safe Drinking Water Revolving Fund

Dated: 7/12/2016

Amount Issued: \$3,205,991.00

PAYMENT DATE	INTEREST RATE	PRINCIPAL	INTEREST	PAYMENT TOTAL	BALANCE
1/1/2019	0.000%	80,149.78	-	80,149.78	3,125,841.22
7/1/2019	0.000	80,149.78	-	80,149.78	3,045,691.44
1/1/2020	0.000	80,149.78	-	80,149.78	2,965,541.66
7/1/2020	0.000	80,149.78	-	80,149.78	2,885,391.88
1/1/2021	0.000	80,149.78	-	80,149.78	2,805,242.10
7/1/2021	0.000	80,149.78	-	80,149.78	2,725,092.32
1/1/2022	0.000	80,149.78	-	80,149.78	2,644,942.54
7/1/2022	0.000	80,149.78	-	80,149.78	2,564,792.76
1/1/2023	0.000	80,149.78	-	80,149.78	2,484,642.98
7/1/2023	0.000	80,149.78	-	80,149.78	2,404,493.20
1/1/2024	0.000	80,149.78	-	80,149.78	2,324,343.42
7/1/2024	0.000	80,149.78	-	80,149.78	2,244,193.64
1/1/2025	0.000	80,149.78	-	80,149.78	2,164,043.86
7/1/2025	0.000	80,149.78	-	80,149.78	2,083,894.08
1/1/2026	0.000	80,149.78	-	80,149.78	2,003,744.30
7/1/2026	0.000	80,149.78	-	80,149.78	1,923,594.52
1/1/2027	0.000	80,149.78	-	80,149.78	1,843,444.74
7/1/2027	0.000	80,149.78	-	80,149.78	1,763,294.96
1/1/2028	0.000	80,149.78	-	80,149.78	1,683,145.18
7/1/2028	0.000	80,149.78	-	80,149.78	1,602,995.40
1/1/2029	0.000	80,149.78	-	80,149.78	1,522,845.62
7/1/2029	0.000	80,149.78	-	80,149.78	1,442,695.84
1/1/2030	0.000	80,149.78	-	80,149.78	1,362,546.06
7/1/2030	0.000	80,149.78	-	80,149.78	1,282,396.28
1/1/2031	0.000	80,149.78	-	80,149.78	1,202,246.50
7/1/2031	0.000	80,149.78	-	80,149.78	1,122,096.72
1/1/2032	0.000	80,149.78	-	80,149.78	1,041,946.94
7/1/2032	0.000	80,149.78	-	80,149.78	961,797.16
1/1/2033	0.000	80,149.78	-	80,149.78	881,647.38
7/1/2033	0.000	80,149.78	-	80,149.78	801,497.60
1/1/2034	0.000	80,149.78	-	80,149.78	721,347.82
7/1/2034	0.000	80,149.78	-	80,149.78	641,198.04
1/1/2035	0.000	80,149.78	-	80,149.78	561,048.26

7/1/2035	0.000	80,149.78	-	80,149.78	480,898.48
1/1/2036	0.000	80,149.78	-	80,149.78	400,748.70
7/1/2036	0.000	80,149.78	-	80,149.78	320,598.92
1/1/2037	0.000	80,149.78	-	80,149.78	240,449.14
7/1/2037	0.000	80,149.78	-	80,149.78	160,299.36
1/1/2038	0.000	80,149.78	-	80,149.78	80,149.58
7/1/2038	0.000	80,149.58	-	-	-

GRANT TOTAL

3,205,991.00

-

3,205,991.00

-

AGENCY FUNDS

(Section 11)

COMMUNITY FACILITIES DISTRICT

GREENHILLS ASSESSMENT DISTRICT

PHEASANT RUN ASSESSMENT DISTRICT



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COMMUNITY FACILITIES DISTRICT

800

The City of Chowchilla Community Facilities District No. 2006-1 (Improvement Area 1) (the "District") was formed in 2006 and bonds were issued to finance the costs of acquisition, construction, expansion, improvement, or rehabilitation of the facilities to serve the area within the District and its neighboring areas. The District bonds are scheduled to mature on September 1, 2037.

FUND	DEPT	OBJ	ACCOUNT TITLE	2017-18 AUDITED	2018-19 AUDITED	2019-20 AMENDED	2020-21 ADOPTED
APPROPRIATIONS							
800	8850	3026	Bank Service/Wire/Trustee Fees	2,420	1,870	2,420	1,870
800	8850	3362	CFD Contract Services-Admin	7,724	8,167	9,200	13,300
800	8850	3364	CFD Contract Services	-	-	50,500	41,500
800	8850	3372	City Administration Fees	5,000	5,000	5,000	5,000
Total Operations and Maintenance				15,144	15,037	67,120	61,670
800	8850	3922	CFD Bond Principal	215,000	225,000	235,000	245,000
800	8850	3952	CFD Bond Interest	341,574	331,674	321,207	310,136
Total Debt Service				556,574	556,674	556,207	555,136
800	8850	5280	Transfers Out - Water	890,073	-	-	-
Total Transfers Out				890,073	-	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				1,461,790	571,710	623,327	616,806
REVENUES							
800	8850	8011	Delinquent Penalty & Interest Paid to City	571	69	38	-
800	8850	8401	Investment Earnings	28,210	19,017	1,559	3,118
Total Other Revenues				28,781	19,086	1,597	3,118
800	8850	8005	County - Delinquent Principal	-	-	327	-
800	8850	8006	Delinquent Principal Paid to City	2,276	363	-	-
800	8850	8008	Property Taxes	580,376	577,789	578,000	580,389
Total Property Taxes				582,653	578,152	578,327	580,389
GRAND TOTAL DEPARTMENT REVENUES				611,434	597,238	579,925	583,507

GREENHILLS ASSESSMENT DISTRICT

840

The City of Chowchilla (the "City") formed Assessment District No. 1994 ("Greenhills") in March of 1994 to fund the construction of a wastewater trunk line from the City's Wastewater Treatment Plant to Area A- West, the construction of a wastewater collection line in Golf Drive, the construction of a Storm Drain System within Area A-West, including the storm water basin, the acquisition of sanitary, storm water drainage, street lights, street signs, walls, utility laterals and landscaping improvements, and the construction of a domestic water well for inclusion in the Water System of the City of Chowchilla. In 2003, Assessment District No. 1994 was refunded and the Reassessment District No. 2003-1 (the "District") created along with the issuance of the Chowchilla Public Financing Authority 2003 Revenue Bonds (the "2003 Bonds") were issued. In March 2017, the 2003 Bonds were refunded by the Chowchilla Public Financing Authority 2017 Refunding Revenue Bonds (the "Revenue Bonds"). The local obligation associated with the Revenue Bonds are the City of Chowchilla Limited Obligation Refunding Bonds for the City's Reassessment District No. 2003-1 (Greenhills), which are referred to as the "Local Obligation Bonds." The final levy is scheduled for Fiscal Year 2022-2023.

FUND	DEPT	OBJ	ACCOUNT TITLE	2017-18 AUDITED	2018-19 AUDITED	2019-20 AMENDED	2020-21 ADOPTED
APPROPRIATIONS							
840	4830	3026	Bank Service/Wire/Trustee Fees	2,500	2,500	2,500	2,500
840	4830	3364	Contract Services-Misc.	12,463	13,555	12,682	14,228
840	4830	3372	City Administration Fees	5,000	5,000	5,000	5,000
840	4830	3801	Bond Prepayment Premium	-	-	350	350
Total Operations and Maintenance				19,963	21,055	20,532	22,078
840	4830	3922	GHH Bond Principal	403,000	423,000	444,000	467,000
840	4830	3952	GHH Bond Interest	130,893	109,414	88,398	63,514
840	4830	3943	Bond Prepayments	6,000	7,000	8,000	8,000
Total Debt Service				539,893	539,414	540,398	538,514
840	4830	5280	Transfers Out - Water	175,009	-	-	-
Total Transfers Out				175,009	-	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				734,865	560,470	560,930	560,592
REVENUES							
840	4830	8011	Delinquent Penalty & Interest Paid to City	7,587	2,998	600	-
840	4830	8070	County - Delinquent Penalty & Interest	-	75	-	-
840	4830	8110	Prepayments Principal	7,075	4,081	8,000	8,000
840	4830	8114	Prepayments Interest & Fees	709	571	450	450
840	4830	8401	Investment Earnings	7,155	4,448	2,704	2,704
Total Other Revenues				22,527	12,173	11,754	11,154
840	4830	8001	Property Taxes	560,949	552,737	568,000	561,286
840	4830	8005	County - Delinquent Principal	762	366	4,149	4,150
840	4830	8006	Delinquent Principal Paid to City	6,667	5,933	6,444	700
Total Property Taxes				568,378	559,037	578,593	566,136
GRAND TOTAL DEPARTMENT REVENUES				590,905	571,210	590,347	577,290

PHEASANT RUN ASSESSMENT DISTRICT

842

The City of Chowchilla (the "City") formed Assessment District No. 2002-1 (Pheasant Run) (the "Prior District") and issued bonds in 2002 (the "Prior Bonds") to finance a domestic water system, sanitary sewer system and a storm water collection system. In addition, the Prior Bonds paid for streets, sidewalks and street light improvements. The City refunded the Prior Bonds in 2014 for debt service savings, formed Reassessment District No. 2013-1 (Pheasant Run) (the "District"), and issued Reassessment District No. 2013-1 (Pheasant Run) Limited Obligation Refunding Improvement Bonds (the "Bonds"). The final levy is schedule for Fiscal Year 2026-2027.

FUND	DEPT	OBJ	ACCOUNT TITLE	2017-18 AUDITED	2018-19 AUDITED	2019-20 AMENDED	2020-21 ADOPTED
APPROPRIATIONS							
842	4832	3026	Bank Service/Wire/Trustee Fees	2,127	1,210	1,210	1,210
842	4832	3362	Contract Services-City Adm	3,219	2,672	3,460	2,477
842	4832	3364	Contract Services	13,438	11,733	10,330	15,860
842	4832	3801	Bond Prepayment Premium	300	300	300	300
Total Operations and Maintenance				19,084	15,915	15,300	19,847
842	4832	3913	Pheasant Run Bond Principal	260,600	272,500	280,800	292,200
842	4832	3942	Pheasant Run Bond Prepayments	10,000	10,000	10,000	10,000
842	4832	3943	Pheasant Run Bond Interest	116,243	105,541	94,835	83,402
Total Debt Service				386,843	388,041	385,635	385,602
GRAND TOTAL DEPARTMENT APPROPRIATIONS				405,927	403,955	400,935	405,449
REVENUES							
842	4832	8070	County - Delinquent Penalty & Interest	-	281	-	-
842	4832	8011	Delinquent Penalty & Interest Paid to City	22,189	4,472	2,500	2,500
842	4832	8110	Prepayments Principal	9,448	7,954	-	10,000
842	4832	8114	Prepayments Interest & Fees	222	208	-	-
842	4832	8401	Investment Earnings	7,753	6,740	1,612	1,612
Total Other Revenues				39,613	19,654	4,112	14,112
842	4832	8001	Property Taxes	390,732	382,239	400,000	395,844
842	4832	8005	County - Delinquent Principal	-	1,369	-	-
842	4832	8006	Delinquent Principal Paid to City	15,504	14,007	10,000	10,000
Total Property Taxes				406,236	397,615	410,000	405,844
GRAND TOTAL DEPARTMENT REVENUES				445,849	417,270	414,112	419,956



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REDEVELOPMENT SUCCESSOR AGENCY

(Section 12)

RDA SUCCESSOR AGENCY – OPERATIONS

RDA SUCCESSOR AGENCY – DEBT SERVICE



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RDA SUCCESSOR AGENCY – OPERATIONS

956

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
956	9950	3028	Audit Services	7,546	5,221	8,000	10,000
956	9950	3030	Operation of Acquired Property	3,333	3,333	3,333	3,333
956	9950	3352	Contract Staff-Attorney	-	-	1,000	2,500
956	9950	3364	Contracted Services	1,513	10,019	821	900
956	9950	3404	Liability Insurance	1,519	1,650	1,600	1,600
956	9950	3464	CWD Prop Taxes	115	115	115	1,629
Total Operations and Maintenance				14,026	20,338	14,869	19,962
956	9950	4100	Overhead Allocation-General Fund	97,238	87,248	106,987	74,451
Total Overhead Allocations				97,238	87,248	106,987	74,451
956	9950	6000	Depreciation Expense	29,002	-	-	-
Total Capital Outlay				29,002	-	-	-
956	9950	5000	Transfer Out – Admin. Expense	142,069	21,502	-	17,720
956	9950	5957	Transfer Out – Debt Service	413,756	406,756	406,597	408,057
Total Transfers Out				555,825	428,258	406,597	425,777
GRAND TOTAL DEPARTMENT APPROPRIATIONS				696,091	535,844	528,453	520,190
956	9950	8412	Extraordinary Revenue Account	(1,559,453)	-	-	-
956	9950	8401	Investment Earnings	4,409	3,710	942	1,242
Total Other Revenues				(1,555,043)	3,710	942	1,242
956	9950	8008	RDA Supp Tax Increment	624,847	459,909	535,063	518,486
Total Property Taxes				624,847	459,909	535,063	518,486
GRAND TOTAL DEPARTMENT REVENUES				(930,196)	463,619	536,005	519,728

RDA SUCCESSOR AGENCY – DEBT SERVICE

957

FUND	DEPT	OBJ	ACCOUNT TITLE	2018-19 AUDITED	2019-20 AUDITED	2020-21 AMENDED	2021-22 ADOPTED
APPROPRIATIONS							
957	9951	3372	Bond Trustee Fees	1,000	1,200	1,200	1,200
957	9951	3805	Amortization of Bond Discounts	2,928	2,928	2,928	2,929
			Total Operations and Maintenance	3,928	4,128	4,128	4,128
957	9951	3941	2005 Bond Principal Payment	-	-	250,000	260,000
957	9951	3942	Interest Exp. - 2005 Rev. Bond	170,762	162,029	80,378	146,857
			Total Debt Service	175,611	170,762	405,556	405,757
GRAND TOTAL DEPARTMENT APPROPRIATIONS				174,691	166,158	334,506	410,985
REVENUES							
957	9951	8300	Amortization of Premium	12,688	12,688	12,689	12,689
			Total Other Revenues	12,688	12,688	12,689	12,689
957	9951	7956	Transfer In -Successor Agency	413,756	406,756	406,957	408,057
			Total Transfers In	413,756	406,756	406,957	408,057
GRAND TOTAL DEPARTMENT REVENUES				426,444	419,444	419,646	420,746

COST ALLOCATION PLAN

(Section 13)

CITY-WIDE COST ALLOCATION PLAN

SUMMARY OF ALLOCATION STATISTICS

SUMMARY OF ALLOCATIONS

SUPPORT SERVICES AND DETAIL ALLOCATIONS

CITY COUNCIL

CITY CLERK

CITY ATTORNEY

GENERAL SERVICES

CITY ADMINISTRATION

FINANCE

COMMUNITY DEVELOPMENT

STREETS AND ROADS

INFORMATION TECHNOLOGY

FLEET SERVICES

STORM DRAIN

SOLID WASTE



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COST ALLOCATION PLAN

FISCAL YEAR 2021-2022

SUMMARY OF ALLOCATIONS

This table quantifies the amount of indirect cost (overhead) that is required to support each operating department. Each column represents a 'support service' department - a department whose primary duty is to provide services to other City departments. For each support service department, the amount of indirect cost distributed to each department is identified. The first column, titled 'Total GF Allocation', reflects the total amount of General Fund indirect cost required to support each particular operating department. The last column, titled "Streets and Roads", reflects the amount of street degradation being allocated to the Enterprise Funds. The Summary of Allocation Statistics baseline amounts used for allocating the expenses will be updated every three years.

TOTAL ALLOCATION COLUMN

The first column of the Summary of Allocations table reflects the total amount of General Fund indirect cost required to support a particular operating department. Not all departments will receive an allocation as described below.

DEPARTMENTS TO RECEIVE ALLOCATIONS

Departments within the General Fund will not receive an allocation because the Departments that are allocating expenses are also in the General Fund and there is no reason to allocate within the same fund. Other funds are not allowed to receive additional expenses and are included for their respective share of overall budgeted expense allocations. Funds 301-Gas Tax, 300-RSTP, 305-Streets and Roads and 350-357 Measure T are all streets and roads Special Revenue funds and their allocations are all combined into one allocation to fund 305-Streets and Roads. Fund 340-Measure N also is a special Revenue for Public Safety and is not allocated. The remaining funds to receive allocations are 280-Water, 260-Solid Waste, 240-Sewer, 325-Transit, 601- Fleet, 602-IT and 956-Successor Agency.

ALLOCATION WORKPAPERS

The remaining sections of this plan document the indirect cost allocations for each support service department. The results of these calculations are posted forward to the Summary of Allocations table. These work papers consist of three separate schedules for each support service department: 1) a narrative description, 2) identification of costs to be allocated and 3) detailed allocations worksheets.

NARRATIVE DESCRIPTION

A brief description of the support service department's operations is provided, including a list of the department's administrative functions. The allocation methodology for each administrative function is provided. Any special treatment of a particular line item is discussed.

COSTS TO BE ALLOCATED

This schedule lists the budgeted operating appropriations forecast for each support service departments. Subsequently breaks them down amongst the department's various administrative functions. Next, if applicable, any non-budgeted costs are added. Finally, offsetting revenues, such as direct charges or other necessary credits are deducted. Through this process the total cost of each administrative function is derived, to be distributed in the next schedule.

DETAIL ALLOCATIONS

The total cost of each administrative function is distributed to the City's various departments proportionately based on a set of statistics. The statistic selected for use must bear a reasonable relationship between the costs being distributed and the benefits received by the various City departments. Whenever possible, an empirical set of statistics is selected (rather than estimated percent of effort) to ensure impartiality and equitability.

SUMMARY OF ALLOCATION STATISTICS

SUPPORT SERVICE

ALLOCATION METHODS

Funds highlighted in **BOLD** in the Summary of Allocations are the only funds that get an actual allocation. Street Degradation, Internal Service funds and Solid Waste have specific allocation plans with detail about the respective activities.

CITY COUNCIL

Agenda	Number of Agenda Items- all session from 7/1/17 to 4/30/18
FTE	Number of Full-Time Employee equivalents per program
Non-allocable	Not allocated

CITY CLERK

Agenda	Number of Agenda Items- all session from 7/1/17 to 4/30/18
FTE	Number of Full-Time Employee equivalents per program
Non-allocable	Not allocated

CITY ATTORNEY

Agenda	Number of Agenda Items- all session from 7/1/17 to 4/30/18
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GENERAL SERVICES

Civic Center Debt Service Payment	Analysis performed in 2005 during the Phase I construction and pledged revenue sources that would pay for the debt service.
Total Budget per Program	Percentage of total budgeted expenditures
Pension Obligation Bond	The Percentage breakdown between Safety and Non-Safety is based on the amount financed in the bond. The allocation method is based on current number of employees in each group. 68% of Debt Service will be allocated to Miscellaneous groups and allocated based on the current number of Miscellaneous employees; 32% of Debt Service will be allocated directly to PD Safety and allocated based on the current number of Safety Employees

CITY ADMINISTRATION

Agenda	Number of Agenda Items- all session from 7/1/17 to 4/30/18
FTE	Number of Full-Time Employee equivalents per program
Total Budget per Program	Percentage of total budgeted expenditures
Square Footage	Building maintenance is allocated based on square footage of buildings

FINANCE

Purchasing	Percentage of total invoices processed for the city as a whole
Receipts	Percentage of total receipts processed for the city as a whole
FTE	Number of Full-Time Employee equivalents per program – to allocate payroll related expenses
Total Budget per Program	Percentage of total budgeted expenditures

STREETS AND ROADS

Street Degradation	Water – 10%, Solid Waste – 8%, Sewer – 3%; See narrative for detail
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INFORMATION TECHNOLOGY

	Personnel costs are allocated based on computer equipment
	Operating Costs are based on different types of Equipment Computers, phones and Direct expenses
	Software Support is based on Computers and Direct costs

FLEET

Based on the number of hours spent per vehicle and what department the vehicle is charged

STORM DRAIN

Based on passed Ballot measure for Prop 218

The Storm Drain Allocation Plan cannot exceed the amount of Storm Drain O/M and Investment Earnings combined, even though the actual overhead allocation may be higher. The Storm Drain Allocation for the General fund comes from the Storm Drain Section, however only the difference of the available can be charged to the fund. Storm Drain cannot be adjusted in the amounts allowed unless the measure is put on a ballot and cannot be a protest vote.

SOLID WASTE

Based on Prop 218 and Allocation Plans

The Solid Waste Overhead to GF (General Fund) column information comes from the Solid Waste section. Streets Degradation information is listed in the Streets and Roads column highlighted in **BOLD**. The non-bold entry in the Solid Waste Overhead to GF (General Fund) column is not an additional amount (it is **NOT** highlighted in **BOLD**) but is provided only for reference.

Costs listed in the original Prop 218 have been modified from 38% to 26.03% so as to eliminate duplicate information since the Citywide Clean-Up is part of the Street Degradation Plan.

The Franchise Fee was eliminated as it was tied to revenues but is now based on actual operations and maintenance, and employee costs.

COMMUNITY DEVELOPMENT

Based on Permits and Permitting staff

SUMMARY OF ALLOCATIONS

GENERAL FUND

Funds highlighted in **BOLD** are the only funds that get an allocation.

FUND	DEPT	DESCRIPTION	GENERAL FUND							
			TOTAL GF ALLOCATIONS	CITY COUNCIL	CITY CLERK	CITY ATTORNEY	GENERAL SERVICES	CITY ADMIN	FINANCE	COMM DEV
100	1605	City Council	27,625	2,176	7,134	-	853	6,268	11,194	-
	1610	City Clerk	26,697	653	2,140	-	16,755	2,579	4,571	-
	1615	City Attorney	3,419	-	-	-	1,952	536	931	-
	1705	General Services- General Government	366,273	6,618	21,696	37,841	183,038	22,707	94,375	-
	1710	Administrative Services	26,820	653	2,140	-	16,825	2,598	4,604	-
	1712	City Property	511	-	-	-	292	80	139	-
	1720	Finance	97,591	2,568	8,418	-	61,668	8,979	15,958	-
	2610	Police Sworn	558,700	11,968	39,235	-	380,824	45,670	81,003	-
	2615	Police NET	43,455	870	2,853	-	31,075	3,118	5,538	-
	2705	Fire	6,964	392	1,284	-	1,290	1,441	2,557	-
	4705	Community Development	85,592	2,176	7,134	-	53,910	8,063	14,310	-
	6615	Senior Services	627	-	-	-	358	98	171	-
	6620	Parks & Facilities	56,825	1,327	4,351	-	35,518	5,642	9,985	-
	6625	Community Relations	17,256	435	1,427	-	10,860	1,634	2,899	-
200		Airport	37,847	2,309	7,570	12,955	5,902	6,925	2,185	-
220		Storm Drain	209,285	2,456	8,051	13,295	78,431	25,782	81,270	-
240		Sewer	241,022	5,518	18,091	17,045	99,869	19,502	79,644	1,353
260		Solid Waste	98,112	2,266	7,427	12,955	12,459	9,842	53,165	-
280		Water	311,505	5,844	19,158	15,000	139,769	23,524	104,153	4,058
300		Regional Surface Transportation Prog (RSTP)	7,316	179	586	1,023	2,858	1,292	1,378	-
301		Gas Tax	10,462	179	586	1,023	4,487	1,740	2,447	-
302		RMRA	12,902	179	586	1,023	6,054	2,171	2,888	-
305		Streets& Roads- LTF	175,827	4,859	15,931	16,364	65,364	19,647	33,372	20,290
310		Maintenance Assessment District (LLMD)	10,791	417	1,368	2,386	1,668	1,641	3,310	-
325		Transit	98,648	3,968	13,007	13,977	39,510	12,555	15,631	-
340		Measure N Public Safety	150,858	2,850	8,560	1,364	93,640	16,108	28,336	-
341		Fire SAFER Grant	3,619	134	243	341	2,009	323	571	-
350		Measure T	20,618	298	977	1,705	9,134	3,355	5,150	-
380		Fire Impact Fees	8,595	238	782	1,364	3,160	1,544	1,507	-
382		Public Building Impact Fees	113,478	238	782	1,364	110,419	675	-	-
384		Park Development Fees	3,059	238	782	1,364	-	675	-	-
386		Police Impact Fees	3,059	238	782	1,364	-	675	-	-
388		Waste Water System Capital Reserve	3,059	238	782	1,364	-	675	-	-
390		Signalization Impact Fund	3,059	238	782	1,364	-	675	-	-

FUND	DEPT	DESCRIPTION	TOTAL GF ALLOCATIONS	CITY COUNCIL	CITY CLERK	CITY ATTORNEY	GENERAL SERVICES	CITY ADMIN	FINANCE	COMM DEV
392		Storm Drain Capital Reserve	3,059	238	782	1,364	-	675	-	-
394		SR99 Ave 26 Interchange	3,059	238	782	1,364	-	675	-	-
394		SR99 RD 17	-	-	-	-	-	-	-	-
394		RD 16 1/2 Improvement Fund	-	-	-	-	-	-	-	-
396		Water System Capital Reserve	3,059	238	782	1,364	-	675	-	-
400		CDBG grant PI	25,267	894	2,932	5,114	7,407	4,569	4,352	-
450		HOME Grant PI	3,018	179	586	1,023	93	532	605	-
452		HOME Grant 2019	10,658	179	586	1,023	4,647	1,784	2,440	-
453		HOME-Shasta	2,383	179	586	1,023	34	516	44	-
480		CDBG CV-1	3,035	119	391	682	859	574	410	-
481		CDBG CV-2 & 3	7,007	119	391	682	3,127	1,197	1,491	-
496		CDBG Grant	12,312	119	391	682	6,155	2,030	2,936	-
497		CDBG Grant	9,670	119	391	682	4,647	1,615	2,217	-
498		NSP Olivero	2,395	179	586	1,023	40	518	50	-
499		Economic Development Block Grants (EDBG)	3,255	238	782	1,364	-	675	195	-
588		Berenda Slough Bridge	5,462	-	-	-	3,118	857	1,487	-
589		Riverside/11th & Kings Project	2,914	-	-	-	1,663	457	794	-
590		Alley Paving Projects	928	-	-	-	530	146	253	-
591		Bridge Preventive Maintenance	733	-	-	-	418	115	199	-
601		Fleet	44,588	2,723	-	12,955	11,846	8,255	8,810	-
602		Information Technology	76,319	3,120	10,228	12,614	25,278	10,359	14,721	-
800		Community Facilities District (CFD)	14,887	358	1,173	2,045	5,732	2,589	2,990	-
840		Greenhills Assessment District	12,506	238	782	1,364	5,210	2,108	2,805	-
842		Pheasant Run Assessment District	8,444	119	391	682	3,768	1,373	2,110	-
916		2005 Civic Center Bond	6,991	119	391	682	3,310	910	1,579	-
918		PFA-CREB GF	4,500	119	391	682	1,696	804	809	-
919		Pension Obligation Bond	14,966	119	391	682	7,670	2,446	3,659	-
956		Successor Agency	76,609	775	2,541	4,432	61,390	2,526	4,945	-
TOTALS			3,199,502	73,452	230,899	210,000	1,628,586	307,723	723,142	91,980

SUMMARY OF ALLOCATIONS

OTHER FUNDS

Funds highlighted in **BOLD** are the only funds that get an allocation.

FUND	DEPT	DESCRIPTION	STREETS AND ROADS	INTERNAL SERVICE FUNDS		STORM DRAIN	SOLID WASTE
			STREET DEGRADATION	IT	FLEET	OVERHEAD TO GF	OVERHEAD TO GF
100	1605	City Council	-	-	-	-	-
	1610	City Clerk	-	-	-	-	-
	1615	City Attorney	-	-	-	-	-
	1705	General Services- General Government	-	-	-	38,158	218,848
	1710	Administrative Services	-	83,413	-	-	-
	1712	City Property	-	9,536	46,000	-	-
	1720	Finance	-	73,570	-	-	-
	2610	Police Sworn	-	250,389	116,142	-	-
	2615	Police NET	-	-	-	-	-
	2705	Fire	-	32,345	11,240	-	-
	4705	Community Development	-	51,833	-	-	-
	6615	Senior Services	-	-	-	-	-
	6620	Parks & Facilities	-	9,536	46,000	-	-
	6625	Community Relations	-	-	-	-	-
200		Airport	-	-	-	-	-
220		Storm Drain	-	-	-	-	-
240		Sewer	91,069	20,592	11,580	-	-
260		Solid Waste	242,852	-	-	-	-
280		Water	151,782	129,665	28,269	-	-
300		Regional Surface Transportation Prog (RSTP)	-	-	-	-	-
301		Gas Tax	-	-	-	-	-
302		RMRA	-	-	-	-	-
305		Streets& Roads- LTF	2,549,944	-	65,189	-	242,852
310		Maintenance Assessment District	-	-	-	-	-
325		Transit	-	31,887	-	-	-
340		Measure N Public Safety	-	-	-	-	-
341		Fire SAFER Grant	-	-	-	-	-
350		Measure T	-	-	-	-	-
380		Fire Impact Fees	-	-	-	-	-
382		Public Building Impact Fees	-	-	-	-	-
384		Park Development Fees	-	-	-	-	-
386		Police Impact Fees	-	-	-	-	-
388		Waste Water System Capital Reserve	-	-	-	-	-
390		Signalization Impact Fund	-	-	-	-	-
392		Storm Drain Capital Reserve	-	-	-	-	-

FUND	DEPT	DESCRIPTION	STREETS AND ROADS	INTERNAL SERVICE FUNDS		STORM DRAIN	SOLID WASTE
			STREET DEGRADATION	IT	FLEET	OVERHEAD TO GF	OVERHEAD TO GF
394		SR99 Ave 26 Interchange	-	-	-	-	-
394		SR99 RD 17	-	-	-	-	-
394		RD 16 1/2 Improvement Fund	-	-	-	-	-
396		Water System Capital Reserve	-	-	-	-	-
400		CDBG grant PI	-	-	-	-	-
450		HOME Grant PI	-	-	-	-	-
452		HOME Grant 2019	-	-	-	-	-
453		HOME-Shasta	-	-	-	-	-
480		CDBG CV-1	-	-	-	-	-
481		CDBG CV-2 & 3	-	-	-	-	-
496		CDBG Grant	-	-	-	-	-
497		CDBG Grant	-	-	-	-	-
498		NSP Olivero	-	-	-	-	-
499		Economic Development Block Grants (EDBG)	-	-	-	-	-
588		Berenda Slough Bridge	-	-	-	-	-
589		Riverside/Ith & Kings Project	-	-	-	-	-
590		Alley Paving Projects	-	-	-	-	-
591		Bridge Preventive Maintenance	-	-	-	-	-
601		Fleet	-	10,456	-	-	-
602		Information Technology	-	-	-	-	-
800		Community Facilities District (CFD)	-	-	-	-	-
840		Greenhills Assessment District	-	-	-	-	-
842		Pheasant Run Assessment District	-	-	-	-	-
915		Public Facilities Authority Street Bond	-	-	-	-	-
916		2005 Civic Center Bond	-	-	-	-	-
918		PFA-CREB GF	-	-	-	-	-
919		Pension Obligation Bond	-	-	-	-	-
956		Successor Agency	-	-	-	-	-
TOTALS			3,035,648	693,686	278,421	38,158	461,700

SUPPORT SERVICE – CITY COUNCIL

DESCRIPTION OF SERVICE

The City Council is responsible for approving all legislation and formulating City policies. The Council's objectives are broad and include translating public attitudes and service requirements into policies and programs, so that desired levels of service can be provided efficiently and economically. The Council keeps abreast of current State and Federal legislation.

The City Council conducts its meetings in public session on the second and fourth Tuesday of each month and at other times when special meetings are called.

ALLOCATION METHOD

- 40% of the City Council's budget is allocated based on a sample of agenda items
- 40% of the City Council's budget is allocated based on the number of FTE's per department/program
- 20% of the City Council's budget is not allocated. This recognizes that a portion of City Council's time is spent on non-administrative type functions

COSTS TO BE ALLOCATED

	TOTAL	AGENDA 40%	FTE 40%	NON-ALLOCABLE 20%
PERSONNEL COSTS	31,126	12,450	12,450	6,225
OTHER EXPENSES AND COSTS				
Supplies	600	240	240	120
Printing and Publications	-	-	-	-
Services	6,684	2,674	2,674	1,337
Travel/Meetings/Dues	22,405	8,962	8,962	4,481
Community Promotion	31,000	12,400	12,400	6,200
OPERATIONAL EXPENDITURES	91,815	36,726	36,726	18,363

DETAIL ALLOCATIONS – CITY COUNCIL

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	AGENDA		36,726	FTE		36,726
				DIST BASE	%	ALLOCATION	DIST BASE	%	ALLOCATION
100	1605	City Council	2,176	-	0%	-	5.00	6%	2,176
	1610	City Clerk	653	-	0%	-	1.50	2%	653
	1615	City Attorney	-	-	0%	-	-	0%	-
	1705	General Services- General Government	6,618	111.00	18%	6,618	-	0%	-
	1710	Administrative Services	653	-	0%	-	1.50	2%	653
	1712	City Property	-	-	0%	-	-	0%	-
	1720	Finance	2,568	-	0%	-	5.90	7%	2,568
	2610	Police Sworn	11,968	-	0%	-	27.50	33%	11,968
	2615	Police NET	870	-	0%	-	2.00	2%	870
	2705	Fire	392	-	0%	-	0.90	1%	392
	4705	Community Development	2,176	-	0%	-	5.00	6%	2,176
	6615	Senior Services	-	-	0%	-	-	0%	-
	6620	Parks & Facilities	1,327	-	0%	-	3.05	4%	1,327
	6625	Community Relations	435	-	0%	-	1.00	1%	435
200		Airport	2,309	38.00	6%	2,266	0.10	0%	44
220		Storm Drain	2,456	39.00	6%	2,325	0.30	0%	131
240		Sewer	5,518	50.00	8%	2,981	5.83	7%	2,537
260		Solid Waste	2,266	38.00	6%	2,266	-	0%	-
280		Water	5,844	44.00	7%	2,623	7.40	9%	3,220
300		Regional Surface Transportation Program (RSTP)	179	3.00	0%	179	-	0%	-
301		Gas Tax	179	3.00	0%	179	-	0%	-
302		RMRA	179	3.00	0%	179	-	0%	-
305		Streets& Roads- LTF	4,859	48.00	8%	2,862	4.59	5%	1,998
310		Maintenance Assessment District	417	7.00	1%	417	-	0%	-
325		Transit	3,968	41.00	7%	2,444	3.50	4%	1,523
340		Measure N Public Safety Tax	2,850	4.00	1%	238	6.00	7%	2,611
341		Fire SAFER Grant	134	1.00	0%	60	0.17	0%	74
350		Measure T	298	5.00	1%	298	-	0%	-
380		Fire Impact Fees	238	4.00	1%	238	-	0%	-
382		Public Building Impact Fees	238	4.00	1%	238	-	0%	-
384		Park Development Fees	238	4.00	1%	238	-	0%	-
386		Police Impact Fees	238	4.00	1%	238	-	0%	-
388		Waste Water System Capital Reserve	238	4.00	1%	238	-	0%	-
390		Signalization Impact Fund	238	4.00	1%	238	-	0%	-
392		Storm Drain Capital Reserve	238	4.00	1%	238	-	0%	-
394		SR99 Ave 26 Interchange	238	4.00	1%	238	-	0%	-
394		SR99 RD 17	-	-	0%	-	-	0%	-

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DIST BASE	%	ALLOCATION	DIST BASE	%	ALLOCATION
394		RD 16 1/2 Improvement Fund	-	-	0%	-	-	0%	-
396		Water System Capital Reserve	238	4.00	1%	238	-	0%	-
400		CDBG grant PI	894	15.00	2%	894	-	0%	-
450		HOME Grant PI	179	3.00	0%	179	-	0%	-
452		HOME Grant 2019	179	3.00	0%	179	-	0%	-
453		HOME-Shasta	179	3.00	0%	179	-	0%	-
480		CDBG CV-1	119	2.00	0%	119	-	0%	-
481		CDBG CV-2 & 3	119	2.00	0%	119	-	0%	-
496		CDBG Grant	119	2.00	0%	119	-	0%	-
497		CDBG Grant	119	2.00	0%	119	-	0%	-
498		NSP Olivero	179	3.00	0%	179	-	0%	-
499		Economic Development Block Grants (EDBG)	238	4.00	1%	238	-	0%	-
588		Berenda Slough Bridge	-	-	0%	-	-	0%	-
589		Riverside/11th & Kings Project	-	-	0%	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-	-	0%	-
591		Bridge Preventive Maintenance	-	-	0%	-	-	0%	-
601		Fleet	2,723	38.00	6%	2,266	1.05	1%	457
602		Information Technology	3,120	37.00	6%	2,206	2.10	2%	914
800		Community Facilities District (CFD)	358	6.00	1%	358	-	0%	-
840		Greenhills Assessment District	238	4.00	1%	238	-	0%	-
842		Pheasant Run Assessment District	119	2.00	0%	119	-	0%	-
915		Public Facilities Authority Street Bond	-	-	0%	-	-	0%	-
916		2005 Civic Center Bond	119	2.00	0%	119	-	0%	-
918		PFA-CREB GF	119	2.00	0%	119	-	0%	-
919		Pension Obligation Bond	119	2.00	0%	119	-	0%	-
956		Successor Agency	775	13.00	2%	775	-	0%	-
Totals			73,452	616	100%	36,726	84.39	100%	36,726

SUPPORT SERVICE – CITY CLERK

DESCRIPTION OF SERVICE

The City Clerk is the local official administering democratic processes such as elections, access to city records, and all legislative actions ensuring transparency to the public. The City clerk acts as a compliance officer for federal, state and local statues including the Political Reform Act. The City Clerk manages public inquiries and relationships and arranges for ceremonial and official functions. The City Clerk assists in the administration of risk exposure reduction and participates on the Central Valley Risk Management Authority (CSJVRMA) Board of Directors as an alternate board member. The City Clerk gives administrative direction, manages and coordinates the day to day operation of the City Clerk's Office and the Administrative Services Department including Human Resources, Risk Management, Community Relations, and Transit. The City Clerk manages public inquiries and relationships and arranges for ceremonial and official functions.

The City Clerk prepares City council and other agency and authority agendas for review by the City Administrator; prepares meeting notices, proclamations, and certificates, and coordinates with recipient for scheduling on Council agenda; duplicates and distributes agenda packets; prepares Council chambers for meetings; publishes ordinances, resolutions, and notices of public hearings; posts and mails notices of public hearing and Council actions affecting local residents; ensures compliance with the Brown Act; oversees the receipt and maintenance of official City documents and records; summarizes Council actions and instruction to City staff; prepare Local Appointments List; provides for codification of the Municipal Code; administers the electronic imaging system; coordinates Records Management tasks across departments; assists in the development and preparation of the annual preliminary budget for the Department; review and evaluate budgetary and financial data; monitor and control income and expenditures in accordance with established limitations; oversees the City's bidding process by ensuring compliance with bidding procedures, scheduling bid openings; serves as the Elections Official and serves many other city functions.

ALLOCATION METHOD

- 40% of the City Clerk budget is allocated based on a sample of agenda items.
- 40% of the City Clerk budget is allocated based on the number of FTE's per department/program.
- 20% of the City Clerk budget is not allocated. This recognizes that a portion of City Clerk's time is spent on non-administrative type functions.

COSTS TO BE ALLOCATED

	TOTAL	AGENDA 40%	FTE 40%	NON-ALLOCABLE 20%
PERSONNEL COSTS	200,326	80,130	\$80,130	40,065
OTHER EXPENSES AND COSTS				
Supplies	5,000	2,000	2,000	1,000
Printing and Publications	14,000	5,600	5,600	2,800
Services	40,026	16,010	16,010	8,005
Travel/Meetings/Dues/Memberships	10,650	4,260	4,260	2,130
Elections	31,000	12,400	12,400	6,200
OPERATIONAL EXPENDITURES	301,002	120,401	120,401	60,200

DETAIL ALLOCATIONS – CITY CLERK

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	AGENDA		120,401	FTE		120,401
				DIST BASE	%	ALLOCATION	DIST BASE	%	ALLOCATION
100	1605	City Council	7,134	-	0%	-	5.00	6%	7,134
	1610	City Clerk	2,140	-	0%	-	1.50	2%	2,140
	1615	City Attorney	-	-	0%	-	-	0%	-
	1705	General Services- General Government	21,696	111.00	18%	21,696	-	0%	-
	1710	Administrative Services	2,140	-	0%	-	1.50	2%	2,140
	1712	City Property	-	-	0%	-	-	0%	-
	1720	Finance	8,418	-	0%	-	5.90	7%	8,418
	2610	Police Sworn	39,235	-	0%	-	27.50	33%	39,235
	2615	Police NET	2,853	-	0%	-	2.00	2%	2,853
	2705	Fire	1,284	-	0%	-	0.90	1%	1,284
	4705	Community Development	7,134	-	0%	-	5.00	6%	7,134
	6615	Senior Services	-	-	0%	-	-	0%	-
	6620	Parks & Facilities	4,351	-	0%	-	3.05	4%	4,351
	6625	Community Relations	1,427	-	0%	-	1.00	1%	1,427
200		Airport	7,570	38.00	6%	7,427	0.10	0%	143
220		Storm Drain	8,051	39.00	6%	7,623	0.30	0%	428
240		Sewer	18,091	50.00	8%	9,773	5.83	7%	8,318
260		Solid Waste	7,427	38.00	6%	7,427	-	0%	-
280		Water	19,158	44.00	7%	8,600	7.40	9%	10,558
300		Regional Surface Transportation Program (RSTP)	586	3.00	0%	586	-	0%	-
301		Gas Tax	586	3.00	0%	586	-	0%	-
302		RMRA	586	3.00	0%	586	-	0%	-
305		Streets& Roads- LTF	15,931	48.00	8%	9,382	4.59	5%	6,549
310		Maintenance Assessment District	1,368	7.00	1%	1,368	-	0%	-
325		Transit	13,007	41.00	7%	8,014	3.50	4%	4,994
340		Measure N	8,560	4.00	1%		6.00	7%	8,560
341		Fire SAFER Grant	243	1.00	0%		0.17	0%	243
350		Measure T	977	5.00	1%	977	-	0%	-
380		Fire Impact Fees	782	4.00	1%	782	-	0%	-
382		Public Building Impact Fees	782	4.00	1%	782	-	0%	-
384		Park Development Fees	782	4.00	1%	782	-	0%	-
386		Police Impact Fees	782	4.00	1%	782	-	0%	-
388		Waste Water System Capital Reserve	782	4.00	1%	782	-	0%	-
390		Signalization Impact Fund	782	4.00	1%	782	-	0%	-
392		Storm Drain Capital Reserve	782	4.00	1%	782	-	0%	-
394		SR99 Ave 26 Interchange	782	4.00	1%	782	-	0%	-
394		SR99 RD 17	-	-	0%	-	-	0%	-
394		RD 16 1/2 Improvement Fund	-	-	0%	-	-	0%	-
396		Water System Capital Reserve	782	4.00	1%	782	-	0%	-

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DIST BASE	%	ALLOCATION	DIST BASE	%	ALLOCATION
400		CDBG grant PI	2,932	15.00	2%	2,932	-	0%	-
450		HOME Grant PI	586	3.00	0%	586	-	0%	-
452		HOME Grant 2019	586	3.00	0%	586	-	0%	-
453		HOME-Shasta	586	3.00	0%	586	-	0%	-
480		CDBG CV-1	391	2.00	0%	391	-	0%	-
481		CDBG CV-2 & 3	391	2.00	0%	391	-	0%	-
496		CDBG Grant	391	2.00	0%	391	-	0%	-
497		CDBG Grant	391	2.00	0%	391	-	0%	-
498		NSP Olivero	586	3.00	0%	586	-	0%	-
499		Economic Development Block Grants (EDBG)	782	4.00	1%	782	-	0%	-
512		Berenda Boat Ramp	-	-	0%	-	-	0%	-
581		Ave 24 1/2	-	-	0%	-	-	0%	-
585		Wilson School	-	-	0%	-	-	0%	-
586		Rd 16 & 5th Curve	-	-	0%	-	-	0%	-
601		Fleet	8,925	38.00	6%	7,427	1.05	1%	1,498
602		Information Technology	10,228	37.00	6%	7,232	2.10	2%	2,996
800		Community Facilities District (CFD)	1,173	6.00	1%	1,173	-	0%	-
840		Greenhills Assessment District	782	4.00	1%	782	-	0%	-
842		Pheasant Run Assessment District	391	2.00	0%	391	-	0%	-
915		Public Facilities Authority Street Bond	-	-	0%	-	-	0%	-
916		2005 Civic Center Bond	391	2.00	0%	391	-	0%	-
918		PFA-CREB GF	391	2.00	0%	391	-	0%	-
919		Pension Obligation Bond	391	2.00	0%	391	-	0%	-
956		Successor Agency	2,541	13.00	2%	2,541	-	0%	-
Totals			239,824	616	100%	119,424	84.39	100%	120,401

SUPPORT SERVICE – CITY ATTORNEY

DESCRIPTION OF SERVICE

The City Attorney serves the citizens of Chowchilla as its Chief Legal Advisor. The City Attorney defends and protects the City from losses when lawsuits are filed against it, seeks monetary recovery on behalf of the City and provides legal support and advice to the City Council, City Administrator and City Departments

The City Attorney reviews all agenda items to ensure accuracy and that all laws are being adhered to, gives direction to staff regarding legal matters, reviews all contracts for accuracy and to make sure the City’s best interest are being considered and provides labor law advice.

ALLOCATION METHOD

- 100% of the City Attorney’s budget is allocated based on a sample of Agenda items

COSTS TO BE ALLOCATED

	TOTAL	AGENDA 100%
PERSONNEL COSTS	-	-
OTHER EXPENSES AND COSTS		
Supplies	-	-
Printing and Publications	-	-
Services	210,000	210,000
Travel/Meetings/Dues/Memberships	-	-
Elections	-	-
OPERATIONAL EXPENDITURES	210,000	210,000

DETAIL ALLOCATIONS – CITY ATTORNEY

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	AGENDA 210,000		
				DIST BASE	%	ALLOCATION
100	1605	City Council	98	-	0%	-
	1610	City Clerk	-	-	0%	-
	1615	City Attorney	-	-	0%	-
	1705	General Services- General Government	37,841	111.00	18%	37,841
	1710	Administrative Services	-	-	0%	-
	1712	City Property	-	-	0%	-
	1720	Finance	-	-	0%	-
	2610	Police Sworn	-	-	0%	-
	2615	Police NET	-	-	0%	-
	2705	Fire	-	-	0%	-
	4705	Community Development	-	-	0%	-
	6615	Senior Services	-	-	0%	-
	6620	Parks & Facilities	-	-	0%	-
	6625	Community Relations	-	-	0%	-
200		Airport	12,955	38.00	6%	12,955
220		Storm Drain	13,295	39.00	6%	13,295
240		Sewer	17,045	50.00	8%	17,045
260		Solid Waste	12,955	38.00	6%	12,955
280		Water	15,000	44.00	7%	15,000
300		Regional Surface Transportation Program (RSTP)	1,023	3.00	0%	1,023
301		Gas Tax	1,023	3.00	0%	1,023
302		RMRA	1,023	3.00	0%	1,023
305		Streets& Roads- LTF	16,364	48.00	8%	16,364
310		Maintenance Assessment District	2,386	7.00	1%	2,386
325		Transit	13,977	41.00	7%	13,977
340		Measure N Public Safety	1,364	4.00	1%	1,364
341		Fire SAFER Grant	341	1.00	0%	341
350		Measure T	1,705	5.00	1%	1,705
380		Fire Impact Fees	1,364	4.00	1%	1,364
382		Public Building Impact Fees	1,364	4.00	1%	1,364
384		Park Development Fees	1,364	4.00	1%	1,364
386		Police Impact Fees	1,364	4.00	1%	1,364
388		Waste Water System Capital Reserve	1,364	4.00	1%	1,364
390		Signalization Impact Fund	1,364	4.00	1%	1,364
392		Storm Drain Capital Reserve	1,364	4.00	1%	1,364
394		SR99 Ave 26 Interchange	1,364	4.00	1%	1,364
394		SR99 RD 17	-	-	0%	-
394		RD 16 1/2 Improvement Fund	-	-	0%	-
396		Water System Capital Reserve	1,364	4.00	1%	1,364

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DIST BASE	%	ALLOCATION
400		CDBG grant PI	5,114	15.00	2%	5,114
450		HOME Grant PI	1,023	3.00	0%	1,023
452		HOME Grant 2019	1,023	3.00	0%	1,023
453		HOME-Shasta	1,023	3.00	0%	1,023
480		CDBG CV-1	682	2.00	0%	682
481		CDBG CV-2 & 3	682	2.00	0%	682
496		CDBG Grant	682	2.00	0%	682
497		CDBG Grant	682	2.00	0%	682
498		NSP Olivero	1,023	3.00	0%	1,023
499		Economic Development Block Grants (EDBG)	1,364	4.00	1%	1,364
588		Berenda Slough Bridge	-	-	0%	-
589		Riverside/11th & Kings Project	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-
591		Bridge Preventive Maintenance	-	-	0%	-
601		Fleet	12,955	38.00	6%	12,955
602		Information Technology	12,614	37.00	6%	12,614
800		Community Facilities District (CFD)	2,045	6.00	1%	2,045
840		Greenhills Assessment District	1,364	4.00	1%	1,364
842		Pheasant Run Assessment District	682	2.00	0%	682
915		Public Facilities Authority Street Bond	-	-	0%	-
916		2005 Civic Center Bond	682	2.00	0%	682
918		PFA-CREB GF	682	2.00	0%	682
919		Pension Obligation Bond	682	2.00	0%	682
956		Successor Agency	4,432	13.00	2%	4,432
Totals			210,000	616	100%	210,000

SUPPORT SERVICE – GENERAL SERVICES

DESCRIPTION OF SERVICE

The General Services Department provides services to the City as a whole and not one individual program. Expenses such as the Civic Center debt service payment, building operations and maintenance, audit expenses, postage, office supplies, building energy costs and City-Wide contracted services that benefit the entire City.

ALLOCATION METHOD

- 100% of the Civic Center debt service payment is allocated based on an analysis performed in 2005 during the Phase I construction and pledged revenue sources that would pay for the debt service.
- 100% of remaining costs with the exception of the Pension Obligation Bond are allocated based on total budget per program.
- 100% of the Pension Obligation Bond is allocated based on the percentage breakdown between Safety and Non-Safety. 68% is allocated to miscellaneous groups based on current staffing. 32% is allocated to Police Safety.
- 100% of one Parks and Facilities worker is being allocated based on square footage for all buildings for building maintenance.

COSTS TO BE ALLOCATED

	TOTAL	CIVIC CENTER 100%	TOTAL BUDGET PER PROGRAM 100%
PERSONNEL COSTS	3,000	-	3,000
Parks & Facilities Worker-Allocated Dept 6620	65,423		65,423
OTHER EXPENSES AND COSTS			
Supplies	22,000	-	18,000
Printing and Publications	-	-	-
Services	274,428	-	274,428
Travel/Meetings/Dues/Memberships	-	-	-
Energy	16,815	-	16,815
			-
OPERATIONAL EXPENDITURES	381,666	-	381,666
DEBT SERVICE- CIVIC CENTER	356,189	356,189	-
		SAFETY	MISCELLANEOUS
DEBT SERVICE- SAFETY (38%)	313,617.04	313,617.04	
DEBT SERVICE - MISCELLANEOUS (62%)	511,691.00		511,691.00
TOTAL PENSION OBLIGATION DEBT SERVICE	825,308.04	313,617.04	511,691.00
TOTAL ALLOCATED	1,563,163		

DETAIL ALLOCATIONS – GENERAL SERVICES

				DEBT SRVC		356,189	TOTAL BUDGET		381,666	# OF EMP	SAFETY	313,617	# OF EMP	MISC	511,691
FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DIST BASE	%	ALLO-CATION	DIST BASE	%	ALLO-CATION	DIST BASE	%	ALLO-CATION	DIST BASE	%	ALLO-CATION
100	1605	City Council	853		0.00%	-	91,815	0.22%	853	-	0.00%	-	-	0.00%	-
	1610	City Clerk	16,755		0.00%	-	301,002	0.73%	2,797	-	0.00%	-	1.50	2.73%	13,958
	1615	City Attorney	1,952		0.00%	-	210,000	0.51%	1,952	-	0.00%	-	-	0.00%	-
1705		General Services- General Government	183,038	31.00	31.00%	110,419	1,551,183	3.78%	14,415	-	0.00%	-	-	0.00%	-
	1710	Administrative Services	16,825		0.00%	-	308,567	0.75%	2,868	-	0.00%	-	1.50	2.73%	13,958
	1712	City Property	292		0.00%	-	31,385	0.08%	292	-	0.00%	-	-	0.00%	-
	1720	Finance	61,668		0.00%	-	728,277	1.77%	6,768	-	0.00%	-	5.90	10.73%	54,900
	2610	Police Sworn	380,824		0.00%	-	4,888,723	11.90%	45,431	17.00	77.27%	242,340	10.00	18.19%	93,052
	2615	Police NET	31,075		0.00%	-	275,915	0.67%	2,564	2.00	9.09%	28,511	-	0.00%	-
	2705	Fire	1,290		0.00%	-	138,860	0.34%	1,290	-	0.00%	-	-	0.00%	-
	4705	Community Development	53,910		0.00%	-	794,548	1.93%	7,384	-	0.00%	-	5.00	9.09%	46,526
	6615	Senior Services	358		0.00%	-	38,500	0.09%	358	-	0.00%	-	-	0.00%	-
	6620	Parks & Facilities	35,518		0.00%	-	768,068	1.87%	7,138	-	0.00%	-	3.05	5.55%	28,381
	6625	Community Relations	10,860		0.00%	-	167,342	0.41%	1,555	-	0.00%	-	1.00	1.82%	9,305
200		Airport	5,902	1.00	1.00%	3,562	151,719	0.37%	1,410	-	0.00%	-	0.10	0.18%	931
220		Storm Drain	78,431	2.00	2.00%	7,124	7,372,787	17.95%	68,516	-	0.00%	-	0.30	0.55%	2,792
240		Sewer	99,869	8.00	8.00%	28,495	1,575,284	3.84%	14,639	-	0.00%	-	5.83	10.60%	54,249
260		Solid Waste	12,459		0.00%	-	1,340,628	3.26%	12,459	-	0.00%	-	-	0.00%	-
280		Water	139,769	12.00	12.00%	42,743	2,804,682	6.83%	26,064	-	0.00%	-	7.40	13.46%	68,858
300		Regional Surface Transportation Program (RSTP)	2,858		0.00%	-	307,519	0.75%	2,858	-	0.00%	-	-	0.00%	-
301		Gas Tax	4,487		0.00%	-	482,819	1.18%	4,487	-	0.00%	-	-	0.00%	-
302		RMRA	6,054		0.00%	-	651,503	1.59%	6,054	-	0.00%	-	-	0.00%	-
305		Streets& Roads- LTF	65,364		0.00%	-	2,350,133	5.72%	21,840	-	0.00%	-	4.59	8.35%	42,711
310		Maintenance Assessment District	1,668		0.00%	-	179,500	0.44%	1,668	-	0.00%	-	-	0.00%	-
325		Transit	39,510		0.00%	-	551,410	1.34%	5,124	-	0.00%	-	3.50	6.36%	32,568
340		Measure N Public Safety Tax	93,640		0.00%	-	3,471,803	8.45%	32,264	3.00	13.64%	42,766	2.00	3.64%	18,610
341		Fire SAFER Grant	2,009		0.00%	-	45,959	0.11%	427	-	0.00%	-	0.17	0.31%	1,582
350		Measure T	9,134		0.00%	-	982,849	2.39%	9,134	-	0.00%	-	-	0.00%	-
380		Fire Impact Fees	3,160		0.00%	-	340,000	0.83%	3,160	-	0.00%	-	-	0.00%	-
382		Public Building Impact Fees	110,419	31.00	31.00%	110,419	-	0.00%	-	-	0.00%	-	-	0.00%	-
384		Park Development Fees	-		0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-
386		Police Impact Fees	-		0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-
388		Waste Water System Capital Reserve	-		0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-
390		Signalization Impact Fund	-		0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-
392		Storm Drain Capital Reserve	-		0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-
394		SR99 Ave 26 Interchange	-		0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-
394		SR99 RD 17	-		0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DIST BASE	%	ALLO- CATION	DIST BASE	%	ALLO- CATION	DIST BASE	%	ALLO- CATION	DIST BASE	%	ALLO- CATION
394		RD 16 1/2 Improvement Fund	-		0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-
396		Water System Capital Reserve	-		0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-
400		CDBG grant PI	7,407		0.00%	-	797,000	1.94%	7,407	-	0.00%	-	-	0.00%	-
450		HOME Grant PI	93		0.00%	-	10,000	0.02%	93	-	0.00%	-	-	0.00%	-
452		HOME Grant 2019	4,647		0.00%	-	500,000	1.22%	4,647	-	0.00%	-	-	0.00%	-
453		HOME-Shasta	34		0.00%	-	3,700	0.01%	34	-	0.00%	-	-	0.00%	-
480		CDBG CV-1	859		0.00%	-	92,456	0.23%	859	-	0.00%	-	-	0.00%	-
481		CDBG CV-2 & 3	3,127		0.00%	-	336,439	0.82%	3,127	-	0.00%	-	-	0.00%	-
496		CDBG Grant	6,155		0.00%	-	662,295	1.61%	6,155	-	0.00%	-	-	0.00%	-
497		CDBG Grant	4,647		0.00%	-	500,000	1.22%	4,647	-	0.00%	-	-	0.00%	-
498		NSP Olivero	40		0.00%	-	4,322	0.01%	40	-	0.00%	-	-	0.00%	-
499		Economic Development Block Grants (EDBG)	-		0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-
588		Berenda Slough Bridge	3,118		0.00%	-	335,500	0.82%	3,118	-	0.00%	-	-	0.00%	-
589		Riverside/11th & Kings Project	1,663		0.00%	-	179,000	0.44%	1,663	-	0.00%	-	-	0.00%	-
590		Alley Paving Projects	530		0.00%	-	57,000	0.14%	530	-	0.00%	-	-	0.00%	-
591		Bridge Preventive Maintenance	418		0.00%	-	45,000	0.11%	418	-	0.00%	-	-	0.00%	-
601		Fleet	11,846		0.00%	-	223,377	0.54%	2,076	-	0.00%	-	1.05	1.91%	9,770
602		Information Technology	25,278		0.00%	-	617,366	1.50%	5,737	-	0.00%	-	2.10	3.82%	19,541
800		Community Facilities District (CFD)	5,732		0.00%	-	616,806	1.50%	5,732	-	0.00%	-	-	0.00%	-
840		Greenhills Assessment District	5,210		0.00%	-	560,592	1.36%	5,210	-	0.00%	-	-	0.00%	-
842		Pheasant Run Assessment District	3,768		0.00%	-	405,449	0.99%	3,768	-	0.00%	-	-	0.00%	-
916		2005 Civic Center Bond	3,310		0.00%	-	356,189	0.87%	3,310	-	0.00%	-	-	0.00%	-
918		PFA-CREB GF	1,696		0.00%	-	182,472	0.44%	1,696	-	0.00%	-	-	0.00%	-
919		Pension Obligation Bonds	7,670		0.00%	-	825,308	2.01%	7,670	-	0.00%	-	-	0.00%	-
956		Successor Agency	61,390	15.00	15.00%	53,428	856,724	2.09%	7,962	-	0.00%	-	-	0.00%	-
Totals			1,628,586	100	100%	356,189	41,069,775	100%	381,666	22.00	100%	313,617	54.99	100%	511,691

CIVIC CENTER LEASE

The amounts are based on an analysis performed in 2005 during the Phase I construction and pledged revenue sources that would pay for the debt service. The impact fees will be absorbed by the GF since there is no real development expected. Whatever Impact Fees are collected will be applied towards the advance from the GF to the Impact Fee fund for completion of the civic Center anyways. Once the loan is paid back, the allocation will be applied to the Impact Fee fund. There is also a 7% portion of cost to be recovered by tenant rents which go the GF, when occupied and charged, so that cost is incurred by the GF which makes the total GF portion 31%.

The percentage split for Enterprise funds is a total of 23% according to the pledged revenue sources in 2005. Water and Sewer comprise the vast majority of Enterprise activity so they are paying for almost all of the 23% Solid Waste is outsourced and does not use the Civic Center.

DETAIL ALLOCATIONS – GENERAL SERVICES CONTINUED

			SQUARE FOOTAGE		65,423
FUND	DEPT	DESCRIPTION	DIST BASE	%	ALLOCATION
100	1605	City Council	-	0.00%	-
	1610	City Clerk	-	0.00%	-
	1615	City Attorney	-	0.00%	-
1705		General Services- General Government	32,630.69	88.97%	58,204
	1710	Administrative Services	-	0.00%	-
	1712	City Property	-	0.00%	-
	1720	Finance	-	0.00%	-
	2610	Police Sworn	-	0.00%	-
	2615	Police NET	-	0.00%	-
	2705	Fire	-	0.00%	-
	4705	Community Development	-	0.00%	-
	6615	Senior Services	-	0.00%	-
	6620	Parks & Facilities	-	0.00%	-
	6625	Community Relations	-	0.00%	-
200		Airport	-	0.00%	-
220		Storm Drain	-	0.00%	-
240		Sewer	1,393.25	3.80%	2,485
260		Solid Waste	-	0.00%	-
280		Water	1,179.31	3.22%	2,104
300		Regional Surface Transportation Program (RSTP)	-	0.00%	-
301		Gas Tax	-	0.00%	-
302		RMRA	-	0.00%	-
305		Streets& Roads- LTF	456.00	1.24%	813
310		Maintenance Assessment District	-	0.00%	-
325		Transit	1,018.75	2.78%	1,817
340		Measure N Public Safety Tax	-	0.00%	-
341		Fire SAFER Grant	-	0.00%	-
350		Measure T	-	0.00%	-
380		Fire Impact Fees	-	0.00%	-
382		Public Building Impact Fees	-	0.00%	-
384		Park Development Fees	-	0.00%	-
386		Police Impact Fees	-	0.00%	-
388		Waste Water System Capital Reserve	-	0.00%	-
390		Signalization Impact Fund	-	0.00%	-
392		Storm Drain Capital Reserve	-	0.00%	-
394		SR99 Ave 26 Interchange	-	0.00%	-
394		SR99 RD 17	-	0.00%	-

FUND	DEPT	DESCRIPTION	DIST BASE	%	ALLO- CATION
394		RD 16 1/2 Improvement Fund	-	0.00%	-
396		Water System Capital Reserve	-	0.00%	-
400		CDBG grant PI	-	0.00%	-
450		HOME Grant PI	-	0.00%	-
452		HOME Grant 2019	-	0.00%	-
453		HOME-Shasta	-	0.00%	-
480		CDBG CV-1	-	0.00%	-
481		CDBG CV-2 & 3	-	0.00%	-
496		CDBG Grant	-	0.00%	-
497		CDBG Grant	-	0.00%	-
498		NSP Olivero	-	0.00%	-
499		Economic Development Block Grants (EDBG)	-	0.00%	-
588		Berenda Slough Bridge	-	0.00%	-
589		Riverside/11th & Kings Project	-	0.00%	-
590		Alley Paving Projects	-	0.00%	-
591		Bridge Preventive Maintenance	-	0.00%	-
601		Fleet	-	0.00%	-
602		Information Technology	-	0.00%	-
800		Community Facilities District (CFD)	-	0.00%	-
840		Greenhills Assessment District	-	0.00%	-
842		Pheasant Run Assessment District	-	0.00%	-
916		2005 Civic Center Bond	-	0.00%	-
918		PFA-CREB GF	-	0.00%	-
919		Pension Obligation Bonds	-	0.00%	-
956		Successor Agency	-	0.00%	-
Totals			36,678	100.00%	65,423

SUPPORT SERVICE – CITY ADMINISTRATION

DESCRIPTION OF SERVICE

The City Administrator is charged with coordinating and directing the administration of the City within the framework of policy established by the City Council.

The City Administrator is responsible for directing the administration of departments and divisions, preparing and submitting the annual Budget, maintaining communications and good relations with the general public, advising the Council of the City's financial condition, and recommending to the Council measures or actions considered necessary for the welfare of the City and efficient operation of government.

The City Administrator is also the Executive Director of the Chowchilla Successor Agency, directs development and implementation of City General and utility plans, annexations, strategic financial planning, personnel administration, and intergovernmental coordination and liaison activities. Lastly, the City Administrator's office provides clerical and staff assistance to the Mayor and City Council. In addition, the Department is charged with all Personnel functions, including recruitment, selection, benefits, administration and safety programs.

ALLOCATION METHOD

- 33% of the City Administrator's budget is allocated based on a sample of agenda items.
- 33% of the City Administrator's budget is allocated based on the number of FTE's per department program.
- 34% of the City Administrator's budget is allocated based on total budget per program.

COSTS TO BE ALLOCATED

	TOTAL	AGENDA 33%	FTE 33%	TOTAL BUDGET PER PROGRAM 34%
PERSONNEL COSTS	277,901	91,707	91,707	94,486
OTHER EXPENSES AND COSTS				
Supplies	1,500	495	495	510
Printing and Publications	200	66	66	68
Services	11,466	3,784	3,784	3,898
Travel/Meetings/Dues/Memberships	17,500	5,775	5,775	5,950
OPERATIONAL EXPENDITURES	276,407	91,214	91,214	93,978

DETAIL ALLOCATIONS – CITY ADMINISTRATION

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	AGENDA		91,214		FTE		91,214	TOTAL BUDGET		93,978
				DIST BASE	%	ALLOCATION	DIST BASE	%	ALLOCATION	N	DIST BASE	%	ALLOCATION
100	1605	City Council	6,268	-	0%	-	5.00	6%	6,033		91,815	0%	235
	1610	City Clerk	2,579	-	0%	-	1.50	2%	1,810		301,002	1%	769
	1615	City Attorney	536	-	0%	-	-	0%	-		210,000	1%	536
	1705	General Services- General Government	22,707	111.00	18%	18,744	-	0%	-		1,551,183	4%	3,962
	1710	Administrative Services	2,598	-	0%	-	1.50	2%	1,810		308,567	1%	788
	1712	City Property	80	-	0%	-	-	0%	-		31,385	0%	80
	1720	Finance	8,979	-	0%	-	5.90	7%	7,119		728,277	2%	1,860
	2610	Police Sworn	45,670	-	0%	-	27.50	33%	33,182		4,888,723	12%	12,488
	2615	Police NET	3,118	-	0%	-	2.00	2%	2,413		275,915	1%	705
	2705	Fire	1,441	-	0%	-	0.90	1%	1,086		138,860	0%	355
	4705	Community Development	8,063	-	0%	-	5.00	6%	6,033		794,548	2%	2,030
	6615	Senior Services	98	-	0%	-	-	0%	-		38,500	0%	98
	6620	Parks & Facilities	5,642	-	0%	-	3.05	4%	3,680		768,068	2%	1,962
	6625	Community Relations	1,634	-	0%	-	1.00	1%	1,207		167,342	0%	427
200		Airport	6,925	38.00	6%	6,417	0.10	0%	121		151,719	0%	388
220		Storm Drain	25,782	39.00	6%	6,586	0.30	0%	362		7,372,787	18%	18,834
240		Sewer	19,502	50.00	8%	8,443	5.83	7%	7,035		1,575,284	4%	4,024
260		Solid Waste	9,842	38.00	6%	6,417	-	0%	-		1,340,628	3%	3,425
280		Water	23,524	44.00	7%	7,430	7.40	9%	8,929		2,804,682	7%	7,165
300		Regional Surface Transportation Program (RSTP)	1,292	3.00	0%	507	-	0%	-		307,519	1%	786
301		Gas Tax	1,740	3.00	0%	507	-	0%	-		482,819	1%	1,233
302		RMRA	2,171	3.00	0%	507	-	0%	-		651,503	2%	1,664
305		Streets& Roads- LTF	19,647	48.00	8%	8,106	4.59	5%	5,538		2,350,133	6%	6,003
310		Maintenance Assessment District	1,641	7.00	1%	1,182	-	0%	-		179,500	0%	459
325		Transit	12,555	41.00	7%	6,924	3.50	4%	4,223		551,410	1%	1,409
340		Measure N	16,108	4.00	1%		6.00	7%	7,240		3,471,803	8%	8,869
341		Fire SAFER Grant	323	1.00	0%		0.17	0%	205		45,959	0%	117
350		Measure T	3,355	5.00	1%	844	-	0%	-		982,849	2%	2,511
380		Fire Impact Fees	1,544	4.00	1%	675	-	0%	-		340,000	1%	869
382		Public Building Impact Fees	675	4.00	1%	675	-	0%	-		0	0%	-
384		Park Development Fees	675	4.00	1%	675	-	0%	-		0	0%	-
386		Police Impact Fees	675	4.00	1%	675	-	0%	-		0	0%	-
388		Waste Water System Capital Reserve	675	4.00	1%	675	-	0%	-		0	0%	-
390		Signalization Impact Fund	675	4.00	1%	675	-	0%	-		0	0%	-
392		Storm Drain Capital Reserve	675	4.00	1%	675	-	0%	-		0	0%	-
394		SR99 Ave 26 Interchange	675	4.00	1%	675	-	0%	-		0	0%	-
394		SR99 RD 17	-	-	0%	-	-	0%	-		0	0%	-

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DIST BASE	%	ALLOCATION	DIST BASE	%	ALLOCATIO N	DIST BASE	%	ALLOCATION
394		RD 16 1/2 Improvement Fund	-	-	0%	-	-	0%	-	0	0%	-
396		Water System Capital Reserve	675	4.00	1%	675	-	0%	-	0	0%	-
400		CDBG grant PI	4,569	15.00	2%	2,533	-	0%	-	797,000	2%	2,036
450		HOME Grant PI	532	3.00	0%	507	-	0%	-	10,000	0%	26
452		HOME Grant 2019	1,784	3.00	0%	507	-	0%	-	500,000	1%	1,277
453		HOME-Shasta	516	3.00	0%	507	-	0%	-	3,700	0%	9
480		CDBG CV-1	574	2.00	0%	338	-	0%	-	92,456	0%	236
481		CDBG CV-2 & 3	1,197	2.00	0%	338	-	0%	-	336,439	1%	859
496		CDBG Grant	2,030	2.00	0%	338	-	0%	-	662,295	2%	1,692
497		CDBG Grant	1,615	2.00	0%	338	-	0%	-	500,000	1%	1,277
498		NSP Olivero	518	3.00	0%	507	-	0%	-	4,322	0%	11
499		Economic Development Block Grants (EDBG)	675	4.00	1%	675	-	0%	-	0	0%	-
588		Berenda Slough Bridge	857	-	0%	-	-	0%	-	335,500	1%	857
589		Riverside/11th & Kings Project	457	-	0%	-	-	0%	-	179,000	0%	457
590		Alley Paving Projects	146	-	0%	-	-	0%	-	57,000	0%	146
591		Bridge Preventive Maintenance	115	-	0%	-	-	0%	-	45,000	0%	115
601		Fleet	8,255	38.00	6%	6,417	1.05	1%	1,267	223,377	1%	571
602		Information Technology	10,359	37.00	6%	6,248	2.10	2%	2,534	617,366	2%	1,577
800		Community Facilities District (CFD)	2,589	6.00	1%	1,013	-	0%	-	616,806	2%	1,576
840		Greenhills Assessment District	2,108	4.00	1%	675	-	0%	-	560,592	1%	1,432
842		Pheasant Run Assessment District	1,373	2.00	0%	338	-	0%	-	405,449	1%	1,036
916		2005 Civic Center Bond	910	-	0%	-	-	0%	-	356,189	1%	910
918		PFA-CREB GF	804	2.00	0%	338	-	0%	-	182,472	0%	466
919		Pension Obligation Bond	2,446	2.00	0%	338	-	0%	-	825,308	2%	2,108
956		Successor Agency	2,526	2.00	0%	338	-	0%	-	856,724	2%	2,189
TOTALS			307,723	603	100%	100,983	84.39	100%	101,827	41,069,775	100%	104,913

SUPPORT SERVICE – FINANCE

DESCRIPTION OF SERVICE

Under the direction of the Finance Director, this Department is charged with the overall financial and accounting records of the City, processing accounts payable and receivables, utility billing, fixed assets, bank reconciliations, purchasing, data processing, budget control, payroll, and business license.

ALLOCATION METHOD

- 25% of the Finance Department budget represents Accounts Payable and Purchasing functions which are allocated based on paid invoices per program.
- 25% of the Finance Department budget represents Accounts receivable and Receipting functions which are allocated based on number of cash receipts processed per program
- 25% of the Finance Department budget represents Payroll functions and is allocated based on FTE equivalents per program.
- 25% of the Finance Department budget is allocated based on total budget per program.

COSTS TO BE ALLOCATED

	TOTAL	PURCHASING 25%	RECEIPTS 25%	FTE 25%	TOTAL BUDGET PER PROGRAM 25%
PERSONNEL COSTS	617,538	154,385	154,385	154,385	154,385
OTHER EXPENSES AND COSTS					
Supplies	4,500	1,125	1,125	1,125	1,125
Printing and Publications	-	-	-	-	-
Services	90,039	22,510	22,510	22,510	22,510
Travel/Meetings/Dues/Memberships	16,200	4,050	4,050	4,050	4,050
OPERATIONAL EXPENDITURES	728,277	182,069	182,069	182,069	182,069

DETAIL ALLOCATIONS – FINANCE

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	PURCHASING 173,529			RECEIPTS 173,529			FTE 173,529			TOTAL BUDGET 173,529		
				DIST BASE	%	ALLOCATION	DIST BASE	%	ALLOC	DIST BASE	%	ALLOC	DIST BASE	%	ALLOC
100	1605	City Council	11,194	-	0%	-	-	0%	-	5.00	6%	10,787	91,815	0%	407
	1610	City Clerk	4,571	-	0%	-	-	0%	-	1.50	2%	3,236	301,002	1%	1,334
	1615	City Attorney	931	-	0%	-	-	0%	-	-	0%	-	210,000	1%	931
	1705	General Services- General Government	94,375	3,078	47%	85,900	1,864	1%	1,599	-	0%	-	1,551,183	4%	6,877
	1710	Administrative Services	4,604	-	0%	-	-	0%	-	1.50	2%	3,236	308,567	1%	1,368
	1712	City Property	139	-	0%	-	-	0%	-	-	0%	-	31,385	0%	139
	1720	Finance	15,958	-	0%	-	-	0%	-	5.90	7%	12,729	728,277	2%	3,229
	2610	Police Sworn	81,003	-	0%	-	-	0%	-	27.50	33%	59,331	4,888,723	12%	21,673
	2615	Police NET	5,538	-	0%	-	-	0%	-	2.00	2%	4,315	275,915	1%	1,223
	2705	Fire	2,557	-	0%	-	-	0%	-	0.90	1%	1,942	138,860	0%	616
	4705	Community Development	14,310	-	0%	-	-	0%	-	5.00	6%	10,787	794,548	2%	3,522
	6615	Senior Services	171	-	0%	-	-	0%	-	-	0%	-	38,500	0%	171
	6620	Parks & Facilities	9,985	-	0%	-	-	0%	-	3.05	4%	6,580	768,068	2%	3,405
	6625	Community Relations	2,899	-	0%	-	-	0%	-	1.00	1%	2,157	167,342	0%	742
200		Airport	2,185	45	1%	1,256	48	0%	41	0.10	0%	216	151,719	0%	673
220		Storm Drain	81,280	118	2%	3,293	52,063	25%	44,655	0.30	0%	647	7,372,787	18%	32,685
240		Sewer	79,654	597	9%	16,661	50,637	24%	43,432	5.83	7%	12,578	1,575,284	4%	6,984
260		Solid Waste	53,175	110	2%	3,070	51,488	24%	44,162	-	0%	-	1,340,628	3%	5,943
280		Water	104,164	1,001	15%	27,936	55,764	26%	47,829	7.40	9%	15,965	2,804,682	7%	12,434
300		Regional Surface Transportation Program (RSTP)	1,378	-	0%	-	17	0%	15	-	0%	-	307,519	1%	1,363
301		Gas Tax	2,447	11	0%	307	-	0%	-	-	0%	-	482,819	1%	2,140
302		RMRA	2,888	-	0%	-	-	0%	-	-	0%	-	651,503	2%	2,888
305		Streets& Roads- LTF	33,372	463	7%	12,921	151	0%	130	4.59	5%	9,903	2,350,133	6%	10,419
310		Maintenance Assessment District	3,310	90	1%	2,512	3	0%	3	-	0%	-	179,500	0%	796
325		Transit	15,631	197	3%	5,498	160	0%	137	3.50	4%	7,551	551,410	1%	2,444
340		Measure N	28,336	184	0%	-	-	0%	-	6.00	7%	12,945	3,471,803	8%	15,391
341		Fire SAFER Grant	571	-	0%	-	-	0%	-	0.17	0%	367	45,959	0%	204
350		Measure T	5,150	26	0%	726	78	0%	67	-	0%	-	982,849	2%	4,357
380		Fire Impact Fees	1,507	-	0%	-	-	0%	-	-	0%	-	340,000	1%	1,507
382		Public Building Impact Fees	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
384		Park Development Fees	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
386		Police Impact Fees	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DIST BASE	%	ALLOCATION	DIST BASE	%	ALLOC	DIST BASE	%	ALLOC	DIST BASE	%	ALLOC
388		Waste Water System Capital Reserve	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
390		Signalization Impact Fund	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
392		Storm Drain Capital Reserve	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
394		SR99 Ave 26 Interchange	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
394		SR99 RD 17	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
394		RD 16 1/2 Improvement Fund	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
396		Water System Capital Reserve	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
400		CDBG grant PI	4,343	29	0%	809	-	0%	-	-	0%	-	797,000	2%	3,533
450		HOME Grant PI	602	20	0%	558	-	0%	-	-	0%	-	10,000	0%	44
452		HOME Grant 2019	2,440	8	0%	223	-	0%	-	-	0%	-	500,000	1%	2,217
453		HOME-Shasta	44	1	0%	28	-	0%	-	-	0%	-	3,700	0%	16
480		CDBG CV-1	410	-	0%	-	-	0%	-	-	0%	-	92,456	0%	410
481		CDBG CV-2 & 3	1,491	-	0%	-	-	0%	-	-	0%	-	336,439	1%	1,491
496		CDBG Grant	2,936	-	0%	-	-	0%	-	-	0%	-	662,295	2%	2,936
497		CDBG Grant	2,217	-	0%	-	-	0%	-	-	0%	-	500,000	1%	2,217
498		NSP Olivero	47	1	0%	28	-	0%	-	-	0%	-	4,322	0%	19
499		Economic Development Block Grants (EDBG)	195	7	0%	195	-	0%	-	-	0%	-	-	0%	-
588		Berenda Slough Bridge	1,487	-	0%	-	-	0%	-	-	0%	-	335,500	1%	1,487
589		Riverside/11th & Kings Project	794	-	0%	-	-	0%	-	-	0%	-	179,000	0%	794
590		Alley Paving Projects	253	-	0%	-	-	0%	-	-	0%	-	57,000	0%	253
591		Bridge Preventive Maintenance	199	-	0%	-	-	0%	-	-	0%	-	45,000	0%	199
601		Fleet	8,809	199	3%	5,554	-	0%	-	1.05	1%	2,265	223,377	1%	990
602		Information Technology Community	14,719	267	4%	7,451	-	0%	-	2.10	2%	4,531	617,366	2%	2,737
800		Facilities District (CFD)	2,986	9	0%	251	-	0%	-	-	0%	-	616,806	2%	2,734
840		Greenhills Assessment District	2,792	11	0%	307	-	0%	-	-	0%	-	560,592	1%	2,485
842		Pheasant Run Assessment District	2,104	11	0%	307	-	0%	-	-	0%	-	405,449	1%	1,797
916		2005 Civic Center Bond	1,579	-	0%	-	-	0%	-	-	0%	-	356,189	1%	1,579
918		PFA-CREB GF	809	-	0%	-	-	0%	-	-	0%	-	182,472	0%	809
919		Pension Obligation Bond	3,659	-	0%	-	-	0%	-	-	0%	-	825,308	2%	3,659
956		Successor Agency	4,942	41	1%	1,144	-	0%	-	-	0%	-	856,724	2%	3,798
TOTALS			723,142	6524	97%	176,934	212,273	100%	182,069	84.39	100%	182,069	41,069,775	100%	182,069

SUPPORT SERVICE – COMMUNITY DEVELOPMENT

DESCRIPTION OF SERVICE

The Community & Economic Development Department guides the physical development of the City in a manner that will foster positive social and economic growth consistent with the goals of the General Plan, and to attract and retain additional businesses to the City to strengthen the jobs/housing balance.

The Director of Community & Economic Development, the Building Official/Code Enforcement Officer and the Project and Permit Supervisor work together to promote and facilitate commercial and industrial economic development projects, provide current and advanced, long-term planning functions, process land use applications consistent with adopted development standards, administer and enforce all land use laws, administer and enforce building codes for all private and public construction projects, review and approve building plans and issue building permits for all construction, and provide engineering and construction inspection services.

ALLOCATION METHOD

- 100% of the Community & Economic Development budget is allocated based on permitting staff costs
- 5% of the Community & Economic Development budget is allocated based on permitting oversight costs

COSTS TO BE ALLOCATED

	TOTAL	PERMITTING STAFF 100%	PERMITTING OVERSIGHT 5%	NON- ALLOCABLE
PERSONNEL COSTS	439,872	162,028	8,033	269,811
OTHER EXPENSES AND COSTS				
Supplies	3,000	-	-	3,000
Printing and Publications	4,500	-	-	4,500
Services	312,226	-	8,033	304,193
Travel/Meetings/Dues	34,950	-	-	34,950
OPERATIONAL EXPENDITURES	794,548	162,028	16,066	616,454

DETAIL ALLOCATIONS – COMMUNITY DEVELOPMENT

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	PERMIT STAFF		162,028	OVERSIGHT		16,066
				# OF PERMITS	%	ALLOCATION	DIST BASE	%	ALLOCATION
100	1605	City Council	-	-	0%	-	-	0%	-
	1610	City Clerk	-	-	0%	-	-	0%	-
	1615	City Attorney	-	-	0%	-	-	0%	-
	1705	General Services- General Government	-	-	0%	-	-	0%	-
	1710	Administrative Services	-	-	0%	-	-	0%	-
	1712	City Property	-	-	0%	-	-	0%	-
	1720	Finance	-	-	0%	-	-	0%	-
	2610	Police Sworn	-	-	0%	-	-	0%	-
	2615	Police NET	-	-	0%	-	-	0%	-
	2705	Fire	-	-	0%	-	-	0%	-
	4705	Community Development	-	-	0%	-	-	0%	-
	6615	Senior Services	-	-	0%	-	-	0%	-
	6620	Parks & Facilities	-	-	0%	-	-	0%	-
	6625	Community Relations	128,332	196	72%	116,755	196	72%	11,577
200		Airport	-	-	0%	-		0%	-
220		Storm Drain	-	-	0%	-		0%	-
240		Sewer	2,619	4	1%	2,383	4	1%	236
260		Solid Waste	-		0%	-		0%	-
280		Water	7,857	12	4%	7,148	12	4%	709
300		Regional Surface Transportation Program (RSTP)	-		0%	-		0%	-
301		Gas Tax	-		0%	-		0%	-
302		RMRA	-		0%	-		0%	-
305		Streets& Roads- LTF	39,285	60	22%	35,741	60	22%	3,544
310		Maintenance Assessment District	-	-	0%	-		0%	-
325		Transit	-	-	0%	-		0%	-
340		Measure N	-	-	0%	-		0%	-
341		Fire SAFER Grant							
350		Measure T	-	-	0%	-		0%	-
380		Fire Impact Fees	-	-	0%	-		0%	-
382		Public Building Impact Fees	-	-	0%	-		0%	-
384		Park Development Fees	-	-	0%	-		0%	-
386		Police Impact Fees	-	-	0%	-		0%	-
388		Waste Water System Capital Reserve	-	-	0%	-		0%	-
390		Signalization Impact Fund	-	-	0%	-		0%	-
392		Storm Drain Capital Reserve	-	-	0%	-		0%	-
394		SR99 Ave 26 Interchange	-	-	0%	-		0%	-
394		SR99 RD 17	-	-	0%	-		0%	-
394		RD 16 1/2 Improvement Fund	-	-	0%	-		0%	-

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	# OF PERMITS	%	ALLOCATION	DIST BASE	%	ALLOCATION
396		Water System Capital Reserve	-	-	0%	-		0%	-
400		CDBG grant PI	-	-	0%	-		0%	-
450		HOME Grant PI	-	-	0%	-		0%	-
452		HOME Grant 2019	-	-	0%	-		0%	-
453		HOME-Shasta	-	-	0%	-		0%	-
480		CDBG CV-1	-	-	0%	-		0%	-
481		CDBG CV-2 & 3	-	-	0%	-		0%	-
496		CDBG Grant	-	-	0%	-		0%	-
497		CDBG Grant	-	-	0%	-		0%	-
498		NSP Olivero	-	-	0%	-		0%	-
499		Economic Development Block Grants (EDBG)	-	-	0%	-		0%	-
588		Berenda Slough Bridge	-	-	0%	-		0%	-
589		Riverside/11th & Kings Project	-	-	0%	-		0%	-
590		Alley Paving Projects	-	-	0%	-		0%	-
591		Bridge Preventive Maintenance	-	-	0%	-		0%	-
601		Fleet	-	-	0%	-		0%	-
602		Information Technology	-	-	0%	-		0%	-
800		Community Facilities District (CFD)	-	-	0%	-		0%	-
840		Greenhills Assessment District	-	-	0%	-		0%	-
842		Pheasant Run Assessment District	-	-	0%	-		0%	-
916		2005 Civic Center Bond	-	-	0%	-		0%	-
918		PFA-CREB GF	-	-	0%	-		0%	-
919		Pension Obligation Bond	-	-	0%	-		0%	-
956		Successor Agency	-	-	0%	-		0%	-
TOTALS			178,094	272	100%	162,028	272	100%	16,066

SUPPORT SERVICE – STREETS AND ROADS

DESCRIPTION OF SERVICE

The Streets and Roads Department is responsible for the maintenance and upkeep of all the roads in the City as well as the replacement of deteriorated roads and the construction of new roads. This also consists of curbs, gutters, sidewalks and American Disability Act upgrades. The City's roads are used by multiple departments and incur deterioration and damage as a result.

This Cost Plan section quantifies the refuse truck operations and water and sewer street cuts have on the City's public right of ways. The amortized cost of Reclamite (slurry) and an overlay are identified and a portion distributed to the Water, Solid Waste and Sewer funds.

ALLOCATION METHOD

- 10% of the amortization costs are allocated to the Water fund as a reflection of the number of streets cuts and water vehicle damage that is done to the City's roads.
- 8% of the amortization costs are allocated to the Solid Waste fund as a reflection of the amount of damage done to City roads by the use of the Hauler's trucks. The last rate study allowed for 10.8% of the total administrative costs charged to be used for Operations and Maintenance and this 10% calculation falls within those parameters.
- 3% of the amortization costs are allocated to the Sewer fund as a reflection of the number of streets cuts and water vehicle damage that is done to the City's roads. There are not as many street cuts and vehicles used by the sewer fund so it is substantially less than the Water fund allocation.

COSTS TO BE ALLOCATED

	TOTAL	DEGRADATION 100%
PERSONNEL COSTS	-	-
OTHER EXPENSES AND COSTS		
Reclamite Seal	473,088	473,088
Overlay	2,562,560	2,562,560
OPERATIONAL EXPENDITURES	3,035,648	3,035,648
Miles of Road	56	
Avg Road Width in Feet	40	
Chowchilla Road Sq Ft	11,827,200	
	PER SQ FT	USEFUL LIFE (IN YEARS)
Reclamite Costs	\$0.20	5
Overlay Cost	\$3.25	15
		AMORTIZED COST
		473,088
		2,562,560

DETAIL ALLOCATIONS – STREETS AND ROADS

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DEGRADATION		3,035,648
				DIST BASE	%	ALLOCATION
100	1605	City Council	-	-	0%	-
	1610	City Clerk	-	-	0%	-
	1615	City Attorney	-	-	0%	-
	1705	General Services- General Government	-	-	0%	-
	1710	Administrative Services	-	-	0%	-
	1712	City Property	-	-	0%	-
	1720	Finance	-	-	0%	-
	2610	Police Sworn	-	-	0%	-
	2615	Police NET	-	-	0%	-
	2705	Fire	-	-	0%	-
	4705	Community Development	-	-	0%	-
	6615	Senior Services	-	-	0%	-
	6620	Parks & Facilities	-	-	0%	-
	6625	Community Relations	-	-	0%	-
200		Airport	-	-	0%	-
220		Storm Drain	-	-	0%	-
240		Sewer	91,069	3	3%	91,069
260		Solid Waste	242,852	8	8%	242,852
280		Water	151,782	5	10%	151,782
300		Regional Surface Transportation Program (RSTP)	-	-	0%	-
301		Gas Tax	-	-	0%	-
302		RMRA	-	-	0%	-
305		Streets& Roads- LTF	2,549,944	84	79%	2,549,944
310		Maintenance Assessment District	-	-	0%	-
325		Transit	-	-	0%	-
340		Measure N Public Safety	-	-	0%	-
341		Fire SAFER Grant	-	-	0%	-
350		Measure T	-	-	0%	-
380		Fire Impact Fees	-	-	0%	-
382		Public Building Impact Fees	-	-	0%	-
384		Park Development Fees	-	-	0%	-
386		Police Impact Fees	-	-	0%	-
388		Waste Water System Capital Reserve	-	-	0%	-
390		Signalization Impact Fund	-	-	0%	-
392		Storm Drain Capital Reserve	-	-	0%	-
394		SR99 Ave 26 Interchange	-	-	0%	-
394		SR99 RD 17	-	-	0%	-
394		RD 16 1/2 Improvement Fund	-	-	0%	-
396		Water System Capital Reserve	-	-	0%	-

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DIST BASE	%	ALLOCATION
400		CDBG grant PI	-	-	0%	-
450		HOME Grant PI	-	-	0%	-
452		HOME Grant 2019	-	-	0%	-
453		HOME-Shasta	-	-	0%	-
480		CDBG CV-1	-	-	0%	-
481		CDBG CV-2 & 3	-	-	0%	-
496		CDBG Grant	-	-	0%	-
497		CDBG Grant	-	-	0%	-
498		NSP Olivero	-	-	0%	-
499		Economic Development Block Grants (EDBG)	-	-	0%	-
588		Berenda Slough Bridge	-	-	0%	-
589		Riverside/11th & Kings Project	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-
591		Bridge Preventive Maintenance	-	-	0%	-
601		Fleet	-	-	0%	-
602		Information Technology	-	-	0%	-
800		Community Facilities District (CFD)	-	-	0%	-
840		Greenhills Assessment District	-	-	0%	-
842		Pheasant Run Assessment District	-	-	0%	-
915		Public Facilities Authority Street Bond	-	-	0%	-
916		2005 Civic Center Bond	-	-	0%	-
918		PFA-CREB GF	-	-	0%	-
919		Pension Obligation Bond	-	-	0%	-
956		Successor Agency	-	-	0%	-
TOTALS			3,035,648	100	100%	3,035,648

SUPPORT SERVICE – INFORMATION TECHNOLOGY

DESCRIPTION OF SERVICE

The Information Technology Department's main focus is the application of computers to store, retrieve, transmit and manipulate data and is charged with the overall data management systems for the City, handling all computers, tablets, phones, servers, internet, software and electronic information storage.

ALLOCATION METHOD

- 100% of Personnel, Services, and iPhone, iPad and Computers costs are allocated based on # of computers.
- 100% of Phones and related software are allocated based on the # of devices within each department.
- 100% of Direct Costs are allocated to the departments that receive the direct services. This includes copiers and software that is specific to a department and cannot be used by any other department.

COSTS TO BE ALLOCATED

	TOTAL	COMPUTERS 100%	PHONES 100%	DIRECT 100%
PERSONNEL COSTS	216,875	216,875	-	-
OPERATING EXPENSES				
Services	303,014	303,014	-	-
Telephone	19,000	-	19,000	-
Copier Fire	660	-	-	660
Copier PD	5,280	-	-	5,280
Copier Civic Center	17,460	-	-	17,460
Copier Public Works	600	-	-	600
SOFTWARE EXPENSES	-	-	-	-
Telephones	-	-	-	-
iPhone/iPad/Computers	90,430	90,430	-	-
Software Water	7,800	-	-	7,800
Software PD	30,715	-	-	30,715
Software Fire	1,850	-	-	1,850
OPERATIONAL EXPENDITURES	693,684	610,319	19,000	64,365

DETAIL ALLOCATIONS – INFORMATION TECHNOLOGY

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	COMPUTERS		610,319 ALLOCATION	PHONES		19,000 ALLOCATION	DIRECT		64,365 ALLOCATION
				DIST BASE	%		DIST BASE	%		DIST BASE	%	
100	1605	City Council	-	-	0%	-		0%	-	-	0%	-
	1610	City Clerk	-	-	0%	-		0%	-	-	0%	-
	1615	City Attorney	-	-	0%	-		0%	-	-	0%	-
	1705	General Services- General Government	-	-	0%	-		0%	-	-	0%	-
	1710	Administrative Services	83,413	8	12.50%	76,290	9	15%	2,758	17,460	25%	4,365
	1712	City Property	-	-	0.00%	-		0%	-		0.0%	-
	1720	Finance	73,570	7	10.94%	66,754	8	13%	2,452	17,460	2.1%	4,365
	2610	Police Sworn	250,389	22	34.38%	209,797	15	24%	4,597	35,995	100%	35,995
	2615	Police NET	-	-	0.00%	-		0%	-		0.0%	-
	2705	Fire	32,344	3	4.69%	28,609	4	6%	1,226	2,510	100%	2,510
	4705	Community Development	51,832	5	7.81%	47,681	5	8%	1,532	17,460	15%	2,619
	6615	Senior Services	-	-	0.00%	-		0%	-		0%	-
	6620	Parks & Facilities	-	-	0.00%	-		0%	-		0%	-
	6625	Community Relations	9,536	1	1.56%	9,536	-	0%	-		0%	-
200		Airport	-	-	0.00%	-		0%	-		0%	-
220		Storm Drain	-	-	0.00%	-		0%	-		0%	-
240		Sewer	-	-	0.00%	-		0%	-		0%	-
260		Solid Waste	20,592	2	3.13%	19,072	3	5%	919	600	100%	600
280		Water	-	-	0.00%	-		0%	-		0%	-
300		Regional Surface Transportation Program (RSTP)	129,664	12	18.75%	114,435	10	16%	3,065	12,165	0%	12,165
301		Gas Tax	-	-	0.00%	-		0%	-		0%	-
302		RMRA	-	-	0.00%	-		0%	-		0%	-
305		Streets & Roads- LTF	-	-	0.00%	-		0%	-		0%	-
310		Maintenance Assessment District	-	-	0.00%	-		0%	-		0%	-
325		Transit	-	-	0.00%	-		0%	-		0%	-
340		Measure N	-	-	0%			0%	-	-	0%	-
341		Fire SAFER Grant	-	-	0%			0%	-	-	0%	-
350		Measure T	-	-	0%	-		0%	-	-	0%	-
380		Fire Impact Fees	-	-	0%	-		0%	-	-	0%	-
382		Public Building Impact Fees	-	-	0%	-		0%	-	-	0%	-
384		Park Development Fees	-	-	0%	-		0%	-	-	0%	-
386		Police Impact Fees	-	-	0%	-		0%	-	-	0%	-
388		Waste Water System Capital Reserve	-	-	0%	-		0%	-	-	0%	-
390		Signalization Impact Fund	-	-	0%	-		0%	-	-	0%	-
392		Storm Drain Capital Reserve	-	-	0%	-		0%	-	-	0%	-

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DIST BASE	%	ALLOCATION	DIST BASE	%	ALLOCATION	DIST BASE	%	ALLOCATI ON
394		SR99 Ave 26 Interchange	-	-	0%	-	-	0%	-	-	0%	-
394		SR99 RD 17	-	-	0%	-	-	0%	-	-	0%	-
394		RD 16 1/2 Improvement Fund	-	-	0%	-	-	0%	-	-	0%	-
396		Water System Capital Reserve	-	-	0%	-	-	0%	-	-	0%	-
400		CDBG grant PI	-	-	0%	-	-	0%	-	-	0%	-
450		HOME Grant PI	-	-	0%	-	-	0%	-	-	0%	-
452		HOME Grant 2019	-	-	0%	-	-	0%	-	-	0%	-
453		HOME-Shasta	-	-	0%	-	-	0%	-	-	0%	-
480		CDBG CV-1	-	-	0%	-	-	0%	-	-	0%	-
481		CDBG CV-2 & 3	-	-	0%	-	-	0%	-	-	0%	-
496		CDBG Grant	-	-	0%	-	-	0%	-	-	0%	-
497		CDBG Grant	-	-	0%	-	-	0%	-	-	0%	-
498		NSP Olivero	-	-	0%	-	-	0%	-	-	0%	-
499		Economic Development Block Grants (EDBG)	-	-	0%	-	-	0%	-	-	0%	-
588		Berenda Slough Bridge	-	-	0%	-	-	0%	-	-	100%	-
589		Riverside/11th & Kings Project	-	-	0%	-	-	0%	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-	-	0%	-	-	0%	-
591		Bridge Preventive Maintenance	-	-	0%	-	-	0%	-	-	0%	-
601		Fleet	10,456	1	1.56%	9,536	3	5%	919		0%	-
602		Information Technology	-	-	0%	-	-	0%	-	-	0%	-
800		Community Facilities District (CFD)	-	-	0%	-	-	0%	-	-	0%	-
840		Greenhills Assessment District	-	-	0%	-	-	0%	-	-	0%	-
842		Pheasant Run Assessment District	-	-	0%	-	-	0%	-	-	0%	-
915		Public Facilities Authority Street Bond	-	-	0%	-	-	0%	-	-	0%	-
916		2005 Civic Center Bond	-	-	0%	-	-	0%	-	-	0%	-
918		PFA-CREB GF	-	-	0%	-	-	0%	-	-	0%	-
919		Pension Obligation Bond	-	-	0%	-	-	0%	-	-	0%	-
956		Successor Agency	-	-	0%	-	-	0%	-	-	0%	-
TOTALS			693,684	64	100%	610,319	62	100%	19,000	121,110	475%	64,365

SUPPORT SERVICE – FLEET SERVICES

DESCRIPTION OF SERVICE

The Fleet Services Division is responsible for selecting and maintain vehicles, machinery and equipment for the City and provide high quality, cost effective and sustainable fleet management and maintenance services to city departments.

ALLOCATION METHOD

- 100% of the amortization costs are allocated to the funds that have vehicles are equipment. This is based on the number of hours spent working on equipment and on the actual equipment that was services. Allocations are based on the prior year's hours.

COSTS TO BE ALLOCATED

	TOTAL	HOURS 100%
PERSONNEL COSTS	145,551	145,551
OTHER EXPENSES AND COSTS		
Supplies & Equipment	27,420	27,420
Printing and Publications	-	-
Services	47,406	47,406
Travel/Meetings/Dues/Memberships	3,000	3,000
Administration & IT Service	55,043	55,043
OPERATIONAL EXPENDITURES	278,420	278,420

DETAIL ALLOCATIONS – FLEET SERVICES

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	# OF HOURS 408.73		278,420
				DIST BASE	%	ALLOCATION
100	1605	City Council	-	-	0%	-
	1610	City Clerk	-	-	0%	-
	1615	City Attorney	-	-	0%	-
	1705	General Services- General Government	-	-	0%	-
	1710	Administrative Services	-	-	0%	-
	1712	City Property	-	-	0%	-
	1720	Finance	-	-	0%	-
	2610	Police Sworn	116,142	170.50	42%	116,142
	2615	Police NET	-	-	0%	-
	2705	Fire	11,240	16.50	4%	11,240
	4705	Community Development	-	-	0%	-
	6615	Senior Services	-	-	0%	-
	6620	Parks & Facilities	46,000	67.53	17%	46,000
	6625	Community Relations	-	-	0%	-
200		Airport	-	-	0%	-
220		Storm Drain	-	-	0%	-
240		Sewer	11,580	17.00	4%	11,580
260		Solid Waste	-	-	0%	-
280		Water	28,269	41.50	10%	28,269
300		Regional Surface Transportation Program (RSTP)	-	-	0%	-
301		Gas Tax	-	-	0%	-
302		RMRA	-	-	0%	-
305		Streets& Roads- LTF	65,189	95.70	23%	65,189
310		Maintenance Assessment District	-	-	0%	-
325		Transit	-	-	0%	-
340		Measure N	-	-	0%	-
341		Fire SAFER Grant	-	-	0%	-
350		Measure T	-	-	0%	-
380		Fire Impact Fees	-	-	0%	-
382		Public Building Impact Fees	-	-	0%	-
384		Park Development Fees	-	-	0%	-
386		Police Impact Fees	-	-	0%	-
388		Waste Water System Capital Reserve	-	-	0%	-
390		Signalization Impact Fund	-	-	0%	-
392		Storm Drain Capital Reserve	-	-	0%	-
394		SR99 Ave 26 Interchange	-	-	0%	-
394		SR99 RD 17	-	-	0%	-
394		RD 16 1/2 Improvement Fund	-	-	0%	-
396		Water System Capital Reserve	-	-	0%	-

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DIST BASE	%	ALLOCATION
400		CDBG grant PI	-	-	0%	-
450		HOME Grant PI	-	-	0%	-
452		HOME Grant 2019	-	-	0%	-
453		HOME-Shasta	-	-	0%	-
480		CDBG CV-1	-	-	0%	-
481		CDBG CV-2 & 3	-	-	0%	-
496		CDBG Grant	-	-	0%	-
497		CDBG Grant	-	-	0%	-
498		NSP Olivero	-	-	0%	-
499		Economic Development Block Grants (EDBG)	-	-	0%	-
588		Berenda Slough Bridge	-	-	0%	-
589		Riverside/11th & Kings Project	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-
591		Bridge Preventive Maintenance	-	-	0%	-
601		Fleet	-	-	0%	-
602		Information Technology	-	-	0%	-
800		Community Facilities District (CFD)	-	-	0%	-
840		Greenhills Assessment District	-	-	0%	-
842		Pheasant Run Assessment District	-	-	0%	-
915		Public Facilities Authority Street Bond	-	-	0%	-
916		2005 Civic Center Bond	-	-	0%	-
918		PFA-CREB GF	-	-	0%	-
919		Pension Obligation Bond	-	-	0%	-
956		Successor Agency	-	-	0%	-
TOTALS			278,420	408.73	100%	278,420

SUPPORT SERVICE – STORM DRAIN

DESCRIPTION OF SERVICE

The Storm Drain Division of the Public Works Department strives to protect the environment and public health by providing safe, reliable, efficient and cost-effective storm water disposal.

The Storm Drain Division strives to ensure expedient, courteous, and dependable service to citizens so that all storm water is properly disposed to ensure citizen safety and flood prevention.

ALLOCATION METHOD

- Based on passed Ballot measure
- Cannot exceed the amount of investment earning plus operations and maintenance revenues.
- Only the available between operation expenses and revenues can be allocated to the general fund.

COSTS TO BE ALLOCATED

	<u>%</u>	<u>TOTAL</u>	<u>TOTAL TO GENERAL FUND</u>
Allowable Charges			
Total Allowed for Operational Costs		105,958	-
Less Operational Costs in Storm Drain		67,800	-
Available to Cover Admin Costs	100%	38,158	38,158
ALLOWABLE OPERATIONAL EXPENDITURES	<u>100%</u>	<u>38,158</u>	<u>38,158</u>

*Total overhead costs for the General Fund is 209,295 of which only 38,158 is allowable.

DETAIL ALLOCATIONS – STORM DRAIN

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	ALLOCATION			38,158
				DIST BASE	%	ALLOCATION	
100	1605	City Council	-	-	0%	-	-
	1610	City Clerk	-	-	0%	-	-
	1615	City Attorney	-	-	0%	-	-
	1705	General Services- General Government	38,158	38,158	100%	38,158	
	1710	Administrative Services	-	-	0%	-	-
	1712	City Property	-	-	0%	-	-
	1720	Finance	-	-	0%	-	-
	2610	Police Sworn	-	-	0%	-	-
	2615	Police NET	-	-	0%	-	-
	2705	Fire	-	-	0%	-	-
	4705	Community Development	-	-	0%	-	-
	6615	Senior Services	-	-	0%	-	-
	6620	Parks & Facilities	-	-	0%	-	-
	6625	Community Relations	-	-	0%	-	-
200		Airport	-	-	0%	-	-
220		Storm Drain	-	-	0%	-	-
240		Sewer	-	-	0%	-	-
260		Solid Waste	-	-	0%	-	-
280		Water	-	-	0%	-	-
300		Regional Surface Transportation Program (RSTP)	-	-	0%	-	-
301		Gas Tax	-	-	0%	-	-
302		RMRA	-	-	0%	-	-
305		Streets& Roads- LTF	-	-	0%	-	-
310		Maintenance Assessment District	-	-	0%	-	-
325		Transit	-	-	0%	-	-
340		Measure N Public Safety	-	-	0%	-	-
341		Fire SAFER Grant	-	-	0%	-	-
350		Measure T	-	-	0%	-	-
380		Fire Impact Fees	-	-	0%	-	-
382		Public Building Impact Fees	-	-	0%	-	-
384		Park Development Fees	-	-	0%	-	-
386		Police Impact Fees	-	-	0%	-	-
388		Waste Water System Capital Reserve	-	-	0%	-	-
390		Signalization Impact Fund	-	-	0%	-	-
392		Storm Drain Capital Reserve	-	-	0%	-	-
394		SR99 Ave 26 Interchange	-	-	0%	-	-
394		SR99 RD 17	-	-	0%	-	-
394		RD 16 1/2 Improvement Fund	-	-	0%	-	-
396		Water System Capital Reserve	-	-	0%	-	-

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DIST BASE	%	ALLOCATION
400		CDBG grant PI	-	-	0%	-
450		HOME Grant PI	-	-	0%	-
452		HOME Grant 2019	-	-	0%	-
453		HOME-Shasta	-	-	0%	-
480		CDBG CV-1	-	-	0%	-
481		CDBG CV-2 & 3	-	-	0%	-
496		CDBG Grant	-	-	0%	-
497		CDBG Grant	-	-	0%	-
498		NSP Olivero	-	-	0%	-
499		Economic Development Block Grants (EDBG)	-	-	0%	-
588		Berenda Slough Bridge	-	-	0%	-
589		Riverside/11th & Kings Project	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-
591		Bridge Preventive Maintenance	-	-	0%	-
601		Fleet	-	-	0%	-
602		Information Technology	-	-	0%	-
800		Community Facilities District (CFD)	-	-	0%	-
840		Greenhills Assessment District	-	-	0%	-
842		Pheasant Run Assessment District	-	-	0%	-
915		Public Facilities Authority Street Bond	-	-	0%	-
916		2005 Civic Center Bond	-	-	0%	-
918		PFA-CREB GF	-	-	0%	-
919		Pension Obligation Bond	-	-	0%	-
956		Successor Agency	-	-	0%	-
TOTALS			38,158	38,158	100%	38,158

SUPPORT SERVICE – SOLID WASTE

DESCRIPTION OF SERVICE

The Solid Waste Division of the Public Works Department strives to protect the environment and public health by providing safe, reliable, efficient and cost-effective solid waste and green waste disposal and recycling services for customers through the contracted provider.

The Solid Waste Division strives to ensure expedient, courteous, and dependable service to citizens so that all trash is properly picked up and disposed; meet and exceed standards set forth by Cal Recycle in AB 939 and AB 341 for landfill diversion; assure the contracted provider safely and efficiently collects residential and commercial solid waste and disposes of it at their transfer station; and educate citizens on the importance of recycling and landfill diversion.

ALLOCATION METHOD

- 7.25% of the Solid Waste budget is allocated based on personnel costs.
- 4.85% of the Solid Waste budget is allocated based on operations and maintenance overhead costs.
- 13.43% of the Solid Waste budget is allocated based on street degradation
- Citywide Clean-Up and street sweeper are part of the Street Degradation Plan
- The Franchise Fee was eliminated as it was tied to revenues but is now based on actual operations and maintenance, and employee costs.

COSTS TO BE ALLOCATED

	%*	TOTAL	STREETS DEGRADATION	TOTAL TO GENERAL FUND
FRANCHISE FEE				
Personnel Costs-Finance & Admin	7.25%	1,807,700	-	131,118
Operations & Maintenance-Overhead	4.85%	1,807,700	-	87,729
Street Degradation	13.43%	1,807,700	242,852	-
City Clean-Up-Personnel & Street Sweeper	0.00%	1,807,700	-	-
Bad Debts	0.00%	1,807,700	-	-
OPERATIONAL EXPENDITURES	25.54%	1,807,700	242,852	218,848

*Percentages are rounded to need tenth.

DETAIL ALLOCATIONS – SOLID WASTE

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	ALLOCATION			461,700
				DIST BASE	%	ALLOCATION	
100	1605	City Council	-	-	0%	-	-
	1610	City Clerk	-	-	0%	-	-
	1615	City Attorney	-	-	0%	-	-
	1705	General Services- General Government	218,848	218,848	47.4%	218,848	
	1710	Administrative Services	-	-	0%	-	-
	1712	City Property	-	-	0%	-	-
	1720	Finance	-	-	0%	-	-
	2610	Police Sworn	-	-	0%	-	-
	2615	Police NET	-	-	0%	-	-
	2705	Fire	-	-	0%	-	-
	4705	Community Development	-	-	0%	-	-
	6615	Senior Services	-	-	0%	-	-
	6620	Parks & Facilities	-	-	0%	-	-
	6625	Community Relations	-	-	0%	-	-
200		Airport	-	-	0%	-	-
220		Storm Drain	-	-	0%	-	-
240		Sewer	-	-	0%	-	-
260		Solid Waste	242,852	242,852	52.6%	242,852	
280		Water	-	-	0%	-	-
300		Regional Surface Transportation Program (RSTP)	-	-	0%	-	-
301		Gas Tax	-	-	0%	-	-
302		RMRA	-	-	0%	-	-
305		Streets& Roads- LTF	-	-	0%	-	-
310		Maintenance Assessment District	-	-	0%	-	-
325		Transit	-	-	0%	-	-
340		Measure N Public Safety	-	-	0%	-	-
341		Fire SAFER Grant	-	-	0%	-	-
350		Measure T	-	-	0%	-	-
380		Fire Impact Fees	-	-	0%	-	-
382		Public Building Impact Fees	-	-	0%	-	-
384		Park Development Fees	-	-	0%	-	-
386		Police Impact Fees	-	-	0%	-	-
388		Waste Water System Capital Reserve	-	-	0%	-	-
390		Signalization Impact Fund	-	-	0%	-	-
392		Storm Drain Capital Reserve	-	-	0%	-	-
394		SR99 Ave 26 Interchange	-	-	0%	-	-
394		SR99 RD 17	-	-	0%	-	-
394		RD 16 1/2 Improvement Fund	-	-	0%	-	-
396		Water System Capital Reserve	-	-	0%	-	-

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DIST BASE	%	ALLOCATION
400		CDBG grant PI	-	-	0%	-
450		HOME Grant PI	-	-	0%	-
452		HOME Grant 2019	-	-	0%	-
453		HOME-Shasta	-	-	0%	-
480		CDBG CV-1	-	-	0%	-
481		CDBG CV-2 & 3	-	-	0%	-
496		CDBG Grant	-	-	0%	-
497		CDBG Grant	-	-	0%	-
498		NSP Olivero	-	-	0%	-
499		Economic Development Block Grants (EDBG)	-	-	0%	-
588		Berenda Slough Bridge	-	-	0%	-
589		Riverside/11th & Kings Project	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-
591		Bridge Preventive Maintenance	-	-	0%	-
601		Fleet	-	-	0%	-
602		Information Technology	-	-	0%	-
800		Community Facilities District (CFD)	-	-	0%	-
840		Greenhills Assessment District	-	-	0%	-
842		Pheasant Run Assessment District	-	-	0%	-
915		Public Facilities Authority Street Bond	-	-	0%	-
916		2005 Civic Center Bond	-	-	0%	-
918		PFA-CREB GF	-	-	0%	-
919		Pension Obligation Bond	-	-	0%	-
956		Successor Agency	-	-	0%	-
TOTALS			461,700	461,700	100%	461,700



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CAPITAL IMPROVEMENT PROGRAM

(Section 14)

Capital Improvement Program

Fiscal Year 2021-2022 through Fiscal Year 2025-2026



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City of Chowchilla, California
City of Chowchilla Capital Improvement Plan
 '21/'22 thru '25/'26

DEPARTMENT SUMMARY

Department	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Airport	15,000	730,000		2,781,155	2,070,000	5,596,155
Fire Department	1,740,000					1,740,000
Information Technology	125,000					125,000
Parks and Recreation	200,000					200,000
Police Department	1,475,000					1,475,000
Public Works Department		400,000				400,000
Sewer Department	50,000	50,000	400,000	2,600,000	100,000	3,200,000
Storm Drainage	7,243,635	2,330,000				9,573,635
Street Department	1,148,605	3,239,359	3,774,204	889,000		9,051,168
Transit Department	202,018			135,000		337,018
Water Department	160,000	1,440,000	50,000	50,000	50,000	1,750,000
TOTAL	12,359,258	8,189,359	4,224,204	6,455,155	2,220,000	33,447,976

Capital Improvement Plan

'21/'22 thru '25/'26

PROJECTS BY DEPARTMENT

Department	Project #	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Airport							
Rehabilitate Runway 12-30 and Airfield Electrical	AIP-3		430,000		2,541,000		2,971,000
East Side Development	AIP-4				240,155	1,650,000	1,890,155
Access Control, Perimeter Security, Apron Lighting	AIP-5					420,000	420,000
RPZ Development	AIP-6	15,000	300,000				315,000
Airport Total		15,000	730,000		2,781,155	2,070,000	5,596,155
Fire Department							
Fire Dept. Building Expansion	FD-1	1,040,000					1,040,000
Fire Engine Replacement	FD-3	700,000					700,000
Fire Department Total		1,740,000					1,740,000
Information Technology							
Server Upgrade	IT-1	125,000					125,000
Information Technology Total		125,000					125,000
Parks and Recreation							
Prop. 68 Grant Project	P-2	200,000					200,000
Parks and Recreation Total		200,000					200,000
Police Department							
Police Department Site Security Improvements	PD-1	1,050,000					1,050,000
PD Facility Plumbing Improvements	PD-4	300,000					300,000
CAD / RMS System Upgrade	PD-5	125,000					125,000
Police Department Total		1,475,000					1,475,000
Public Works Department							
Public Works Administration Facility	PW-1		400,000				400,000
Public Works Department Total			400,000				400,000
Sewer Department							
Sewer Main Replacement; Various Locations	S-3	0	0	200,000	50,000	50,000	300,000
Wastewater Treatment Plant Upgrades	S-4	50,000	50,000	50,000	50,000	50,000	250,000
Construct 3rd Aeration Bay at WWTP	S-5			150,000	2,500,000		2,650,000
Sewer Department Total		50,000	50,000	400,000	2,600,000	100,000	3,200,000
Storm Drainage							
Humboldt Storm Drain Improvement Project	SD-1	3,724,000					3,724,000
Kings Avenue Storm Drain Improvement	SD-2	170,000	2,330,000				2,500,000
Sonoma Avenue Storm Drain Improvement	SD-3	3,349,635					3,349,635

Department	Project #	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Storm Drainage Total		7,243,635	2,330,000				9,573,635
Street Department							
Alley Paving Project	R-11	57,000	731,683				788,683
CMAQ; Pedestrian Improvements Project	R-12	179,000	1,468,000				1,647,000
BRIDGE NO. 41C0033 HBP Project	R-13	335,500		1,878,000			2,213,500
Bridge Preventive Maintenance Program (BPMP)	R-14	45,000		135,000			180,000
Chowchilla Blvd. Rehabilitation	R-15		968,676				968,676
Ave. 24 Reconstruction	R-16			801,204			801,204
Road 16 Rehabilitation	R-17	532,105					532,105
FY 23-24 Street Prevent. Maint. & Rehab. Project	R-7		71,000	889,000			960,000
FY 24-25 Street Prevent. Maint. & Rehab. Project	R-8			71,000	889,000		960,000
Street Department Total		1,148,605	3,239,359	3,774,204	889,000		9,051,168
Transit Department							
Catx Bus Purchase	T-1	103,504					103,504
Catx Bus Shelter	T-2	98,514					98,514
New Bus	T-3				135,000		135,000
Transit Department Total		202,018			135,000		337,018
Water Department							
Water Main Replacement; Various Locations	W-3	50,000	50,000	50,000	50,000	50,000	250,000
Well No. 15 Development	W-4	110,000	1,390,000				1,500,000
Water Department Total		160,000	1,440,000	50,000	50,000	50,000	1,750,000
GRAND TOTAL		12,359,258	8,189,359	4,224,204	6,455,155	2,220,000	33,447,976

City of Chowchilla Capital Improvement Plan

'21/'22 thru '25/'26

FUNDING SOURCE SUMMARY

Source	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
CDBG	700,000					700,000
DIF - Fire	340,000					340,000
DIF - Water		750,000				750,000
FTA Funds	79,112					79,112
Gas Tax	482,819	1,020,359	930,890	700,000	400,000	3,534,068
General Fund	665,000	80,000		247,100	127,058	1,119,158
Grant - Highway Bridge Program (HBP)	336,856		1,782,110			2,118,966
Grant - Unknown			801,204			801,204
Grant: Caltrans Aeronautics				50,000	103,957	153,957
Grant: CMAQ	208,000	1,948,000				2,156,000
Grant: FAA		700,000		2,484,055	1,838,985	5,023,040
Grant: Prop 1	3,349,635					3,349,635
Grant: Prop 68	200,000					200,000
LCTOP	98,514			105,000		203,514
Measure N	2,350,000					2,350,000
Measure T - ADA Comp.	26,263					26,263
Measure T - Flex		400,000				400,000
Measure T - RTP	284,820	71,000	301,000	230,000		886,820
Measure T - Street Maint.	117,971	118,000	118,000	118,000	118,000	589,971
Measure T - Suppl. Maint.	79,403	80,000	80,000	80,000	80,000	399,403
Measure T - TEP	24,392			30,000		54,392
RMRA	609,503	180,000	359,000	359,000		1,507,503
RMRA MOE	28,000	20,000				48,000
RSTP	307,519					307,519
Sewer Fund	50,000	150,000	400,000	2,600,000	50,000	3,250,000
Storm Drainage Fund	1,170,000	100,000				1,270,000
Street Degredation Fees	1,300,000	50,000				1,350,000
Unknown Funding Source		2,330,000				2,330,000
Water Fund	160,000	790,000	50,000	50,000	50,000	1,100,000
GRAND TOTAL	12,967,807	8,787,359	4,822,204	7,053,155	2,768,000	36,398,525

City of Chowchilla, California
City of Chowchilla Capital Improvement Plan
 '21/'22 thru '25/'26

PROJECTS BY FUNDING SOURCE

Source	Project #	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
CDBG							
Humboldt Storm Drain Improvement Project	SD-1	700,000					700,000
CDBG Total		700,000					700,000
DIF - Fire							
Fire Dept. Building Expansion	FD-1	340,000					340,000
DIF - Fire Total		340,000					340,000
DIF - Water							
Well No. 15 Development	W-4		750,000				750,000
DIF - Water Total			750,000				750,000
FTA Funds							
Catx Bus Purchase	T-1	79,112					79,112
FTA Funds Total		79,112					79,112
Gas Tax							
Alley Paving Project	R-11	7,000	83,683				90,683
CMAQ; Pedestrian Improvements Project	R-12	21,000	168,000				189,000
BRIDGE NO. 41C0033 HBP Project	R-13	38,482		215,406			253,888
Bridge Preventive Maintenance Program (BPMP)	R-14	5,162		15,484			20,646
Chowchilla Blvd. Rehabilitation	R-15		368,676				368,676
General Street Maint.	R-1A	411,175	400,000	400,000	400,000	400,000	2,011,175
FY 23-24 Street Prevent. Maint. & Rehab. Project	R-7			300,000			300,000
FY 24-25 Street Prevent. Maint. & Rehab. Project	R-8				300,000		300,000
Gas Tax Total		482,819	1,020,359	930,890	700,000	400,000	3,534,068
General Fund							
Rehabilitate Runway 12-30 and Airfield Electrical	AIP-3				247,100		247,100
East Side Development	AIP-4					103,958	103,958
Access Control, Perimeter Security, Apron Lighting	AIP-5					23,100	23,100
RPZ Development	AIP-6	15,000	30,000				45,000
Server Upgrade	IT-1	125,000					125,000
Police Department Site Security Improvements	PD-1	525,000					525,000
Public Works Administration Facility	PW-1		50,000				50,000
General Fund Total		665,000	80,000		247,100	127,058	1,119,158

Source	Project #	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Grant - Highway Bridge Program (HB)							
BRIDGE NO. 41C0033 HBP Project	R-13	297,018		1,662,594			1,959,612
Bridge Preventive Maintenance Program (BPMP)	R-14	39,838		119,516			159,354
Grant - Highway Bridge Program (HBP) Total		336,856		1,782,110			2,118,966
Grant - Unknown							
Ave. 24 Reconstruction	R-16			801,204			801,204
Grant - Unknown Total				801,204			801,204
Grant: Caltrans Aeronautics							
Rehabilitate Runway 12-30 and Airfield Electrical	AIP-3				50,000		50,000
East Side Development	AIP-4					85,057	85,057
Access Control, Perimeter Security, Apron Lighting	AIP-5					18,900	18,900
Grant: Caltrans Aeronautics Total					50,000	103,957	153,957
Grant: CMAQ							
Alley Paving Project	R-11	50,000	648,000				698,000
CMAQ; Pedestrian Improvements Project	R-12	158,000	1,300,000				1,458,000
Grant: CMAQ Total		208,000	1,948,000				2,156,000
Grant: FAA							
Rehabilitate Runway 12-30 and Airfield Electrical	AIP-3		430,000	2,243,900			2,673,900
East Side Development	AIP-4			240,155	1,460,985		1,701,140
Access Control, Perimeter Security, Apron Lighting	AIP-5				378,000		378,000
RPZ Development	AIP-6		270,000				270,000
Grant: FAA Total			700,000	2,484,055	1,838,985		5,023,040
Grant: Prop 1							
Sonoma Avenue Storm Drain Improvement	SD-3	3,349,635					3,349,635
Grant: Prop 1 Total		3,349,635					3,349,635
Grant: Prop 68							
Prop. 68 Grant Project	P-2	200,000					200,000
Grant: Prop 68 Total		200,000					200,000
LCTOP							
Catx Bus Shelter	T-2	98,514					98,514
New Bus	T-3				105,000		105,000
LCTOP Total		98,514			105,000		203,514
Measure N							
Fire Dept. Building Expansion	FD-1	700,000					700,000

Source	Project #	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Fire Engine Replacement	FD-3	700,000					700,000
Police Department Site Security Improvements	PD-1	525,000					525,000
PD Facility Plumbing Improvements	PD-4	300,000					300,000
CAD / RMS System Upgrade	PD-5	125,000					125,000
Measure N Total		2,350,000					2,350,000

Measure T - ADA Comp.

Humboldt Storm Drain Improvement Project	SD-1	26,263					26,263
Measure T - ADA Comp. Total		26,263					26,263

Measure T - Flex

Chowchilla Blvd. Rehabilitation	R-15		400,000				400,000
Measure T - Flex Total			400,000				400,000

Measure T - RTP

Road 16 Rehabilitation	R-17	232,105					232,105
FY 23-24 Street Prevent. Maint. & Rehab. Project	R-7		71,000	230,000			301,000
FY 24-25 Street Prevent. Maint. & Rehab. Project	R-8			71,000	230,000		301,000
Humboldt Storm Drain Improvement Project	SD-1	52,715					52,715
Measure T - RTP Total		284,820	71,000	301,000	230,000		886,820

Measure T - Street Maint.

General Street Maint.	R-1A	117,971	118,000	118,000	118,000	118,000	589,971
Measure T - Street Maint. Total		117,971	118,000	118,000	118,000	118,000	589,971

Measure T - Suppl. Maint.

General Street Maint.	R-1A	79,403	80,000	80,000	80,000	80,000	399,403
Measure T - Suppl. Maint. Total		79,403	80,000	80,000	80,000	80,000	399,403

Measure T - TEP

Catx Bus Purchase	T-1	24,392					24,392
New Bus	T-3				30,000		30,000
Measure T - TEP Total		24,392			30,000		54,392

RMRA

Chowchilla Blvd. Rehabilitation	R-15		180,000				180,000
FY 23-24 Street Prevent. Maint. & Rehab. Project	R-7			359,000			359,000
FY 24-25 Street Prevent. Maint. & Rehab. Project	R-8				359,000		359,000
Humboldt Storm Drain Improvement Project	SD-1	609,503					609,503
RMRA Total		609,503	180,000	359,000	359,000		1,507,503

RMRA MOE

Chowchilla Blvd. Rehabilitation	R-15		20,000				20,000
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Source	Project #	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Humboldt Storm Drain Improvement Project	SD-1	28,000					28,000
RMRA MOE Total		28,000	20,000				48,000
RSTP							
Humboldt Storm Drain Improvement Project	SD-1	307,519					307,519
RSTP Total		307,519					307,519
Sewer Fund							
Public Works Administration Facility	PW-1		100,000				100,000
Sewer Main Replacement; Various Locations	S-3			200,000	50,000	50,000	300,000
Wastewater Treatment Plant Upgrades	S-4	50,000	50,000	50,000	50,000		200,000
Construct 3rd Aeration Bay at WWTP	S-5			150,000	2,500,000		2,650,000
Sewer Fund Total		50,000	150,000	400,000	2,600,000	50,000	3,250,000
Storm Drainage Fund							
Public Works Administration Facility	PW-1		100,000				100,000
Humboldt Storm Drain Improvement Project	SD-1	1,000,000					1,000,000
Kings Avenue Storm Drain Improvement	SD-2	170,000					170,000
Storm Drainage Fund Total		1,170,000	100,000				1,270,000
Street Degredation Fees							
Public Works Administration Facility	PW-1		50,000				50,000
Road 16 Rehabilitation	R-17	300,000					300,000
Humboldt Storm Drain Improvement Project	SD-1	1,000,000					1,000,000
Street Degredation Fees Total		1,300,000	50,000				1,350,000
Unknown Funding Source							
Kings Avenue Storm Drain Improvement	SD-2		2,330,000				2,330,000
Unknown Funding Source Total			2,330,000				2,330,000
Water Fund							
Public Works Administration Facility	PW-1		100,000				100,000
Water Main Replacement; Various Locations	W-3	50,000	50,000	50,000	50,000	50,000	250,000
Well No. 15 Development	W-4	110,000	640,000				750,000
Water Fund Total		160,000	790,000	50,000	50,000	50,000	1,100,000
GRAND TOTAL		12,967,807	8,787,359	4,822,204	7,053,155	2,768,000	36,398,525

City of Chowchilla Capital Improvement Pl '21/'22 thru '25/'26

City of Chowchilla, California

Department Airport

Contact Public Works Director

Type Improvement

Useful Life 40 years

Category Street Paving

Project # AIP-3

Project Name Rehabilitate Runway 12-30 and Airfield Electrical

Description

Rehabilitate Runway 12-30 (Construction) - Runway rehabilitation on 3,253 feet of runway plus two 300 foot long stopways by 60 feet wide, for a total area of 231,200 sq. ft. PCI = 75. Airfield electrical upgrades - new runway edge and threshold lights, guidance signs, conduit and conductor, new pilot control panel and constant-current regulator, removal of the runway 30 VASI and replacement with a PAPI, and installation of a new rotating beacon with tip-down pole.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Planning/Design		430,000				430,000
Construction/Maintenance				2,310,000		2,310,000
Contingency				231,000		231,000
Total		430,000		2,541,000		2,971,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
General Fund				247,100		247,100
Grant: Caltrans Aeronautics				50,000		50,000
Grant: FAA		430,000		2,243,900		2,673,900
Total		430,000		2,541,000		2,971,000

City of Chowchilla Capital Improvement Pl
City of Chowchilla, California

'21/'22 thru '25/'26

Project #

AIP-4

Project Name

East Side Development

Department

Airport

Contact

Public Works Director

Type

Improvement

Useful Life

40 years

Category

Land Acquisition

Description

Total Project Cost: \$1,890,155

Environmental Assessment and Land Acquisition for East Side Development.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Planning/Design				240,155		240,155
Land Acquisition					1,650,000	1,650,000
Total				240,155	1,650,000	1,890,155

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
General Fund					103,958	103,958
Grant: Caltrans Aeronautics					85,057	85,057
Grant: FAA				240,155	1,460,985	1,701,140
Total				240,155	1,650,000	1,890,155

Budget Impact/Other

City of Chowchilla Capital Improvement Pl '21/'22 thru '25/'26

City of Chowchilla, California

Project #

AIP-5

Project Name

Access Control, Perimeter Security, Apron Lighting

Department

Airport

Contact

Public Works Director

Type

Improvement

Useful Life

20 years

Category

Buildings

Description

Total Project Cost:

\$420,000

Access control, perimeter security upgrades, and apron - Access control and security upgrades include additional vehicle access gates, installation of fencing, and installation of apron lighting. Extend Taxiway B on east side (30' x 2,690') design.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Planning/Design					42,000	42,000
Construction/Maintenance					378,000	378,000
Total					420,000	420,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
General Fund					23,100	23,100
Grant: Caltrans Aeronautics					18,900	18,900
Grant: FAA					378,000	378,000
Total					420,000	420,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl
City of Chowchilla, California

'21/'22 thru '25/'26

Project #

AIP-6

Project Name

RPZ Development

Department

Airport

Contact

Public Works Director

Type

Improvement

Useful Life

40 years

Category

Land Acquisition

Description

Total Project Cost:

\$315,000

Environmental Assessment and Land Acquisition for RPZ.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Land Acquisition	15,000	300,000				315,000
Total	15,000	300,000				315,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
General Fund	15,000	30,000				45,000
Grant: FAA		270,000				270,000
Total	15,000	300,000				315,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl

'21/'22 *thru* '25/'26

City of Chowchilla, California

Department Fire Department

Contact Fire Chief

Type Improvement

Useful Life 40 years

Category Buildings

Project # FD-1

Project Name Fire Dept. Building Expansion

Total Project Cost: \$1,040,000

Description

This project would require hiring of an architect to design and addition to Fire Station #1. It would involve hiring a construction firm to build an addition on the west side of the building. Will include a Women's locker room, shower facilities and restroom.

Justification

Fire Station #1 was designed and constructed for the exclusive use of male firefighters. There is one small (4x6) women's public restroom and no shower facility for women to use. The showers are located in the men's restroom along with the men's locker room. We would like to accommodate our women firefighters/paramedics of the future by preparing the facility for their needs. Additionally, State regulations are anticipated in this area, requiring such facilities.

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Construction/Maintenance	1,040,000					1,040,000
Total	1,040,000					1,040,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
DIF - Fire	340,000					340,000
Measure N	700,000					700,000
Total	1,040,000					1,040,000

Budget Impact/Other

Some additional maintenance and utility costs.

City of Chowchilla Capital Improvement Pl'21/'22 thru '25/'26

City of Chowchilla, California

Project #FD-3

Project NameFire Engine Replacement

DepartmentFire Department

ContactFire Chief

TypeEquipment

Useful Life10 years

CategoryVehicles

Description

Total Project Cost: \$700,000

Purchase of a new fire engines to replace older equipment.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Equip/Vehicles/Furnishings	700,000					700,000
Total	700,000					700,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Measure N	700,000					700,000
Total	700,000					700,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl
City of Chowchilla, California

'21/'22 *thru* '25/'26

Project #	IT-1
Project Name	Server Upgrade

Department	Information Technology
Contact	I.T. Manager
Type	Equipment
Useful Life	10 years
Category	Equipment: Computers

Description
<p>Replace 8 old physical servers for the City. Project will condense them into one VM server while having the other VM as a backup server.</p>
Justification
<p>Current servers are at end of life and need to be replaced to ensure city services.</p>

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Purchase	125,000					125,000
Total	125,000					125,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
General Fund	125,000					125,000
Total	125,000					125,000

City of Chowchilla Capital Improvement Pl'21/'22 thru '25/'26

City of Chowchilla, California

DepartmentParks and Recreation

ContactPublic Works Director

TypeImprovement

Useful Life10 years

CategoryPark Improvements

Project #P-2

Project NameProp. 68 Grant Project

Description

Total Project Cost: \$200,000

Prop. 68 Grant funded project(s). TBD.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
CM/Inspection/Testing	200,000					200,000
Total	200,000					200,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Grant: Prop 68	200,000					200,000
Total	200,000					200,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl '21/'22 thru '25/'26
City of Chowchilla, California

Project # PD-1

Project Name Police Department Site Security Improvements

Department Police Department
Contact Police Chief
Type Improvement
Useful Life 40 years
Category Buildings

Description

Total Project Cost: \$1,100,000

Design and build security fencing, carports and solar panels at the Police Department.

Justification

Prior	Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
50,000	Construction/Maintenance	1,000,000					1,000,000
	CM/Inspection/Testing	50,000					50,000
Total	Total	1,050,000					1,050,000

Prior	Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
50,000	General Fund	525,000					525,000
	Measure N	525,000					525,000
Total	Total	1,050,000					1,050,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl'21/'22 thru '25/'26

City of Chowchilla, California

DepartmentPolice Department

ContactPolice Chief

TypeMaintenance

Useful Life20 years

CategoryBuildings

Project #PD-4

Project NamePD Facility Plumbing Improvements

Description

Total Project Cost: \$300,000

Replacement of 50+ year old hot water plumbing that is leaking at the police department facility.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Construction/Maintenance	300,000					300,000
Total	300,000					300,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Measure N	300,000					300,000
Total	300,000					300,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl

'21/'22 *thru* '25/'26

City of Chowchilla, California

Department Police Department

Contact Police Chief

Type Equipment

Useful Life 10 years

Category Equipment: Computers

Project # PD-5
Project Name CAD / RMS System Upgrade

Total Project Cost: \$125,000

Description

Replace outdated Police Department Computer Aided Dispatch (CAD) and records management System (RMS) to create a web-based platform designed to interface with new applications and improve reporting and analytics capabilities. The upgrade will enhance mapping and radio capabilities, improve vehicle dispatching, upgrade text-to-9-1-1 capabilities, increase efficiency in report writing and provide better case management.

Justification

The current system has reached the limit of its usability and growth of the product. The department needs a product that is equipped to handle various reporting capabilities, real time updates, unique department customizations, and mobile/remote access. Not implementing this project will not allow the CAD/RMS systems to meet the needs of a quickly changing and modern law enforcement agency.

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Purchase	125,000					125,000
Total	125,000					125,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Measure N	125,000					125,000
Total	125,000					125,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl

'21/'22 *thru* '25/'26

City of Chowchilla, California

Department Public Works Department

Contact Public Works Director

Type Improvement

Useful Life 40 years

Category Buildings

Project # PW-1

Project Name Public Works Administration Facility

Description

PW Office Facility. Current facility is too small for staff, has only two offices and is only protected from outside elements at certain spots by plywood.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Planning/Design		30,000				30,000
Construction/Maintenance		370,000				370,000
Total		400,000				400,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
General Fund		50,000				50,000
Sewer Fund		100,000				100,000
Storm Drainage Fund		100,000				100,000
Street Degredation Fees		50,000				50,000
Water Fund		100,000				100,000
Total		400,000				400,000

City of Chowchilla Capital Improvement Pl'21/'22 thru '25/'26

City of Chowchilla, California

Project #S-3

Project NameSewer Main Replacement; Various Locations

DepartmentSewer Department

ContactPublic Works Director

TypeMaintenance

Useful Life20 years

CategoryWastewater

Description

Total Project Cost: \$300,000

Ongoing replacement of old sewer mains throughout City.

Justification

Prior	Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
<div>0</div>	Construction/Maintenance	0	0	200,000	50,000	50,000	300,000
Total	Total	0	0	200,000	50,000	50,000	300,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Sewer Fund			200,000	50,000	50,000	300,000
Total			200,000	50,000	50,000	300,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl'21/'22 thru '25/'26

City of Chowchilla, California

Project #S-4

Project NameWastewater Treatment Plant Upgrades

DepartmentSewer Department

ContactPublic Works Director

TypeMaintenance

Useful Life20 years

CategoryWastewater

Description

Total Project Cost: \$300,000

Miscellaneous upgrades to the Wastewater Treatment Plant.

Justification

Prior	Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
50,000	Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Prior	Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
50,000	Sewer Fund	50,000	50,000	50,000	50,000		200,000
Total	Total	50,000	50,000	50,000	50,000		200,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl'21/'22 thru '25/'26

City of Chowchilla, California

Project #S-5

Project NameConstruct 3rd Aeration Bay at WWTP

DepartmentSewer Department

ContactPublic Works Director

TypeImprovement

Useful Life20 years

CategoryWastewater

Description

Total Project Cost: \$2,650,000

Construct 3rd aeration bay at Wastewater Treatment Plant to improve operational flexibility.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Planning/Design			150,000			150,000
Construction/Maintenance				2,500,000		2,500,000
Total			150,000	2,500,000		2,650,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Sewer Fund			150,000	2,500,000		2,650,000
Total			150,000	2,500,000		2,650,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl '21/'22 thru '25/'26

City of Chowchilla, California

Department Storm Drainage

Contact Public Works Director

Type Improvement

Useful Life 40 years

Category Storm Sewer/Drainage

Project # SD-1

Project Name Humboldt Storm Drain Improvement Project

Description

Phase 1 Storm Drain Improvement Project will consist of the installation of storm drainage improvements to serve the area south of Robertson Boulevard. A largediameter storm drainage pipeline will be installed in Humboldt Avenue from 3rd Street to 15th Street, where it will connect to the existing storm drainage system. As part of Phase I, Humboldt Avenue will be reconstructed to improve the pavement surface.

Justification

Prior	Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
100,000	Construction/Maintenance	3,049,000					3,049,000
	Contingency	305,000					305,000
	CM/Inspection/Testing	370,000					370,000
Total	Total	3,724,000					3,724,000

Prior	Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
100,000	CDBG	700,000					700,000
	Measure T - ADA Comp.	26,263					26,263
	Measure T - RTP	52,715					52,715
	RMRA	609,503					609,503
	RMRA MOE	28,000					28,000
	RSTP	307,519					307,519
	Storm Drainage Fund	1,000,000					1,000,000
	Street Degredation Fees	1,000,000					1,000,000
Total	Total	3,724,000					3,724,000

City of Chowchilla Capital Improvement Pl

'21/'22 *thru* '25/'26

City of Chowchilla, California

Department Storm Drainage

Contact Public Works Director

Type Improvement

Useful Life 40 years

Category Storm Sewer/Drainage

Project # SD-2

Project Name Kings Avenue Storm Drain Improvement

Total Project Cost: \$2,500,000

Description

Phase 2 Storm Drain Improvements will consist of the installation of storm drainage improvements to serve the area generally north of Robertson Boulevard and south of Lake Avenue. A large-diameter storm drainage pipeline will be installed in Kings Avenue from 3rd Street to 15th Street, where it will connect to the existing storm drainage system. The rehabilitation of the existing pavement along Kings Avenue is not included. Funding Sources to be identified later.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Planning/Design	170,000					170,000
Construction/Maintenance		1,925,000				1,925,000
Contingency		193,000				193,000
CM/Inspection/Testing		212,000				212,000
Total	170,000	2,330,000				2,500,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Storm Drainage Fund	170,000					170,000
Unknown Funding Source		2,330,000				2,330,000
Total	170,000	2,330,000				2,500,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl

'21/'22 *thru* '25/'26

Department Storm Drainage

City of Chowchilla, California

Contact Public Works Director

Project # SD-3

Type Improvement

Project Name Sonoma Avenue Storm Drain Improvement

Useful Life 40 years

Category Storm Sewer/Drainage

Description

Total Project Cost: \$3,526,635

Phase 3 Storm Drain Improvements will consist of the installation of storm drainage improvements to serve the area generally north of Lake Avenue and south of Ventura Avenue. A large-diameter storm drainage pipeline will be installed in Sonoma Avenue from 5th Street to 15th Street, where it will connect to the existing storm drainage system. As an eligibility requirement of the Prop.1 Program the project must exhibit multiple benefits; a straightforward storm drainage pipeline will not be eligible. As such, Phase 3 will also include a recharge basin at Edward Ray Park.

Justification

Prior	Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
177,000	Planning/Design	118,000					118,000
	Construction/Maintenance	2,788,635					2,788,635
	Contingency	177,000					177,000
	CM/Inspection/Testing	163,000					163,000
	Project Administration/Monitoring/Outreach	103,000					103,000
	Total	3,349,635					3,349,635

Prior	Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
177,000	Grant: Prop 1	3,349,635					3,349,635
	Total	3,349,635					3,349,635

Budget Impact/Other

City of Chowchilla Capital Improvement Pl

'21/'22 *thru* '25/'26

City of Chowchilla, California

Department Street Department

Contact Public Works Director

Project # R-11
Project Name Alley Paving Project

Type Improvement

Useful Life 20 years

Category Street Paving

Description	Total Project Cost: \$788,683
"CMAQ; Alley Paving; Robertson/Kings & Robertson/Trinity Alley Paving Project(currently unpaved)."	

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Planning/Design	57,000					57,000
Construction/Maintenance		585,183				585,183
Contingency		58,500				58,500
CM/Inspection/Testing		88,000				88,000
Total	57,000	731,683				788,683

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Gas Tax	7,000	83,683				90,683
Grant: CMAQ	50,000	648,000				698,000
Total	57,000	731,683				788,683

Budget Impact/Other

City of Chowchilla Capital Improvement Pl'21/'22 thru '25/'26

City of Chowchilla, California

Project #R-12

Project NameCMAQ; Pedestrian Improvements Project

DepartmentStreet Department

ContactPublic Works Director

TypeImprovement

Useful Life20 years

CategoryUnassigned

Description

Total Project Cost: \$1,647,000

"CMAQ; Pedestrian Improvements Project; Riverside Avenue, 8th Street, & KingsAvenue Pedestrian Improvements Project."

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Planning/Design	179,000					179,000
Construction/Maintenance		1,160,000				1,160,000
Contingency		116,000				116,000
CM/Inspection/Testing		192,000				192,000
Total	179,000	1,468,000				1,647,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Gas Tax	21,000	168,000				189,000
Grant: CMAQ	158,000	1,300,000				1,458,000
Total	179,000	1,468,000				1,647,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl
City of Chowchilla, California

'21/'22 thru '25/'26

Department

Street Department

Contact

Public Works Director

Type

Maintenance

Useful Life

20 years

Category

Bridges

Project #

R-13

Project Name

BRIDGE NO. 41C0033 HBP Project

Description

Total Project Cost: \$2,213,500

"BRIDGE NO. 41C0033, ROAD 16 OVER BERENDA SLOUGH, 0.6 MI N OF AVE 23. Scour countermeasure project."

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Planning/Design	335,500					335,500
Construction/Maintenance			1,878,000			1,878,000
Total	335,500		1,878,000			2,213,500

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Gas Tax	38,482		215,406			253,888
Grant - Highway Bridge Program (HBP)	297,018		1,662,594			1,959,612
Total	335,500		1,878,000			2,213,500

Budget Impact/Other

City of Chowchilla Capital Improvement Pl '21/'22 thru '25/'26

City of Chowchilla, California

Project # R-14
Project Name Bridge Preventive Maintenance Program (BPMP)

Department Street Department
Contact Public Works Director
Type Maintenance
Useful Life 20 years
Category Bridges

Description	Total Project Cost: \$180,000
"Bridge Preventive Maintenance Program (BPMP) various bridges in the City of Chowchilla."	

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Planning/Design	45,000					45,000
Construction/Maintenance			135,000			135,000
Total	45,000		135,000			180,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Gas Tax	5,162		15,484			20,646
Grant - Highway Bridge Program (HBP)	39,838		119,516			159,354
Total	45,000		135,000			180,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl'21/'22 thru '25/'26

City of Chowchilla, California

Project #R-15

Project NameChowchilla Blvd. Rehabilitation

DepartmentStreet Department

ContactPublic Works Director

TypeImprovement

Useful Life20 years

CategoryStreet Maintenance

Description

Total Project Cost: \$968,676

Rehabilitation overlay of approximately 1.5 miles of Chowchilla Blvd. strating at Ave 24 and continuing northwest.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Planning/Design		51,447				51,447
Construction/Maintenance		738,100				738,100
Contingency		110,715				110,715
CM/Inspection/Testing		68,414				68,414
Total		968,676				968,676

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Gas Tax		368,676				368,676
Measure T - Flex		400,000				400,000
RMRA		180,000				180,000
RMRA MOE		20,000				20,000
Total		968,676				968,676

Budget Impact/Other

City of Chowchilla Capital Improvement Pl
'21/'22 thru '25/'26

City of Chowchilla, California

Project #

R-16

Project Name

Ave. 24 Reconstruction

Department

Street Department

Contact

Public Works Director

Type

Improvement

Useful Life

20 years

Category

Street Reconstruction

Description

Total Project Cost: \$801,204

Reconstruction of 1/2 mile of Ave 24 at State Route 99 to Chowchilla Blvd.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Planning/Design			42,553			42,553
Construction/Maintenance			610,491			610,491
Contingency			91,574			91,574
CM/Inspection/Testing			56,586			56,586
Total			801,204			801,204

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Grant - Unknown			801,204			801,204
Total			801,204			801,204

Budget Impact/Other

City of Chowchilla Capital Improvement Pl'21/'22 thru '25/'26

City of Chowchilla, California

Project #

R-17

Project Name

Road 16 Rehabilitation

Department

Street Department

Contact

Type

Unassigned

Useful Life

Category

Unassigned

Description

Total Project Cost: \$532,105

One mile of street rehabilitation of Road 16 between Avenue 24 and Avenue 25

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Construction/Maintenance	462,700					462,700
Contingency	46,270					46,270
CM/Inspection/Testing	23,135					23,135
Total	532,105					532,105

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Measure T - RTP	232,105					232,105
Street Degredation Fees	300,000					300,000
Total	532,105					532,105

Budget Impact/Other

City of Chowchilla Capital Improvement Pl '21/'22 thru '25/'26

City of Chowchilla, California

Department Street Department

Contact

Type Unassigned

Useful Life

Category Unassigned

Project # R-1A

Project Name General Street Maint.

Description

Total Project Cost:

General Street Maintenance division operations and maintenance costs.

Justification

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Gas Tax	411,175	400,000	400,000	400,000	400,000	2,011,175
Measure T - Street Maint.	117,971	118,000	118,000	118,000	118,000	589,971
Measure T - Suppl. Maint.	79,403	80,000	80,000	80,000	80,000	399,403
Total	608,549	598,000	598,000	598,000	598,000	3,000,549

Budget Impact/Other

City of Chowchilla Capital Improvement Pl '21/'22 thru '25/'26

City of Chowchilla, California

Department Street Department

Contact Public Works Director

Type Maintenance

Useful Life 20 years

Category Street Reconstruction

Project # R-7
Project Name FY 23-24 Street Prevent. Maint. & Rehab. Project

Total Project Cost: \$960,000

Description

Annual street preventative maintenance and pavement rehabilitation project per City's Pavement Management System; Location to be determined.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Planning/Design		71,000				71,000
Construction/Maintenance			711,000			711,000
Contingency			71,000			71,000
CM/Inspection/Testing			107,000			107,000
Total		71,000	889,000			960,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Gas Tax			300,000			300,000
Measure T - RTP		71,000	230,000			301,000
RMRA			359,000			359,000
Total		71,000	889,000			960,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl '21/'22 thru '25/'26

City of Chowchilla, California

Department Street Department
Contact Public Works Director
Type Maintenance
Useful Life 20 years
Category Street Reconstruction

Project #	R-8
Project Name	FY 24-25 Street Prevent. Maint. & Rehab. Project

Description	Total Project Cost: \$960,000
Annual street preventative maintenance and pavement rehabilitation project per City's Pavement Management System; Location to be determined.	

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Planning/Design			71,000			71,000
Construction/Maintenance				711,000		711,000
Contingency				71,000		71,000
CM/Inspection/Testing				107,000		107,000
Total			71,000	889,000		960,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Gas Tax				300,000		300,000
Measure T - RTP			71,000	230,000		301,000
RMRA				359,000		359,000
Total			71,000	889,000		960,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl'21/'22 thru '25/'26

City of Chowchilla, California

Project #T-1

Project NameCatx Bus Purchase

DepartmentTransit Department

ContactTransit Manager

TypeEquipment

Useful Life10 years

CategoryVehicles

Description

Purchase of one (1) transit bus to replace aging bus that will be removed from service.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Equip/Vehicles/Furnishings	103,504					103,504
Total	103,504					103,504

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
FTA Funds	79,112					79,112
Measure T - TEP	24,392					24,392
Total	103,504					103,504

City of Chowchilla Capital Improvement Pl'21/'22 thru '25/'26

City of Chowchilla, California

Project #T-2

Project NameCatx Bus Shelter

DepartmentTransit Department

ContactTransit Manager

TypeImprovement

Useful Life20 years

CategoryBuildings

Description

Total Project Cost: \$98,514

Construction of Catx bus shelters at various locations.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Construction/Maintenance	98,514					98,514
Total	98,514					98,514

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
LCTOP	98,514					98,514
Total	98,514					98,514

Budget Impact/Other

City of Chowchilla Capital Improvement Pl'21/'22 thru '25/'26

City of Chowchilla, California

Project #T-3

Project NameNew Bus

DepartmentTransit Department

ContactTransit Manager

TypeEquipment

Useful Life10 years

CategoryVehicles

Description

Total Project Cost: \$135,000

Purchase of one (1) transit bus to replace aging bus that will be removed from service.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Equip/Vehicles/Furnishings				135,000		135,000
Total				135,000		135,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
LCTOP				105,000		105,000
Measure T - TEP				30,000		30,000
Total				135,000		135,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl
City of Chowchilla, California

'21/'22 thru '25/'26

Project #

W-3

Project Name

Water Main Replacement; Various Locations

Department

Water Department

Contact

Public Works Director

Type

Maintenance

Useful Life

20 years

Category

Water Distribution

Description

Total Project Cost: \$250,000

Ongoing replacement of old water mains throughout City.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
Total	50,000	50,000	50,000	50,000	50,000	250,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Water Fund	50,000	50,000	50,000	50,000	50,000	250,000
Total	50,000	50,000	50,000	50,000	50,000	250,000

Budget Impact/Other

City of Chowchilla Capital Improvement Pl '21/'22 thru '25/'26

City of Chowchilla, California

Project #

W-4

Project Name

Well No. 15 Development

Department

Water Department

Contact

Public Works Director

Type

Improvement

Useful Life

20 years

Category

Water Distribution

Description

Total Project Cost: \$1,500,000

Construct new well at SR 99 Storage Tank Site to serve east side of City.

Justification

Expenditures	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
Planning/Design	110,000					110,000
Construction/Maintenance		1,150,000				1,150,000
Contingency		115,000				115,000
CM/Inspection/Testing		125,000				125,000
Total	110,000	1,390,000				1,500,000

Funding Sources	'21/'22	'22/'23	'23/'24	'24/'25	'25/'26	Total
DIF - Water		750,000				750,000
Water Fund	110,000	640,000				750,000
Total	110,000	1,390,000				1,500,000

Budget Impact/Other



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APPENDICES

(Section 15)

City Operating and Capital Budget Resolution

GANN Appropriation Limit Resolution

Public Finance Authority Resolution

Successor Agency Budget Resolution

Salary Scale Resolution

Salary Scale FY 2021-2022

Budget and Finance Policy

Investment Policy

Reserve Policy

Debt Management Policy

Fixed Asset Inventory Policy



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CITY COUNCIL RESOLUTION # 51-21

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHOWCHILLA, CALIFORNIA ADOPTING THE BUDGET OF THE CITY OF CHOWCHILLA FOR THE FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022

WHEREAS, City staff has prepared the proposed budgets described above in proper form for all funds for which a budget is required; and

WHEREAS, the proposed budget, along with all supporting schedules and data will be available for public inspection in the office of the Finance Director; and

WHEREAS, all statutory legal requirements for the final adoption of said budget have been completed; and

WHEREAS, it is the intention of the City Council to adopt the proposed budget as the annual budget of the City of Chowchilla for the 2021-2022 Fiscal Year;

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Chowchilla hereby finds, determines and declares the following:

1. The above recitals are true and correct.
2. The annual budget of the City of Chowchilla is hereby adopted for the fiscal year beginning July 1, 2021 and ending June 30, 2022.
3. Authority to transfer appropriations from one line item to another within a department rests with the City Administrator.
4. Authority to transfer appropriations between departments of the same fund rests with the City Administrator.
5. Authorization to transfer appropriations between funds will be represented by resolution duly approved by the City Council.
6. Authority to increase appropriations within a fund by an amount not to exceed \$50,000 shall rest with the City Administrator.
7. The unspent and unencumbered balance from all capital improvement project accounts which were duly approved as of June 30, 2021 shall be continued and re-appropriated for expenditure in the 2021-2022 fiscal year.
8. No appropriations set forth in said budget shall be canceled in whole or in part except by Resolution adopted by affirmative vote of three-fifths (3/5) of all members of the City Council.
9. Expenditures made, liabilities incurred, or warrants issued in excess of budget appropriations as originally approved or as thereafter increased or decreased, shall not constitute an obligation or liability of the City of Chowchilla. The City Administrator and the City Council shall approve no claims and the Finance Director shall issue no warrants or checks for any expenditure in excess of existing appropriations except upon an order of the court of competent jurisdiction, or in cases of emergency as specified and in accordance with the procedures established in the Government Code of California.

10. The City Administrator is hereby authorized and directed to take all actions necessary to implement the FY 2021-2022 budget.

11. The Gann Appropriations Limit for FY 2021-2022 is \$7,298,913 which we are complying.

12. This Resolution is effective immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Chowchilla this 29th day of June 2021 by the following vote to wit:


AYES: 5 – Ahmed, Smith, Barragan, Chavez, Palmer

NOES: 0

ABSENT: 0


ABSTAIN: 0

APPROVED:



Mayor Diana Palmer

ATTEST:



Joann McClendon, CMC
City Clerk

CITY COUNCIL RESOLUTION # 52-21

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHOWCHILLA, CALIFORNIA
ESTABLISHING THE APPROPRIATION LIMIT FOR FISCAL YEAR 2021-2022**

WHEREAS, Section 7900 of the Government Code provides for the implementation of Article XIII B of the California Constitution; and

WHEREAS, Section 7901 through 7913 of the Government Code provide that each year the governing body of each local jurisdiction shall, by resolution, establish its proceeds of taxes appropriation limit at a regularly scheduled meeting, and

WHEREAS, all documentation used in the determination of the proceeds of taxes appropriation limit for the 2021-2022 Fiscal Year is calculated by adjusting the "base year", Fiscal Year 1978-79, proceeds of taxes appropriation limit for the population change and the change in the per capita personal income or local assessment roll due to non-residential construction.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Chowchilla hereby finds, determines and declares the following:

1. The proceeds of taxes appropriation limit for the year 2021-2022 is established at \$7,298,913 and that the appropriation from proceeds of taxes; revenue subject to the limitation is \$1,996,182 an amount below the established limit. Documentation used in the determination of the proceeds of tax appropriation limit is available to the public at the City of Chowchilla, Finance Department, 130 S. Second Street, Chowchilla, California 93610.

PASSED AND ADOPTED by the City Council of the City of Chowchilla this 29th day of June 2021 by the following vote to wit:

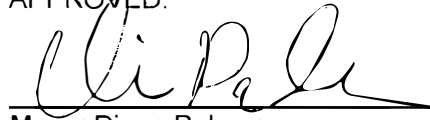
AYES: 5 – Ahmed, Smith, Barragan, Chavez, Palmer

NOES: 0

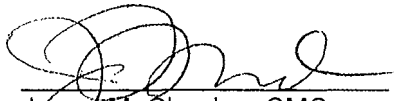
ABSENT: 0

ABSTAIN: 0

APPROVED:


Mayor Diana Palmer

ATTEST:


Joann McClendon, CMC
City Clerk

CHOWCHILLA PUBLIC FINANCE AUTHORITY RESOLUTION # 01-21

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHOWCHILLA PUBLIC FINANCING AUTHORITY OF THE CITY OF CHOWCHILLA, CALIFORNIA, APPROVING THE CHOWCHILLA PUBLIC FINANCING AUTHORITY BUDGET FOR THE FISCAL YEAR 2021/2022

WHEREAS, in accordance with City Code Section 2.08(g), the City Administrator submitted for consideration of the Council of the City of Chowchilla a proposed City Operating Budget and City Capital Improvement Budget for the City Fiscal Year 2021-2022 including therein the Operating and Capital Improvement Budget of the Chowchilla Public Financing Authority; and

WHEREAS, a public meeting on said budget was duly scheduled, and held, and all persons were given the opportunity to be heard and their suggestions or objections carefully considered.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Chowchilla Public Finance Authority hereby finds and determines the following:

1. The Board has reviewed the proposed Operating Budget and Capital Improvement Budget and the funds included therein for the period of July 1, 2021 through June 30, 2022 and hereby find that this budget is a sound plan for the financing required during Fiscal Year 2021-2022 for required operations, services and capital improvements. This budget is hereby adopted.

CHOWCHILL PUBLIC FINANCE AUTHORITY

	Operations and Maintenance	Use of Bond Proceeds	Principal & Prepayments	Interest	Total
Community Facilities District	61,670	-	245,000	310,136	616,806
					-
Civic Center	900	-	193,000	162,289	356,189
					-
Greenhills	22,078	-	475,000	63,514	560,592
					-
Pheasant Run	19,847	-	302,200	83,402	405,449
					-
CREB-General Fund	4,600	-	20,000	157,872	182,472
					-
CREB-Water Fund	9,834	-	30,000	360,721	400,555
					-
CREB-Wastewater Fund	9,774	-	35,000	137,931	182,705
					-
Pension Obligation Bond	4,200	-	425,000	396,108	825,308
					-
Totals	132,903	-	1,725,200	1,671,973	3,530,076

PASSED AND ADOPTED by the Board of Directors of the Chowchilla Public Finance Authority
this 29th day of June 2021 by the following vote to wit:

AYES: **5 – Ahmed, Palmer, Barragan, Chavez, Smith**

NOES: **0**


ABSENT: **0**

ABSTAIN: **0**

APPROVED:


Board Chair Diana Palmer

ATTEST:


Joann McClendon, CMC
Board Clerk

CHOWCHILLA REDEVELOPMENT SUCCESSOR AGENCY RESOLUTION # 02-21

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHOWCHILLA, CALIFORNIA,
AS SUCCESSOR AGENCY TO THE CHOWCHILLA REDEVELOPMENT AGENCY,
ADOPTING THE OPERATING BUDGET FOR FISCAL YEAR 2021/2022**

WHEREAS, in accordance with City Code Section 2.08(g), the City Administrator submitted for consideration of the City Council of the City of Chowchilla a proposed City Operating Budget and City Capital Improvement Budget for fiscal year 2021/2022 including therein the Operating Budget of the Successor Agency; and

WHEREAS, a public meeting on said budget was duly scheduled, and held and all persons were given the opportunity to be heard and their suggestions and objections carefully considered; and

WHEREAS, the said Proposed Operating Budget contains estimates of the services, activities and projects comprising the budget, and contains expenditure requirements and the resources available to the Successor Agency; and

WHEREAS, the Successor Agency has taken the necessary public actions per State Law known as AB1X26 to ensure that the Successor Agency receives sufficient revenues to finance said Proposed Budget.

NOW, THEREFORE, BE IT RESOLVED that the City of Chowchilla as Successor Agency to the Chowchilla Redevelopment Agency hereby finds, determines and declares the following:

1. The Proposed Operating Budget is hereby approved and adopted as part of the Annual Operating Budget of the Successor Agency to the Chowchilla Redevelopment Agency for the Fiscal Year 2021/2022.

PASSED AND ADOPTED by the Redevelopment Successor Agency of the City of Chowchilla this 29th day of June 2021 by the following vote to wit:

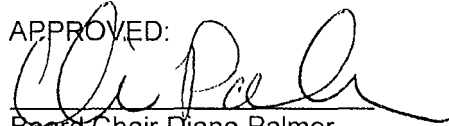
AYES: 5 – Smith, Palmer, Ahmed, Barragan, Chavez

NOES: 0


ABSENT: 0

ABSTAIN: 0

APPROVED:


Board Chair Diana Palmer

ATTEST:


Joann McClendon, CMC
Board Clerk

COUNCIL RESOLUTION # 53-21

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHOWCHILLA, CALIFORNIA
AMENDING THE APPROVED CITY OF CHOWCHILLA SALARY SCALE FOR THE
FOLLOWING PERIOD: JULY 1, 2021 THROUGH JUNE 30, 2022**

WHEREAS, Section 37206 of the California Government Code requires the City Council to prescribe the time and method of paying salaries and wages of employees of the City; and

WHEREAS, the City Administrator, and/or a designated representative has, following meet and confer, proposed certain wages, hours and working conditions of employees for the classified employees of the City; and

WHEREAS, the City Council has authorized the adoption of those base salary levels for classified employees of the City

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Chowchilla that the City hereby finds, determines and declares the following:

1. That the Salary Table for the Period July 1, 2021 through June 30, 2022, attached hereto as Exhibit "A" is approved; and
2. That the Salary Table of the Period July 1, 2021 through June 30, 2022 shall, unless modified by a future resolution, continue in effect after the date June 30, 2022.

PASSED AND ADOPTED by the City Council of the City of Chowchilla this 29th day of June, 2021 by the following vote to wit:

AYES: 5 – Ahmed, Smith, Barragan, Chavez, Palmer

NOES: 0

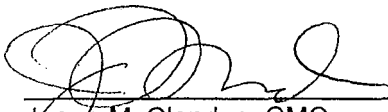
ABSENT: 0

ABSTAIN: 0

APPROVED:


Mayor Diana Palmer

ATTEST:


Joann McClendon, CMC
City Clerk

City of Chowchilla
Salary Scale - Hourly

7/1/2021 (INCLUDES MINIMUM WAGE INCREASE TO \$15.00 ON 1/1/2022)

CLASSIFICATION	Grade	HOURLY										
		A	A 1/2	B	B 1/2	C	C 1/2	D	D 1/2	E	E 1/2	F
Account Clerk I	22	\$ 16.88	\$ 17.30	\$ 17.74	\$ 18.18	\$ 18.63	\$ 19.10	\$ 19.58	\$ 20.07	\$ 20.57	\$ 21.08	\$ 21.61
Account Clerk II	25	\$ 18.14	\$ 18.60	\$ 19.06	\$ 19.54	\$ 20.03	\$ 20.53	\$ 21.04	\$ 21.56	\$ 22.10	\$ 22.66	\$ 23.22
Account Clerk III	29	\$ 20.06	\$ 20.56	\$ 21.08	\$ 21.60	\$ 22.14	\$ 22.70	\$ 23.26	\$ 23.85	\$ 24.44	\$ 25.05	\$ 25.68
Accounting & Payroll Analyst-Confidential	33	\$ 22.14	\$ 22.70	\$ 23.26	\$ 23.85	\$ 24.44	\$ 25.05	\$ 25.68	\$ 26.32	\$ 26.98	\$ 27.65	\$ 28.34
Accounting Analyst	33	\$ 22.14	\$ 22.70	\$ 23.26	\$ 23.85	\$ 24.44	\$ 25.05	\$ 25.68	\$ 26.32	\$ 26.98	\$ 27.65	\$ 28.34
Accounting Manager	50	\$ 33.71	\$ 34.55	\$ 35.41	\$ 36.30	\$ 37.21	\$ 38.14	\$ 39.09	\$ 40.07	\$ 41.07	\$ 42.10	\$ 43.15
Administrative Analyst	33	\$ 22.14	\$ 22.70	\$ 23.26	\$ 23.85	\$ 24.44	\$ 25.05	\$ 25.68	\$ 26.32	\$ 26.98	\$ 27.65	\$ 28.34
Administrative Secretary (Confidential)	32	\$ 21.61	\$ 22.15	\$ 22.70	\$ 23.27	\$ 23.85	\$ 24.44	\$ 25.06	\$ 25.68	\$ 26.32	\$ 26.98	\$ 27.66
Administrative Supervisor	40	\$ 26.33	\$ 26.99	\$ 27.66	\$ 28.35	\$ 29.06	\$ 29.79	\$ 30.53	\$ 31.30	\$ 32.08	\$ 32.88	\$ 33.70
Animal Control Officer	26	\$ 18.64	\$ 19.10	\$ 19.58	\$ 20.07	\$ 20.57	\$ 21.08	\$ 21.61	\$ 22.15	\$ 22.70	\$ 23.27	\$ 23.85
Assistant City Administrator*	M2	\$ 60.10	\$ 61.60	\$ 63.14	\$ 64.72	\$ 66.34	\$ 68.00	\$ 69.70	\$ 71.44	\$ 73.23	\$ 75.06	\$ 76.93
Building Inspector I	35	\$ 23.27	\$ 23.85	\$ 24.45	\$ 25.06	\$ 25.69	\$ 26.33	\$ 26.99	\$ 27.66	\$ 28.35	\$ 29.06	\$ 29.79
Building Inspector II	40	\$ 26.33	\$ 26.99	\$ 27.66	\$ 28.35	\$ 29.06	\$ 29.79	\$ 30.53	\$ 31.30	\$ 32.08	\$ 32.88	\$ 33.70
Building Official	45	\$ 29.78	\$ 30.53	\$ 31.29	\$ 32.07	\$ 32.88	\$ 33.70	\$ 34.54	\$ 35.40	\$ 36.29	\$ 37.20	\$ 38.12
Chief Mechanic	45	\$ 29.78	\$ 30.53	\$ 31.29	\$ 32.07	\$ 32.88	\$ 33.70	\$ 34.54	\$ 35.40	\$ 36.29	\$ 37.20	\$ 38.12
Chief of Police**	M3	\$ 56.96	\$ 58.38	\$ 59.84	\$ 61.34	\$ 62.87	\$ 64.44	\$ 66.05	\$ 67.70	\$ 69.40	\$ 71.13	\$ 72.91
City Administrator**	M1	\$ 67.60	\$ 69.29	\$ 71.02	\$ 72.80	\$ 74.62	\$ 76.48	\$ 78.40	\$ 80.36	\$ 82.37	\$ 84.42	\$ 86.54
City Clerk*	M7	\$ 38.40	\$ 39.36	\$ 40.34	\$ 41.35	\$ 42.39	\$ 43.45	\$ 44.53	\$ 45.64	\$ 46.79	\$ 47.96	\$ 49.15
Clerk Technician	19	\$ 15.69	\$ 16.08	\$ 16.48	\$ 16.89	\$ 17.31	\$ 17.75	\$ 18.19	\$ 18.65	\$ 19.11	\$ 19.59	\$ 20.08
Clerk Typist/Office Assistant	1	\$ 15.00	\$ 15.38	\$ 15.76	\$ 16.15	\$ 16.56	\$ 16.97	\$ 17.40	\$ 17.83	\$ 18.28	\$ 18.73	\$ 19.20
Code Enforcement Officer	36	\$ 23.82	\$ 24.42	\$ 25.03	\$ 25.65	\$ 26.29	\$ 26.95	\$ 27.62	\$ 28.31	\$ 29.02	\$ 29.75	\$ 30.49
Community Development Manager	50	\$ 33.71	\$ 34.55	\$ 35.41	\$ 36.30	\$ 37.21	\$ 38.14	\$ 39.09	\$ 40.07	\$ 41.07	\$ 42.10	\$ 43.15
Community Relations Manager*	M10	\$ 33.12	\$ 33.94	\$ 34.79	\$ 35.66	\$ 36.55	\$ 37.47	\$ 38.40	\$ 39.36	\$ 40.35	\$ 41.36	\$ 42.39
Community Relations Supervisor	40	\$ 26.33	\$ 26.99	\$ 27.66	\$ 28.35	\$ 29.06	\$ 29.79	\$ 30.53	\$ 31.30	\$ 32.08	\$ 32.88	\$ 33.70
Community Service Officer/Dispatcher	28	\$ 19.57	\$ 20.06	\$ 20.56	\$ 21.07	\$ 21.60	\$ 22.14	\$ 22.69	\$ 23.26	\$ 23.84	\$ 24.44	\$ 25.05
Community Services/Transit Supervisor	40	\$ 26.33	\$ 26.99	\$ 27.66	\$ 28.35	\$ 29.06	\$ 29.79	\$ 30.53	\$ 31.30	\$ 32.08	\$ 32.88	\$ 33.70
Community/Economic Development Specialist	48	\$ 32.07	\$ 32.88	\$ 33.70	\$ 34.54	\$ 35.40	\$ 36.29	\$ 37.20	\$ 38.13	\$ 39.08	\$ 40.06	\$ 41.06
Community/Economic Development Director*	M5	\$ 52.42	\$ 53.73	\$ 55.07	\$ 56.45	\$ 57.86	\$ 59.31	\$ 60.79	\$ 62.31	\$ 63.87	\$ 65.46	\$ 67.10
CSO/Dispatcher Relief	15	\$ 15.00	\$ 15.38	\$ 15.76	\$ 16.15	\$ 16.56	\$ 16.97	\$ 17.40	\$ 17.83	\$ 18.28	\$ 18.73	\$ 19.20
CSO/Records Supervisor	33	\$ 22.14	\$ 22.70	\$ 23.26	\$ 23.85	\$ 24.44	\$ 25.05	\$ 25.68	\$ 26.32	\$ 26.98	\$ 27.65	\$ 28.34
Deputy City Clerk/Secretary II (Admin)	35	\$ 23.27	\$ 23.85	\$ 24.45	\$ 25.06	\$ 25.69	\$ 26.33	\$ 26.99	\$ 27.66	\$ 28.35	\$ 29.06	\$ 29.79
Deputy Director of Administrative Services	54	\$ 37.20	\$ 38.13	\$ 39.09	\$ 40.06	\$ 41.07	\$ 42.09	\$ 43.15	\$ 44.22	\$ 45.33	\$ 46.46	\$ 47.62
Deputy Director of Community Development	54	\$ 37.20	\$ 38.13	\$ 39.09	\$ 40.06	\$ 41.07	\$ 42.09	\$ 43.15	\$ 44.22	\$ 45.33	\$ 46.46	\$ 47.62

City of Chowchilla
Salary Scale - Hourly

7/1/2021 (INCLUDES MINIMUM WAGE INCREASE TO \$15.00 ON 1/1/2022)

CLASSIFICATION	Grade	HOURLY										
		A	A 1/2	B	B 1/2	C	C 1/2	D	D 1/2	E	E 1/2	F
Deputy Director of Public Works	57	\$ 40.03	\$ 41.03	\$ 42.06	\$ 43.11	\$ 44.19	\$ 45.29	\$ 46.43	\$ 47.59	\$ 48.78	\$ 49.99	\$ 51.24
Director of Parks, Rec. & Community Services*	M11	\$ 42.94	\$ 44.01	\$ 45.11	\$ 46.24	\$ 47.40	\$ 48.58	\$ 49.80	\$ 51.04	\$ 52.32	\$ 53.63	\$ 54.97
Director of Public Works*	M6	\$ 52.23	\$ 53.54	\$ 54.88	\$ 56.25	\$ 57.66	\$ 59.10	\$ 60.57	\$ 62.09	\$ 63.64	\$ 65.23	\$ 66.86
Director of Recreation & Community Engagement*	M6	\$ 52.23	\$ 53.54	\$ 54.88	\$ 56.25	\$ 57.66	\$ 59.10	\$ 60.57	\$ 62.09	\$ 63.64	\$ 65.23	\$ 66.86
Engineer I	48	\$ 32.07	\$ 32.88	\$ 33.70	\$ 34.54	\$ 35.40	\$ 36.29	\$ 37.20	\$ 38.13	\$ 39.08	\$ 40.06	\$ 41.06
Engineer II	50	\$ 33.71	\$ 34.55	\$ 35.41	\$ 36.30	\$ 37.21	\$ 38.14	\$ 39.09	\$ 40.07	\$ 41.07	\$ 42.10	\$ 43.15
Engineer III	54	\$ 37.20	\$ 38.13	\$ 39.09	\$ 40.06	\$ 41.07	\$ 42.09	\$ 43.15	\$ 44.22	\$ 45.33	\$ 46.46	\$ 47.62
Equipment Mechanic Helper	21	\$ 16.49	\$ 16.90	\$ 17.32	\$ 17.75	\$ 18.20	\$ 18.65	\$ 19.12	\$ 19.60	\$ 20.09	\$ 20.59	\$ 21.10
Equipment Mechanic I	25	\$ 18.14	\$ 18.60	\$ 19.06	\$ 19.54	\$ 20.03	\$ 20.53	\$ 21.04	\$ 21.56	\$ 22.10	\$ 22.66	\$ 23.22
Equipment Mechanic II	31	\$ 21.09	\$ 21.62	\$ 22.16	\$ 22.71	\$ 23.28	\$ 23.86	\$ 24.46	\$ 25.07	\$ 25.70	\$ 26.34	\$ 27.00
Equipment Mechanic III	37	\$ 24.43	\$ 25.04	\$ 25.67	\$ 26.31	\$ 26.97	\$ 27.64	\$ 28.34	\$ 29.04	\$ 29.77	\$ 30.51	\$ 31.28
Equipment Operator	30	\$ 20.56	\$ 21.08	\$ 21.61	\$ 22.15	\$ 22.70	\$ 23.27	\$ 23.85	\$ 24.44	\$ 25.06	\$ 25.68	\$ 26.32
Executive Assistant to City Administrator	40	\$ 26.33	\$ 26.99	\$ 27.66	\$ 28.35	\$ 29.06	\$ 29.79	\$ 30.53	\$ 31.30	\$ 32.08	\$ 32.88	\$ 33.70
Finance Director*	M8	\$ 53.84	\$ 55.19	\$ 56.57	\$ 57.98	\$ 59.43	\$ 60.92	\$ 62.44	\$ 64.00	\$ 65.60	\$ 67.24	\$ 68.93
Fire Battalion Chief	53	\$ 36.69	\$ 37.60	\$ 38.54	\$ 39.51	\$ 40.49	\$ 41.51	\$ 42.54	\$ 43.61	\$ 44.70	\$ 45.81	\$ 46.96
Fire Chief/Code Enforcement Officer*	M4	\$ 48.45	\$ 49.66	\$ 50.90	\$ 52.18	\$ 53.48	\$ 54.82	\$ 56.19	\$ 57.59	\$ 59.03	\$ 60.51	\$ 62.02
Fire Hydrant Specialist	28	\$ 19.57	\$ 20.06	\$ 20.56	\$ 21.07	\$ 21.60	\$ 22.14	\$ 22.69	\$ 23.26	\$ 23.84	\$ 24.44	\$ 25.05
Fire Inspector	40	\$ 26.33	\$ 26.99	\$ 27.66	\$ 28.35	\$ 29.06	\$ 29.79	\$ 30.53	\$ 31.30	\$ 32.08	\$ 32.88	\$ 33.70
Human Resources Analyst	35	\$ 23.27	\$ 23.85	\$ 24.45	\$ 25.06	\$ 25.69	\$ 26.33	\$ 26.99	\$ 27.66	\$ 28.35	\$ 29.06	\$ 29.79
Information Technology Manager	48	\$ 32.07	\$ 32.88	\$ 33.70	\$ 34.54	\$ 35.40	\$ 36.29	\$ 37.20	\$ 38.13	\$ 39.08	\$ 40.06	\$ 41.06
Information Technology Systems Administrator	45	\$ 29.78	\$ 30.53	\$ 31.29	\$ 32.07	\$ 32.88	\$ 33.70	\$ 34.54	\$ 35.40	\$ 36.29	\$ 37.20	\$ 38.12
Laborer I	1	\$ 15.00	\$ 15.38	\$ 15.76	\$ 16.15	\$ 16.56	\$ 16.97	\$ 17.40	\$ 17.83	\$ 18.28	\$ 18.73	\$ 19.20
Laborer II	5	\$ 15.00	\$ 15.38	\$ 15.76	\$ 16.15	\$ 16.56	\$ 16.97	\$ 17.40	\$ 17.83	\$ 18.28	\$ 18.73	\$ 19.20
Laborer III	12	\$ 15.00	\$ 15.38	\$ 15.76	\$ 16.15	\$ 16.56	\$ 16.97	\$ 17.40	\$ 17.83	\$ 18.28	\$ 18.73	\$ 19.20
Maintenance Worker I	19	\$ 15.69	\$ 16.08	\$ 16.48	\$ 16.89	\$ 17.31	\$ 17.75	\$ 18.19	\$ 18.65	\$ 19.11	\$ 19.59	\$ 20.08
Maintenance Worker II	23	\$ 17.30	\$ 17.73	\$ 18.17	\$ 18.63	\$ 19.09	\$ 19.57	\$ 20.06	\$ 20.56	\$ 21.08	\$ 21.60	\$ 22.14
Parks & Facilities Supervisor	40	\$ 26.33	\$ 26.99	\$ 27.66	\$ 28.35	\$ 29.06	\$ 29.79	\$ 30.53	\$ 31.30	\$ 32.08	\$ 32.88	\$ 33.70
Parks & Facilities Worker I	24	\$ 17.74	\$ 18.18	\$ 18.63	\$ 19.10	\$ 19.58	\$ 20.07	\$ 20.57	\$ 21.08	\$ 21.61	\$ 22.15	\$ 22.70
Parks & Facilities Worker II	28	\$ 19.57	\$ 20.06	\$ 20.56	\$ 21.07	\$ 21.60	\$ 22.14	\$ 22.69	\$ 23.26	\$ 23.84	\$ 24.44	\$ 25.05
Parks & Facilities Worker III	32	\$ 21.61	\$ 22.15	\$ 22.70	\$ 23.27	\$ 23.85	\$ 24.44	\$ 25.06	\$ 25.68	\$ 26.32	\$ 26.98	\$ 27.66
Parks Worker	20	\$ 16.06	\$ 16.46	\$ 16.87	\$ 17.29	\$ 17.73	\$ 18.17	\$ 18.62	\$ 19.09	\$ 19.57	\$ 20.06	\$ 20.56
Permit Technician I	30	\$ 20.56	\$ 21.08	\$ 21.61	\$ 22.15	\$ 22.70	\$ 23.27	\$ 23.85	\$ 24.44	\$ 25.06	\$ 25.68	\$ 26.32
Permit Technician II	35	\$ 23.27	\$ 23.85	\$ 24.45	\$ 25.06	\$ 25.69	\$ 26.33	\$ 26.99	\$ 27.66	\$ 28.35	\$ 29.06	\$ 29.79

City of Chowchilla
Salary Scale - Hourly

7/1/2021 (INCLUDES MINIMUM WAGE INCREASE TO \$15.00 ON 1/1/2022)

CLASSIFICATION		HOURLY										
	Grade	A	A 1/2	B	B 1/2	C	C 1/2	D	D 1/2	E	E 1/2	F
Police Commander*	M9	\$ 39.73	\$ 40.72	\$ 41.74	\$ 42.78	\$ 43.85	\$ 44.95	\$ 46.07	\$ 47.22	\$ 48.40	\$ 49.61	\$ 50.85
Police Lieutenant*	54	\$ 37.20	\$ 38.13	\$ 39.09	\$ 40.06	\$ 41.07	\$ 42.09	\$ 43.15	\$ 44.22	\$ 45.33	\$ 46.46	\$ 47.62
Police Officer I	38	\$ 25.05										
Police Officer I Reserve	21	\$ 16.49	\$ 16.90	\$ 17.32	\$ 17.75	\$ 18.20	\$ 18.65	\$ 19.12	\$ 19.60	\$ 20.09	\$ 20.59	\$ 21.10
Police Officer II	40	\$ 26.33	\$ 26.99	\$ 27.66	\$ 28.35	\$ 29.06	\$ 29.79	\$ 30.53	\$ 31.30	\$ 32.08	\$ 32.88	\$ 33.70
Police Officer II Reserve	35	\$ 23.27	\$ 23.85	\$ 24.45	\$ 25.06	\$ 25.69	\$ 26.33	\$ 26.99	\$ 27.66	\$ 28.35	\$ 29.06	\$ 29.79
Police Officer Provisional	35	\$ 23.27	\$ 23.85	\$ 24.45	\$ 25.06	\$ 25.69	\$ 26.33	\$ 26.99	\$ 27.66	\$ 28.35	\$ 29.06	\$ 29.79
Police Officer Trainee	27	\$ 21.10										
Police Sergeant	48	\$ 32.07	\$ 32.88	\$ 33.70	\$ 34.54	\$ 35.40	\$ 36.29	\$ 37.20	\$ 38.13	\$ 39.08	\$ 40.06	\$ 41.06
Program Analyst	32	\$ 21.61	\$ 22.15	\$ 22.70	\$ 23.27	\$ 23.85	\$ 24.44	\$ 25.06	\$ 25.68	\$ 26.32	\$ 26.98	\$ 27.66
Program Clerk/Engineering Technician (Intern)	23	\$ 17.30	\$ 17.73	\$ 18.17	\$ 18.63	\$ 19.09	\$ 19.57	\$ 20.06	\$ 20.56	\$ 21.08	\$ 21.60	\$ 22.14
Program Coordinator I	24	\$ 17.74	\$ 18.18	\$ 18.63	\$ 19.10	\$ 19.58	\$ 20.07	\$ 20.57	\$ 21.08	\$ 21.61	\$ 22.15	\$ 22.70
Program Coordinator II	28	\$ 19.57	\$ 20.06	\$ 20.56	\$ 21.07	\$ 21.60	\$ 22.14	\$ 22.69	\$ 23.26	\$ 23.84	\$ 24.44	\$ 25.05
Program Coordinator III/Specialist	32	\$ 21.61	\$ 22.15	\$ 22.70	\$ 23.27	\$ 23.85	\$ 24.44	\$ 25.06	\$ 25.68	\$ 26.32	\$ 26.98	\$ 27.66
Program Supervisor	15	\$ 15.00	\$ 15.38	\$ 15.76	\$ 16.15	\$ 16.56	\$ 16.97	\$ 17.40	\$ 17.83	\$ 18.28	\$ 18.73	\$ 19.20
Project Analyst	30	\$ 20.56	\$ 21.08	\$ 21.61	\$ 22.15	\$ 22.70	\$ 23.27	\$ 23.85	\$ 24.44	\$ 25.06	\$ 25.68	\$ 26.32
Project Manager	54	\$ 37.20	\$ 38.13	\$ 39.09	\$ 40.06	\$ 41.07	\$ 42.09	\$ 43.15	\$ 44.22	\$ 45.33	\$ 46.46	\$ 47.62
Project Permit Supervisor	43	\$ 28.34	\$ 29.04	\$ 29.77	\$ 30.51	\$ 31.28	\$ 32.06	\$ 32.86	\$ 33.68	\$ 34.52	\$ 35.39	\$ 36.27
Public Services Superintendent	52	\$ 35.37	\$ 36.26	\$ 37.16	\$ 38.09	\$ 39.05	\$ 40.02	\$ 41.02	\$ 42.05	\$ 43.10	\$ 44.18	\$ 45.28
Public Services Worker	22	\$ 16.88	\$ 17.30	\$ 17.74	\$ 18.18	\$ 18.63	\$ 19.10	\$ 19.58	\$ 20.07	\$ 20.57	\$ 21.08	\$ 21.61
Public Works Supervisor	46	\$ 30.54	\$ 31.30	\$ 32.09	\$ 32.89	\$ 33.71	\$ 34.55	\$ 35.42	\$ 36.30	\$ 37.21	\$ 38.14	\$ 39.09
Records Coordinator	30	\$ 20.56	\$ 21.08	\$ 21.61	\$ 22.15	\$ 22.70	\$ 23.27	\$ 23.85	\$ 24.44	\$ 25.06	\$ 25.68	\$ 26.32
Recreation & Community Outreach Manager	M10	\$ 33.12	\$ 33.94	\$ 34.79	\$ 35.66	\$ 36.55	\$ 37.47	\$ 38.40	\$ 39.36	\$ 40.35	\$ 41.36	\$ 42.39
Secretary I	22	\$ 16.88	\$ 17.30	\$ 17.74	\$ 18.18	\$ 18.63	\$ 19.10	\$ 19.58	\$ 20.07	\$ 20.57	\$ 21.08	\$ 21.61
Secretary II	25	\$ 18.14	\$ 18.60	\$ 19.06	\$ 19.54	\$ 20.03	\$ 20.53	\$ 21.04	\$ 21.56	\$ 22.10	\$ 22.66	\$ 23.22
Secretary III	29	\$ 20.06	\$ 20.56	\$ 21.08	\$ 21.60	\$ 22.14	\$ 22.70	\$ 23.26	\$ 23.85	\$ 24.44	\$ 25.05	\$ 25.68
Senior Accountant	45	\$ 29.78	\$ 30.53	\$ 31.29	\$ 32.07	\$ 32.88	\$ 33.70	\$ 34.54	\$ 35.40	\$ 36.29	\$ 37.20	\$ 38.12
Senior Administrative Supervisor	45	\$ 29.78	\$ 30.53	\$ 31.29	\$ 32.07	\$ 32.88	\$ 33.70	\$ 34.54	\$ 35.40	\$ 36.29	\$ 37.20	\$ 38.12
Senior Building Inspector	46	\$ 30.54	\$ 31.30	\$ 32.09	\$ 32.89	\$ 33.71	\$ 34.55	\$ 35.42	\$ 36.30	\$ 37.21	\$ 38.14	\$ 39.09
Senior Planner	54	\$ 37.20	\$ 38.13	\$ 39.09	\$ 40.06	\$ 41.07	\$ 42.09	\$ 43.15	\$ 44.22	\$ 45.33	\$ 46.46	\$ 47.62
Site Supervisor	15	\$ 15.00	\$ 15.38	\$ 15.76	\$ 16.15	\$ 16.56	\$ 16.97	\$ 17.40	\$ 17.83	\$ 18.28	\$ 18.73	\$ 19.20
Specialized Service Maint. Wkr I	25	\$ 18.14	\$ 18.60	\$ 19.06	\$ 19.54	\$ 20.03	\$ 20.53	\$ 21.04	\$ 21.56	\$ 22.10	\$ 22.66	\$ 23.22
Specialized Service Maint. Wkr II	33	\$ 22.14	\$ 22.70	\$ 23.26	\$ 23.85	\$ 24.44	\$ 25.05	\$ 25.68	\$ 26.32	\$ 26.98	\$ 27.65	\$ 28.34

City of Chowchilla

Salary Scale - Hourly

7/1/2021 (INCLUDES MINIMUM WAGE INCREASE TO \$15.00 ON 1/1/2022)

CLASSIFICATION	Grade	HOURLY										
		A	A 1/2	B	B 1/2	C	C 1/2	D	D 1/2	E	E 1/2	F
Specialized Service Maint. Wkr III	37	\$ 24.43	\$ 25.04	\$ 25.67	\$ 26.31	\$ 26.97	\$ 27.64	\$ 28.34	\$ 29.04	\$ 29.77	\$ 30.51	\$ 31.28
Streets & Construction Supervisor	45	\$ 29.78	\$ 30.53	\$ 31.29	\$ 32.07	\$ 32.88	\$ 33.70	\$ 34.54	\$ 35.40	\$ 36.29	\$ 37.20	\$ 38.12
Streets & Construction Worker I	24	\$ 17.74	\$ 18.18	\$ 18.63	\$ 19.10	\$ 19.58	\$ 20.07	\$ 20.57	\$ 21.08	\$ 21.61	\$ 22.15	\$ 22.70
Streets & Construction Worker II	30	\$ 20.56	\$ 21.08	\$ 21.61	\$ 22.15	\$ 22.70	\$ 23.27	\$ 23.85	\$ 24.44	\$ 25.06	\$ 25.68	\$ 26.32
Streets & Construction Worker III	34	\$ 22.71	\$ 23.28	\$ 23.86	\$ 24.46	\$ 25.07	\$ 25.70	\$ 26.34	\$ 27.00	\$ 27.67	\$ 28.37	\$ 29.07
Systems Technician	32	\$ 21.61	\$ 22.15	\$ 22.70	\$ 23.27	\$ 23.85	\$ 24.44	\$ 25.06	\$ 25.68	\$ 26.32	\$ 26.98	\$ 27.66
Transit Coordinator	32	\$ 21.61	\$ 22.15	\$ 22.70	\$ 23.27	\$ 23.85	\$ 24.44	\$ 25.06	\$ 25.68	\$ 26.32	\$ 26.98	\$ 27.66
Transit Driver	20	\$ 16.06	\$ 16.46	\$ 16.87	\$ 17.29	\$ 17.73	\$ 18.17	\$ 18.62	\$ 19.09	\$ 19.57	\$ 20.06	\$ 20.56
Transit Driver I/Dispatcher	22	\$ 16.88	\$ 17.30	\$ 17.74	\$ 18.18	\$ 18.63	\$ 19.10	\$ 19.58	\$ 20.07	\$ 20.57	\$ 21.08	\$ 21.61
Transit Driver II	25	\$ 18.14	\$ 18.60	\$ 19.06	\$ 19.54	\$ 20.03	\$ 20.53	\$ 21.04	\$ 21.56	\$ 22.10	\$ 22.66	\$ 23.22
Utility Systems Supervisor	46	\$ 30.54	\$ 31.30	\$ 32.09	\$ 32.89	\$ 33.71	\$ 34.55	\$ 35.42	\$ 36.30	\$ 37.21	\$ 38.14	\$ 39.09
Utility Worker	22	\$ 16.88	\$ 17.30	\$ 17.74	\$ 18.18	\$ 18.63	\$ 19.10	\$ 19.58	\$ 20.07	\$ 20.57	\$ 21.08	\$ 21.61
Waste Water Systems Supervisor	46	\$ 30.54	\$ 31.30	\$ 32.09	\$ 32.89	\$ 33.71	\$ 34.55	\$ 35.42	\$ 36.30	\$ 37.21	\$ 38.14	\$ 39.09
Wastewater Treatment Plant Operator I	29	\$ 20.06	\$ 20.56	\$ 21.08	\$ 21.60	\$ 22.14	\$ 22.70	\$ 23.26	\$ 23.85	\$ 24.44	\$ 25.05	\$ 25.68
Wastewater Treatment Plant Operator II	32	\$ 21.61	\$ 22.15	\$ 22.70	\$ 23.27	\$ 23.85	\$ 24.44	\$ 25.06	\$ 25.68	\$ 26.32	\$ 26.98	\$ 27.66
Wastewater Treatment Plant Operator III	36	\$ 23.82	\$ 24.42	\$ 25.03	\$ 25.65	\$ 26.29	\$ 26.95	\$ 27.62	\$ 28.31	\$ 29.02	\$ 29.75	\$ 30.49
Wastewater Treatment Plant Operator Trainee	19	\$ 15.69	\$ 16.08	\$ 16.48	\$ 16.89	\$ 17.31	\$ 17.75	\$ 18.19	\$ 18.65	\$ 19.11	\$ 19.59	\$ 20.08
Water Conservation Worker	17	\$ 15.00	\$ 15.38	\$ 15.76	\$ 16.15	\$ 16.56	\$ 16.97	\$ 17.40	\$ 17.83	\$ 18.28	\$ 18.73	\$ 19.20
Water Systems Supervisor	46	\$ 30.54	\$ 31.30	\$ 32.09	\$ 32.89	\$ 33.71	\$ 34.55	\$ 35.42	\$ 36.30	\$ 37.21	\$ 38.14	\$ 39.09
Water Systems Worker I	26	\$ 18.64	\$ 19.10	\$ 19.58	\$ 20.07	\$ 20.57	\$ 21.08	\$ 21.61	\$ 22.15	\$ 22.70	\$ 23.27	\$ 23.85
Water Systems Worker II	31	\$ 21.09	\$ 21.62	\$ 22.16	\$ 22.71	\$ 23.28	\$ 23.86	\$ 24.46	\$ 25.07	\$ 25.70	\$ 26.34	\$ 27.00
Water Systems Worker III	36	\$ 23.82	\$ 24.42	\$ 25.03	\$ 25.65	\$ 26.29	\$ 26.95	\$ 27.62	\$ 28.31	\$ 29.02	\$ 29.75	\$ 30.49

NOTES:

There is a 2.5% increase between for all positions between steps and 1/2 steps. City employees in any of the above classifications may be categorized as permanent full time, permanent part time, retired annuitant, or extra help (unrepresented part time) as designated in their offer letter and on the Personnel Action Form (PAF) at time of hire. Retired annuitants, permanent part time and extra help will only receive benefits as permitted by State and Federal Laws. SALARY may increase automatically on the Salary Scale for California Minimum Wage Increases. Exempt employees and is paid based on an annual wage divided by 26 pay periods. **Contracted employees in the Mxx series are the Chief of Police and the City Administrator are paid in accordance with their contract, if a new amount is contracted then the

City of Chowchilla
Salary Scale - Annually

7/1/2021 (INCLUDES MINIMUM WAGE INCREASE TO \$15.00 ON 1/1/2022)

CLASSIFICATION	Grade	HOURLY										
		A	A 1/2	B	B 1/2	C	C 1/2	D	D 1/2	E	E 1/2	F
Account Clerk I	22	\$ 35,112.76	\$ 35,990.58	\$ 36,890.34	\$ 37,812.60	\$ 38,757.91	\$ 39,726.86	\$ 40,720.03	\$ 41,738.03	\$ 42,781.48	\$ 43,851.02	\$ 44,947.30
Account Clerk II	25	\$ 37,734.81	\$ 38,678.18	\$ 39,645.14	\$ 40,636.27	\$ 41,652.17	\$ 42,693.48	\$ 43,760.81	\$ 44,854.83	\$ 45,976.21	\$ 47,125.61	\$ 48,303.75
Account Clerk III	29	\$ 41,724.90	\$ 42,768.02	\$ 43,837.22	\$ 44,933.15	\$ 46,056.48	\$ 47,207.89	\$ 48,388.09	\$ 49,597.79	\$ 50,837.74	\$ 52,108.68	\$ 53,411.40
Accounting & Payroll Analyst-Confidential	33	\$ 46,056.99	\$ 47,208.42	\$ 48,388.63	\$ 49,598.34	\$ 50,838.30	\$ 52,109.26	\$ 53,411.99	\$ 54,747.29	\$ 56,115.97	\$ 57,518.87	\$ 58,956.84
Accounting Analyst	33	\$ 46,056.99	\$ 47,208.42	\$ 48,388.63	\$ 49,598.34	\$ 50,838.30	\$ 52,109.26	\$ 53,411.99	\$ 54,747.29	\$ 56,115.97	\$ 57,518.87	\$ 58,956.84
Accounting Manager	50	\$ 70,111.51	\$ 71,864.30	\$ 73,660.91	\$ 75,502.43	\$ 77,389.99	\$ 79,324.74	\$ 81,307.86	\$ 83,340.55	\$ 85,424.07	\$ 87,559.67	\$ 89,748.66
Administrative Analyst	33	\$ 46,056.99	\$ 47,208.42	\$ 48,388.63	\$ 49,598.34	\$ 50,838.30	\$ 52,109.26	\$ 53,411.99	\$ 54,747.29	\$ 56,115.97	\$ 57,518.87	\$ 58,956.84
Administrative Secretary (Confidential)	32	\$ 44,939.77	\$ 46,063.26	\$ 47,214.84	\$ 48,395.22	\$ 49,605.10	\$ 50,845.22	\$ 52,116.35	\$ 53,419.26	\$ 54,754.74	\$ 56,123.61	\$ 57,526.70
Administrative Supervisor	40	\$ 54,766.78	\$ 56,135.95	\$ 57,539.35	\$ 58,977.83	\$ 60,452.28	\$ 61,963.58	\$ 63,512.67	\$ 65,100.49	\$ 66,728.00	\$ 68,396.20	\$ 70,106.11
Animal Control Officer	26	\$ 38,760.84	\$ 39,729.86	\$ 40,723.10	\$ 41,741.18	\$ 42,784.71	\$ 43,854.33	\$ 44,950.69	\$ 46,074.45	\$ 47,226.31	\$ 48,406.97	\$ 49,617.15
Assistant City Administrator*	M2	\$ 125,010.44	\$ 128,135.70	\$ 131,339.09	\$ 134,622.57	\$ 137,988.13	\$ 141,437.84	\$ 144,973.78	\$ 148,598.13	\$ 152,313.08	\$ 156,120.91	\$ 160,023.93
Building Inspector I	35	\$ 48,405.44	\$ 49,615.58	\$ 50,855.97	\$ 52,127.37	\$ 53,430.55	\$ 54,766.32	\$ 56,135.47	\$ 57,538.86	\$ 58,977.33	\$ 60,451.77	\$ 61,963.06
Building Inspector II	40	\$ 54,766.78	\$ 56,135.95	\$ 57,539.35	\$ 58,977.83	\$ 60,452.28	\$ 61,963.58	\$ 63,512.67	\$ 65,100.49	\$ 66,728.00	\$ 68,396.20	\$ 70,106.11
Building Official	45	\$ 61,948.93	\$ 63,497.66	\$ 65,085.10	\$ 66,712.23	\$ 68,380.03	\$ 70,089.53	\$ 71,841.77	\$ 73,637.82	\$ 75,478.76	\$ 77,365.73	\$ 79,299.87
Chief Mechanic	45	\$ 61,948.93	\$ 63,497.66	\$ 65,085.10	\$ 66,712.23	\$ 68,380.03	\$ 70,089.53	\$ 71,841.77	\$ 73,637.82	\$ 75,478.76	\$ 77,365.73	\$ 79,299.87
Chief of Police**	M3	\$ 118,471.35	\$ 121,433.14	\$ 124,468.97	\$ 127,580.69	\$ 130,770.21	\$ 134,039.46	\$ 137,390.45	\$ 140,825.21	\$ 144,345.84	\$ 147,954.49	\$ 151,653.35
City Administrator**	M1	\$ 140,610.63	\$ 144,125.90	\$ 147,729.04	\$ 151,422.27	\$ 155,207.83	\$ 159,088.02	\$ 163,065.22	\$ 167,141.85	\$ 171,320.40	\$ 175,603.41	\$ 179,993.49
City Clerk*	M7	\$ 79,870.12	\$ 81,866.87	\$ 83,913.55	\$ 86,011.38	\$ 88,161.67	\$ 90,365.71	\$ 92,624.85	\$ 94,940.48	\$ 97,313.99	\$ 99,746.84	\$ 102,240.51
Clerk Technician	19	\$ 32,627.50	\$ 33,443.19	\$ 34,279.27	\$ 35,136.25	\$ 36,014.66	\$ 36,915.02	\$ 37,837.90	\$ 38,783.85	\$ 39,753.44	\$ 40,747.28	\$ 41,765.96
Clerk Typist/Office Assistant	1	\$ 31,200.00	\$ 31,980.00	\$ 32,779.50	\$ 33,598.99	\$ 34,438.96	\$ 35,299.94	\$ 36,182.43	\$ 37,087.00	\$ 38,014.17	\$ 38,964.52	\$ 39,938.64
Code Enforcement Officer	36	\$ 49,545.47	\$ 50,784.10	\$ 52,053.71	\$ 53,355.05	\$ 54,688.93	\$ 56,056.15	\$ 57,457.55	\$ 58,893.99	\$ 60,366.34	\$ 61,875.50	\$ 63,422.39
Community Development Manager	50	\$ 70,111.51	\$ 71,864.30	\$ 73,660.91	\$ 75,502.43	\$ 77,389.99	\$ 79,324.74	\$ 81,307.86	\$ 83,340.55	\$ 85,424.07	\$ 87,559.67	\$ 89,748.66
Community Relations Manager*	M10	\$ 68,880.28	\$ 70,602.29	\$ 72,367.35	\$ 74,176.53	\$ 76,030.95	\$ 77,931.72	\$ 79,880.01	\$ 81,877.01	\$ 83,923.94	\$ 86,022.04	\$ 88,172.59
Community Relations Supervisor	40	\$ 54,766.78	\$ 56,135.95	\$ 57,539.35	\$ 58,977.83	\$ 60,452.28	\$ 61,963.58	\$ 63,512.67	\$ 65,100.49	\$ 66,728.00	\$ 68,396.20	\$ 70,106.11
Community Service Officer/Dispatcher	28	\$ 40,698.88	\$ 41,716.35	\$ 42,759.26	\$ 43,828.24	\$ 44,923.95	\$ 46,047.04	\$ 47,198.22	\$ 48,378.18	\$ 49,587.63	\$ 50,827.32	\$ 52,098.00
Community Services/Transit Supervisor	40	\$ 54,766.78	\$ 56,135.95	\$ 57,539.35	\$ 58,977.83	\$ 60,452.28	\$ 61,963.58	\$ 63,512.67	\$ 65,100.49	\$ 66,728.00	\$ 68,396.20	\$ 70,106.11
Community/Economic Development Specialist	48	\$ 66,714.24	\$ 68,382.09	\$ 70,091.65	\$ 71,843.94	\$ 73,640.04	\$ 75,481.04	\$ 77,368.06	\$ 79,302.26	\$ 81,284.82	\$ 83,316.94	\$ 85,399.86
Community/Economic Development Director*	M5	\$ 109,031.95	\$ 111,757.75	\$ 114,551.69	\$ 117,415.48	\$ 120,350.87	\$ 123,359.64	\$ 126,443.63	\$ 129,604.73	\$ 132,844.84	\$ 136,165.96	\$ 139,570.11
CSO/Dispatcher Relief	15	\$ 31,200.00	\$ 31,980.00	\$ 32,779.50	\$ 33,598.99	\$ 34,438.96	\$ 35,299.94	\$ 36,182.43	\$ 37,087.00	\$ 38,014.17	\$ 38,964.52	\$ 39,938.64
CSO/Records Supervisor	33	\$ 46,056.99	\$ 47,208.42	\$ 48,388.63	\$ 49,598.34	\$ 50,838.30	\$ 52,109.26	\$ 53,411.99	\$ 54,747.29	\$ 56,115.97	\$ 57,518.87	\$ 58,956.84
Deputy City Clerk/Secretary II (Admin)	35	\$ 48,405.44	\$ 49,615.58	\$ 50,855.97	\$ 52,127.37	\$ 53,430.55	\$ 54,766.32	\$ 56,135.47	\$ 57,538.86	\$ 58,977.33	\$ 60,451.77	\$ 61,963.06
Deputy Director of Administrative Services	54	\$ 77,384.87	\$ 79,319.49	\$ 81,302.48	\$ 83,335.04	\$ 85,418.41	\$ 87,553.87	\$ 89,742.72	\$ 91,986.29	\$ 94,285.95	\$ 96,643.10	\$ 99,059.17
Deputy Director of Community Development	54	\$ 77,384.87	\$ 79,319.49	\$ 81,302.48	\$ 83,335.04	\$ 85,418.41	\$ 87,553.87	\$ 89,742.72	\$ 91,986.29	\$ 94,285.95	\$ 96,643.10	\$ 99,059.17
Deputy Director of Public Works	57	\$ 83,267.39	\$ 85,349.08	\$ 87,482.81	\$ 89,669.88	\$ 91,911.62	\$ 94,209.41	\$ 96,564.65	\$ 98,978.77	\$ 101,453.23	\$ 103,989.57	\$ 106,589.30
Director of Parks, Rec. & Community Services*	M11	\$ 89,315.52	\$ 91,548.41	\$ 93,837.12	\$ 96,183.05	\$ 98,587.62	\$ 101,052.31	\$ 103,578.62	\$ 106,168.09	\$ 108,822.29	\$ 111,542.85	\$ 114,331.42
Director of Public Works*	M6	\$ 108,644.34	\$ 111,360.45	\$ 114,144.46	\$ 116,998.07	\$ 119,923.02	\$ 122,921.10	\$ 125,994.13	\$ 129,143.98	\$ 132,372.58	\$ 135,681.89	\$ 139,073.94
Director of Recreation & Community Engagement*	M6	\$ 108,644.34	\$ 111,360.45	\$ 114,144.46	\$ 116,998.07	\$ 119,923.02	\$ 122,921.10	\$ 125,994.13	\$ 129,143.98	\$ 132,372.58	\$ 135,681.89	\$ 139,073.94
Engineer I	48	\$ 66,714.24	\$ 68,382.09	\$ 70,091.65	\$ 71,843.94	\$ 73,640.04	\$ 75,481.04	\$ 77,368.06	\$ 79,302.26	\$ 81,284.82	\$ 83,316.94	\$ 85,399.86
Engineer II	50	\$ 70,111.51	\$ 71,864.30	\$ 73,660.91	\$ 75,502.43	\$ 77,389.99	\$ 79,324.74	\$ 81,307.86	\$ 83,340.55	\$ 85,424.07	\$ 87,559.67	\$ 89,748.66
Engineer III	54	\$ 77,384.87	\$ 79,319.49	\$ 81,302.48	\$ 83,335.04	\$ 85,418.41	\$ 87,553.87	\$ 89,742.72	\$ 91,986.29	\$ 94,285.95	\$ 96,643.10	\$ 99,059.17
Equipment Mechanic Helper	21	\$ 34,291.94	\$ 35,149.24	\$ 36,027.97	\$ 36,928.67	\$ 37,851.88	\$ 38,798.18	\$ 39,768.14	\$ 40,762.34	\$ 41,781.40	\$ 42,825.93	\$ 43,896.58
Equipment Mechanic I	25	\$ 37,734.81	\$ 38,678.18	\$ 39,645.14	\$ 40,636.27	\$ 41,652.17	\$ 42,693.48	\$ 43,760.81	\$ 44,854.83	\$ 45,976.21	\$ 47,125.61	\$ 48,303.75
Equipment Mechanic II	31	\$ 43,868.15	\$ 44,964.85	\$ 46,088.97	\$ 47,241.19	\$ 48,422.22	\$ 49,632.78	\$ 50,873.60	\$ 52,145.44	\$ 53,449.08	\$ 54,785.30	\$ 56,154.93

Equipment Mechanic III	37	\$ 50,822.30	\$ 52,092.85	\$ 53,395.17	\$ 54,730.05	\$ 56,098.30	\$ 57,500.76	\$ 58,938.28	\$ 60,411.74	\$ 61,922.03	\$ 63,470.08	\$ 65,056.83
Equipment Operator	30	\$ 42,773.72	\$ 43,843.06	\$ 44,939.14	\$ 46,062.62	\$ 47,214.19	\$ 48,394.54	\$ 49,604.40	\$ 50,844.51	\$ 52,115.63	\$ 53,418.52	\$ 54,753.98
Executive Assistant to City Administrator	40	\$ 54,766.78	\$ 56,135.95	\$ 57,539.35	\$ 58,977.83	\$ 60,452.28	\$ 61,963.58	\$ 63,512.67	\$ 65,100.49	\$ 66,728.00	\$ 68,396.20	\$ 70,106.11
Finance Director*	M8	\$ 111,996.01	\$ 114,795.91	\$ 117,665.81	\$ 120,607.46	\$ 123,622.64	\$ 126,713.21	\$ 129,881.04	\$ 133,128.07	\$ 136,456.27	\$ 139,867.67	\$ 143,364.37
Fire Battalion Chief	53	\$ 76,304.87	\$ 78,212.50	\$ 80,167.81	\$ 82,172.00	\$ 84,226.30	\$ 86,331.96	\$ 88,490.26	\$ 90,702.52	\$ 92,970.08	\$ 95,294.33	\$ 97,676.69
Fire Chief/Code Enforcement Officer*	M4	\$ 100,778.17	\$ 103,297.63	\$ 105,880.07	\$ 108,527.07	\$ 111,240.24	\$ 114,021.25	\$ 116,871.78	\$ 119,793.58	\$ 122,788.42	\$ 125,858.13	\$ 129,004.58
Fire Hydrant Specialist	28	\$ 40,698.88	\$ 41,716.35	\$ 42,759.26	\$ 43,828.24	\$ 44,923.95	\$ 46,047.04	\$ 47,198.22	\$ 48,378.18	\$ 49,587.63	\$ 50,827.32	\$ 52,098.00
Fire Inspector	40	\$ 54,766.78	\$ 56,135.95	\$ 57,539.35	\$ 58,977.83	\$ 60,452.28	\$ 61,963.58	\$ 63,512.67	\$ 65,100.49	\$ 66,728.00	\$ 68,396.20	\$ 70,106.11
Human Resources Analyst	35	\$ 48,405.44	\$ 49,615.58	\$ 50,855.97	\$ 52,127.37	\$ 53,430.55	\$ 54,766.32	\$ 56,135.47	\$ 57,538.86	\$ 58,977.33	\$ 60,451.77	\$ 61,963.06
Information Technology Manager	48	\$ 66,714.24	\$ 68,382.09	\$ 70,091.65	\$ 71,843.94	\$ 73,640.04	\$ 75,481.04	\$ 77,368.06	\$ 79,302.26	\$ 81,284.82	\$ 83,316.94	\$ 85,399.86
Information Technology Systems Administrator	45	\$ 61,948.93	\$ 63,497.66	\$ 65,085.10	\$ 66,712.23	\$ 68,380.03	\$ 70,089.53	\$ 71,841.77	\$ 73,637.82	\$ 75,478.76	\$ 77,365.73	\$ 79,299.87
Laborer I	1	\$ 31,200.00	\$ 31,980.00	\$ 32,779.50	\$ 33,598.99	\$ 34,438.96	\$ 35,299.94	\$ 36,182.43	\$ 37,087.00	\$ 38,014.17	\$ 38,964.52	\$ 39,938.64
Laborer II	5	\$ 31,200.00	\$ 31,980.00	\$ 32,779.50	\$ 33,598.99	\$ 34,438.96	\$ 35,299.94	\$ 36,182.43	\$ 37,087.00	\$ 38,014.17	\$ 38,964.52	\$ 39,938.64
Laborer III	12	\$ 31,200.00	\$ 31,980.00	\$ 32,779.50	\$ 33,598.99	\$ 34,438.96	\$ 35,299.94	\$ 36,182.43	\$ 37,087.00	\$ 38,014.17	\$ 38,964.52	\$ 39,938.64
Maintenance Worker I	19	\$ 32,627.50	\$ 33,443.19	\$ 34,279.27	\$ 35,136.25	\$ 36,014.66	\$ 36,915.02	\$ 37,837.90	\$ 38,783.85	\$ 39,753.44	\$ 40,747.28	\$ 41,765.96
Maintenance Worker II	23	\$ 35,979.18	\$ 36,878.65	\$ 37,800.62	\$ 38,745.64	\$ 39,714.28	\$ 40,707.13	\$ 41,724.81	\$ 42,767.93	\$ 43,837.13	\$ 44,933.06	\$ 46,056.39
Parks & Facilities Supervisor	40	\$ 54,766.78	\$ 56,135.95	\$ 57,539.35	\$ 58,977.83	\$ 60,452.28	\$ 61,963.58	\$ 63,512.67	\$ 65,100.49	\$ 66,728.00	\$ 68,396.20	\$ 70,106.11
Parks & Facilities Worker I	24	\$ 36,891.19	\$ 37,813.47	\$ 38,758.81	\$ 39,727.78	\$ 40,720.98	\$ 41,739.00	\$ 42,782.48	\$ 43,852.04	\$ 44,948.34	\$ 46,072.05	\$ 47,223.85
Parks & Facilities Worker II	28	\$ 40,698.88	\$ 41,716.35	\$ 42,759.26	\$ 43,828.24	\$ 44,923.95	\$ 46,047.04	\$ 47,198.22	\$ 48,378.18	\$ 49,587.63	\$ 50,827.32	\$ 52,098.00
Parks & Facilities Worker III	32	\$ 44,939.77	\$ 46,063.26	\$ 47,214.84	\$ 48,395.22	\$ 49,605.10	\$ 50,845.22	\$ 52,116.35	\$ 53,419.26	\$ 54,754.74	\$ 56,123.61	\$ 57,526.70
Parks Worker	20	\$ 33,402.72	\$ 34,237.79	\$ 35,093.73	\$ 35,971.08	\$ 36,870.35	\$ 37,792.11	\$ 38,736.91	\$ 39,705.34	\$ 40,697.97	\$ 41,715.42	\$ 42,758.31
Permit Technician I	30	\$ 42,773.72	\$ 43,843.06	\$ 44,939.14	\$ 46,062.62	\$ 47,214.19	\$ 48,394.54	\$ 49,604.40	\$ 50,844.51	\$ 52,115.63	\$ 53,418.52	\$ 54,753.98
Permit Technician II	35	\$ 48,405.44	\$ 49,615.58	\$ 50,855.97	\$ 52,127.37	\$ 53,430.55	\$ 54,766.32	\$ 56,135.47	\$ 57,538.86	\$ 58,977.33	\$ 60,451.77	\$ 61,963.06
Police Commander*	M9	\$ 82,628.98	\$ 84,694.71	\$ 86,812.07	\$ 88,982.37	\$ 91,206.93	\$ 93,487.11	\$ 95,824.28	\$ 98,219.89	\$ 100,675.39	\$ 103,192.27	\$ 105,772.08
Police Lieutenant*	54	\$ 77,384.87	\$ 79,319.49	\$ 81,302.48	\$ 83,335.04	\$ 85,418.41	\$ 87,553.87	\$ 89,742.72	\$ 91,986.29	\$ 94,285.95	\$ 96,643.10	\$ 99,059.17
Police Officer I	38	\$ 52,099.12										
Police Officer I Reserve	21	\$ 34,291.94	\$ 35,149.24	\$ 36,027.97	\$ 36,928.67	\$ 37,851.88	\$ 38,798.18	\$ 39,768.14	\$ 40,762.34	\$ 41,781.40	\$ 42,825.93	\$ 43,896.58
Police Officer II	40	\$ 54,766.78	\$ 56,135.95	\$ 57,539.35	\$ 58,977.83	\$ 60,452.28	\$ 61,963.58	\$ 63,512.67	\$ 65,100.49	\$ 66,728.00	\$ 68,396.20	\$ 70,106.11
Police Officer II Reserve	35	\$ 48,405.44	\$ 49,615.58	\$ 50,855.97	\$ 52,127.37	\$ 53,430.55	\$ 54,766.32	\$ 56,135.47	\$ 57,538.86	\$ 58,977.33	\$ 60,451.77	\$ 61,963.06
Police Officer Provisional	35	\$ 48,405.44	\$ 49,615.58	\$ 50,855.97	\$ 52,127.37	\$ 53,430.55	\$ 54,766.32	\$ 56,135.47	\$ 57,538.86	\$ 58,977.33	\$ 60,451.77	\$ 61,963.06
Police Officer Trainee	27	\$ 43,897.82										
Police Sergeant	48	\$ 66,714.24	\$ 68,382.09	\$ 70,091.65	\$ 71,843.94	\$ 73,640.04	\$ 75,481.04	\$ 77,368.06	\$ 79,302.26	\$ 81,284.82	\$ 83,316.94	\$ 85,399.86
Program Analyst	32	\$ 44,939.77	\$ 46,063.26	\$ 47,214.84	\$ 48,395.22	\$ 49,605.10	\$ 50,845.22	\$ 52,116.35	\$ 53,419.26	\$ 54,754.74	\$ 56,123.61	\$ 57,526.70
Program Clerk/Engineering Technician (Intern)	23	\$ 35,979.18	\$ 36,878.65	\$ 37,800.62	\$ 38,745.64	\$ 39,714.28	\$ 40,707.13	\$ 41,724.81	\$ 42,767.93	\$ 43,837.13	\$ 44,933.06	\$ 46,056.39
Program Coordinator I	24	\$ 36,891.19	\$ 37,813.47	\$ 38,758.81	\$ 39,727.78	\$ 40,720.98	\$ 41,739.00	\$ 42,782.48	\$ 43,852.04	\$ 44,948.34	\$ 46,072.05	\$ 47,223.85
Program Coordinator II	28	\$ 40,698.88	\$ 41,716.35	\$ 42,759.26	\$ 43,828.24	\$ 44,923.95	\$ 46,047.04	\$ 47,198.22	\$ 48,378.18	\$ 49,587.63	\$ 50,827.32	\$ 52,098.00
Program Coordinator III/Specialist	32	\$ 44,939.77	\$ 46,063.26	\$ 47,214.84	\$ 48,395.22	\$ 49,605.10	\$ 50,845.22	\$ 52,116.35	\$ 53,419.26	\$ 54,754.74	\$ 56,123.61	\$ 57,526.70
Program Supervisor	15	\$ 31,200.00	\$ 31,980.00	\$ 32,779.50	\$ 33,598.99	\$ 34,438.96	\$ 35,299.94	\$ 36,182.43	\$ 37,087.00	\$ 38,014.17	\$ 38,964.52	\$ 39,938.64
Project Analyst	30	\$ 42,773.72	\$ 43,843.06	\$ 44,939.14	\$ 46,062.62	\$ 47,214.19	\$ 48,394.54	\$ 49,604.40	\$ 50,844.51	\$ 52,115.63	\$ 53,418.52	\$ 54,753.98
Project Manager	54	\$ 77,384.87	\$ 79,319.49	\$ 81,302.48	\$ 83,335.04	\$ 85,418.41	\$ 87,553.87	\$ 89,742.72	\$ 91,986.29	\$ 94,285.95	\$ 96,643.10	\$ 99,059.17
Project Permit Supervisor	43	\$ 58,939.27	\$ 60,412.75	\$ 61,923.07	\$ 63,471.15	\$ 65,057.93	\$ 66,684.37	\$ 68,351.48	\$ 70,060.27	\$ 71,811.78	\$ 73,607.07	\$ 75,447.25
Public Services Superintendent	52	\$ 73,577.19	\$ 75,416.62	\$ 77,302.03	\$ 79,234.58	\$ 81,215.45	\$ 83,245.83	\$ 85,326.98	\$ 87,460.15	\$ 89,646.66	\$ 91,887.82	\$ 94,185.02
Public Services Worker	22	\$ 35,112.76	\$ 35,990.58	\$ 36,890.34	\$ 37,812.60	\$ 38,757.91	\$ 39,726.86	\$ 40,720.03	\$ 41,738.03	\$ 42,781.48	\$ 43,851.02	\$ 44,947.30
Public Works Supervisor	46	\$ 63,522.17	\$ 65,110.22	\$ 66,737.98	\$ 68,406.43	\$ 70,116.59	\$ 71,869.50	\$ 73,666.24	\$ 75,507.90	\$ 77,395.59	\$ 79,330.48	\$ 81,313.75
Records Coordinator	30	\$ 42,773.72	\$ 43,843.06	\$ 44,939.14	\$ 46,062.62	\$ 47,214.19	\$ 48,394.54	\$ 49,604.40	\$ 50,844.51	\$ 52,115.63	\$ 53,418.52	\$ 54,753.98
Recreation & Community Outreach Manager	M10	\$ 68,880.28	\$ 70,602.29	\$ 72,367.35	\$ 74,176.53	\$ 76,030.95	\$ 77,931.72	\$ 79,880.01	\$ 81,877.01	\$ 83,923.94	\$ 86,022.04	\$ 88,172.59
Secretary I	22	\$ 35,112.76	\$ 35,990.58	\$ 36,890.34	\$ 37,812.60	\$ 38,757.91	\$ 39,726.86	\$ 40,720.03	\$ 41,738.03	\$ 42,781.48	\$ 43,851.02	\$ 44,947.30
Secretary II	25	\$ 37,734.81	\$ 38,678.18	\$ 39,645.14	\$ 40,636.27	\$ 41,652.17	\$ 42,693.48	\$ 43,760.81	\$ 44,854.83	\$ 45,976.21	\$ 47,125.61	\$ 48,303.75

Secretary III	29	\$ 41,724.90	\$ 42,768.02	\$ 43,837.22	\$ 44,933.15	\$ 46,056.48	\$ 47,207.89	\$ 48,388.09	\$ 49,597.79	\$ 50,837.74	\$ 52,108.68	\$ 53,411.40
Senior Accountant	45	\$ 61,948.93	\$ 63,497.66	\$ 65,085.10	\$ 66,712.23	\$ 68,380.03	\$ 70,089.53	\$ 71,841.77	\$ 73,637.82	\$ 75,478.76	\$ 77,365.73	\$ 79,299.87
Senior Administrative Supervisor	45	\$ 61,948.93	\$ 63,497.66	\$ 65,085.10	\$ 66,712.23	\$ 68,380.03	\$ 70,089.53	\$ 71,841.77	\$ 73,637.82	\$ 75,478.76	\$ 77,365.73	\$ 79,299.87
Senior Building Inspector	46	\$ 63,522.17	\$ 65,110.22	\$ 66,737.98	\$ 68,406.43	\$ 70,116.59	\$ 71,869.50	\$ 73,666.24	\$ 75,507.90	\$ 77,395.59	\$ 79,330.48	\$ 81,313.75
Senior Planner	54	\$ 77,384.87	\$ 79,319.49	\$ 81,302.48	\$ 83,335.04	\$ 85,418.41	\$ 87,553.87	\$ 89,742.72	\$ 91,986.29	\$ 94,285.95	\$ 96,643.10	\$ 99,059.17
Site Supervisor	15	\$ 31,200.00	\$ 31,980.00	\$ 32,779.50	\$ 33,598.99	\$ 34,438.96	\$ 35,299.94	\$ 36,182.43	\$ 37,087.00	\$ 38,014.17	\$ 38,964.52	\$ 39,938.64
Specialized Service Maint. Wkr I	25	\$ 37,734.81	\$ 38,678.18	\$ 39,645.14	\$ 40,636.27	\$ 41,652.17	\$ 42,693.48	\$ 43,760.81	\$ 44,854.83	\$ 45,976.21	\$ 47,125.61	\$ 48,303.75
Specialized Service Maint. Wkr II	33	\$ 46,056.99	\$ 47,208.42	\$ 48,388.63	\$ 49,598.34	\$ 50,838.30	\$ 52,109.26	\$ 53,411.99	\$ 54,747.29	\$ 56,115.97	\$ 57,518.87	\$ 58,956.84
Specialized Service Maint. Wkr III	37	\$ 50,822.30	\$ 52,092.85	\$ 53,395.17	\$ 54,730.05	\$ 56,098.30	\$ 57,500.76	\$ 58,938.28	\$ 60,411.74	\$ 61,922.03	\$ 63,470.08	\$ 65,056.83
Streets & Construction Supervisor	45	\$ 61,948.93	\$ 63,497.66	\$ 65,085.10	\$ 66,712.23	\$ 68,380.03	\$ 70,089.53	\$ 71,841.77	\$ 73,637.82	\$ 75,478.76	\$ 77,365.73	\$ 79,299.87
Streets & Construction Worker I	24	\$ 36,891.19	\$ 37,813.47	\$ 38,758.81	\$ 39,727.78	\$ 40,720.98	\$ 41,739.00	\$ 42,782.48	\$ 43,852.04	\$ 44,948.34	\$ 46,072.05	\$ 47,223.85
Streets & Construction Worker II	30	\$ 42,773.72	\$ 43,843.06	\$ 44,939.14	\$ 46,062.62	\$ 47,214.19	\$ 48,394.54	\$ 49,604.40	\$ 50,844.51	\$ 52,115.63	\$ 53,418.52	\$ 54,753.98
Streets & Construction Worker III	34	\$ 47,242.62	\$ 48,423.68	\$ 49,634.28	\$ 50,875.13	\$ 52,147.01	\$ 53,450.69	\$ 54,786.95	\$ 56,156.63	\$ 57,560.54	\$ 58,999.56	\$ 60,474.55
Systems Technician	32	\$ 44,939.77	\$ 46,063.26	\$ 47,214.84	\$ 48,395.22	\$ 49,605.10	\$ 50,845.22	\$ 52,116.35	\$ 53,419.26	\$ 54,754.74	\$ 56,123.61	\$ 57,526.70
Transit Coordinator	32	\$ 44,939.77	\$ 46,063.26	\$ 47,214.84	\$ 48,395.22	\$ 49,605.10	\$ 50,845.22	\$ 52,116.35	\$ 53,419.26	\$ 54,754.74	\$ 56,123.61	\$ 57,526.70
Transit Driver	20	\$ 33,402.72	\$ 34,237.79	\$ 35,093.73	\$ 35,971.08	\$ 36,870.35	\$ 37,792.11	\$ 38,736.91	\$ 39,705.34	\$ 40,697.97	\$ 41,715.42	\$ 42,758.31
Transit Driver I/Dispatcher	22	\$ 35,112.76	\$ 35,990.58	\$ 36,890.34	\$ 37,812.60	\$ 38,757.91	\$ 39,726.86	\$ 40,720.03	\$ 41,738.03	\$ 42,781.48	\$ 43,851.02	\$ 44,947.30
Transit Driver II	25	\$ 37,734.81	\$ 38,678.18	\$ 39,645.14	\$ 40,636.27	\$ 41,652.17	\$ 42,693.48	\$ 43,760.81	\$ 44,854.83	\$ 45,976.21	\$ 47,125.61	\$ 48,303.75
Utility Systems Supervisor	46	\$ 63,522.17	\$ 65,110.22	\$ 66,737.98	\$ 68,406.43	\$ 70,116.59	\$ 71,869.50	\$ 73,666.24	\$ 75,507.90	\$ 77,395.59	\$ 79,330.48	\$ 81,313.75
Utility Worker	22	\$ 35,112.76	\$ 35,990.58	\$ 36,890.34	\$ 37,812.60	\$ 38,757.91	\$ 39,726.86	\$ 40,720.03	\$ 41,738.03	\$ 42,781.48	\$ 43,851.02	\$ 44,947.30
Waste Water Systems Supervisor	46	\$ 63,522.17	\$ 65,110.22	\$ 66,737.98	\$ 68,406.43	\$ 70,116.59	\$ 71,869.50	\$ 73,666.24	\$ 75,507.90	\$ 77,395.59	\$ 79,330.48	\$ 81,313.75
Wastewater Treatment Plant Operator I	29	\$ 41,724.90	\$ 42,768.02	\$ 43,837.22	\$ 44,933.15	\$ 46,056.48	\$ 47,207.89	\$ 48,388.09	\$ 49,597.79	\$ 50,837.74	\$ 52,108.68	\$ 53,411.40
Wastewater Treatment Plant Operator II	32	\$ 44,939.77	\$ 46,063.26	\$ 47,214.84	\$ 48,395.22	\$ 49,605.10	\$ 50,845.22	\$ 52,116.35	\$ 53,419.26	\$ 54,754.74	\$ 56,123.61	\$ 57,526.70
Wastewater Treatment Plant Operator III	36	\$ 49,545.47	\$ 50,784.10	\$ 52,053.71	\$ 53,355.05	\$ 54,688.93	\$ 56,056.15	\$ 57,457.55	\$ 58,893.99	\$ 60,366.34	\$ 61,875.50	\$ 63,422.39
Wastewater Treatment Plant Operator Trainee	19	\$ 32,627.50	\$ 33,443.19	\$ 34,279.27	\$ 35,136.25	\$ 36,014.66	\$ 36,915.02	\$ 37,837.90	\$ 38,783.85	\$ 39,753.44	\$ 40,747.28	\$ 41,765.96
Water Conservation Worker	17	\$ 31,200.00	\$ 31,980.00	\$ 32,779.50	\$ 33,598.99	\$ 34,438.96	\$ 35,299.94	\$ 36,182.43	\$ 37,087.00	\$ 38,014.17	\$ 38,964.52	\$ 39,938.64
Water Systems Supervisor	46	\$ 63,522.17	\$ 65,110.22	\$ 66,737.98	\$ 68,406.43	\$ 70,116.59	\$ 71,869.50	\$ 73,666.24	\$ 75,507.90	\$ 77,395.59	\$ 79,330.48	\$ 81,313.75
Water Systems Worker I	26	\$ 38,760.84	\$ 39,729.86	\$ 40,723.10	\$ 41,741.18	\$ 42,784.71	\$ 43,854.33	\$ 44,950.69	\$ 46,074.45	\$ 47,226.31	\$ 48,406.97	\$ 49,617.15
Water Systems Worker II	31	\$ 43,868.15	\$ 44,964.85	\$ 46,088.97	\$ 47,241.19	\$ 48,422.22	\$ 49,632.78	\$ 50,873.60	\$ 52,145.44	\$ 53,449.08	\$ 54,785.30	\$ 56,154.93
Water Systems Worker III	36	\$ 49,545.47	\$ 50,784.10	\$ 52,053.71	\$ 53,355.05	\$ 54,688.93	\$ 56,056.15	\$ 57,457.55	\$ 58,893.99	\$ 60,366.34	\$ 61,875.50	\$ 63,422.39
There is a 2.5% increase between for all positions between steps and 1/2 steps. City employees in any of the above classifications may be categorized as permanent full time, permanent part time, retired annuitant, or extra help (unrepresented part time) as designated in their offer letter and on the Personnel Action Form (PAF) at time of hire. Retired annuitants, permanent part time and extra help will only receive benefits as permitted by State and Federal Laws. SALARY may increase automatically on the Salary Scale for California Minimum Wage Increases. Exempt employees and is paid based on an annual wage divided by 26 pay periods. **Contracted employees in the Mxx series are the Chief of Police and the City Administrator are paid in accordance with their contract, if a new amount is contracted then the salary scale will be updated												

TITLE: Budget and Finance Policy		PAGE: 1 of 4
EFFECTIVE DATE: April 12, 2016	COUNCIL RESOLUTION: 39-16	

POLICY PURPOSE

To establish a comprehensive budget and finance policy for the City of Chowchilla that will serve as a guideline for operational and strategic decision making related to financial matters.

POLICY STATEMENT

Financial Plan Objectives

Through its Financial Plan the City of Chowchilla will link resources with results by:

1. Identifying community needs for essential services.
2. Organizing the programs required to provide these essential services.
3. Establishing program policies and goals which define the nature and level of program services required.
4. Identifying activities performed in delivery of program services.
5. Proposing objectives for improving the delivery of program services.
6. Identifying and appropriating the resources required to perform program activities and accomplish program objectives.
7. Setting standards to measure and evaluate the:
 - a. Output of Program activities
 - b. Accomplishment of program objectives
 - c. Expenditure of program appropriations.

Operating Budget

A budget resolution will be adopted by the City Council annually by June 30th which describes the budget amendment process and also specifies budget amendment authority.

1. It is City's policy to adopt a balance budget which means:
 - a. Operating revenues must fully cover operating expenditures, including debt service.
 - b. Ending fund balance must meet minimum policy levels or other target levels established by the City Council for the fiscal year.
2. In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of reserves to balance the budget is permitted. In the event that a budget shortfall is expected to continue beyond one year, the planned use of reserves must be developed as part of a corresponding strategic financial plan to close the gap through revenue increases and/or expenditure decreases.

3. The operating budget shall serve as the annual financial plan for the City. It shall serve as the City's management plan for implementing goals and objectives of the City Council, City Administrator, and departments. The budget shall provide staff the resources necessary to accomplish City Council determined service levels.

Mid Year Budget Review

A review of the City's fiscal condition for the first six months of the fiscal year will be prepared by the Finance Director and presented to Council for amendments to appropriations, if necessary, within 90 days of the mid-year point.

Annual Reporting

The City will prepare annual financial statements as follows:

1. The City will contract for an annual audit by a qualified independent certified public accountant. The City will strive for an unmodified auditor's opinion.
2. The City will use general accepted accounting principles in preparing its annual financial statements and will strive to meet the requirements for the GFOA's Award for Excellence in Financial Reporting program.
3. The City will issue audited financial statements within 270 days after the year end.

Interim Reporting

The City will prepare and issue monthly budget reports to the City Council comparing actual and budgeted revenue and expense.

Budget Administration

The City Council may amend or supplement the budget at any time after its adoption by a majority vote of the Council members. The City Administrator has the authority to make administrative adjustments to the budget as described in the resolution adopting the annual budget.

Revenue Management

The City will estimate annual revenues using an objective, analytical process. Budgeted revenues will be estimated conservatively using accepted standards and estimate provided by the state, other governmental agencies, consultants and/or reliable economic forecasters when available.

1. The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.
2. The City will fund current expenditures with current revenues or rolling over short-term debt.
3. The City will avoid using one-time revenues to fund ongoing program costs.

Appropriations

The City shall, to the extent possible pay for current year expenditures with current year revenues. Department Heads are responsible for ensuring department expenditures stay within the department's budgeted appropriation.

Appropriations Limit

The City Council will annually adopt a resolution establishing the City's appropriation limit calculated in accordance with Article XIII-B of the Constitution of the State of California, Section 7900 of the State of California Government Code and any other voter approved amendments or state legislation that affect the City's appropriation limit.

Capital Improvement Management

The purpose of the Capital Improvement Plan (CIP) is to systematically plan, schedule and finance capital projects to ensure cost-effectiveness as well as conformance with established policies. The CIP is a plan organized into the same functional groupings used for the operating programs. The CIP will reflect a balance between capital replacement projects that repair, replace or enhance existing facilities, equipment or infrastructure; and capital facility projects that significantly expand or add to the City's existing fixed assets.

1. CIP Projects: A capital improvement project is the acquisition, expansion or rehabilitation of land facilities, building, major equipment or other major infrastructure with the following criteria:
 - a. A project for the expansion, rehabilitation or construction of building, parks, facilities and City infrastructure with the cost of \$5,000 or more.
 - b. The purchase of equipment with a purchase value exceeding \$5,000.
 - c. Transportation projects including but not limited to rehabilitation, new and expansion of the City's transportation and pedestrian networks.
 - d. Long range infrastructure maintenance programs which increase the life of the City's capital facilities, streets, utilities and equipment.
 - e. All Costs incurred in the development, presentation and publication of master plans, modeling and studies leading to the development of a CIP project.
2. The City Council will adopt and update annually a five year Capital Improvement Plan including anticipated funding sources.
3. CIP Budget Carryover: Appropriations for CIP projects lapse three years after budget adoption. Projects which lapse from lack of project account appropriations may be resubmitted for inclusion in a subsequent CIP.

Internal Service Funds

The City will allocate the operating costs of the administrative support departments among all operating departments.

1. **Fleet Services** pays for the management, maintenance and servicing of all the vehicles and equipment the City owns. These annual costs will be allocated to the other City funds and shall be set to equal annual expenses of the fund.
2. **Information Technology (IT) Services** pays for management, maintenance, and servicing of all computer equipment, phones, copiers, and electronic devices for the City. These annual costs will be allocated to the other City funds and shall be set to equal annual expenses of the fund.

Grants Management

The City shall actively pursue federal, state and other grant opportunities when deemed appropriate. Before accepting any grant, the City shall thoroughly consider the implications in terms of ongoing obligations that will be required in connection with acceptance of said grant. The term of Grant funding positions should be clearly identified and presented to City Council for approval. It is mandatory to disclose if General Fund revenues will be needed to fund a position after the Grant expires. Grant funding should be considered to leverage City funds. Programs financed with grant monies will be budgeted in separate cost centers and the service program will be adjusted to reflect the level of funding.

RESPONSIBILITY FOR ENFORCEMENT

The City Administrator and Finance Director have authority to oversee the operational issues associated with the maintenance of the Budget and Finance Policy. Department Heads and supervisors are responsible for ensuring department expenditures stay within the department's budget appropriations.

City of Chowchilla

ADMINISTRATIVE POLICY and PROCEDURE MANUAL

Section: Finance	Date: April 2016
Subject: Investment Policy	Council Approval: April 12, 2016
REF: CPP-F11	Resolution 40-16

POLICY PURPOSE

This statement is intended to provide guidelines for the prudent investment of the City of Chowchilla's temporary idle cash for all funds, and outline the policies for maximizing the efficiency of the City's cash management system. The ultimate goal is to enhance the economic status of the City while protecting its pooled cash.

The normal operating funds of the City shall be governed by the constraints imposed by this policy. However, recognizing the need for special consideration in investing substantial proceeds from the debt issue activities of the City, the full range of investment opportunities authorized by California Government Code Section 53601 will apply to funds from debt issue activities.

OBJECTIVE

The City's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible. The City attempts to obtain the highest yield obtainable as long as investments meet the criteria established for safety and liquidity.

PRUDENT INVESTOR STANDARD

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be "Prudent Investor Rule" (Civil Code Section 2261, et seq.).¹ This affords the City a broad spectrum of investment opportunities as long as the investment is deemed prudent and is allowable under current legislation of the State of California (Government Code Section 53601, et seq.).

OBJECTIVES

As specified in California Government Code Section 53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, primary objectives, in priority order, of the investment activities shall be:

¹ The Prudent Investor Rule states, in essence, that "in investing ... property for the benefit of another, a trustee shall exercise the judgment and care, under the circumstances then prevailing, which men of prudence, discretion and intelligence exercise in the management of their own affairs..."

1. **Safety-** The safety and risk associated with an investment refers to the potential loss of principal, interest or a combination of these amounts. Safety of principal is the foremost objective of the investment program. Investments of the City of Chowchilla shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
2. **Liquidity-** This refers to the ability to "cash in" at any moment in time with a minimal chance of losing some portion of principal or interest. The investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirement that might be reasonably anticipated.
3. **Yield-** Yield is the potential dollar earnings an investment can provide, and sometimes is described as the rate of return. Yield is a consideration only after the basic requirements of safety and liquidity have been met.

DELEGATION OF AUTHORITY

Authority to manage the investment program is derived from California Government Code Section 53600, et seq. Management responsibility for the investment program is hereby delegated to the Finance Director who shall establish written procedures for the operation of the investment program consistent with this investment policy and the requirements of applicable laws. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of internal staff and any external investment advisors.

All participants in the investment process shall act as custodians of the public trust and all investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall program shall be designed and managed with a degree of professionalism that is worthy of the public trust. All investment related activity shall be done in conformance with this policy and all applicable State and Federal laws and regulations.

ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officers shall disclose any financial interest in financial institutions that conduct business with the City, and they shall further disclose any personal financial/investment positions that could be related to the performance of the City's portfolio. Employees and officers shall subordinate their personal investment transactions to those of the City, particularly with regard to the timing of purchases and sales, and shall avoid transactions that might impair public confidence.

INVESTMENT GUIDELINES

All City funds not required for immediate expenditure shall be fully invested or deposited to maximize investment returns. To maximize returns, the economy and market conditions should be monitored in order to assess the probable course of interest rates.

The Finance Director shall utilize those eligible investments instruments as set forth in Government Code Sections 53601 and 53635 while following these guidelines:

1. **Safekeeping and Custody -** All investments of the City shall have the City of Chowchilla as the registered owner or shall be kept in custody of the City or the trust department of its designated third party, safekeeping institution. If securities are kept by a safekeeping institution, the City shall have access to buy and sell such securities independently of any broker. While in safekeeping, the City shall have on file from its designated bank, a written statement that the City has a 'perfected interest' in all securities held in the trust department.

The trust department shall be required to send the City a monthly statement of what is being kept. The Finance Director shall state in the monthly treasurer's report that the statement from the trustee has been reviewed and that the securities are being adequately protected or insured against risk of loss.

2. Diversification - Investments shall be diversified among institutions, type of securities and maturities. Investments shall be diversified to eliminate the risk of loss resulting from over concentration of investments in a specific maturity, issuer or class of securities. In establishing a diversification strategy the following general policies and constraints shall apply:
 - a. Portfolio maturities shall be matched versus liabilities to avoid undue concentration in a specific maturity sector.
 - b. Maturities selected shall provide for stability of income and liquidity
 - c. Disbursement and payroll dates shall be covered through liquid investments with a daily maturity date.
3. Collateralization - All individual certificates of deposit in excess of \$250,000 must be collateralized. Collateral must meet the requirements of California Government Code Section 53652.
4. Financial Institutions -In selecting financial institutions, the creditworthiness shall be considered and the Finance Director shall review the financial history of the institution and utilize only those depositories that are qualified public depositories as established by state law. City funds in excess of the FDIC insured amount shall be invested only in financial institutions sufficiently capitalized to accommodate the City's cash needs. Investments shall not knowingly be made in any financial institution that practices or supports directly or indirectly through its actions discrimination on the basis of race, religion, color, creed, natural or ethnic origin, age, sex or physical disability.
5. Brokers/Dealers -The City shall select only broker/dealers in accordance with the requirements of California Government Code Section 53601.5 who are licensed and in good standing with the California Department of Securities, the Securities and Exchange Commission, the National Association of Securities Dealers or other self-regulatory organizations. Before engaging in investment transactions with a broker/dealer the City shall have received from said firm a signed Certification Form. This form shall attest that the individual has reviewed the City of Chowchilla's Investment Policy and understands the policy and intends to present investment recommendations and transactions to the City that are appropriate under the terms and conditions of the Investment Policy
6. Reporting - The Finance Director shall report quarterly to the City Council the type of investment, financial institution, date of maturity, amount of investment, current market value, rate of interest for all securities and a statement that all City investments are in compliance with the City investment policy and all applicable provisions of the California Government Code.
7. Liquidity -The City of Chowchilla strives to maintain the level of investment of all funds as near 100% as possible, through daily and projected cash flow determinations always maintaining sufficient funds available to meet six months of obligations. The basic premise underlying the City's investment philosophy is, and will continue to be, to insure that money is always safe and available when needed.

INVESTMENTS PERMITTED AND LIMITATIONS

Allowable investments for the portfolio of The City of Chowchilla are limited by California Government Code Sections 53601 et seq. 53635. Percentages of Investment Participation and percentages of Maximum, Participation apply at the time of purchase. In no event, shall investment maturities exceed five years.

U.S. Treasury Securities

United States Treasury notes, bonds, bills or certificates of indebtedness, or those for which the full faith and credit of the United State are pledged for the payment of principal and interest.

Maximum Maturity	5 years
Investment Participation	100%

Federal Agencies Securities

Obligations issued by Federal Government agencies and Government Sponsored Enterprises (U.S. Instrumentalities) such as the Federal Farm Credit Bank (FFCB), the Federal Home Loan Bank (FHLB), the Federal National Mortgage Association (FNMA), the Federal Home Loan Mortgage Corporation (FHLMC) and other similar securities. Such securities are obligations of the agencies themselves, but there is also an implied guarantee by the United States Government.

Maximum Maturity	5 years
Investment Participation	100%

Certificates of Deposit

Issued by commercial banks and credit unions with federal deposit insurance available for amounts up to \$250,000. Financial institutions must provide collateral for deposits over \$250,000.

Maximum Maturity	5 Years
Investment Participation	30% 100%

Negotiable Certificates of Deposit

Issued by commercial banks and credit unions with federal deposit insurance available for amounts up to \$250,000.

	Maximum Maturity	5 years
	Investment Participation	100%
5 Years		
	30%	

Local Agency Investment Fund (LAIF)

The Local Agency Investment Fund (LAIF) is a special fund in the California State Treasury created and governed pursuant to Government Code Sections 16429.1 et seq. It is a pooled investment fund managed by the State Treasurer's office for the exclusive benefit of governmental entities within California. Principal amount withdrawal of \$15 million or greater need 24 hour notice and less than \$15 million may be withdrawn the same day.

Maximum Maturity	NIA
Investment Participation	Maximum allowed by LAIF

Medium-Term Corporate Notes

Medium Term Notes of a maximum of five years maturity issued by corporations organized and operating with the United States or by depository institutions licensed by the United States or any states and operating within the United States. A rating agency must rate notes eligible for investment "AAA" or "AA"

If the credit rating of the security falls below the "A" grade, it must be sold and removed from the City portfolio

Maximum Maturity	5 years
Investment Participation	30%

PROGRAM TO ENCOURAGE LOCAL DEVELOPMENT

To encourage local economic development, it is encouraged to use local financial institutions to provide investment products for a portion of the City's portfolio. Such products will not necessarily result in maximum earnings for the portfolio. However, the loss of short-term investment yields may be offset by the potential expansion of the tax base. Local financial institutions eligible for participation in this program are defined as any financial institution whose deposits are insured by the Federal Deposit Insurance Corporation (for commercial and savings banks), Savings Association Insurance Fund (for savings and loans associations) and the National Credit Union Share Insurance Fund (for credit unions) and organized and chartered under the laws of the United States or the State of California. Local institutions shall mean any financial institution headquartered in Madera County or any financial institution with a full service branch in Madera County. The institution shall be able to collateralize the City funds in accordance with California Government Code Section 53652.

INTERNAL CONTROLS

A system of internal controls will be maintained to assure compliance with Federal and State regulations, city council direction, and prudent cash management procedures. There will be an annual audit conducted by an independent outside auditing firm to ensure compliance with all regulations and the investment policy of the City

STATEMENT OF INVESTMENT POLICY

The City of Chowchilla's investment policy shall be adopted by resolution of the City Council. The policy shall be reviewed annually by the City Council and they must approve any modifications.

RESPONSIBILITY FOR ENFORCEMENT

The City Administrator and Finance Director have authority to oversee the operational issues associated with the maintenance of the Budget and Finance Policy. Department Heads and supervisors are responsible for ensuring department expenditures stay within the department's budget appropriations.

City of Chowchilla

ADMINISTRATIVE POLICY and PROCEDURE MANUAL

Section: Finance	Date:
Subject: Reserve Policy	Supersedes: N/A
Ref:	Council Approval:
Applies to: All Employees	Approved for Distribution by:
Pages: 1 to 6	

Note: Policy language subject to modification at any time.

POLICY PURPOSE

To establish City Council policy for the administration of Reserves defined as fund balances in governmental funds and net working capital in proprietary funds.

BACKGROUND

Prudent financial management dictates that some portion of the funds available to the City be reserved for future use.

As a general budget principle concerning the use of reserves, the City Council decides whether to appropriate funds from Reserve accounts. Even though a project or other expenditure qualifies as a proper use of Reserves, the Council may decide that it is more beneficial to use current year operating revenues or bond proceeds instead, thereby retaining the Reserve funds for future use. Reserve funds will not be spent for any function other than the specific purpose of the Reserve account from which they are drawn without specific direction in the annual budget; or by a separate City Council action. Information regarding Annual Budget Adoption and Administration is contained in the Budget and Finance Policy.

GOVERNMENTAL FUNDS AND FUND BALANCE DEFINED

Governmental Funds including the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds have a short-term or current flow of financial resources, measurement focus and basis of accounting and therefore, exclude long-term assets and long-term liabilities. The term Fund Balance, used to describe the resources that accumulate in these funds, is the difference between the fund assets and fund liabilities of these funds. Fund Balance is similar to the measure of net

working capital that is used in private sector accounting. By definition, both Fund Balance and Net Working Capital exclude long-term assets and long-term liabilities.

ENTERPRISE FUNDS AND NET WORKING CAPITAL DEFINED

Enterprise Funds have a long- term or economic resources measurement focus and basis of accounting and therefore, include long-term assets and liabilities. This basis of accounting is very similar to that used in private sector. However, instead of Retained Earnings, the term Net Assets is used to describe the difference between fund assets and fund liabilities. Since Net Assets include both long-term assets and liabilities; the most comparable measure of proprietary fund financial resources to governmental Fund Balance is Net Working Capital, which is the difference between current assets and current liabilities. Net Working Capital, like Fund Balance, excludes long-term assets and long-term liabilities.

GOVERNMENTAL FUND RESERVES (FUND BALANCE)

For Governmental Funds, the Governmental Accounting Standards Board (“GASB”) Statement No. 54 defines five specific classifications of fund balance. The five classifications are intended to identify whether the specific components of fund balance are available for appropriation and are therefore “Spendable.” The classifications also are intended to identify the extent to which fund balance is constrained by special restrictions, if any. Applicable only to governmental funds, the five classifications of fund balance are as follows:

<u>CLASSIFICATIONS</u>	<u>NATURE OF RESTRICTION</u>
Non-spendable	Cannot be readily converted to cash
Restricted	Externally imposed restrictions
Committed	City Council imposed commitment
Assigned	City Manager assigned purpose/intent
Unassigned	Residual balance not otherwise restricted

A. Non-spendable fund balance: That portion of fund balance that includes amounts that are either (a) not in a spendable form, or (b) legally or contractually required to be maintained intact. Examples of Non-spendable fund balance include:

1. Reserve for Long Term Receivables and Advances: This Reserve is used to identify and segregate that portion of the City’s financial assets which are not due to be received for an extended period, so are not available for appropriation during the budget year.

2. Reserve for Prepaid Assets: This reserve represents resources that have been paid to another entity in advance of the accounting period in which the resource is deducted from fund balance. A common example is an insurance premium, which is typically payable in advance of the coverage period. Although prepaid assets have yet to be deducted from fund balance, they are no longer

B. Restricted fund balance: The portion of fund balance that reflects constraints placed on the use of resources (other than non-spendable items) that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Examples of restricted fund balance are:

1. Reserve for Debt Service: Funds are placed in this Reserve at the time debt is issued. The provisions governing the Reserve, if established, are in the Bond Indenture and the Reserve itself is typically controlled by the Trustee.
2. Reserve for Special Revenues: Special revenue funds account for revenues that are received for a specifically identified purpose and are restricted by the very nature of the revenue received.
3. Reserve for Capital Projects: Capital project funds reserve funds for specified capital improvements such as construction projects, facility improvements and infrastructure improvements. These funds also include Impact Fees.

C. Committed fund balance: That portion of a fund balance that includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action by the government's highest level of decision making authority, and remain binding unless removed in the same manner. The City considers a resolution to constitute a formal action for the purposes of establishing committed fund balance. The action to constrain resources must occur within the fiscal reporting period; however the amount can be determined subsequently. City Council imposed Commitments are as follows:

Emergency Contingency Reserve: Funds designated to mitigate costs of unforeseeable emergencies and natural disasters. A 4/5 council vote is required to spend funds as well as a minimum amount of \$50,000. Should the Contingency Reserve be used, the City Administrator shall present a plan to City Council to replenish the reserve within three years.

- D. Assigned fund balance: That portion of a fund balance that includes amounts that are constrained by the City's intent to be used for specific purposes but that are not restricted or committed. This policy hereby delegates the authority to the City Administrator or designee to modify or create new assignments of fund balance. Constraints imposed on the use of assigned amounts may be changed by the City Administrator or his designee. Appropriations of balances are subject to the Budget and Finance Policy concerning budget adoption and administration. This also includes encumbered amounts at year end.
- E. Unassigned fund balance: These are the residual positive net resources of the General Fund in excess of what can be properly be classified in one of the other four categories, or negative balances in all other funds.
- F. Reserve Funding Levels: The Government Finance Officers Association (GFOA) recommends a minimum of two months (17%) of operating expenditures, excluding capital expenditures, to be the level of the Unrestricted Fund Balance, which includes the last three categories (Committed, Assigned & Unassigned) where the only constraint on spending, if any, is imposed by the government itself.

ENTERPRISE FUND RESERVES (NET WORKING CAPITAL)

In the case of Enterprise Funds, Generally Accepted Accounting Principles ("GAAP") does not permit the reporting of reserves on the face of City financial statements. However, this does not preclude the City from setting policies to accumulate financial resources for prudent financial management of its proprietary fund operations. Since proprietary funds may include both long-term capital assets and long-term liabilities, the most comparable measure of liquid financial resources that is similar to fund balance in proprietary funds is net working capital which is the difference between current assets and current liabilities. For all further references to reserves in Enterprise Funds, Net Working Capital is the intended meaning.

The delivery of water, wastewater, storm drain and solid waste services are accounted for in Enterprise Funds. These "business-type activities" are operated in a manner similar to businesses in the private sector and are primarily funded through user fees and charges. All costs related to providing these services, including direct and indirect operating costs, capital Improvements and depreciation are supported by user charges and fees and shall not be subsidized by the General Fund.

It shall be the policy of the City to establish reserve fund guiding principles for water, wastewater, storm drain and solid waste services and to maintain a rate stabilization account as part of these reserve policies.

Section 1 Operating Reserve Funds:

Each utility operating reserve fund is to be used for unanticipated events that impair the ability of the City to provide specific utility services in its normal course of business. The methodology to establish these reserve funds shall be based upon the annual adopted operating budget for each fund which represents the amount necessary to provide for three months (25%) of operations in the event of a major disruption to revenues. The use of these reserve funds shall be restricted to emergency situations resulting from the loss of revenues and must be replenished before the end of the following fiscal year.

Section 2 Capital Reserve Funds:

A Capital Reserve fund is a fund used to accumulate a set amount of excess revenues for the purpose of financing certain capital Improvements on a pay-as-you-go basis when the Improvement has a fairly short life expectancy or the use of bond financing is not cost effective. Major long-term capital Infrastructure projects may be financed through enterprise bonds. Small unanticipated capital projects may also be financed through the capital reserve fund. The Public Works Director with the approval of the City Administrator shall determine an appropriate "contribution" to the capital reserve fund each year and identify it as part of the Capital Improvement Budget.

Section 3 Rate Stabilization Fund – Solid Waste:

The purpose of the Rate Stabilization Fund is to maintain a prescribed stable balance in reserve as a means to mitigate future rate increases. The use of this reserve fund is limited to only operations and maintenance related expenses and not capital improvements. This reserve is specific to Solid Waste and serves as the operating reserve as these services are contracted out and the City does not have as much control on expenses.

Section 4 Replenishment of Reserves:

The Director of Public Works with the approval of the City Administrator shall establish a replenishment schedule pursuant to the guidelines provided in this policy.

EQUIPMENT REPLACEMENT RESERVE FUNDS

The City Council has decided to avoid, whenever possible, expensive lease/purchase arrangements or incurring replacement cost expenses all at once in a single fiscal year for vehicles and equipment. This can be made possible by establishing equipment replacement accounts for each City Utility Enterprise Fund and the General Fund. Each year, depreciation is calculated on a straight-line basis for several years, depending on the projected useful life of each piece of equipment or vehicle, for all items that cost \$5,000 or more. Depreciation schedules are determined at the time of purchase and have been examined each year during the City's audit. An amount equal to the annual depreciation expense for all equipment will be placed into an account each year. Additionally, any proceeds from the sale of City vehicles and equipment will be placed into the appropriate equipment replacement account.

Each reserve fund can only be used to replace equipment from that fund and is not to be used for any other purpose unless approved by a majority vote of City Council. The use of the funds can be included in the annual budget which is approved by Council. The Finance Director will present an annual reconciliation of the reserve funds to Council.

RESPONSIBILITY FOR ENFORCEMENT

The City Administrator and Finance Director has authority to oversee the operational issues associated with the maintenance of the Budget and Finance Policy. Department Heads and supervisors are responsible for ensuring department expenditures stay within the department's budget appropriations.

TITLE: Debt Management Policy		PAGE: 1 of 6
EFFECTIVE DATE: February 14, 2017	COUNCIL RESOLUTION: 19-17	

POLICY BACKGROUND

This Debt Management Policy (the “Debt Policy”) of the City of Chowchilla (the “City”) was approved by the City Council on February 14, 2017. The Debt Policy may be amended by City Council as it deems appropriate from time to time in the prudent management of the debt of the City.

This Debt Policy will also apply to any debt issued by the Successor Agency to the Dissolved a Redevelopment Agency of the City of Chowchilla (“Successor Agency”), the Chowchilla Public Financing Authority or the Housing Authority of the City of Chowchilla, or any other public agency for which the City Council of the City acts as its legislative body.

The Debt Policy has been developed to provide guidance in the issuance and management of debt by the City of Chowchilla or its related entities and is intended to comply with Government Code Section 8855(i), effective on January 1, 2017. The main objectives are to establish conditions for the use of debt; to ensure that debt capacity and affordability are adequately considered; to minimize the City’s interest and issuance costs; to maintain the highest possible credit rating; to provide complete financial disclosure and reporting; and to maintain financial flexibility for the City.

Debt, properly issued and managed, is a critical element in any financial management program. It assists in the City’s effort to allocate limited resources to provide the highest quality of service to the public. The City understands that poor debt management can have ripple effects that hurt other areas of the City. On the other hand, a properly managed debt program promotes economic growth and enhances the vitality of the City of Chowchilla for its residents and businesses.

POLICY PURPOSE

This Debt Policy shall govern all debt undertaken by the City. The City hereby recognizes that a fiscally prudent debt policy is required in order to:

- Maintain the City’s sound financial position.
- Ensure the City has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- Protect the City’s credit-worthiness.
- Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the City.
- Ensure that the City’s debt is consistent with the City’s planning goals and objectives and capital improvement program or budget, as applicable.
- Encourage those that benefit from a facility/improvement to pay the cost of that facility/improvement without the need for the expenditure of limited general fund resources.

POLICIES

Purposes for Which Debt May Be Issued

The City will consider the use of debt financing primarily for capital improvement projects (CIP) when the project's useful life will equal or exceed the term of the financing and when resources are identified sufficient to fund the debt service requirements. An exception to this CIP driven focus is the issuance of short-term instruments such as tax and revenue anticipation notes, which are to be used for prudent cash management purposes and conduit financing, as described below. Bonded debt should not be issued for projects with minimal public benefit or support, or to finance normal operating expenses.

If a department has any project which is expected to use debt financing, the department director is responsible for expeditiously providing the Chief Executive Officer and the Director of Finance with reasonable cost estimates, including specific revenue accounts that will provide payment for the debt service. This will allow an analysis of the project's potential impact on the City's debt capacity and limitations. The department director shall also provide an estimate of any incremental operating and/or additional maintenance costs associated with the project and identify sources of revenue, if any, to pay for such incremental costs.

- (i) **Long-Term Debt.** Long-term debt may be issued to finance or refinance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and/or operated by the City.
 - (a) Long-term debt financings are appropriate when the following conditions exist:
 - When the project to be financed is necessary to provide basic services.
 - When the project to be financed will provide benefit to constituents over multiple years.
 - When total debt does not constitute an unreasonable burden to the City and its taxpayers and ratepayers.
 - When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.
 - (b) Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses.
 - (c) The City may use long-term debt financings subject to the following conditions:
 - The project to be financed has been or will be approved by the City Council.
 - The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project to be financed by more than 20%, unless specific conditions exist that would mitigate the extension of time to repay the debt and it would not cause the City to violate any covenants to maintain the tax-exempt status of such debt, if applicable.
 - The City estimates that sufficient income or revenues will be available to service the debt through its maturity.

- The City determines that the issuance of the debt will comply with the applicable requirements of state and federal law.
 - 17 The City considers the improvement/facility to be of vital, time-sensitive need of the community and there are no plausible alternative financing sources
- (d) Periodic reviews of outstanding long-term debt will be undertaken to identify refunding opportunities. Refunding will be considered (within federal tax law constraints, if applicable) if and when there is a net economic benefit of the refunding. Refunding's which are non-economic may be undertaken to achieve City objectives relating to changes in covenants, call provisions, operational flexibility, tax status of the issuer, or the debt service profile.

In general, refunding's which produce a net present value savings of at least four (4) percent of the refunded debt will be considered economically viable. Refunding's which produce a net present value savings of less than four (4) percent or negative savings will be considered on a case-by-case basis, and are subject to City Council approval.

- (ii) **Short-term debt.** Short-term borrowing may be issued to generate funding for cash flow needs in the form of Tax and Revenue Anticipation Notes (TRAN).

Short-term borrowing, such as commercial paper, and lines of credit, will be considered as an interim source of funding in anticipation of long-term borrowing. Short-term debt may be issued for any purpose for which long-term debt may be issued, including capitalized interest and other financing-related costs. Prior to issuance of the short-term debt, a reliable revenue source shall be identified to secure repayment of the debt. The final maturity of the debt issued to finance the project shall be consistent with the economic or useful life of the project and, unless the City Council determines that extraordinary circumstances exist, must not exceed seven (7) years.

Short-term debt may also be used to finance short-lived capital projects; for example, the City may undertake lease-purchase financing for equipment, and such equipment leases may be longer than 7 years.

- (iii) **Financings on Behalf of Other Entities.** The City may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of City. In such cases, the City shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein. In no event, will the City incur any liability or assume responsibility for payment of debt service on such debt.

Types of Debt

In order to maximize the financial options available to benefit the public, it is the policy of the City of Chowchilla to allow for the consideration of issuing all generally accepted types of debt, including, but not exclusive to the following:

- **General Obligation (GO) Bonds:** General Obligation Bonds are suitable for use in the construction or acquisition of improvements to real property that benefit the public at large.

Examples of projects include libraries, parks, and public safety facilities. All GO bonds shall be authorized by the requisite number of voters in order to pass.

- **Revenue Bonds:** Revenue Bonds are limited-liability obligations tied to a specific enterprise or special fund revenue stream where the projects financed clearly benefit or relate to the enterprise or are otherwise permissible uses of the special revenue. An example of projects that would be financed by a Revenue Bond would be improvements to a water system, which would be paid back with money raised from the rates and charges to water users. Generally, no voter approval is required to issue this type of obligation but in some cases, the City must comply with proposition 218 regarding rate adjustments.
- **Lease-Backed Debt/Certificates of Participation (COP/Lease Revenue Bonds):** Issuance of Lease-backed debt is a commonly used form of debt that allows a City to finance projects where the debt service is secured via a lease agreement and where the payments are budgeted in the annual budget appropriation by the City from the general fund. Lease-Backed debt does not constitute indebtedness under the state or the City's constitutional debt limit and does not require voter approval. Lease Revenue Bonds may be issued by the Chowchilla Public Financing Authority on behalf of the City.
- **Special Assessment/Special District Debt:** The City will consider requests from developers for the use of debt financing secured by property based assessments or special taxes in order to provide for necessary infrastructure for new development only under strict guidelines adopted by the City Council, which may include minimum value-to-lien ratios and maximum tax burdens. Examples of this type of debt are Assessment Districts (AD) and Community Facilities Districts (CFD) or more commonly known as Mello-Roos Districts. In order to protect bondholders as well as the City's credit rating, the City will also comply with all State guidelines regarding the issuance of special district or special assessment debt, as well as any policy required to be adopted under Government Code Section 53312.7.
- **Tax Allocation Bonds:** Tax Allocation Bonds are special obligations that are secured by the allocation of tax increment revenues that are generated by increased property taxes in the designated redevelopment area. Tax Allocation Bonds are not debt of the City. Due to changes in the law affecting California Redevelopment agencies with the passage of ABX1 26 (as amended, the Dissolution Act) as codified in the California Health and Safety Code, the Redevelopment Agency of the City of Chowchilla (RDA) was dissolved as of February 1, 2012, and its operations substantially eliminated but for the continuation of certain enforceable RDA obligations to be administered by the Successor Agency. The Successor Agency has and may issue Tax Allocation Bonds to refinance outstanding obligations of the RDA, subject to limitations included in the Dissolution Act.
- **Multi-Family Mortgage Revenue Bonds:** The City is authorized to issue mortgage revenue bonds to finance the development, acquisition and rehabilitation of multi-family rental projects. The interest on the bonds can be exempt from Federal and State taxation. As a result, bonds provide below market financing for qualified rental projects. In addition, the bonds issued can qualify projects for allocations of Federal low-income housing tax credits, which can provide a significant portion of the funding necessary to develop affordable housing.
- **HUD Section 108 Loan Guarantee Program:** The U.S. Department of Housing and Urban Development (HUD) Section 108 Loan Guarantee Program allows cities to use their annual Community Development Block Grant (CDBG) entitlement grants to obtain

federally guaranteed funds large enough to stimulate or pay for major community development and economic development projects. The program does not require a pledge of the City's General Fund, only of future CDBG entitlements. By pledging future CDBG entitlement grants as security, the City can borrow at favorable interest rates because of HUD's guarantee of repayment to investors.

The City may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.

To maintain a predictable debt service burden, the City will give preference to debt that carries a fixed interest rate. An alternative to the use of fixed rate debt is variable rate debt. The City may choose to issue securities that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of securities. When making the determination to issue bonds in a variable rate mode, consideration will be given in regards to the useful life of the project or facility being financed or the term of the project requiring the funding, market conditions, credit risk and third party risk analysis, and the overall debt portfolio structure when issuing variable rate debt for any purpose. The maximum amount of variable-rate debt should be limited to no more than 20 percent of the total debt portfolio.

The City will not employ derivatives, such as interest rate swaps, in its debt program. A derivative product is a financial instrument which derives its own value from the value of another instrument, usually an underlying asset such as a stock, bond, or an underlying reference such as an interest rate. Derivatives are commonly used as hedging devices in managing interest rate risk and thereby reducing borrowing costs. However, these products bear certain risks not associated with standard debt instruments.

Relationship of Debt to Capital Improvement Program and Budget

The City intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City's capital budget and the capital improvement plan.

The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The City shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear, unless a specific revenue source has been identified for this purpose, such as Gas Tax funds.

The City shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the City's public purposes.

The City shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

Policy Goals Related to Planning Goals and Objectives

The City is committed to financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The City intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City's annual operating budget.

It is a policy goal of the City to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The City will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

Except as described in Section 2.A., when refinancing debt, it shall be the policy goal of the City to realize, whenever possible, and subject to any overriding non-financial policy considerations minimum net present value debt service savings equal to or greater than 4% of the refunded principal amount.

Internal Control Procedures

When issuing debt, in addition to complying with the terms of this Debt Policy, the City shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The City will periodically review the requirements of and will remain in compliance with the following:

- Any continuing disclosure undertakings under SEC Rule 15c2-12,
- Any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues, and
- The City's investment policies as they relate to the investment of bond proceeds.

Whenever reasonably possible, proceeds of debt will be held by a third-party trustee and the City will submit written requisitions for such proceeds. The City will submit a requisition only after obtaining the signature of the Chief Executive Officer or the Director of Finance / Treasurer.

Waivers of Debt Policy

There may be circumstances from time to time when strict adherence to a provision of this Debt Policy is not possible or in the best interests of the City and the failure of a debt financing to comply with one or more provisions of this Debt Policy shall in no way affect the validity of any debt issued by the City in accordance with applicable laws.

City of Chowchilla

ADMINISTRATIVE POLICY and PROCEDURE MANUAL

FIXED ASSET INVENTORY

Section: Finance	Date: October 2015
Subject: Fixed Asset Inventory	Supersedes: N/A
Ref: CPP – F6	Council Approval: Resolution # -15
Applies to: All Employees	Administrator Approval:
Page: 1 to 9	Exhibits: A

Note: Policy language subject to modification at any time.

Purpose

To establish a uniform policy for the accounting control and accountability of the City's financial fixed assets. The Finance Department is the central accounting and reporting locale for all audited fixed assets. Assets under this classification must follow specific accounting rules and are subject to annual audit requirements. The accounting and reporting policies utilized by the City for its fixed assets conform to GAAP, GASB and GASB Statement No. 34.

Capital or fixed assets are real or personal property that have a value equal to or greater than the capitalization threshold for the particular classification of the asset and have an estimated useful life of greater than two years. [Land, land improvements, buildings, building improvements, machinery and equipment, vehicles, infrastructure, leasehold improvements and construction-in-progress (excluding projects donated by outside developers).

Infrastructure assets are long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and that are normally stationary in nature (roads, bridges, tunnels, drainage systems, water systems and dams). Infrastructure assets do not include buildings, drives, parking lots or any other items incidental to property or access to the property.

Definitions of Terms

Capitalize: To treat as an investment in long-term capital assets rather than as an ordinary operating expense to be charged against revenue in the period in which it is incurred (immediately).

Depreciation: The reduction in value of a capital asset due to use, obsolescence, age, etc. The spreading of an assets cost over the estimated usable life of the asset.

Expense: A use of money/an expenditure of money; a cost

Depreciation Schedule: A report available in Caselle Asset Management Module which will provide the cost, current year depreciation, life-to-date depreciation, and net book value of every capital asset recorded.

Estimated Useful Life/Depreciable Life: The time period over which the original cost or value of an asset is spread to recorded as an expense. The life is determined by Internal Revenue Service guidelines unless evidence to the contrary is available which suggests a different time period. (See Exhibit A)

Policy

1. Fixed assets must be capitalized if they have a useful life of two or more years. In determining useful life, the City should consider the asset's present condition, use of the asset, construction type, and maintenance policy and adherence to policy as well as how long it is expected to meet service demands.
2. Not every asset with a useful life greater than two years needs to be capitalized. To do so is an unnecessary burden and will not materially affect financial results. The table below lists what will be used in determining the dollar thresholds to use for tracking the City's financial fixed assets.

Capitalization and Depreciation Thresholds	
Land	\$1 or more (capitalized but not depreciated)
Land Improvements	\$5,000 and more
Building	\$5,000 and more
Building Improvements*	\$5,000 and more
Machinery and Equipment	\$5,000 and more
Infrastructure – based on total project cost	\$30,000 and more
Construction in Progress	Costs accumulated and capitalized upon completion
*excludes painting, carpeting, draperies, window shades or blinds	

3. Capitalization thresholds should be applied to individual assets, not to a group of assets except in specific situations (contact the Finance Department for guidance).
4. Tracking and control methods over non-capitalized fixed assets should be maintained:
 - a. Assets that are, by nature, susceptible to theft or personal use (i.e., cameras, telecommunications equipment, such as cell phones and PDA's, laptops, tablet PC's, etc.), which have a cost of less than \$5,000, but more than \$300, should be tracked, and at the discretion of the departments, may be tracked in the Caselle Asset Management module using the classification of "Inventory Only".
 - b. Security of these and all fixed assets is to be maintained at the department level and is the responsibility of the Department Head or his/her designee, such as the property management custodian/property monitor.

Procedure

1. Each City department and division is responsible for the physical security, the use, maintenance, accounting and disposal of the fixed assets assigned to their units.

2. The Finance Department is responsible for maintaining the Asset Management Module
3. Each department will enter invoices into the Accounts Payable Module unless otherwise agreed to with the Finance Department. If the invoice is for “Inventory Only” items they should use the 5000 series accounts. If the invoice is for Capitalized items, the 6000 account series should be used.
4. Every month the Finance Department will review all items entered into the Asset Management Module for proper coding and when applicable, proper inclusion in the General Ledger.
5. Financial fixed assets will be physically observed and counted on an annual basis. The Finance Department will assist departments in making random selections of assets to be observed at the end of each fiscal year and will provide instructions and appropriate forms to be completed for assets observed. More frequent audits of non-capitalized “sensitive” assets are left to the discretion of each department.
6. All departmental inventory records are subject to audit by the City’s external auditors or at the discretion of the Finance Department.
7. Transfers. A Fixed Asset Transfer form must be completed and signed by the department head relinquishing the asset for all asset transfers. The form must then be approved by the City Administrator or his/her designee and then submitted to the Finance Department for approval by the Finance Director. The Finance Department will then be responsible for updating the Asset Management Module.
8. Disposals. For all fixed asset disposals, a Fixed Asset Disposition form must be completed and signed by the department head disposing of the asset. The form must then be approved by the City Administrator or his/her designee and then submitted to the Finance Department for approval by the Finance Director. The Finance Department will then be responsible for updating the Asset Management Module. The form can be used for a single asset disposal or a group of assets, provided a list is attached. Any proceeds resulting from the disposed asset(s) must also be disclosed (with supporting documents attached).

Recording of Land, Rights of Way, Easements and Intangibles

Land

Land is capitalized but not depreciated. It is recorded at historical cost and remains at that cost until disposed of. If there is a gain or loss on the sale of the land, it must be reported on the Fixed Asset Disposition form. All land will be capitalized unless the City plans to immediately sell it instead of putting it to use.

The following items should be included as part of the cost of the land: purchase price or fair market value at the time of the gift or donation, commissions, professional fees (title searches, legal costs, appraisals, etc.) grading removal, relocation, or reconstruction of properties of others (telephone and power lines); interest, accrued and unpaid taxes at the date of purchase; other costs incurred in acquiring the land.

Rights of Way (ROW) and Easements: ROW cost will be recorded at the time of the project. If the Row costs are known at the time of the project they should be based upon actual costs. If actual cost is not available, a cost per square foot should be determined using an assessor’s valuation. An easement is the right to use the real property of another without possessing it.

Intangibles: Governments possess many different types of assets that may be considered intangible assets, including ROW, easements, water rights, timber rights, patents, trademarks, and computer software. The useful life of an intangible asset arising from contractual or legal rights should be limited by the contractual or legal provisions. Some intangible assets will have indefinite useful lives as no contractual, legal or other factors limit the useful life of the asset. Intangible assets with indefinite useful lives should not be amortized. (See also Intangibles below.)

Land Improvements

Land improvements consist of betterments, other than buildings, that ready land for its intended use. A few examples are retaining walls, parking lots, sidewalks, outdoor lighting, fencing/gates and landscaping. They can be categorized as non-exhaustible or exhaustible.

Non-exhaustible: Expenditures for improvements that do not require maintenance or replacement, expenditures that bring land into condition to commence erection of structures, improvements that do not deteriorate with usage or passage of time.

Exhaustible: Other improvements that are part of a site, such as parking lots, landscaping and fencing, gates, outside sprinkler systems, fountains, retaining walls, sidewalks, etc.

Buildings

Buildings should be recorded at either their acquisition cost or construction cost. The various components such as land, land improvements, building construction, furniture, fixtures and equipment should be broken out separately. Building components such as design/engineering costs, heating and air conditioning, windows etc., should be included in the initial cost of the building.

Building Improvements

Building Improvements that extend the useful life of the building by more than 25% should be capitalized. Building improvements would include major roofing projects that tear the original roof down to the rafters, major energy conservation projects or remodeling and replacing major building components. Normal maintenance and repair projects like re-shingling or re-tarring a roof would be expensed.

Equipment and Vehicles

Assets such as furniture, shop equipment, lawn equipment, computers, machinery and other equipment that meet the threshold levels should be identified and capitalized. Some assets, individually, may fall below the capitalization threshold but may be purchased in large quantities. When these items have a useful life of more than two years and meet the cost threshold as a group they should be capitalized and depreciated.

Computer equipment: Computers will be excluded if they individually cost less than the threshold limit. If the dollar amount exceeds the limit, those assets will be capitalized and depreciated.

Vehicles: Vehicles should be identified, capitalized and depreciated if they exceed the threshold limit. When setting up the initial costs of the vehicle, the cost of sirens, light bars, etc. on police cars will be included as part of the cost of getting the car into service. In the case of moving existing sirens, etc., that cost will be included as part of the initial cost associated with the new purchases.

Leased Equipment: equipment should be capitalized if the lease agreement is non- cancelable and meets one of the following criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75% or more of the estimated economic life of the leased property.
- The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90% of the fair value of the leased property.

Infrastructure Assets

Most infrastructure construction is associated with a project, with certain funds set aside based on the project. Infrastructure items will be evaluated based on the total cost of the project. Any project with a total cost that meets the threshold should be capitalized. The date of completion and placement into service determines when infrastructure is capitalized. If a project includes various components of infrastructure, each major component should be capitalized separately. In addition to actual construction costs, engineering fees and other incidental expenses should be added to the project cost. If certain shared costs cannot be determined for each segment, then the costs should be prorated to each segment based on the segment's percent of the overall project costs (excluding costs that will be allocated).

If ownership of the infrastructure associated with land, such as roads, sewers, etc. is unclear; the government with primary responsibility for managing the asset should report the asset.

Streets, roads and other components: The City will capitalize and include frontage roads and alleys as part of the street and road network if they exceed the dollar threshold. This category also includes the associated curbs and gutters. It excludes however, sidewalks constructed on private property.

Bridges: The initial cost of a bridge will include the sidewalks and guardrails associated with the bridges.

Sidewalks: Sidewalks owned and maintained by the City will be classified as a land improvement subject to the category threshold limits of the class.

Street signs: Street signs are installed once a street project is completed. The cost of the sign is not part of the construction cost. Given the nominal amount of the cost of the signs, when compared to project costs and the nominal cost for sign replacement, the City will not capitalize street signs.

Street lighting: Streetlights included in any project that meets the capitalization threshold will be capitalize as a part of that project.

Traffic lights – Traffic lights will be evaluated by intersection and all intersections that meet the infrastructure threshold will be capitalized.

Bike Paths: Assets associated with a bike path project will be capitalized as one project asset. These assets will include benches, receptacles, engineering costs, etc. Costs associated with the replacement of benches, receptacles, etc. will be expensed in the year replaced.

Construction in Progress

Construction in Progress costs are accumulated by the City and not reported as assets or depreciated until such time as the projects are completed and placed in service. These costs relate primarily to long-lived assets that are construction over several years.

Capital Asset Donations

Donated capital assets are to be capitalized at fair market or appraised value of the asset at the date that it was donated.

Real Estate: All gifts of real estate must have council approval prior to title transferring. Contributed capital assets are valued at their appraised or estimated fair market value on the date donated.

Developers: Private developers install infrastructure that is then given to the City. The acquisition date will be the date that council accepts the development. The developer is to provide the cost of construction associated with the infrastructure being donated. Each infrastructure component should be capitalized separately. These components include such items as:

- Storm sewer
- Lift stations
- Sanitary sewer
- Water mains
- Streets, curbs and gutters
- Traffic signals
- Bike paths
- Street lights
- Land and right of ways

Public Works/Engineering will be responsible for obtaining this information from the developer.

Asset Cost or Acquisition Value

Fixed assets should be reported at historical cost and should include the cost of freight, site preparation, architect and engineering fees, etc. If something other than cash is used to pay for the asset, then the fair-market value of non-cash payment or consideration determines the asset's cost of acquisition value. When the value of the consideration paid cannot be determined, the asset's fair-market value determines the cost.

With few exceptions, an asset's cost should also include necessary costs incurred to place the asset in service. Costs include the invoice price plus incidental costs (insurance during transit, freight, title search, installation costs, etc.).

Repairs and Maintenance

The list below will help to determine if maintenance and repair costs should be capitalized or expensed. With respect to asset improvements, costs over \$5,000 (\$30,000 for infrastructure) should be capitalized if:

- The estimated life of the asset is extended by more than 25%, or
- The cost results in an increase in the capacity of the asset, or
- The efficiency of the asset is increased by more than 10%, or
- Significantly changes the character of the asset, or
- In the case of streets and roads – if the work done impacts the “base” structure.

All other costs should be expensed as repairs and maintenance.

Intangibles

An intangible can be recognized as an asset only if it is identifiable, meaning that 1) it can be sold, transferred, licensed, rented, or exchanged, or 2) it arises from contractual or other legal rights.

Internally generated intangible assets include items created or produced by the government itself, or by a contracting party acting on its behalf. The term also encompasses costs associated with assets acquired from a third party that "require more than minimal incremental effort on the part of the government to begin to achieve their expected level of service capacity" (e.g., "off-the-shelf" software).

Capitalization of internally generated intangible assets, such as software, patents, copyrights and trademarks can only occur after all of the following conditions have been met:

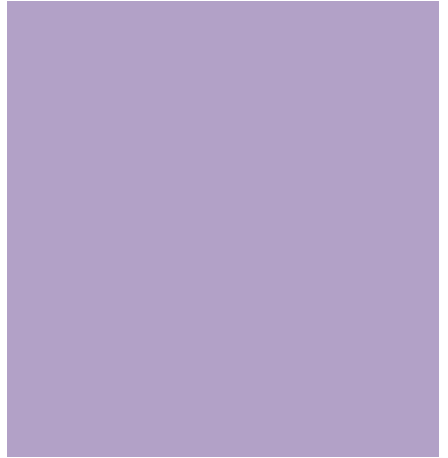
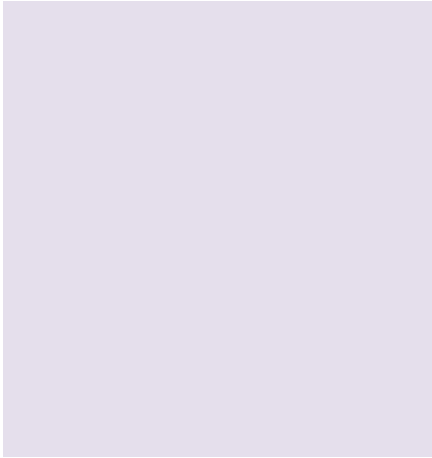
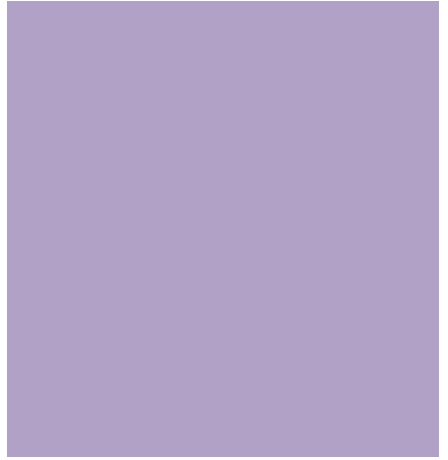
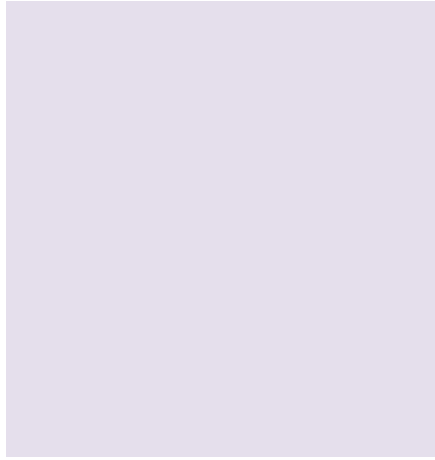
- The specific objective of the project has been determined;
- The nature of the service capacity to be provided has been determined;
- The technical or technological feasibility of successfully completing the project has been demonstrated; and
- The government has demonstrated that it 1) intends, 2) is able, and 3) is making an effort to develop/complete the project.

No outlays incurred prior to meeting all of these criteria may be capitalized.

There are three stages of software development. The preliminary project stage includes conceptual formulation, evaluation of alternatives, determination of existence of needed technology, and final selection of alternatives for development. All outlays incurred during this stage need to be expensed as incurred. This stage must also be completed before outlays of another stage may be capitalized.

The application development stage includes: design of the chosen path (including software configuration and interfaces), coding, installation to hardware, testing (including the parallel processing phase), and data conversion needed to make the software operational (but only to the extent strictly necessary for that purpose). All outlays incurred during this stage should be capitalized, provided that management authorizes and commits to funding (either implicitly or explicitly), at least through the current period.

The post-implementation/operation stage includes: application training, data conversion (beyond what is strictly necessary to make the software operational), and software maintenance. All outlays incurred during this stage should be expensed rather than capitalized.



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