

FISCAL YEAR
2022-2023

BUDGET



CITY OF
CHOWCHILLA
CALIFORNIA



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CITY COUNCIL



JOHN CHAVEZ
MAYOR



RAY BARRAGAN
MAYOR PRO TEM



DIANA PALMER
COUNCIL MEMBER



WASEEM AHMED
COUNCIL MEMBER



KELLY SMITH
COUNCIL MEMBER

CITY OFFICIALS

Rod Pruett, City Administrator

David Riviere, Chief of Police

Kerri Williams, Finance Director

Mark Hamilton, Community & Economic Development Director

Jason Rogers, Public Works Director

Fred Gaumnitz, Fire Chief

Joann McClendon, City Clerk

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 years beginning July 1, 2019, July 1, 2020 and for July 1, 2021. This is the highest budget award presented by GFOA.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Chowchilla
California**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

CITY OF CHOWCHILLA CALIFORNIA



EXECUTIVE SUMMARY

June 28, 2022

To: Mayor Chavez, 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 2022-2023 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 have made it through the pandemic and have a good idea of how the economy is going post-pandemic. We did not experience the decrease in sales tax that was expected and in fact, had a significant increase in sales tax in FY 21/22. However, with inflation and other economic impacts, the next couple years economic outlook is uncertain. We have used conservative revenue estimates and have sufficient reserve levels if we were to fall into another recession.

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 2022-2023 proposed budget includes some increases in operations compared to the 2021-2022 budget, and staffing levels have seen a slight increase. This difference is due to us seeing that increase in Sales Tax revenues and therefore we are able to add some services. We have added a Full-Time position in the Community Development department and a Part-Time position that will be in the front of City Hall to help both Community Development and Finance as well as answer calls and direct people when they first come in. We also have increases in Salaries and Wages as a result of labor negotiations. We have not agreed with all the Bargaining Units yet but have included assumptions that are based off our most recent talks with them. We also included the cost of providing a Community Pool program in the summer. The budget continues to address the priorities of improving the City's streets and sidewalks, economic development, completing grant-funded projects, increased 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 \$212,000. The budget will be re-evaluated at mid-year.

The General Fund is balanced with \$12,755,084 in anticipated revenues, \$12,967,620 in expenditures, and \$212,536 of reserves for projects and one-time expenditures. The General Fund Unappropriated Fund Balance is expected to decrease to 67.24% of operating expenditures from the Amended 70.09 % in FY 2021/2022. This is

due to some one-time cost from FY 2021/2022 being rolled over into the FY 2022/2023 budget as well as FY 2022/2023 having some one-time expenditures out of reserves. 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 2022-2023 due to using reserves to pay for multiple one-time expenses and capital projects. \$212,000 being spent for a backup generator for City Hall, \$38,000 for Police Department building improvements, \$100,000 for police Department RIMS software lease payment (\$100k per year for 3 years) and roughly \$200,000 for various vehicles, machinery and equipment.

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 the FY 2021/2022 budget.

In Fiscal Year 2021-2022, the Fairmead consolidation project was submitted for grant funding and we hope to be awarded the grant by February 2023 with construction to begin in the fall of 2023. We began construction on the Humboldt Storm Drain Project and hope to be done by the fall of 2023. The Police Department perimeter security project was completed. We completed the environmental process for the AutoZone distribution center project and they should break ground in the fall of 2023 with an estimated 18-month construction period. We began the construction of phase I of the Fire Station expansion with construction estimated to be completed in FY 2022/2023. We completed a Development Impact Fee study which will be used to set our Development Impact Fees and will be used to help with the refunding of the current Community Facilities District (CFD) bonds

The fiscal Year 2020-2021 had a one-year rollover of the Memorandum of Understandings (MOU's) with all employee associations. We have been working with the bargaining units on a long-term agreement.

ECONOMIC BACKGROUND

Economic forecasts for the Central Valley and Madera County are up from last year after a full year of post COVID impacts realized. Sales tax was not impacted as much as initially projected and in fact increased by 30% in Chowchilla compared to the prior FY 2020-2021. Unemployment in Madera County has seen a decrease compared to last year, down from 9.5% to 5.7%, according to the April 2022 statistics of the California Employment Development Department. Pre-COVID, the rate was 7.6% in 2019. The rate for California is 4.3%, and the national rate is 3.6%.

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. We are also hoping that the refunding of the CFD bonds it will reduce the assessments and make development more attractive.

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. This Industrial Specific Plan still needs to have environmental work completed to be fully approved.

The City formed the Community Facilities District (CFD) 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 was completed that looked into the services assessment component and a new DIF nexus study was completed 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 AutoZone selected Chowchilla for the location of a distribution center. The CEQA process has been completed and they are looking to break ground this fall. 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 2022-2023 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.

The City is a major benefactor of the 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 opened up as well as Mountain Mikes Pizza in FY 2021/2022, Wienerschnitzel is also locating there and is expected to be open in the winter of 2022; on Prosperity Boulevard with TF Fires and previously Pacific Auto Center, Jack-in-the-Box continues to move forward as well; Chowchilla Boulevard with AutoZone distribution center, an alternative energy plant is in the process of closing escrow and we have a 26 acre site up for sale that has multiple bids on it; Downtown Corridor has seen O'Reilly's Auto Part Store break ground and is expected to be open Fall of 2022; and multiple housing projects are under review for the neighborhoods on both the West and East sides of town. We saw 126 permits pulled for new residential houses in FY 2021/2022.

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 2022/2023 budget are the Police Department's new CAD software, fire station expansion phases I & II, continued current personnel levels with the ability to re-evaluate at mid-year for an additional Police Officer position. To date, Measure N has added 2 Patrol Officers, 1 Code Enforcement Officer, 1

Detective, 1 Community Service Officer & 1 Fire Inspector. We are also looking to fund a partially paid fire department in the near future but we need to get the fire station expansion phases completed first. Measure N also provides for new equipment.

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 60% of operating costs which is well above the GFOA recommendation of 17%, or two months of expenditures. FY 2022/2023 has a projected reserve level of upward of 67%. 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. The AutoZone distribution center will bring 280+ jobs. The City also has the Industrial incentive that gives \$4,000 per full-time job created. 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

Over the last few years we have added a new well and two 750-gallon water tanks. The City has begun preliminary planning and environmental work for a new well to be located at the water tank in our Industrial Area. The City Council has also approved the use of our American Rescue Plan Act (ARPA) funds for an additional well and water tank. We need more redundancy and we have only one well on the East side of town so the plan is to locate the well and tank on the east side. We have improvements to Avenue 24 and Chowchilla Boulevard programmed in the Capital Improvement Plan (CIP) over the next couple years to improve our Industrial Area and make it more marketable. 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, Measure N was used to enhance our code enforcement activity by adding 1 Full-Time position. 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, Science in the Park, Farmer's Markets 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.

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 Chowchilla Blvd are in the FY 2022/2023 budget for construction. We also received a \$1Million grant from Caltrans that is programmed in FY 2022/2023 to make downtown improvements. We are also applying for CDBG grants to address ADA compliance and sidewalk improvements.

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

In FY 2021/2022 we implemented enhancements to the City website and continue to 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 looking to update areas of Business License, Code Enforcement, and Transient Occupancy Tax in FY 2022/2023

INFORMATION TECHNOLOGY IMPROVEMENTS

The fiscal Year 2021/2022 had some much-needed upgrades for equipment and infrastructure. The Fiscal Year 2022/2023 budget continues to invest in our Information Technology infrastructure. We will be upgrading the council chamber's audio and visual equipment, additional new servers and increased storage and back-ups with a Network Attached Storage (NAS) system.

BUDGET OVERVIEW

The 2022-2023 Annual Budget for all funds is \$60.77 million, balanced by current revenues and capital reserves. The budget represents a 32% increase compared to expenditures in the Fiscal Year 2021-2022, 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 2022-2023 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 \$10.6 million, plus transfers in of \$2.2 million which consist of \$25,000 from the Successor Agency for General and Administrative cost recovery, \$1.64 million from Measure N for the fire station expansion Phase I & II, Police Department RIMS software, and public safety personnel costs and \$488,000 from DIF funds to go towards the fire station expansion Phase I. Property taxes are estimated to have a 3% increase, according to the County Assessor. Sales tax is estimated to be \$2.45 million, which is roughly 3% more than the projected the Fiscal Year 2021-2022 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 – 22% 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 – 20% of total and a 3% increase from the prior year total percentage; and Property Taxes – 9% 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 \$12.97 million, a \$800,000 increase compared to the Fiscal Year 2021-2022. 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 59% of operating expenditures (\$6.1 million). Employee costs increase 9% over the Fiscal Year 2021-2022 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 expires in June 2022; however, we are currently working with the bargaining units on a multi-year extension and some assumptions about the negotiations have been included in these amounts. However, since negotiations are not complete, we cannot say if they are going to remain the same.

The GF was able to add a little more than 1 Full-Time Equivalent (FTE) as noted in the Allocation of Approved Positions Section of the budget. This consists of an additional position in Community Development due to growth in the City and the increased demand on this department. This position will help assist the Director with managing various vendor contracts and developments within the community. The position is also intended to work with other agencies, departments, and non-profit organizations to ensure projects remain on track and are completed within a timely manner. There was also a Part-Time position brought back as the City is now fully open from COVID. The need for this position is to be the first face for our customers and insure that customer service is of our utmost importance, as well as assisting Finance and Community Development with various other tasks.

OPERATIONS AND MAINTENANCE-GF

This category accounts for 24% of the operating budget (\$2.5 million). It includes general operating costs for departments such as supplies, professional services, and training.

OVERHEAD ALLOCATIONS-GF

This category accounts for 8% of the operating budget (\$857,654). It includes costs related to the Internal Service Funds of Fleet and Information Technology.

CAPITAL IMPROVEMENTS-GF

This category accounts for 20% of the General Fund budget (\$2.6 million). This consists of \$1.81M for fire station expansion phases I & II, \$216k for a backup generator at City Hall, \$200k for park improvements, \$100k for PD RIMS software and \$300k for other equipment/building improvements.

DEBT SERVICE/TRANSFER OUTS-GF

The General Fund's debt service payments are 13% (\$1.3 million) of the operating budget. The Civic Center bond payment is \$368,332, the CREB's bond payment is \$177,318, and the Pension Obligation Bond is \$876,902. 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 a 3% increase. While we are projecting mild growth from a building permit standpoint, we did not in an effort to be conservative because new homes have to be occupied by new residents to generate more revenue and that can take a little time.

WATER FUND

The Water Fund has operating revenues projected at \$3.13 million, reflecting no growth in the number of users and includes the 5% increase from Prop 218 that takes effect July 2021, plus \$4.45 million of Transfers In for capital projects. Appropriations total \$7.8 million. Included in Capital Outlay is \$4.4 million for Well 15 & 16 and a new water tank and \$50k for equipment. Debt service payments total \$566,366, of which \$394,833 for the CREB's bond, and \$160,300 for the State Water Resources Board loan. 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 \$68,211.

SEWER FUND

The Sewer Fund has revenues projected at \$2,005,444 with appropriations of \$2,094,481. This budget includes debt service payments of \$181,605, 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 \$90,000 for an aeration system upgrade design and a ½ ton truck.

DISPOSAL FUND

The Disposal fund has revenues projected at \$2,084,409, reflecting no growth in the user fees and an 3% increase in rates. We have switched to a Franchise Fee model which will include revenues for roll-off bins which we did not have before. However, we agreed to a new contract with Mid Valley that will consider the costs of implementing SB 1383. Appropriations total \$1,991,786, which represents increases in waste hauler costs as provided by the agreement. We were able to make the new contract work, which pays for SB 1383, without increasing rates to our customers.

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 2022-2023, utilizing current revenue and reserves, where appropriate. We are expecting mild growth in the residential, industrial and commercial sectors. However, we do budget conservatively. The economy is a little bit unknown for the immediate future and with inflation going up at an all-time high, there is concern of a potential recession coming soon.

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 \$3.6 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 55% for Fiscal Year 2022/2023, 38% for Police, and 17% for Fire.

This budget includes funds from the American Rescue Plan Act (ARPA). We received the first half of the funds in July 2021 and will receive the 2nd half in July 2022. The total allocation we received was \$4.4 million. The majority of that has been allocated to water infrastructure improvements consisting of wells and a tank. There was also some spent on essential premium pay for employees in FY 2021/2022. There is roughly \$300,000 left over that needs to be allocated but we want to make sure we retain some extra for any potential cost overruns on the water infrastructure projects.

The 2022-2023 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 of the City Council and the public. 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 and 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





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BUDGET OVERVIEW

(Section 1)

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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 2021 estimated population of 19,007. 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	POPULATION TREND
FORM OF GOVERNMENT	City Council/City Administrator	1995 10,483
LAND AREA	11 square miles	2000 14,568
NUMBER OF HOUSING UNITS*	4,332 (2020)	2005 16,379
SCHOOL DISTRICTS	2 (high; elementary)	2010 18,673
EST MEDIAN HOUSE INCOME*	\$56,683 (2020)	2015 18,391
EST MEDIAN HOUSE VALUE**	\$253,271 (2019)	2020 (Census)* 19,039
COST OF LIVING INDEX**	93.8 (2019; U.S. average is 100)	2021 Estimated* 19,007

* Some data obtained from www.Census.gov & ** 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

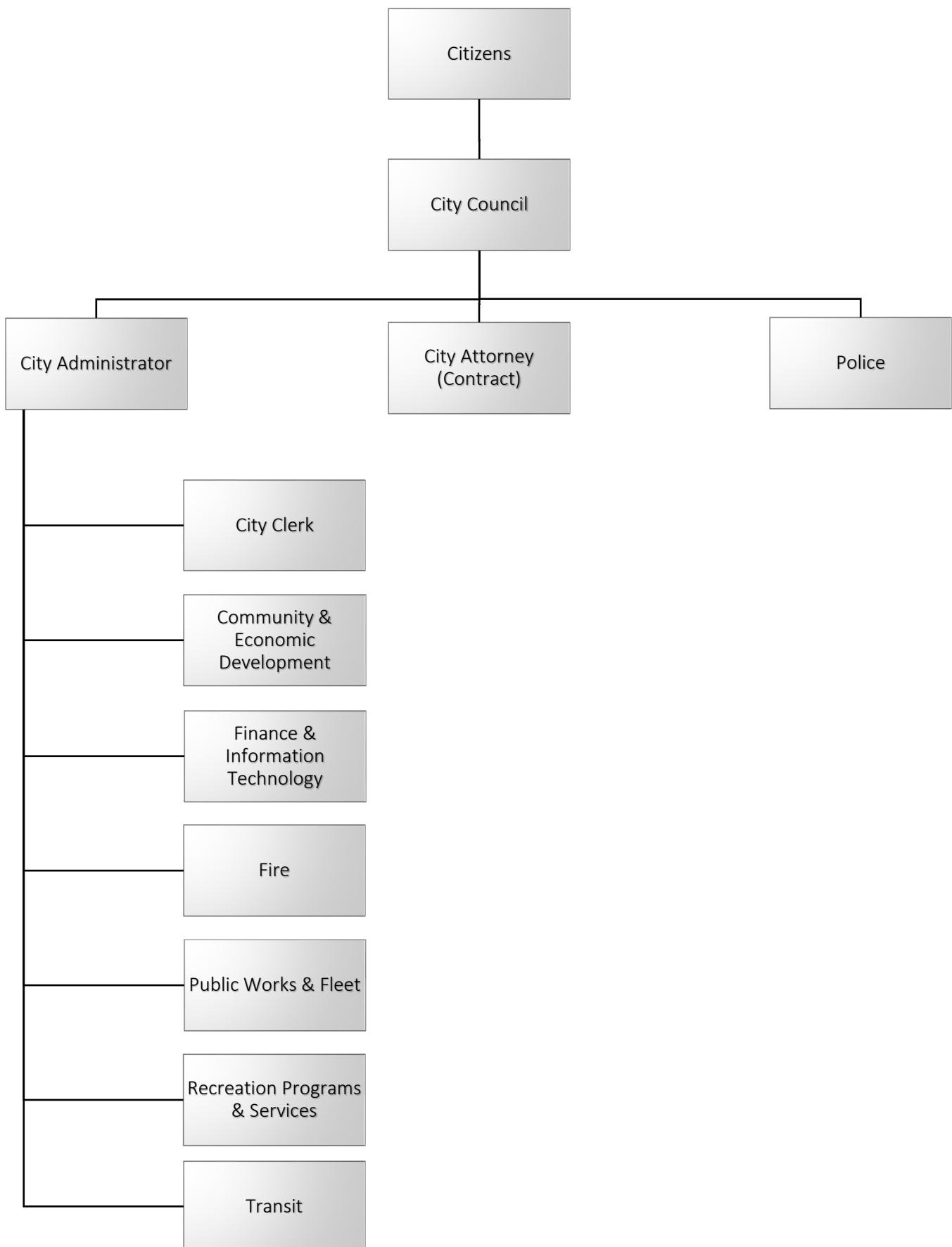
11. Evaluate opportunities for food truck events
12. Utilize shopping centers, large parking lots, parks, fairgrounds, or sections of streets to regularly host classic car shows
13. Work with Chowchilla Fair and Event Center staff on facility development and utilization

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.

Public Safety Grants Fund

This fund is used to account for the revenues from Supplemental Law Enforcement Services Fund (SLESF) and the Bullet Proof Vest Grant.

American Rescue Act Fund (ARPA)

This fund is used to account for the revenues from the Federal funds received for the American Rescue Act that was passed in 2021.

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 Reserve Funds

These funds accounts for reserves that operating funds have put aside specifically for capital improvements/projects.

Chowchilla Public Financing Authority Fund

This debt service fund accounts for the Lease Revenue Bonds Series 2005 for the Civic Center

Debt Service Fund

This debt service fund accounts for the 2019 pension obligation bonds

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 impacts 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.

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 SUMMARY

EMPLOYEE HEAD COUNT

REVENUE PROJECTIONS

GANN APPROPRIATIONS LIMIT

GENERAL FUND

WATER ENTERPRISE

SOLID WASTE ENTERPRISE

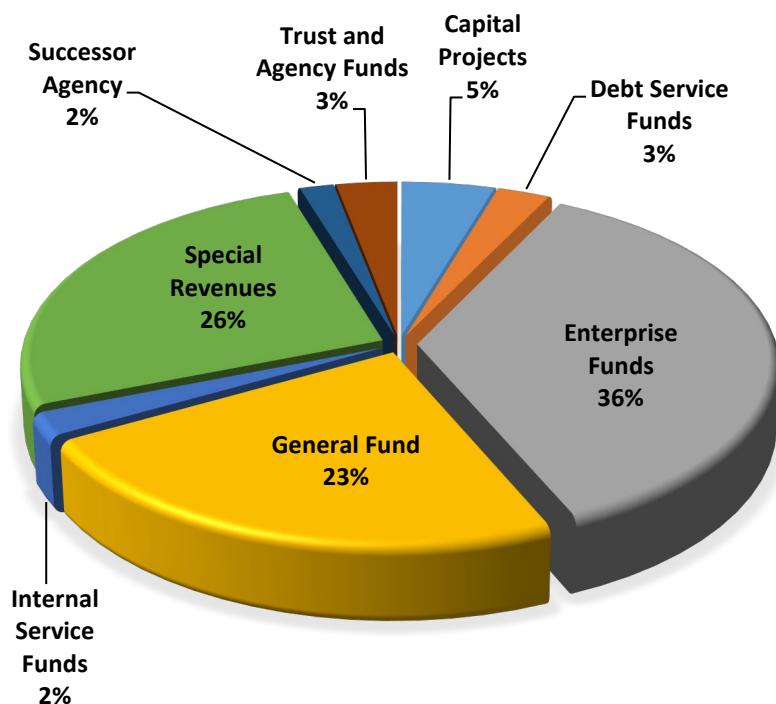
SEWER ENTERPRISE

FIVE-YEAR PROJECTED BUDGETS

REVENUE AND EXPENDITURES SUMMARY

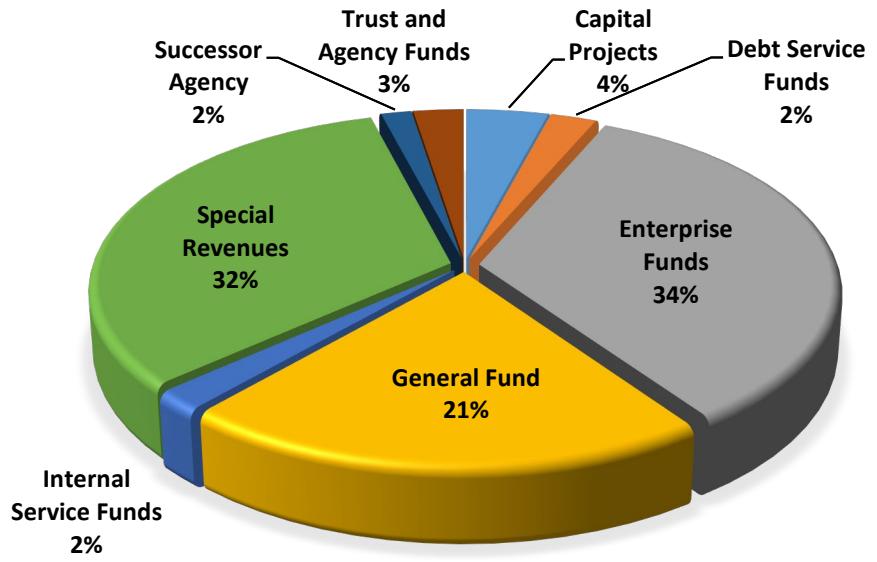
REVENUES

2022-2023 ADOPTED	
Capital Projects	2,535,183
Debt Service Funds	1,433,253
Enterprise Funds	19,723,551
General Fund	12,736,570
Internal Service Funds	1,165,076
Special Revenues	14,278,270
Successor Agency	930,136
Trust and Agency Funds	1,660,120
Grand Total	54,462,159



EXPENDITURES

2022-2023 ADOPTED	
Capital Projects	2,535,183
Debt Service Funds	1,433,253
Enterprise Funds	20,411,259
General Fund	12,763,321
Internal Service Funds	1,165,076
Special Revenues	19,618,579
Successor Agency	947,225
Trust and Agency Funds	1,555,753
Grand Total	60,429,649



RESOURCES AND APPROPRIATIONS

Fund	Fund Name	Beginning	2022-2023		Projected
		Fund Balance	Preliminary Budget	Revenues	Expenses
GENERAL FUND					
100	General				
	Total General Fund	7,426,119	12,736,570	12,763,321	7,399,368
ENTERPRISE FUNDS					
200	Airport	689,376	288,160	330,976	646,560
220	Storm Drain	2,369,823	7,351,575	7,834,769	1,886,629
240-242	Sewer	7,382,914	2,102,099	2,162,826	7,322,187
260	Solid Waste	245,359	2,084,049	1,991,786	337,622
280-283	Water	5,624,736	7,897,668	8,090,902	5,431,502
	Total Enterprise	16,312,208	19,723,551	20,411,259	15,624,500
SPECIAL REVENUE FUNDS					
300	Regional Surface Transportation Program (RSTP)	307,519	434,303	434,303	307,519
301	Gas Tax	917,036	524,453	587,841	853,648
302	RMRA	1,102,237	442,718	837,503	707,452
303	American Rescue Plan Act (ARPA)	2,028,982	2,202,271	3,910,000	321,253
305	Streets & Roads- LTF	1,367,226	3,174,208	3,895,065	646,369
310	Maintenance Assessment District	618,500	314,234	330,352	602,382
325	Transit	-	683,017	683,017	-
340	Measure N	2,521,468	2,502,837	3,604,844	1,419,461
341	Fire SAFER Grant	-	42,613	42,342	271
350-357	Measure T	1,431,533	600,858	754,820	1,277,571
380	Fire Impact Fees	483,965	125,169	488,000	121,134
382	Public Building Impact Fees	(412,054)	69,908	-	(342,146)
384	Park Development Fees	215,107	156,611	-	371,718
386	Police Impact Fees	417,556	85,836	-	503,392
388	Wastewater Impact Fees	1,228,382	319,689	-	1,548,071
390	Signalization Impact Fund	464,945	28,926	-	493,871
392	Storm Drain Impact Fees	772,289	100,675	800,000	72,964
394	Streets & Roads Impact Fees	1,893,030	378,327	-	2,271,357

Fund	Fund Name	Beginning Fund Balance	2022-2023 Preliminary Budget		Projected Fund Balance
		2021/2022	Revenues	Expenses	2022/2023
396	Water Impact Fees	335,491	207,811	540,000	3,302
400	CDBG grant PI	785,986	69,500	855,486	-
450	HOME Grant PI	1,303,850	2,560	2,000	1,304,410
452	HOME Grant 2019	-	500,000	500,000	-
453	HOME-Shasta	4,163	3,700	3,700	4,163
480	CDBG CVI	-	92,456	92,456	-
481	CDBG - CV2 & CV3	-	336,439	336,439	-
496	Community Development Grants	-	373,929	373,929	-
497	Community Development Grants	-	500,000	500,000	-
498	NSP Olivero	138,096	4,322	6,482	135,936
499	Economic Development Block Grants (EDBG)	66,258	900	40,000	27,158
Total Special Revenue Funds		17,991,565	14,278,270	19,618,579	12,651,256

CAPITAL PROJECTS FUND

588	Berenda Slough Bridge	-	335,500	335,500	-
589	Riverside/11th & Kings Project	-	1,468,000	1,468,000	-
590	Alley Paving Projects	-	731,683	731,683	-
Total Capital Projects Funds		-	2,535,183	2,535,183	-

INTERNAL SERVICE FUNDS

601	Fleet	-	355,539	355,539	-
602	Information Technology	-	809,537	809,537	-
Total Internal Service Funds		-	1,165,076	1,165,076	-

TRUST & AGENCY FUNDS

800	Community Facilities District	1,358,291	616,415	599,833	1,374,873
840	Greenhills Assessment District	700,087	612,150	557,940	754,297
842	Pheasant Run Assessment District	731,006	431,555	397,980	764,581
Total Trust and Agency		2,789,384	1,660,120	1,555,753	2,893,751

Fund	Fund Name	Beginning Fund Balance	2022-2023 Preliminary Budget		Projected Fund Balance
		2021/2022	Revenues	Expenses	2022/2023
<u>DEBT SERVICE FUNDS</u>					
916	2005 Civic Center Bond	448,695	368,582	368,582	448,695
918	PFA- CREB	81,905	183,469	183,469	81,905
919	Pension Obligation Bonds	1	881,202	881,202	1
	Total Debt Service	530,601	1,433,253	1,433,253	530,601
<u>SUCCESSOR AGENCY FUNDS</u>					
956-957	Operating Fund	(5,019,592)	930,136	947,225	(5,036,681)
	Total Successor Agency	(5,019,592)	930,136	947,225	(5,036,681)
	TOTALS CITY WIDE	40,030,285	54,462,159	60,429,649	34,062,795

REVENUES AND EXPENDITURES – ALL FUNDS

GENERAL FUND 100	SPECIAL REVENUES					
	RSTP 300	GAS TAX 301-302	ARPA 303	STREETS 305	LLMD 310	TRANSIT 325
<u>REVENUES</u>						
Sales Tax	2,452,194	-	-	-	-	-
Property Taxes	1,117,055	-	-	-	-	313,734
Franchise Taxes	287,000	-	-	-	-	-
Other Taxes	339,140	-	-	-	-	-
Intergovernmental	3,619,930	434,303	947,169	2,190,071	1,559,053	-
License and Permits	670,600	-	-	-	1,000	-
Charges for Services	55,350	-	-	-	-	22,500
Fines and Penalties	91,100	-	-	-	-	-
Allocated Operational Costs	1,578,925	-	-	-	485,703	-
Other Revenues	365,500	-	5,500	12,200	7,500	500
Transfers In	2,159,776	-	14,502	-	1,104,126	-
Total Revenue	12,736,570	434,303	967,171	2,202,271	3,157,382	314,234
						699,843
<u>EXPENDITURES</u>						
Salaries and Benefits	5,512,955	-	-	-	416,261	-
Operations and Maintenance	2,516,429	-	45,000	-	275,674	220,724
Debt Service	1,314,384	-	-	-	-	-
Overhead Allocations	848,952	-	-	-	253,339	109,628
Depreciation	-	-	-	-	-	-
Capital Outlay	2,556,099	-	-	-	1,968,676	-
Transfers Out	14,502	434,303	1,380,344	3,910,000	1,000,000	-
Total Expenditures	12,763,321	434,303	1,425,344	3,910,000	3,913,950	330,352
						699,843
CHANGE IN FUND BALANCE	(26,751)	-	(458,173)	(1,707,729)	(756,568)	(16,118)
						-

REVENUES AND EXPENDITURES – ALL FUNDS (*CONTINUED*)

SPECIAL REVENUES							
	MEASURE N 340	FIRE SAFER GRANT 341	MEASURE T 350-394	IMPACT FEES 380-396	CDBG 400, 480-497	HOME 450-453 498	EDBG 499
<u>REVENUES</u>							
Sales Tax	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-
Franchise Taxes	-	-	-	-	-	-	-
Other Taxes	2,491,400	-	-	-	-	-	-
Intergovernmental	-	42,613	593,290	-	1,327,824	500,500	-
License and Permits	-	-	-	-	-	-	-
Charges for Services	-	-	-	1,453,146	-	7,400	-
Fines and Penalties	-	-	-	-	-	-	-
Allocated Operational Costs	-	-	-	-	-	-	-
Other Revenues	11,437	-	7,568	19,806	4,500	2,682	900
Transfers In	-	-	-	-	40,000	-	-
Total Revenue	2,502,837	42,613	600,858	1,472,952	1,372,324	510,582	900
EXPENDITURES							
Salaries and Benefits	759,120	11,771	-	-	-	-	-
Operations and Maintenance	369,101	30,842	-	-	1,333,224	509,400	-
Debt Service	65,178	-	-	-	-	-	-
Overhead Allocations	-	-	-	-	-	2,782	-
Depreciation	-	-	-	-	-	-	-
Capital Outlay	766,525	-	-	-	-	-	-
Transfers Out	1,644,920	-	754,820	1,828,000	825,086	-	40,000
Total Expenditures	3,604,844	42,342	754,820	1,828,000	2,158,310	512,182	40,000
CHANGE IN FUND BALANCE	(1,102,007)	271	(153,962)	(355,048)	(785,986)	(1,600)	(39,100)

REVENUES AND EXPENDITURES – ALL FUNDS (CONTINUED)

CAPITAL PROJECT FUNDS			
BERENDA SLOUGH BRIDGE 588	RIVERSIDE & KINGS PROJECT 589	ALLEY PAVING PROJECTS 590	

REVENUES

Sales Tax	-	-	-
Property Taxes	-	-	-
Franchise Taxes	-	-	-
Other Taxes	-	-	-
Intergovernmental	297,018	1,300,000	648,000
License and Permits	-	-	-
Charges for Services	-	-	-
Fines and Penalties	-	-	-
Allocated Operational Costs	-	-	-
Other Revenues	-	-	-
Transfers In	38,482	168,000	83,683
Total Revenue	335,500	1,468,000	731,683

EXPENDITURES

Salaries and Benefits	-	-	-
Operations and Maintenance	-	-	-
Debt Service	-	-	-
Overhead Allocations	-	-	-
Depreciation	-	-	-
Capital Outlay	335,500	1,468,000	731,683
Transfers Out	-	-	-
Total Expenditures	335,500	1,468,000	731,683

CHANGE IN FUND BALANCE

-	-	-
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REVENUES AND EXPENDITURES – ALL FUNDS (*CONTINUED*)

ENTERPRISE FUNDS					
	WATER 280-283	SOLID WASTE 260	SEWER 240-242	STORM DRAIN 220	AIRPORT 200
REVENUES					
Sales Tax	-	-	-	-	-
Property Taxes	-	-	-	-	7,500
Franchise Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Intergovernmental	-	5,000	-	3,349,635	258,710
License and Permits	8,000	-	-	-	-
Charges for Services	2,914,500	2,078,519	1,909,994	96,070	1,940
Fines and Penalties	93,500	-	-	-	-
Allocated Operational Costs	-	-	-	-	-
Other Revenues	116,062	530	95,450	130,000	20,010
Transfers In	4,765,606	-	96,655	3,775,870	-
Total Revenue	7,897,668	2,084,049	2,102,099	7,351,575	288,160
EXPENDITURES					
Salaries and Benefits	690,744	-	583,793	40,212	16,675
Operations and Maintenance	877,415	1,533,840	532,851	17,656	36,433
Debt Service	566,366	-	181,605	-	-
Overhead Allocations	688,543	457,946	414,517	48,132	-
Depreciation	442,228	-	263,405	6,350	14,683
Capital Outlay	4,510,000	-	90,000	7,722,419	263,185
Transfers Out	315,606	-	96,655	-	-
Total Expenditures	8,090,902	1,991,786	2,162,826	7,834,769	330,976
CHANGE IN FUND BALANCE	(193,234)	92,263	(60,727)	(483,194)	(42,816)

REVENUES AND EXPENDITURES – ALL FUNDS (CONTINUED)

	INTERNAL SERVICE 601-602	DEBT SERVICE 916-919	FIDUCIARY FUNDS		TOTALS
			TRUST & AGENCY 800-842	SUCCESSOR 956-957	
<u>REVENUES</u>					
Sales Tax	-	-	-	-	2,452,194
Property Taxes	-	-	1,640,115	511,365	3,589,769
Franchise Taxes	-	-	-	-	287,000
Other Taxes	-	-	-	-	2,830,540
Intergovernmental	-	-	-	-	17,726,067
License and Permits	-	-	-	-	679,600
Charges for Services	-	-	-	-	8,539,419
Fines and Penalties	-	-	-	-	184,600
Allocated Operational Costs	1,165,076	-	-	-	3,229,704
Other Revenues	-	53,691	20,005	13,289	887,130
Transfers In	-	1,379,562	-	405,482	14,056,136
Total Revenue	1,165,076	1,433,253	1,660,120	930,136	54,462,159
<u>EXPENDITURES</u>					
Salaries and Benefits	372,382	-	-	-	8,691,133
Operations and Maintenance	318,248	6,150	80,043	19,312	8,845,957
Debt Service	-	1,427,103	1,475,710	408,410	5,438,756
Overhead Allocations	169,174	-	-	87,165	3,229,700
Depreciation	12,272	-	-	-	738,938
Capital Outlay	293,000	-	-	-	20,808,591
Transfers Out	-	-	-	432,338	12,676,574
Total Expenditures	1,165,076	1,433,253	1,555,753	947,225	60,429,649
CHANGE IN FUND BALANCE	-	-	104,367	(17,089)	(5,967,490)

HISTORICAL REVENUES

	<u>2019-2020</u> <u>Audited</u>	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Amended</u>	<u>2022-2023</u> <u>Adopted</u>
General Fund:				
Sales Tax	1,706,686	1,981,304	2,375,494	2,452,194
Property Taxes	1,061,283	1,028,580	1,060,248	1,117,055
Franchise Taxes	275,844	287,979	286,060	287,000
Other Taxes	270,151	361,060	323,000	339,140
Intergovernmental	2,592,282	2,809,145	3,454,026	3,619,930
License and Permits	271,956	721,998	927,500	670,600
Charges for Services	24,659	44,156	58,050	55,350
Fines and Penalties	83,477	61,226	109,100	91,100
Allocated Operational Costs	911,675	1,309,995	1,385,994	1,578,925
Other Revenues	445,088	672,630	756,478	365,500
Transfers In	275,454	690,774	2,284,389	2,159,776
Total General Fund	7,918,554	9,968,847	13,020,339	12,736,570
Special Revenue Funds:				
RSTP	82,947	-	307,519	434,303
Gas Tax	706,220	748,143	831,227	967,171
American Rescue Plan Act (ARPA)	-	-	2,202,271	2,202,271
Streets	1,633,307	1,101,877	1,790,185	3,174,208
LLMD	321,679	316,379	314,234	314,234
Transit	754,569	257,367	639,645	683,017
Measure T	286,425	751,018	922,648	600,858
Measure N	1,915,317	2,465,425	2,415,687	2,502,837
SAFER Fire Grant	-	-	45,981	42,613
Impact Fees	106,652	118,659	2,562,131	1,472,952
CDBG	120,459	92,879	1,645,661	1,372,324
HOME	20,341	1,348,323	510,882	510,582
EDBG	60,820	1,316	906	900
Total Special Revenue Funds	6,008,737	7,201,386	14,188,977	14,278,270
Proprietary Funds:				
Water	3,366,485	3,251,771	3,267,412	7,897,668
Solid Waste	1,436,601	1,783,551	2,012,830	2,084,049
Sewer	1,891,646	2,135,197	2,025,471	2,102,099
Storm Drain	243,067	220,810	6,314,188	7,351,575
Airport	174,015	46,751	159,626	288,160
Internal Service Funds	701,605	663,112	977,357	1,165,076
Total Proprietary Funds	7,813,419	8,101,191	14,756,884	20,888,627
Non-Major Revenue Sources	4,603,022	4,013,556	4,623,320	6,558,692
Grand Total Funds	26,343,732	29,284,981	46,589,520	54,462,159

HISTORICAL EXPENDITURES

	<u>2019-2020</u> <u>Audited</u>	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Amended</u>	<u>2022-2023</u> <u>Adopted</u>
General Fund:				
Administrative Services	1,366,448	2,005,176	2,052,273	2,352,986
City Attorney	195,074	271,904	190,000	190,000
City Clerk	226,900	206,549	280,158	290,284
City Council	47,856	38,956	81,551	74,990
Community Development	563,482	837,515	925,134	1,096,369
Finance	620,247	554,375	732,279	829,616
Fire	373,554	248,862	1,558,644	2,158,480
Police	3,317,385	3,471,340	5,990,172	4,751,872
Public Works	439,813	452,167	814,856	701,109
Recreation & Community Engagement	229,461	191,589	256,161	317,615
Total General Fund	7,380,220	8,278,433	12,881,228	12,763,321
Special Revenue Funds:				
RSTP	82,947	-	307,519	434,303
Gas Tax	422,037	13,310	1,189,440	1,425,344
American Rescue Plan Act (ARPA)	-	-	173,289	3,910,000
Streets	1,140,650	1,057,616	2,591,149	3,895,065
LLMD	265,977	786,192	334,228	330,352
Transit	465,726	363,542	681,945	683,017
Measure T	604,960	369,198	982,849	754,820
Measure N	719,433	927,717	3,668,043	3,604,844
Fire SAFER Grant	32,195	1,104	44,577	42,342
Impact Fees	93,508	45,000	1,049,880	1,828,000
CDBG	6,877	48,025	2,388,190	2,158,310
HOME	14,613	16,872	517,400	512,182
EDBG	80,047	73,149	-	40,000
Total Special Revenue Funds	3,928,971	3,701,725	13,928,509	19,618,579
Proprietary Funds:				
Water	3,410,722	3,266,354	4,054,735	8,090,902
Solid Waste	1,481,993	1,734,396	1,802,328	1,991,786
Sewer	1,715,458	1,859,203	2,122,252	2,162,826
Storm Drain	65,745	46,282	7,410,945	7,834,769
Airport	175,779	309,368	151,719	330,976
Internal Service Funds	761,171	741,058	981,107	1,165,076
Total Proprietary Funds	7,610,866	7,956,663	16,523,086	21,576,335
Non-Major Funds Expenditures	4,730,584	3,862,041	4,762,408	6,471,414
Grand Total Funds	23,650,641	23,798,862	48,095,231	60,429,649

ALLOCATION OF APPROVED POSITIONS

FULL TIME EQUIVALENTS (FTE)

	<u>2019-2020</u> <u>Audited</u>	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Amended</u>	<u>2022-2023</u> <u>Adopted</u>
CITY COUNCIL				
City Council Members	5.00	5.00	5.00	5.00
Total FTE's	5.00	5.00	5.00	5.00
ADMINISTRATION				
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
CITY CLERK				
City Clerk	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
COMMUNITY & ECONOMIC DEVELOPMENT				
Community & Economic Development Director	1.00	1.00	1.00	1.00
Community & Economic Specialist	-	-	-	1.00
Senior Building Inspector	1.00	1.00	1.00	1.00
Project Permit Technician Supervisor	1.00	1.00	1.00	1.00
Permit Technician I/II	-	-	1.00	1.00
Total FTE's	3.00	3.00	4.00	5.00
RECREATION & COMMUNITY ENGAGEMENT				
Director of Recreation & Community Engagement	0.85	0.35	-	-
Deputy Director of Recreation & Community Engagement	-	-	1.00	1.00
Recreation & Community Outreach Manager	-	1.00	-	-
Lifeguards I/II	-	-	0.19	0.19
Pool Manager	-	-	0.06	0.06
Site Supervisor - Senior Center	0.50	0.50	-	-
Total FTE's	1.35	1.85	1.25	1.25
FINANCE DEPARTMENT				
Finance Director	1.00	0.90	0.90	0.90
Accounting Manager	2.00	2.00	2.00	2.00
Account Clerk I/II/III	2.00	3.00	3.50	3.65
Total FTE's	5.00	5.90	6.40	6.55
FIRE DEPARTMENT				
Fire Chief	0.90	0.90	0.90	0.90
Administrative Analyst (SAFER GRANT)	-	0.17	0.17	0.17
Total FTE's	0.90	1.07	1.07	1.07

	<u>2019-2020</u> <u>Audited</u>	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Amended</u>	<u>2022-2023</u> <u>Adopted</u>
INFORMATION TECHNOLOGY				
Finance Director	-	0.10	0.10	0.10
Director of Recreation & Community Engagement	0.15	0.04	-	-
IT Systems Administrator	1.00	2.00	2.00	2.00
Total FTE's	1.15	2.14	2.10	2.10

POLICE DEPARTMENT

Chief of Police	1.00	1.00	1.00	1.00
Police Commander	-	1.00	1.00	1.00
Police Lieutenant	1.00	-	-	-
Police Sergeant	4.00	4.00	5.00	5.00
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	0.48	0.92	0.92
Laborer II	0.50	0.50	0.50	0.50
Total FTE's	29.96	29.48	30.92	30.92

PUBLIC WORKS

AIRPORT

Public Works Director	0.05	0.05	0.05	0.05
Senior Administrative Supervisor	0.05	0.05	0.05	0.05
Total FTE's	0.10	0.10	0.10	0.10

FLEET DEPARTMENT

Public Works Director	-	0.05	0.05	0.05
Fire Chief	0.05	-	-	-
Chief Mechanic	1.00	1.00	1.00	1.00
Total FTE's	1.05	1.05	1.05	1.05

PARKS AND FACILITIES & GENERAL SERVICES

Deputy Director of Public Works	-	-	-	0.05
Public Works Supervisor	0.05	0.05	0.05	-
Parks & Facilities Worker I/II/III	3.00	3.00	5.00	5.00
Total FTE's	3.05	3.05	5.05	5.05

	<u>2019-2020</u> <u>Audited</u>	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Amended</u>	<u>2022-2023</u> <u>Adopted</u>
SEWER DIVISION				
Public Works Director	0.30	0.30	0.30	0.30
Deputy Director of Public Works	-	-	-	0.15
Public Works Supervisor	0.15	0.15	0.15	-
Senior Administrative Supervisor	0.35	0.35	0.35	0.35
Administrative Analyst	0.70	0.70	0.70	0.70
Equipment Operator	0.15	-	-	-
Waste Water Supervisor	1.00	1.00	1.00	1.00
Waste Water Treatment Plant Operator I/II/III	3.00	3.00	3.00	3.00
Specialized Service Maintenance Worker I	0.33	0.33	0.33	0.33
Total FTE's	5.98	5.83	5.83	5.83
STORM DRAIN				
Public Works Director	0.05	0.05	0.05	0.05
Deputy Director of Public Works	-	-	-	0.05
Public Works Supervisor	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	-	-	-
Total FTE's	0.50	0.30	0.30	0.30
STREET DIVISION				
Public Works Director	0.25	0.25	0.25	0.25
Deputy Director of Public Works	-	-	-	0.35
Public Works Supervisor	0.35	0.35	0.35	-
Senior Administrative Supervisor	0.15	0.15	0.15	0.15
Administrative Analyst	0.50	0.50	0.50	0.50
Equipment Operator	0.50	-	-	-
Streets & Construction Worker I/II/III	2.00	3.00	3.00	3.00
Specialized Service Maintenance Worker I	0.34	0.34	0.34	0.34
Total FTE's	4.09	4.59	4.59	4.59
WATER DIVISION				
Public Works Director	0.35	0.30	0.30	0.30
Fire Chief/Code Enforcement Officer	0.05	0.10	0.10	0.10
Deputy Director of Public Works	-	-	-	0.40
Public Works Supervisor	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
Administrative Analyst	0.70	0.70	0.70	0.70
Equipment Operator	0.15	-	-	-
Water Systems Worker I/II/III	4.00	4.00	4.00	4.00
Specialized Service Maintenance Worker I	0.33	0.33	0.33	0.33
Fire Hydrant Specialist	0.22	0.22	0.22	0.22
Total FTE's	7.55	7.40	7.40	7.40

	<u>2019-2020 Audited</u>	<u>2020-2021 Audited</u>	<u>2021-2022 Amended</u>	<u>2022-2023 Adopted</u>
Total FTE's for Public Works	22.32	22.32	24.32	24.32
TRANSIT				
Community Service Transit Supervisor	1.00	1.00	1.00	1.00
Transit Driver I/Dispatcher	2.50	2.50	2.50	2.50
Total FTE's	3.50	3.50	3.50	3.50
MEASURE N PUBLIC SAFETY				
Community Services Officers/Dispatchers	1.00	1.00	2.00	2.00
Police Officer I/II	3.00	3.00	3.00	3.00
Fire Battalion Chief	1.00	1.00	-	-
Fire Inspector	1.00	1.00	1.00	1.00
Total FTE's	6.00	6.00	6.00	6.00
SUMMARY	-	-	-	-
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ACTUAL</u>
CITY COUNCIL	5.00	5.00	5.00	5.00
ADMINISTRATIVE SERVICES	1.50	1.50	1.50	1.50
CITY CLERK	1.50	1.50	1.50	1.50
COMMUNITY DEVELOPMENT	3.00	3.00	4.00	5.00
COMMUNITY RELATIONS	1.35	1.85	1.25	1.25
FINANCE DEPARTMENT	5.00	5.90	6.40	6.55
FIRE DEPARTMENT	0.90	1.07	1.07	1.07
INFORMATION TECHNOLOGY	1.15	2.14	2.10	2.10
POLICE DEPARTMENT	29.96	29.48	30.92	30.92
PUBLIC WORKS DEPARTMENT	22.32	22.32	24.32	24.32
TRANSIT	3.50	3.50	3.50	3.50
Measure N Public Safety	6.00	6.00	6.00	6.00
Total City of Chowchilla FTE's	81.18	83.26	87.56	88.71

EMPLOYEE HEADCOUNT SUMMARY

FULL AND PART TIME CITYWIDE

DEPARTMENT	ACTUAL						Adopted	
	2019-2020		2020-2021		2021-2022		2022-2023	
	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 Engagement	1	1	2	1	1	4	1	4
Finance	5	1	6	-	6	1	6	1
Information Technology	1	-	2	-	2	-	2	-
Total Headcount of Employees	15	2	18	1	17	5	17	5
COMMUNITY & ECONOMIC DEVELOPMENT								
Total Headcount of Employees	3	-	3	-	4	-	5	-
FLEET								
Total Headcount of Employees	1	-	1	-	1	-	1	-
PUBLIC SAFETY								
Fire Services (includes Volunteer Firefighters)	1	15	1	24	1	24	1	24
Police Services	28	4	28	4	29	4	29	4
Measure N Public Safety	6	-	6	-	6	-	6	-
Fire SAFER Grant	-	-	-	1	-	1	-	1
Total Headcount of Employees	35	19	35	29	36	29	36	29
PARKS & FACILITIES								
Total Headcount of Employees	3	-	3	-	5	-	5	-
PUBLIC WORKS & GENERAL SERVICES								
Total Headcount of Employees	17	8	18	8	18	8	18	8
TRANSIT								
Total Headcount of Employees	3	1	3	1	3	1	3	1
TOTAL EMPLOYEE HEADCOUNT								
TOTAL EMPLOYEE HEADCOUNT	77	30	81	39	84	43	85	43

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

EMPLOYEE HEADCOUNT

FULL AND PART TIME BY DEPARTMENT

FUND - DEPARTMENT	Actual						Adopted	
	2019-2020		2020-2021		2021-2022		2022-2023	
	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 & COMMUNITY ENGAGEMENT								
Director of Recreation & Community Engagement	1	-	1	-	-	-	-	-
Deputy Director of Recreation & Community Engagement	-	-	-	-	1	-	1	-
Recreation & Community Outreach Manager	-	-	1	-	-	-	-	-
Lifeguards I/II	-	-	-	-	-	3	-	3
Pool Manager	-	-	-	-	-	1	-	1
Recreation Supervisor-Senior Center*	-	1	-	1	-	-	-	-
Total Headcount of Employees	1	1	2	1	1	4	1	4
GENERAL FUND - FINANCE								
Finance Director	1	-	1	-	1	-	1	-
Accounting Manager	2	-	2	-	2	-	2	-
Account Clerk I/II/III	2	1	3	-	3	1	3	1
Total Headcount of Employees	5	1	6	-	6	1	6	1
GENERAL FUND - INFORMATION TECHNOLOGY								
IT Systems Administrator	1	-	2	-	2	-	2	-
Total Headcount of Employees	1	-	2	-	2	-	2	-
GENERAL FUND - COMMUNITY & ECONOMIC DEV.								
Community & Economic Development Director	1	-	1	-	1	-	1	-
Community & Economic Specialist	-	-	-	-	-	-	1	-
Senior Building Inspector	1	-	1	-	1	-	1	-
Permit Technician Supervisor	-	-	-	-	1	-	1	-
Permit Technician I/II	1	-	1	-	1	-	1	-
Total Headcount of Employees	3	-	3	-	4	-	5	-
GENERAL FUND/ENTERPRISE FUNDS - FLEET								
Chief Mechanic	1	-	1	-	1	-	1	-
Total Headcount of Employees	1	-	1	-	1	-	1	-

FUND - DEPARTMENT	Actual				Adopted	
	2019-2020	2020-2021	2021-2022	2022-2023		

GENERAL FUND - FIRE SERVICES

Fire Chief
Volunteer Firefighters
Total Headcount of Employees

FT	PT	FT	PT	FT	PT	FT	PT
1	-	1	-	1	-	1	-
-	15	-	24	24	-	24	-
1	15	1	24	1	24	1	24

GENERAL FUND - POLICE SERVICES

Police Chief
Police Commander
Police Lieutenant
Police Sergeant
Administrative Supervisor
Animal Control Officer
Community Services Officer/Dispatchers
Police Officer Trainees, I & II
Police Officer Reserves
Laborers
Total Headcount of Employees

1	-	1	-	1	-	1	-
-	-	1	-	1	-	1	-
1	-	-	-	-	-	-	-
4	-	4	-	5	-	5	-
1	-	1	-	1	-	1	-
1	-	1	-	1	-	1	-
7	1	7	1	7	1	7	1
13	-	13	-	13	-	13	-
-	2	-	2	-	2	-	2
-	1	-	1	1	-	1	-
28	4	28	4	29	4	29	4

GENERAL FUND - PARKS AND FACILITIES

Parks and Facilities Worker I/II/ III
Total Headcount of Employees

FT	PT	FT	PT	FT	PT	FT	PT
3	-	3	-	5	-	5	-
3	-	3	-	5	-	5	-

ENTERPRISE FUNDS - PUBLIC WORKS

Public Works Director
Deputy Director Public Works
Administrative Analyst
Equipment Operator
Fire Hydrant Specialist
Public Works Supervisor
Senior Administrative Supervisor
Specialized Maintenance Worker I/II
Streets & Construction Worker I/II/III
Waste Water Systems Supervisor
Waste Water Systems Worker I/II/III
Water Systems Supervisor
Water Systems Worker I/II/III
Total Headcount of Employees

FT	PT	FT	PT	FT	PT	FT	PT
1	-	1	-	1	-	1	-
-	-	-	-	-	-	1	-
2	-	2	-	2	-	2	-
1	-	-	-	-	-	-	-
-	6	-	6	-	6	-	6
1	-	1	-	1	-	-	-
1	-	1	-	1	-	1	-
-	2	-	2	-	2	-	2
2	-	3	-	3	-	3	-
1	-	1	-	1	-	1	-
3	-	4	-	4	-	4	-
1	-	1	-	1	-	1	-
4	-	4	-	4	-	4	-
17	8	18	8	18	8	18	8

SPECIAL REVENUE - MEASURE N PUBLIC SAFETY

Fire Battalion Chief
Fire Inspector
Community Services Officer/Dispatchers
Police Officer I & II
Total Headcount of Employees

FT	PT	FT	PT	FT	PT	FT	PT
1	-	1	-	-	-	-	-
1	-	1	-	1	-	1	-
1	-	1	-	2	-	2	-
3	-	3	-	3	-	3	-
6	-	6	-	6	-	6	-

SPECIAL REVENUE - FIRE SAFER GRANT

Administrative Analyst
Total Headcount of Employees

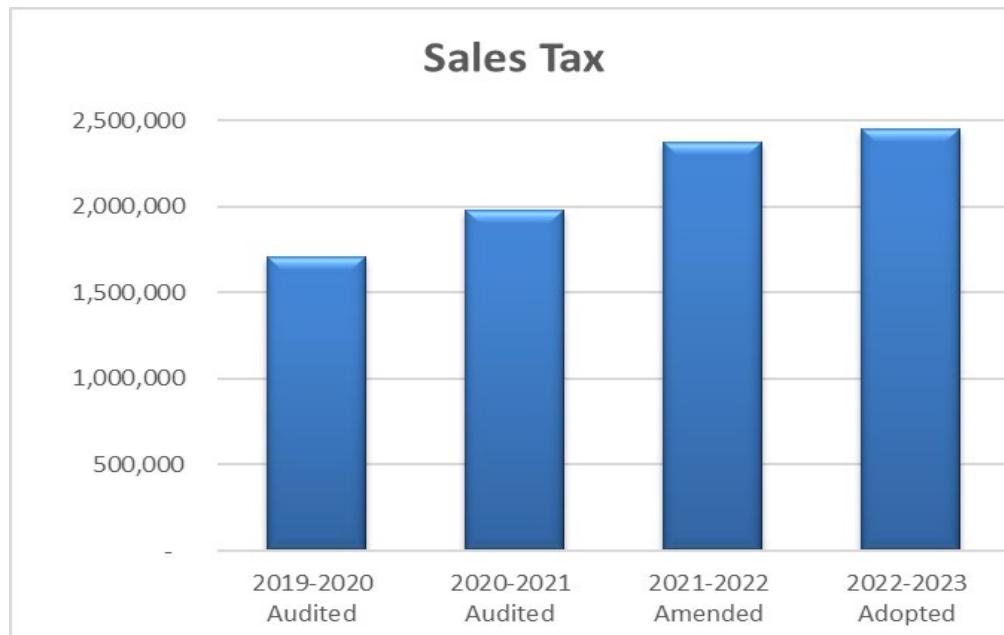
FT	PT	FT	PT	FT	PT	FT	PT
-	-	-	1	-	1	-	1
-	-	-	1	-	1	-	1

FUND - DEPARTMENT	Actual						Adopted	
	2019-2020		2020-2021		2021-2022		2022-2023	
	FT	PT	FT	PT	FT	PT	FT	PT
SPECIAL REVENUE - TRANSIT								
Community Service Transit Supervisor	1	-	1	-	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	77	30	81	39	84	43	85	43

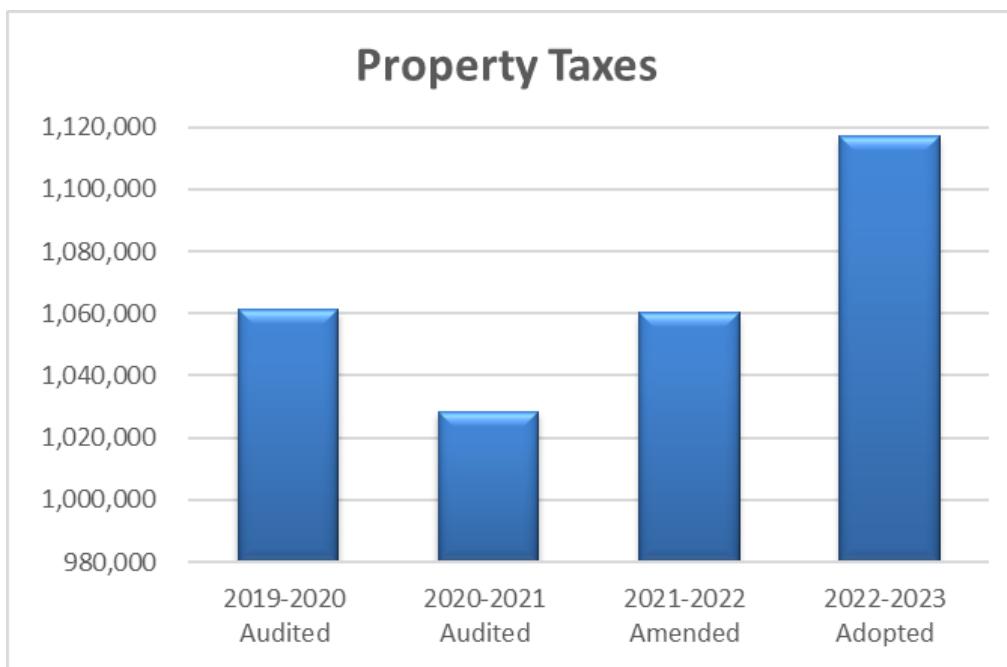
GENERAL FUND REVENUE PROJECTIONS

REVENUE PROJECTIONS FOR PRIMARY REVENUES

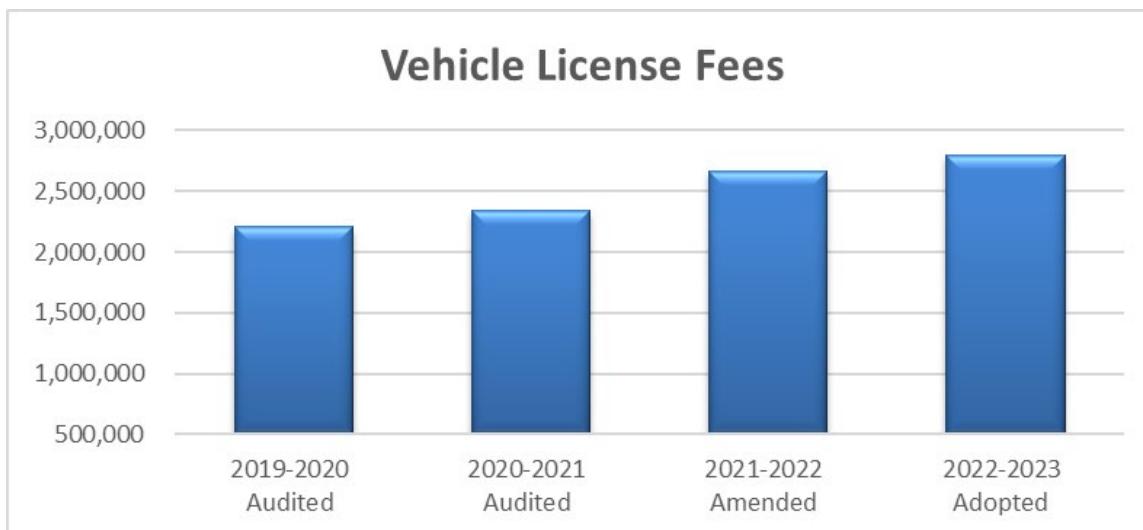
SALES TAX	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Adopted</u>
	1,706,686	1,981,304	2,375,494	2,452,194



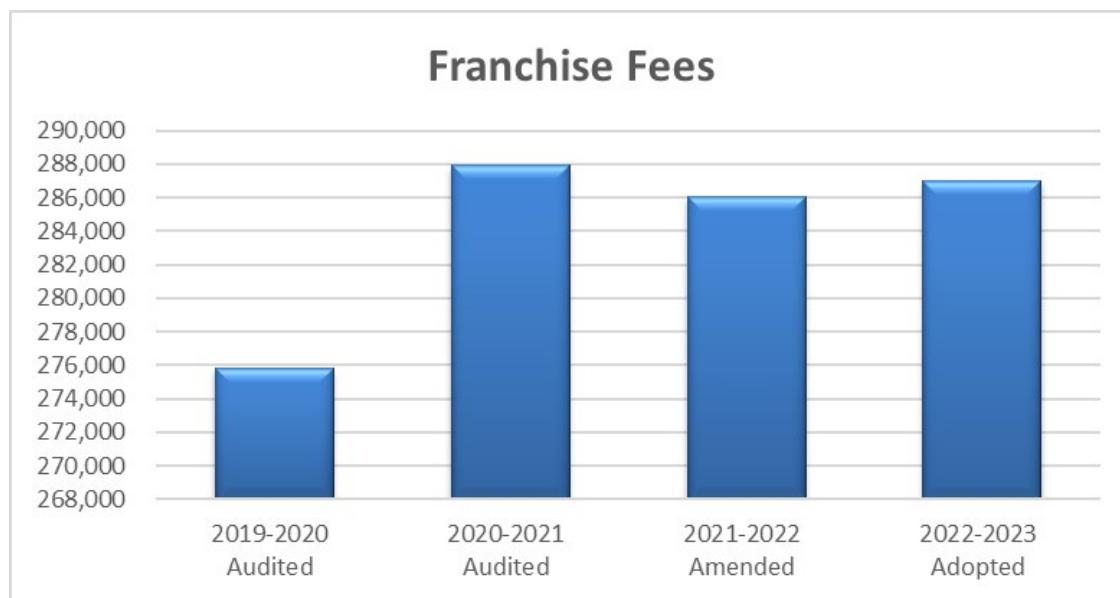
PROPERTY TAXES	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Adopted</u>
	1,061,283	1,028,580	1,060,248	1,117,055



VEHICLE LICENSE FEES	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Adopted</u>
	2,207,895	2,339,899	2,664,473	2,800,000



FRANCHISE FEES	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
	<u>AUDITED</u>	<u>AUDITED</u>	<u>AMENDED</u>	<u>ADOPTED</u>
	275,844	287,979	286,060	287,000

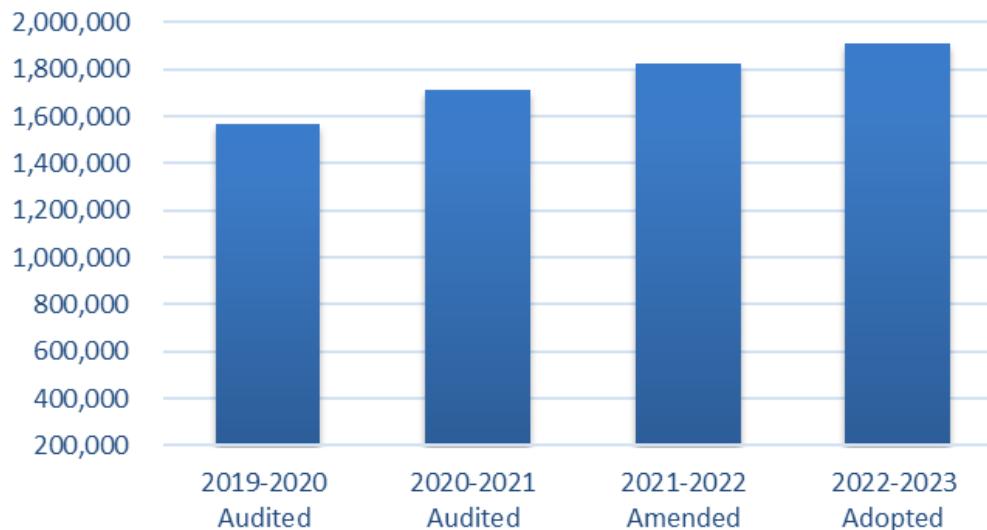


ENTERPRISE FUNDS REVENUE PROJECTIONS

REVENUE PROJECTIONS FOR PRIMARY REVENUES

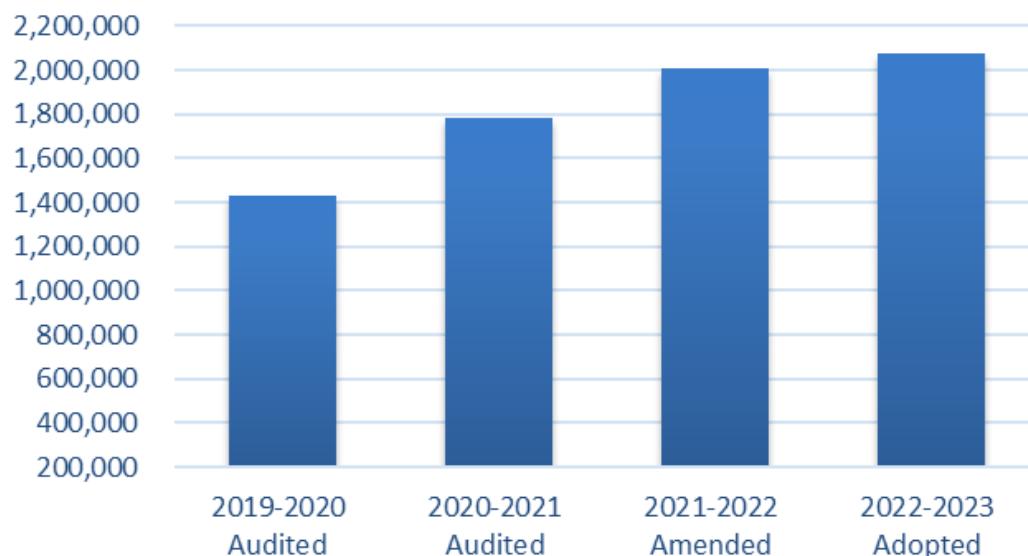
CHARGES FOR SERVICES SEWER	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
	<u>AUDITED</u>	<u>AUDITED</u>	<u>AMENDED</u>	<u>ADOPTED</u>
	1,570,106	1,711,383	1,824,018	1,909,994

Charges for Services - Sewer



CHARGES FOR SERVICES SOLID WASTE	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
	<u>AUDITED</u>	<u>AUDITED</u>	<u>AMENDED</u>	<u>ADOPTED</u>
	1,430,210	1,783,349	2,007,300	2,078,519

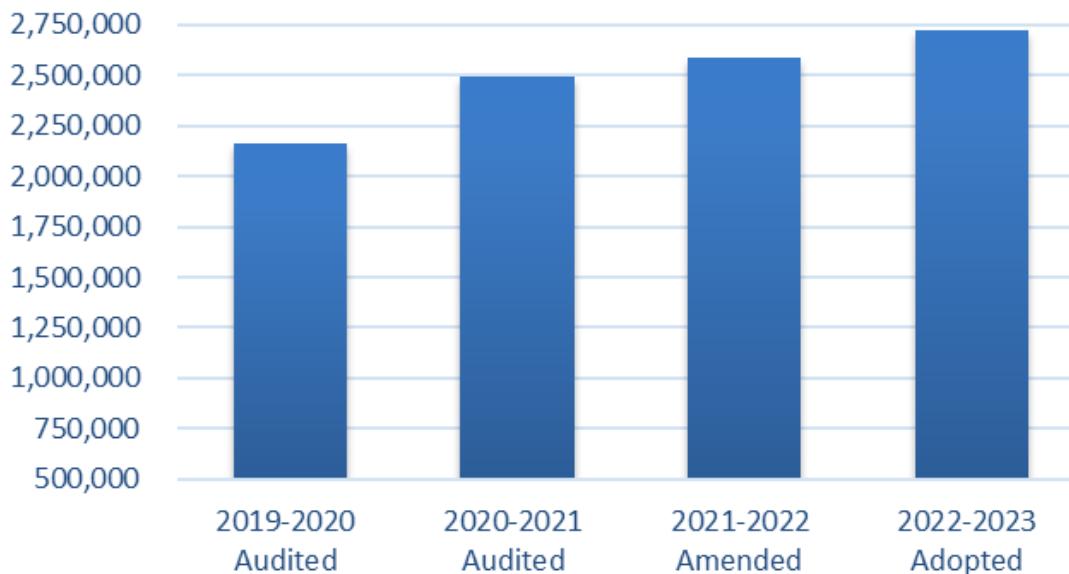
Charges for Services - Solid Waste



CHARGES FOR SERVICES
WATER

	<u>2019-2020</u> <u>AUDITED</u>	<u>2020-2021</u> <u>AUDITED</u>	<u>2021-2022</u> <u>AMENDED</u>	<u>2022-2023</u> <u>ADOPTED</u>
	2,164,364	2,495,564	2,585,050	2,717,500

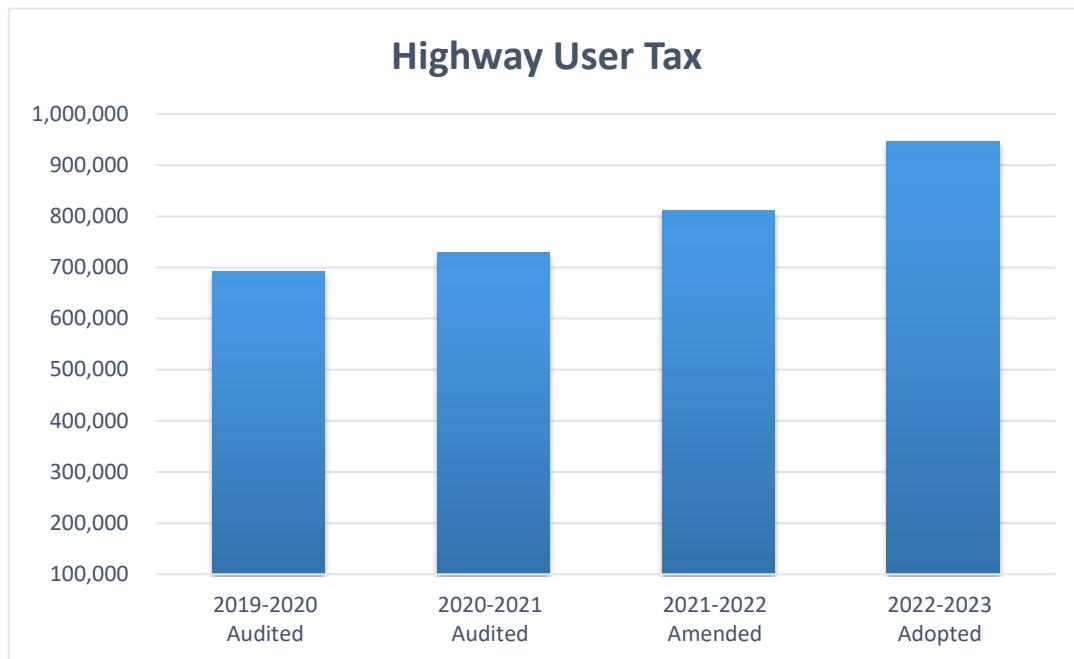
Charges for Services - Water



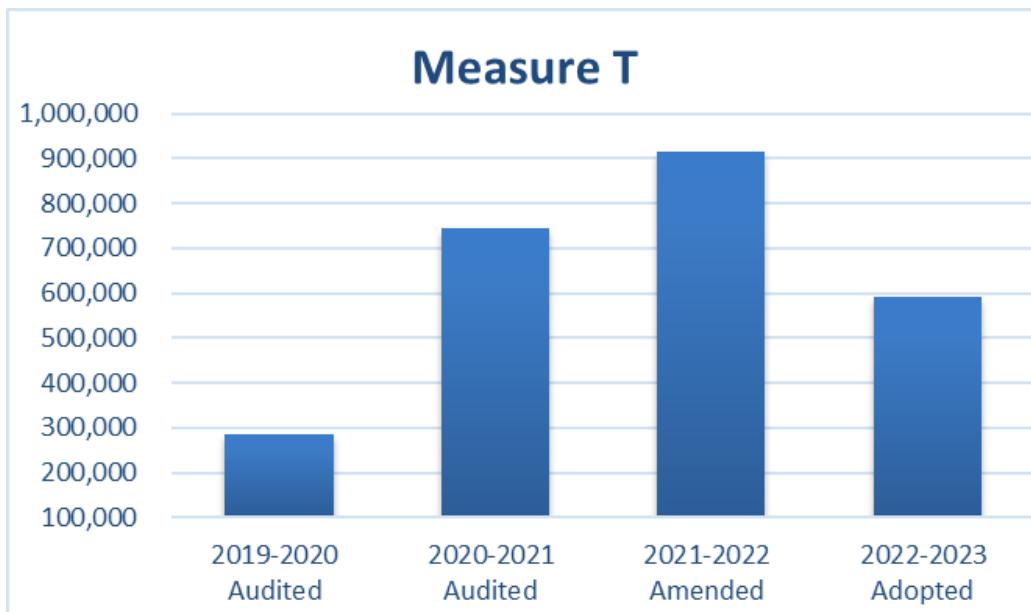
SPECIAL REVENUE FUNDS PROJECTIONS

REVENUE PROJECTIONS FOR PRIMARY REVENUES

HIGHWAY USER TAX	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
	<u>AUDITED</u>	<u>AUDITED</u>	<u>AMENDED</u>	<u>ADOPTED</u>
	691,789	728,374	810,929	947,169



MEASURE T	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
	<u>AUDITED</u>	<u>AUDITED</u>	<u>AMENDED</u>	<u>ADOPTED</u>
	286,425	745,177	915,080	593,290



GANN APPROPRIATIONS LIMIT

Department of Finance:

Annual Percentage Change in Population	-0.51%	0.9949
Per Capita Personal Income Change	7.55%	1.0755
Factor for FY 2022/2023		1.07001495
Gann Limit for 2021/2022		\$ 7,298,913
Gann Limit for 2022/2023		\$ 7,809,946

Appropriations Subject to Gann Limit:

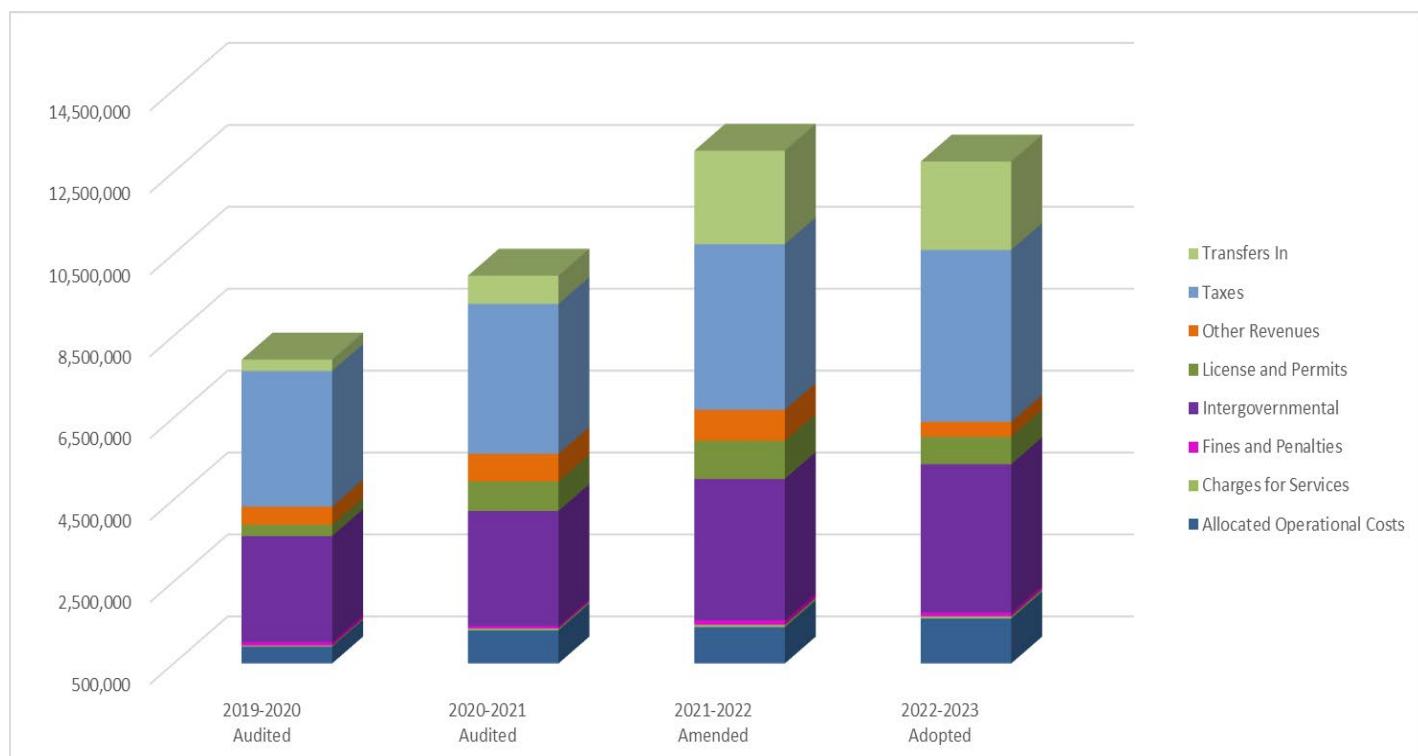
Property Tax	\$ 1,117,055
Sales Tax	2,452,194
Transient Occupancy Tax	300,000
Property Transfer Tax	12,930
Business Tax	80,000
Vehicle License Fee	2,800,000
Interest Earnings	20,055
Total Unadjusted Appropriations	\$ 6,782,234

Qualified Adjustments:

Debt Service	\$ 1,314,384
Capital Outlay:	2,556,099
Total Qualified Adjustments	\$ 3,870,483
Total Adjusted Appropriations Subject to the Limit	\$ 2,911,751
Projected Appropriations are Below the Limit by:	\$ 4,898,195

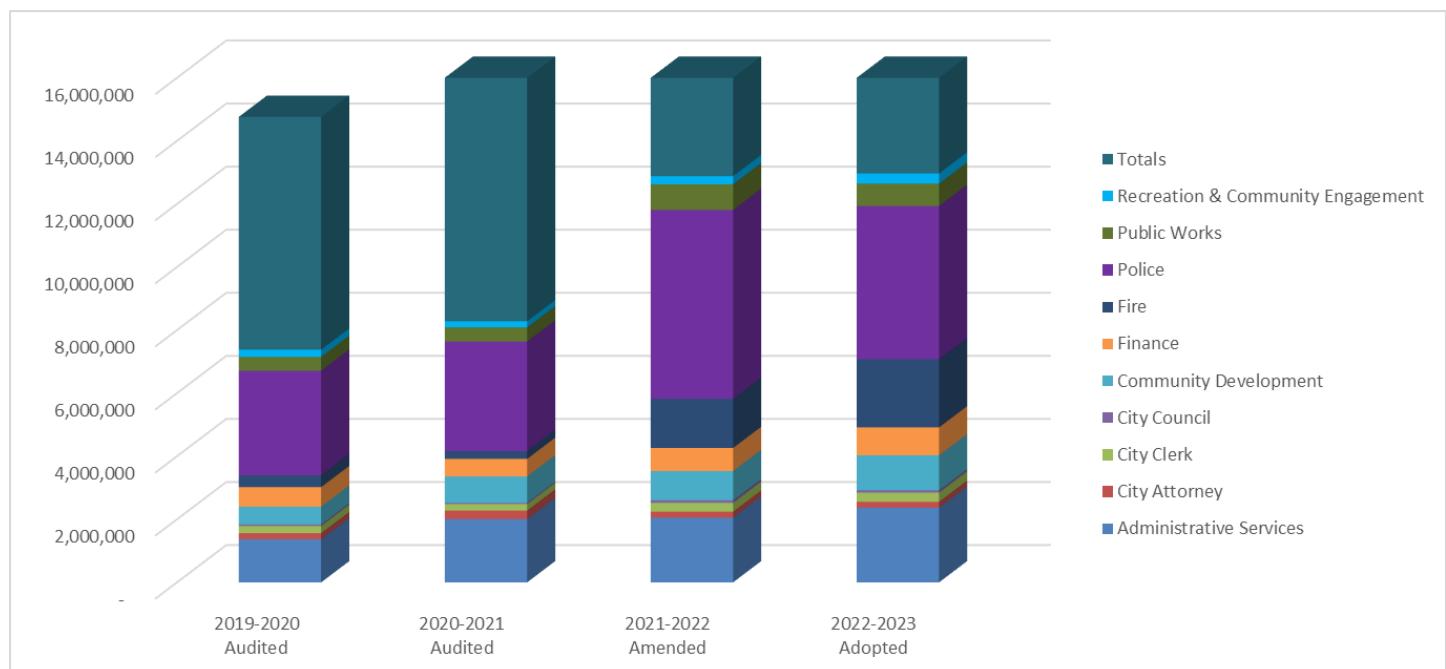
GENERAL FUNDS REVENUE BY SOURCE

	<u>2019-2020 Audited</u>	<u>2020-2021 Audited</u>	<u>2021-2022 Amended</u>	<u>2022-2023 Adopted</u>
Allocated Operational Costs	911,675	1,309,995	1,385,994	1,578,925
Charges for Services	24,659	44,156	58,050	55,350
Fines and Penalties	83,477	61,226	109,100	91,100
Intergovernmental	2,592,282	2,809,145	3,454,026	3,619,930
License and Permits	271,956	721,998	927,500	670,600
Other Revenues	445,090	672,630	756,478	365,500
Taxes	3,313,964	3,658,923	4,044,802	4,195,389
Transfers In	275,454	690,774	2,284,389	2,159,776
TOTALS	7,918,556	9,968,847	13,020,339	12,736,570



GENERAL FUNDS EXPENDITURES BY DEPARTMENT

	<u>2019-2020 Audited</u>	<u>2020-2021 Audited</u>	<u>2021-2022 Amended</u>	<u>2022-2023 Adopted</u>
Administrative Services	1,366,448	2,005,176	2,052,273	2,352,986
City Attorney	195,074	271,904	190,000	190,000
City Clerk	226,900	206,549	280,158	290,284
City Council	47,856	38,956	81,551	74,990
Community Development	563,482	837,515	925,134	1,096,369
Finance	620,247	554,375	732,279	829,616
Fire	373,554	248,862	1,558,644	2,158,480
Police	3,317,385	3,471,340	5,990,172	4,751,872
Public Works	439,813	452,167	814,856	701,109
Recreation & Community Engagement	229,461	191,589	256,161	317,615
Totals	7,380,220	8,278,433	12,881,228	12,763,321

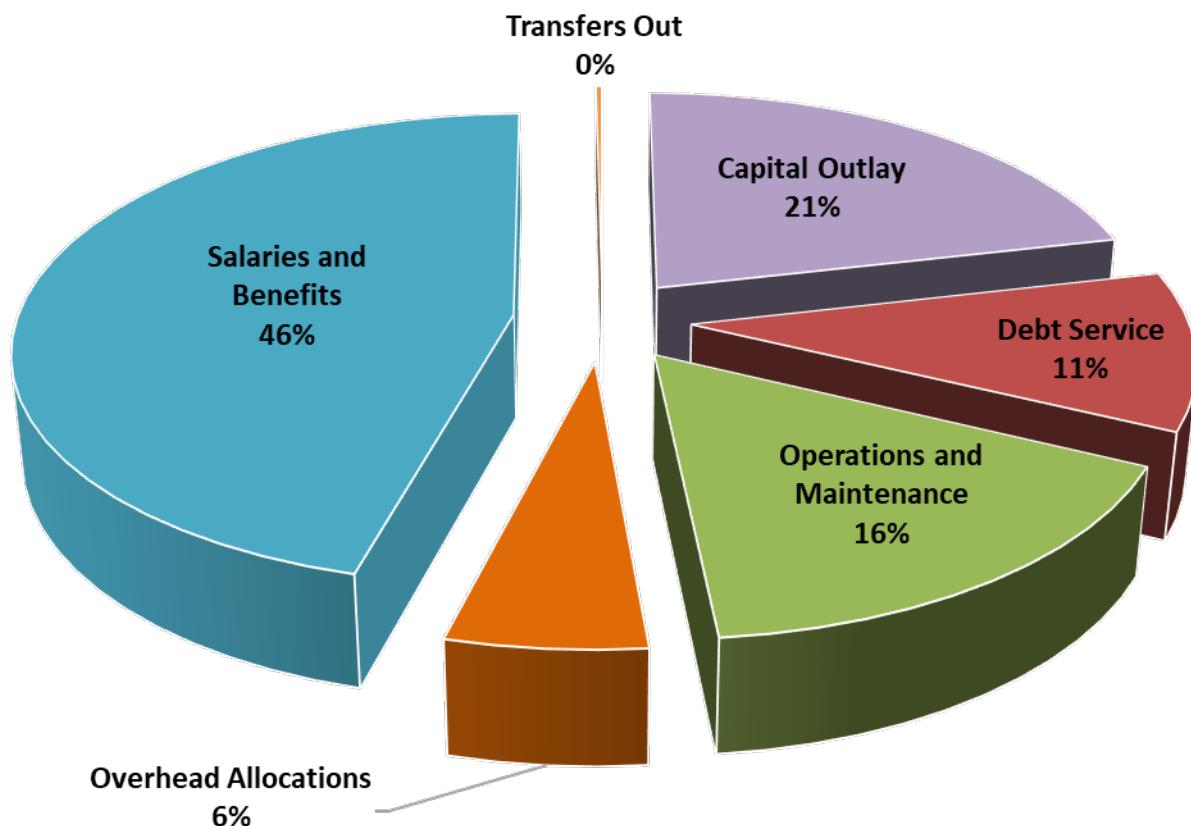


GENERAL FUND SUMMARY

	<u>2019-2020</u> <u>Audited</u>	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Amended</u>	<u>2022-2023</u> <u>Adopted</u>
Revenues				
Sales Tax	1,706,686	1,981,304	2,375,494	2,452,194
Property Taxes	1,061,283	1,028,580	1,060,248	1,117,055
Franchise Taxes	275,844	287,979	286,060	287,000
Other Taxes	270,151	361,060	323,000	339,140
Intergovernmental	2,592,282	2,809,145	3,454,026	3,619,930
License and Permits	271,956	721,998	927,500	670,600
Charges for Services	24,659	44,156	58,050	55,350
Fines and Penalties	83,477	61,226	109,100	91,100
Allocated Operational Costs	911,675	1,309,995	1,385,994	1,578,925
Other Revenues	445,088	672,630	756,478	365,500
Total General Fund	7,643,100	9,278,073	10,735,950	10,576,794
Expenditures				
Administrative Services	1,330,492	2,020,167	2,035,421	2,338,484
City Attorney	195,074	271,904	190,000	190,000
City Clerk	226,900	206,549	280,158	290,284
City Council	47,856	38,956	80,561	74,990
Community Development	563,482	837,515	925,134	1,096,369
Finance	620,247	554,375	732,279	829,616
Fire	373,554	248,862	1,516,644	2,158,480
Police	3,317,385	3,471,340	5,917,172	4,751,872
Public Works	439,813	523,025	779,856	701,109
Recreation & Community Engagement	229,461	262,447	251,661	317,615
Total Expenditures	7,344,263	8,435,140	12,708,886	12,748,819
Transfers In	275,454	690,774	2,284,389	2,159,776
Transfers Out	(35,957)	(85,849)	(14,502)	(14,502)
Total Transfers In/(Out)	239,497	604,926	2,269,887	2,145,274
Net Revenue/(Expense)	538,334	1,447,858	296,951	(26,751)
Beginning Fund Balance				
Total Fund Balance	4,916,964	5,455,298	7,129,168	7,426,119
Non- Spendable				
Committed Fund Balance				
Assigned Fund Balance	533,555	528,698	528,698	528,698
Unassigned Fund Balance	910,223	436,816	436,816	910,223
Total Unappropriated Fund Balance	508,710	345,439	345,439	345,439
Total Ending Fund Balance	3,502,810	5,818,215	6,115,166	6,088,415
Unappropriated vs Expenditures %	4,921,743	6,600,470	6,897,421	7,344,077

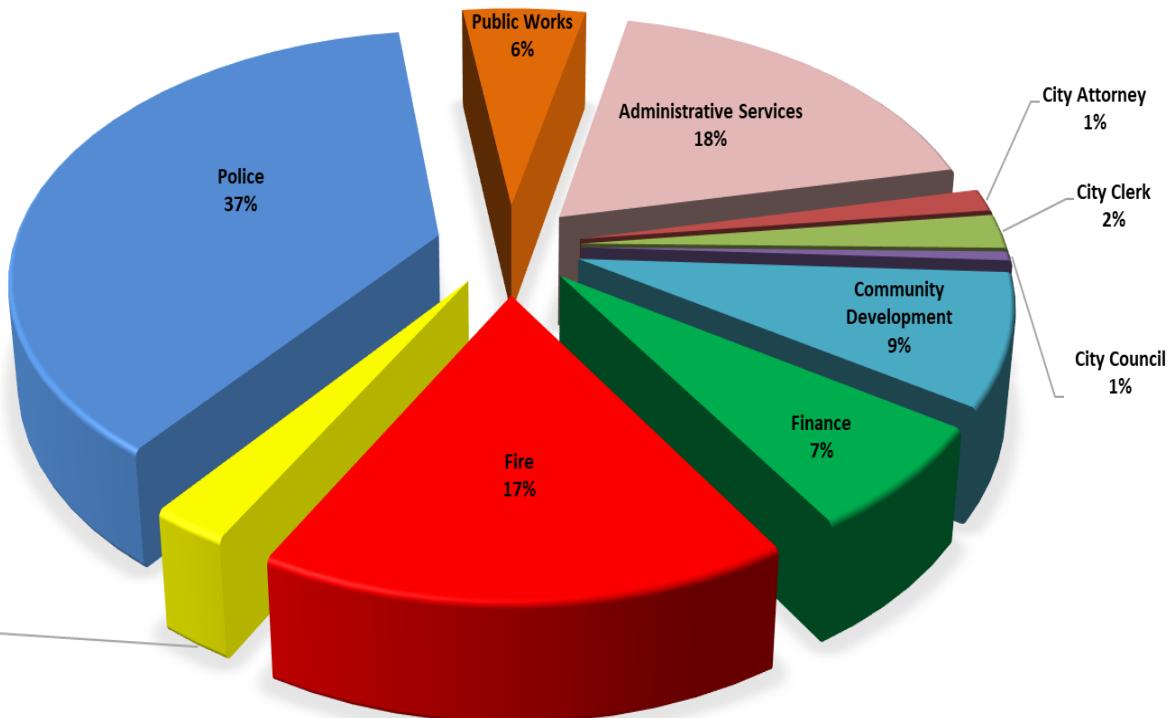
GENERAL FUND EXPENDITURES BREAKDOWN

	<u>CAPITAL OUTLAY</u>	<u>DEBT SERVICE</u>	<u>OPERATIONS & MAINTENANCE</u>	<u>OVERHEAD ALLOCATIONS</u>	<u>SALARIES & BENEFITS</u>	<u>TRANSFERS OUT</u>	<u>GRAND TOTAL</u>
Administrative Services	216,000	927,610	671,158	100,620	423,096	14,502	2,352,986
City Attorney	-	-	190,000	-	-	-	190,000
City Clerk	-	-	80,087	-	210,197	-	290,284
City Council	-	-	52,415	-	22,575	-	74,990
Community Development	-	-	474,437	70,309	551,623	-	1,096,369
Finance	-	-	100,721	86,292	642,603	-	829,616
Fire	1,850,000	-	119,401	49,541	139,538	-	2,158,480
Police	250,099	386,774	510,852	485,220	3,118,927	-	4,751,872
Public Works	240,000	-	121,285	56,970	282,854	-	701,109
Recreation & Community Engagement	-	-	196,073	-	121,542	-	317,615
TOTALS	2,556,099	1,314,384	2,516,429	848,952	5,512,955	14,502	12,763,321



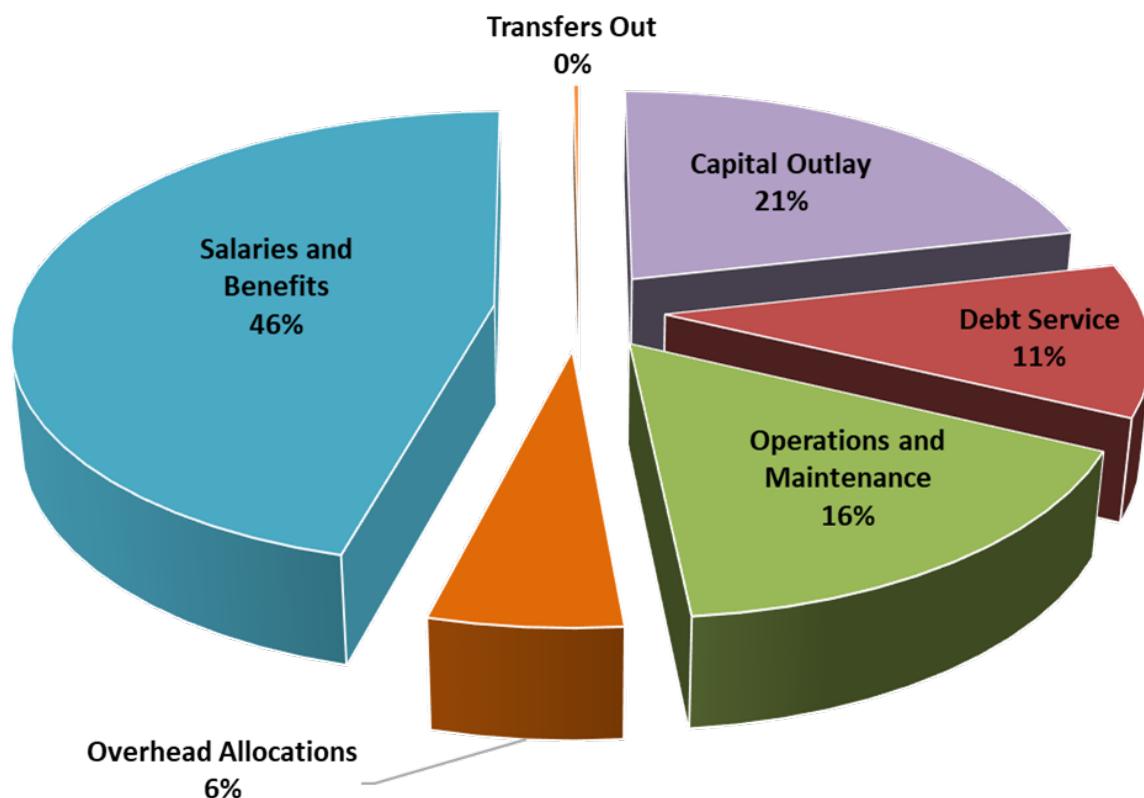
EXPENDITURES BY DEPARTMENTS

DEPARTMENT	2022-2023 ADOPTED
Administrative Services	2,352,986
City Attorney	190,000
City Clerk	290,284
City Council	74,990
Community Development	1,096,369
Finance	829,616
Fire	2,158,480
Recreation & Community Engagement	317,615
Police	4,751,872
Public Works	701,109
Grand Total	12,763,321



EXPENDITURES BY TYPES

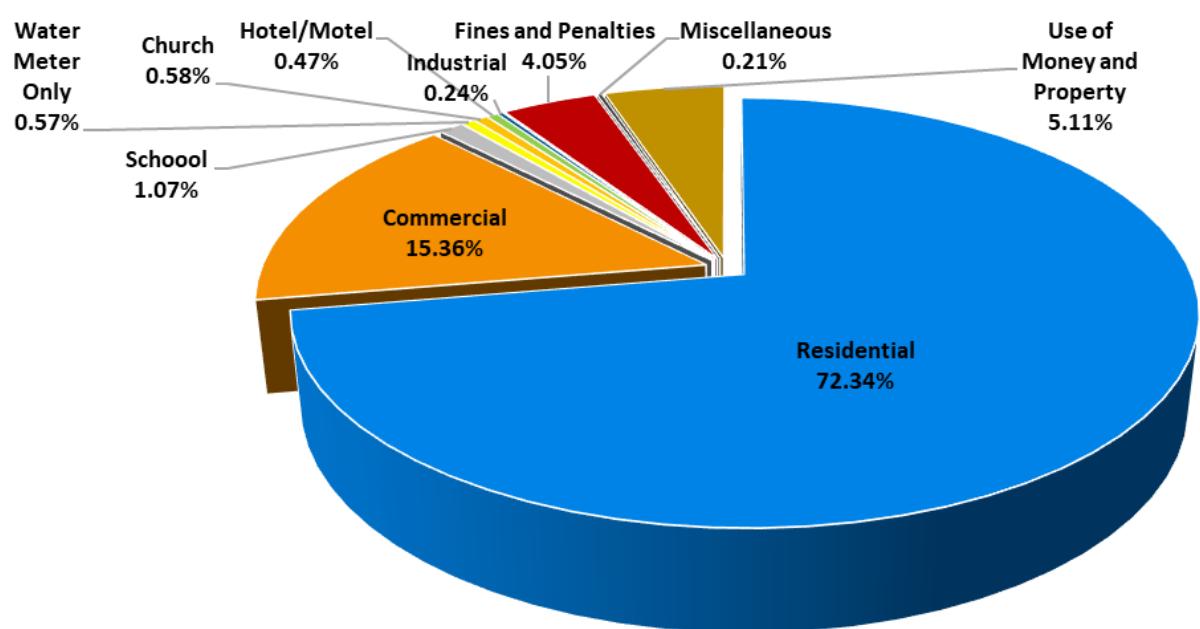
<u>TYPE</u>	<u>2022-2023 ADOPTED</u>
Capital Outlay	2,556,099
Debt Service	1,314,384
Operations and Maintenance	2,516,429
Overhead Allocations	848,952
Salaries and Benefits	5,512,955
Transfers Out	14,502
GRAND TOTAL	12,763,321



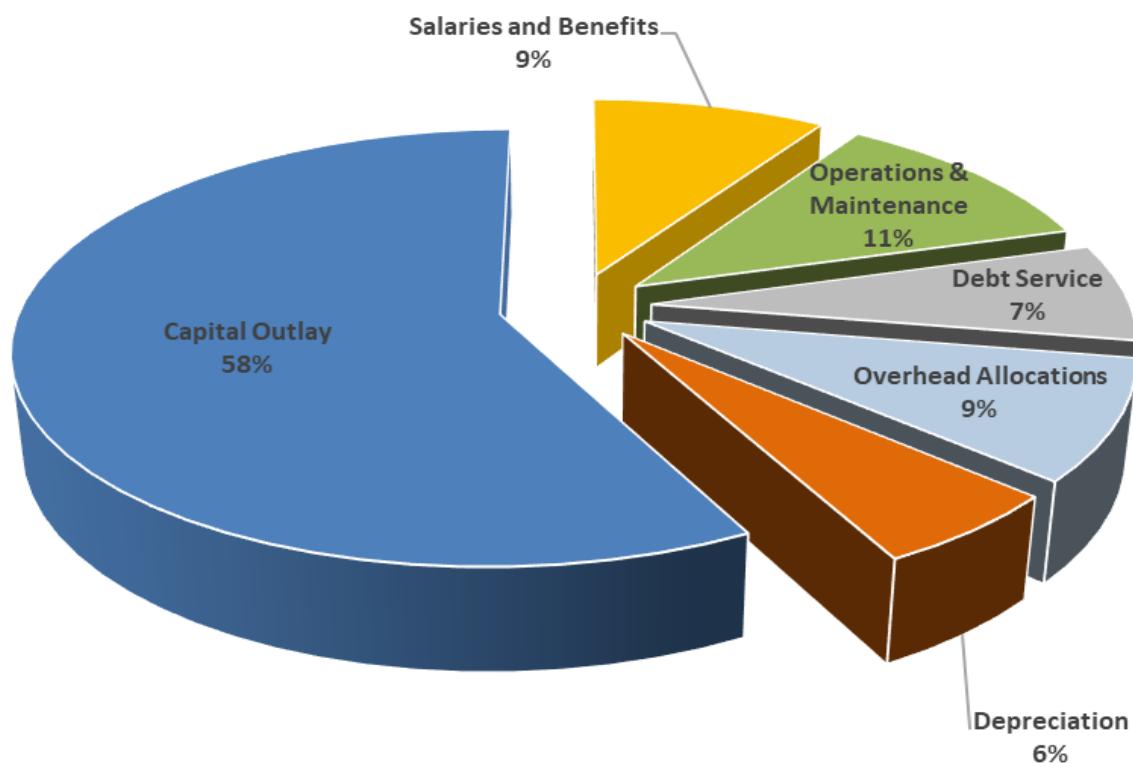
WATER ENTERPRISE

	<u>2019-2020</u> <u>Audited</u>	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Amended</u>	<u>2022-2023</u> <u>Adopted</u>
Revenues				
Charges for Services	2,359,089	2,696,639	2,791,901	2,922,500
Fines and Penalties	67,196	91	8,500	93,500
Intergovernmental			-	-
Miscellaneous Revenues and Donations	34,089	17,506	26,050	15,450
Use of Money and Property	79,774	151,269	102,392	100,612
Total Revenues	2,540,147	2,865,506	2,928,843	3,132,062
Expenditures				
Salaries and Benefits	661,566	591,363	621,221	690,744
Operations and Maintenance	704,986	951,242	1,176,773	877,415
Debt Service	378,827	375,436	633,332	566,366
Overhead Allocations	490,285	578,345	621,221	688,543
Depreciation	442,228	428,703	442,228	442,228
Capital Outlay	-	-	176,049	4,510,000
Total Expenditures	2,677,892	2,925,089	3,670,824	7,75,296
Transfers In	93,507	45,000	6,460	4,450,000
Transfers Out	-	-	-	-
Total Transfers In/(Out)	93,507	45,000	6,460	4,450,000
Net Revenue/(Expense)	(44,238)	(14,584)	(735,521)	(193,234)
Beginning Fund Balance	6,419,079	6,374,841	6,360,257	5,624,736
Prior Period Adjustments	-	-	-	-
Total Fund Balance	6,374,841	6,360,257	5,624,736	5,431,502
Net Working Capital	1,701,902	1,864,724	1,571,4310	1,820,425
% Net Working Capital/Expenses	76.13%	74.70%	51.48%	64.48%

WATER ENTERPRISE – REVENUES



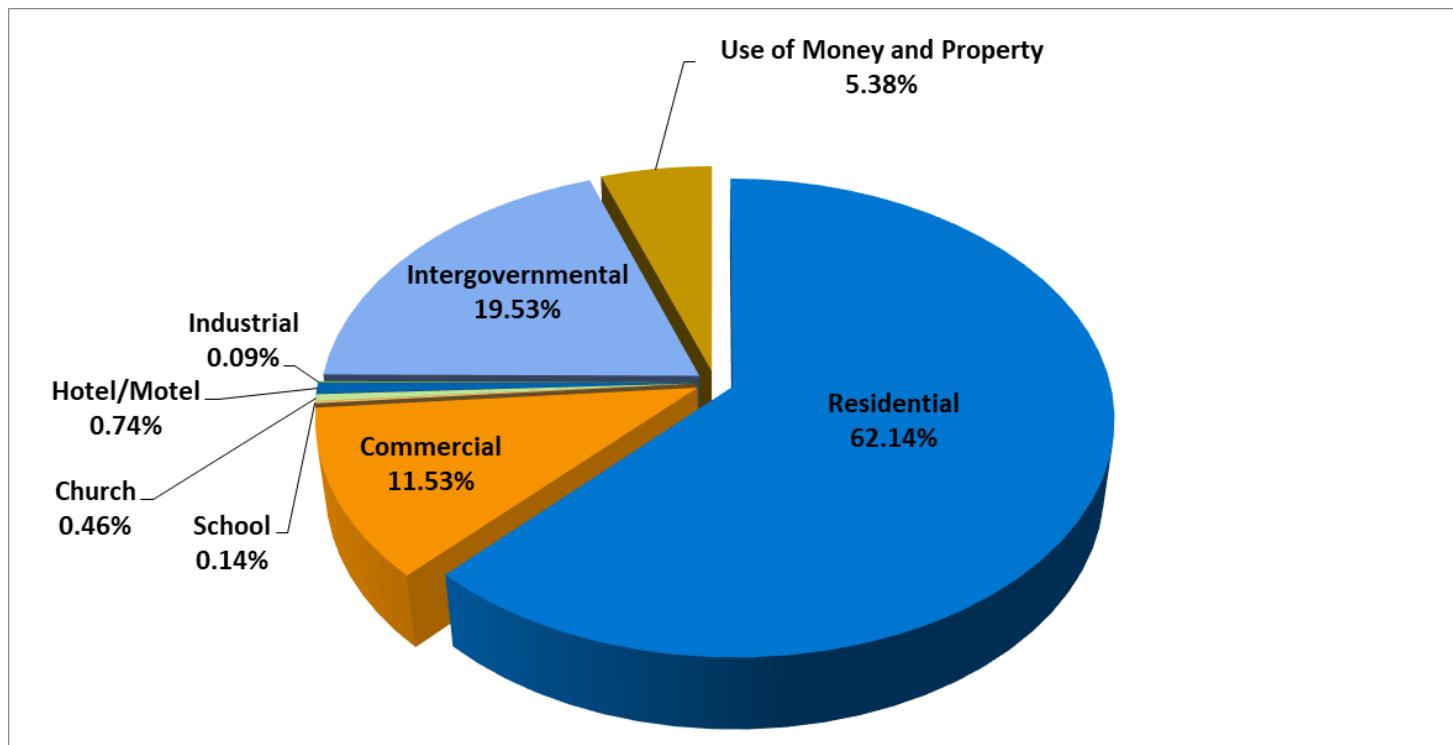
WATER ENTERPRISE - EXPENDITURES



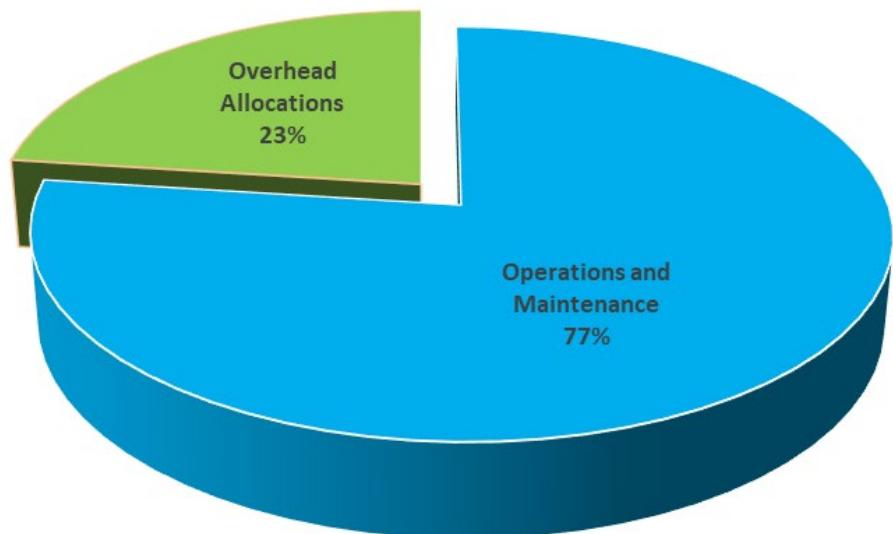
SOLID WASTE ENTERPRISE

	<u>2019-2020 Audited</u>	<u>2020-2021 Audited</u>	<u>2021-2022 Amended</u>	<u>2022-2023 Adopted</u>
Revenues				
Charges for Services	1,430,210	1,783,349	2,007,300	2,078,519
Intergovernmental	5,000	-	5,000	5,000
Miscellaneous Revenues and Donations	902	115	400	400
Use of Money and Property	490	87	130	130
Total Revenues	1,436,601	1,783,551	2,012,830	2,084,049
Expenditures				
Salaries and Benefits (GASB 68 Expense)	-	-	-	-
Operations and Maintenance	1,234,167	1,299,197	1,340,628	1,533,840
Overhead Allocations	247,826	435,200	461,700	457,946
Capital Outlay	-	-	-	-
Total Expenditures	1,481,993	1,734,397	1,802,328	1,991,786
Net Revenue/(Expense)	(45,391)	49,153	210,502	92,263
Beginning Fund Balance	31,093	(14,298)	34,855	245,357
Prior Period Adjustments				
Total Fund Balance	(14,298)	34,855	245,357	337,620
Net Working Capital	(14,298)	34,855	245,357	337,620
% Net Working Capital/Expenses	-0.96%	2.01%	13.61%	16.95%

SOLID WASTE ENTERPRISE – REVENUES



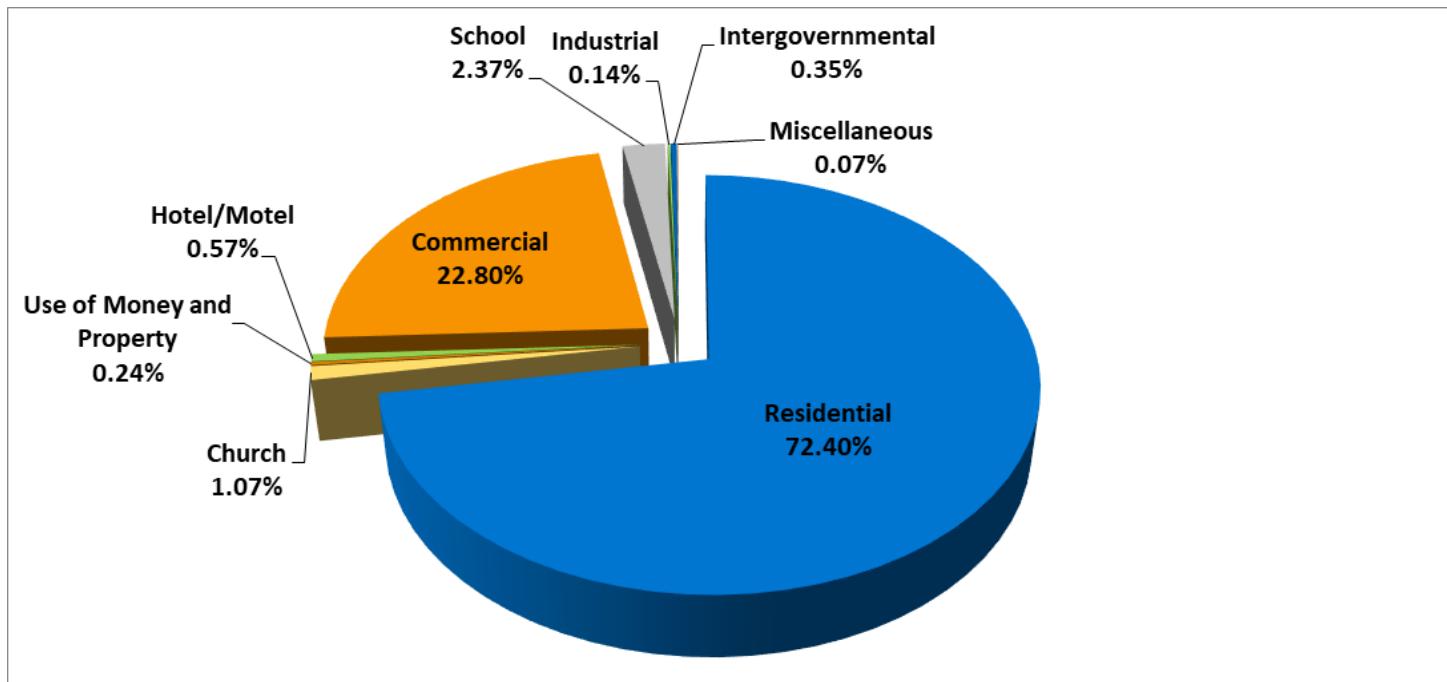
SOLID WASTE ENTERPRISE - EXPENDITURES



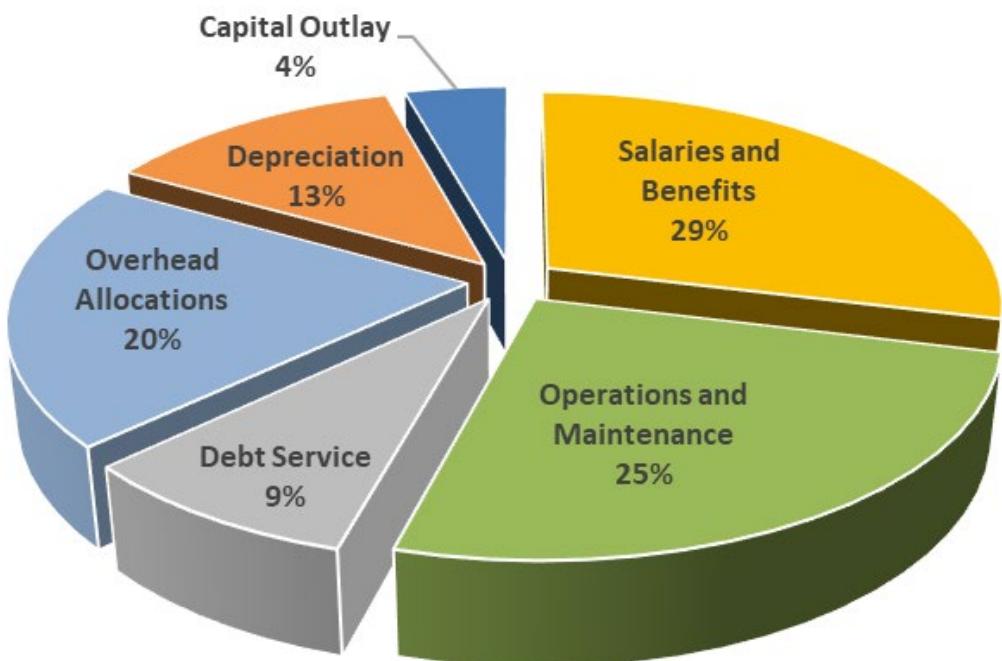
SEWER ENTERPRISE

	<u>2019-2020</u> <u>Audited</u>	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Amended</u>	<u>2022-2023</u> <u>Adopted</u>
Revenues				
Charges for Services	1,570,106	1,711,383	1,824,018	1,909,994
Intergovernmental	-	114,000	-	-
Miscellaneous Revenues and Donations	8,697	27,434	500	500
Use of Money and Property	77,622	137,138	99,107	94,950
Total Revenues	1,656,425	1,989,955	1,923,625	2,005,444
Expenditures				
Salaries and Benefits	476,833	415,229	555,040	583,793
Operations and Maintenance	361,260	552,105	532,387	532,851
Debt Service	151,500	146,695	182,705	181,605
Overhead Allocations	262,736	331,950	364,263	414,517
Depreciation	263,400	281,158	263,405	263,405
Capital Outlay	-	-	86,611	90,000
Total Expenditures	1,515,729	1,727,137	2,022,800	2,066,171
Transfers In	-	12,954	2,394	-
Transfers Out	-	-	-	-
Total Transfers In/(Out)	-	12,954	2,394	-
Net Revenue/(Expense)	140,696	262,818	(60,786)	(60,727)
Beginning Fund Balance	7,040,185	7,180,881	7,443,700	7,382,914
Prior Period Adjustments	-	-	-	-
Total Fund Balance	7,180,881	7,443,700	7,382,914	7,322,187
Net Working Capital	2,302,976	2,262,030	2,426,649	2,667,327
% Net Working Capital/Expenses	183.90%	156.44%	150.80%	155.73%

SEWER ENTERPRISE - REVENUES



SEWER ENTERPRISE - EXPENDITURES



GENERAL FUND 5-YEAR PROJECTED BUDGET

	<u>2023-2024 Projected</u>	<u>2024-2025 Projected</u>	<u>2025-2026 Projected</u>	<u>2026-2027 Projected</u>	<u>2027-2028 Projected</u>
Revenues					
Sales Tax	[c] 2,525,760	2,601,533	2,679,579	2,759,966	2,842,765
Property Taxes	[c] 1,175,567	1,210,834	1,247,159	1,284,573	1,323,111
Franchise Taxes	[b] 292,740	298,595	304,567	310,658	316,871
Other Taxes	[b] 345,923	352,841	359,898	367,096	374,438
Intergovernmental	[c] 3,728,528	3,840,384	3,955,595	4,074,263	4,196,491
License and Permits	[b] 684,012	697,692	711,646	725,879	740,397
Charges for Services	[b] 56,457	57,586	58,738	59,913	61,111
Fines and Penalties	[b] 92,922	94,780	96,676	98,610	100,582
Allocated Operational Costs	[c] 1,626,293	1,675,082	1,725,334	1,777,094	1,830,407
Other Revenues	[b] 372,810	380,266	387,872	395,629	403,542
Total Revenues	10,901,011	11,209,593	11,527,063	11,853,681	12,189,713
Expenditures					
Salaries and Benefits	5,797,236	6,138,420	6,502,246	6,815,260	7,036,009
Operations and Maintenance	[c] 2,448,922	2,522,390	2,598,061	2,676,003	2,756,283
Debt Service	1,441,136	1,467,968	1,467,160	1,293,005	1,293,005
Overhead Allocations	928,952	1,008,952	1,088,952	1,168,952	1,248,952
Capital Outlay	100,000	100,000	100,000	100,000	100,001
Total Expenditures	10,716,246	11,237,729	11,756,420	12,053,221	12,434,251
Transfers In	242,506	261,757	282,932	306,225	331,848
Transfers Out	(24,002)	(24,002)	(24,002)	(24,002)	(24,002)
Total Transfers In/(Out)	218,504	237,755	258,930	282,223	307,846
Net Surplus/(Deficit)	403,269	209,618	29,573	82,683	63,309
Beginning Fund Balance	7,102,417	7,505,686	7,715,305	7,744,878	7,827,561
Total Fund Balance	7,505,686	7,715,305	7,744,878	7,827,561	7,890,871
Non-Spendable	528,698	528,698	528,698	528,698	528,698
Committed Fund Balance	436,816	436,816	436,816	436,816	436,816
Assigned Fund Balance	345,439	345,439	345,439	345,439	345,439
Unassigned Fund Balance	6,008,948	6,218,567	6,248,140	6,330,823	6,394,132
Total Unappropriated Fund Balance	6,791,203	7,000,822	7,030,395	7,113,078	7,176,387
Total Ending Fund Balance	7,319,901	7,529,520	7,559,093	7,641,776	7,705,085
Unappropriated vs Operating Expenditures %	63.83%	62.72%	60.19%	59.39%	58.07%

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

		2023-2024 <u>Projected</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Projected</u>	2026-2027 <u>Projected</u>	2027-2028 <u>Projected</u>
Revenues						
Charges for Services	[e]/[f]	3,097,850	3,283,721	3,447,907	3,620,302	3,801,318
Fines and Penalties	[c]	90,000	92,700	95,481	98,345	101,296
Miscellaneous Revenues and Donations	[b]	15,759	16,074	16,396	16,724	17,058
Use of Money and Property	[b]	102,624	104,677	106,770	108,906	111,084
Total Fees and Other Income		208,383	213,451	218,647	223,975	229,438
Total Revenues		3,306,233	3,497,172	3,666,554	3,844,277	4,030,755
Expenditures						
Salaries and Benefits		764,045	806,408	853,807	893,400	916,034
Operations and Maintenance	[c]	903,737	930,850	958,775	987,538	1,017,164
Debt Service		565,132	529,036	554,036	568,036	568,037
Overhead Allocations	[c]	709,199	730,475	752,390	774,961	798,210
Depreciation		249,224	249,224	249,224	249,224	249,224
Capital Outlay		563,000	50,000	50,000	50,000	50,000
Total Expenditures		3,754,338	3,295,993	3,418,232	3,523,160	3,598,670
Transfers In		-	-	-	-	-
Transfers Out		-	-	-	-	-
Total Transfers In/(Out)		-	-	-	-	-
Net Revenue/(Expense)		(448,104)	201,179	248,322	321,117	432,085
Beginning Fund Balance		6,167,023	5,718,919	5,920,097	6,168,419	6,489,537
Total Fund Balance		5,718,919	5,920,097	6,168,419	6,489,537	6,921,622
Net Working Capital		1,577,294	2,027,696	2,525,242	3,095,584	3,776,893
% Net Workimg Capital/Expenses		49.42%	62.47%	74.97%	89.13%	106.43%

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

		2023-2024 <u>Projected</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Projected</u>	2026-2027 <u>Projected</u>	2027-2028 <u>Projected</u>
Revenues						
Charges for Services	[c]	2,140,875	2,205,101	2,271,254	2,339,391	2,409,573
Intergovernmental		5,000	5,000	5,000	5,000	5,000
Miscellaneous Revenues and Donations		408	416	424	433	442
Use of Money and Property	[b]	133	135	138	141	144
Total Revenues		2,146,415	2,210,652	2,276,816	2,344,965	2,415,158
Expenditures						
Salaries and Benefits		-	-	-	-	-
Operations and Maintenance	[f]	1,625,870	1,723,423	1,826,828	1,936,438	2,052,624
Overhead Allocations	[c]	471,684	485,835	500,410	515,422	530,885
Debt Service		-	-	-	-	-
Capital Outlay		-	-	-	-	-
Total Expenditures		2,097,555	2,209,258	2,327,238	2,451,860	2,583,509
Net Revenue/(Expense)		48,860	1,395	(50,422)	(106,895)	(168,350)
Beginning Fund Balance		127,118	175,978	177,373	126,951	20,057
Prior Period Adjustments						
Total Fund Balance		175,978	177,373	126,951	20,057	(148,294)
Net Working Capital		386,480	387,875	337,453	230,559	62,208
% Net Working Capital/Expenses		18.43%	17.56%	14.50%	9.40%	2.41%

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

		2023-2024 <u>Projected</u>	2024-2025 <u>Projected</u>	2025-2026 <u>Projected</u>	2026-2027 <u>Projected</u>	2027-2028 <u>Projected</u>
Revenues						
Charges for Services	[e]	2,005,494	2,105,768	2,211,057	2,321,610	2,437,690
Intergovernmental		-	-	-	-	-
Miscellaneous Revenues and Donations		510	520	531	541	552
Use of Money and Property	[b]	96,849	98,786	100,762	102,777	104,832
Total Revenues		2,102,853	2,205,075	2,312,349	2,424,928	2,543,075
Expenditures						
Salaries and Benefits		611,206	641,312	673,949	702,514	720,672
Operations and Maintenance	[c]	548,837	565,302	582,261	599,728	617,720
Debt Service		99,604	103,204	106,604	109,804	109,805
Overhead Allocations	[c]	426,953	439,761	452,954	466,543	480,539
Depreciation		167,280	167,280	167,280	167,280	167,280
Capital Outlay		700,000	2,550,000	50,000	200,000	200,000
Total Expenditures		2,553,880	4,466,859	2,033,048	2,245,870	2,296,017
Transfers In		-	-	-	-	-
Transfers Out		-	-	-	-	-
Total Transfers In/(Out)		-	-	-	-	-
Net Revenue/(Expense)		(451,027)	(2,261,785)	279,301	179,058	247,058
Beginning Fund Balance		6,299,530	5,848,503	3,586,719	3,866,020	4,045,078
Prior Period Adjustments						
Total Fund Balance		5,848,503	3,586,719	3,866,020	4,045,078	4,292,136
Net Working Capital		2,628,938	2,628,938	2,628,938	2,628,938	2,628,938
% Net Working Capital/Expenses		155.87%	150.26%	144.78%	139.94%	136.30%

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 & COMMUNITY ENGAGEMENT

FINANCE

NON-DEPARTMENTAL

100-1600, 1705, 1712

2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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EXPENDITURES BY CATEGORY

Salaries and Benefits	1,997	3,659	3,000	152,055
Operations and Maintenance	273,991	214,435	657,819	645,359
Capital Outlay	30,898	218,871	81,750	216,000
Transfers Out	35,957	14,991	14,502	14,502
Debt Service	795,121	1,235,874	902,252	927,610
Total	1,137,963	1,687,830	1,659,323	1,955,526

SOURCE OF FUNDING

Charges for Services	14,321	13,182	12,700	9,700
Fines and Penalties	11,221	34,942	14,500	8,000
Franchise Taxes	275,844	287,979	286,060	287,000
Intergovernmental	2,226,639	2,372,135	2,682,026	2,817,930
License and Permits	84,756	140,085	125,150	80,200
Other Revenues	263,642	403,873	164,528	192,500
Other Taxes	270,151	361,060	323,000	339,140
Overhead Allocations	855,078	1,253,398	1,329,397	1,538,511
Property Taxes	1,061,283	1,028,580	1,060,248	1,117,055
Sales Tax	1,706,686	1,981,304	2,375,494	2,452,194
Transfers In	275,454	484,724	140,650	26,187
Total	Total	7,045,074	8,361,261	8,513,753
				8,868,417

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS						
1705	1010	Salaries/Wages	-	-	-	82,983
1705	1060	Overtime	-	-	-	2,479
1705	1099	Essential Worker Pay	-	-	-	-
1705	2010	Medicare Tax	-	-	-	1,291
1705	2030	Leave Payout	-	-	-	-
1705	2040	Health Insurance	-	-	-	28,579
1705	2050	Unemployment Ins	-	-	-	868
1705	2060	Retirement-Employer Portion	1,997	3,659	3,000	12,888
1705	2070	Uniforms Allowance				600
1705	2080	Workers Comp Ins				16,641
1705	2091	Insurances - Not Workers Comp				748
Total Salaries and Benefits			1,997	3,659	3,000	147,077
1705	3002	Postage	8,824	7,713	15,000	16,000
1705	3004	Office Supplies	2,485	1,999	3,000	3,000
1705	3026	Bank Service Fees			-	137,324
1705	3150	Janitorial Supplies	94	793	5,000	5,000
1705	3152	Building O/M	23,484	19,972	57,000	51,000
1712	3152	Building O/M	2,437	1,228	2,500	2,500
1705	3156	Energy	15,636	20,359	6,815	7,100
1712	3156	Energy	591	623	615	650
1705	3204	Fuels	449	84	-	-
1600	3332	Bad Debt Expense	8,928	28,763	50,000	30,000
1705	3364	Contract Services	48,320	61,723	43,131	43,786
1712	3364	Contract Services	21,040	36,445	219,496	35,000
1705	3404	Liability Insurance				11,466
1705	3464	CWD Prop Tax	539	539	540	540
1712	3464	CWD Prop Tax	10,540	10,540	15,540	15,540
1600	3777	Madera County VLF	-	-	210,587	197,000
1600	3780	Sales Taxes Expense			-	60,000
1600	3997	Property Tax Admin Fee	21,623	23,654	28,595	29,453
1600	3999	COVID-19 Program	109,000	-	-	-
Total Operations and Maintenance			273,991	214,435	657,819	645,359
1705	5200	Transfer Out	20,953	-	-	-
1705	5302	Transfer Out	-	14,502	14,502	14,502
1705	5586	Transfer Out	15,004	-	-	-
1600	5701	Transfer Out	-	489	-	-
Total Transfers Out			35,957	14,991	14,502	14,502
1705	5916	Transfer Out	354,319	356,125	357,189	368,582
1705	5918	Transfer Out	108,233	122,914	128,807	129,778
1705	5919	Transfer Out	332,569	756,835	416,256	429,250
Total Debt Service			795,121	1,235,874	902,252	927,610

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
1705	6400	Vehicles, Machinery & Equip	30,898	218,871	81,750	216,000
		Total Capital Outlay	30,898	218,871	81,750	216,000
		GRAND TOTAL DEPARTMENT APPROPRIATIONS	1,137,963	1,687,830	1,659,323	1,950,548
		REVENUES				
1600	7303	Transfer In	-	-	122,930	-
1600	7310	Transfer In	-	246,312	-	-
1600	7800	Transfer In	-	233,776	-	-
1705	7918	Transfer In	253,952	4,635	-	-
1600	7956	Transfer In	21,502	-	17,720	26,856
		Total Transfers In	275,454	484,724	140,650	26,856
1600	8001	Current Secured/Unsecured	1,061,283	1,026,971	1,060,248	1,117,055
1600	8008	P/Y Unsecured	-	1,610	-	-
		Total Property Taxes	1,061,283	1,028,580	1,060,248	1,117,055
1600	8030	Transient Lodging	248,830	288,647	285,000	300,000
1600	8060	Documentary Stamp Taxes	21,321	72,413	38,000	39,140
		Total Other Taxes	270,151	361,060	323,000	339,140
1600	8010	Sales Taxes	1,706,337	1,980,929	2,370,700	2,447,400
1600	8012	Tax Agreement-DIF	349	375	4,794	4,794
		Total Sales Tax	1,706,686	1,981,304	2,375,494	2,452,194
1600	8499	Recording Fee Revenues	1,424	780	1,500	1,500
1600	8908	Standard Spec Book	-	-	1,000	1,000
1600	8910	Assess District Admin Reimbursement	12,672	-	-	-
1600	8911	Photocopies/Records	7	10	-	-
1600	8922	Notary Fees	210	-	200	200
1600	8924	Postage Reimbursements	7	12	-	-
		Total Charges for Services	14,321	13,182	12,700	2,700
1600	8405	Business License Penalties	5,244	26,028	10,000	5,000
1600	8904	Late Payment/Penalty Fees	3,664	7,834	-	-
1600	8906	Late Payment/Penalty Fees	-	180	4,000	2,500
1600	8907	Returned Check Fees	2,313	900	500	500
		Total Fines and Penalties	11,221	34,942	14,500	8,000
1600	8050	Business License Taxes	84,523	139,915	125,000	80,000
1600	8930	Yard Sale Permits	127	64	-	50
1600	8932	Fireworks Permits	106	106	150	150
		Total License and Permits	84,756	140,085	125,150	80,200

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
1600	8040	Franchises-PG&E	208,727	220,218	220,000	220,000
1600	8045	Franchises-Cable TV	67,117	67,761	66,060	67,000
		Total Franchise Taxes	275,844	287,979	286,060	287,000
1600	8502	St Motor Vehicle (County)	(239,586)	(211,425)	-	-
1600	8503	St Homeowners Prior Tax Relief	12,683	12,553	12,553	12,930
1600	8512	VLF Swap	2,447,481	2,551,323	2,664,473	2,800,000
1600	8550	State Mandated SB90 Cost Reimbursements	6,061	19,684	5,000	5,000
		Total Intergovernmental	2,226,639	2,372,135	2,682,026	2,817,930
1712	8001	Rent for Old City Hall	78,716	73,079	79,722	86,722
1712	8003	Madera County Reimbursements	-	-	660	660
1712	8005	Misc. Rents	92,500	13,482	12,281	3,600
1712	8006	Rail Road Spur Revenue	-	33,865	18,237	35,000
1600	8013	COVID CARE FUNDS	-	224,668	-	-
1600	8401	Investment Earnings	67,004	19,356	20,055	20,055
1712	8410	Rental Income	-	20,423	20,423	35,963
1600	8411	Gain/Loss on Sale of Assets	12,748	-	-	-
1600	8618	Collection Proceeds	81	840	-	500
1600	8772	Collections Proceeds	-	836	3,000	3,000
1600	8790	Misc. Reimbursement	4,911	15,361	-	-
1600	8900	Misc. Admin Fees	-	-	10,000	7,000
1600	8926	Cash Over/Short	100	162	-	-
1600	8928	COVID 19 PROGRAM FUNDS	4,475	1,800	-	-
1600	8934	Insurance Proceeds	3,106	-	150	-
		Total Other Revenues	263,642	403,873	164,528	192,500
1600	9220	Overhead Allocation - Storm Drain	-	-	38,158	48,132
1600	9240	Overhead Allocation Sewer	147,419	221,315	241,022	281,291
1600	9260	Overhead Allocation -Solid Waste	96,044	192,348	218,848	215,094
1600	9280	Overhead Allocation Water	248,944	329,667	311,505	367,338
1600	9305	Overhead Allocation Streets	98,585	174,991	175,827	196,648
1600	9310	Overhead Allocation LLMD	50,031	50,031	50,031	50,031
1600	9325	Overhead Allocation Transit	43,642	62,770	98,648	113,897
1600	9498	Overhead Allocations - NSP	-	-	-	2,782
1600	9601	Overhead Allocation Fleet	36,575	42,802	44,588	63,658
1600	9602	Overhead Allocation IT	46,590	74,080	76,319	93,292
1600	9956	Overhead Allocation - RDA	87,248	105,394	74,451	87,165
		Total Overhead Allocations	855,078	1,253,398	1,329,397	1,519,328
		GRAND TOTAL DEPARTMENT REVENUES	7,045,074	8,348,881	8,503,753	8,842,903

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
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POSITION CLASSIFICATION

Parks Worker III	Y	32	46,297	38,034	100%	38,034
Parks Worker I	Y	24	39,176	44,949	100%	44,949
<hr/>						82,983

Benefits & Other Pay

Health & Related Benefits	28,579
Holiday Payout	-
Insurances (Not Workers Compensation)	748
Leave Payout	-
Medicare Tax	1,291
Overtime	2,479
PARS-Supplemental Retirement	-
PERS - Employer Portion	12,888
PERS - Employer Portion Safety	-
Shift Differential	-
Standby	-
Unemployment Ins	868
Uniform Allowance	600
Worker Compensation	16,641
Essential Worker Pay	-
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Subtotal Benefits	64,094
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Total Wages & Benefits	147,077

CITY COUNCIL

100-1605

2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

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	22,190	23,130	23,201	22,575
Operations and Maintenance	25,666	15,826	58,350	52,415
Overhead Allocations	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	47,856	38,956	81,551	74,990

SOURCE OF FUNDING

Other Revenues	-	-	50	-
Total	-	-	50	-

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS						
1605	1010	Council Salaries	17,700	18,000	18,000	18,000
1605	2010	Medicare Tax	237	224	401	270
1605	2061	PARS-Supplemental Retirement	3,003	3,610	3,975	4,305
1605	2090	Contracted Payroll Services	1,249	1,296	825	-
Total Salaries and Benefits			22,190	23,130	23,201	22,575
1605	3004	Office Supplies	232	346	600	600
1605	3052	Travel & Training	10,949	100	14,786	14,000
1605	3078	Professional Memberships	150	-	300	300
1605	3080	League of Dues	7,105	7,105	7,319	7,350
1605	3086	Employee Relations & Awards	4,270	4,315	8,000	9,000
1605	3108	Cellular Phones	-	-	1,440	500
1605	3264	Public Relations	-	378	500	500
1605	3404	Liability Insurance	2,960	3,582	5,405	165
1605	3550	Contingency	-	-	20,000	20,000
Total Operations and Maintenance			25,666	15,826	58,350	52,415
GRAND TOTAL DEPARTMENT APPROPRIATIONS			47,856	38,956	81,551	74,990
REVENUES						
1605	8989	Payroll Reimbursements	-	-	50	-
Total Other Revenues			-	-	50	-
GRAND TOTAL DEPARTMENT REVENUES			-	-	50	-

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 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

Health & Related Benefits	-
Holiday Payout	-
Insurances (Not Workers Compensation)	-
Leave Payout	-
Medicare Tax	270
Overtime	-
PARS-Supplemental Retirement	4,305
PERS - Employer Portion	-
PERS - Employer Portion Safety	-
Shift Differential	-
Standby	-
Unemployment Ins	-
Uniform Allowance	-
Worker Compensation	-

Subtotal Benefits	4,575
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TOTAL WAGES & BENEFITS	22,575
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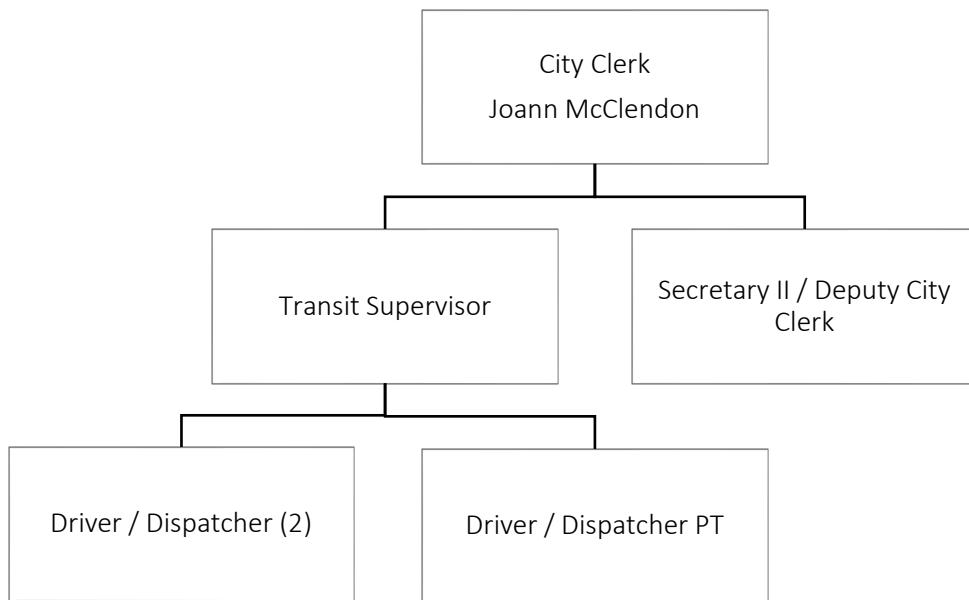
*Councilman Barragan has waived stipend

CITY CLERK / TRANSIT / HUMAN RESOURCES

MISSION STATEMENT

To strengthen public trust in government and facilitate the democratic process; furthering transparency, openness, and community participation; maintain essential City records; enhance levels of service responsive to the growing demands within the City Clerk's Office that includes 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 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;
- Prepares Local Appointments List;
- Provides for codification of the Municipal Code;
- Administers the electronic imaging system;
- Coordinates Records Management tasks across departments;
- Monitors and controls income and expenditures in accordance with 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 oath of office for City commissions/committees;
- Accepts and processes legal claims, liability claims, accepts 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 2021-2022

- Hired a Finance Director
- Obtained funds for training and continuing education for the Master Municipal Clerk certification, plus in the areas of transit and human resources;
- Continuing in the major and tedious effort of organizing City records.
- Provided information on the operations of the City and maintained 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 a new bus and bus shelters for Transit.
- Awarded \$93,227 in CARES Funding.

FY 2022-2023 GOALS & OBJECTIVES

- Obtain AED's citywide, including training on how to properly use.
- Update the Personnel Rules & Regulations, Job Descriptions, Departmental Structure and the Chowchilla Municipal Code; provide training for all Managers on how to work with their employees (represented and non-represented)
- Acquire funding for electronic charging hub for an e-bus; look at providing the same but for vehicles at City Hall for the public
- Succession planning for Transit; Which entails Grant Management, Capital Projects, Fleet Management;
- With new Tyler software for Human Resources, revamp HR processes to run more smoothly;
- Maintain accurate record of City Council actions: Minutes, Ordinances, Resolutions and Agreements;
 - Same for Planning Commission and Airport Advisory Committee.
- Obtain funding for staff training.

CITY CLERK

100-1610

2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

City Clerk	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	158,571	174,925	208,072	210,197
Operations and Maintenance	68,329	31,624	72,086	80,087
Total	226,900	206,549	280,158	290,284

SOURCE OF FUNDING

Other Revenues	694	234	-	-
Total	694	234	-	-

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS						
1610	1010	Salaries/Wages	129,013	131,448	140,812	144,336
1610	1060	Overtime	334	343	800	447
1610	1099	Essential Worker Pay	-	-	2,625	-
1610	2010	Medicare Tax	1,862	1,882	2,189	2,239
1610	2030	Leave Payout	-	3,776	8,035	4,326
1610	2040	Health Insurance	11,497	17,768	30,744	36,586
1610	2050	Unemployment Ins	669	665	670	651
1610	2060	Retirement-Employer Portion	13,466	17,807	19,826	19,966
1610	2080	Workers Comp Ins	861	831	1,249	1,085
1610	2090	Contracted Payroll Services	369	407	500	-
1610	2091	Insurances - Not Workers Comp	500	-	622	561
Total Salaries and Benefits			158,571	174,925	208,072	210,197
1610	3004	Office Supplies	1,377	1,439	4,700	3,500
1610	3008	Publications	3,111	-	-	-
1610	3052	Travel & Training	8,867	3,564	9,058	8,500
1610	3060	Employee Evaluation/Recruitment	3,500	3,570	3,650	3,786
1610	3078	Professional Memberships	1,174	1,013	2,702	2,702
1610	3108	Cellular Phones	645	1,311	900	1,000
1610	3364	Contract Services	42,990	500	25,010	10,000
1610	3374	Advertising	2,207	13,922	10,000	10,000
1610	3376	Elections	-	694	6,000	30,000
1610	3404	Liability Insurance	4,440	5,373	8,066	8,599
1610	3454	Recording/Filing Fees	19	237	2,000	2,000
Total Operations and Maintenance			68,329	31,624	72,086	80,087
GRAND TOTAL DEPARTMENT APPROPRIATIONS			226,900	206,549	280,158	290,284

POSITION CLASSIFICATION	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
City Clerk	Y	M7	100,716	10,072	110,788	100%	110,788
Secretary II/Deputy City Clerk	Y	35	61,840	5,256	67,096	50%	33,548
Subtotal Salaries & Wages							144,336
BENEFITS & OTHER PAY							
Health & Related Benefits							36,586
Holiday Payout							-
Insurances (Not Workers Compensation)							561
Leave Payout							4,188
Medicare Tax							2,240
Overtime							460
PARS-Supplemental Retirement							-
PERS - Employer Portion							19,658
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							651
Uniform Allowance							-
Worker Compensation							1,040
Essential Worker Pay							-
Subtotal Benefits							65,861
TOTAL WAGES & BENEFITS							210,197

CITY ATTORNEY

100-1615

2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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EXPENDITURES BY CATEGORY

Operations and Maintenance	195,074	271,904	190,000	190,000
Total	195,074	271,904	190,000	190,000

SOURCE OF FUNDING

Other Revenues	-	-	400,000	-
Total	-	-	400,000	-

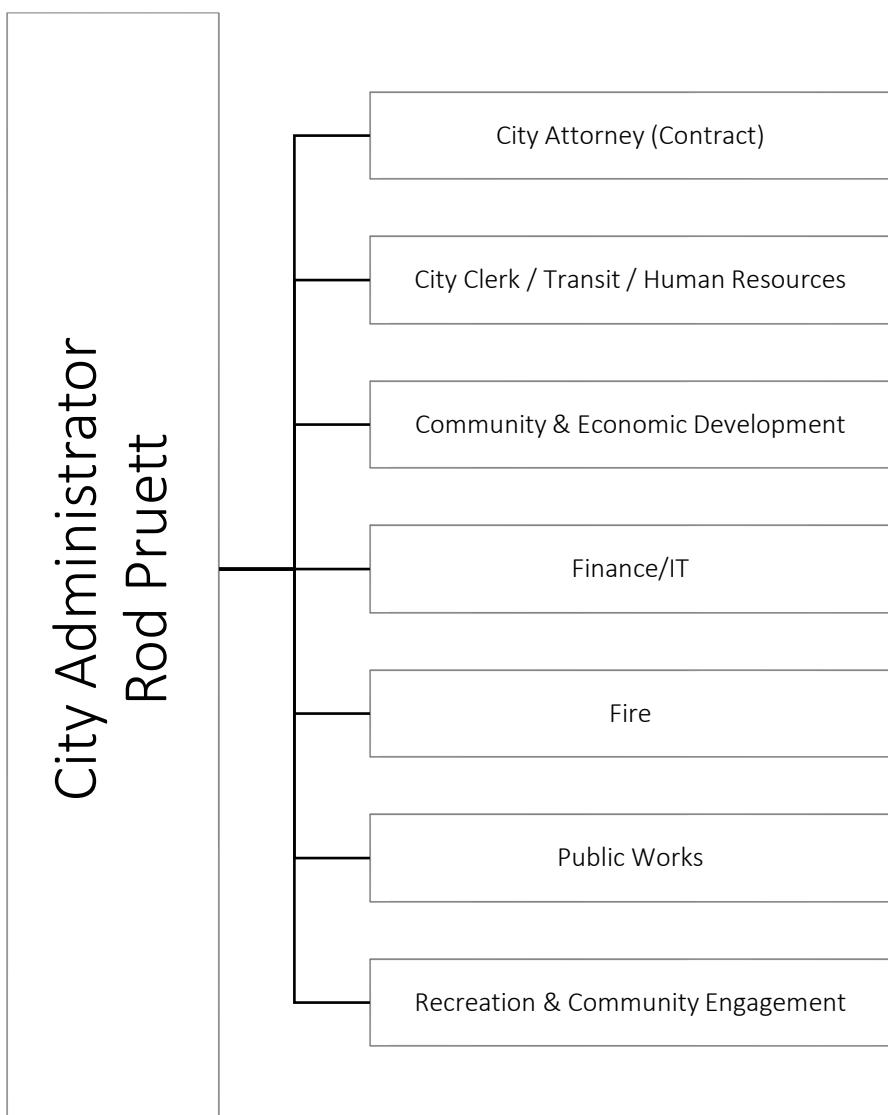
Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>APPROPRIATIONS</u>						
1615	3351	Legal Fees-Special Attorneys	-	8,427	10,000	10,000
1615	3352	Contract City Attorney	195,074	263,477	180,000	180,000
		Total Operations and Maintenance	195,074	271,904	190,000	190,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS			195,074	271,904	190,000	190,000
<u>REVENUES</u>						
1615	8980	Settlement Recovery	-	-	400,000	-
		Total Other Revenues	-	-	400,000	-
GRAND TOTAL DEPARTMENT REVENUES			-	-	400,000	-

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 2021-2022

- Suspended water shut-offs and charging late fees on utility accounts during the COVID Pandemic;
- Sales Tax revenues came in higher than initially projected;
- Continuing to build adequate reserve levels has allowed us to weather the storm of the Pandemic with little to no impacts to our employees or services provided to the public;
- Community outreach has been enhanced through social media platforms;
- 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;
- Completed environmental work on the Humboldt Storm Drain project, and the project will begin construction;
- 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 22/23;
- Several housing developments have submitted maps and are eager to start building;
- AutoZone 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 2022;
- Information Technology was able to upgrade critical IT infrastructure, including but not limited to, work stations, WIFI, new servers and Switches;
- 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;
- Completed the Development Impact Fee (DIF) study
- Completed the Fiscal Impact Analysis of the Community Facilities District (CFD) which analyzes ongoing services needs of the CFD
- Received the GFOA Distinguished Budget Award for the FY 21/22 budget;
- Received an unmodified opinion for the FY 20/21 Audit.

FY 2022-2023 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, G5.6, G5.7, G5.8, G5.9);
- Continue to make City programs user-friendly and available to all the public (G4.6, G4.10);
- Complete 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 and back-up capabilities for FY 22/23. (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;
- Begin to use the American Rescue Plan Act (ARPA) monies made available to us on water infrastructure(G2);
- Work with AutoZone to begin construction of the Distribution Center in fall of 2022 (G3.3);
- Continue to increase Economic Development activities (G5.4, G5.7, G5.9);
- Strive to have all vacancies filled (G1);
- Complete the refunding of the CFD bonds and restructuring of the CFD to enhance development (G5);
- Get the Community Pool open for public use again (G4).

CITY ADMINISTRATION

100-1710

2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

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	152,460	252,279	279,121	276,019
Operations and Maintenance	14,387	9,467	30,416	25,799
Overhead Allocations	61,638	55,599	83,413	100,620
Total	228,485	317,346	392,950	402,438

SOURCE OF FUNDING

Other Revenues	795	80	-	-
Total	795	80	-	-

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS						
1710	1010	Salaries/Wages	86,679	201,759	219,681	218,472
1710	1050	Allowances (Phone & Car)	1,500	6,000	6,000	6,000
1710	1060	Overtime	-	324	1,050	447
1710	1099	Essential Worker Pay	-	-	2,625	-
1710	2010	Medicare Tax	1,925	3,093	3,445	3,526
1710	2030	Leave Payout	46,431	6,531	7,333	7,300
1710	2040	Health Insurance	7,080	14,424	15,469	17,096
1710	2050	Unemployment Ins	199	638	651	651
1710	2060	Retirement-Employer Portion	6,458	17,487	19,745	20,319
1710	2080	Workers Comp Ins	1,313	1,284	1,900	1,647
1710	2090	Contracted Payroll Services	375	738	600	-
1710	2091	Insurances - Not Workers Comp	500	-	622	561
Total Salaries and Benefits			152,460	252,279	279,121	276,019
1710	3004	Office Supplies	1,351	1,330	1,500	1,500
1710	3008	Publications	172	277	200	200
1710	3052	Travel & Training	4,702	381	15,000	12,000
1710	3060	Employee Evaluation/Recruitment	76	-	-	-
1710	3078	Professional Memberships	959	1,685	2,500	2,500
1710	3108	Cellular Phones	2,014	199	3,350	1,000
1710	3202	Vehicle O/M	674	223	-	-
1710	3404	Liability Insurance	4,440	5,373	7,866	8,599
Total Operations and Maintenance			14,387	9,467	30,416	25,799
1710	4601	Overhead Allocation Fleet	4,861	3,501	-	2,683
1710	4602	Overhead Allocation IT	56,777	52,098	83,413	97,937
Total Overhead Allocations			61,638	55,599	83,413	100,620
GRAND TOTAL DEPARTMENT APPROPRIATIONS			228,485	317,346	392,950	402,438

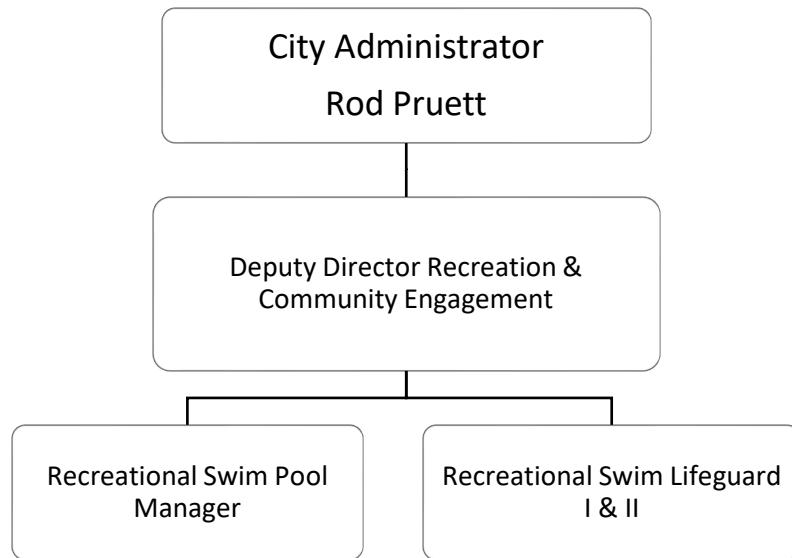
	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
POSITION CLASSIFICATION							
City Administrator	Y	M1	175,283	9,641	184,924	100%	184,924
Secretary II/Deputy City Clerk	Y	35	61,840	5,256	67,096	50%	33,548
Subtotal Salaries & Wages							<u>218,472</u>
Benefits & Other Pay							
Health & Related Benefits							17,096
Holiday Payout							
Insurances (Not Workers Compensation)							561
Leave Payout							7,300
Medicare Tax							3,526
Overtime							447
PARS-Supplemental Retirement							-
PERS - Employer Portion							20,319
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							651
Uniform Allowance							-
Worker Compensation							1,647
Essential Worker Pay							-
Allowances (Car & Phone)							6,000
Subtotal Benefits							<u>57,547</u>
Total Wages & Benefits							<u>276,019</u>

RECREATION & COMMUNITY ENGAGEMENT

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 Deputy Director of Recreation & Community Engagement 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, and sports leagues boards, to aid 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 to 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 protocols 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 review and evaluate systems and activities and make enhancements to improve effectiveness;
- Manages the City's social media activities and communications strategies;
- Distributes Weekly Digital Bulletin to the community with the latest information on City and Community News;
- Extensive Outreach regarding the status of Covid-19 Pandemic as it steadies;
- Handles all communication and publications to the community from the Mayor.
- 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 the 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, identifies resource needs, establishes priorities, and formulates short-range and long-range plans;
- Maintains a high level of confidentiality regarding City issues;

MAJOR ACCOMPLISHMENTS IN FY 2021-2022

- Entered a Facility Use Contract with the Community Science Network Workshop to host an education-based workshop for after-school STEM programming at the Edward Ray Park.
- Added two additional Movie Night's in the Park for this year;
- Booked several higher-level bands for Music in the Park;
- Produced the digital E-Bulletin newsletter and have expanded the targeted audience to over 4,000 recipients;
- Developed a timeless brochure with interchangeable up-to-date inserts for Economic Development and staff to present to prospective businesses interested in Chowchilla, as well as use at conferences;
- Solicited and Distributed funds to purchase new Christmas Wreaths for utility poles with no electricity;
- Assisted an outside organization in holding a well-attended Christmas tree Lighting Event in our Downtown Park;

- Continually update and replace old signage at all of Chowchilla's Parks;
- Overseen cleaning and repairs to the Community Center Building at Edward Ray Park;
- Provided substantive support services for the City Council, City Administrator, and Department Directors;
- Created a memorable display in honor of Edward Ray Day;
- Assisted with the beautify chowchilla project with community members;
- Complete Redesign of a new website for the City of Chowchilla;
- Added a new software module to the City's website called CivicRec, which hosts online park reservations and event and activity registrations.
- Monitor and add graphics to the Highway 99 electronic sign or display.
- 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. Implemented a new digital survey which resulted in a higher response from the community;
- Updated Applications for Field 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 presence and increased new platforms for digital marketing.
- Created video presentation for the State of the City Luncheon;
- Initiated working with the Madera County Arts Council on bringing new arts events and possible community arts projects to the Chowchilla community;
- Facilitating an agreement with the Chowchilla High School to open the pool for community use;
- 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, Chowchilla Fair, and service clubs.

FY 2022-2023 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;
- 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 the speaker system on Robertson Boulevard for announcements and music during events;
- Add new events for the youth, such as Star Gazing and Arts and Crafts;
- Add a Recreation Swim Program for the summer;
- Create a City employee Veterans display in the City Hall lobby;
- Expand private rental of Recreation Building at Edward Ray Park;
- Continue to engage the Madera County Arts Council to bring arts and events to the community (G4.3, G4.5, G4.7);
- Work with IT, Police Department, and Public Works in getting a video monitoring system within our Parks.
- 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);

- Host several large-scale events to commemorate the 100th anniversary of the City of Chowchilla.
- Work with Public Works Department on Prop 68 Grant Funds.

RECREATION & COMMUNITY ENGAGEMENT

100-6610, 6615, 6625

	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

Community Relations Manager	0.85	0.85	-	-
Recreation Manager	-	1.00	1.00	1.00
Site Supervisor - Senior Center	0.50	-	-	-
Pool Manager	-	-	0.06	0.06
Lifeguards I/II	-	-	0.19	0.10
Total	1.35	1.85	1.25	1.16

EXPENDITURES BY CATEGORY

Salaries and Benefits	163,182	124,692	98,100	121,542
Operations and Maintenance	68,002	64,590	112,548	196,073
Capital Outlay	-	2,306	-	-
Total	231,184	191,589	210,648	317,615

SOURCE OF FUNDING

Charges for Services	-	2,071	650	700
Other Revenues	22,592	33,806	24,900	21,700
Total	22,592	35,877	25,550	22,400

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS						
6610	1010	Salaries/Wages	-	-	-	8,861
6615	1010	Salaries/Wages	10,998	3,428	-	-
6625	1010	Salaries/Wages	118,480	97,724	75,060	84,714
6625	1099	Essential Worker Pay	-	-	1,750	-
6610	2010	Medicare Tax	-	-	-	133
6615	2010	Medicare Tax	160	50	-	-
6625	2010	Medicare Tax	1,717	1,314	1,180	1,322
6625	2030	Leave Payout	2,083	88	2,958	3,389
6625	2040	Health Insurance	11,110	9,619	8,234	8,926
6610	2050	Unemployment Ins	-	-	-	549
6615	2050	Unemployment Ins	526	180	-	-
6625	2050	Unemployment Ins	808	434	434	434
6610	2060	Retirement-Employer Portion	-	-	-	1,065
6615	2060	Retirement-Employer Portion	776	320	-	-
6625	2060	Retirement-Employer Portion	13,269	10,322	7,021	7,925
6615	2061	PARS-Supplemental Retirement	2	-	-	-
6625	2061	PARS-Supplemental Retirement	422	-	-	-
6610	2080	Workers Comp Ins	-	-	-	1,713
6615	2080	Workers Comp Ins	100	93	-	-
6625	2080	Workers Comp Ins	1,070	635	648	641
6610	2090	Contracted Payroll Services	-	-	-	-
6615	2090	Contracted Payroll Services	445	61	-	-
6625	2090	Contracted Payroll Services	268	424	400	-
6610	2091	Insurances - Not Workers Comp	-	-	-	1,496
6615	2091	Insurances - Not Workers Comp	334	-	-	-
6625	2091	Insurances - Not Workers Comp	616	-	415	374
Total Salaries and Benefits			163,182	124,692	98,100	121,542
6615	3004	Office Supplies	112	-	-	-
6625	3004	Office Supplies	1,481	221	200	600
6625	3005	Event & Program Supplies	2,970	28,860	14,550	93,000
6625	3018	Operating Eqpt	-	-	3,800	3,500
6625	3025	Software Support	178	-	9,338	4,725
6625	3052	Travel & Training	-	-	1,800	1,800
6610	3060	Employee Evaluation/Recruitment	-	-	-	1,200
6615	3060	Employee Evaluation/Recruitment	150	-	-	-
6625	3078	Professional Memberships	320	340	355	355
6610	3140	Program Supplies	-	-	-	6,749
6615	3140	Program Supplies	163	-	-	-
6615	3152	Building O/M	10,186	9,824	3,000	3,000
6615	3156	Energy	3,033	2,083	3,100	6,000
6625	3267	Community Sponsorships	-	-	-	12,000
6625	3268	Chamber of Commerce Contribution	7,000	7,000	7,000	-
6625	3269	County Fairgrounds	10,000	-	10,000	-

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
6625	3272	Community Marketing & Advertising	7,010	1,327	6,000	6,000
6625	3325	Miscellaneous Expenses	1,368	-	-	-
6615	3364	Contract Services	3,968	469	30,000	30,000
6625	3364	Contract Services	12,849	7,369	18,000	20,000
6625	3374	Advertising	14	904	-	-
6626	3600	Chowchilla Stampede Expenses	1,723	-	-	-
6610	3404	Liability Insurance	-	-	-	1,411
6615	3404	Liability Insurance	1,480	1,791	-	-
6625	3404	Liability Insurance	3,996	4,402	5,405	5,733
Total Operations and Maintenance			68,002	64,590	112,548	196,073
6615	6300	Building & Improvements	-	2,306	-	-
Total Capital Outlay			-	2,306	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS			231,184	191,589	210,648	317,615
REVENUES						
6625	8756	Event Fees	-	2,071	650	700
Total Charges for Services			-	2,071	650	700
6625	8413	Park Pavilion Rental	1,594	780	3,200	3,500
6625	8700	Sports Programs Reimbursements	6,183	3,638	7,000	7,000
6610	8755	Community Pool Revenue	-	-	-	1,200
6625	8755	Donations/Sponsorships	13,600	21,850	14,700	10,000
6615	8989	Payroll Reimbursements	357	7,360	-	-
6625	8989	Payroll Reimbursements	858	179	-	-
Total Other Revenues			22,592	33,806	24,900	21,700
GRAND TOTAL DEPARTMENT REVENUES			22,592	35,877	25,550	22,400

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
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POSITION CLASSIFICATION

Deputy Director of Rec. & Comm. Engagement	Y	M7	84,714	-	84,714	100%	84,714
Pool Manager	Y	30	2,632	-	2,632	100%	2,632
Lifeguard II	Y	21	2,111	-	2,111	100%	2,111
Lifeguard II	Y	21	2,111	-	2,111	100%	2,111
Lifeguard I	Y	19	2,007	-	2,007	100%	2,007
Subtotal Salaries & Wages							93,575

BENEFITS & OTHER PAY

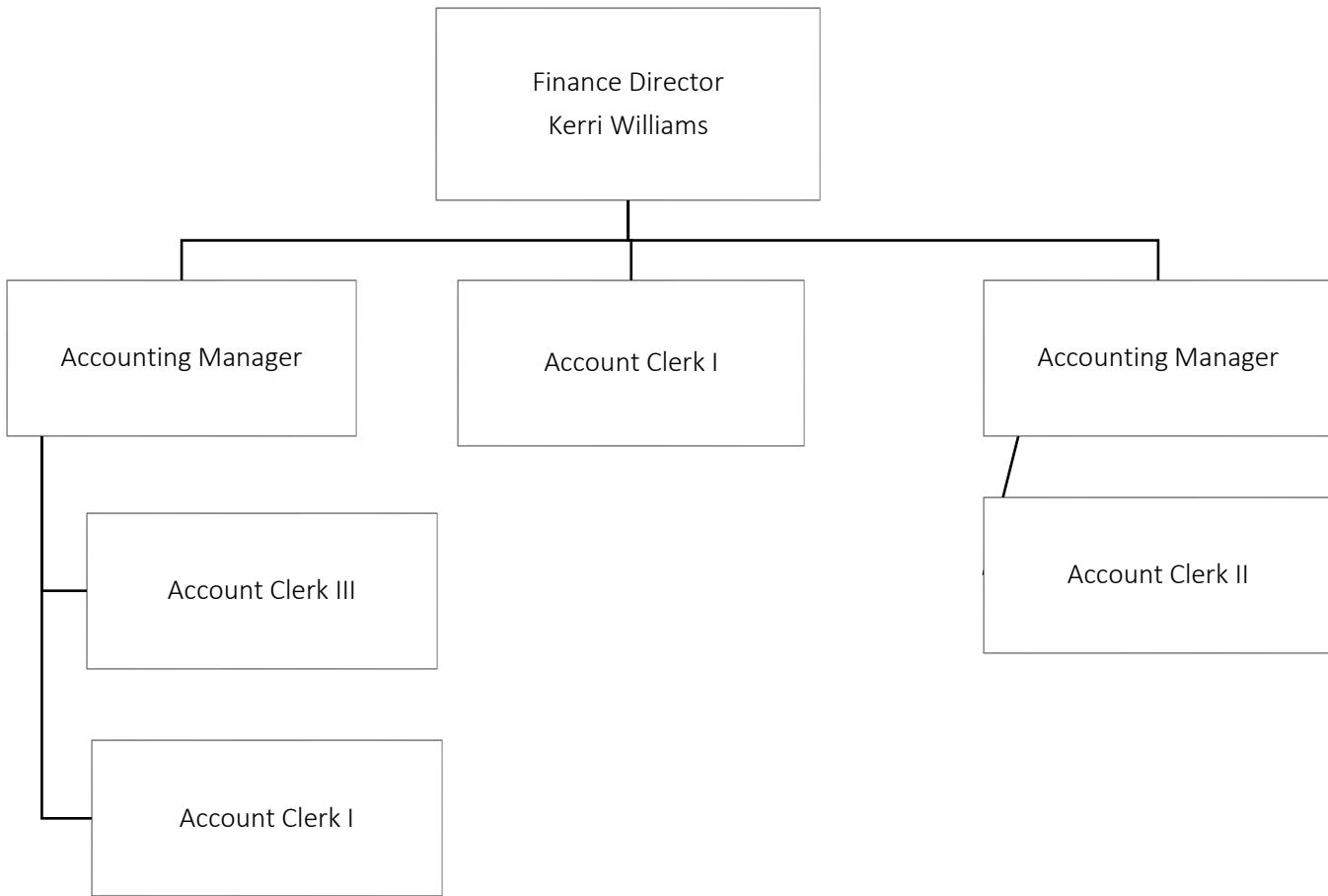
Health & Related Benefits	8,926
Holiday Payout	
Insurances (Not Workers Compensation)	1,870
Leave Payout	3,389
Medicare Tax	1,455
Overtime	-
PARS-Supplemental Retirement	-
PERS - Employer Portion	8,990
PERS - Employer Portion Safety	-
Shift Differential	-
Standby	-
Unemployment Ins	983
Uniform Allowance	-
Worker Compensation	2,354
Essential Worker Pay	-
Subtotal Benefits	27,967
TOTAL WAGES & BENEFITS	121,542

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 2021-2022

- Received a “clean/unmodified” audit opinion for the Fiscal Year 2020-2021;
- Was able to increase fund reserves;
- Continuing to implement Tyler Technologies to provide the financial software platform that has upgraded the City to a newer, more efficient system;
- Submitted the budget publication for consideration and was awarded the Government Finance Officers Association (GFOA) Distinguished Budget Award for the first time ever.
- Hired a Finance Director to fill the vacancy created with the promotion of the current Finance Director to City Administrator;

FY 2022-2023 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 effects of the COVID 19 pandemic and the economy;
- Complete formal reconciliation of all special district funds (G3.1, G3.3, G3.4, G3.5);
- Continue researching the use of a Section 115 Trust to address pension obligation issues (G3.2, G3.3, G3.4);
- 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);
- Bring payroll in-house (G3.3);
- Look into diversifying investment portfolio that is currently all invested in the Local Agency Investment Fund (LAIF) (G3.4, G3.5).
- Hire a part-time Account Clerk I to work the front desk. This will help provide better customer service, as well as various tasks for Finance and Community Development.

FINANCE

100-1720

	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

Finance Director	1.00	0.90	0.90	0.90
Accounting Manager	2.00	2.00	2.00	2.00
Account Clerk II	2.00	2.00	2.00	2.00
Account Clerk I	0.70	1.00	1.50	1.65
Total	5.70	5.90	6.40	6.55

EXPENDITURES BY CATEGORY

Salaries and Benefits	484,766	429,151	556,671	642,603
Operations and Maintenance	73,559	79,387	102,038	100,721
Overhead Allocations	61,922	45,837	73,570	86,292
Total	620,247	554,375	732,279	829,616

SOURCE OF FUNDING

Charges for Services	2,650	4,433	3,000	-
Other Revenues	2,769	828	1,050	-
Total	5,419	5,260	4,050	-

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS						
1720	1010	Salaries/Wages	364,226	310,473	383,872	462,013
1720	1060	Overtime	4,435	4,016	7,000	1,679
1720	1099	Essential Worker Pay	-	-	8,750	-
1720	2010	Medicare Tax	5,225	4,449	7,240	7,241
1720	2030	Leave Payout	8,739	8,905	16,046	17,229
1720	2040	Health Insurance	54,800	52,227	66,851	86,298
1720	2050	Unemployment Ins	2,528	2,278	2,753	2,995
1720	2060	Retirement-Employer Portion	38,192	42,357	55,749	59,068
1720	2080	Workers Comp Ins	3,122	2,890	4,164	3,500
1720	2090	Contracted Payroll Services	1,498	1,558	1,800	-
1720	2091	Insurances - Not Workers Comp	1,999	-	2,446	2,580
Total Salaries and Benefits			484,766	429,151	556,671	642,603
1720	3004	Office Supplies	4,424	4,564	5,100	5,100
1720	3026	Bank Service Fees	5,615	6,974	15,000	-
1720	3028	Audit Services	40,045	43,284	40,000	45,000
1720	3052	Travel & Training	1,210	-	5,000	8,000
1720	3060	Employee Evaluation/Recruitment	2,774	723	1,129	500
1720	3078	Professional Memberships	144	258	1,200	1,200
1720	3108	Cellular Phones	26	-	-	-
1720	3364	Contract Services	2,450	2,450	2,800	2,800
1720	3404	Liability Insurance	16,871	21,134	31,809	38,121
Total Operations and Maintenance			73,559	79,387	102,038	100,721
1720	4602	Overhead Allocation IT	61,922	45,837	73,570	86,292
Total Overhead Allocations			61,922	45,837	73,570	86,292
GRAND TOTAL DEPARTMENT APPROPRIATIONS			620,247	554,375	732,279	829,616
REVENUES						
1720	8200	Application Fee-BL	2,650	4,433	3,000	-
Total Charges for Services			2,650	4,433	3,000	-
1720	8900	Miscellaneous Reimbursement	65	15	250	-
1720	8989	Payroll Reimbursements	2,704	813	800	-
Total Other Revenues			2,769	828	1,050	-
GRAND TOTAL DEPARTMENT REVENUES			5,419	5,260	4,050	-

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
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POSITION CLASSIFICATION

Finance Director	Y	M8	111,987	-	111,987	90%	100,788
Accounting Manager	Y	50	88,752	4,488	93,240	100%	93,240
Accounting Manager	Y	50	89,168	12,039	101,207	100%	101,207
Account Clerk III	Y	29	50,835	6,354	57,189	100%	57,189
Account Clerk II	Y	25	42,063	1,262	43,325	100%	43,325
Account Clerk I	Y	22	37,814	1,134	38,948	100%	38,948
Account Clerk I	Y	22	26,316	-	26,316	100%	26,316

Subtotal Salaries & Wages 461,013

Benefits & Other Pay

Health & Related Benefits	86,298
Holiday Payout	-
Insurances (Not Workers Compensation)	2,580
Leave Payout	17,229
Medicare Tax	7,241
Overtime	1,679
PARS-Supplemental Retirement	-
PERS - Employer Portion	59,068
PERS - Employer Portion Safety	-
Shift Differential	-
Standby	-
Unemployment Ins	2,995
Uniform Allowance	-
Worker Compensation	3,500
Essential Worker Pay	-

Subtotal Benefits 180,590

Total Wages & Benefits 641,603



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PUBLIC SAFETY

(Section 4)

POLICE SERVICES

FIRE SERVICES

POLICE SERVICES

MISSION STATEMENT

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

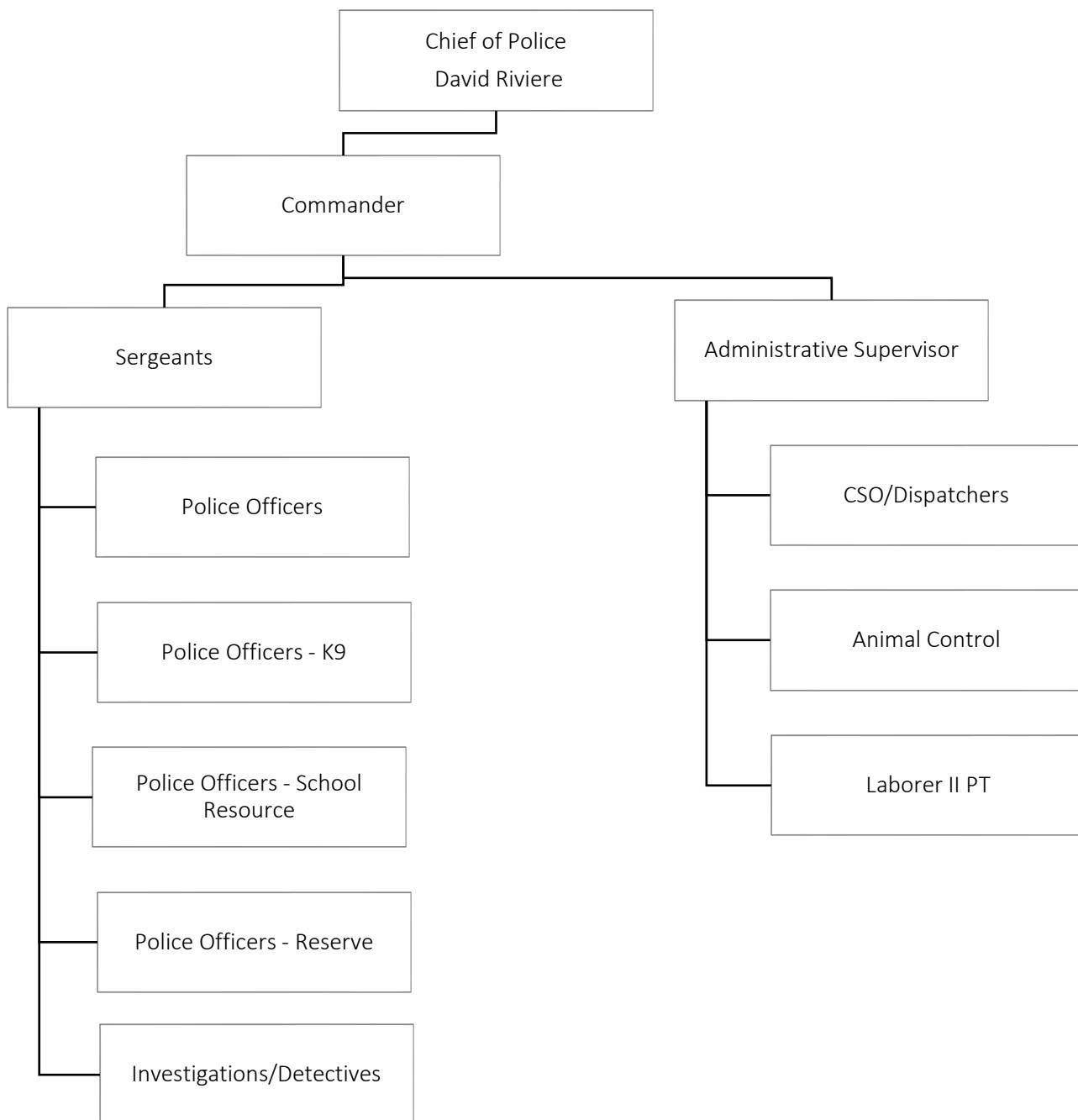
VISION STATEMENT

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 2022-2023

- Completed the outside, secured parking fence and structure.
- Outfitted two new patrol cars and admin cars.
- Purchased new code enforcement truck, awaiting delivery.
- Purchased two undercover vehicles for detectives.
- Added the Administrative Sergeant position which greatly assisted the patrol sergeants in supervision and training of their assigned patrol officers.
- Code Enforcement absorbed by the police department and increased code enforcement compliance.
- Continued our excellent school/police partnership with the two Unified School Districts with the goal of safety at all schools;
- Conducted local store compliance checks for illegal sales of unauthorized items or substances.
- 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;
- In the process of reorganizing office space and other areas around the Police Department;
- Recruited, hired, and put one local officer 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;
- Conducted illegal trespassing operations;
- In the Chief's opinion morale and the level of comradery among the staff continues to grow;

FY 2022-2023 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.

- Replace old patrol vehicles;
- Continue to reorganize, modernize and clean up around the police department;
- Purchase crushed gravel for areas around the police department to move towards a water free landscaping.
- 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);
- Repair plumbing within department;
- Install a concrete dog run at the Animal Shelter

POLICE SERVICES

100-2610, 2615

	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
STAFFING				
Chief of Police	1.00	1.00	1.00	1.00
Police Commander	-	1.00	1.00	1.00
Police Lieutenant	1.00	-	-	-
Police Sergeant	4.00	4.00	5.00	5.00
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	0.48	0.92	0.92
Laborer II	0.50	0.50	0.50	0.50
Total	29.96	29.48	30.92	30.92
EXPENDITURES BY CATEGORY				
Salaries and Benefits	2,580,790	2,789,010	3,052,379	3,118,927
Operations and Maintenance	367,296	365,940	514,858	510,852
Overhead Allocations	301,632	284,095	366,532	485,220
Capital Outlay	67,667	32,295	1,692,500	250,099
Transfers Out	-	-	363,903	386,774
Total	3,317,385	3,471,340	5,990,172	4,751,872
SOURCE OF FUNDING				
Charges for services	334	150	6,000	6,000
Fines and Penalties	47,329	26,384	61,000	50,000
Intergovernmental	342,791	322,381	387,000	377,000
License and Permits	10,498	5,905	15,000	15,000
Other Revenues	131,314	220,509	162,450	152,500
Transfers In	-	170,494	965,005	322,920
Total	532,266	745,822	1,596,455	923,420

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>APPROPRIATIONS</u>						
2610	1010	Salaries/Wages	1,623,885	1,723,046	1,887,747	1,914,161
2615	1010	Salaries/Wages	84,950	87,038	68,822	124,582
2610	1060	Overtime	144,425	165,159	150,080	125,393
2615	1060	Overtime	8,375	21,694	6,914	5,228
2610	1070	Holiday-In-Lieu	60,028	59,010	72,427	71,758
2615	1070	Holiday-In-Lieu	3,284	5,592	-	5,717
2610	1090	Shift Diff/Special Assignment	13,475	12,701	14,025	13,584
2615	1090	Shift Diff/Special Assignment	398	513	3,381	1,161
2610	1099	Essential Worker Pay	-	-	79,418	-
2615	1099	Essential Worker Pay	-	-	3,500	-
2610	2010	Medicare Tax	26,102	25,763	30,793	32,865
2615	2010	Medicare Tax	1,380	1,580	2,424	2,080
2610	2030	Leave Payout	6,040	11,568	32,000	15,729
2610	2040	Health Insurance	190,608	192,120	187,276	221,004
2615	2040	Health Insurance	9,120	7,950	6,189	30,029
2610	2050	Unemployment Ins	13,606	13,489	13,193	13,020
2615	2050	Unemployment Ins	434	434	868	868
2610	2060	Retirement-Employer Portion	47,752	59,100	70,965	73,167
2610	2061	PARS-Supplemental Retirement	2,561	2,116	1,813	3,467
2610	2063	Retire-Employer Portion Safety	185,977	240,703	194,067	257,608
2615	2063	Retire-Employer Portion Safety	9,821	12,351	19,541	20,071
2610	2070	Uniforms Allowance	23,506	25,878	24,850	25,476
2615	2070	Uniforms Allowance	1,000	1,500	2,000	2,000
2610	2080	Workers Comp Ins	95,894	101,218	141,031	136,676
2615	2080	Workers Comp Ins	9,507	10,107	15,153	11,316
2610	2090	Contracted Payroll Services	7,497	7,837	10,600	-
2615	2090	Contracted Payroll Services	500	543	35	-
2610	2091	Insurances - Not Workers Comp	9,997	-	12,438	11,219
2615	2091	Insurances - Not Workers Comp	666	-	829	748
Total Salaries and Benefits			2,580,790	2,789,010	3,052,379	3,118,927
2610	3004	Office Supplies	8,871	10,157	12,500	12,500
2615	3004	Office Supplies	-	-	500	500
2610	3014	Equip/Uniforms New & Replaced	53,924	31,946	33,000	35,000
2615	3014	Equip/Uniforms New & Replaced	-	-	1,500	1,500
2610	3052	Travel & Training	36,872	19,131	44,000	25,000
2615	3052	Travel & Training	-	1,051	3,000	2,000
2610	3060	Employee Evaluation/Recruitment	10,099	9,702	12,000	10,000
2610	3078	Professional Memberships	2,455	3,000	3,547	5,000
2610	3108	Cellular Phones	12,947	11,351	13,861	13,861
2615	3108	Cellular Phones	503	547	1,500	1,000
2615	3120	Radio O/M	-	-	500	500

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
2610	3152	Building O/M	20,312	22,385	38,500	36,600
2610	3153	Animal Shelter Building O/M	1,657	-	3,000	5,000
2610	3156	Energy	24,242	30,863	22,000	22,880
2610	3202	Vehicle O/M	27,606	36,543	30,000	20,000
2615	3202	Vehicle O/M	237	-	5,000	4,000
2610	3204	Fuels	47,972	47,593	67,200	69,000
2615	3204	Fuels	-	1,340	2,500	2,000
2610	3242	K-9 Program Supplies & O/M	8,684	14,354	18,000	15,000
2610	3244	Animal Shelter O/M	9,342	5,404	12,000	10,000
2610	3364	Contract Services				30,315
2610	3404	Liability Insurance	85,833	103,877	156,332	160,080
2615	3404	Liability Insurance	5,919	7,164	10,768	11,466
2610	3502	Laboratory O/M	9,800	7,989	20,000	15,000
2615	3502	Laboratory O/M	-	-	500	500
2610	3504	Prisoner O/M	22	48	150	150
2610	3510	Special Investigations	-	1,497	3,000	2,000
		Total Operations and Maintenance	367,296	365,940	514,858	510,852
2610	4601	Overhead Allocation Fleet	98,242	121,349	116,143	195,077
2610	4602	Overhead Allocation IT	203,390	162,746	250,389	290,143
		Total Overhead Allocations	301,632	284,095	366,532	485,220
2610	5919	Transfer Out			363,903	386,774
		Total Transfer Out	-	-	363,903	386,774
2610	6300	Building & Improvements	-	-	38,000	38,000
2610	6400	Vehicles, Machinery & Equip	67,667	9,500	104,500	212,099
2610	6600	Construction in Progress	-	22,795	1,550,000	-
		Total Capital Outlay	67,667	32,295	1,692,500	250,099
		GRAND TOTAL DEPARTMENT APPROPRIATIONS	3,317,385	3,471,340	5,990,172	4,751,872
REVENUES						
2610	7301	Transfer-In	-	-	15,000	-
2610	7340	Transfer-In	-	170,494	950,005	322,920
		Total Transfers In	-	170,494	965,005	322,920
2610	8918	Fingerprinting	334	150	6,000	6,000
		Total Charges for Services	334	150	6,000	6,000
2610	8301	Administrative Citations	-	2,850	-	-
2610	8303	Fines/Penalties/Fees	47,329	23,534	61,000	50,000
		Total Fines and Penalties	47,329	26,384	61,000	50,000

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
2610	8201	Animal License/Shelter Revenue	10,498	5,905	15,000	15,000
		Total Licenses and Permits	10,498	5,905	15,000	15,000
2610	8411	Gain/Loss on Sale of Assets	880	-	-	-
2610	8791	K-9 Program Donations	-	9,500	44,000	40,000
2610	8900	Miscellaneous Reimbursement	3,000	800	1,450	500
2610	8930	CRO Reimbursement Schools	87,000	87,000	87,000	87,000
2610	8989	Payroll Reimbursements	37,648	123,209	30,000	25,000
2615	8989	Payroll Reimbursements	2,787	-	-	-
		Total Other Revenues	131,314	220,509	162,450	152,500
2610	8520	POST Reimbursement	21,451	5,125	20,000	5,000
2615	8550	Grant Revenue	124,988	159,403	192,000	192,000
2610	8552	Public Safety Tax-Prop 172	38,718	37,243	44,000	50,000
2610	8650	Grant Revenue	157,634	120,610	131,000	130,000
		Total Intergovernmental	342,791	322,381	387,000	377,000
GRAND TOTAL DEPARTMENT REVENUES			532,266	745,822	1,596,455	923,420

EXISTING POSITION	STEP	ANNUAL RATE	FTO PAY	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
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POSITION CLASSIFICATION

Chief of Police	Y	M3	150,938	-	24,905	175,843	100%	175,843
Police Commander	Y	M9	105,768	-	13,831	119,599	100%	119,599
Police Sergeant	Y	48	81,750	2,140	4,280	88,170	100%	88,170
Police Sergeant	Y	48	85,404	2,234	16,976	104,614	100%	104,614
Police Sergeant	Y	48	81,751	2,140	8,987	92,878	100%	92,878
Police Sergeant	Y	48	69,784	1,825	5,841	77,450	100%	77,450
Police Sergeant	Y	48	69,784	1,825	7,302	78,911	100%	78,911
Administrative Supervisor	Y	40	70,096	-	9,899	79,995	100%	79,995
Animal Control Officer	Y	26	49,608	-	5,190	54,798	100%	54,798
Community Services Officers/Dispatchers	Y	28	52,104	-	7,086	59,190	100%	59,190
Community Services Officers/Dispatchers	Y	28	47,558	1,246	1,246	50,050	100%	50,050
Community Services Officers/Dispatchers	Y	28	40,706	-	-	40,706	100%	40,706
Community Services Officers/Dispatchers	Y	28	39,859	-	2,725	42,584	100%	42,584
Community Services Officers/Dispatchers	Y	28	48,381	-	1,268	49,649	100%	49,649
Community Services Officers/Dispatchers	Y	28	40,706	-	-	40,706	100%	40,706
Community Services Officers/Dispatchers	Y	28	51,399	1,345	1,345	54,089	100%	54,089
Community Services Officers/Dispatchers	Y	28	22,464	-	-	22,464	100%	22,464
Police Officer I/II	Y	38/40	56,452	-	-	56,452	100%	56,452
Police Officer I/II	Y	38/40	58,379	-	1,555	59,934	100%	59,934
Police Officer I/II	Y	38/40	52,104	-	1,363	53,467	100%	53,467
Police Officer I/II	Y	38/40	63,750	1,669	1,669	67,088	100%	67,088
Police Officer I/II	Y	38/40	57,533	-	1,505	59,038	100%	59,038
Police Officer I/II	Y	38/40	58,750	1,538	-	60,288	100%	60,288
Police Officer I/II	Y	38/40	68,394	1,791	1,791	71,976	100%	71,976
Police Officer I/II	Y	38/40	59,082	1,547	-	60,629	100%	60,629
Police Officer I/II	Y	38/40	61,840	1,619	-	63,459	100%	63,459
Police Officer I/II	Y	38/40	60,445	-	-	60,445	100%	60,445
Police Officer I/II	Y	38/40	59,312	1,657	-	60,969	100%	60,969
Police Officer I/II	Y	38/40	60,446	1,584	1,584	63,614	100%	63,614
Reserve Police Officers I/II	Y	35	26,512	-	-	26,512	100%	26,512
Reserve Police Officers I/II	Y	35	27,216	-	-	27,216	100%	27,216
Laborer II	Y	5	15,960	-	-	15,960	100%	15,960

Subtotal Salaries & Wages

2,038,743

Benefits & Other Pay

Health & Related Benefits	251,033
Holiday Payout	77,475
Insurances (Not Workers Compensation)	11,967
Leave Payout	15,729
Medicare Tax	34,945
Overtime	130,621
PARS-Supplemental Retirement	3,467
PERS - Employer Portion	73,167
PERS - Employer Portion Safety	277,679
Shift Differential	14,745
Standby	-
Unemployment Ins	13,888
Uniform Allowance	27,476
Worker Compensation	147,992
Essential Worker Pay	-

Subtotal Benefits

1,080,184

Total Wages & Benefits

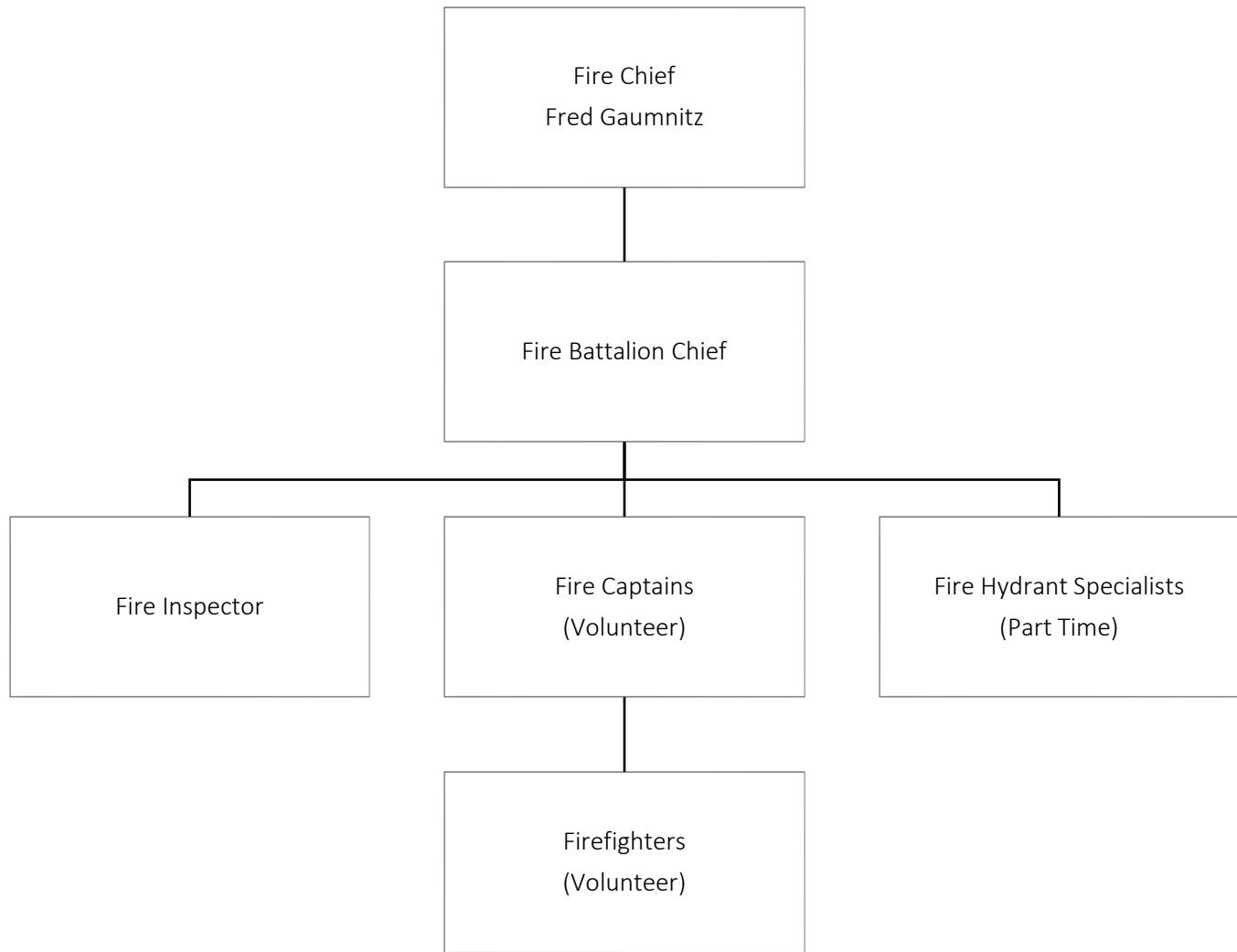
3,118,927

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 2021-2022

- 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 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;
- Started a per call reimbursement pay for the volunteer firefighters
- Purchased and installed an extractor and dryer for cleaning and decontamination of PPE's.
- Purchased five sets of backup structure turnouts as part of the PPE replacement plan.
- Selected a bidder and started construction on the fire station expansion.
- Spec'd and purchased a new fire engine from Rosenbauer Fire.
- 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 75% of hydrants, function testing continuing with 100% of hydrants tested.
- Continued updating fire hydrant mapping and marking.
- Continued work with Lexipol of Chowchilla Fire Department Policies and Procedures.

FY 2022-2023 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 25 (G1.4);
- Continue a per call reimbursement pay for the volunteer firefighters
- Purchase another 5 sets of structure turnouts as part of the PPE replacement plan.
- Issue a request to build phase two of the Fire Station Expansion which includes sleeping quarters and offices for full time staff. (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).

	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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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	202,982	112,662	165,584	139,538
Operations and Maintenance	125,274	104,890	139,260	119,401
Overhead Allocations	27,065	23,685	43,585	49,541
Capital Outlay	18,233	7,625	1,210,215	1,850,000
Total	373,554	248,862	1,558,644	2,158,480

SOURCE OF FUNDING

Charges for services	2,355	2,434	2,500	2,500
Transfers In	-	-	1,168,734	1,810,000
Other Revenues	4,324	4,781	-	-
Total	6,679	7,216	1,171,234	1,812,500

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS						
2705	1010	Salaries/Wages	109,417	74,207	96,477	95,285
2705	1099	Essential Worker Pay	-	-	15,425	-
2705	2010	Medicare Tax	1,949	1,168	1,535	1,543
2705	2030	Leave Payout	27,715	2,741	4,286	4,233
2705	2040	Health Insurance	18,966	515	2,235	2,635
2705	2050	Unemployment Ins	765	395	396	391
2705	2063	Retire-Employer Portion Safety	26,621	15,633	26,059	18,643
2705	2070	Uniforms Allowance	-	1,000	1,000	900
2705	2080	Workers Comp Ins	17,024	16,772	17,498	15,571
2705	2090	Contracted Payroll Services	225	232	300	-
2705	2091	Insurances - Not Workers Comp	300	-	373	337
		Total Salaries and Benefits	202,982	112,662	165,584	139,538
2705	3004	Office Supplies	1,573	8,963	4,519	2,000
2705	3014	Uniform/Laundry Allowance	1,790	1,343	5,263	5,000
2705	3016	Special Equipment O/M	45,082	23,320	40,000	25,000
2705	3052	Travel & Training	8,061	8,991	2,100	5,000
2705	3060	Employee Evaluation/Recruitment	3,109	1,903	1,937	2,800
2705	3064	Volunteer Services	5,520	5,520	13,335	13,335
2705	3078	Professional Memberships	2,274	2,866	1,000	1,000
2705	3108	Cellular Phones	1,276	1,122	6,100	4,100
2705	3120	Radio O/M	5,939	5,867	6,000	6,000
2705	3140	Program Supplies	-	-	-	5,000
2705	3152	Building O/M	9,547	7,528	20,000	10,000
2705	3156	Energy	6,666	8,636	4,500	4,680
2705	3202	Vehicle O/M	20,905	17,469	19,696	18,000
2705	3204	Fuels	5,316	4,812	6,604	9,000
2705	3214	Insurance	3,326	3,326	3,326	3,326
2705	3281	Small Tools	1,499	-	-	-
2705	3364	Contract Services	728	-	-	-
2705	3404	Liability Insurance	2,664	3,224	4,880	5,160
		Total Operations and Maintenance	125,274	104,890	139,260	119,401
2705	4601	Overhead Allocation Fleet	5,972	2,020	11,240	11,807
2705	4602	Overhead Allocation IT	21,093	21,665	32,345	37,734
		Total Overhead Allocations	27,065	23,685	43,585	49,541
2705	6300	Building & Improvements	18,233	-	1,166,000	1,810,000
2705	6400	Vehicles, Machinery & Equip	-	7,625	44,215	40,000
		Total Capital Outlay	18,233	7,625	1,210,215	1,850,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS						
			373,554	248,862	1,558,644	2,158,480

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>REVENUES</u>						
2705	7340	Transfer-In	-	-	702,734	1,322,000
2705	7380	Transfer-In	-	-	466,000	488,000
		Total Transfer-In	-	-	1,168,734	1,810,000
2705	8303	Fines/Penalties/Fees	975	-	-	-
2705	8711	Fire Inspection Fee	1,380	2,434	2,500	2,500
		Total Charges for Services	2,355	2,434	2,500	2,500
2705	8900	Miscellaneous Reimbursement	-	64	-	-
2705	8989	Payroll Reimbursements	4,324	4,717	-	-
		Total Other Revenues	4,324	4,781	-	-
GRAND TOTAL DEPARTMENT REVENUES			6,679	7,216	1,171,234	1,812,500

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
POSITION CLASSIFICATION							
Fire Chief/Code Enforcement Officer	Y	M4	105,872	-	109,048	90%	95,285
Subtotal Salaries & Wages							95,285
BENEFITS & OTHER PAY							
Health & Related Benefits							2,635
Holiday Payout							-
Insurances (Not Workers Compensation)							337
Leave Payout							4,233
Medicare Tax							1,543
Overtime							-
PARS-Supplemental Retirement							-
PERS - Employer Portion							-
PERS - Employer Portion Safety							18,643
Shift Differential							-
Standby							-
Unemployment Ins							391
Uniform Allowance							900
Worker Compensation							15,571
Essential Worker Pay							-
Subtotal Benefits							44,253
TOTAL WAGES & BENEFITS							139,538

PUBLIC WORKS

(Section 5)

PUBLIC WORKS OVERVIEW

PARKS

STREETS AND ROADS

WATER

SOLID WASTE

SEWER

STORM DRAIN

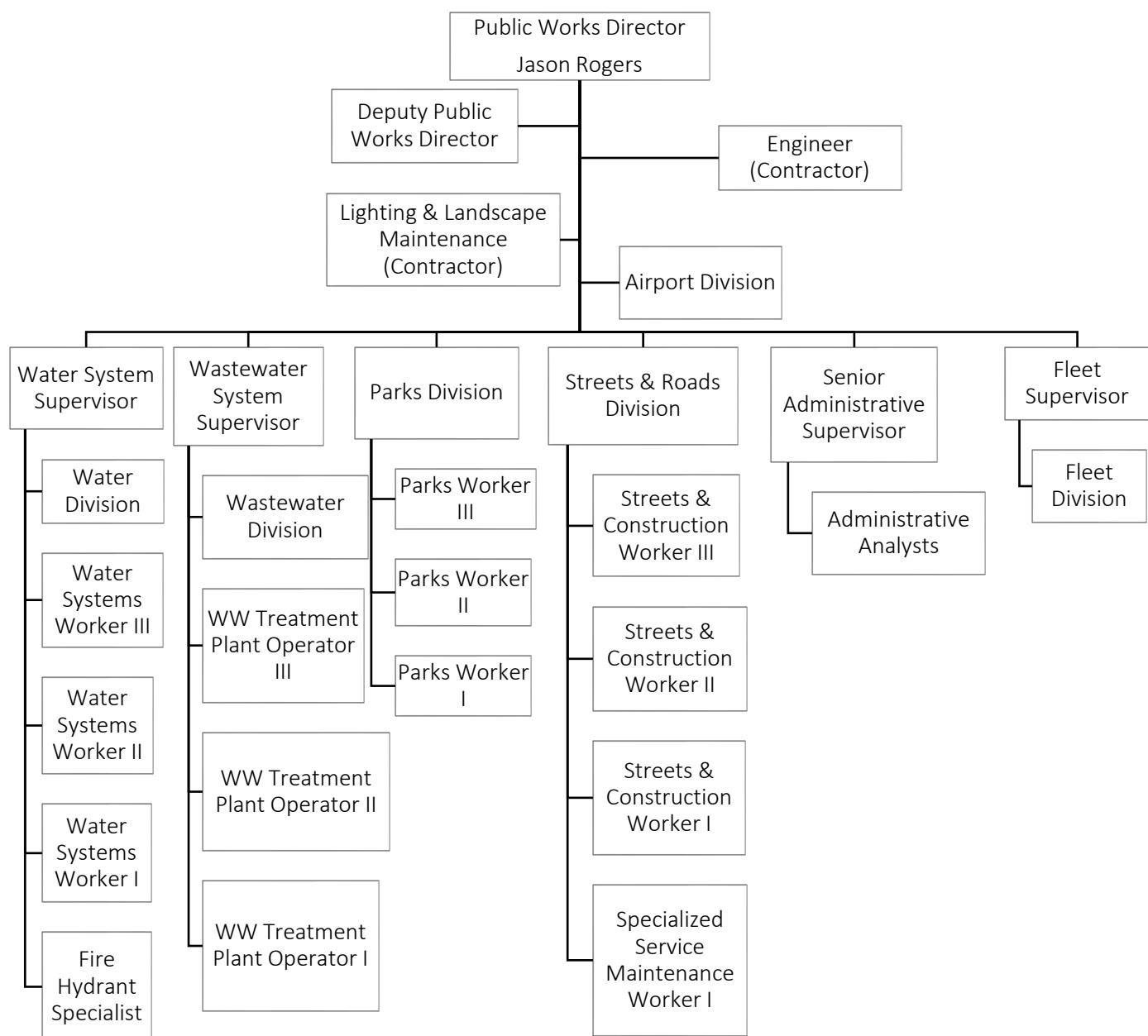
AIRPORT

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. Parks make life better.

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 2021 – 2022

- 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;
- Began conceptual design phase of Beautification of Robertson Boulevard Medians project;
- Began application process of Ed Ray Park Renovation #18-20-002 for the use of Prop 68 funds;
- Purchase new Dodge quad cab pick-up truck;
- Edward Ray Park
 - Building re-hab – paint interior, add flooring, install new windows, install new blinds and repair restroom toilet.
 - Plant 11 new trees along the soccer field.
 - Field #2, remove, replace 2x12's on backstop and then paint;
- November 2021 – hired 2 new employees. Both under Parks & Facilities – duties include facility maintenance and janitorial;
- Fire Extinguisher Service all Facilities and Fleet. Staff created record document for all fire extinguishers and locations;
- Civic Center – repair all exit, emergency exit, emergency and hall way emergency lights;
- Beautify Chowchilla – 6 work days, coordinate supplies for the painting of all City Park fencing, metal shelters/pavilions, backstops, interior of Edward Ray building and skate park. Also curbs around the government center and Robertson Blvd were painted. Dead end barriers were painted at Robertson/Fig Tree Rd., Fig Tree Rd/S. Lake Tahoe and at N. Chowchilla Blvd/Robertson Blvd;
- Contracted Landscape Agreement – to include the HWY99 overpass area, along Hwy 99 (palm tree line) and N. Fig Tree Rd;
- RC Wisener Park – Kilday Field and Lions Field, backstop repair, remove old 2x12's install new 2x12's and paint.

FY 2022 – 2023 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);
- Continue project of Ed Ray Park Renovation #18-20-002 funded with Prop 68 funding that will be available from the State in the Fiscal Year 2022 – 2023 (G2.1, G2.4);
- Continue Landscape maintenance with Grover (G2.1);
- Edward Ray Park – plant 11 trees in the parking lot planters (G2.1);

- Robertson Blvd – contracted annual palm tree pruning (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

	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

Deputy Director of Public Works	0.05	0.05	0.05	0.05
Parks & Facilities Worker I/II/III	3.00	3.00	3.00	3.00
Total	3.05	3.05	3.05	3.05

EXPENDITURES BY CATEGORY

Salaries and Benefits	221,341	233,351	382,030	282,854
Operations and Maintenance	144,012	89,491	142,290	121,285
Overhead Allocations	40,049	44,268	55,536	56,970
Capital Outlay	34,412	14,200	235,000	240,000
Total	439,813	381,310	814,856	701,109

SOURCE OF FUNDING

Overhead Allocations	56,597	56,597	56,597	59,597
Intergovernmental	22,851	44,499	200,000	200,000
Other Revenues	6,372	2,460	2,500	-
Transfers In	-	35,557	-	-
Total	85,820	139,113	259,097	259,597

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS						
6620	1010	Salaries/Wages	130,233	136,559	233,797	163,468
6620	1060	Overtime	3,081	3,874	10,000	7,012
6620	1080	Standby	7,258	5,300	4,705	4,979
6620	1099	Essential Worker Pay	-	-	7,088	-
6620	2010	Medicare Tax	1,965	1,951	3,181	2,688
6620	2030	Leave Payout	1,907	-	2,759	2,859
6620	2040	Health Insurance	32,144	35,858	51,809	43,264
6620	2050	Unemployment Ins	1,197	1,320	2,859	1,324
6620	2060	Retirement-Employer Portion	16,847	20,724	22,803	20,547
6620	2070	Uniforms Allowance	900	900	1,215	916
6620	2080	Workers Comp Ins	24,031	26,077	38,835	34,656
6620	2090	Contracted Payroll Services	762	789	1,300	-
6620	2091	Insurances - Not Workers Comp	1,016	-	1,679	1,141
Total Salaries and Benefits			221,341	233,351	382,030	282,854
6620	3004	Office Supplies	262	28	500	500
6620	3014	Uniform/Laundry Allowance	751	811	1,500	1,500
6620	3016	Special Equipment O/M	13,258	8,395	12,000	12,000
6620	3052	Travel & Training	550	-	1,200	1,200
6620	3060	Employee Evaluation/Recruitment	-	-	395	400
6620	3108	Cellular Phones	763	450	2,000	2,000
6620	3152	Building O/M	24,643	7,894	25,000	23,000
6620	3156	Energy	15,274	15,968	11,500	12,000
6620	3162	Horticultural O/M	3,299	5,878	9,000	6,000
6620	3170	System Repairs	13,879	8,395	14,605	15,000
6620	3202	Vehicle O/M	2,794	3,121	3,000	3,000
6620	3204	Fuels	5,114	5,651	6,750	7,200
6620	3364	Contract Services	54,398	21,974	33,000	20,000
6620	3404	Liability Insurance	9,027	10,925	21,840	17,485
Total Operations and Maintenance			144,012	89,491	142,290	121,285
6620	4601	Overhead Allocation Fleet	34,303	38,376	46,000	45,616
6620	4602	Overhead Allocation IT	5,746	5,892	9,536	11,354
Total Overhead Allocations			40,049	44,268	55,536	56,970
6620	5512	Transfer Out	-	70,858	-	-
Total Transfer Out			-	70,858	-	-
6620	6400	Vehicles, Machinery & Equip	34,412	14,200	35,000	40,000
6620	6600	Construction in Progress	-	-	200,000	200,000
Total Capital Outlay			34,412	14,200	235,000	240,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS			439,813	452,167	814,856	701,109

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>REVENUES</u>						
6620	7310	Transfer-In		35,557	-	-
		Total Transfers In	-	35,557	-	-
6620	8650	Grant Revenue	22,851	44,499	200,000	200,000
		Total Intergovernmental	22,851	44,499	200,000	200,000
6620	8900	Miscellaneous Reimbursement	-	2,460	-	-
6620	8989	Payroll Reimbursements	6,372	-	2,500	-
		Total Other Revenues	6,372	2,460	2,500	-
6620	9310	Overhead Allocation LLMD	56,597	56,597	56,597	59,597
		Total Overhead Allocations	56,597	56,597	56,597	59,597
GRAND TOTAL DEPARTMENT REVENUES			85,820	139,113	259,097	259,597

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
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POSITION CLASSIFICATION

Public Works Director	Y	M6	137,374	11,677	149,051	25%	37,263
Deputy Director of Public Works	Y	57	87,485	18,372	105,857	35%	37,050
Senior Administrative Supervisor	Y	45	79,290	12,686	91,976	15%	13,796
Administrative Analyst	Y	33	50,835	6,863	57,698	25%	14,425
Administrative Analyst	Y	33	52,204	1,566	53,770	25%	13,443
Specialized Maintenance Worker I	Y	25	20,831	-	20,831	34%	7,083
Specialized Maintenance Worker I	Y	25	19,447	-	19,447	34%	6,612
Streets & Construction Worker II	Y	30	46,249	-	46,249	100%	46,249
Streets & Construction Worker II	Y	30	49,798	1,156	50,954	100%	50,954
Streets & Construction Worker II	Y	30	44,327	-	44,327	100%	44,327
Subtotal Salaries & Wages							271,201

BENEFITS & OTHER PAY

Health & Related Benefits	36,958
Holiday Payout	-
Insurances (Not Workers Compensation)	1,844
Leave Payout	3,407
Medicare Tax	4,236
Overtime	2,761
PARS-Supplemental Retirement	-
PERS - Employer Portion	32,215
PERS - Employer Portion Safety	-
Shift Differential	-
Standby	-
Unemployment Ins	2,140
Uniform Allowance	1,005
Worker Compensation	45,975
Essential Worker Pay	-
Subtotal Benefits	130,541
TOTAL WAGES & BENEFITS	401,742

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 2021 – 2022

- Completed Wilson School improvement project;
- Hire 1 new employee Street & Construction Worker II;
- Street Light Repair – due to vandalism of wire theft in the Pheasant Run area, hire an electrician to re-wire the street light poles and work with PG&E to energize them;
- Rd 16 Reconstruct Project – joint project with Madera County to reconstruct the street from Ave 25 to Ave 24 (City limits);
- Stop Signs – add new flashing stop signs on Robertson Blvd/Fig Tree Rd and then another on Ave 24 @ Rd 16.

FY 2022 – 2023 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);
- Continue project Pedestrian Improvements – Robertson/8th/Kings (G2.1, G2.4);
- Continue project Alley Paving (G2.1, G2.4);
- Continue project Bridge Setup (G2.1, G2.4);
- Continue Caltrans Agreement Robertson trees and on/off ramp (G2.1, G2.4);
- Continue 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);
- Street Signs – as needed, replace missing street signs and update to the new logo (G2.1);
- Road shoulder repair on Ave 24 from Hwy 99 to Rd 16 (G2.1);
- Street Sweeping Agreement with Greenhills to street sweep twice a year (G2.1);
- Complete plans, specs, and estimates for rehabilitation of Humboldt Avenue (G2.1, G2.4).

STREETS AND ROADS

300, 301, 302, 305, 350-357

	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
STAFFING				
Public Works Director	0.25	0.25	0.25	0.25
Deputy Director of Public Works	-	-	-	0.35
Public Works Supervisor	0.35	0.35	0.35	-
Senior Administrative Supervisor	0.15	0.15	0.15	0.15
Administrative Analyst	0.50	0.50	0.50	0.50
Equipment Operator	0.50	-	-	-
Streets & Construction Worker I/II/III	2.00	3.00	3.00	3.00
Specialized Service Maintenance Worker I	0.34	0.34	0.34	0.34
Total	4.09	4.59	4.59	4.59
EXPENDITURES BY CATEGORY				
Salaries and Benefits	344,912	347,580	410,712	401,742
Operations and Maintenance	280,457	361,181	837,434	320,674
Debt Service	-	-	-	-
Overhead Allocations	139,665	214,046	241,016	248,973
Capital Outlay	312,363	115,630	592,105	1,968,676
Transfers Out	975,270	401,686	2,989,690	3,569,467
Total	2,052,666	1,440,123	5,070,957	6,509,532
SOURCE OF FUNDING				
Overhead Allocations	394,633	485,703	485,703	485,703
Intergovernmental	1,703,475	1,606,495	2,484,323	3,550,641
License and Permits	175	-	1,000	1,000
Other Revenues	50,790	24,816	20,864	20,568
Transfers In	559,827	484,025	859,689	1,118,628
Total	2,708,899	2,601,039	3,851,579	5,176,540

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
305	3620	1010	Salaries/Wages	226,495	224,536	264,282	271,201
305	3620	1060	Overtime	2,186	2,464	5,000	2,761
305	3620	1080	Standby	1,083	2,531	1,907	-
305	3620	1099	Essential Worker Pay	-	-	6,878	-
305	3620	2010	Medicare Tax	3,224	3,198	4,142	4,236
305	3620	2030	Leave Payout	8,138	3,684	2,639	3,407
305	3620	2040	Health Insurance	48,948	47,947	36,857	36,958
305	3620	2050	Unemployment Ins	2,049	2,026	2,390	2,140
305	3620	2060	Retirement-Employer Portion	15,635	20,629	28,782	32,215
305	3620	2070	Uniforms Allowance	1,200	1,050	1,005	1,005
305	3620	2080	Workers Comp Ins	33,381	38,285	53,186	45,975
305	3620	2090	Contracted Payroll Services	1,098	1,230	1,600	-
305	3620	2091	Insurances - Not Workers Comp	1,476	-	2,044	1,844
			Total Salaries and Benefits	344,912	347,580	410,712	401,742
305	3620	3004	Office Supplies	482	47	500	500
305	3620	3014	Uniform/Laundry Allowance	684	957	2,600	2,600
305	3620	3016	Special Equipment O/M	5,882	7,834	10,000	10,000
305	3620	3032	Bad Debt Expense	219	6,154	500	500
305	3620	3052	Travel & Training	606	121	7,000	3,500
305	3620	3060	Employee Evaluation/Recruitment	-	98	500	500
305	3620	3108	Cellular Phones	1,098	757	2,000	2,000
305	3620	3152	Building O/M	2,013	1,447	3,000	3,000
305	3620	3156	Energy	40,689	38,340	53,460	56,133
305	3620	3162	Horticultural O/M	-	2,297	10,000	10,000
305	3620	3170	System Repairs	29,798	14,566	76,000	40,000
305	3620	3172	Street Light Maintenance	11,264	15,088	-	-
305	3620	3178	OM-1 Street Signs	-	-	-	-
305	3620	3202	Vehicle O/M	13,071	3,829	17,000	17,000
305	3620	3204	Fuels	9,200	12,864	12,978	13,627
305	3620	3364	Contract Services	69,421	110,925	127,058	90,000
353	7972	3364	Contract Services	83,926	129,417	450,000	-
305	3620	3404	Liability Insurance	12,105	16,441	24,720	26,314
301	3606	3776	State Gas Tax 2105	-	-	17,336	18,750
301	3606	3778	State Gas Tax 2107	-	-	22,062	25,600
301	3606	3779	Gas Tax 2107.5	-	-	720	650
			Total Operations and Maintenance	280,457	361,181	837,434	320,674
305	3620	4100	Overhead Allocation GF	98,585	174,991	175,827	196,648
305	3620	4601	Overhead Allocation Fleet	41,080	39,055	65,189	52,325
			Total Overhead Allocations	139,665	214,046	241,016	248,973
301	3606	5100	Transfer Out			15,000	
300	3618	5220	Transfer Out	-	-	307,519	434,303

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
302	3606	5220	Transfer Out	-	-	651,503	637,503
305	3620	5220	Transfer Out	-	-	1,000,000	1,000,000
350	7969	5220	Transfer Out	-	-	52,715	52,715
354	7973	5220	Transfer Out	-	-	26,263	26,263
301	3606	5305	Transfer Out	133,818	-	411,175	252,676
302	3606	5305	Transfer Out			-	200,000
350	7969	5305	Transfer Out	-	-	232,105	-
351	7970	5305	Transfer Out	123,000	108,805	117,971	150,292
352	7971	5305	Transfer Out	80,000	73,710	79,403	101,158
353	7972	5305	Transfer Out	103,259	57,266	-	400,000
355	7974	5325	Transfer Out	-	-	24,392	24,392
301	3606	5581	Transfer Out	4,432	1,216	-	-
301	3606	5585	Transfer Out	20,076	-	-	-
300	3618	5586	Transfer Out	82,947	-	-	-
302	3606	5586	Transfer Out	263,712	-	-	-
354	7973	5587	Transfer Out	16,847	-	-	-
301	3606	5588	Transfer Out	-	-	38,482	38,482
301	3606	5589	Transfer Out	-	5,749	21,000	168,000
301	3606	5590	Transfer Out	-	6,345	7,000	83,683
301	3606	5591	Transfer Out	-	-	5,162	-
305	3620	5915	Transfer Out	147,179	148,595	-	-
			Total Transfers Out	975,270	401,686	2,989,690	3,569,467
305	3620	6400	Vehicles, Machinery & Equip	312,363	115,630	60,000	-
305	3620	6600	Construction in Progress	-	-	532,105	1,968,676
			Total Capital Outlay	312,363	115,630	592,105	1,968,676
GRAND TOTAL DEPARTMENT APPROPRIATIONS				2,052,666	1,440,123	5,070,957	6,509,532

REVENUES

305	3620	7000	Transfer-In	119,750	23,383	-	-
302	3606	7100	Transfer-In	-	14,502	14,502	14,502
305	3620	7301	Transfer-In	133,818	-	411,175	252,676
305	3620	7302	Transfer-In			-	200,000
305	3620	7303	Transfer-In	-	-	4,533	-
305	3620	7310	Transfer-In	-	206,359	-	-
305	3620	7350	Transfer-In	-	-	232,105	-
305	3620	7351	Transfer-In	123,000	108,805	117,971	150,292
305	3620	7352	Transfer-In	80,000	73,710	79,403	101,158
305	3620	7353	Transfer-In	103,259	57,266	-	400,000
			Total Transfers In	559,827	484,025	859,689	1,118,628

305	3620	8025	LTF-Streets Maintenance	287,855	-	289,713	383,797
305	3620	8027	LTF St. Mtce - Pr. Yr.	84,578	75,111	85,000	-
301	3606	8509	Section 2103 HUT	129,233	124,895	144,257	184,373
301	3606	8510	State Gas Tax 2105	95,605	95,372	105,972	120,779
301	3606	8511	State Gas Tax 2105 (County)	(17,834)	(3,893)	-	-

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
301	3606	8512	State Gas Tax 2106	37,583	38,395	41,306	46,298
301	3606	8514	State Gas Tax 2107	120,719	129,054	134,777	165,003
301	3606	8515	State Gas Tax 2107 (County)	(22,518)	(5,848)	-	-
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)	-	-
301	3606	8520	Traffic Congestion Relief	21,070	-	21,000	-
302	3606	8520	State Gas Tax - RMRA	324,609	347,041	359,617	426,716
350	7969	8556	Measure T Revenues - RTP	128,834	303,799	226,867	289,022
351	7970	8556	Measure T Revenues - LTP ST M	66,994	157,975	117,971	150,292
352	7971	8556	Measure T Revenues - LTP SUPPL	45,092	106,330	79,403	101,158
353	7972	8556	Measure T Revenues - Flex	-	122,391	450,000	-
354	7973	8556	Measure T Revenues - ADA COMP	2,577	6,076	4,537	5,780
355	7974	8556	Measure T Revenues - TEP	9,430	22,237	16,610	21,951
356	7975	8556	Measure T Revenues - TEP ADA/S	876	2,066	1,543	1,965
357	7976	8556	Measure T Revenues - EHP	10,307	24,304	18,149	23,122
305	3620	8558	Caltrans Highway Sweeping	16,082	57,832	76,082	1,076,082
305	3620	8600	CMAQ Projects	276,115	-	-	-
300	3618	8630	RSTP Federal Exchange	82,947	-	307,519	434,303
305	3620	8650	Grant Revenue			-	116,000
			Total Intergovernmental	1,703,475	1,606,495	2,484,323	3,550,641
305	3620	8989	Payroll Reimbursements	8,916	10,767	5,000	5,000
301	3606	8401	Investment Earnings	8,673	3,337	4,296	4,000
302	3606	8401	Investment Earnings	5,759	1,930	1,500	1,500
305	3620	8401	Investment Earnings	5,126	2,940	2,500	2,500
350	7969	8401	Investment Earnings	6,323	1,760	2,124	2,124
351	7970	8401	Investment Earnings	1,344	482	646	646
352	7971	8401	Investment Earnings	864	318	424	424
353	7972	8401	Investment Earnings	9,888	2,110	2,832	2,832
354	7973	8401	Investment Earnings	592	136	194	194
355	7974	8401	Investment Earnings	1,480	464	606	606
356	7975	8401	Investment Earnings	193	58	76	76
357	7976	8401	Investment Earnings	1,632	511	666	666
			Total Other Revenues	50,790	24,816	20,864	20,568
305	3620	8211	Transportation Permits	175	-	1,000	1,000
			Total License and Permits	175	-	1,000	1,000
305	3620	9240	Overhead Allocation Sewer	91,069	91,069	91,069	91,069
305	3620	9260	Overhead Allocation-Solid Waste	151,782	242,852	242,852	242,852
305	3620	9280	Overhead Allocation Water	151,782	151,782	151,782	151,782
			Total Overhead Allocations	394,633	485,703	485,703	485,703
GRAND TOTAL DEPARTMENT REVENUES				2,708,899	2,601,039	3,851,579	5,176,540

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
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POSITION CLASSIFICATION

Public Works Director	Y	M6	137,374	11,677	149,051	25%	37,263
Deputy Director of Public Works	Y	57	87,485	18,372	105,857	35%	37,050
Senior Administrative Supervisor	Y	45	79,290	12,686	91,976	15%	13,796
Administrative Analyst	Y	33	50,835	6,863	57,698	25%	14,425
Administrative Analyst	Y	33	52,204	1,566	53,770	25%	13,443
Specialized Maintenance Worker I	Y	25	20,831	-	20,831	34%	7,083
Specialized Maintenance Worker I	Y	25	19,447	-	19,447	34%	6,612
Streets & Construction Worker II	Y	30	46,249	-	46,249	100%	46,249
Streets & Construction Worker II	Y	30	49,798	1,156	50,954	100%	50,954
Streets & Construction Worker II	Y	30	44,327	-	44,327	100%	44,327
Subtotal Salaries & Wages							271,201

BENEFITS & OTHER PAY

Health & Related Benefits		36,958
Holiday Payout		-
Insurances (Not Workers Compensation)		1,844
Leave Payout		3,407
Medicare Tax		4,236
Overtime		2,761
PARS-Supplemental Retirement		-
PERS - Employer Portion		32,215
PERS - Employer Portion Safety		-
Shift Differential		-
Standby		-
Unemployment Ins		2,140
Uniform Allowance		1,005
Worker Compensation		45,975
Essential Worker Pay		-
Subtotal Benefits		130,541
TOTAL WAGES & BENEFITS		401,742

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 2021 – 2022

- Completed 98% of Samsara well monitoring system for the City's water utilities;
- Started first phase of Green Hills meter replacement project;
- Began using Tyler software to process service orders;
- Completed Meter Standard W-1;
- Purchase new Ford ½ ton Pick-up and new Ram 1500 ½ ton Pick-up;
- Installed (4) new fire hydrant to replace "out of service" hydrants;
- Installed (8) new distribution in-line valves;
- Installed (1) water sample station;
- Completed rehabilitation at well #11;
- Completed rehabilitation at well #3;
- Hired two (2) Water Utility Worker 1;
- Updated Chowchilla Municipal Code regarding water waste citations;
- 90% 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 2022 – 2023 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);
- Onsite back-up power generators at well 1A, booster station 1, and booster station 2 (G2.1, G2.4);
- Complete City backflow installs to satisfy the cross-connection survey (G2.1);
- 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);

- Install new fire hydrants to replace “out of service” hydrants (G3.2);
- Hire Two (2) part-time workers for water conservation patrol.

WATER

280-283

	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

Public Works Director	0.35	0.30	0.30	0.30
Fire Chief/Code Enforcement Officer	0.05	0.10	0.10	0.10
Deputy Director of Public Works	-	-	-	0.40
Public Works Supervisor	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
Administrative Analyst	0.70	0.70	0.70	0.70
Equipment Operator	0.15	-	-	-
Water Systems Worker I/II/III	4.00	4.00	4.00	4.00
Specialized Service Maintenance Worker I	0.33	0.33	0.33	0.33
Fire Hydrant Specialist	0.22	0.22	0.22	0.22
Total	7.55	7.40	7.40	7.40

EXPENDITURES BY CATEGORY

Salaries and Benefits	661,566	591,363	628,772	690,744
Operations and Maintenance	707,531	953,787	1,179,318	880,115
Debt Service	376,282	372,891	630,787	563,666
Overhead Allocations	490,285	578,345	621,221	688,543
Capital Outlay	442,228	428,703	662,528	4,952,228
Transfers Out	732,830	341,265	332,109	315,606
Total	3,410,722	3,266,354	4,054,735	8,090,902

SOURCE OF FUNDING

Charges for Services	2,359,089	2,697,375	2,791,901	2,922,500
Fines and Penalties	67,196	91	8,500	93,500
Intergovernmental	-	-	-	-
Other Revenues	113,862	168,039	128,442	116,062
Transfers In	826,338	386,265	338,569	4,765,606
Total	3,366,485	3,251,771	3,267,412	7,897,668

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
280	7605	1010	Salaries/Wages	356,932	328,674	396,247	453,866
280	7605	1060	Overtime	6,069	8,486	8,000	11,390
280	7605	1080	Standby	14,382	31,148	13,478	5,776
280	7605	1099	Essential Worker Pay	-	-	11,460	-
280	7605	2010	Medicare Tax	5,305	5,087	7,344	7,230
280	7605	2030	Leave Payout	3,637	401	3,570	5,348
280	7605	2040	Health Insurance	49,235	47,971	59,835	80,019
280	7605	2050	Unemployment Ins	4,084	3,205	3,817	3,805
280	7605	2060	Retirement-Employer Portion	31,077	37,752	49,293	63,207
280	7605	2061	PARS-Supplemental Retirement	1,340	1,366	2,376	1,507
280	7605	2063	Retire-Employer Portion Safety	1,479	1,658	2,895	2,071
280	7605	2065	Pension Expense GASB-68	142,583	81,100	-	-
280	7605	2070	Uniforms Allowance	1,200	1,200	1,620	1,720
280	7605	2080	Workers Comp Ins	36,422	39,592	57,671	49,379
280	7605	2090	Contracted Payroll Services	3,270	3,724	5,150	-
280	7605	2091	Insurances - Not Workers Comp	4,552	-	6,016	5,426
Total Salaries and Benefits				661,566	591,363	628,772	690,744
280	7605	3004	Office Supplies	1,253	1,081	1,750	1,750
280	7605	3014	Uniform/Laundry Allowance	1,279	1,441	2,400	2,400
280	7605	3016	Special Equipment O/M	6,888	6,292	7,000	8,000
280	7605	3026	Bank Service Fees	41,535	62,975	130,750	-
280	7605	3032	Bad Debt Expense	3,720	11,192	1,433	1,500
282	7705	3032	Bad Debt Expense	557	1,214	500	500
280	7605	3052	Travel & Training	3,750	425	4,500	4,500
280	7605	3060	Employee Evaluation/Recruitment	150	-	500	500
280	7605	3066	Contract Services - Presort	14,600	14,443	18,824	15,000
280	7605	3078	Professional Memberships	2,728	3,639	4,400	4,000
280	7605	3108	Cellular Phones	4,185	4,776	9,275	7,000
280	7605	3152	Building O/M	4,358	3,852	4,000	4,000
280	7605	3156	Energy	322,288	489,975	436,000	453,440
280	7605	3170	System Repairs	154,634	204,622	308,520	150,000
280	7605	3202	Vehicle O/M	2,195	2,180	6,000	5,000
280	7605	3204	Fuels	6,949	6,161	11,350	7,718
280	7605	3364	Contract Services	62,512	45,464	90,000	81,000
283	7605	3364	Contract Services	1,600	1,600	1,600	1,700
280	7605	3365	Groundwater Management Plan	2,500	7,500	5,200	7,500
282	7705	3372	Trustee Fees	945	945	945	1,000
280	7605	3374	Advertising	299	-	200	200
280	7605	3404	Liability Insurance	22,335	26,493	39,871	42,402
280	7605	3454	Recording/Filing Fees	-	-	800	800
280	7605	3458	State Regulatory Fees (Mandate	11,491	11,802	40,000	28,000
280	7605	3466	Chemicals	14,017	18,168	23,500	24,205

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
280	7605	3502	Laboratory O/M	20,766	27,547	30,000	28,000
			Total Operations and Maintenance	707,531	953,787	1,179,318	880,115
283	7605	3326	Bank Service Fees	3,000	3,000	3,000	3,300
281	7705	3804	USDA Bond Principal Payment	-	-	70,000	-
282	7705	3804	State Loan Principal Payment	-	-	160,300	160,299
283	7605	3804	Bond Payment	-	-	30,000	35,000
283	7605	3805	Amortization of Bond Discounts	5,234	5,234	5,234	5,234
281	7705	3938	USDA Bond Interest Payment	6,406	3,309	1,532	-
283	7605	3938	Bond Interest Payment	361,642	361,348	360,721	359,833
			Total Debt Service	376,282	372,891	630,787	563,666
280	7605	4100	Overhead Allocation GF	248,944	329,667	311,505	367,338
280	7605	4305	Overhead Allocation Streets	151,782	151,782	151,782	151,782
280	7605	4601	Overhead Allocation Fleet	21,943	13,061	28,269	17,978
280	7605	4602	Overhead Allocation IT	67,616	83,835	129,665	151,445
			Total Overhead Allocations	490,285	578,345	621,221	688,543
280	7605	5105	Transfer Out	-	-	5,000	-
283	7605	5280	Transfer Out	348,147	18,347	-	-
280	7605	5281	Transfer Out	77,656	1,531	-	-
280	7605	5283	Transfer Out	307,027	321,387	327,109	315,606
			Total Transfers Out	732,830	341,265	332,109	315,606
280	7605	6000	Depreciation Expense	442,228	428,703	442,228	442,228
280	7605	6400	Vehicles, Machinery & Equip	-	-	145,300	40,000
280	7605	6500	Infrastructure	-	-	15,000	20,000
280	7605	6600	Construction in Progress	-	-	60,000	4,450,000
			Total Capital Outlay	442,228	428,703	662,528	4,952,228
GRAND TOTAL DEPARTMENT APPROPRIATIONS				3,410,722	3,266,354	4,054,735	8,090,902
REVENUES							
281	7705	7280	Transfer-In	77,656	1,531	-	-
283	7605	7280	Transfer-In	307,027	321,387	327,109	315,606
280	7605	7283	Transfer-In	348,147	18,347	-	-
280	7605	7303	Transfer-In	-	-	11,460	3,910,000
280	7605	7388	Transfer-In	24,873	11,970	-	-
280	7605	7392	Transfer-In	19,899	9,576	-	-
280	7605	7396	Transfer-In	48,736	23,454	-	540,000
			Total Transfers In	826,338	386,265	338,569	4,765,606
280	7605	8301	Administrative Citations	900	-	3,000	3,000
280	7605	8405	Utilities Penalties	64,151	91	5,000	90,000
280	7605	8406	Utilities Interest Charged	2,145	-	500	500

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
			Total Fines and Penalties	67,196	91	8,500	93,500
280	7605	8100	Rents	-	736	-	-
280	7605	8200	Application Fee	7,153	7,150	8,000	8,000
280	7605	8407	Repairs charged to Customer	1,818	-	1,900	1,900
280	7605	8755	Stand-By Service Fees	707	248	1,100	1,100
282	7705	8756	Water Bond-Systems Upgrade	135,804	154,841	138,181	157,000
280	7605	8757	Water Systems Upgrade	-	7	-	-
282	7705	8757	Water Systems Upgrade	58,921	39,084	60,670	40,000
280	7605	8760	Water Sales	2,125,052	2,492,200	2,520,000	2,646,000
280	7605	8761	Water Sales-LLMD	9,057	-	5,250	11,600
280	7605	8762	Bulk Water Sales	2,933	1,527	2,700	2,800
280	7605	8766	Water Disconnect/Reconnect	15,210	513	22,000	22,000
280	7605	8774	Water Turn Offs/Repairs	1,490	587	2,100	2,100
280	7605	8778	Water Connection Fees	945	482	30,000	30,000
			Total Charges for Services	2,359,089	2,697,375	2,791,901	2,922,500
283	7605	8300	Amortization of Premium	21,250	21,250	21,250	21,250
280	7605	8401	Investment Earnings	15,052	5,374	7,151	7,151
281	7705	8401	Investment Earnings	2,239	360	506	-
282	7705	8401	Investment Earnings	13,886	3,930	5,274	4,000
283	7605	8401	Investment Earnings	628	9	-	-
280	7605	8411	Gain/Loss on Sale of Assets	(7,904)	15,300	-	-
283	7605	8500	CREB Subsidy Revenue	34,624	104,311	68,211	68,211
280	7605	8772	Collections Proceeds	4,886	4,917	3,500	3,500
282	7705	8772	Collections Proceeds	67	134	50	50
280	7605	8900	Miscellaneous Reimbursement	15,483	(14,880)	6,500	6,900
280	7605	8980	Settlement/Insurance Recovery	-	16,200	-	-
280	7605	8989	Payroll Reimbursements	13,653	11,135	16,000	5,000
			Total Other Revenues	113,862	168,039	128,442	116,062
			GRAND TOTAL DEPARTMENT REVENUES	3,366,485	3,251,771	3,267,412	7,897,668

POSITION CLASSIFICATION	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
Public Works Director	Y	M6	137,374	11,677	149,051	30%	44,715
Fire Chief/Code Enforcement Officer	Y	M4	105,872	-	105,872	10%	10,587
Deputy Director of Public Works	Y	57	87,485	18,372	105,857	40%	42,343
Senior Administrative Supervisor	Y	45	79,290	12,686	91,976	35%	32,192
Administrative Analyst	Y	33	50,835	6,863	57,698	35%	20,194
Administrative Analyst	Y	33	52,204	1,566	53,770	35%	18,820
Fire Specialist	Y	28	1,468		1,468	100%	1,468
Fire Specialist	Y	28	1,468		1,468	100%	1,468
Fire Specialist	Y	28	1,468		1,468	100%	1,468
Fire Specialist	Y	28	1,468		1,468	100%	1,468
Fire Specialist	Y	28	1,468		1,468	100%	1,468
Fire Specialist	Y	28	1,468		1,468	100%	1,468
Specialized Maintenance Worker I	Y	25	20,831	-	20,831	33%	6,874
Specialized Maintenance Worker I	Y	25	19,447	-	19,447	33%	6,418
Water Systems Supervisor	Y	46	66,747	7,008	73,755	100%	73,755
Water Systems Worker III	Y	36	54,683	4,100	58,783	100%	58,783
Water Systems Worker II	Y	31	45,639	-	45,639	100%	45,639
Water Systems Worker I	Y	26	42,786	1,070	43,856	100%	43,856
Water Systems Worker I	Y	26	40,883		40,883	100%	40,883
Subtotal Salaries & Wages							453,866

BENEFITS & OTHER PAY	
Health & Related Benefits	80,019
Holiday Payout	-
Insurances (Not Workers Compensation)	5,426
Leave Payout	5,348
Medicare Tax	7,230
Overtime	11,390
PARS-Supplemental Retirement	1,507
PERS - Employer Portion	63,207
PERS - Employer Portion Safety	2,071
Shift Differential	-
Standby	5,776
Unemployment Ins	3,805
Uniform Allowance	1,720
Worker Compensation	49,379
Essential Worker Pay	-
Subtotal Benefits	236,878
TOTAL WAGES & BENEFITS	690,744

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 2021 – 2022

- 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;
- City wide annual curbside clean up.

FY 2022 – 2023 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

	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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EXPENDITURES BY CATEGORY

Salaries and Benefits	-	-	-	-
Operations and Maintenance	1,234,167	1,299,196	1,340,628	1,533,840
Overhead Allocations	247,826	435,200	461,700	457,946
Capital Outlay	-	-	-	-
Total	1,481,993	1,734,396	1,802,328	1,991,786

SOURCE OF FUNDING

Charges for Services	1,430,210	1,783,349	2,007,300	2,078,519
Intergovernmental	5,000	-	5,000	5,000
Other Revenues	1,391	202	530	530
Total	1,436,601	1,783,551	2,012,830	2,084,049

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
260	5605	3032	Bad Debt Expense	(2,784)	3,425	1,900	2,000
260	5605	3066	Contract Services - Presort	15,973	16,187	17,400	17,400
260	5605	3199	State Recycling Grant Expense	8,026	8,160	5,000	5,000
260	5605	3352	Legal Fees	-	-	600	600
260	5605	3364	Contract Services	9,945	775	-	50,000
260	5605	3374	Advertising	136	-	-	-
260	5605	3392	Locking Lid Fee	10,265	11,518	10,516	11,000
260	5605	3464	CWD Prop Tax	1,026	1,026	1,026	1,026
260	5605	3508	Disposal Service	1,191,580	1,258,107	1,304,186	1,446,814
			Total Operations and Maintenance	1,234,167	1,299,196	1,340,628	1,533,840
260	5605	4100	Overhead Allocation GF	96,044	192,348	218,848	215,094
260	5605	4305	Overhead Allocation Streets	151,782	242,852	242,852	242,852
			Total Overhead Allocations	247,826	435,200	461,700	457,946
GRAND TOTAL DEPARTMENT APPROPRIATIONS				1,481,993	1,734,396	1,802,328	1,991,786
REVENUES							
260	5605	8388	State Recycling Grant Revenue	5,000	-	5,000	5,000
			Total Intergovernmental	5,000	-	5,000	5,000
260	5605	8401	Investment Earnings	490	87	130	130
260	5605	8772	Collections Proceeds	902	115	400	400
			Total Other Revenues	1,391	202	530	530
260	5605	8750	Refuse Collection Charges	1,419,883	1,774,708	1,989,700	2,067,519
260	5605	8760	Locking Lid Revenues	10,327	8,641	17,600	11,000
			Total Charges for Services	1,430,210	1,783,349	2,007,300	2,078,519
GRAND TOTAL DEPARTMENT REVENUES				1,436,601	1,783,551	2,012,830	2,084,049

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 2021 – 2022

- Completed Rate Study Analysis (G2.4); Completed repair and replace dewatering tile beds;
- New hire of 1 Operator in Training person;
- Purchase of a new VacCon Truck, new spreader and a new ½ ton pick-up truck;
- Annual collection sewer line flushing program.

FY 2022 – 2023 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);
- Palm Parkway lift station – hire a contractor to install new ultrasonic water leveler (G2.1);
- Sewer Plant upgrade the air system. This will include a waste water engineer to design (G2.1);
- Lift Station Back-up Power – Amador, Howell Rd and 11th Street Lift Station – research and create a plan for back-up power (G2.1);
- 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

	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

Public Works Director	0.30	0.30	0.30	0.30
Deputy Director of Public Works	-	-	-	0.15
Public Works Supervisor	0.15	0.15	0.15	-
Senior Administrative Supervisor	0.35	0.35	0.35	0.35
Administrative Analyst	0.70	0.70	0.70	0.70
Equipment Operator	0.15	-	-	-
Waste Water Supervisor	1.00	1.00	1.00	1.00
Waste Water Treatment Plant Operator I/II/III	3.00	3.00	3.00	3.00
Specialized Service Maintenance Worker I	0.33	0.33	0.33	0.33
Total	5.98	5.83	5.83	5.83

EXPENDITURES BY CATEGORY

Salaries and Benefits	476,833	415,229	555,040	583,793
Operations and Maintenance	361,260	551,883	532,387	532,851
Debt Service	152,594	146,695	182,705	181,605
Overhead Allocations	262,736	331,950	364,263	414,517
Capital Outlay	263,400	281,158	388,405	353,405
Transfers Out	198,634	132,288	99,452	96,655
Total	1,715,458	1,859,203	2,122,252	2,162,826

SOURCE OF FUNDING

Charges for Services	1,570,106	1,712,403	1,824,518	1,910,494
Intergovernmental	-	114,000	-	-
Other Revenues	86,319	163,552	99,107	94,950
Transfers In	235,220	145,242	101,846	96,655
Total	1,891,646	2,135,197	2,025,471	2,102,099

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
240	5705	1010	Salaries/Wages	254,146	233,646	358,862	368,300
240	5705	1060	Overtime	3,240	2,784	5,000	12,388
240	5705	1080	Standby	16,209	18,054	18,585	4,979
240	5705	1099	Essential Worker Pay	-	-	7,394	-
240	5705	2010	Medicare Tax	3,837	3,459	5,875	5,945
240	5705	2030	Leave Payout	3,000	-	4,530	8,467
240	5705	2040	Health Insurance	37,684	38,743	62,615	95,452
240	5705	2050	Unemployment Ins	2,921	2,041	2,673	2,673
240	5705	2060	Retirement-Employer Portion	23,554	27,294	39,978	44,884
240	5705	2061	PARS-Supplemental Retirement	1,562	1,222	1,660	726
240	5705	2065	Pension Expense GASB-68	98,018	57,268	-	-
240	5705	2070	Uniforms Allowance	450	300	1,245	1,245
240	5705	2080	Workers Comp Ins	28,556	28,776	42,069	36,430
240	5705	2090	Contracted Payroll Services	1,553	1,642	2,000	-
240	5705	2091	Insurances - Not Workers Comp	2,103	-	2,554	2,304
Total Salaries and Benefits				476,833	415,229	555,040	583,793
240	5705	3004	Office Supplies	398	276	2,000	2,000
240	5705	3014	Uniform/Laundry Allowance	734	879	1,500	1,500
240	5705	3016	Special Equipment O/M	3,747	4,748	10,000	10,000
240	5705	3032	Bad Debt Expense	1,302	6,293	4,500	4,500
240	5705	3052	Travel & Training	999	298	3,500	3,500
240	5705	3060	Employee Evaluation/Recruitment	198	-	500	500
240	5705	3066	Contract Services - Presort	10,968	11,108	15,000	15,000
240	5705	3108	Cellular Phones	814	588	2,500	2,000
240	5705	3152	Building O/M	4,881	3,127	23,500	24,000
240	5705	3156	Energy	104,787	161,641	170,476	180,705
240	5705	3158	Chemicals	9,941	10,305	21,000	21,000
240	5705	3162	Horticultural O/M	-	925	4,500	4,500
240	5705	3170	System Repairs	39,667	41,588	71,000	70,000
240	5705	3174	Sludge Disposal	11,296	12,081	16,500	16,500
240	5705	3202	Vehicle O/M	837	2,208	8,600	8,600
240	5705	3204	Fuels	5,300	4,452	7,350	7,571
240	5705	3364	Contract Services	103,211	197,884	75,000	42,000
240	5705	3374	Advertising	136	778	500	500
240	5705	3404	Liability Insurance	17,699	20,883	31,409	33,423
240	5705	3458	Mandated Costs/Fees	31,217	49,739	44,000	66,000
240	5705	3462	Madera Co-Prop	4,532	4,683	4,684	4,684
240	5705	3464	CWD Prop Tax	4,241	4,241	4,368	4,368
240	5705	3502	Laboratory O/M	4,356	13,159	10,000	10,000
Total Operations and Maintenance				361,260	551,883	532,387	532,851

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
541	5805	3026	USDA Bond Interest Payment	1,094			
242	5705	3026	Bank Service Fees	3,000	-	3,000	3,300
242	5705	3364	Contract Services	1,600	1,600	1,600	1,600
242	5705	3804	Sewer Bond	-	-	35,000	35,000
242	5705	3805	Amortization of Bond Discounts	5,174	5,174	5,174	5,174
242	5705	3938	Bond Interest Payment	141,726	139,921	137,931	136,531
			Total Debt Service	152,594	146,695	182,705	181,605
240	5705	4100	Overhead Allocation GF	147,419	221,315	241,022	281,291
240	5705	4305	Overhead Allocation Streets	91,069	91,069	91,069	91,069
240	5705	4601	Overhead Allocation Fleet	11,666	6,073	11,580	17,978
240	5705	4602	Overhead Allocation IT	12,582	13,493	20,592	24,179
			Total Overhead Allocations	262,736	331,950	364,263	414,517
240	5705	5105	Transfer Out	-	-	5,000	-
242	5705	5240	Transfer Out	43,047	-	-	-
240	5705	5241	Transfer Out	20,875	-	-	-
240	5705	5242	Transfer Out	134,712	132,288	94,452	96,655
			Total Transfers Out	198,634	132,288	99,452	96,655
240	5705	6000	Depreciation Expense	263,400	281,158	263,405	263,405
240	5705	6300	Building & Improvements	-	-	-	-
240	5705	6400	Vehicles, Machinery & Equip	-	-	125,000	40,000
240	5705	6500	Infrastructure			-	50,000
240	5705	6600	Construction in Progress	-	-	-	-
			Total Capital Outlay	263,400	281,158	388,405	353,405
GRAND TOTAL DEPARTMENT APPROPRIATIONS				1,715,458	1,859,203	2,122,252	2,162,826
REVENUES							
240	5705	8740	Sewer Service Charges	1,484,145	1,607,310	1,719,518	1,805,494
240	5705	8741	Sewer Debt Service Charges	84,790	82,824	88,000	88,000
240	5705	8745	Sewer Connection Fees	321	21,249	16,500	16,500
240	5705	8772	Collections Proceeds	851	1,020	500	500
			Total Charges for Services	1,570,106	1,712,403	1,824,518	1,910,494
241	5805	7240	Transfer-In	20,875	-	-	-
242	5705	7240	Transfer-In	128,696	132,288	94,452	96,655
240	5705	7242	Transfer-In	85,649	-	-	-
240	5705	7303	Transfer-In	-	-	7,394	-
240	5705	7545	Transfer-In	-	12,954	-	-
			Total Transfers In	235,220	145,242	101,846	96,655
240	5705	8650	Grant Revenue	-	114,000	-	-

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
			Total Intergovernmental		114,000		
242	5705	8300	Amortization of Premium	3,003	3,003	3,003	3,003
240	5705	8401	Investment Earnings	27,970	9,300	13,025	10,000
241	5805	8401	Investment Earnings	491	82	-	-
242	5705	8401	Investment Earnings	576	18	1,152	20
240	5705	8411	Gain/Loss on Sale of Assets	4,180	-	-	-
242	5705	8500	CREB Subsidy Revenue	41,403	124,735	81,927	81,927
240	5705	8900	Miscellaneous Reimbursement	-	18,320	-	-
240	5705	8989	Payroll Reimbursements	8,697	8,093	-	-
			Total Other Revenues	86,319	163,552	99,107	94,950
GRAND TOTAL DEPARTMENT REVENUES				1,891,646	2,135,197	2,025,471	2,102,099

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
POSITION CLASSIFICATION						
Public Works Director	Y	M6	137,374	11,677	149,051	30% 44,715
Deputy Director of Public Works	Y	57	87,485	18,372	105,857	15% 15,879
Senior Administrative Supervisor	Y	45	79,290	12,686	91,976	35% 32,192
Administrative Analyst	Y	33	50,835	6,863	57,698	35% 20,194
Administrative Analyst	Y	33	52,204	1,566	53,770	35% 18,820
Specialized Maintenance Worker I	Y	25	20,831	-	20,831	33% 6,874
Specialized Maintenance Worker I	Y	25	19,447	-	19,447	33% 6,418
Waste Water Supervisor	N	46	63,523		63,523	100% 63,523
Waste Water Treatment Plant Operator II	Y	29	57,533		57,533	100% 57,533
Waste Water Treatment Plant Operator II	Y	29	49,608	5,753	55,361	100% 55,361
Waste Water Treatment Plant Operator I	Y	26	44,352	2,440	46,792	100% 46,792
Subtotal Salaries & Wages						368,300
BENEFITS & OTHER PAY						
Health & Related Benefits						95,452
Holiday Payout						-
Insurances (Not Workers Compensation)						2,304
Leave Payout						8,467
Medicare Tax						5,945
Overtime						12,388
PARS-Supplemental Retirement						726
PERS - Employer Portion						44,884
PERS - Employer Portion Safety						-
Shift Differential						-
Standby						4,979
Unemployment Ins						2,673
Uniform Allowance						1,245
Worker Compensation						36,430
Essential Worker Pay						-
Subtotal Benefits						215,493
TOTAL WAGES & BENEFITS						583,793

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 2021 – 2022

- Continued to address deferred maintenance of storm drain ponds;
- Continue to work on Proposition 1 Stormwater Development Project;
- Purchase 1 new ½ ton pick-up truck;
- Drain Inlet (DI) cleaning program to start in September of each year. Due to the purchase of a VacCon Truck;
- Annual maintenance for the Ave 25 open storm drains ditch to the inlet of the storm drain basin;
- 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 2022 – 2023 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

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	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

Public Works Director	0.05	0.05	0.05	0.05
Deputy Director of Public Works	-	-	-	0.05
Public Works Supervisor	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	-	-	-
Total	0.50	0.30	0.30	0.30

EXPENDITURES BY CATEGORY

Salaries and Benefits	45,317	35,724	39,118	40,212
Operations and Maintenance	15,791	7,634	28,684	17,656
Overhead Allocations	-	-	38,158	48,132
Capital Outlay	4,637	2,924	7,304,985	7,728,769
Total	65,745	46,282	7,410,945	7,834,769

SOURCE OF FUNDING

Charges for Services	214,125	212,647	216,000	216,000
Other Revenues	28,942	8,163	3,359,663	3,359,705
Transfers In	-	-	2,738,525	3,775,870
Total	243,067	220,810	6,314,188	7,351,575

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
220	3650	1010	Salaries/Wages	23,899	20,590	26,854	27,516
220	3650	1060	Overtime	568	99	500	500
220	3650	1099	Essential Worker Pay	-	-	525	-
220	3650	2010	Medicare Tax	379	281	418	430
220	3650	2030	Leave Payout	3,069	-	455	847
220	3650	2040	Health Insurance	3,190	2,862	3,907	4,425
220	3650	2050	Unemployment Ins	157	116	130	130
220	3650	2060	Retirement-Employer Portion	2,911	3,045	3,049	3,564
220	3650	2065	Pension Expense GASB-68	6,440	6,577	-	-
220	3650	2070	Uniforms Allowance	-	-	15	15
220	3650	2080	Workers Comp Ins	4,413	2,061	3,041	2,673
220	3650	2090	Contracted Payroll Services	124	93	100	-
220	3650	2091	Insurances - Not Workers Comp	166	-	124	112
Total Salaries and Benefits				45,317	35,724	39,118	40,212
220	3650	3014	Uniform/Laundry Allowance	22	13	200	200
220	3650	3032	Bad Debt Expense	72	1,160	950	950
220	3650	3108	Cellular Phones	447	117	700	700
220	3650	3156	Energy	890	970	1,260	1,336
220	3650	3162	Horticultural O/M	-	1,369	5,000	5,000
220	3650	3170	System Repairs	1,544	1,970	3,744	2,500
220	3650	3364	Contract Services	11,151	775	15,000	5,000
220	3650	3404	Liability Insurance	1,480	1,075	1,595	1,720
220	3650	3464	CWD Prop Tax	185	185	235	250
Total Operations and Maintenance				15,791	7,634	28,684	17,656
220	3650	4100	Overhead Allocation GF	-	-	38,158	48,132
Total Overhead Allocation				-	-	38,158	48,132
220	3650	6000	Depreciation Expense	4,637	2,924	6,350	6,350
220	3650	6400	Vehicles, Machinery & Equip	-	-	55,000	40,000
220	3650	6600	Construction in Progress	-	-	7,243,635	7,682,419
Total Capital Outlay				4,637	2,924	7,304,985	7,728,769
GRAND TOTAL DEPARTMENT APPROPRIATIONS				65,745	46,282	7,410,945	7,834,769

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
REVENUES							
220	3650	7300	Transfer-In	-	-	307,519	434,303
220	3650	7302	Transfer-In	-	-	651,503	637,503
220	3650	7303	Transfer-In	-	-	525	-
220	3650	7305	Transfer-In	-	-	1,000,000	1,000,000
220	3650	7350	Transfer-In	-	-	52,715	52,715
220	3650	7354	Transfer-In	-	-	26,263	26,263
220	3650	7392	Transfer-In			-	800,000
220	3650	7400	Transfer-In			700,000	825,086
			Total Transfers In			2,738,525	3,775,870
220	3650	8795	Storm Drain O/M	93,964	92,030	96,000	96,000
220	3650	8796	Storm Drain Debt Service	1	(1)	-	-
220	3650	8797	Storm Drain Capital Replacement	120,161	120,617	120,000	120,000
			Total Charges for Services	214,125	212,647	216,000	216,000
220	3650	8401	Investment Earnings	26,502	7,400	9,958	10,000
220	3650	8650	Grant Revenue	-	-	3,349,635	3,349,635
220	3650	8772	Collections Proceeds	1,290	184	70	70
220	3650	8989	Payroll Reimbursements	1,150	580	-	-
			Total Other Revenues	28,942	8,163	3,359,663	3,359,705
GRAND TOTAL DEPARTMENT REVENUES				243,067	220,810	6,314,188	7,351,575

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
POSITION CLASSIFICATION							
Public Works Director	Y	M6	137,374	11,677	149,051	5%	7,453
Deputy Director of Public Works	Y	57	87,485	18,372	105,857	5%	5,293
Senior Administrative Supervisor	Y	45	79,290	12,686	91,976	10%	9,198
Administrative Analyst	Y	33	50,835	6,863	57,698	5%	2,885
Administrative Analyst	Y	33	52,204	1,566	53,770	5%	2,689
Subtotal Salaries & Wages							27,516
BENEFITS & OTHER PAY							
Health & Related Benefits							4,425
Holiday Payout							-
Insurances (Not Workers Compensation)							112
Leave Payout							847
Medicare Tax							430
Overtime							500
PARS-Supplemental Retirement							-
PERS - Employer Portion							3,564
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							130
Uniform Allowance							15
Worker Compensation							2,673
Essential Worker Pay							-
Subtotal Benefits							12,696
TOTAL WAGES & BENEFITS							40,212

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 2021 – 2022

- Completed Airport Layout Plan (ALP) and Pavement Management and Maintenance Plan (PMMP); Removal of dead trees in the grass/park area;
- Repair the walkthrough entrance gate and the restroom door digital code pad;
- 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 reimbursement for CARES Act #011 Airport Grant;
- Completed City Capital Improvement Projects (CIP) Planning Document.

FY 2022 – 2023 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);
- Removal of the steel bollards that on east of the runway and install plastic type bollards (G2.1),
- Complete reimbursement for CARES Act #012 & #013 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

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	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

Public Works Director	0.05	0.05	0.05	0.05
Senior Administrative Supervisor	0.05	0.05	0.05	0.05
Total	0.10	0.10	0.10	0.10

EXPENDITURES BY CATEGORY

Salaries and Benefits	14,720	14,874	16,655	16,675
Operations and Maintenance	146,376	16,627	105,381	36,433
Capital Outlay	14,683	277,868	29,683	277,868
Total	175,779	309,368	151,719	330,976

SOURCE OF FUNDING

Charges for Services	1,641	2,598	1,941	1,940
Intergovernmental	115,686	6,283	100,000	258,710
Other Revenues	19,199	19,356	50,010	20,010
Property Taxes	16,536	18,514	7,500	7,500
Transfers In	20,953	-	175	-
Total	174,015	46,751	159,626	288,160

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
200	3805	1010	Salaries/Wages	9,793	9,060	11,925	12,051
200	3805	1099	Essential Worker Pay	-	-	175	-
200	3805	2010	Medicare Tax	137	125	186	190
200	3805	2030	Leave Payout	113	-	272	467
200	3805	2040	Health Insurance	717	741	944	992
200	3805	2050	Unemployment Ins	39	39	43	43
200	3805	2060	Retirement-Employer Portion	1,056	1,196	1,224	1,363
200	3805	2065	Pension Expense GASB-68	1,764	2,540	-	-
200	3805	2080	Workers Comp Ins	1,042	1,147	1,795	1,532
200	3805	2090	Contracted Payroll Services	25	27	50	-
200	3805	2091	Insurances - Not Workers Comp	34	-	41	37
Total Salaries and Benefits				14,720	14,874	16,655	16,675
200	3805	3004	Office Supplies	124	-	125	125
200	3805	3052	Travel & Training	813	-	-	900
200	3805	3078	Professional Memberships	75	75	150	150
200	3805	3102	Telephone	-	5	-	-
200	3805	3108	Cellular Phones	48	39	65	65
200	3805	3152	Building O/M	595	21	2,700	2,500
200	3805	3156	Energy	2,817	3,108	2,089	2,200
200	3805	3352	Legal Fees	-	-	2,000	2,000
200	3805	3364	Contract Services	136,328	6,482	90,000	20,000
200	3805	3374	Advertising	-	204	-	-
200	3805	3404	Liability Insurance	296	358	532	573
200	3805	3410	Airport Insurance	5,280	6,336	7,300	7,500
200	3805	3464	CWD Prop Tax	-	-	420	420
Total Operations and Maintenance				146,376	16,627	105,381	36,433
200	3805	6000	Depreciation Expense	14,683	14,683	14,683	14,683
200	3805	6100	Land	-	-	15,000	-
200	3805	6500	Infrastructure		263,185	-	263,185
Total Capital Outlay				14,683	277,868	29,683	277,868
GRAND TOTAL DEPARTMENT APPROPRIATIONS				175,779	309,368	151,719	330,976

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>REVENUES</u>							
200	3805	7100	Transfer-In	20,953	-	-	-
200	3805	7303	Transfer-In	-	-	175	-
			Total Transfers In	20,953	-	175	-
200	3805	8781	Tie Down Fees	-	-	300	300
200	3805	8784	Comm Operators Fees	1,641	2,598	1,641	1,640
			Total Charges for Services	1,641	2,598	1,941	1,940
200	3805	8551	CAAP Annual Revenue	20,000	-	10,000	10,000
200	3805	8638	FAA Grant	95,686	2,054	90,000	236,867
200	3805	8650	Grant Revenue	-	4,229	-	11,843
			Total Intergovernmental	115,686	6,283	100,000	258,710
200	3805	8007	Aircraft Property Taxes	16,536	18,514	7,500	7,500
			Total Property Taxes	16,536	18,514	7,500	7,500
200	3805	8013	COVID CARE FUNDS	-	-	30,000	-
200	3805	8401	Investment Earnings	908	250	290	290
200	3805	8780	Hangar Rents	14,262	15,064	16,000	16,000
200	3805	8782	Lease of Airport Property	3,764	1,211	3,720	3,720
200	3805	8900	Miscellaneous Reimbursement	-	2,508	-	-
200	3805	8989	Payroll Reimbursements	266	323	-	-
			Total Other Revenues	19,199	19,356	50,010	20,010
GRAND TOTAL DEPARTMENT REVENUES				174,015	46,751	159,626	288,160

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
POSITION CLASSIFICATION						
Public Works Director	Y	M6	137,374	11,677	149,051	5% 7,453
Senior Administrative Supervisor	Y	45	79,290	12,686	91,976	5% 4,599
Subtotal Salaries & Wages						12,051
BENEFITS & OTHER PAY						
Health & Related Benefits						992
Holiday Payout						-
Insurances (Not Workers Compensation)						37
Leave Payout						467
Medicare Tax						190
Overtime						-
PARS-Supplemental Retirement						-
PERS - Employer Portion						1,363
PERS - Employer Portion Safety						-
Shift Differential						-
Standby						-
Unemployment Ins						43
Uniform Allowance						-
Worker Compensation						1,532
Essential Worker Pay						-
Subtotal Benefits						4,624
TOTAL WAGES & BENEFITS						16,675



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COMMUNITY & ECONOMIC DEVELOPMENT

(Section 6)

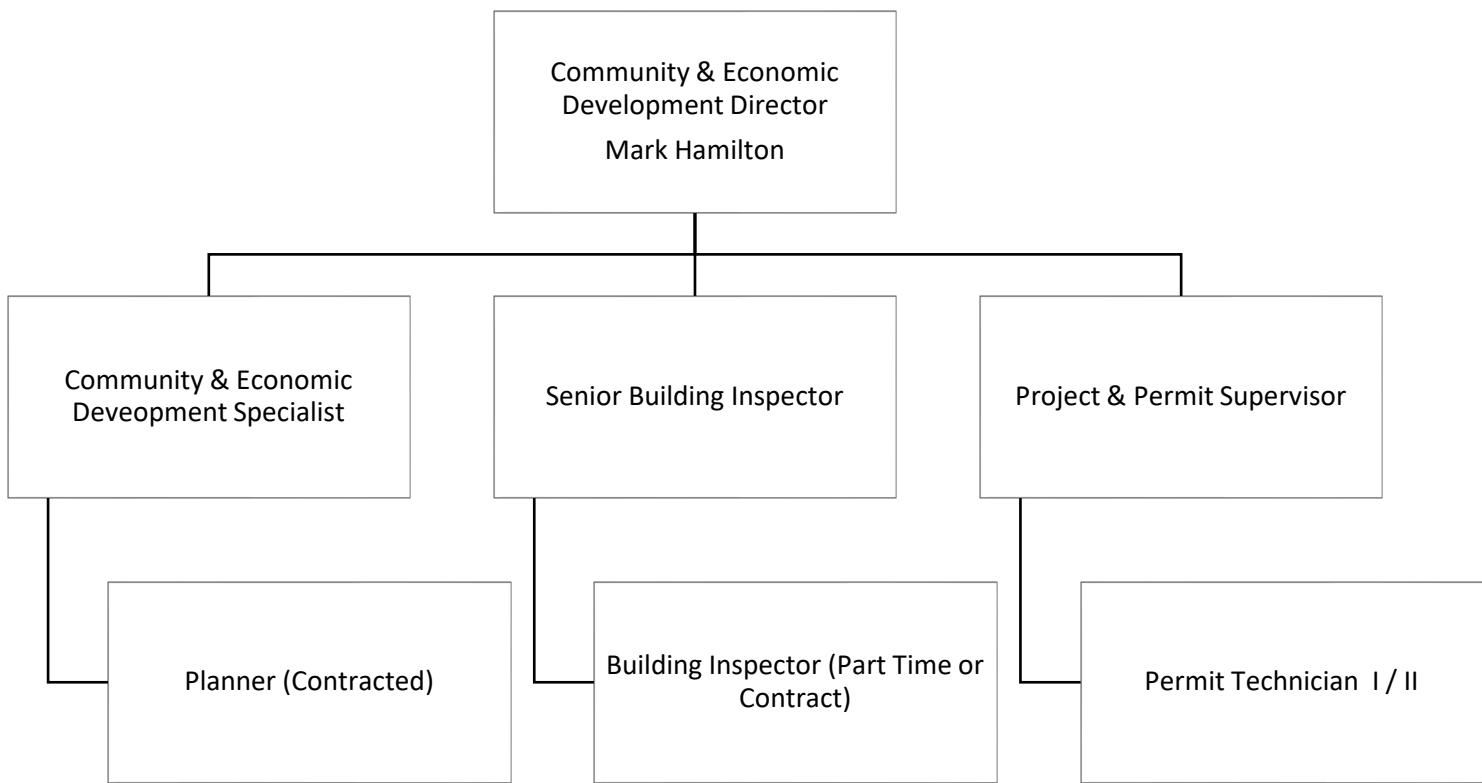
COMMUNITY & ECONOMIC DEVELOPMENT

COMMUNITY & ECONOMIC DEVELOPMENT

MISSION STATEMENT

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.

ORGANIZATIONAL CHART



SERVICE DESCRIPTION

The Community & Economic Development Department employs the services of a Senior Building Inspector, 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 2021-2022

- Processed over 600 Building Permits
- Process multiple development applications
- Century Community's and Fortis Construction started building.

FY 2022-2023 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 major 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 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 economic site for future businesses (G5.7, G5.8);
- Expand the use of electronic systems to strengthen the exchange of information and commit to improve 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

	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

Community & Economic Development Director	1.00	1.00	1.00	1.00
Community & Economic Development Specialist	-	-	-	1.00
Senior Building Inspector	1.00	1.00	1.00	1.00
Project Permit Supervisor	1.00	1.00	1.00	1.00
Permit Technician I/II	-	-	1.00	1.00
Total	3.00	3.00	4.00	5.00

EXPENDITURES BY CATEGORY

Salaries and Benefits	296,020	332,612	433,106	551,623
Operations and Maintenance	237,645	472,614	440,195	474,437
Overhead Allocations	27,844	32,289	51,833	70,309
Capital Outlay	-	-	45,513	-
Transfers Out	-	-	-	-
Total	561,508	837,515	970,647	1,096,369

SOURCE OF FUNDING

Charges for Services	5,209	386,318	126,300	76,350
Intergovernmental	-	68,330	185,000	225,000
Fines and Penalties	24,927	(100)	33,600	33,100
License and Permits	176,702	211,577	694,250	534,300
Transfer In	-	-	10,000	-
Other Revenues	12,378	7,859	11,000	7,000
Total	219,217	673,984	1,060,150	875,750

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS						
4705	1010	Salaries/Wages	227,298	250,678	321,182	400,598
4705	1050	Allowances (Phone & Car)	-	-	4,200	4,200
4705	1060	Overtime	443	418	1,000	505
4705	1099	Essential Worker Pay	-	-	5,250	-
4705	2010	Medicare Tax	3,215	3,521	4,997	6,197
4705	2030	Leave Payout	3,076	4,351	4,683	4,860
4705	2040	Health Insurance	29,692	35,625	44,047	74,321
4705	2050	Unemployment Ins	2,130	1,302	2,170	2,171
4705	2060	Retirement-Employer Portion	23,001	31,526	36,259	50,845
4705	2061	PARS-Supplemental Retirement	678	-	-	-
4705	2070	Uniforms Allowance	300	300	300	300
4705	2080	Workers Comp Ins	3,898	3,850	6,060	5,756
4705	2090	Contracted Payroll Services	958	1,040	1,300	-
4705	2091	Insurances - Not Workers Comp	1,333	-	1,658	1,870
Total Salaries and Benefits			296,020	332,612	433,106	551,623
 OPERATIONS AND MAINTENANCE						
4705	3004	Office Supplies	1,733	2,561	6,611	8,000
4705	3008	Publications	1,272	-	3,000	2,000
4705	3022	Info Services O/M	-	3,275	5,000	-
4705	3052	Travel & Training	6,416	2,458	18,500	15,000
4705	3060	Employee Evaluation/Recruitment	198	68	500	200
4705	3078	Professional Memberships	3,543	505	4,950	5,000
4705	3108	Cellular Phones	1,664	1,471	1,650	1,650
4705	3202	Vehicle O/M	402	68	500	528
4705	3204	Fuels	693	270	2,600	2,600
4705	3207	Strong Motin Residential	-	-	1,200	1,000
4705	3211	Strong Motions-NonResidential	-	-	750	750
4705	3213	SB1473 Building Standard Fee Expense	-	-	1,650	1,650
4705	3215	SB1186 ADA Fee	-	-	400	300
4705	3272	Community Marketing	-	6,794	9,050	10,500
4705	3290	Abatement (All)	6,556	3,727	30,000	30,000
4705	3364	Contract Services	144,170	40,435	150,000	250,000
4705	3365	Developer Project Expenses	-	381,373	100,000	50,000
4705	3374	Advertising	4,166	3,362	4,500	4,500
4705	3378	Plan Check Services Contracted	50,112	6,178	75,000	50,000
4705	3404	Liability Insurance	10,245	12,399	21,576	28,664
4705	3454	Recording/Filing Fees	53	68	500	300
4705	3458	LAFCO Mandated Fee	6,422	7,602	2,258	11,795
Total Operations and Maintenance			237,645	472,614	440,195	474,437
 OVERHEAD ALLOCATION						
4705	4601	Overhead Allocation Fleet				9,392
4705	4602	Overhead Allocation IT	27,844	32,289	51,833	60,917

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
		Total Overhead Allocations	27,844	32,289	51,833	70,309
4705	6400	Vehicles, Machinery & Equip	-	-	45,513	-
		Total Capital Outlay	-	-	45,513	-
		GRAND TOTAL DEPARTMENT APPROPRIATIONS	561,508	837,515	970,647	1,096,369
REVENUES						
4705	7240	Transfer-In	-	-	5,000	-
4705	7280	Transfer-In	-	-	5,000	-
		Total Transfer-In	-	-	10,000	-
4705	8650	Grant Revenue	-	68,330	185,000	225,000
		Total Charges for Intergovernmental	-	68,330	185,000	225,000
4705	8301	Administrative Citations	15,606	(100)	1,000	500
4705	8735	Abatement (All)	8,448	-	30,000	30,000
4705	8736	Demolition	-	-	2,000	2,000
4705	8739	Abandoned Residential Prop Reg	873	-	600	600
		Total Fines and Penalties	24,927	(100)	33,600	33,100
4705	8203	Building Permits	60,258	128,673	500,000	407,500
4705	8204	Plumbing Permits	3,125	1,995	2,000	-
4705	8205	Electrical Permits	27,058	13,109	2,000	-
4705	8206	Mechanical Permits	4,495	2,621	2,000	-
4705	8207	Strong Motion Inst-Res	(590)	368	500	2,000
4705	8208	Strong Motion Inst-Non	57	(299)	200	500
4705	8209	SB1473 Building Standards Fee	(91)	100	400	400
4705	8210	Plan Check Fees	76,352	54,755	161,250	100,000
4705	8211	Encroachment Permits	3,350	6,570	6,000	6,000
4705	8213	Solar Permits	53	-	15,000	15,000
4705	8707	Conditional Use Permits	2,635	3,235	4,000	2,000
4705	8710	Lot Line Adjustments	-	450	900	900
		Total Licenses and Permits	176,702	211,577	694,250	534,300
4705	8200	Application Fee	-	-	-	2,600
4705	8201	Cost Recovery Fee	-	1,110	3,000	2,400
4705	8217	Developer Project Revenue	-	367,257	100,000	50,000
4705	8702	Zoning Fees	-	198	500	200
4705	8703	Environmental Review Fees	924	1,500	2,000	1,200
4705	8705	Other Planning Fees	-	425	1,000	600
4705	8706	Map Processing Fees	-	8,318	10,000	10,000
4705	8711	Home Occupation Permits	832	1,120	1,000	700
4705	8725	Site Plan Review	3,453	5,090	3,800	4,750
4705	8729	Administrative Use Permits	-	1,300	5,000	3,900

Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
		Total Charges for Services	5,209	386,318	126,300	76,350
4705	8715	State SB 1186 ADA Fee	2,696	2,703	3,000	3,000
4705	8772	Collections Proceeds	7,197	4,074	2,000	2,000
4705	8989	Payroll Reimbursements	2,486	1,083	6,000	2,000
		Total Other Revenues	12,378	7,859	11,000	7,000
		GRAND TOTAL DEPARTMENT REVENUES	219,217	673,984	1,060,150	875,750

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
POSITION CLASSIFICATION						
Community & Economic Development Director	Y	M5	125,209	125,209	100%	125,209
Community & Economic Development Specialist	Y	48	73,632	73,632	100%	73,632
Senior Building Inspector	Y	46	78,439	3,921	82,360	100%
Project Permit Supervisor	Y	43	68,095	6,810	74,905	100%
Permit Technician I	Y	30	44,492	-	44,492	100%
Subtotal Salaries & Wages						400,598
BENEFITS & OTHER PAY						
Health & Related Benefits						74,321
Holiday Payout						-
Insurances (Not Workers Compensation)						1,870
Leave Payout						4,860
Medicare Tax						6,197
Overtime						505
PARS-Supplemental Retirement						-
PERS - Employer Portion						50,845
PERS - Employer Portion Safety						-
Shift Differential						-
Standby						-
Unemployment Ins						2,171
Uniform Allowance						300
Worker Compensation						5,756
Allowances (Car & Phone)						4,200
Essential Worker Pay						-
Subtotal Benefits						151,025
TOTAL WAGES & BENEFITS						551,623

INTERNAL SERVICE FUNDS

(Section 7)

FLEET

INFORMATION TECHNOLOGY

FLEET

MISSION STATEMENT

The mission of the Feet 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 2021 – 2022

- Used Manager 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.
- Continue higher education.

FY 2022 – 2023 GOALS & OBJECTIVES

- Continue to use the Manager Plus program to track Fleet purchases and repairs made to vehicles and equipment (G2.1);
- Continue higher education (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

2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

Public Works Director	0.05	0.05	0.05
Fire Chief/Code Enforcement Officer	0.05	-	-
Chief Mechanic	1.00	1.00	1.00
Total	1.05	1.05	1.05

EXPENDITURES BY CATEGORY

Salaries and Benefits	140,882	160,007	151,296	149,278
Operations and Maintenance	42,145	39,175	53,816	70,379
Overhead Allocations	43,411	49,804	55,044	75,882
Capital Outlay	-	-	18,265	60,000
Total	226,438	248,986	278,421	355,539

SOURCE OF FUNDING

Overhead Allocations	218,067	223,435	278,421	355,539
Transfers In	-	-	1,750	-
Other Revenues	3,796	4,914	-	-
Total	221,863	228,349	280,171	355,539

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>APPROPRIATIONS</u>							
601	3615	1010	Salaries/Wages	87,840	88,218	91,553	92,689
601	3615	1060	Overtime	237	-	150	-
601	3615	1099	Essential Worker Pay	-	-	1,838	-
601	3615	2010	Medicare Tax	1,234	1,192	1,458	1,448
601	3615	2030	Leave Payout	3,132	-	3,514	3,568
601	3615	2040	Health Insurance	12,056	14,823	17,598	19,061
601	3615	2050	Unemployment Ins	454	454	456	456
601	3615	2060	Retirement-Employer Portion	9,699	12,361	11,320	12,693
601	3615	2063	Retire-Employer Portion Safety	1,479	-	392	-
601	3615	2065	Pension Expense GASB-68	8,372	25,551	-	-
601	3615	2070	Uniforms Allowance	300	300	300	300
601	3615	2080	Workers Comp Ins	15,467	16,832	21,932	18,670
601	3615	2090	Contracted Payroll Services	262	276	350	-
601	3615	2091	Insurances - Not Workers Comp	350	-	435	393
			Total Salaries and Benefits	140,882	160,007	151,296	149,278
601	3615	3004	Office Supplies	272	-	500	500
601	3615	3014	Uniform/Laundry Allowance	428	407	450	450
601	3615	3016	Special Equipment O/M	1,692	197	6,735	25,000
601	3615	3052	Travel & Training	240	1,709	3,000	3,000
601	3615	3108	Cellular Phones	518	614	750	750
601	3615	3152	Building O/M	2,799	1,195	5,000	5,000
601	3615	3154	Building Rent	18,000	18,000	20,400	18,000
601	3615	3156	Energy	8,700	9,824	9,090	9,365
601	3615	3202	Vehicle O/M	1,411	613	750	750
601	3615	3204	Fuels	1,247	1,211	1,470	1,544
601	3615	3260	Garage O/M	3,051	1,617	-	-
601	3615	3281	Small Tools	679	26	-	-
601	3615	3404	Liability Insurance	3,108	3,763	5,671	6,020
			Total Operations and Maintenance	42,145	39,175	53,816	70,379
601	3615	4100	Overhead Allocation GF	36,575	42,802	44,588	63,658
601	3615	4602	Overhead Allocation IT	6,836	7,002	10,456	12,224
			Total Overhead Allocations	43,411	49,804	55,044	75,882
601	3615	6400	Vehicles, Machinery & Equip	-	-	18,265	60,000
			Total Capital Outlay	-	-	18,265	60,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS				226,438	248,986	278,421	355,539

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
REVENUES							
601	3615	7303	Transfer-In	-	-	1,750	-
			Total Transfers In	-	-	1,750	-
601	3615	8900	Miscellaneous Reimbursement	-	180	-	-
601	3615	8989	Payroll Reimbursements	3,796	4,734	-	-
			Total Other Revenues	3,796	4,914	-	-
601	3615	9100	Overhead Allocation GF	143,378	165,246	173,383	264,575
601	3615	9240	Overhead Allocation Sewer	11,666	6,073	11,580	17,978
601	3615	9280	Overhead Allocation Water	21,943	13,061	28,269	17,978
601	3615	9305	Overhead Allocation Streets	41,080	39,055	65,189	52,325
601	3615	9325	Overhead Allocation Transit	-	-	-	2,683
			Total Overhead Allocations	218,067	223,435	278,421	355,539
GRAND TOTAL DEPARTMENT REVENUES				221,863	228,349	280,171	355,539

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
POSITION CLASSIFICATION							
Public Works Director	Y	M6	137,374	11,677	149,051	5%	7,453
Chief Mechanic	Y	45	79,290	5,946	85,236	100%	85,236
Subtotal Salaries & Wages							92,689
BENEFITS & OTHER PAY							
Health & Related Benefits							19,061
Holiday Payout							-
Insurances (Not Workers Compensation)							393
Leave Payout							3,568
Medicare Tax							1,448
Overtime							-
PARS-Supplemental Retirement							-
PERS - Employer Portion							12,693
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							456
Uniform Allowance							300
Worker Compensation							18,670
Essential Worker Pay							-
Subtotal Benefits							56,589
TOTAL WAGES & BENEFITS							149,278

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 so as to advise, recommend, and assist in the selection, implementation and maintenance of information systems; and to assist 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, to provide desktop computer and network communication services to all departments in the City, and to perform 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 provides 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 with an emphasis on the public safety operations of police and fire.

Information Technology Services provides substantive technology resources, assists to develop technology strategies, implements 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;
- Provides assistance 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

	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

Finance Director	-	0.10	0.10	0.10
Director of Recreation & Community Engagement	0.15	-	-	-
Information Technology Network Administrator	1.00	2.00	2.00	2.00
Total	1.15	2.10	2.10	2.10

EXPENDITURES BY CATEGORY

Salaries and Benefits	149,869	223,581	222,923	223,104
Operations and Maintenance	326,002	183,850	236,171	247,869
Overhead Allocations	46,590	74,080	76,320	93,292
Capital Outlay	12,272	10,562	167,272	245,272
Total	534,733	492,072	702,686	809,537

SOURCE OF FUNDING

Overhead Allocations	478,818	445,036	693,686	809,537
Transfer In	-	-	3,500	-
Other Revenues	925	(10,272)	-	-
Total	479,743	434,764	697,186	809,537

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>APPROPRIATIONS</u>							
602	1715	1010	Salaries/Wages	97,097	135,455	155,939	157,883
602	1715	1060	Overtime	2,294	3,968	9,000	4,143
602	1715	1099	Essential Worker Pay	-	-	3,500	-
602	1715	2010	Medicare Tax	1,317	1,867	2,403	2,437
602	1715	2030	Leave Payout	341	16	-	452
602	1715	2040	Health Insurance	25,192	29,355	31,729	36,532
602	1715	2050	Unemployment Ins	928	868	911	911
602	1715	2060	Retirement-Employer Portion	11,222	16,905	17,132	18,778
602	1715	2065	Pension Expense GASB-68	9,326	33,609	-	-
602	1715	2080	Workers Comp Ins	920	958	1,346	1,183
602	1715	2090	Contracted Payroll Services	517	581	700	-
602	1715	2091	Insurances - Not Workers Comp	716	-	263	785
			Total Salaries and Benefits	149,869	223,581	222,923	223,104
602	1715	3004	Office Supplies	-	57	250	250
602	1715	3021	Audio/Visiual Equipment	1,417	-	-	-
602	1715	3022	Info Services O/M	50,427	51,323	31,000	41,000
602	1715	3025	Software Support	219,098	77,546	142,827	144,850
602	1715	3052	Travel & Training	-	2,995	-	2,000
602	1715	3060	Employee Evaluation/Recruitment	198	-	-	-
602	1715	3078	Professional Memberships	130	130	130	130
602	1715	3086	Copier Lease & Expenses	27,576	20,909	28,000	24,500
602	1715	3102	Telephone	17,504	18,759	17,700	18,000
602	1715	3103	Internet Service	3,616	3,771	4,707	4,800
602	1715	3108	Cellular Phones	197	413	260	300
602	1715	3202	Vehicle O/M	34	-	-	-
602	1715	3204	Fuels	125	279	-	-
602	1715	3404	Liability Insurance	5,680	7,667	11,297	12,039
			Total Operations and Maintenance	326,002	183,850	236,171	247,869
602	1715	4100	Overhead Allocation GF	46,590	74,080	76,320	93,292
			Total Overhead Allocations	46,590	74,080	76,320	93,292
602	1715	6000	Depreciation Expense	12,272	10,562	12,272	12,272
602	1715	6400	Vehicles, Machinery & Equip	-	-	155,000	233,000
			Total Capital Outlay	12,272	10,562	167,272	245,272
GRAND TOTAL DEPARTMENT APPROPRIATIONS				534,733	492,072	702,686	809,537
<u>REVENUES</u>							
602	1715	7303	Transfer-In	-	-	3,500	-
			Total Transfers In	-	-	3,500	-

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
602	1715	8411	Gain/Loss on Sale of Assets	-	(10,542)	-	-
602	1715	8900	Miscellaneous Reimbursement	-	-	-	-
602	1715	8989	Payroll Reimbursements	925	269	-	-
			Total Other Revenues	925	(10,272)	-	-
602	1715	9100	Overhead Allocation GF	376,772	320,527	501,086	584,378
602	1715	9240	Overhead Allocation Sewer	12,582	13,493	20,592	24,179
602	1715	9280	Overhead Allocation Water	67,616	83,835	129,665	151,445
602	1715	9325	Overhead Allocation Transit	15,012	20,179	31,887	37,310
602	1715	9601	Overhead Allocation Fleet	6,836	7,002	10,456	12,225
			Total Overhead Allocations	478,818	445,036	693,686	809,537
GRAND TOTAL DEPARTMENT REVENUES				479,743	434,764	697,186	809,537

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
POSITION CLASSIFICATION							
Finance Director	Y	M8	111,987	-	111,987	10%	11,199
IT Systems Administrator	Y	45	69,706	7,667	77,373	100%	77,373
IT Systems Administrator	Y	45	69,311	-	69,311	100%	69,311
Subtotal Salaries & Wages							157,883
BENEFITS & OTHER PAY							
Health & Related Benefits							36,532
Holiday Payout							-
Insurances (Not Workers Compensation)							785
Leave Payout							452
Medicare Tax							2,437
Overtime							4,143
PARS-Supplemental Retirement							-
PERS - Employer Portion							18,778
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							911
Uniform Allowance							-
Worker Compensation							1,183
Essential Worker Pay							-
Subtotal Benefits							65,221
TOTAL WAGES & BENEFITS							223,104



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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

AMERICAN RESCUE PLAN ACT (ARPA)

TRANSIT

325

	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

Community Services Transit Supervisor	1.00	1.00	1.00	1.00
Transit Driver I/Dispatcher	2.50	2.50	2.50	2.50
Total	3.50	3.50	3.50	3.50

EXPENDITURES BY CATEGORY

Salaries and Benefits	244,599	216,684	285,120	302,010
Operations and Maintenance	42,723	40,525	64,272	123,615
Overhead Allocations	58,654	82,949	130,535	153,888
Transfers Out	119,750	23,383	-	-
Capital Outlay	-	-	202,018	103,504
Total	465,726	363,542	681,945	683,017

SOURCE OF FUNDING

Charges for Services	25,578	14,192	26,400	22,500
Intergovernmental	720,865	234,119	583,603	636,125
Other Revenues	8,126	9,055	-	-
Transfers In	-	-	29,642	24,392
Total	754,569	257,367	639,645	683,017

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
325	3705	1010	Salaries/Wages	160,334	129,223	167,259	186,587
325	3705	1060	Overtime	1,516	1,906	1,767	1,748
325	3705	1099	Essential Worker Pay	-	-	5,250	-
325	3705	2010	Medicare Tax	2,257	1,831	2,806	2,953
325	3705	2030	Leave Payout	-	-	2,209	4,659
325	3705	2040	Health Insurance	29,892	32,293	33,660	37,223
325	3705	2050	Unemployment Ins	2,042	1,287	1,736	1,736
325	3705	2060	Retirement-Employer Portion	14,840	16,177	20,120	23,233
325	3705	2070	Uniforms Allowance	900	900	900	1,200
325	3705	2080	Workers Comp Ins	30,479	32,027	46,355	41,175
325	3705	2090	Contracted Payroll Services	1,007	1,040	1,400	-
325	3705	2091	Insurances - Not Workers Comp	1,333	-	1,658	1,496
Total Salaries and Benefits				244,599	216,684	285,120	302,010
325	3705	3004	Office Supplies	884	258	1,700	1,000
325	3705	3014	Uniform/Laundry Allowance	388	929	1,700	1,700
325	3705	3018	Operating Eqpt	-	2,925	-	-
325	3705	3052	Travel & Training	1,411	243	4,200	6,200
325	3705	3060	Employee Evaluation/Recruitment	826	707	800	800
325	3705	3078	Professional Memberships	535	535	600	600
325	3705	3108	Cellular Phones	1,440	1,232	1,700	1,700
325	3705	3156	Energy	869	1,138	1,200	1,250
325	3705	3202	Vehicle O/M	5,468	5,206	8,500	8,500
325	3705	3204	Fuels	10,714	7,500	14,000	11,000
325	3705	3352	Legal Fees	-	-	1,500	-
325	3705	3364	Contract Services	9,827	7,315	9,000	70,300
325	3705	3374	Advertising	-	-	500	500
325	3705	3404	Liability Insurance	10,359	12,537	18,872	20,065
Total Operations and Maintenance				42,723	40,525	64,272	123,615
325	3705	4100	Overhead Allocation GF	43,642	62,770	98,648	113,897
325	3705	4601	Overhead Allocation Fleet				2,683
325	3705	4602	Overhead Allocation-IT	15,012	20,179	31,887	37,308
Total Overhead Allocations				58,654	82,949	130,535	153,888
325	3705	5305	Transfer Out	119,750	23,383	-	-
Total Transfer Out				119,750	23,383	-	-
325	3705	6400	Vehicles, Machinery & Equip	-	-	103,504	103,504
325	3705	6600	Construction in Progress	-	-	98,514	-
Total Capital Outlay				-	-	202,018	103,504
GRAND TOTAL DEPARTMENT APPROPRIATIONS				465,726	363,542	681,945	683,017

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>REVENUES</u>							
325	3705	7303	Transfer-In	-	-	5,250	-
325	3705	7355	Transfer-In	-	-	24,392	24,392
			Total Transfers In	-	-	29,642	24,392
325	3705	8790	Fare Box Revenue	14,338	10,971	16,000	15,000
325	3705	8791	Bus Pass Revenues	11,240	3,222	10,400	7,500
			Total Charges for Services	25,578	14,192	26,400	22,500
325	3705	8013	COVID CARE FUNDS	71,384	137,187	93,227	94,175
325	3705	8020	STA Revenues-City	125,247	3,573	138,000	162,544
325	3705	8555	LCTOP Grant	-	-	98,514	-
325	3705	8560	SB1 State of Good Repair Prog	17,448	20,412	24,084	26,772
325	3705	8601	LTF - County Cont for Ops	144,677	-	-	-
325	3705	8606	PTIMSEA Grant	34,528	-	-	61,300
325	3705	8615	LTF/TDA Revenues - Operating	257,887	-	56,491	116,643
325	3705	8634	FTA Section 5311	69,695	72,947	94,175	92,579
325	3705	8635	FTA 5339	-	-	79,112	79,112
325	3705	8650	Grant Revenue	-	-	-	3,000
			Total Intergovernmental	720,865	234,119	583,603	636,125
325	3705	8900	Miscellaneous Reimbursement	-	48	-	-
325	3705	8989	Payroll Reimbursements	8,126	9,007	-	-
			Total Other Revenues	8,126	9,055	-	-
GRAND TOTAL DEPARTMENT REVENUES				754,569	257,367	639,645	683,017

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
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POSITION CLASSIFICATION

Community Services Transit Supervisor	Y	40	66,726	8,340	75,066	100%	75,066
Transit Driver I/Dispatcher	Y	22	44,949	1,124	46,073	100%	46,073
Transit Driver I/Dispatcher	Y	22	44,949	1,124	46,073	100%	46,073
Transit Driver I/Dispatcher	Y	22	19,375		19,375	100%	19,375

Subtotal Salaries & Wages							186,587
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Benefits & Other Pay

Health & Related Benefits							37,223
Holiday Payout							-
Insurances (Not Workers Compensation)							1,496
Leave Payout							4,659
Medicare Tax							2,953
Overtime							1,748
PARS-Supplemental Retirement							-
PERS - Employer Portion							23,233
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							1,736
Uniform Allowance							1,200
Worker Compensation							41,175
Essential Worker Pay							-

Subtotal Benefits							115,423
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Total Wages & Benefits							302,010
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MEASURE N PUBLIC SAFETY

340

	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

Community Services Officers/Dispatchers	1.00	1.00	2.00	2.00
Police Officer I/II	3.00	3.00	3.00	3.00
Fire Battalion Chief	1.00	1.00	-	-
Fire Inspector	1.00	1.00	1.00	1.00
Total	6.00	6.00	6.00	6.00

EXPENDITURES BY CATEGORY

Salaries and Benefits	342,497	496,213	600,410	759,120
Operations and Maintenance	63,765	55,347	227,579	369,101
Capital Outlay	313,172	205,664	1,243,000	766,525
Transfers Out	-	170,494	1,597,054	1,710,098
Total	719,433	927,717	3,668,043	3,604,844

SOURCE OF FUNDING

Other Revenues	20,024	18,417	11,437	11,437
Transfer In	-	-	15,750	-
Other Taxes	1,895,293	2,447,009	2,388,500	2,491,400
Total	1,915,317	2,465,425	2,415,687	2,502,837

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
340	2610	1010	Salaries/Wages	140,883	227,469	280,241	365,699
340	2705	1010	Salaries/Wages	72,997	69,745	58,246	63,502
340	2610	1060	Overtime	14,633	21,244	45,000	25,067
340	2705	1060	Overtime	767	16,065	20,000	19,234
340	2610	1070	Holiday-In-Lieu	7,670	11,458	12,618	16,298
340	2610	1090	Shift Diff/Special Assignment	299	1,502	2,350	1,449
340	2610	1099	Essential Worker Pay	-	-	14,000	-
340	2705	1099	Essential Worker Pay	-	-	1,750	-
340	2610	2010	Medicare Tax	2,364	3,761	4,617	6,256
340	2705	2010	Medicare Tax	1,110	1,177	1,240	1,256
340	2610	2030	Leave Payout	-	2,240	2,518	2,728
340	2610	2040	Health Insurance	22,342	38,590	40,928	96,789
340	2705	2040	Health Insurance	2,757	14,917	14,608	37,838
340	2610	2050	Unemployment Ins	2,301	2,170	2,266	2,604
340	2705	2050	Unemployment Ins	787	578	434	434
340	2610	2060	Retirement-Employer Portion	688	2,178	11,976	16,026
340	2610	2063	Retire-Employer Portion Safety	17,983	31,069	30,200	45,009
340	2705	2063	Retire-Employer Portion Safety	14,784	13,726	14,698	16,138
340	2610	2070	Uniforms Allowance	1,673	3,463	4,850	5,850
340	2705	2070	Uniforms Allowance	2,495	500	1,000	1,000
340	2610	2080	Workers Comp Ins	13,550	14,099	19,889	20,340
340	2705	2080	Workers Comp Ins	19,020	19,334	14,608	12,985
340	2610	2090	Contracted Payroll Services	917	565	1,500	-
340	2705	2090	Contracted Payroll Services	479	362	625	-
340	2610	2091	Insurances - Not Workers Comp	1,333	-	183	2,244
340	2705	2091	Insurances - Not Workers Comp	666	-	65	374
			Total Salaries and Benefits	342,497	496,213	600,410	759,120
340	2610	3014	Equip/Uniforms New & Replaced	9,838	7,267	20,000	50,395
340	2705	3016	Special Equipment O/M	21,188	16,303	60,000	60,000
340	2610	3052	Travel & Training	23	462	2,650	2,650
340	2705	3052	Travel & Training	5,399	2,035	1,775	5,000
340	2610	3060	Employee Evaluation/Recruitment	7,129	1,698	1,950	101,950
340	2705	3060	Employee Evaluation/Recruitment	198	-	-	-
340	2705	3064	Volunteer Services	-	-	66,665	66,665
340	2610	3108	Cellular Phones	-	301	500	500
340	2705	3108	Cellular Phones	352	417	1,200	1,200
340	2610	3202	Vehicle O/M	-	2,190	18,000	18,000
340	2705	3202	Vehicle O/M	1,368	88	1,500	1,500
340	2610	3204	Fuels	-	1,728	18,000	18,000
340	2705	3204	Fuels	513	1,367	3,000	3,000

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
340	2610	3404	Liability Insurance	11,839	14,328	26,934	34,397
340	2705	3404	Liability Insurance	5,919	7,164	5,405	5,844
			Total Operations and Maintenance	63,765	55,347	227,579	369,101
340	2610	5100	Transfer Out	-	170,494	847,316	322,920
340	2705	5100	Transfer Out	-	-	700,000	1,322,000
340	2705	5341	Transfer Out	-	-	4,589	-
340	2610	5919	Transfer Out	-	-	45,149	65,178
			Total Transfers Out	-	170,494	1,597,054	1,710,098
340	2610	6300	Building & Improvements	-	-	300,000	500,000
340	2610	6400	Vehicles, Machinery & Equip	237,769	141,648	243,000	165,000
340	2705	6400	Vehicles, Machinery & Equip	75,402	64,016	700,000	101,525
			Total Capital Outlay	313,172	205,664	1,243,000	766,525
GRAND TOTAL DEPARTMENT APPROPRIATIONS				719,433	927,717	3,668,043	3,604,844
<u>REVENUES</u>							
340	1600	7303	Transfer-In	-	-	15,750	-
			Total Transfer-In	-	-	15,750	-
340	1600	8010	Sales Taxes -Measure N	1,895,293	2,447,009	2,388,500	2,491,400
			Total Other Taxes	1,895,293	2,447,009	2,388,500	2,491,400
340	1600	8401	Investment Earnings	11,459	9,014	11,437	11,437
340	2610	8989	Payroll Reimbursements	3,893	3,965	-	-
340	2705	8989	Payroll Reimbursements	4,673	5,438	-	-
			Total Other Revenues	20,024	18,417	11,437	11,437
GRAND TOTAL DEPARTMENT REVENUES				1,915,317	2,465,425	2,415,687	2,502,837

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
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POSITION CLASSIFICATION

Community Services Officers/Dispatchers	Y	28	51,981	4,211	56,192	100%	56,192
Community Services Officers/Dispatchers	Y	28	44,928	-	44,928	100%	44,928
Police Officer I/II	Y	40	56,136	-	56,136	100%	56,136
Police Officer I/II	Y	40	64,364	3,475	67,839	100%	67,839
Police Officer I/II	Y	40	71,107	4,490	75,597	100%	75,597
Police Officer I/II	Y	40	65,007	-	65,007	100%	65,007
Fire Inspector	Y	40	63,502	-	63,502	100%	63,502

Subtotal Salaries & Wages 429,201

Benefits & Other Pay

Health & Related Benefits	134,627
Holiday Payout	16,298
Insurances (Not Workers Compensation)	2,618
Leave Payout	2,728
Medicare Tax	7,512
Overtime	44,301
PARS-Supplemental Retirement	-
PERS - Employer Portion	16,026
PERS - Employer Portion Safety	61,147
Shift Differential	1,449
Standby	-
Unemployment Ins	3,038
Uniform Allowance	6,850
Worker Compensation	33,325
Essential Worker Pay	-

Subtotal Benefits 329,919

Total Wages & Benefits 759,120

FIRE – SAFER GRANT

341

	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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STAFFING

Administrative Analyst	0.17	0.17	0.17
Total	-	0.17	0.17

EXPENDITURES BY CATEGORY

Salaries and Benefits	-	907	13,796	11,500
Operations and Maintenance	-	198	30,781	30,842
Transfers Out				
Total	-	1,104	44,577	42,342

SOURCE OF FUNDING

Intergovernmental	-	-	41,370	42,613
Transfers In	-	-	4,611	-
Total	-	-	45,981	42,613

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
341	2705	1010	Salaries/Wages	-	798	9,967	7,970
341	2705	1099	Essential Worker Pay	-	-	43	-
341	2705	2010	Medicare Tax	-	12	176	120
341	2705	2050	Unemployment Ins	-	49	434	434
341	2705	2060	Retirement-Employer Portion	-	11	2,336	2,544
341	2705	2080	Workers Comp Ins	-	-	100	58
341	2705	2090	Contracted Payroll Services	-	37	325	-
341	2705	2091	Insurances - Not Workers Comp	-	-	415	374
Total Salaries and Benefits				-	907	13,796	11,500
341	2705	3016	Special Equipment O/M	-	-	15,000	15,000
341	2705	3060	Employee Evaluation/Recruitment	-	198	1,600	1,600
341	2705	3364	Contract Services	-	-	12,750	12,750
341	2705	3374	Advertising	-	-	500	500
341	2705	3404	Liability Insurance	-	-	931	992
Total Operations and Maintenance				-	198	30,781	30,842
GRAND TOTAL DEPARTMENT APPROPRIATIONS				-	1,104	44,577	42,342
REVENUES							
341	2705	7303	Transfer-In	-	-	22	-
341	2705	7340	Transfer-In	-	-	4,589	-
Total Transfer-In				-	-	4,611	-
341	2705	8650	Grant Revenue	-	-	41,370	42,613
Total Intergovernmental				-	-	41,370	42,613
GRAND TOTAL DEPARTMENT REVENUES				-	-	45,981	42,613

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2022/2023 TOTAL
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POSITION CLASSIFICATION

Administrative Analyst	Y	33	7,970	-	7,970	100%	7,970
Subtotal Salaries & Wages							7,970

Benefits & Other Pay

Health & Related Benefits	-
Holiday Payout	-
Insurances (Not Workers Compensation)	374
Leave Payout	-
Medicare Tax	120
Overtime	-
PARS-Supplemental Retirement	-
PERS - Employer Portion	2,544
PERS - Employer Portion Safety	-
Shift Differential	-
Standby	-
Unemployment Ins	434
Uniform Allowance	-
Worker Compensation	58
Essential Worker Pay	-
Subtotal Benefits	3,530
Total Wages & Benefits	11,500

LIGHTING & LANDSCAPE MAINTENANCE DISTRICTS

310

2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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EXPENDITURES BY CATEGORY

Operations and Maintenance	159,982	191,336	227,600	220,724
Overhead Allocations	106,628	106,628	106,628	109,628
Transfers Out	-	488,228	-	-
Total	266,610	786,192	334,228	330,352

SOURCE OF FUNDING

Other Revenues	15,365	3,724	500	500
Property Taxes	306,315	312,655	313,734	313,734
Total	321,679	316,379	314,234	314,234

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
310	3625	3007	Lighting & Pole Maintenance	1,142	-	20,000	10,000
310	3625	3156	Energy	60,131	66,208	78,100	81,224
310	3625	3162	Horticultural O/M	88,639	105,089	120,000	120,000
310	3625	3364	Contract Services	634	-	-	-
310	3625	3365	Water Use Fee	9,437	20,039	9,500	9,500
Total Operations and Maintenance				159,982	191,336	227,600	220,724
310	3625	4100	Overhead Allocation GF	106,628	106,628	106,628	109,628
Total Overhead Allocations				106,628	106,628	106,628	109,628
310	3625	5100	Transfer Out	-	281,869	-	-
310	3625	5305	Transfer Out	-	206,359	-	-
Total Transfers Out				-	488,228	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				266,610	786,192	334,228	330,352
REVENUES							
310	3625	8005	Property Tax - Delinq	-	2,774	-	-
310	3625	8101	Property Tax All Districts	306,315	309,881	313,734	313,734
Total Property Taxes				306,315	312,655	313,734	313,734
310	3625	8401	Investment Earnings	15,365	3,724	500	500
Total Other Revenues				15,365	3,724	500	500
GRAND TOTAL DEPARTMENT REVENUES				321,679	316,379	314,234	314,234

IMPACT FEES

380-396

2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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EXPENDITURES BY CATEGORY

Operations and Maintenance	-	-	583,880	-
Transfers Out	93,508	45,000	466,000	1,828,000
Total	93,508	45,000	1,049,880	1,828,000

SOURCE OF FUNDING

Charges for Services	48,265	102,757	2,542,325	1,453,146
Other Revenues	58,388	15,902	19,806	19,806
Total	106,652	118,659	2,562,131	1,472,952

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
380	2710	3999	Fire Impact Program Expense	-	-	60,000	-
382	4840	3999	Public Building Impact Program Exp.	-	-	45,000	-
384	6640	3999	Subdivision Park Impact Program Exp.	-	-	80,150	-
386	2650	3999	Police Impact Program Expense	-	-	45,000	-
388	5710	3999	Sewer Impact Program Expense	-	-	10,980	-
390	3655	3999	Signalization Impact Program Exp.	-	-	8,600	-
392	3660	3999	Storm Drain Impact Program Exp.	-	-	49,000	-
394	3620	3999	Roads Impact Program Expense	-	-	205,000	-
396	7610	3999	Water Impact Program Expense	-	-	80,150	-
Total Operations and Maintenance				-	-	583,880	-
380	2710	5100	Transfer Out	-	-	466,000	488,000
392	3660	5220	Transfer Out				800,000
388	5710	5280	Transfer Out	24,873	11,970	-	-
392	3660	5280	Transfer Out	19,899	9,576	-	-
396	7610	5280	Transfer Out	48,736	23,454	-	540,000
Total Transfers Out				93,508	45,000	466,000	1,828,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS				93,508	45,000	1,049,880	1,828,000
REVENUES							
394	3620	8070	SR99/Ave 26 Dev Fees	1,400	-	13,125	13,125
394	3620	8071	SR99/Road 17 Dev Fees	404	-	8,600	8,600
384	6640	8072	Subdivision Park Fees	7,161	-	262,790	156,438
394	3620	8072	Road Development Fees	4,864	33,370	793,943	349,963
396	7610	8073	Water Imp Development Fees	7,709	10,219	230,224	206,880
388	5710	8074	Sewer Imp Development Fees	12,445	7,628	484,111	315,715
380	2710	8076	Fire Impact Development Fees	2,280	15,820	285,278	124,669
390	3655	8077	Signalization Imp Dev Fees	799	4,102	54,207	22,939
386	2650	8079	Police Impact Fees	3,681	8,637	165,823	84,305
392	3660	8080	Storm Drain Imp Dev Fees	3,840	13,820	82,348	96,226
390	3655	8081	Traffic Impact Dev Fee	-	-	3,800	3,800
382	4840	8082	Public Building Impact Fee	1,574	8,753	157,476	69,886
392	3660	8798	Washington Road SD Fee	2,107	408	600	600
Total Charges for Services				48,265	102,757	2,542,325	1,453,146

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
380	2710	8401	Investment Earnings	4,976	1,391	500	500
382	4840	8401	Investment Earnings	8	10	22	22
384	6640	8401	Investment Earnings	404	129	173	173
386	2650	8401	Investment Earnings	4,128	1,152	1,531	1,531
388	5710	8401	Investment Earnings	11,058	2,969	3,974	3,974
390	3655	8401	Investment Earnings	5,932	1,636	2,187	2,187
392	3660	8401	Investment Earnings	10,703	2,921	3,849	3,849
394	3620	8401	Investment Earnings	17,962	4,988	6,639	6,639
396	7610	8401	Investment Earnings	3,217	706	931	931
Total Other Revenues				58,388	15,902	19,806	19,806
GRAND TOTAL DEPARTMENT REVENUES				106,652	118,659	2,562,131	1,472,952

COMMUNITY DEVELOPMENT BLOCK GRANT

400,480,481,496,497

2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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EXPENDITURES BY CATEGORY

Salaries and Benefits	-	-	-
Operations and Maintenance	6,877	48,025	1,688,190
Transfers Out	-	-	700,000
Total	6,877	48,025	2,388,190
			2,158,310

SOURCE OF FUNDING

Intergovernmental	71,713	50,105	1,641,190	1,327,824
Other Revenues	10,721	(169)	4,471	4,500
Transfers In	38,025	42,944	-	40,000
Total	120,459	92,879	1,645,661	1,372,324

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>APPROPRIATIONS</u>							
400	4815	3332	CDBG PI Activity Delivery	-	-	50,000	25,000
400	4810	3364	Contract Services	6,877	47,056	47,000	5,400
400	4815	3374	Advertising	-	969	-	-
480	4714	3120	Loan & Grant Expenses	-	-	83,211	83,211
481	4715	3120	Loan & Grant Expenses	-	-	292,702	292,702
496	4713	3120	Loan & Grant Expenses	-	-	550,000	340,000
497	4716	3120	Loan & Grant Expenses	-	-	395,000	395,000
497	4716	3333	Activity Delivery - Home Buyer	-	-	70,000	70,000
480	4714	3364	Contract Services	-	-	9,245	9,245
481	4715	3364	Contract Services	-	-	43,737	43,737
496	4713	3364	Contract Services	-	-	112,295	33,929
497	4716	3364	Contract Services	-	-	35,000	35,000
			Total Operations and Maintenance	6,877	48,025	1,688,190	1,333,224
400	4810	5220	Transfer Out	-	-	700,000	825,086
			Total Transfers Out	-	-	700,000	825,086
GRAND TOTAL DEPARTMENT APPROPRIATIONS				6,877	48,025	2,388,190	2,158,310
<u>REVENUES</u>							
400	4815	7499	Transfer-In	38,025	42,944	-	40,000
			Total Transfers In	38,025	42,944	-	40,000
400	4815	8401	Investment Earnings	10,721	3,331	4,471	4,500
400	4815	8810	Monitoring Fees	-	(3,500)	-	-
			Total Other Revenues	10,721	(169)	4,471	4,500
400	4815	8651	CDBG PI	71,713	50,105	50,000	25,000
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	373,929
497	4716	8650	Grant Revenue	-	-	500,000	500,000
			Total Intergovernmental	71,713	50,105	1,641,190	1,327,824
GRAND TOTAL DEPARTMENT REVENUES				120,459	92,879	1,645,661	1,372,324

HOME GRANT

450, 451, 452, 453, 498

2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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EXPENDITURES BY CATEGORY

Operations and Maintenance	14,613	16,163	517,400	509,400
Transfer Out	-	710	-	-
Overhead Allocations	-	-	-	2,798
Total	14,613	16,872	517,400	512,198

SOURCE OF FUNDING

Charges for Services	10,500	41,316	7,400	7,400
Intergovernmental	160	1,305,892	500,500	500,500
Other Revenues	2,095	1,115	2,982	2,682
Transfers In	7,586	-	-	-
Total	20,341	1,348,323	510,882	510,582

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
452	4819	3120	Loan & Grant Expenses	-	-	360,000	360,000
452	4819	3330	General Admin Fee Contracted	-	6,252	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	Contract Services	7,613	2,911	10,000	2,000
453	4813	3364	Contract Services	3,500	3,500	3,700	3,700
498	4913	3364	Contract Services	3,500	3,500	3,700	3,700
			Total Operations and Maintenance	14,613	16,163	517,400	509,400
498	4913	4100	Overhead Allocation GF	-	-	-	2,798
			Total Overhead Allocation	-	-	-	2,798
450	4200	5000	Transfer Out	-	710	-	-
			Total Transfer Out	-	710	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				14,613	16,710	517,400	512,198
REVENUES							
450	4810	7499	Transfer-In	7,586	-	-	-
			Total Transfers In	7,586	-	-	-
450	4810	8401	Investment Earnings	112	642	2,060	2,060
453	4813	8401	Investment Earnings	420	0	300	-
498	4913	8401	Investment Earnings	1,563	472	622	622
			Total Other Revenues	2,095	1,115	2,982	2,682
452	4819	8650	Grant Revenue	-	1,563	500,000	500,000
450	4810	8651	HOME PI	160	1,304,329	500	500
			Total Intergovernmental	160	1,305,892	500,500	500,500
453	4813	8810	Monitoring Fees	7,000	7,000	3,700	3,700
498	4913	8810	Monitoring Fees	3,500	16,292	3,700	3,700
498	4913	8820	Residual Receipts	-	18,024	-	-
			Total Charges for Services	10,500	41,316	7,400	7,400
GRAND TOTAL DEPARTMENT REVENUES				20,341	1,348,323	510,882	510,582

ECONOMIC DEVELOPMENT BLOCK GRANT

499

2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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EXPENDITURES BY CATEGORY

Operations and Maintenance	34,436	30,205	-	-
Transfers Out	45,611	42,944	-	40,000
Total	80,047	73,149	-	40,000

SOURCE OF FUNDING

Intergovernmental	58,609	-	-	-
Transfers In	-	710	-	-
Other Revenues	2,210	606	906	900
Total	60,820	1,316	906	900

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>APPROPRIATIONS</u>							
499	4950	3364	Contract Services	34,436	30,205	-	-
			Total Operations and Maintenance	34,436	30,205	-	-
499	4950	5400	Transfer Out	38,025	42,944	-	40,000
499	4950	5450	Transfer Out	7,586	-	-	-
			Total Transfer Out	45,611	42,944	-	40,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS				80,047	73,149	-	40,000
<u>REVENUES</u>							
499	4950	7000	Transfer-In	-	710	-	-
			Total Transfer-In	-	710	-	-
499	4950	8401	Investment Earnings	2,210	606	906	900
			Total Other Revenues	2,210	606	906	900
499	4950	8601	Loan Repayment Revenues	58,609	-	-	-
			Total Intergovernmental	58,609	-	-	-
GRAND TOTAL DEPARTMENT REVENUES				60,820	1,316	906	900

AMERICAN RESCUE PLAN ACT (ARPA)

303

2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
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EXPENDITURES BY CATEGORY

Salaries and Benefits	-	-	-
Operations and Maintenance	-	-	-
Transfer Out	-	-	173,289
Capital Outlay	-	-	-
Total	-	-	173,289

SOURCE OF FUNDING

Charges for Services	-	-	-
Intergovernmental	-	-	2,190,071
Other Revenues	-	-	12,200
Total	-	-	2,202,271

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>APPROPRIATIONS</u>							
303	3101	5100	Transfer Out	-	-	122,930	-
303	3101	5200	Transfer Out	-	-	175	-
303	3101	5220	Transfer Out	-	-	525	-
303	3101	5240	Transfer Out	-	-	7,394	-
303	3101	5280	Transfer Out	-	-	11,460	3,910,000
303	3101	5305	Transfer Out	-	-	4,533	-
303	3101	5325	Transfer Out	-	-	5,250	-
303	3101	5340	Transfer Out	-	-	15,750	-
303	3101	5341	Transfer Out	-	-	22	-
303	3101	5601	Transfer Out	-	-	1,750	-
303	3101	5602	Transfer Out	-	-	3,500	-
Total Transfers Out				-	-	173,289	3,910,000
<u>GRAND TOTAL DEPARTMENT APPROPRIATIONS</u>							
<u>REVENUES</u>							
303	3101	8401	Investment Earnings	-	-	12,200	12,200
Total Other Revenues				-	-	12,200	12,200
303	3101	8651	Federal Grants	-	-	2,190,071	2,190,071
Total Intergovernmental				-	-	2,190,071	2,190,071
<u>GRAND TOTAL DEPARTMENT REVENUES</u>							
<u>2,202,271</u>							



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CAPITAL PROJECT FUNDS

(Section 9)

BERENDA SLOUGH BRIDGET

RIVERSIDE/11TH & KINGS PROJECT

ALLEY PAVING PROJECT

BERENDA SLOUGH BRIDGE

588

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>APPROPRIATIONS</u>							
588	3620	3714	Engineering for Project	-	1,874	335,500	335,500
			Total Capital Outlay	-	1,874	335,500	335,500
<u>GRAND TOTAL DEPARTMENT APPROPRIATIONS</u>							
				-	1,874	335,500	335,500
<u>REVENUES</u>							
588	3620	7301	Transfer-In	-	-	38,482	38,482
			Total Transfer-In	-	-	38,482	38,482
588	3620	8650	Grant Revenue	-	1,874	297,018	297,018
			Total Intergovernmental	-	1,874	297,018	297,018
<u>GRAND TOTAL DEPARTMENT REVENUES</u>							
				-	1,874	335,500	335,500

This capital project is for Bridge No. 41C0033, Road 16 Over Berenda Slough, 0.6 miles north of Avenue 23 and is part of the SCOUR countermeasure project. It is being funded by the State of California Department of Transportation Highway Bridge Program.

RIVERSIDE/11TH & KINGS PROJECT

589

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>APPROPRIATIONS</u>							
589	3620	3711	Administrative Costs	-	-	-	116,000
589	3620	3712	Construction Costs	-	-	-	1,160,000
589	3620	3714	Engineering for Project	-	51,698	179,000	192,000
Total Capital Outlay				-	51,698	179,000	1,468,000
 GRAND TOTAL DEPARTMENT APPROPRIATIONS				 -	 51,698	 179,000	 1,468,000
 <u>REVENUES</u>							
589	3620	7301	Transfer-In	-	5,749	21,000	168,000
Total Transfer-In				-	5,749	21,000	168,000
589	3620	8650	Grant Revenue	-	45,948	158,000	1,300,000
Total Intergovernmental				-	45,948	158,000	1,300,000
 GRAND TOTAL DEPARTMENT REVENUES				 -	 51,698	 179,000	 1,468,000

This capital project is for pedestrian improvements at Riverside avenue, 8th street and Kings avenue. It is being funded by the Federal grant Congestion Mitigation and Air Quality (CMAQ).

ALLEY PAVING PROJECT

590

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>APPROPRIATIONS</u>							
590	3620	3711	Administrative Costs	-	-	-	58,500
590	3620	3712	Construction Costs	-	-	-	585,183
590	3620	3714	Engineering for Project	-	52,872	57,000	88,000
Total Capital Outlay				-	52,872	57,000	731,683
GRAND TOTAL DEPARTMENT APPROPRIATIONS				-	52,872	57,000	731,683
<u>REVENUES</u>							
588	3620	7301	Transfer-In	-	6,345	7,000	83,683
Total Transfer-In				-	6,345	7,000	83,683
588	3620	8650	Grant Revenue	-	46,527	50,000	648,000
Total Intergovernmental				-	46,527	50,000	648,000
GRAND TOTAL DEPARTMENT REVENUES				-	52,872	57,000	731,683

This capital project is for alley paving at Robertson/Kings and Robertson/Trinity to pave the alleys that are currently unpaved. It is being funded by the Federal grant Congestion Mitigation and Air Quality (CMAQ).

DEBT SERVICE

(Section 10)

SCHEDULE OF DEBT SERVICE

PUBLIC FINANCE AUTHORITY – 2005 CIVIC CENTER

PUBLIC FINANCE AUTHORITY – GENERAL FUND CREB
2017 LEASE REVENUE

PUBLIC FINANCE AUTHORITY – WATER FUND CREB
2017 Water

PUBLIC FINANCE AUTHORITY – WASTEWATER FUND CREB

TAXABLE PENSION OBLIGATION BOND SERIES 2019

WATER LOAN PROJECT

DEBT AMORTIZATION SCHEDULES

2005 Refunding Lease Revenue Bond Series A 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
State Water Resources Control Board – Water Loan Project
Community Facilities District No. 2006-1
Reassessment District No. 2013-1 (Pheasant Run)
2003 Revenue Bonds (Greenhills Refunding)
Public Finance Authority – Successor Agency (RDA)

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	7/22 & 1/23	3,565,000.00
Chowchilla PFA Taxable Lease Revenue Bond Series 2017A, B and C (GF CREB)	2017 Lease Revenue Series A, B & C918	3,630,000.00	6/47	2.550%	20,000.00	6/22	12/22 & 6/23	3,575,000.00
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%	35,000.00	6/22	12/22 & 6/23	8,060,000.00
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%	35,000.00	6/22	12/22 & 6/23	3,045,000.00
Taxable Pension Obligation Bond Series 2019	Pension Obligation Bond 919	10,500,000.00	7/46	2.940%	495,000.000	7/23	7/22 & 1/23	9,235,000.00
Water Loan Project	Meter Project 282	3,205,991.00	07/38	0.000%	160,299.56	7/23	7/22 & 1/23	2,404,493.20
Community Facilities District No.2006-1 Improvement Area Special Tax Bond Series 2007	CFD 800	8,615,000.00	9/37	4.500%	260,000.00	9/22	9/22 & 3/23	5,845,000.00
Chowchilla Public Financing Authority2017 Refunding Revenue Bonds(Reassessment District No. 2003-1 Greenhills Limited Obligation Refunding Improvement Bond City of Chowchilla Reassessment District No. 2013-1 (Pheasant Run)	Greenhills Assessment District 840	7,260,000.00	9/23	5.120%	488,000.00	9/22	9/22 & 3/23	518,000.00
Chowchilla Redevelopment Agency Tax Allocation Bond, Series 2005(Chowchilla Redevelopment Project)	Pheasant Run AD842	3,962,800.00	9/27	3.870%	300,900.00	9/22	9/22 & 3/23	2,590,900.00
	Successor Agency 957	6,190,000.00	8/36	4.000%	265,000.00	8/22	8/22 & 2/23	4,675,000.00

PUBLIC FINANCE AUTHORITY – CIVIC CENTER

916

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>APPROPRIATIONS</u>							
916	1720	3364	Contract Services	830	863	1,900	250
			Total Operations and Maintenance	830	863	1,900	250
916	1720	3705	Refi Lease Rev Bond Interest	11,644	7,811	3,957	-
916	1720	3974	Bond Interest	158,331	158,331	158,332	158,332
916	1720	3975	Refi Lease Rev Bond Principal	187,000	188,000	193,000	210,000
			Total Debt Service	356,975	354,142	355,289	368,332
GRAND TOTAL DEPARTMENT APPROPRIATIONS				357,805	355,005	357,189	368,582
<u>REVENUES</u>							
916	1705	7100	Transfer-In	354,319	356,125	357,189	368,582
			Total Transfers In	354,319	356,125	357,189	368,582
916	1720	8401	Investment Earnings	3,998	23	-	-
			Total Other Revenues	3,998	23	-	-
GRAND TOTAL DEPARTMENT REVENUES				358,317	356,147	357,189	368,582

PUBLIC FINANCE AUTHORITY – GENERAL FUND

CREB

918

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>APPROPRIATIONS</u>							
918	1705	3026	Bank Service Fees	3,000	3,000	3,000	3,000
918	1705	3364	Contract Services	1,200	1,200	1,600	1,600
918	1705	3810	Amortization of Bond Issuance	1,551	1,551	-	1,551
Total Operations and Maintenance				5,751	5,751	4,600	6,151
918	1705	3973	Principal Expense	-	15,000	20,000	20,000
918	1705	3974	Bond Interest	158,254	158,254	157,872	157,318
Total Debt Service				158,254	173,254	177,872	177,318
918	1705	5100	Transfer Out	253,952	4,635	-	-
Total Transfer Out				253,952	4,635	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				417,957	183,640	182,472	183,469
<u>REVENUES</u>							
918	1705	7100	Transfer-In	108,233	122,914	128,807	129,778
Total Transfers In				108,233	122,914	128,807	129,778
918	1705	8401	Investment Earnings	271	3	26	26
918	1705	8500	CREB Bond Revenue	27,121	81,716	53,665	53,665
Total Other Revenues				27,121	81,716	53,665	53,665
GRAND TOTAL DEPARTMENT REVENUES				135,354	204,630	182,472	183,443

PUBLIC FINANCE AUTHORITY – WATER FUND CREB

283

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>APPROPRIATIONS</u>							
283	7605	3326	Bank Service Fees	3,000	3,000	3,000	3,300
283	7605	3364	Contract Services	1,600	1,600	1,600	1,700
283	7605	3805	Amortization of Bond Discounts	5,234	5,234	5,234	5,234
Total Operations and Maintenance				9,834	9,834	9,834	10,234
283	7605	3804	Bond Payment	-	-	30,000	35,000
283	7605	3938	Bond Interest Payment	361,642	361,348	360,721	359,833
Total Debt Service				361,642	361,348	390,721	394,833
283	7605	5280	Transfer Out	348,147	18,347	-	-
Total Transfer Out				348,147	18,347	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				719,623	389,529	400,555	405,067
<u>REVENUES</u>							
283	7605	7280	Transfer-In	307,027	321,387	327,109	315,606
Total Transfers In				307,027	321,387	327,109	315,606
283	7605	8300	Amortization of Premium	21,250	21,250	21,250	21,250
283	7605	8401	Investment Earnings	628	9	-	-
283	7605	8500	CREB Subsidy Revenue	34,624	104,311	68,211	68,211
Total Other Revenues				56,501	125,570	89,461	89,461
GRAND TOTAL DEPARTMENT REVENUES				363,529	446,956	416,570	405,067

PUBLIC FINANCE AUTHORITY – WASTEWATER CREB

242

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>APPROPRIATIONS</u>							
242	5705	3026	Bank Service Fees	3,000	-	3,000	3,300
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	6,774	9,774	10,074
242	5705	3804	Sewer Bond	-	-	35,000	35,000
242	5705	3938	Bond Interest Payment	141,726	139,921	137,931	136,531
Total Debt Service				141,726	139,921	172,931	171,531
242	5705	5240	Transfer Out	43,047	-	-	-
Total Transfer Out				43,047	-	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				194,548	146,695	182,705	181,605
<u>REVENUES</u>							
242	5705	7240	Transfer-In	128,696	132,288	94,452	96,655
Total Transfers In				128,696	132,288	94,452	96,655
242	5705	8300	Amortization of Premium	3,003	3,003	3,003	3,003
242	5705	8401	Investment Earnings	576	18	1,152	20
242	5705	8500	CREB Subsidy Revenue	41,403	124,735	81,927	81,927
Total Other Revenues				44,982	127,756	86,082	84,950
GRAND TOTAL DEPARTMENT REVENUES				173,679	260,044	180,534	181,605

TAXABLE PENSION OBLIGATION BONDS

919

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
<u>APPROPRIATIONS</u>							
919	1705	3364	Contract Services	1,200	1,200	1,200	1,300
919	1705	3372	Trustee Fees	3,000	3,000	3,000	3,000
			Total Operations and Maintenance	4,200	4,200	4,200	4,300
919	1705	3973	Principal Expense	-	345,000	425,000	495,000
919	1705	3974	Bond Interest	337,047	407,640	396,108	381,902
			Total Debt Service	337,047	752,640	821,108	876,902
GRAND TOTAL DEPARTMENT APPROPRIATIONS				341,247	756,840	825,308	881,202
<u>REVENUES</u>							
919	1705	7100	Transfer-In	332,569	756,835	780,159	816,024
919	1705	7340	Transfer-In			45,149	65,178
			Total Transfers In	332,569	756,835	825,308	881,202
919	1705	8401	Investment Earnings	18	1	-	-
			Total Other Revenues	18	1	-	-
GRAND TOTAL DEPARTMENT REVENUES				332,586	756,836	825,308	881,202

WATER LOAN PROJECT

282

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
282	7705	3032	Bad Debt Expense	557	1,214	500	500
282	7705	3372	Trustee Fees	945	945	945	1,000
			Total Operations and Maintenance	1,502	2,159	1,445	1,500
282	7705	3804	State Loan Principal Pmt	-	-	160,300	160,299
			Total Debt Service	-	-	160,300	160,299
GRAND TOTAL DEPARTMENT APPROPRIATIONS				1,502	2,159	161,745	161,799
REVENUES							
282	7705	8401	Investment Earnings	13,886	3,930	5,274	4,000
282	7705	8772	Collections Proceeds	67	134	50	50
			Total Other Revenues	13,952	4,064	5,324	4,050
282	7705	8756	Water Bond-Systems Upgrade	135,804	154,841	138,181	157,000
282	7705	8757	Water Systems Upgrade	58,921	39,084	60,670	40,000
			Total Charges for Services	194,724	193,926	198,851	197,000
GRAND TOTAL DEPARTMENT REVENUES				208,677	197,990	204,175	201,050

DEBT AMORTIZATION SCHEDULES

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

RATING: S&P "AA" (AGM-Insured) / S&P "BBB+" (Underlying)

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	3.00	-	121,520.00	121,520.00	5,770,000.00
7/1/2009	3.00	125,000.00	121,520.00	246,520.00	5,645,000.00
1/1/2010	3.00	-	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	4.00	-	79,165.63	79,165.63	3,565,000.00
7/1/2018	4.00	-	79,165.63	79,165.63	3,565,000.00
1/1/2019	4.00	-	79,165.63	79,165.63	3,565,000.00
7/1/2019	4.00	-	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
6/1/1945	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	-

DEBT AMORTIZATION SCHEDULE

Public Finance Authority - General Fund CREB

City of Chowchilla
Public Financing Authority
Lease Revenue Bond (General Fund CREB)
Bonds Dated: 7/19/2017
Bonds Issued: \$3,630,000.00
RATING: S&P "AA" (AGM Insured)/ S&P "A" (Underlying)

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	-
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DEBT AMORTIZATION SCHEDULE

Public Finance Authority - Water Fund CREB

**City of Chowchilla
Public Financing Authority
Water Revenue Bonds (CREB)**

Bonds Dated: 6/15/2017

Bonds Issued: \$8,160,000.00

RATING: S&P "AA" (AGM-Insured) / S&P "BBB+" (Underlying)

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	-
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DEBT AMORTIZATION SCHEDULE

Public Finance Authority - Wastewater Fund CREB

**City of Chowchilla
Public Financing Authority
Wastewater Revenue Bonds (CREB)**

5/23/2017

Bonds Issued: \$3,310,000.00

RATING: S&P "AA" (BAM Insured)/S&P "A-" (Underlying)

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	-
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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

RATING: S&P "A+"

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	-

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	-

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

NO RATING

PAYMENT DATE	INTEREST RATE	PRINCIPAL	INTEREST	PAYMENT TOTAL	BALANCE
9/2/2014	3.870%	\$-	\$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	395,296.06	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	386,843.19	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	378,040.71	2,590,900.00
9/2/2020	3.870	279,700.00	49,940.42	329,640.42	2,311,200.00
3/2/2021	3.870	10,000.00	44,528.22	384,168.64	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	12,700.00	38,874.15	388,302.37	1,996,300.00
9/2/2022	3.870	300,900.00	38,628.41	339,528.41	1,695,400.00
3/2/2023	3.870	-	32,805.99	372,334.40	1,695,400.00
9/2/2023	3.870	310,500.00	32,805.99	343,305.99	1,384,900.00
3/2/2024	3.870	-	26,797.82	370,103.81	1,384,900.00
9/2/2024	3.870	324,100.00	26,797.82	350,897.82	1,060,800.00
3/2/2025	3.870	-	20,526.48	371,424.30	1,060,800.00
9/2/2025	3.870	341,300.00	20,526.48	361,826.48	719,500.00
3/2/2026	3.870	-	13,922.33	375,748.81	719,500.00
9/2/2026	3.870	352,300.00	13,922.33	366,222.33	367,200.00
3/2/2027	3.870	-	7,105.32	373,327.65	367,200.00
9/2/2027	3.870	367,200.00	7,105.32	374,305.32	-
GRAND TOTAL		3,962,800.00	1,184,839.24	8,569,104.94	-

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

NO RATING

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	442,000.00	49,203.20	491,203.20	1,480,000.00
3/2/2021	5.120	6,000.00	37,888.00	43,888.00	1,474,000.00
9/2/2021	5.120	467,000.00	37,734.40	504,734.40	1,007,000.00
3/2/2022	5.120	1,000.00	25,779.20	26,779.20	1,006,000.00
9/2/2022	5.120	488,000.00	25,753.60	513,753.60	518,000.00
3/2/2023	5.120	-	13,260.80	13,260.80	518,000.00
9/2/2023	5.120	518,000.00	13,260.80	531,260.80	-

GRAND TOTAL	7,228,000.00	4,899,631.05	12,577,186.05	-
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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

NO RATING

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	-

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

RATING: S&P "AA" (BAM Insured)/S&P "A" (Underlying)

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	-

AGENCY FUNDS

(Section 11)

COMMUNITY FACILITIES DISTRICT

GREENHILLS ASSESSMENT DISTRICT

PHEASANT RUN ASSESSMENT DISTRICT

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	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
800	8850	3026	Bank Service Fees	1,870	1,870	1,870	1,900
800	8850	3362	CFD Contract Services-Admin	8,167	8,029	13,300	9,573
800	8850	3364	Contract Services	-	19,000	41,500	25,000
800	8850	3372	City Administration Fees	5,000	5,000	5,000	5,000
Total Operations and Maintenance				15,037	33,899	61,670	41,473
800	8850	3922	CFD Bond Principal	225,000	235,000	245,000	260,000
800	8850	3952	CFD Bond Interest	331,674	321,206	310,136	298,360
Total Debt Service				556,674	556,206	555,136	558,360
800	8850	5100	Transfer Out	-	233,776	-	-
Total Debt Service				556,674	556,206	555,136	558,360
GRAND TOTAL DEPARTMENT APPROPRIATIONS				571,710	823,882	616,806	599,833
REVENUES							
800	8850	8011	Delinquent Pen & Int Paid to City	69	38	-	-
800	8850	8401	Investment Earnings	19,017	1,752	3,118	300
800	8850	8009	Penalties	-	1,156	-	-
Total Other Revenues				19,086	2,945	3,118	300
800	8850	8005	County - Delinquent Principal	-	327	-	13,863
800	8850	8006	Delinquent Principal Paid to City	363	-	-	-
800	8850	8008	Property Taxes	577,789	575,708	580,389	600,000
800	8850	8070	County - Delinquent Pen & Interest				2,252
Total Property Taxes				578,152	576,036	580,389	616,115
GRAND TOTAL DEPARTMENT REVENUES				597,238	578,981	583,507	616,415

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	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
840	4830	3026	Bank Service Fees	2,500	2,500	2,500	2,750
840	4830	3364	Contract Services	13,555	13,869	18,478	14,825
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				21,055	21,369	26,328	22,925
840	4830	3912	GHH Bond Principal	423,000	442,000	467,000	488,000
840	4830	3942	GHH Bond Interest	109,414	87,091	63,514	39,015
840	4830	3943	Bond Prepayments	7,000	6,000	8,000	8,000
Total Debt Service				539,414	535,091	538,514	535,015
840	4830	3026	Bank Service Fees	2,500	2,500	2,500	2,750
840	4830	3364	Contract Services	13,555	13,869	18,478	14,825
GRAND TOTAL DEPARTMENT APPROPRIATIONS				560,470	556,460	564,842	557,940
REVENUES							
840	4830	8011	Delinquent Pen & Int Paid to City	2,998	45,379	-	-
840	4830	8070	County - Delinquent Penalty & Int	75	-	-	12,000
840	4830	8110	Prepayments Principal	4,081	15,222	8,000	8,000
840	4830	8114	Prepayments Interest & Fees	571	1,024	450	500
840	4830	8401	Investment Earnings	4,448	1,861	2,704	650
Total Other Revenues				12,173	63,486	11,154	21,150
840	4830	8001	Property Taxes	552,737	555,047	561,286	581,000
840	4830	8005	County - Delinquent Principal	366	6,615	4,150	10,000
840	4830	8006	Delinquent Principal Paid to City	5,933	25,986	700	-
Total Property Taxes				559,037	587,649	566,136	591,000
GRAND TOTAL DEPARTMENT REVENUES				571,210	651,134	577,290	612,150

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	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
842	4832	3026	Bank Service Fees	1,210	1,210	1,210	1,250
842	4832	3362	Contract Services-City Adm	2,672	2,380	2,477	1,843
842	4832	3364	Contract Services	11,733	11,136	15,860	12,232
842	4832	3801	Bond Prepayment Premium	300	-	300	320
Total Operations and Maintenance				15,915	14,727	19,847	15,645
842	4832	3913	Pheasant Run Bond Principal	272,500	279,700	292,200	300,900
842	4832	3942	Pheasant Run Bond Prepayments	10,000	-	10,000	10,000
842	4832	3943	Pheasant Run Bond Interest	105,541	94,469	83,402	71,435
Total Debt Service				388,041	374,169	385,602	382,335
GRAND TOTAL DEPARTMENT APPROPRIATIONS				403,955	388,895	405,449	397,980
REVENUES							
842	4832	8001	Property Taxes	382,239	389,996	395,844	410,000
842	4832	8005	County - Delinq Principal	1,369	-	-	10,000
842	4832	8006	Delinq Principal Paid to City	14,007	8,190	10,000	-
Total Property Taxes				397,615	398,186	405,844	420,000
842	4832	8011	Delinq Pen & Int Paid to City	4,472	2,029	2,500	-
842	4832	8070	County - Delinq Penalty & Int	281	-	-	1,000
842	4832	8110	Prepayments Principal	7,954	-	10,000	10,000
842	4832	8114	Prepayments Interest & Fees	208	-	-	-
842	4832	8401	Investment Earnings	6,740	1,459	1,612	555
Total Other Revenues				19,654	3,488	14,112	11,555
GRAND TOTAL DEPARTMENT REVENUES				417,270	401,674	419,956	431,555

REDEVELOPMENT SUCCESSOR AGENCY

(Section 12)

RDA SUCCESSOR AGENCY – OPERATIONS

RDA SUCCESSOR AGENCY – DEBT SERVICE

The Successor Agency to the City of Chowchilla Redevelopment Agency and successor housing entity to the former Agency. The Successor Agency serves in a fiduciary role to ensure the orderly wind down of the former Agency, including the payment of outstanding debts. The former Agency's efforts are subject to the review and participation of its Oversight Board formed in accordance with ABX1 26 (the "Oversight Board"), as well as the Department of Finance (the "DOF") of the State of California (the "State"), the State Auditor and Controller, and the County Auditor-Controller.

The Oversight Board and the DOF must approve the Recognized Obligation Payment Schedule (the "ROPS"), each of which includes a listing of all enforceable obligations, including bonded indebtedness, to be paid from what was formerly tax increment. ROPS are prepared by the Successor Agency for successive six-month periods following the dissolution of the former Agency.

RDA SUCCESSOR AGENCY – OPERATIONS

956

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
956	9950	3028	Audit Services	5,221	7,638	10,000	10,000
956	9950	3030	Operation of Acquired Property	3,333	3,333	3,333	3,333
956	9950	3352	Legal Fees	-	4,070	2,500	2,500
956	9950	3364	Contract Services	10,019	1,792	900	250
956	9950	3404	Liability Insurance	1,650	1,600	1,600	1,600
956	9950	3464	CWD Prop Tax	115	3,719	1,629	1,629
Total Operations and Maintenance				20,338	22,151	19,962	19,312
956	9950	4100	Overhead Allocation GF	87,248	105,394	74,451	87,834
Total Overhead Allocation				87,248	105,394	74,451	87,834
956	9950	5100	Transfer Out	21,502	-	17,720	26,187
956	9950	5957	Transfer Out	406,756	406,956	408,057	405,482
				428,258	406,956	425,777	431,669
GRAND TOTAL DEPARTMENT APPROPRIATIONS				535,844	534,501	782,857	538,815
956	9950	8008	RDA Supp Tax Increment	459,909	535,063	639,084	511,365
Total Property Taxes				459,909	535,063	639,084	511,365
956	9950	8401	Investment Earnings	3,710	823	1,242	600
956	9950	8900	Miscellaneous Reimbursement	-	1,101	-	-
GRAND TOTAL DEPARTMENT REVENUES				463,619	536,987	640,326	511,965

RDA SUCCESSOR AGENCY – DEBT SERVICE

957

Fund	Dept	Obj	Account Title	2019-2020 Audited	2020-2021 Audited	2021-2022 Amended	2022-2023 Adopted
APPROPRIATIONS							
957	9951	3372	Bond Trustee Fees	1,200	1,200	1,200	1,500
957	9951	3805	Amortization of Bond Discounts	2,928	2,928	2,928	2,928
			Total Operations and Maintenance	4,128	4,128	4,128	4,428
957	9951	3941	2005 Bond Principal Pymt	-	-	260,000	265,000
957	9951	3942	Interest Exp - 2005 Rev. Bond	162,029	151,171	146,857	138,982
			Total Debt Service	162,029	151,171	406,857	403,982
GRAND TOTAL DEPARTMENT APPROPRIATIONS							
				166,158	155,299	410,985	408,410
REVENUES							
957	9951	7956	Transfer-In	406,756	406,956	408,057	405,482
			Total Transfers In	406,756	406,956	408,057	405,482
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
GRAND TOTAL DEPARTMENT REVENUES							
				419,444	419,644	420,746	418,171



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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

COST ALLOCATION PLAN

FISCAL YEAR 2022-2023

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
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
Square Footage	The two positions established for General Services are allocated based on square footage of buildings since their positions are building maintenance and janitorial.
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.

			GENERAL FUND							
Fund	Dept	Description	TOTAL GF ALLOCATIONS	City Council	City Clerk	City Attorney	General Services	City Administration	Finance	Community Development
100	1605	City Council	8,375	357	1,381	-	1,221	2,840	2,576	-
	1610	City Clerk	31,940	535	2,072	-	19,363	5,240	4,730	-
	1615	City Attorney	5,066	-	-	-	3,093	1,047	926	-
		General Services- General								
	1705	Government Administrative	487,422	6,119	23,686	34,237	270,833	51,121	101,426	-
	1710	Services	40,685	535	2,072	-	24,702	7,048	6,328	-
	1712	City Property	1,431	-	-	-	874	296	262	-
	1720	Finance	115,009	2,105	8,150	-	69,673	18,417	16,664	-
	2610	Police Sworn	642,049	9,963	38,566	-	422,092	90,027	81,401	-
	2615	Police NET	49,253	714	2,763	-	34,141	6,107	5,529	-
	2705	Fire	13,709	321	1,243	-	4,867	3,832	3,446	-
		Planning & Zoning Community								
	4705	Zoning	108,027	1,784	6,907	-	65,493	17,790	16,052	-
	6610	Pool Senior	2,212	89	345	-	377	735	666	-
	6615	Services Parks &	1,040	-	-	-	635	215	190	-
	6620	Facilities Community	61,050	1,088	4,213	-	36,992	9,850	8,906	-
	6625	Relations	22,944	357	1,381	-	13,916	3,835	3,455	-
200		Airport	42,022	1,886	7,301	11,721	5,765	13,474	1,875	-
220		Storm Drain	98,394	2,006	7,766	12,029	11,996	14,498	50,099	-
240-										
242		Sewer	281,291	4,515	17,478	15,422	119,610	40,427	82,486	1,353
260		Solid Waste	122,684	1,850	7,163	11,721	24,970	21,310	55,669	-
280-										
283		Water	367,338	4,783	18,516	13,571	169,230	49,119	108,061	4,058
		Regional Surface Transportation Program								
300		(RSTP)	14,246	146	565	925	7,070	3,408	2,131	-
301		Gas Tax	18,638	146	565	925	9,570	4,255	3,177	-
302		RMRA American Rescue Plan	24,981	146	565	925	13,634	5,630	4,080	-
303		Act (ARPA)	114,010	-	-	-	73,415	21,547	19,048	-
305		Streets & Roads- LTF	196,648	3,975	15,388	14,805	73,925	36,626	31,639	20,290
		Maintenance Assessment								
310		District	17,562	341	1,319	2,159	5,378	4,189	4,176	-
325		Transit	113,897	3,245	12,563	12,646	45,167	24,713	15,562	-
		Measure N								
340		Public Safety	204,644	2,693	9,669	1,234	122,211	36,296	32,542	-
		Fire SAFER								
341		Grant	4,236	109	235	308	2,353	647	583	-

			GENERAL FUND							
Fund	Dept	Description	TOTAL GF ALLOCATIONS	City Council	City Clerk	City Attorney	General Services	City Administration	Finance	Community Development
350-357		Measure T Fire Impact Fees	25,354	243	942	1,542	12,288	5,851	4,486	-
380		Public Building Impact Fees	16,547	195	754	1,234	7,944	4,043	2,377	-
382		Park Development Fees	117,796	195	754	1,234	114,260	1,353	-	-
384		Police Impact Fees	3,536	195	754	1,234	-	1,353	-	-
386		Waste Water System Capital Fees	3,536	195	754	1,234	-	1,353	-	-
388		Reserve Signalization	3,536	195	754	1,234	-	1,353	-	-
390		Impact Fund Storm Drain Capital	3,536	195	754	1,234	-	1,353	-	-
392		Reserve SR99 Ave 26	24,866	195	754	1,234	13,024	5,762	3,897	-
394		Interchange Water System Capital	3,536	195	754	1,234	-	1,353	-	-
396		Reserve	17,933	195	754	1,234	8,791	4,329	2,631	-
400		CDBG grant PI HOME Grant	36,904	730	2,827	4,627	13,927	9,790	5,003	-
450		PI HOME Grant	3,278	146	565	925	33	1,026	582	-
452		2019	16,211	146	565	925	8,140	3,770	2,664	-
453		HOME-Shasta	2,779	146	565	925	60	1,035	47	-
480		CDBG CV-1	4,233	97	377	617	1,505	1,186	450	-
		CDBG CV-2 &								
481		3	10,738	97	377	617	5,477	2,531	1,639	-
496		CDBG Grant	11,738	97	377	617	6,087	2,737	1,822	-
497		CDBG Grant	15,099	97	377	617	8,140	3,432	2,436	-
498		NSP Olivero	2,782	146	565	925	60	1,035	49	-
		Economic Development								
		Block Grants								
499		(EDBG) Berenda	4,802	195	754	1,234	651	1,574	394	-
588		Slough Bridge Riverside/Ith & Kings	-	-	-	-	-	-	-	-
589		Project	-	-	-	-	-	-	-	-
590		Alley Paving Projects	-	-	-	-	-	-	-	-
601		Fleet Information	63,658	2,225	8,613	11,721	14,798	16,947	9,353	-
602		Technology	93,292	2,551	9,875	11,412	32,152	21,563	15,739	-
800		Community Facilities								
840		District (CFD) Greenhills Assessment	21,557	292	1,131	1,851	9,765	5,336	3,183	-
842		District Pheasant Run Assessment	18,738	195	754	1,234	9,083	4,428	3,045	-
		District	12,698	97	377	617	6,479	2,870	2,258	-

			GENERAL FUND							
Fund	Dept	Description	TOTAL GF ALLOCATIONS	City Council	City Clerk	City Attorney	General Services	City Administration	Finance	Community Development
		2005 Civic Center Bond	10,918	97	377	617	6,000	2,031	1,796	-
916		PFA-CREB GF	6,660	97	377	617	2,987	1,688	894	-
		Pension Obligation Bond	25,263	97	377	617	14,346	5,533	4,293	-
919		Successor Agency	87,165	633	2,450	4,010	69,292	5,418	5,361	-
956										
		Totals	3,879,494	59,992	231,285	190,000	2,017,855	616,579	738,083	25,700

SUMMARY OF ALLOCATIONS

OTHER FUNDS

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

			STREETS AND ROADS	INTERNAL SERVICE FUNDS		STORM DRAIN	SOLID WASTE
Fund	Dept	Description	Street Degradation	IT	FLEET	Overhead to GF	Overhead to GF
100	1605	City Council	-	-	-	-	-
	1610	City Clerk	-	-	-	-	-
	1615	City Attorney	-	-	-	-	-
		General Services- General					
	1705	Government	-	-	-	48,132	215,094
	1710	Administrative Services	-	97,937	2,683	-	-
	1712	City Property	-	-	-	-	-
	1720	Finance	-	86,292	-	-	-
	2610	Police Sworn	-	290,143	195,077	-	-
	2615	Police NET	-	-	-	-	-
	2705	Fire	-	37,734	11,807	-	-
	4705	Planning & Zoning	-	60,917	9,392	-	-
	6610	Community Pool	-	-	-	-	-
	6615	Senior Services	-	-	-	-	-
	6620	Parks & Facilities	-	11,354	45,616	-	-
	6625	Community Relations	-	-	-	-	-
200		Airport	-	-	-	-	-
220		Storm Drain	-	-	-	-	-
240-242		Sewer	91,069	24,179	17,978	-	-
260		Solid Waste	242,852	-	-	-	-
280-283		Water	151,782	151,445	17,978	-	-
		Regional Surface Transportation Program (RSTP)	-	-	-	-	-
300		Gas Tax	-	-	-	-	-
301		RMRA	-	-	-	-	-
302		American Rescue Plan Act (ARPA)	-	-	-	-	-
303		Streets& Roads- LTF	2,549,944	-	52,325	-	-
		Maintenance Assessment District	-	-	-	-	-
310		Transit	-	37,310	2,683	-	-
325		Measure N Public Safety	-	-	-	-	-
340		Fire SAFER Grant	-	-	-	-	-
341		Measure T	-	-	-	-	-
350-357		Fire Impact Fees	-	-	-	-	-
380		Public Building Impact Fees	-	-	-	-	-
382		Park Development Fees	-	-	-	-	-
384		Police Impact Fees	-	-	-	-	-
386		Waste Water System Capital Reserve	-	-	-	-	-
388		Signalization Impact Fund	-	-	-	-	-
390		Storm Drain Capital Reserve	-	-	-	-	-
392		SR99 Ave 26 Interchange	-	-	-	-	-

			STREETS AND ROADS	INTERNAL SERVICE FUNDS		STORM DRAIN	SOLID WASTE
Fund	Dept	Description	Street Degradation	IT	FLEET	Overhead to GF	Overhead to GF
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	-	-	-	-	-
		Economic Development Block					
499		Grants (EDBG)	-	-	-	-	-
588		Berenda Slough Bridge	-	-	-	-	-
589		Riverside/Ith & Kings Project	-	-	-	-	-
590		Alley Paving Projects	-	-	-	-	-
601		Fleet	-	12,225	-	-	-
602		Information Technology	-	-	-	-	-
		Community Facilities District					
800		(CFD)	-	-	-	-	-
840		Greenhills Assessment District	-	-	-	-	-
		Pheasant Run Assessment					
842		District	-	-	-	-	-
916		2005 Civic Center Bond	-	-	-	-	-
918		PFA-CREB GF	-	-	-	-	-
919		Pension Obligation Bond	-	-	-	-	-
956		Successor Agency	-	-	-	-	-
Totals			3,035,648	809,538	355,540	48,132	215,094

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	22,575	9,030	9,030	4,515
OTHER EXPENSES AND COSTS				
Supplies	600	240	240	120
Services	665	266	266	133
Travel/Meetings/Dues	21,650	8,660	8,660	4,330
Community Promotion	29,500	11,800	11,800	5,900
OPERATIONAL EXPENDITURES	74,990	29,996	29,996	14,998

DETAIL ALLOCATIONS – CITY COUNCIL

			TOTAL ALLOCATION	AGENDA		29,996		FTE		29,996	
Fund	Dept	Description		Dist Base	%	Allocation	Dist Base	%	Allocation		
100	1605	City Council	357	-	0%	-	1.00	1%	357		
	1610	City Clerk	535	-	0%	-	1.50	2%	535		
	1615	City Attorney	-	-	0%	-	-	0%	-		
		General Services- General Government	6,119	111.00	18%	5,405	2.00	2%	714		
	1710	Administrative Services	535	-	0%	-	1.50	2%	535		
	1712	City Property	-	-	0%	-	-	0%	-		
	1720	Finance	2,105	-	0%	-	5.90	7%	2,105		
	2610	Police Sworn	9,963	-	0%	-	27.92	33%	9,963		
	2615	Police NET	714	-	0%	-	2.00	2%	714		
	2705	Fire	321	-	0%	-	0.90	1%	321		
	4705	Community Development	1,784	-	0%	-	5.00	6%	1,784		
	6610	Community Pool	89	-	0%	-	0.25	0%	89		
	6615	Senior Services	-	-	0%	-	-	0%	-		
	6620	Parks & Facilities	1,088	-	0%	-	3.05	4%	1,088		
	6625	Community Relations	357	-	0%	-	1.00	1%	357		
200		Airport	1,886	38.00	6%	1,850	0.10	0%	36		
220		Storm Drain	2,006	39.00	6%	1,899	0.30	0%	107		
240-		Sewer	4,515	50.00	8%	2,435	5.83	7%	2,080		
242											
260		Solid Waste	1,850	38.00	6%	1,850	-	0%	-		
280-											
283		Water	4,783	44.00	7%	2,143	7.40	9%	2,641		
		Regional Surface Transportation Program (RSTP)	146	3.00	0%	146	-	0%	-		
300											
301		Gas Tax	146	3.00	0%	146	-	0%	-		
302											
302		RMRA	146	3.00	0%	146	-	0%	-		
303		American Rescue Plan Act (ARPA)	-	-	0%	-	-	0%	-		
305											
305		Streets & Roads- LTF Maintenance Assessment District	3,975	48.00	8%	2,337	4.59	5%	1,638		
310											
310											
325		Transit	3,245	41.00	7%	1,996	3.50	4%	1,249		
340											
340		Measure N Public Safety Tax	2,693	4.00	1%	195	7.00	8%	2,498		
341											
341		Fire SAFER Grant	109	1.00	0%	49	0.17	0%	61		

			TOTAL ALLOCATION	AGENDA		29,996		FTE		29,996	
Fund	Dept	Description		Dist Base	%	Allocation	Dist Base	%	Allocation		
350-357		Measure T	243	5.00	1%	243	-	0%	-		
380		Fire Impact Fees	195	4.00	1%	195	-	0%	-		
382		Public Building Impact Fees	195	4.00	1%	195	-	0%	-		
384		Park Development Fees	195	4.00	1%	195	-	0%	-		
386		Police Impact Fees	195	4.00	1%	195	-	0%	-		
388		Waste Water System Capital Reserve	195	4.00	1%	195	-	0%	-		
390		Signalization Impact Fund	195	4.00	1%	195	-	0%	-		
392		Storm Drain Capital Reserve	195	4.00	1%	195	-	0%	-		
394		SR99 Ave 26 Interchange	195	4.00	1%	195	-	0%	-		
394		SR99 RD 17 RD 16 1/2 Improvement Fund	-	-	0%	-	-	0%	-		
394		Water System Capital Reserve	-	-	0%	-	-	0%	-		
396		CDBG grant PI	730	15.00	2%	730	-	0%	-		
400		HOME Grant PI	146	3.00	0%	146	-	0%	-		
450		HOME Grant 2019	146	3.00	0%	146	-	0%	-		
452		HOME-Shasta	146	3.00	0%	146	-	0%	-		
480		CDBG CV-1	97	2.00	0%	97	-	0%	-		
481		CDBG CV-2 & 3	97	2.00	0%	97	-	0%	-		
496		CDBG Grant	97	2.00	0%	97	-	0%	-		
497		CDBG Grant	97	2.00	0%	97	-	0%	-		
498		NSP Olivero Economic Development	146	3.00	0%	146	-	0%	-		
499		Block Grants (EDBG)	195	4.00	1%	195	-	0%	-		
588		Berenda Slough Bridge Riverside/Ith & Kings Project	-	-	0%	-	-	0%	-		
589		Alley Paving Projects	-	-	0%	-	-	0%	-		
601		Fleet	2,225	38.00	6%	1,850	1.05	1%	375		
602		Information Technology Community Facilities	2,551	37.00	6%	1,802	2.10	2%	749		
800		District (CFD) Greenhills Assessment	292	6.00	1%	292	-	0%	-		
840		District Pheasant Run Assessment	195	4.00	1%	195	-	0%	-		
842		District Public Facilities Authority Street Bond	97	2.00	0%	97	-	0%	-		
915			-	-	0%	-	-	0%	-		

				AGENDA		29,996	FTE		29,996
Fund	Dept	Description	TOTAL ALLOCATION	Dist Base	%	Allocation	Dist Base	%	Allocation
916		2005 Civic Center Bond	97	2.00	0%	97	-	0%	-
918		PFA-CREB GF	97	2.00	0%	97	-	0%	-
919		Pension Obligation Bond	97	2.00	0%	97	-	0%	-
956		Successor Agency	633	13.00	2%	633	-	0%	-
Totals			59,992	616	100%	29,996	84.06	100%	29,996

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 statutes 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	210,197	84,079	84,079	42,039
OTHER EXPENSES AND COSTS				
Supplies	3,500	1,400	1,400	700
Advertising, Printing and Publications	10,000	4,000	4,000	2,000
Services	25,385	10,154	10,154	5,077
Travel/Meetings/Dues/Memberships	11,202	4,481	4,481	2,240
Elections	30,000	12,000	12,000	6,000
OPERATIONAL EXPENDITURES	290,284	116,114	116,114	58,057

DETAIL ALLOCATIONS – CITY CLERK

Fund	Dept	Description	TOTAL ALLOCATION	AGENDA		116,114		FTE		116,114	
				Dist Base	%	Allocation	Dist Base	%	Allocation		
100	1605	City Council	1,381	-	0%	-	1.00	1%	1,381		
	1610	City Clerk	2,072	-	0%	-	1.50	2%	2,072		
	1615	City Attorney	-	-	0%	-	-	0%	-		
		General Services- General									
	1705	Government	23,686	111.00	18%	20,923	2.00	2%	2,763		
	1710	Administrative Services	2,072	-	0%	-	1.50	2%	2,072		
	1712	City Property	-	-	0%	-	-	0%	-		
	1720	Finance	8,150	-	0%	-	5.90	7%	8,150		
	2610	Police Sworn	38,566	-	0%	-	27.92	33%	38,566		
	2615	Police NET	2,763	-	0%	-	2.00	2%	2,763		
	2705	Fire	1,243	-	0%	-	0.90	1%	1,243		
	4705	Community Development	6,907	-	0%	-	5.00	6%	6,907		
	6610	Community Pool	345	-	0%	-	0.25	0%	345		
	6615	Senior Services	-	-	0%	-	-	0%	-		
	6620	Parks & Facilities	4,213	-	0%	-	3.05	4%	4,213		
	6625	Community Relations	1,381	-	0%	-	1.00	1%	1,381		
200		Airport	7,301	38.00	6%	7,163	0.10	0%	138		
220		Storm Drain	7,766	39.00	6%	7,351	0.30	0%	414		
240-											
242		Sewer	17,478	50.00	8%	9,425	5.83	7%	8,053		
260		Solid Waste	7,163	38.00	6%	7,163	-	0%	-		
280-											
283		Water	18,516	44.00	7%	8,294	7.40	9%	10,222		
		Regional Surface Transportation									
300		Program (RSTP)	565	3.00	0%	565	-	0%	-		
301		Gas Tax	565	3.00	0%	565	-	0%	-		
302		RMRA	565	3.00	0%	565	-	0%	-		
303		American Rescue Plan Act (ARPA)	-	-	0%	-	-	0%	-		
305		Streets& Roads- LTF	15,388	48.00	8%	9,048	4.59	5%	6,340		
310		Maintenance Assessment District	1,319	7.00	1%	1,319	-	0%	-		
325		Transit	12,563	41.00	7%	7,728	3.50	4%	4,835		
340		Measure N	9,669	4.00	1%	-	7.00	8%	9,669		
341		Fire SAFER Grant	235	1.00	0%	-	0.17	0%	235		
350-											
357		Measure T	942	5.00	1%	942	-	0%	-		
380		Fire Impact Fees	754	4.00	1%	754	-	0%	-		
382		Public Building Impact Fees	754	4.00	1%	754	-	0%	-		
384		Park Development Fees	754	4.00	1%	754	-	0%	-		
386		Police Impact Fees	754	4.00	1%	754	-	0%	-		
		Waste Water System Capital									
388		Reserve	754	4.00	1%	754	-	0%	-		
390		Signalization Impact Fund	754	4.00	1%	754	-	0%	-		
392		Storm Drain Capital Reserve	754	4.00	1%	754	-	0%	-		
394		SR99 Ave 26 Interchange	754	4.00	1%	754	-	0%	-		
394		SR99 RD 17	-	-	0%	-	-	0%	-		
394		RD 16 1/2 Improvement Fund	-	-	0%	-	-	0%	-		
396		Water System Capital Reserve	754	4.00	1%	754	-	0%	-		
400		CDBG grant PI	2,827	15.00	2%	2,827	-	0%	-		
450		HOME Grant PI	565	3.00	0%	565	-	0%	-		
452		HOME Grant 2019	565	3.00	0%	565	-	0%	-		
453		HOME-Shasta	565	3.00	0%	565	-	0%	-		
480		CDBG CV-1	377	2.00	0%	377	-	0%	-		
481		CDBG CV-2 & 3	377	2.00	0%	377	-	0%	-		

Fund	Dept	Description	TOTAL ALLOCATION	AGENDA		Allocation	FTE		Allocation
				Dist Base	%		Dist Base	%	
496		CDBG Grant	377	2.00	0%	377	-	0%	-
497		CDBG Grant	377	2.00	0%	377	-	0%	-
498		NSP Olivero	565	3.00	0%	565	-	0%	-
		Economic Development Block							
499		Grants (EDBG)	754	4.00	1%	754	-	0%	-
588		Berenda Slough Bridge	-	-	0%	-	-	0%	-
589		Riverside/11th & Kings Project	-	-	0%	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-	-	0%	-
601		Fleet	8,613	38.00	6%	7,163	1.05	1%	1,450
602		Information Technology	9,875	37.00	6%	6,974	2.10	2%	2,901
		Community Facilities District (CFD)	1,131	6.00	1%	1,131	-	0%	-
840		Greenhills Assessment District	754	4.00	1%	754	-	0%	-
		Pheasant Run Assessment District	377	2.00	0%	377	-	0%	-
		Public Facilities Authority Street Bond	-	-	0%	-	-	0%	-
915		2005 Civic Center Bond	377	2.00	0%	377	-	0%	-
918		PFA-CREB GF	377	2.00	0%	377	-	0%	-
919		Pension Obligation Bond	377	2.00	0%	377	-	0%	-
956		Successor Agency	2,450	13.00	2%	2,450	-	0%	-
		Totals	231,285	616	100%	115,171	84.06	100%	116,114

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	190,000	190,000
Travel/Meetings/Dues/Memberships	-	-
Elections	-	-
OPERATIONAL EXPENDITURES	190,000	190,000

DETAIL ALLOCATIONS – CITY ATTORNEY

Fund	Dept	Description	TOTAL ALLOCATION	AGENDA		190,000
				Dist Base	%	Allocation
100	1605	City Council	-	-	0%	-
	1610	City Clerk	-	-	0%	-
	1615	City Attorney	-	-	0%	-
	1705	General Services- General Government	34,237	111.00	18%	34,237
	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%	-
	6610	Community Pool	-	-	0%	-
	6615	Senior Services	-	-	0%	-
	6620	Parks & Facilities	-	-	0%	-
	6625	Community Relations	-	-	0%	-
200		Airport	11,721	38.00	6%	11,721
220		Storm Drain	12,029	39.00	6%	12,029
240-						
242		Sewer	15,422	50.00	8%	15,422
260		Solid Waste	11,721	38.00	6%	11,721
280-						
283		Water	13,571	44.00	7%	13,571
300		Regional Surface Transportation Program (RSTP)	925	3.00	0%	925
301		Gas Tax	925	3.00	0%	925
302		RMRA	925	3.00	0%	925
303		American Rescue Plan Act (ARPA)	-	-	0%	-
305		Streets& Roads- LTF	14,805	48.00	8%	14,805
310		Maintenance Assessment District	2,159	7.00	1%	2,159
325		Transit	12,646	41.00	7%	12,646
340		Measure N Public Safety	1,234	4.00	1%	1,234
341		Fire SAFER Grant	308	1.00	0%	308
350-						
357		Measure T	1,542	5.00	1%	1,542
380		Fire Impact Fees	1,234	4.00	1%	1,234
382		Public Building Impact Fees	1,234	4.00	1%	1,234
384		Park Development Fees	1,234	4.00	1%	1,234
386		Police Impact Fees	1,234	4.00	1%	1,234
388		Waste Water System Capital Reserve	1,234	4.00	1%	1,234
390		Signalization Impact Fund	1,234	4.00	1%	1,234
392		Storm Drain Capital Reserve	1,234	4.00	1%	1,234
394		SR99 Ave 26 Interchange	1,234	4.00	1%	1,234
394		SR99 RD 17	-	-	0%	-
394		RD 16 1/2 Improvement Fund	-	-	0%	-
396		Water System Capital Reserve	1,234	4.00	1%	1,234
400		CDBG grant PI	4,627	15.00	2%	4,627
450		HOME Grant PI	925	3.00	0%	925
452		HOME Grant 2019	925	3.00	0%	925
453		HOME-Shasta	925	3.00	0%	925
480		CDBG CV-1	617	2.00	0%	617
481		CDBG CV-2 & 3	617	2.00	0%	617
496		CDBG Grant	617	2.00	0%	617
497		CDBG Grant	617	2.00	0%	617
498		NSP Olivero	925	3.00	0%	925
499		Economic Development Block Grants (EDBG)	1,234	4.00	1%	1,234

Fund	Dept	Description	TOTAL ALLOCATION	Dist Base	%	Allocation
588		Berenda Slough Bridge	-	-	0%	-
589		Riverside/Ith & Kings Project	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-
601		Fleet	11,721	38.00	6%	11,721
602		Information Technology	11,412	37.00	6%	11,412
800		Community Facilities District (CFD)	1,851	6.00	1%	1,851
840		Greenhills Assessment District	1,234	4.00	1%	1,234
842		Pheasant Run Assessment District	617	2.00	0%	617
915		Public Facilities Authority Street Bond	-	-	0%	-
916		2005 Civic Center Bond	617	2.00	0%	617
918		PFA-CREB GF	617	2.00	0%	617
919		Pension Obligation Bond	617	2.00	0%	617
956		Successor Agency	4,010	13.00	2%	4,010
Totals			190,000	616	100%	190,000

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 for 1705	CIVIC CENTER 100%	TOTAL BUDGET PER PROGRAM 100%
PERSONNEL COSTS	147,077		147,077
OTHER EXPENSES AND COSTS			
Supplies	24,000		24,000
Printing and Publications	-		-
Services	589,894		589,894
Travel/Meetings/Dues/Memberships	-		
Energy	7,100		7,100
OPERATIONAL EXPENDITURES	768,071		768,071
DEBT SERVICE- CIVIC CENTER	368,582	368,582	-
DEBT SERVICE- SAFETY (38%) (Direct PD2610)		SAFETY	MISCELLANEOUS
		334,857	
DEBT SERVICE - MISCELLANEOUS (62%)	429,250		429,250
TOTAL PENSION OBLIGATION DEBT SERVICE	429,250	334,857	429,250
TOTAL ALLOCATED	1,565,903		

DETAIL ALLOCATIONS – GENERAL SERVICES

				Debt Srvc		368,582	Total Budgeted Expenses		
Fund	Dept	Description	TOTAL ALLOCATION	Dist Base	%	Allocation	Dist Base	%	Allocation
100	1605	City Council	1,221		0.00%	-	74,990	0.20%	1,221
	1610	City Clerk	19,363		0.00%	-	290,284	0.76%	4,726
	1615	City Attorney	3,093		0.00%	-	190,000	0.50%	3,093
	General Services- General Government								
	1705	Administrative Services	270,833	31.00	31.00%	114,260	1,580,405	4.14%	25,728
	1710	City Property	24,702		0.00%	-	618,271	1.62%	10,065
	1712	Finance	874		0.00%	-	53,690	0.14%	874
	1720	Police Sworn	69,673		0.00%	-	743,324	1.95%	12,101
	2610	Police NET	422,092		0.00%	-	4,039,386	10.59%	65,760
	2615	Fire	34,141		0.00%	-	227,266	0.60%	3,700
	2705	Community Development	4,867		0.00%	-	298,939	0.78%	4,867
	6610	Community Pool	377		0.00%	-	23,177	0.06%	377
	6615	Senior Services	635		0.00%	-	39,000	0.10%	635
	6620	Parks & Facilities	36,992		0.00%	-	444,139	1.16%	7,230
	6625	Community Relations	13,916		0.00%	-	255,438	0.67%	4,158
200	Airport		5,765	1.00	1.00%	3,686	67,791	0.18%	1,104
220	Storm Drain		11,996	2.00	2.00%	7,372	104,218	0.27%	1,697
240-	Sewer		119,610	8.00	8.00%	29,487	1,698,309	4.45%	27,648
242	Solid Waste		24,970		0.00%	-	1,533,840	4.02%	24,970
260	Water		169,230	12.00	12.00%	44,230	2,952,359	7.74%	48,063
	Regional Surface Transportation Program (RSTP)								
300	Gas Tax		7,070		0.00%	-	434,303	1.14%	7,070
301	RMRA		9,570		0.00%	-	587,841	1.54%	9,570
302	American Rescue Plan Act (ARPA)		13,634		0.00%	-	837,503	2.20%	13,634
303	Streets & Roads- LTF		73,415		0.00%	-	3,910,000	10.25%	63,653
305	Maintenance Assessment		73,925		0.00%	-	1,677,416	4.40%	27,308
310	District		5,378		0.00%	-	330,352	0.87%	5,378
325	Transit		45,167		0.00%	-	425,625	1.12%	6,929
	Measure N Public Safety								
340	Tax		122,211		0.00%	-	3,503,319	9.18%	57,033
341	Fire SAFER Grant		2,353		0.00%	-	42,613	0.11%	694
350-	Measure T		12,288		0.00%	-	754,820	1.98%	12,288
357	Fire Impact Fees		7,944		0.00%	-	488,000	1.28%	7,944
380	Public Building Impact Fees		114,260	31.00	31.00%	114,260	0	0.00%	-
384	Park Development Fees		-		0.00%	-	0	0.00%	-
386	Police Impact Fees		-		0.00%	-	0	0.00%	-

				Debt Srvc		368,582	Total Budgeted Expenses		620,994
Fund	Dept	Description	TOTAL ALLOCATION	Dist Base	%	Allocation	Dist Base	%	Allocation
		Waste Water System							
388		Capital Reserve	-		0.00%	-	0	0.00%	-
390		Signalization Impact Fund	-		0.00%	-	0	0.00%	-
		Storm Drain Capital							
392		Reserve	13,024		0.00%	-	800,000	2.10%	13,024
394		SR99 Ave 26 Interchange	-		0.00%	-	0	0.00%	-
394		SR99 RD 17	-		0.00%	-	0	0.00%	-
		RD 16 1/2 Improvement							
394		Fund	-		0.00%	-	0	0.00%	-
		Water System Capital							
396		Reserve	8,791		0.00%	-	540,000	1.42%	8,791
400		CDBG grant PI	13,927		0.00%	-	855,486	2.24%	13,927
450		HOME Grant PI	33		0.00%	-	2,000	0.01%	33
452		HOME Grant 2019	8,140		0.00%	-	500,000	1.31%	8,140
453		HOME-Shasta	60		0.00%	-	3,700	0.01%	60
480		CDBG CV-1	1,505		0.00%	-	92,456	0.24%	1,505
481		CDBG CV-2 & 3	5,477		0.00%	-	336,439	0.88%	5,477
496		CDBG Grant	6,087		0.00%	-	373,929	0.98%	6,087
497		CDBG Grant	8,140		0.00%	-	500,000	1.31%	8,140
498		NSP Olivero	60		0.00%	-	3,700	0.01%	60
		Economic Development							
499		Block Grants (EDBG)	651		0.00%	-	40,000	0.10%	651
588		Berenda Slough Bridge	-		0.00%	-	0	0.00%	-
		Riverside/11th & Kings							
589		Project	-		0.00%	-	0	0.00%	-
590		Alley Paving Projects	-		0.00%	-	0	0.00%	-
601		Fleet	14,798		0.00%	-	279,657	0.73%	4,553
602		Information Technology	32,152		0.00%	-	716,245	1.88%	11,660
		Community Facilities							
800		District (CFD)	9,765		0.00%	-	599,833	1.57%	9,765
		Greenhills Assessment							
840		District	9,083		0.00%	-	557,940	1.46%	9,083
		Pheasant Run Assessment							
842		District	6,479		0.00%	-	397,980	1.04%	6,479
916		2005 Civic Center Bond	6,000		0.00%	-	368,582	0.97%	6,000
918		PFA-CREB GF	2,987		0.00%	-	183,469	0.48%	2,987
919		Pension Obligation Bonds	14,346		0.00%	-	881,202	2.31%	14,346
956-									
958		Successor Agency	69,292	15.00	15.00%	55,287	860,281	2.26%	14,005
		Totals	2,017,855	100	100%	368,582	38,145,577	100%	620,994

DETAIL ALLOCATIONS – GENERAL SERVICES CONTINUED

			# of Employees for POB	Safety	334,857	# of Employees for POB	Misc	546,345
Fund	Dept	Description	Dist Base	%	Allocation	Dist Base	%	Allocation
100	1605	City Council	-	0.00%	-	-	0.00%	-
	1610	City Clerk	-	0.00%	-	1.50	2.68%	14,637
	1615	City Attorney	-	0.00%	-	-	0.00%	-
		General Services- General						
	1705	Government	-	0.00%	-	-	0.00%	-
	1710	Administrative Services	-	0.00%	-	1.50	2.68%	14,637
	1712	City Property	-	0.00%	-	-	0.00%	-
	1720	Finance	-	0.00%	-	5.90	10.54%	57,572
	2610	Police Sworn	17.00	77.27%	258,753	10.00	17.86%	97,579
	2615	Police NET	2.00	9.09%	30,442	-	0.00%	-
	2705	Fire	-	0.00%	-	-	0.00%	-
	4705	Community Development	-	0.00%	-	5.00	8.93%	48,790
	6610	Community Pool	-	0.00%	-	-	0.00%	-
	6615	Senior Services	-	0.00%	-	-	0.00%	-
	6620	Parks & Facilities	-	0.00%	-	3.05	5.45%	29,762
	6625	Community Relations	-	0.00%	-	1.00	1.79%	9,758
200		Airport	-	0.00%	-	0.10	0.18%	976
220		Storm Drain	-	0.00%	-	0.30	0.54%	2,927
240-								
242		Sewer	-	0.00%	-	5.83	10.41%	56,889
260		Solid Waste	-	0.00%	-	-	0.00%	-
280-								
283		Water	-	0.00%	-	7.40	13.22%	72,208
		Regional Surface Transportation Program (RSTP)	-	0.00%	-	-	0.00%	-
300		Gas Tax	-	0.00%	-	-	0.00%	-
301		RMRA	-	0.00%	-	-	0.00%	-
		American Rescue Plan Act (ARPA)	-	0.00%	-	1.00	1.79%	9,758
303		Streets& Roads- LTF	-	0.00%	-	4.59	8.20%	44,789
		Maintenance Assessment						
310		District	-	0.00%	-	-	0.00%	-
325		Transit	-	0.00%	-	3.50	6.25%	34,153
340		Measure N Public Safety Tax	3.00	13.64%	45,662	2.00	3.57%	19,516
341		Fire SAFER Grant	-	0.00%	-	0.17	0.30%	1,659
350-								
357		Measure T	-	0.00%	-	-	0.00%	-
380		Fire Impact Fees	-	0.00%	-	-	0.00%	-
382		Public Building Impact Fees	-	0.00%	-	-	0.00%	-
384		Park Development Fees	-	0.00%	-	-	0.00%	-

			# of Employees for POB	Safety	334,857	# of Employees for POB	Misc	546,345
Fund	Dept	Description	Dist Base	%	Allocation	Dist Base	%	Allocation
386		Police Impact Fees	-	0.00%	-	-	0.00%	-
		Waste Water System Capital Reserve	-	0.00%	-	-	0.00%	-
388		Signalization Impact Fund	-	0.00%	-	-	0.00%	-
390		Storm Drain Capital Reserve	-	0.00%	-	-	0.00%	-
392		SR99 Ave 26 Interchange	-	0.00%	-	-	0.00%	-
394		SR99 RD 17	-	0.00%	-	-	0.00%	-
394		RD 16 1/2 Improvement Fund	-	0.00%	-	-	0.00%	-
396		Water System Capital Reserve	-	0.00%	-	-	0.00%	-
400		CDBG grant PI	-	0.00%	-	-	0.00%	-
450		HOME Grant PI	-	0.00%	-	-	0.00%	-
452		HOME Grant 2019	-	0.00%	-	-	0.00%	-
453		HOME-Shasta	-	0.00%	-	-	0.00%	-
480		CDBG CV-1	-	0.00%	-	-	0.00%	-
481		CDBG CV-2 & 3	-	0.00%	-	-	0.00%	-
496		CDBG Grant	-	0.00%	-	-	0.00%	-
497		CDBG Grant	-	0.00%	-	-	0.00%	-
498		NSP Olivero	-	0.00%	-	-	0.00%	-
		Economic Development Block Grants (EDBG)	-	0.00%	-	-	0.00%	-
588		Berenda Slough Bridge	-	0.00%	-	-	0.00%	-
589		Riverside/11th & Kings Project	-	0.00%	-	-	0.00%	-
590		Alley Paving Projects	-	0.00%	-	-	0.00%	-
601		Fleet	-	0.00%	-	1.05	1.88%	10,246
602		Information Technology	-	0.00%	-	2.10	3.75%	20,492
		Community Facilities District (CFD)	-	0.00%	-	-	0.00%	-
800		Greenhills Assessment District	-	0.00%	-	-	0.00%	-
		Pheasant Run Assessment District	-	0.00%	-	-	0.00%	-
840		2005 Civic Center Bond	-	0.00%	-	-	0.00%	-
842		PFA-CREB GF	-	0.00%	-	-	0.00%	-
916		Pension Obligation Bonds	-	0.00%	-	-	0.00%	-
918		Successor Agency	-	0.00%	-	-	0.00%	-
		Totals	22.00	100%	334,857	55.99	100%	546,345

DETAIL ALLOCATIONS – GENERAL SERVICES CONTINUED

			Square Feet		147,077
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	88.96%	130,844
	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%	-
	6610	Community Pool	-	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%	-
240-242		Sewer	1,393.25	3.80%	5,587
260		Solid Waste	-	0.00%	-
280-283		Water	1,179.31	3.22%	4,729
300		Regional Surface Transportation Program (RSTP)	-	0.00%	-
301		Gas Tax	-	0.00%	-
302		RMRA	-	0.00%	-
303		American Rescue Plan Act (ARPA)	1.00	0.00%	4
305		Streets& Roads- LTF	456.00	1.24%	1,828
310		Maintenance Assessment District	-	0.00%	-
325		Transit	1,018.75	2.78%	4,085
340		Measure N Public Safety Tax	-	0.00%	-
341		Fire SAFER Grant	-	0.00%	-
350-357		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%	-

			Square Feet		147,077
Fund	Dept	Description	Dist Base	%	Allocation
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%	-
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%	-
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%	-
956-958		Successor Agency	-	0.00%	-
Totals			36,679.00	100%	147,077

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 to 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.

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	276,019	91,086	91,086	93,846
OTHER EXPENSES AND COSTS				
Supplies	1,500	495	495	510
Printing and Publications	200	66	66	68
Services	326,052	107,597	107,597	110,858
Travel/Meetings/Dues/Memberships	14,500	4,785	4,785	4,930
OPERATIONAL EXPENDITURES	618,271	204,029	204,029	210,212

DETAIL ALLOCATIONS – CITY ADMINISTRATION

Fund	Dept	Description	TOTAL ALLOCATION	Agenda		Allocation	FTE		Allocation
				Dist Base	%		Dist Base	%	
100	1605	City Council	2,840	-	0%	-	1.00	1%	2,427
	1610	City Clerk	5,240	-	0%	-	1.50	2%	3,641
	1615	City Attorney	1,047	-	0%	-	-	0%	-
		General Services- General							
	1705	Government	51,121	111	18%	37,558	2.00	2%	4,854
	1710	Administrative Services	7,048	-	0%	-	1.50	2%	3,641
	1712	City Property	296	-	0%	-	-	0%	-
	1720	Finance	18,417	-	0%	-	5.90	7%	14,320
	2610	Police Sworn	90,027	-	0%	-	27.92	33%	67,767
	2615	Police NET	6,107	-	0%	-	2.00	2%	4,854
	2705	Fire	3,832	-	0%	-	0.90	1%	2,184
	4705	Community Development	17,790	-	0%	-	5.00	6%	12,136
	6610	Community Pool	735	-	0%	-	0.25	0%	607
	6615	Senior Services	215	-	0%	-	-	0%	-
	6620	Parks & Facilities	9,850	-	0%	-	3.05	4%	7,403
	6625	Community Relations	3,835	-	0%	-	1.00	1%	2,427
200		Airport	13,474	38	6%	12,858	0.10	0%	243
220		Storm Drain	14,498	39	6%	13,196	0.30	0%	728
240		Sewer	40,427	50	8%	16,918	5.83	7%	14,151
260		Solid Waste	21,310	38	6%	12,858	-	0%	-
280		Water	49,119	44	7%	14,888	7.40	9%	17,961
		Regional Surface Transportation Program (RSTP)							
300		Program (RSTP)	3,408	3	0%	1,015	-	0%	-
301		Gas Tax	4,255	3	0%	1,015	-	0%	-
302		RMRA	5,630	3	0%	1,015	-	0%	-
		American Rescue Plan Act (ARPA)							
303		(ARPA)	21,547	-	0%	-	-	0%	-
305		Streets& Roads- LTF	36,626	48	8%	16,241	4.59	5%	11,141
		Maintenance Assessment							
310		District	4,189	7	1%	2,369	-	0%	-
325		Transit	24,713	41	7%	13,873	3.50	4%	8,495
340		Measure N	36,296	4	1%	-	7.00	8%	16,990
341		Fire SAFER Grant	647	1	0%	-	0.17	0%	413
350		Measure T	5,851	5	1%	1,692	-	0%	-
380		Fire Impact Fees	4,043	4	1%	1,353	-	0%	-
382		Public Building Impact Fees	1,353	4	1%	1,353	-	0%	-
384		Park Development Fees	1,353	4	1%	1,353	-	0%	-
386		Police Impact Fees	1,353	4	1%	1,353	-	0%	-
		Waste Water System Capital Reserve							
388		Reserve	1,353	4	1%	1,353	-	0%	-
390		Signalization Impact Fund	1,353	4	1%	1,353	-	0%	-
392		Storm Drain Capital Reserve	5,762	4	1%	1,353	-	0%	-
394		SR99 Ave 26 Interchange	1,353	4	1%	1,353	-	0%	-

Fund	Dept	Description	TOTAL ALLOCATION	Agenda		204,029	FTE		204,029
				Dist Base	%				
394		SR99 RD 17	-	-	0%	-	-	0%	-
394		RD 16 1/2 Improvement Fund	-	-	0%	-	-	0%	-
396		Water System Capital Reserve	4,329	4	1%	1,353	-	0%	-
400		CDBG grant PI	9,790	15	2%	5,075	-	0%	-
450		HOME Grant PI	1,026	3	0%	1,015	-	0%	-
452		HOME Grant 2019	3,770	3	0%	1,015	-	0%	-
453		HOME-Shasta	1,035	3	0%	1,015	-	0%	-
480		CDBG CV-1	1,186	2	0%	677	-	0%	-
481		CDBG CV-2 & 3	2,531	2	0%	677	-	0%	-
496		CDBG Grant	2,737	2	0%	677	-	0%	-
497		CDBG Grant	3,432	2	0%	677	-	0%	-
498		NSP Olivero	1,035	3	0%	1,015	-	0%	-
		Economic Development Block Grants (EDBG)	1,574	4	1%	1,353	-	0%	-
588		Berenda Slough Bridge	-	-	0%	-	-	0%	-
589		Riverside/11th & Kings Project	-	-	0%	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-	-	0%	-
601		Fleet	16,947	38	6%	12,858	1.05	1%	2,549
602		Information Technology	21,563	37	6%	12,519	2.10	2%	5,097
		Community Facilities District (CFD)	5,336	6	1%	2,030	-	0%	-
840		Greenhills Assessment District	4,428	4	1%	1,353	-	0%	-
		Pheasant Run Assessment District	2,870	2	0%	677	-	0%	-
916		2005 Civic Center Bond	2,031	-	0%	-	-	0%	-
918		PFA-CREB GF	1,688	2	0%	677	-	0%	-
919		Pension Obligation Bond	5,533	2	0%	677	-	0%	-
956-958		Successor Agency	5,418	2	0%	677	-	0%	-
Totals			616,579	603	100%	202,338	84.06	100%	204,029

DETAIL ALLOCATIONS – CITY ADMINISTRATION

Fund	Dept	Description	Total Budget	%	210,212
			Dist Base		Allocation
100	1605	City Council	74,990	0%	413
	1610	City Clerk	290,284	1%	1,600
	1615	City Attorney	190,000	0%	1,047
	1705	General Services- General Government	1,580,405	4%	8,709
	1710	Administrative Services	618,271	2%	3,407
	1712	City Property	53,690	0%	296
	1720	Finance	743,324	2%	4,096
	2610	Police Sworn	4,039,386	11%	22,260
	2615	Police NET	227,266	1%	1,252
	2705	Fire	298,939	1%	1,647
	4705	Community Development	1,026,060	3%	5,654
	6610	Community Pool	23,177	0%	128
	6615	Senior Services	39,000	0%	215
	6620	Parks & Facilities	444,139	1%	2,448
	6625	Community Relations	255,438	1%	1,408
200		Airport	67,791	0%	374
220		Storm Drain	104,218	0%	574
240		Sewer	1,698,309	4%	9,359
260		Solid Waste	1,533,840	4%	8,453
280		Water	2,952,359	8%	16,270
300		Regional Surface Transportation Program (RSTP)	434,303	1%	2,393
301		Gas Tax	587,841	2%	3,239
302		RMRA	837,503	2%	4,615
303		American Rescue Plan Act (ARPA)	3,910,000	10%	21,547
305		Streets& Roads- LTF	1,677,416	4%	9,244
310		Maintenance Assessment District	330,352	1%	1,820
325		Transit	425,625	1%	2,346
340		Measure N	3,503,319	9%	19,306
341		Fire SAFER Grant	42,613	0%	235
350		Measure T	754,820	2%	4,160
380		Fire Impact Fees	488,000	1%	2,689
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	800,000	2%	4,409
394		SR99 Ave 26 Interchange	0	0%	-

Fund	Dept	Description	Total Budget		Allocation
			Dist Base	%	
394		SR99 RD 17	0	0%	-
394		RD 16 1/2 Improvement Fund	0	0%	-
396		Water System Capital Reserve	540,000	1%	2,976
400		CDBG grant PI	855,486	2%	4,714
450		HOME Grant PI	2,000	0%	11
452		HOME Grant 2019	500,000	1%	2,755
453		HOME-Shasta	3,700	0%	20
480		CDBG CV-1	92,456	0%	510
481		CDBG CV-2 & 3	336,439	1%	1,854
496		CDBG Grant	373,929	1%	2,061
497		CDBG Grant	500,000	1%	2,755
498		NSP Olivero	3,700	0%	20
499		Economic Development Block Grants (EDBG)	40,000	0%	220
588		Berenda Slough Bridge	0	0%	-
589		Riverside/11th & Kings Project	0	0%	-
590		Alley Paving Projects	0	0%	-
601		Fleet	279,657	1%	1,541
602		Information Technology	716,245	2%	3,947
800		Community Facilities District (CFD)	599,833	2%	3,306
840		Greenhills Assessment District	557,940	1%	3,075
842		Pheasant Run Assessment District	397,980	1%	2,193
916		2005 Civic Center Bond	368,582	1%	2,031
918		PFA-CREB GF	183,469	0%	1,011
919		Pension Obligation Bond	881,202	2%	4,856
956-958		Successor Agency	860,281	2%	4,741
Totals			38,145,577	100%	210,212

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	642,603	160,651	160,651	160,651	160,651
OTHER EXPENSES AND COSTS					
Supplies	5,100	1,275	1,275	1,275	1,275
Printing and Publications	-	-	-	-	-
Services	85,921	21,480	21,480	21,480	21,480
Travel/Meetings/Dues/Memberships	9,700	2,425	2,425	2,425	2,425
OPERATIONAL EXPENDITURES	743,324	185,831	185,831	185,831	185,831

DETAIL ALLOCATIONS – FINANCE

			Purchasing		185,831		Receipts		185,831	
Fund	Dept	Description	TOTAL ALLOCATION	Dist Base	%	Allocation	Dist Base	%	Allocation	
100	1605	City Council	2,576		0%	-		0%	-	
	1610	City Clerk	4,730		0%	-		0%	-	
	1615	City Attorney	926		0%	-		0%	-	
		General Services- General								
	1705	Government	101,426	3,078	47%	87,674	1,864	1%	1,631	
	1710	Administrative Services	6,328		0%	-		0%	-	
	1712	City Property	262		0%	-		0%	-	
	1720	Finance	16,664		0%	-		0%	-	
	2610	Police Sworn	81,401		0%	-		0%	-	
	2615	Police NET	5,529		0%	-		0%	-	
	2705	Fire	3,446		0%	-		0%	-	
	4705	Community Development	16,052		0%	-		0%	-	
	6610	Community Pool	666		0%	-		0%	-	
	6615	Senior Services	190		0%	-		0%	-	
	6620	Parks & Facilities	8,906		0%	-		0%	-	
	6625	Community Relations	3,455		0%	-		0%	-	
200		Airport	1,875	45	1%	1,282	48	0%	42	
220		Storm Drain	50,099	118	2%	3,361	52,063	25%	45,567	
240		Sewer	82,486	597	9%	17,005	50,637	24%	44,319	
260		Solid Waste	55,669	110	2%	3,133	51,488	24%	45,064	
280		Water	108,061	1,001	15%	28,513	55,764	26%	48,806	
		Regional Surface Transportation								
300		Program (RSTP)	2,131		0%	-	17	0%	15	
301		Gas Tax	3,177	11	0%	313		0%	-	
302		RMRA	4,080		0%	-		0%	-	
		American Rescue Plan Act								
303		(ARPA)	19,048		0%	-		0%	-	
305		Streets& Roads- LTF	31,639	463	7%	13,188	151	0%	132	
		Maintenance Assessment								
310		District	4,176	90	1%	2,564	3	0%	3	
325		Transit	15,562	197	3%	5,611	160	0%	140	
340		Measure N	32,542	184	0%	-	-	0%	-	
341		SAFER Grant	583		0%	-	-	0%	-	
350		Measure T	4,486	26	0%	741	78	0%	68	
380		Fire Impact Fees	2,377		0%	-		0%	-	
382		Public Building Impact Fees	-		0%	-		0%	-	
384		Park Development Fees	-		0%	-		0%	-	
386		Police Impact Fees	-		0%	-		0%	-	
		Waste Water System Capital								
388		Reserve	-		0%	-		0%	-	
390		Signalization Impact Fund	-		0%	-		0%	-	
392		Storm Drain Capital Reserve	3,897		0%	-		0%	-	
394		SR99 Ave 26 Interchange	-		0%	-		0%	-	
394		SR99 RD 17	-		0%	-		0%	-	
394		RD 16 1/2 Improvement Fund	-		0%	-		0%	-	
396		Water System Capital Reserve	2,631		0%	-		0%	-	
400		CDBG grant PI	5,003	29	0%	826	11	0%	10	
450		HOME Grant PI	582	20	0%	570	3	0%	3	
452		HOME Grant 2019	2,664	8	0%	228		0%	-	
453		HOME-Shasta	47	1	0%	28		0%	-	

			TOTAL ALLOCATION	Purchasing		185,831	Receipts		185,831
Fund	Dept	Description		Dist Base	%	Allocation	Dist Base	%	Allocation
480		CDBG CV-1	450	-	0%	-	0%	-	-
481		CDBG CV-2 & 3	1,639	-	0%	-	0%	-	-
496		CDBG Grant	1,822	-	0%	-	0%	-	-
497		CDBG Grant	2,436	-	0%	-	0%	-	-
498		NSP Olivero	49	1	0%	28	3	0%	3
		Economic Development Block							
499		Grants (EDBG)	394	7	0%	199		0%	-
588		Berenda Slough Bridge	-		0%	-	0%	-	-
589		Riverside/Ith & Kings Project	-		0%	-	0%	-	-
590		Alley Paving Projects	-		0%	-	0%	-	-
601		Fleet	9,353	199	3%	5,668	1	0%	1
602		Information Technology	15,739	267	4%	7,605	2	0%	2
		Community Facilities District							
800		(CFD)	3,183	9	0%	256	5	0%	4
		Greenhills Assessment District							
840		Pheasant Run Assessment	3,045	11	0%	313	15	0%	13
842		District	2,258	11	0%	313	7	0%	6
916		2005 Civic Center Bond	1,796	-	0%	-	0%	-	-
918		PFA-CREB GF	894		0%	-	0%	-	-
919		Pension Obligation Bond	4,293		0%	-	0%	-	-
956		Successor Agency	5,361	41	1%	1,168	3	0%	3
Totals			738,083	6524	97%	180,590	212,323	100%	185,831

DETAIL ALLOCATIONS – FINANCE CONTINUED

			FTE		185,831	Total Budget		185,831
Fund	Dept	Description	Dist Base	%	Allocation	Dist Base	%	Allocation
100	1605	City Council	1.00	1%	2,211	74,990	0%	365
	1610	City Clerk	1.50	2%	3,316	290,284	1%	1,414
	1615	City Attorney	-	0%	-	190,000	0%	926
		General Services- General						
	1705	Government	2.00	2%	4,421	1,580,405	4%	7,699
	1710	Administrative Services	1.50	2%	3,316	618,271	2%	3,012
	1712	City Property	-	0%	-	53,690	0%	262
	1720	Finance	5.90	7%	13,043	743,324	2%	3,621
	2610	Police Sworn	27.92	33%	61,723	4,039,386	11%	19,678
	2615	Police NET	2.00	2%	4,421	227,266	1%	1,107
	2705	Fire	0.90	1%	1,990	298,939	1%	1,456
	4705	Community Development	5.00	6%	11,053	1,026,060	3%	4,999
	6610	Community Pool	0.25	0%	553	23,177	0%	113
	6615	Senior Services	-	0%	-	39,000	0%	190
	6620	Parks & Facilities	3.05	4%	6,743	444,139	1%	2,164
	6625	Community Relations	1.00	1%	2,211	255,438	1%	1,244
200		Airport	0.10	0%	221	67,791	0%	330
220		Storm Drain	0.30	0%	663	104,218	0%	508
240		Sewer	5.83	7%	12,888	1,698,309	4%	8,274
260		Solid Waste	-	0%	-	1,533,840	4%	7,472
280		Water	7.40	9%	16,359	2,952,359	8%	14,383
		Regional Surface Transportation Program (RSTP)	-	0%	-	434,303	1%	2,116
300		Gas Tax	-	0%	-	587,841	2%	2,864
301		RMRA	-	0%	-	837,503	2%	4,080
303		American Rescue Plan Act (ARPA)	-	0%	-	3,910,000	10%	19,048
305		Streets& Roads- LTF	4.59	5%	10,147	1,677,416	4%	8,172
310		Maintenance Assessment District	-	0%	-	330,352	1%	1,609
325		Transit	3.50	4%	7,737	425,625	1%	2,073
340		Measure N	7.00	8%	15,475	3,503,319	9%	17,067
341		SAFER Grant	0.17	0%	376	42,613	0%	208
350		Measure T	-	0%	-	754,820	2%	3,677
380		Fire Impact Fees	-	0%	-	488,000	1%	2,377
382		Public Building Impact Fees	-	0%	-	0	0%	-
384		Park Development Fees	-	0%	-	0	0%	-
386		Police Impact Fees	-	0%	-	0	0%	-
		Waste Water System Capital Reserve	-	0%	-	0	0%	-
388		Signalization Impact Fund	-	0%	-	0	0%	-
390		Storm Drain Capital Reserve	-	0%	-	800,000	2%	3,897
392		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%	-	540,000	1%	2,631
400		CDBG grant PI	-	0%	-	855,486	2%	4,168
450		HOME Grant PI	-	0%	-	2,000	0%	10
452		HOME Grant 2019	-	0%	-	500,000	1%	2,436
453		HOME-Shasta	-	0%	-	3,700	0%	18
480		CDBG CV-1	-	0%	-	92,456	0%	450

			FTE		185,831	Total Budget		185,831
Fund	Dept	Description	Dist Base	%	Allocation	Dist Base	%	Allocation
481		CDBG CV-2 & 3	-	0%	-	336,439	1%	1,639
496		CDBG Grant	-	0%	-	373,929	1%	1,822
497		CDBG Grant	-	0%	-	500,000	1%	2,436
498		NSP Olivero	-	0%	-	3,700	0%	18
		Economic Development Block						
499		Grants (EDBG)	-	0%	-	40,000	0%	195
588		Berenda Slough Bridge	-	0%	-	0	0%	-
589		Riverside/Ith & Kings Project	-	0%	-	0	0%	-
590		Alley Paving Projects	-	0%	-	0	0%	-
601		Fleet	1.05	1%	2,321	279,657	1%	1,362
602		Information Technology	2.10	2%	4,642	716,245	2%	3,489
800		Community Facilities District (CFD)	-	0%	-	599,833	2%	2,922
840		Greenhills Assessment District	-	0%	-	557,940	1%	2,718
842		Pheasant Run Assessment District	-	0%	-	397,980	1%	1,939
916		2005 Civic Center Bond	-	0%	-	368,582	1%	1,796
918		PFA-CREB GF	-	0%	-	183,469	0%	894
919		Pension Obligation Bond	-	0%	-	881,202	2%	4,293
956		Successor Agency	-	0%	-	860,281	2%	4,191
Totals			84.06	100%	185,831	38,145,577	100%	185,831

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
- 25% of the Community & Economic Development budget is allocated based on permitting oversite costs

COSTS TO BE ALLOCATED

	TOTAL	PERMITTING STAFF 100%	PERMITTING OVERSITE 25%	NON-ALLOCABLE
PERSONNEL COSTS	551,623	264,439	41,184	246,000
OTHER EXPENSES AND COSTS				
Supplies	8,000	6,500	-	1,500
Printing and Publications	18,595	-	-	18,595
Services	427,642	-	-	427,642
Travel/Meetings/Dues	20,200	-	-	20,200
OPERATIONAL EXPENDITURES	1,026,060	270,939	41,184	720,437

DETAIL ALLOCATIONS – COMMUNITY & ECONOMIC DEVELOPMENT

				Permit Staff		270,939	Oversight		41,184
Fund	Dept	Description	TOTAL ALLOCATION	# of Permits	%	Allocation	Dist Base	%	Allocation
100	1605	City Council	-		0%	-		0%	-
	1610	City Clerk	-		0%	-		0%	-
	1615	City Attorney	-		0%	-		0%	-
		General Services- General							
	1705	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	10,296		0%	-	41,184	25%	10,296
	4905	Community Promotion	-		0%	-		0%	-
	6610	Community Pool	-		0%	-		0%	-
	6615	Senior Services	-		0%	-		0%	-
	6620	Parks & Facilities	-		0%	-		0%	-
	6625	Community Relations	195,235	196	72%	195,235		0%	-
200		Airport	-		0%	-		0%	-
220		Storm Drain	-		0%	-		0%	-
240-									
242		Sewer	14,280	4	1%	3,984	41,184	25%	10,296
260		Solid Waste	-		0%	-		0%	-
280-									
283		Water	22,249	12	4%	11,953	41,184	25%	10,296
		Regional Surface Transportation							
300		Program (RSTP)	-		0%	-	-	0%	-
301		Gas Tax	-		0%	-		0%	-
302		RMRA	-		0%	-		0%	-
		American Rescue Plan Act							
303		(ARPA)	-		0%	-		0%	-
305		Streets& Roads- LTF	70,062	60	22%	59,766	41,184	25%	10,296
		Maintenance Assessment							
310		District	-		0%	-		0%	-
325		Transit	-		0%	-		0%	-
340		Measure N	-		0%	-		0%	-
341		Fire SAFER Grant	-		0%	-		0%	-
350-									
357		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%	-
		Waste Water System Capital							
388		Reserve	-		0%	-		0%	-
390		Signalization Impact Fund	-		0%	-		0%	-
392		Storm Drain Capital Reserve	-		0%	-		0%	-

				Permit Staff		270,939	Oversight		41,184
Fund	Dept	Description	TOTAL ALLOCATION	# of Permits	%	Allocation	Dist Base	%	Allocation
394		SR99 Ave 26 Interchange	-		0%	-		0%	-
394		SR99 RD 17	-		0%	-		0%	-
394		RD 16 1/2 Improvement Fund	-		0%	-		0%	-
396		Water System Capital Reserve	-		0%	-		0%	-
400-									
499		CDBG grant PI	-		0%	-		0%	-
450		HOME Grant PI	-		0%	-		0%	-
452		HOME Grant 2019	-		0%	-		0%	-
453		HOME-Shasta	-		0%	-		0%	-
498		NSP Olivero	-		0%	-		0%	-
		Economic Development Block							
499		Grants (EDBG)	-		0%	-		0%	-
588		Berenda Slough Bridge	-		0%	-		0%	-
589		Riverside/Ith & Kings Project	-		0%	-		0%	-
590		Alley Paving Projects	-		0%	-		0%	-
601		Fleet	-		0%	-		0%	-
602		Information Technology	-		0%	-		0%	-
		Community Facilities District							
800		(CFD)	-		0%	-		0%	-
840		Greenhills Assessment District	-		0%	-		0%	-
		Pheasant Run Assessment							
842		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			312,123	272	100%	270,939	164,735	100%	41,184

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	2,365,440
Overlay Cost	\$3.25	38,438,400
		AMORTIZED COST
		5
		15
		473,088
		2,562,560

DETAIL ALLOCATIONS – STREETS AND ROADS

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DEGRADATION		3,035,648
				DIST BASE	%	
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	DEGRADATION		3,035,648
				DIST BASE	%	
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	223,104	223,104	-	-
OPERATING EXPENSES				
Services	399,083	399,083	-	-
Telephone	18,000	-	18,000	-
Copier Fire	660	-	-	660
Copier PD	5,280	-	-	5,280
Copier Civic Center	17,960	-	-	17,960
Copier Public Works	600	-	-	600
SOFTWARE EXPENSES	144,850	-	-	-
Telephones	-	-	-	-
iPhone/iPad/Computers	104,485	104,485	-	-
Software Water	7,800	-	-	7,800
Software PD	30,715	-	-	30,715
Software Fire	1,850	-	-	1,850
OPERATIONAL EXPENDITURES	<u>809,537</u>	<u>726,672</u>	<u>18,000</u>	<u>64,865</u>

DETAIL ALLOCATIONS – INFORMATION TECHNOLOGY

				Computers		726,672	Phones		18,000
Fund	Dept	Description	TOTAL ALLOCATION	Dist Base	%	Allocation	Dist Base	%	Allocation
100	1605	City Council	-	-	0.00%	-	-	0%	-
	1610	City Clerk	-	-	0.00%	-	-	0%	-
	1615	City Attorney	-	-	0.00%	-	-	0%	-
		General Services-General							
	1705	Government Administrative	-	-	0.00%	-	-	0%	-
	1710	Services	97,937	8	12.50%	90,834	9	15%	2,613
	1712	City Property	-	-	0.00%	-	-	0%	-
	1720	Finance	86,292	7	10.94%	79,480	8	13%	2,323
	2610	Police Sworn	290,143	22	34.38%	249,794	15	24%	4,355
	2615	Police NET	-	-	0.00%	-	-	0%	-
	2705	Fire	37,734	3	4.69%	34,063	4	6%	1,161
		Community							
	4705	Development Community	60,917	5	7.81%	56,771	5	8%	1,452
	4905	Promotion	-	-	0.00%	-	-	0%	-
	6610	Community Pool	-	-	0.00%	-	-	0%	-
	6615	Senior Services	-	-	0.00%	-	-	0%	-
	6620	Parks & Facilities	11,354	1	1.56%	11,354	-	0%	-
		Community							
	6625	Relations	-	-	0.00%	-	-	0%	-
200		Airport	-	-	0.00%	-	-	0%	-
220		Storm Drain	-	-	0.00%	-	-	0%	-
240-242		Sewer	24,179	2	3.13%	22,709	3	5%	871
260		Solid Waste	-	-	0.00%	-	-	0%	-
280-283		Water	151,445	12	18.75%	136,251	10	16%	2,903
		Regional Surface Transportation							
300		Program (RSTP)	-	-	0.00%	-	-	0%	-
301		Gas Tax	-	-	0.00%	-	-	0%	-
302		RMRA	-	-	0.00%	-	-	0%	-
		American Rescue							
303		Plan Act (ARPA)	-	-	0.00%	-	-	0%	-
		Streets & Roads-							
305		LTF	-	-	0.00%	-	-	0%	-
		Maintenance							
310		Assessment District	-	-	0.00%	-	-	0%	-
325		Transit	37,310	3	4.69%	34,063	5	8%	1,452
340		Measure N	-	-	0.00%	-	-	0%	-
341		Fire SAFER Grant	-	-	0.00%	-	-	0%	-
350-357		Measure T	-	-	0.00%	-	-	0%	-
380		Fire Impact Fees	-	-	0.00%	-	-	0%	-
		Public Building							
382		Impact Fees	-	-	0.00%	-	-	0%	-
		Park Development							
384		Fees	-	-	0.00%	-	-	0%	-
386		Police Impact Fees	-	-	0.00%	-	-	0%	-

			Computers		726,672	Phones		18,000	
Fund	Dept	Description	TOTAL ALLOCATION	Dist Base	%	Allocation	Dist Base	%	Allocation
		Waste Water System Capital Reserve		-	0.00%	-		0%	-
388		Signalization		-	0.00%	-		0%	-
390		Impact Fund		-	0.00%	-		0%	-
		Storm Drain Capital Reserve		-	0.00%	-		0%	-
392		SR99 Ave 26		-	0.00%	-		0%	-
394		Interchange		-	0.00%	-		0%	-
394		SR99 RD 17		-	0.00%	-		0%	-
		RD 16 1/2							
394		Improvement Fund		-	0.00%	-		0%	-
		Water System Capital Reserve		-	0.00%	-		0%	-
396		CDBG grant PI		-	0.00%	-		0%	-
400-499		HOME Grant PI		-	0.00%	-		0%	-
450		HOME Grant 2019		-	0.00%	-		0%	-
452		HOME-Shasta		-	0.00%	-		0%	-
453		NSP Olivero		-	0.00%	-		0%	-
		Economic Development Block							
499		Grants (EDBG)		-	0.00%	-		0%	-
		Berenda Slough Bridge		-	0.00%	-		0%	-
588		Riverside/Ith & Kings Project		-	0.00%	-		0%	-
589		Alley Paving		-	0.00%	-		0%	-
590		Projects		-	0.00%	-		0%	-
601		Fleet	12,225	1	1.56%	11,354	3	5%	871
		Information							
602		Technology		-	0.00%	-		0%	-
		Community Facilities District							
800		(CFD)		-	0.00%	-		0%	-
		Greenhills Assessment District		-	0.00%	-	-	0%	-
840		Pheasant Run		-	0.00%	-	-	0%	-
842		Assessment District		-	0.00%	-	-	0%	-
		2005 Civic Center							
916		Bond		-	0.00%	-	-	0%	-
918		PFA-CREB GF		-	0.00%	-	-	0%	-
		Pension Obligation							
919		Bond		-	0.00%	-	-	0%	-
956		Successor Agency		-	0.00%	-	-	0%	-
		Totals	809,538	64	100%	726,673	62	100%	18,000

DETAIL ALLOCATIONS – INFORMATION TECHNOLOGY CONTINUED

Fund	Dept	Description	Direct	%	Allocation
			Dist Base		
100	1605	City Council		0.00%	-
	1610	City Clerk		0.00%	-
	1615	City Attorney		0.00%	-
	1705	General Services- General Government		0.00%	-
	1710	Administrative Services	17,960	25.00%	4,490
	1712	City Property		0.00%	-
	1720	Finance	17,960	25.00%	4,490
	2610	Police Sworn	35,995	100.00%	35,995
	2615	Police NET		0.00%	-
	2705	Fire	2,510	100.00%	2,510
	4705	Community Development	17,960	15.00%	2,694
	4905	Community Promotion		0.00%	-
	6610	Community Pool		100.00%	-
	6615	Senior Services		0.00%	-
	6620	Parks & Facilities		0.00%	-
	6625	Community Relations		0.00%	-
200		Airport		0.00%	-
220		Storm Drain		0.00%	-
240-242		Sewer	600	100.00%	600
260		Solid Waste		0.00%	-
280-283		Water	12,290	100.00%	12,290
		Regional Surface Transportation Program (RSTP)		0.00%	-
300		Gas Tax		0.00%	-
301		RMRA		0.00%	-
		American Rescue Plan Act (ARPA)		0.00%	-
303		Streets& Roads- LTF		0.00%	-
		Maintenance Assessment District		0.00%	-
310		Transit	17,960	10.00%	1,796
325		Measure N		0.00%	-
340		Fire SAFER Grant		0.00%	-
341		Measure T		0.00%	-
350-357		Fire Impact Fees		0.00%	-
380		Public Building Impact Fees		0.00%	-
382		Park Development Fees		0.00%	-
384		Police Impact Fees		0.00%	-
386		Waste Water System Capital Reserve		0.00%	-
388		Signalization Impact Fund		0.00%	-
390		Storm Drain Capital Reserve		0.00%	-
392		SR99 Ave 26 Interchange		0.00%	-
394		SR99 RD 17		0.00%	-
394		RD 16 1/2 Improvement Fund		0.00%	-

Fund	Dept	Description	Direct	%	Allocation
			Dist Base		
396		Water System Capital Reserve		0.00%	-
400-499		CDBG grant PI		0.00%	-
450		HOME Grant PI		0.00%	-
452		HOME Grant 2019		0.00%	-
453		HOME-Shasta		0.00%	-
498		NSP Olivero		0.00%	-
499		Economic Development Block Grants (EDBG)		0.00%	-
588		Berenda Slough Bridge		0.00%	-
589		Riverside/Ith & Kings Project		0.00%	-
590		Alley Paving Projects		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 Bond		0.00%	-
956		Successor Agency		0.00%	-
Totals			123,235	575%	64,865

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	149,278	149,278
OTHER EXPENSES AND COSTS		
Supplies & Equipment	87,494	87,494
Printing and Publications	-	-
Services	39,885	9,885
Travel/Meetings/Dues/Memberships	3,000	3,000
Administration & IT Service	75,883	75,883
OPERATIONAL EXPENDITURES	355,540	355,540

DETAIL ALLOCATIONS – FLEET SERVICES

Fund	Dept	Description	TOTAL ALLOCATION	# of Hours	1325	355,540
					Dist Base	%
100	1605	City Council	-	-	0%	-
	1610	City Clerk	-	-	0%	-
	1615	City Attorney	-	-	0%	-
	1705, 1600	General Services- General Government	-	-	0%	-
	1710	Administrative Services	2,683	10.00	1%	2,683
	1712	City Property	-	-	0%	-
	1720	Finance	-	-	0%	-
	2610	Police Sworn	195,077	727.00	55%	195,077
	2615	Police NET	-	-	0%	-
	2705	Fire	11,807	44.00	3%	11,807
	4705	Community Development	9,392	35.00	3%	9,392
	6610	Community Pool	-	-	0%	-
	6615	Senior Services	-	-	0%	-
	6620	Parks & Facilities	45,616	170.00	13%	45,616
	6625	Community Relations	-	-	0%	-
200		Airport	-	-	0%	-
220		Storm Drain	-	-	0%	-
240-242		Sewer	17,978	67.00	5%	17,978
260		Solid Waste	-	-	0%	-
280-283		Water	17,978	67.00	5%	17,978
		Regional Surface Transportation Program (RSTP)	-	-	0%	-
300		Gas Tax	-	-	0%	-
301		American Rescue Plan Act (ARPA)	-	-	0%	-
302		RMRA	-	-	0%	-
305		Streets& Roads- LTF	52,325	195.00	15%	52,325
310		Maintenance Assessment District	-	-	0%	-
325		Transit	2,683	10.00	1%	2,683
340		Measure N	-	-	0%	-
341		Fire SAFER Grant	-	-	0%	-
350-357		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%	-

Fund	Dept	Description	TOTAL ALLOCATION	# of Hours	1325	355,540
					Dist Base	%
394	SR99 RD 17		-	-	0%	-
394	RD 16 1/2 Improvement Fund		-	-	0%	-
396	Water System Capital Reserve		-	-	0%	-
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/Ith & Kings Project		-	-	0%	-
590	Alley Paving Projects		-	-	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%	-
916	2005 Civic Center Bond		-	-	0%	-
918	PFA-CREB GF		-	-	0%	-
919	Pension Obligation Bond		-	-	0%	-
956	Successor Agency		-	-	0%	-
Totals			355,540	1,325.00	100%	355,540

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

	%	TOTAL	TOTAL TO GENERAL FUND
Allowable Charges			
Total Allowed for Operational Costs		106,000	-
Less Operational Costs in Storm Drain		57,868	-
Available to Cover Admin Costs	100%	48,132	48,132
ALLOWABLE OPERATIONAL EXPENDITURES	100%	106,000	48,132

DETAIL ALLOCATIONS – STORM DRAIN

Fund	Dept	Description	TOTAL ALLOCATION	Dist Base	%	Allocation
						48,132
100	1605	City Council	-		0%	-
	1610	City Clerk	-		0%	-
	1615	City Attorney	-		0%	-
	1705	General Services- General Government	48,132	48,132	100%	48,132
	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%	-
	6610	Community Pool	-		0%	-
	6615	Senior Services	-		0%	-
	6620	Parks & Facilities	-		0%	-
	6625	Community Relations	-		0%	-
200		Airport	-		0%	-
220		Storm Drain	-		0%	-
240-						
242		Sewer	-		0%	-
260		Solid Waste	-		-	0%
280-						
283		Water	-		0%	-
		Regional Surface Transportation				
300		Program (RSTP)	-		0%	-
301		Gas Tax	-		0%	-
302		RMRA	-		0%	-
303		American Rescue Plan Act (ARPA)	-		0%	-
305		Streets& Roads- LTF	-		100%	-
310		Maintenance Assessment District	-		0%	-
325		Transit	-		0%	-
340		Measure N Public Safety	-		0%	-
341		Fire SAFER Grant	-		0%	-
350-						
353		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%	-

				Allocation		48,132
Fund	Dept	Description	TOTAL ALLOCATION	Dist Base	%	Allocation
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%	-
400		CDBG grant PI	-		0%	-
450		HOME Grant PI	-		0%	-
452		HOME Grant 2019	-		0%	-
453		HOME-Shasta	-		0%	-
498		NSP Olivero	-		0%	-
		Economic Development Block Grants				
499		(EDBG)	-		0%	-
588		Berenda Slough Bridge	-		0%	-
589		Riverside/Ith & Kings Project	-		0%	-
590		Alley Paving Projects	-		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			48,132	48,132	200%	48,132

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%	1,776,692	-	128,869
Operations & Maintenance-Overhead	4.85%	1,776,692	-	86,225
Street Degradation	13.43%	1,776,692	238,686	-
City Clean-Up-Personnel & Street Sweeper	0.00%	1,776,692	-	-
Bad Debts	0.00%	1,776,692	-	-
OPERATIONAL EXPENDITURES				
	25.54%	1,776,692	238,686	215,094

*Percentages are rounded to need tenth.

DETAIL ALLOCATIONS – SOLID WASTE

Fund	Dept	Description	TOTAL ALLOCATION	Allocation		1,776,692
				Dist Base	%	
100	1605	City Council	-		0%	-
	1610	City Clerk	-		0%	-
	1615	City Attorney	-		0%	-
		General Services- General				
	1705	Government	215,094	215,094	100%	215,094
	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%	-
	6610	Community Pool	-		0%	-
	6615	Senior Services	-		0%	-
	6620	Parks & Facilities	-		0%	-
	6625	Community Relations	-		0%	-
200		Airport	-		0%	-
220		Storm Drain	-		0%	-
240-242		Sewer	-		0%	-
260		Solid Waste	-		0%	-
280-283		Water	-		0%	-
		Regional Surface				
		Transportation Program				
300		(RSTP)	-		0%	-
301		Gas Tax	-		0%	-
302		RMRA	-		0%	-
		American Rescue Plan Act				
303		(ARPA)	-		0%	-
305		Streets & Roads- LTF	238,686	238,686	100%	238,686
		Maintenance Assessment				
310		District	-		0%	-
325		Transit	-		0%	-
340		Measure N Public Safety	-		0%	-
341		Fire SAFER Grant	-		0%	-
350-357		Measure T	-		0%	-
380		Fire Impact Fees	-		0%	-
		Public Building Impact				
382		Fees	-		0%	-
384		Park Development Fees	-		0%	-
386		Police Impact Fees	-		0%	-
		Waste Water System				
388		Capital Reserve	-		0%	-
390		Signalization Impact Fund	-		0%	-
		Storm Drain Capital				
392		Reserve	-		0%	-
394		SR99 Ave 26 Interchange	-		0%	-
394		SR99 RD 17	-		0%	-
		RD 16 1/2 Improvement				
394		Fund	-		0%	-

Fund	Dept	Description	TOTAL ALLOCATION	Allocation	%	1,776,692
				Dist Base		
396		Water System Capital Reserve	-		0%	-
400		CDBG grant PI	-		0%	-
450		HOME Grant PI	-		0%	-
452		HOME Grant 2019	-		0%	-
453		HOME-Shasta	-		0%	-
498		NSP Olivero	-		0%	-
499		Economic Development Block Grants (EDBG)	-		0%	-
588		Berenda Slough Bridge	-		0%	-
589		Riverside/Ith & 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			453,780	453,780	200%	453,780



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CAPITAL IMPROVEMENT PROGRAM

(Section 14)

Capital Improvement Program

Fiscal Year 2022-2023 through Fiscal Year 2026-2027

A Capital Project is defined as major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increases their useful life.

Capital Improvements are determined by amounts exceeding \$100,000 for the project or equipment.

Capital Improvements are determined based on several of the following factors:

- Community Input through bi-annual meetings, social media, mailings to the general public, Council meeting, etc.
- City needs based on growth to include Water, Sewer Streets, Storm Drain and other basic infrastructure needs. These projects are determined by staff to ensure a stable infrastructure for our citizens.
- Available grants and outside funding sources when available or offered to reduce the costs to citizens. An example is developing water wells using American Rescue Plan Act (ARPA) funds instead of issuing more bonds to cover the new infrastructure needed due to drought conditions.

City of Chowchilla, California
City of Chowchilla Capital Improvement Plan
 '22/'23 thru '26/'27

DEPARTMENT SUMMARY

Department	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Administration	216,000					216,000
Airport	263,185	445,000	300,000	2,781,155	2,070,000	5,859,340
Fire Department	1,911,525	1,000,000				2,911,525
Information Technology	218,000					218,000
Parks and Recreation	200,000					200,000
Police Department	570,099	100,099				670,198
Public Works Department		400,000				400,000
Sewer Department	50,000	600,000	2,550,000	50,000		3,250,000
Storm Drainage	7,682,419	2,330,000				10,012,419
Street Department	4,503,859	2,814,204	960,000	960,000		9,238,063
Transit Department	103,504		135,000			238,504
Water Department	4,450,000	563,000	50,000	50,000		5,113,000
TOTAL	20,168,591	8,252,303	3,995,000	3,841,155	2,070,000	38,327,049

City of Chowchilla, California
City of Chowchilla Capital Improvement Plan

'22/'23 thru '26/'27

PROJECTS BY DEPARTMENT

Department	Project #	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Administration							
Civic Center Generator	A-3		216,000				216,000
			216,000				216,000
Administration 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
New Beacon and Beacon Tower	AIP-7		263,185				263,185
		263,185	445,000	300,000	2,781,155	2,070,000	5,859,340
Airport Total							
Fire Department							
Fire Dept. Building Expansion	FD-1	1,810,000	1,000,000				2,810,000
Fire Engine Replacement	FD-3	101,525					101,525
		1,911,525	1,000,000				2,911,525
Fire Department Total							
Information Technology							
Servers & NAS Backups Project	IT-2		218,000				218,000
			218,000				218,000
Information Technology Total							
Parks and Recreation							
Prop. 68 Grant Project	P-2		200,000				200,000
			200,000				200,000
Parks and Recreation Total							
Police Department							
CAD / RMS System Upgrade	PD-3	100,099	100,099				200,198
PD Facility Plumbing Improvements	PD-4	300,000					300,000
PD Facility Improvements (Dispatch)	PD-5	170,000					170,000
		570,099	100,099				670,198
Police Department Total							
Public Works Department							
Public Works Administration Facility	PW-1		400,000				400,000
			400,000				400,000
Public Works Department Total							
Sewer Department							
Sewer Main Replacement; Various Locations	S-3	0	200,000	50,000	50,000		300,000
WWTP Aeration System Upgrade	S-4	50,000	250,000	0	0		300,000
Construct 3rd Aeration Bay at WWTP	S-5		150,000	2,500,000			2,650,000

Department	Project #	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Sewer Department Total		50,000	600,000	2,550,000	50,000		3,250,000
Storm Drainage							
Humboldt Storm Drain Improvement Project	SD-1	3,985,784					3,985,784
Kings Avenue Storm Drain Improvement	SD-2	170,000	2,330,000				2,500,000
Sonoma Avenue Storm Drain Improvement	SD-3	3,526,635					3,526,635
Storm Drainage Total		7,682,419	2,330,000				10,012,419
Street Department							
Alley Paving Project	R-11	731,683					731,683
CMAQ; Pedestrian Improvements Project	R-12	1,468,000					1,468,000
BRIDGE NO. 41C0033 HBP Project	R-13	335,500	1,878,000				2,213,500
Bridge Preventive Maintenance Program (BPMP)	R-14		135,000				135,000
Chowchilla Blvd. Rehabilitation	R-15	968,676					968,676
Ave. 24 Reconstruction	R-16		801,204				801,204
Downtown Beautification and Ped Safety Project	R-18	1,000,000					1,000,000
Street Prevent. Maint. & Rehab. Project	R-7		960,000				960,000
Street Prevent. Maint. & Rehab. Project	R-8			960,000			960,000
Street Department Total		4,503,859	2,814,204	960,000	960,000		9,238,063
Transit Department							
Catx Bus Purchase	T-1	103,504					103,504
New Bus	T-3		135,000				135,000
Transit Department Total		103,504	135,000				238,504
Water Department							
Water Main Replacement; Various Locations	W-3		200,000	50,000	50,000		300,000
Well No. 15 Development	W-4	1,390,000					1,390,000
Water Tanks Backup Generators	W-6	60,000	363,000				423,000
Well No. 16 Development	W-7	1,500,000					1,500,000
Water Storage Tank No. 3	W-8	1,500,000					1,500,000
Water Department Total		4,450,000	563,000	50,000	50,000		5,113,000
GRAND TOTAL		20,168,591	8,252,303	3,995,000	3,841,155	2,070,000	38,327,049

City of Chowchilla, California
City of Chowchilla Capital Improvement Plan
'22/'23 thru '26/'27

FUNDING SOURCE SUMMARY

Source	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Airport Fund	14,475					14,475
ARPA Funds	3,910,000					3,910,000
CDBG PI Waiver	825,086					825,086
Clean CA Initiative (Caltrans)	1,000,000					1,000,000
DIF - Fire	488,000					488,000
DIF - Stormdrainage	800,000					800,000
DIF - Water	540,000					540,000
FTA Funds	79,112					79,112
Gas Tax	542,841	230,890	300,000	300,000		1,373,731
General Fund	216,000	65,000	30,000	247,100	127,058	685,158
Grant - Highway Bridge Program (HBP)	297,018	1,782,110				2,079,128
Grant - Unknown		801,204				801,204
Grant: Caltrans Aeronautics	11,843			50,000	103,957	165,800
Grant: CMAQ	1,948,000					1,948,000
Grant: FAA	236,867	430,000	270,000	2,484,055	1,838,985	5,259,907
Grant: Prop 1	3,349,635					3,349,635
Grant: Prop 68	200,000					200,000
IT Fund	218,000					218,000
LCTOP			105,000			105,000
Local Partnership Program (LPP)	116,000					116,000
Measure N	1,993,624	100,099				2,093,723
Measure T - ADA Comp.	26,263					26,263
Measure T - Flex	400,000					400,000
Measure T - RTP	52,715		301,000	301,000		654,715
Measure T - TEP	24,392		30,000			54,392
RMRA	789,503		359,000	359,000		1,507,503
RMRA MOE	48,000					48,000
RSTP	434,303					434,303
Sewer Fund	50,000	700,000	2,550,000	50,000		3,350,000
Storm Drainage Fund	556,914	100,000				656,914
Street Degredation Fees	1,000,000	50,000				1,050,000
Unknown Funding Source		3,330,000				3,330,000
Water Fund		663,000	50,000	50,000		763,000
GRAND TOTAL		20,168,591	8,252,303	3,995,000	3,841,155	2,070,000
						38,327,049

City of Chowchilla, California
City of Chowchilla Capital Improvement Plan
 '22/'23 thru '26/'27

PROJECTS BY FUNDING SOURCE

Source	Project #	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Airport Fund							
New Beacon and Beacon Tower	AIP-7		14,475				14,475
	Airport Fund Total		14,475				14,475
ARPA Funds							
Well No. 15 Development	W-4		910,000				910,000
Well No. 16 Development	W-7		1,500,000				1,500,000
Water Storage Tank No. 3	W-8		1,500,000				1,500,000
	ARPA Funds Total		3,910,000				3,910,000
CDBG PI Waiver							
Humboldt Storm Drain Improvement Project	SD-1		825,086				825,086
	CDBG PI Waiver Total		825,086				825,086
Clean CA Initiative (Caltrans)							
Downtown Beautification and Ped Safety Project	R-18		1,000,000				1,000,000
	Clean CA Initiative (Caltrans) Total		1,000,000				1,000,000
DIF - Fire							
Fire Dept. Building Expansion	FD-1		488,000				488,000
	DIF - Fire Total		488,000				488,000
DIF - Stormdrainage							
Humboldt Storm Drain Improvement Project	SD-1		800,000				800,000
	DIF - Stormdrainage Total		800,000				800,000
DIF - Water							
Well No. 15 Development	W-4		480,000				480,000
Water Tanks Backup Generators	W-6		60,000				60,000
	DIF - Water Total		540,000				540,000
FTA Funds							
Catx Bus Purchase	T-1		79,112				79,112
	FTA Funds Total		79,112				79,112

Source	Project #	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Gas Tax							
Alley Paving Project	R-11	83,683					83,683
CMAQ; Pedestrian Improvements Project	R-12	168,000					168,000
BRIDGE NO. 41C0033 HBP Project	R-13	38,482	215,406				253,888
Bridge Preventive Maintenance Program (BPMP)	R-14		15,484				15,484
Chowchilla Blvd. Rehabilitation	R-15	252,676					252,676
Street Prevent. Maint. & Rehab. Project	R-7		300,000				300,000
Street Prevent. Maint. & Rehab. Project	R-8			300,000			300,000
Gas Tax Total		542,841	230,890	300,000	300,000		1,373,731

General Fund							
Civic Center Generator	A-3	216,000					216,000
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
Public Works Administration Facility	PW-1	50,000					50,000
General Fund Total		216,000	65,000	30,000	247,100	127,058	685,158

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		119,516				119,516
Grant - Highway Bridge Program (HBP) Total		297,018	1,782,110				2,079,128

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
New Beacon and Beacon Tower	AIP-7	11,843					11,843
Grant: Caltrans Aeronautics Total			11,843		50,000	103,957	165,800

Grant: CMAQ							
Alley Paving Project	R-11	648,000					648,000
CMAQ; Pedestrian Improvements Project	R-12	1,300,000					1,300,000
Grant: CMAQ Total			1,948,000				1,948,000

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

Source	Project #	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
New Beacon and Beacon Tower	A/P-7	236,867					236,867
Grant: FAA Total		236,867	430,000	270,000	2,484,055	1,838,985	5,259,907
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
IT Fund							
Servers & NAS Backups Project	IT-2	218,000					218,000
IT Fund Total		218,000					218,000
LCTOP							
New Bus	T-3		105,000				105,000
LCTOP Total			105,000				105,000
Local Partnership Program (LPP)							
Chowchilla Blvd. Rehabilitation	R-15	116,000					116,000
Local Partnership Program (LPP) Total		116,000					116,000
Measure N							
Fire Dept. Building Expansion	FD-1	1,322,000					1,322,000
Fire Engine Replacement	FD-3	101,525					101,525
CAD / RMS System Upgrade	PD-3	100,099	100,099				200,198
PD Facility Plumbing Improvements	PD-4	300,000					300,000
PD Facility Improvements (Dispatch)	PD-5	170,000					170,000
Measure N Total		1,993,624	100,099				2,093,723
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							
Street Prevent. Maint. & Rehab. Project	R-7		301,000				301,000
Street Prevent. Maint. & Rehab. Project	R-8			301,000			301,000

Source	Project #	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Humboldt Storm Drain Improvement Project	SD-1	52,715					52,715
Measure T - RTP Total		52,715	301,000	301,000			654,715
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
Street Prevent. Maint. & Rehab. Project	R-7		359,000				359,000
Street Prevent. Maint. & Rehab. Project	R-8			359,000			359,000
Humboldt Storm Drain Improvement Project	SD-1	609,503					609,503
RMRA Total		789,503	359,000	359,000			1,507,503
RMRA MOE							
Chowchilla Blvd. Rehabilitation	R-15	20,000					20,000
Humboldt Storm Drain Improvement Project	SD-1	28,000					28,000
RMRA MOE Total		48,000					48,000
RSTP							
Humboldt Storm Drain Improvement Project	SD-1	434,303					434,303
RSTP Total		434,303					434,303
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
WWTP Aeration System Upgrade	S-4	50,000	250,000	0			300,000
Construct 3rd Aeration Bay at WWTP	S-5	150,000	2,500,000				2,650,000
Sewer Fund Total		50,000	700,000	2,550,000	50,000		3,350,000
Storm Drainage Fund							
Public Works Administration Facility	PW-1	100,000					100,000
Humboldt Storm Drain Improvement Project	SD-1	209,914					209,914
Kings Avenue Storm Drain Improvement	SD-2	170,000					170,000
Sonoma Avenue Storm Drain Improvement	SD-3	177,000					177,000
Storm Drainage Fund Total		556,914	100,000				656,914
Street Degredation Fees							
Public Works Administration Facility	PW-1	50,000					50,000
Humboldt Storm Drain Improvement Project	SD-1	1,000,000					1,000,000
Street Degredation Fees Total		1,000,000	50,000				1,050,000

Source	Project #	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Unknown Funding Source							
Fire Dept. Building Expansion	FD-1		1,000,000				1,000,000
Kings Avenue Storm Drain Improvement	SD-2		2,330,000				2,330,000
				3,330,000			3,330,000
Unknown Funding Source Total							
Water Fund							
Public Works Administration Facility	PW-1		100,000				100,000
Water Main Replacement; Various Locations	W-3		200,000	50,000	50,000		300,000
Water Tanks Backup Generators	W-6		363,000				363,000
			663,000	50,000	50,000		763,000
GRAND TOTAL		20,168,591	8,252,303	3,995,000	3,841,155	2,070,000	38,327,049

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # A-3
Project Name Civic Center Generator

Department Administration

Contact

Type Unassigned

Useful Life

Category Unassigned

Description

Total Project Cost: \$216,000

Installation of a backup generator for the Civic Center. Currently, the Civic Center does not have a backup generator.

Justification

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Planning/Design	30,000					30,000
Construction/Maintenance	160,000					160,000
Contingency	16,000					16,000
CM/Inspection/Testing	10,000					10,000
Total	216,000					216,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
General Fund	216,000					216,000
Total	216,000					216,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **AIP-3**

Project Name **Rehabilitate Runway 12-30 and Airfield Electrical**

Department Airport

Contact Public Works Director

Type Improvement

Useful Life 40 years

Category Street Paving

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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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 P

'22/'23 *thru* '26/'27

City of Chowchilla, California

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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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 P

'22/'23 *thru* '26/'27

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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Planning/Design					42,000	42,000
Construction/Maintenance				378,000	378,000	
Total					420,000	420,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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 P

'22/'23 *thru* '26/'27

City of Chowchilla, California

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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Land Acquisition		15,000	300,000			315,000
Total	15,000	300,000				315,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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 P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **AIP-7**

Project Name **New Beacon and Beacon Tower**

Department **Airport**

Contact

Type **Unassigned**

Useful Life

Category **Unassigned**

Description

Total Project Cost: \$263,185

Construction construct a new rotating beacon on a new tip down tower. The tower would be 40 to 45 feet in height and would be located in the gravel parking area next to the airport electrical vault. New electrical service and new electrical duct will be installed from the adjacent airport electrical vault. It is proposed to remove the existing beacon tower which is a 30 foot tall wooden pole and was originally installed less than 35 years ago.

Justification

There is an existing beacon tower but there is not an existing beacon on the top. The existing beacon tower is too short to allow the beacon beam proper clearance of nearby power poles. Chowchilla Municipal Airport has a runway lighting system and to meet FAA standards it is required to have a beacon. The installation of the new airport rotating beacon on a new beacon tower will improve the safety of operations on the Airport and bring the airport in conformance with FAA standards.

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Planning/Design	47,000					47,000
Construction/Maintenance	185,185					185,185
CM/Inspection/Testing	31,000					31,000
Total	263,185					263,185

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Airport Fund	14,475					14,475
Grant: Caltrans Aeronautics	11,843					11,843
Grant: FAA	236,867					236,867
Total	263,185					263,185

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **FD-1**

Project Name **Fire Dept. Building Expansion**

Department Fire Department

Contact Fire Chief

Type Improvement

Useful Life 40 years

Category Buildings

Description

Total Project Cost: \$2,940,000

Phase I - 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.

Phase II - Adds sleeping quarters and reloading area.

Phase III - Adds additional bay, office and training tower.

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.

Prior	Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
130,000	Construction/Maintenance	1,810,000	1,000,000				2,810,000
Total	Total	1,810,000	1,000,000				2,810,000

Prior	Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
130,000	DIF - Fire	488,000					488,000
	Measure N	1,322,000					1,322,000
Total	Unknown Funding Source		1,000,000				1,000,000
	Total	1,810,000	1,000,000				2,810,000

Budget Impact/Other

Some additional maintenance and utility costs.

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **FD-3**

Project Name **Fire Engine Replacement**

Department Fire Department

Contact Fire Chief

Type Equipment

Useful Life 10 years

Category Vehicles

Description

Total Project Cost: \$700,000

Purchase of a new fire engine to replace older equipment.

Justification

Prior	Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
598,475	Equip/Vehicles/Furnishings	101,525					101,525
Total		101,525					101,525

Prior	Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
598,475	Measure N	101,525					101,525
Total		101,525					101,525

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **IT-2**

Project Name **Servers & NAS Backups Project**

Department Information Technology

Contact I.T. Manager

Type Equipment

Useful Life 5 years

Category Equipment: Computers

Description

Total Project Cost: \$218,000

Network Attached Storage (NAS) & the servers work together to stabilize our systems, which will allow the City to keep more data for the proper retention periods along with backing up the systems so if one system fails there is a secondary system. This will allow the network to be more stable and robust for employees and will make backup retrievals easier and have less impact on staff for slowing of systems when system is being backed up during working hours.

Justification

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Purchase	218,000					218,000
Total	218,000					218,000
Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
IT Fund	218,000					218,000
Total	218,000					218,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **P-2**

Project Name **Prop. 68 Grant Project**

Department Parks and Recreation

Contact Public Works Director

Type Improvement

Useful Life 10 years

Category Park Improvements

Description

Total Project Cost: \$200,000

Prop. 68 Grant funded project(s). Pickleball courts at Edward Ray Park

Justification

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
CM/Inspection/Testing	200,000					200,000
Total	200,000					200,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Grant: Prop 68	200,000					200,000
Total	200,000					200,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project #	PD-3
Project Name	CAD / RMS System Upgrade

Department Police Department

Contact I.T. Manager

Type Equipment

Useful Life 10 years

Category Equipment: Computers

Description

Total Project Cost: \$300,297

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.

Prior	Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
100,099	Purchase	100,099	100,099				200,198
Total	Total	100,099	100,099				200,198

Prior	Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
100,099	Measure N	100,099	100,099				200,198
Total	Total	100,099	100,099				200,198

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **PD-4**

Project Name **PD Facility Plumbing Improvements**

Department Police Department

Contact Police Chief

Type Maintenance

Useful Life 20 years

Category Buildings

Description

Total Project Cost: \$300,000

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

Justification

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Construction/Maintenance	300,000					300,000
Total	300,000					300,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Measure N	300,000					300,000
Total	300,000					300,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **PD-5**

Project Name **PD Facility Improvements (Dispatch)**

Department Police Department

Contact Police Chief

Type Improvement

Useful Life 20 years

Category Buildings

Description

Total Project Cost: \$170,000

Facility improvements to the Police Department Dispatch area.

Justification

Budget Impact/Other

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Construction/Maintenance	170,000					170,000
Total	170,000					170,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Measure N	170,000					170,000
Total	170,000					170,000

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **PW-1**

Project Name **Public Works Administration Facility**

Department Public Works Department

Contact Public Works Director

Type Improvement

Useful Life 40 years

Category Buildings

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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Planning/Design		30,000				30,000
Construction/Maintenance		370,000				370,000
Total		400,000				400,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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 P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # S-3

Project Name Sewer Main Replacement; Various Locations

Department Sewer Department

Contact Public Works Director

Type Maintenance

Useful Life 20 years

Category Wastewater

Description

Total Project Cost: \$300,000

Ongoing replacement of old sewer mains throughout City.

Justification

Prior	Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
0	Construction/Maintenance	0	200,000	50,000	50,000		300,000
Total	Total	0	200,000	50,000	50,000		300,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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 P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **S-4**

Project Name **WWTP Aeration System Upgrade**

Department **Sewer Department**

Contact **Public Works Director**

Type **Maintenance**

Useful Life **20 years**

Category **Wastewater**

Description

Total Project Cost: \$300,000

Miscellaneous upgrades to the Wastewater Treatment Plant. Aeration system needs to be upgraded.

Justification

Current aeration system was installed in the late 1960s. System is starting to leak and needs to be replaced.

Prior	Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
0	Construction/Maintenance	50,000	250,000	0	0		300,000
Total	Total	50,000	250,000	0	0		300,000

Prior	Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
0	Sewer Fund	50,000	250,000	0			300,000
Total	Total	50,000	250,000	0			300,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **S-5**

Project Name **Construct 3rd Aeration Bay at WWTP**

Department **Sewer Department**

Contact **Public Works Director**

Type **Improvement**

Useful Life **20 years**

Category **Wastewater**

Description

Total Project Cost: \$2,650,000

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

Justification

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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 P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # SD-1

Project Name Humboldt Storm Drain Improvement Project

Department Storm Drainage

Contact Public Works Director

Type Improvement

Useful Life 40 years

Category Storm Sewer/Drainage

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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
265,000	Construction/Maintenance	3,287,076					3,287,076
Total	Contingency	328,708					328,708
	CM/Inspection/Testing	370,000					370,000
	Total	3,985,784					3,985,784

Prior	Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
265,000	CDBG PI Waiver	825,086					825,086
Total	DIF - Stormdrainage	800,000					800,000
	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	434,303					434,303
	Storm Drainage Fund	209,914					209,914
	Street Degredation Fees	1,000,000					1,000,000
	Total	3,985,784					3,985,784

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # SD-2

Project Name Kings Avenue Storm Drain Improvement

Department Storm Drainage

Contact Public Works Director

Type Improvement

Useful Life 40 years

Category Storm Sewer/Drainage

Description

Total Project Cost: \$2,500,000

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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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 P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # SD-3

Project Name Sonoma Avenue Storm Drain Improvement

Department Storm Drainage

Contact Public Works Director

Type 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

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Planning/Design	295,000					295,000
Construction/Maintenance	2,788,635					2,788,635
Contingency	177,000					177,000
CM/Inspection/Testing	163,000					163,000
Project	103,000					103,000
Administration/Monitoring/Outr each						
Total	3,526,635					3,526,635

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Grant: Prop 1	3,349,635					3,349,635
Storm Drainage Fund	177,000					177,000
Total	3,526,635					3,526,635

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **R-11**
 Project Name **Alley Paving Project**

Department Street Department

Contact Public Works Director

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

Prior	Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
57,000	Construction/Maintenance	585,183					585,183
Total	Contingency	58,500					58,500
	CM/Inspection/Testing	88,000					88,000
	Total	731,683					731,683

Prior	Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
57,000	Gas Tax	83,683					83,683
Total	Grant: CMAQ	648,000					648,000
	Total	731,683					731,683

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **R-12**

Project Name **CMAQ; Pedestrian Improvements Project**

Department Street Department

Contact Public Works Director

Type Improvement

Useful Life 20 years

Category Unassigned

Description

Total Project Cost: \$1,647,000

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

Justification

Prior	Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
179,000	Construction/Maintenance	1,160,000					1,160,000
	Contingency	116,000					116,000
	CM/Inspection/Testing	192,000					192,000
	Total	1,468,000					1,468,000

Prior	Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
179,000	Gas Tax	168,000					168,000
	Grant: CMAQ	1,300,000					1,300,000
	Total	1,468,000					1,468,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **R-13**

Project Name **BRIDGE NO. 41C0033 HBP Project**

Department Street Department

Contact Public Works Director

Type Maintenance

Useful Life 20 years

Category Bridges

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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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 P

'22/'23 *thru* '26/'27

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

Prior	Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
45,000	Construction/Maintenance		135,000				135,000
Total		Total	135,000				135,000

Prior	Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
45,000	Gas Tax		15,484				15,484
Total	Grant - Highway Bridge Program (HBP)			119,516			119,516
		Total	135,000				135,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **R-15**

Project Name **Chowchilla Blvd. Rehabilitation**

Department Street Department

Contact Public Works Director

Type Improvement

Useful Life 20 years

Category Street 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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Gas Tax	252,676					252,676
Local Partnership Program (LPP)	116,000					116,000
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 P

'22/'23 *thru* '26/'27

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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Grant - Unknown		801,204				801,204
Total		801,204				801,204

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Department Street Department

Contact

Type Unassigned

Useful Life

Category Unassigned

Project # R-18

Project Name Downtown Beautification and Ped Safety Project

Description

Total Project Cost: \$1,000,000

This scope consists of the median beautification of Robertson Blvd near the railroad tracks and pedestrian improvements at the intersections of Robertson and 5th, 7th, 11th, and 13th.

Justification

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Planning/Design	107,000					107,000
Construction/Maintenance	618,600					618,600
Contingency	167,400					167,400
CM/Inspection/Testing	107,000					107,000
Total	1,000,000					1,000,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Clean CA Initiative (Caltrans)	1,000,000					1,000,000
Total	1,000,000					1,000,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # R-7

Project Name Street Prevent. Maint. & Rehab. Project

Department Street Department

Contact Public Works Director

Type Maintenance

Useful Life 20 years

Category Street Reconstruction

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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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			960,000			960,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Gas Tax			300,000			300,000
Measure T - RTP			301,000			301,000
RMRA			359,000			359,000
Total			960,000			960,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # R-8

Project Name Street Prevent. Maint. & Rehab. Project

Department Street Department

Contact Public Works Director

Type Maintenance

Useful Life 20 years

Category Street Reconstruction

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	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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				960,000		960,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Gas Tax				300,000		300,000
Measure T - RTP				301,000		301,000
RMRA				359,000		359,000
Total				960,000		960,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **T-1**
Project Name **Catx Bus Purchase**

Department **Transit Department**

Contact **Transit Manager**

Type **Equipment**

Useful Life **10 years**

Category **Vehicles**

Description

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

Justification

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Equip/Vehicles/Furnishings	103,504					103,504
Total	103,504					103,504

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
FTA Funds	79,112					79,112
Measure T - TEP	24,392					24,392
Total	103,504					103,504

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **T-3**
Project Name **New Bus**

Department **Transit Department**
Contact **Transit Manager**
Type **Equipment**
Useful Life **10 years**
Category **Vehicles**

Description

Total Project Cost: \$135,000

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

Justification

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Equip/Vehicles/Furnishings			135,000			135,000
Total			135,000			135,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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 P

'22/'23 *thru* '26/'27

City of Chowchilla, California

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: \$300,000

Ongoing replacement of old water mains throughout City.

Justification

Budget Impact/Other

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Construction/Maintenance		200,000	50,000	50,000		300,000
Total		200,000	50,000	50,000		300,000
Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Water Fund		200,000	50,000	50,000		300,000
Total		200,000	50,000	50,000		300,000

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

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

Prior

	Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
110,000	Construction/Maintenance	1,150,000					1,150,000
Total	Contingency	115,000					115,000
	CM/Inspection/Testing	125,000					125,000
	Total	1,390,000					1,390,000

Prior

	Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
110,000	ARPA Funds	910,000					910,000
Total	DIF - Water	480,000					480,000
	Total	1,390,000					1,390,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Department Water Department

Contact

Type Unassigned

Useful Life

Category Unassigned

Project # W-6

Project Name Water Tanks Backup Generators

Description

Total Project Cost: \$423,000

Design and construction of backup generators for storage tanks #1 and #2.

Justification

Backup generators are needed in order to ensure system reliability during power outages.

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Planning/Design	60,000					60,000
Construction/Maintenance		300,000				300,000
Contingency		30,000				30,000
CM/Inspection/Testing		33,000				33,000
Total	60,000	363,000				423,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
DIF - Water	60,000					60,000
Water Fund		363,000				363,000
Total	60,000	363,000				423,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **W-7**
Project Name **Well No. 16 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 east of SR 99 to serve east side of City.

Justification

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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	1,500,000					1,500,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
ARPA Funds	1,500,000					1,500,000
Total	1,500,000					1,500,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'22/'23 *thru* '26/'27

City of Chowchilla, California

Project # **W-8**

Project Name **Water Storage Tank No. 3**

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 water Storage Tank Site, east of SR 99, to serve east side of City.

Justification

Expenditures	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	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	1,500,000					1,500,000

Funding Sources	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
ARPA Funds	1,500,000					1,500,000
Total	1,500,000					1,500,000

Budget Impact/Other

APPENDICES

(Section 15)

City Operating and Capital Budget Resolution

GANN Appropriation Limit Resolution

Public Finance Authority Resolution

Successor Agency Budget Resolution Salary

Scale Resolution FY 2021-2022

Salary Scale FY 2021-2022

Budget and Finance Policy

Investment Policy

Reserve Policy

Debt Management Policy

Fixed Asset Inventory Policy

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, 2022 THROUGH JUNE 30, 2023

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 2022-2023 Fiscal Year;

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Chowchilla hereby finds and determines the following:

1. The above recitals are true and correct.
2. The annual budget of the City of Chowchilla, without the 3% Cost of Living Adjustment (COLA) for Salaries escalator, is hereby adopted for the fiscal year beginning July 1, 2022 and ending June 30, 2023.
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, 2022 shall be continued and re-appropriated for expenditure in the 2022-2023 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 2022-2023 budget.

11. The Gann Appropriations Limit for FY 2022-2023 is \$6,782,234 which we are in compliance.

12. This Resolution is effective immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Chowchilla this 28th day of June 2022 by the following vote to wit:

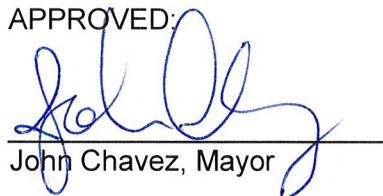
AYES: 5 – Smith, Barragan, Ahmed, Palmer, Chavez

NOES: 0

ABSENT: 0

ABSTAIN: 0

APPROVED:

A blue ink signature of "John Chavez, Mayor" in cursive script, positioned above a horizontal line.

John Chavez, Mayor

ATTEST:

A blue ink signature of "Joann McClendon, CMC" in cursive script, with "City Clerk" written below it.

Joann McClendon, CMC
City Clerk

COUNCIL RESOLUTION # 53-22

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHOWCHILLA, CALIFORNIA
ESTABLISHING THE APPROPRIATION LIMIT FOR FISCAL YEAR 2022-2023**

WHEREAS, Section 7900 of the Government Code provides for the implementation of Article XIIIIB 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 2020-2021 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 and determines the following:

1. The proceeds of taxes appropriation limit for the year 2022-2023 is established at \$6,782,234 and that the appropriation from proceeds of taxes; revenue subject to the limitation is \$2,911,751 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.

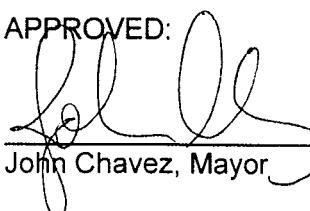
PASSED AND ADOPTED by the City Council of the City of Chowchilla this 28th day of June 2022 by the following vote to wit:

AYES: 5 – Smith, Palmer, Ahmed, Barragan, Chavez

NOES: 0

ABSENT: 0

ABSTAIN: 0

APPROVED:

John Chavez, Mayor

ATTEST:


Joann McClendon, CMC
City Clerk

CHOWCHILLA PUBLIC FINANCE AUTHORITY RESOLUTION # 01-22

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 2022/2023

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 2020-2021 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, 2022 through June 30, 2023 and hereby find that this budget is a sound plan for the financing required during Fiscal Year 2022-2023 for required operations, services and capital improvements. This budget is hereby adopted.

CHOWCHILLA PUBLIC FINANCE AUTHORITY

	Operations and Maintenance	Use of Bond Proceeds	Principal & Prepayments	Interest	Total
Civic Center (916)	250		210,000	158,332	368,582
CREB-General Fund (918)	6,151		20,000	157,318	183,469
CREB-Water Fund (283)	10,234		35,000	359,833	405,067
CREB-Wastewater Fund (242)	10,074		35,000	136,531	181,605
Pension Obligation Bond (919)	4,300		495,000	381,902	881,202
Community Facilities District (800)	41,473		260,000	298,360	599,833
Greenhills (840)	22,925		496,000	39,015	557,940
Pheasant Run (842)	15,645		310,900	71,435	397,980
Totals	111,052	-	1,861,900	1,602,726	3,575,678

**A RESOLUTION OF THE CITY OF CHOWCHILLA, CALIFORNIA, AS SUCCESSOR AGENCY TO
THE CHOWCHILLA REDEVELOPMENT AGENCY, ADOPTING THE OPERATING BUDGET FOR
FISCAL YEAR 2022/2023**

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 2022/2023 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 and determines 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 2022/2022.

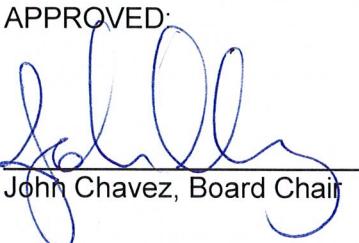
PASSED AND ADOPTED by the Redevelopment Successor Agency of the City of Chowchilla this 28th day of June 2022 by the following vote to wit:

AYES: 5 – Chavez, Palmer, Ahmed, Barragan, Smith

NOES: 0

ABSENT: 0

ABSTAIN: 0

APPROVED:

John Chavez, Board Chair

ATTEST:


Joann McClendon, CMC
Board Clerk

PASSED AND ADOPTED by the Board of Directors of the Chowchilla Public Finance Authority this 28th day of June 2022 by the following vote to wit:

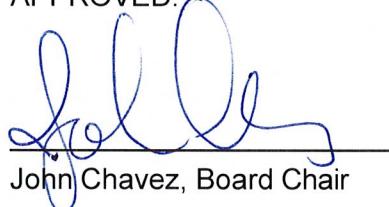
AYES: 5 – Palmer, Smith, Ahmed, Barragan, Chavez

NOES: 0

ABSENT: 0

ABSTAIN: 0

APPROVED:



John Chavez, Board Chair

ATTEST:



Joann McClendon, CMC
Board Clerk

COUNCIL RESOLUTION # 54-20

**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, 2020 THROUGH JUNE 30, 2021**

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 Interim 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:

1. That the Salary Table for the Period July 1, 2020 through June 30, 2021, attached hereto as Exhibit "A" is approved; and
2. That the Salary Table of the Period July 1, 2020 through June 30, 2021 shall, unless modified by a future resolution, continue in effect after the date June 30, 2021.

PASSED AND ADOPTED by the City Council of the City of Chowchilla this 23rd day of June, 2020 by the following vote to wit:

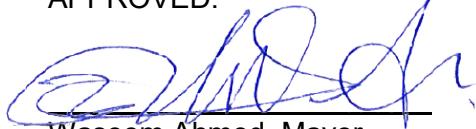
AYES: 4 – Barragan, Chavez, Palmer, Ahmed

NOES: 0

ABSENT: 1 – Haworth

ABSTAIN: 0

APPROVED:


Waseem Ahmed, Mayor

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	Grade	HOURLY										
		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 States 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	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	5years
	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 within 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	5years
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 be 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- exhaustive 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:

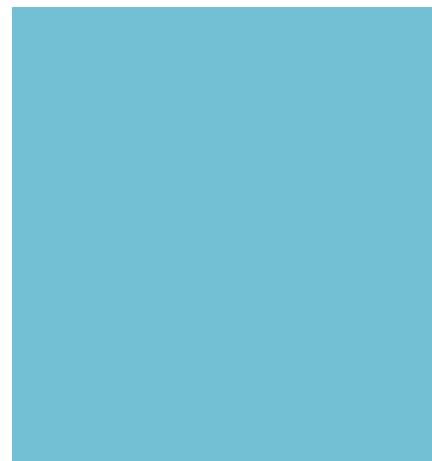
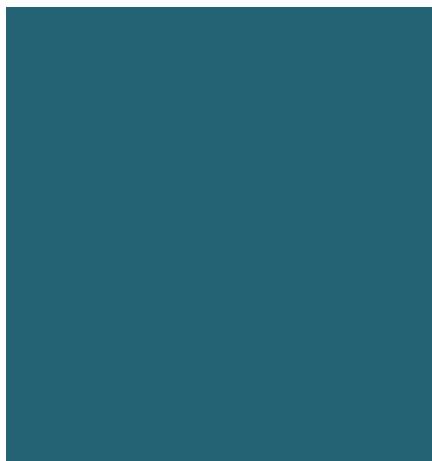
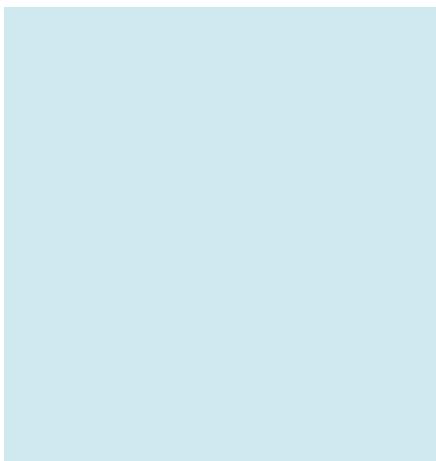
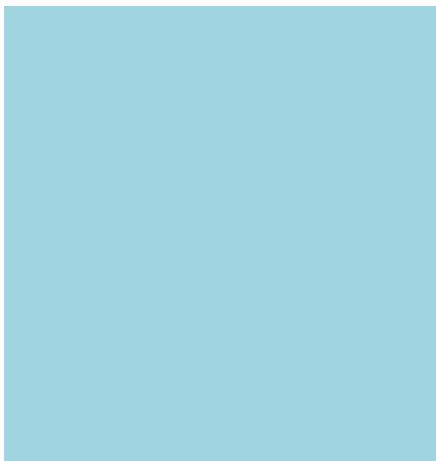
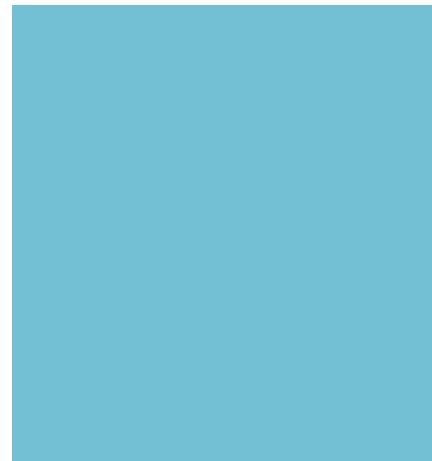
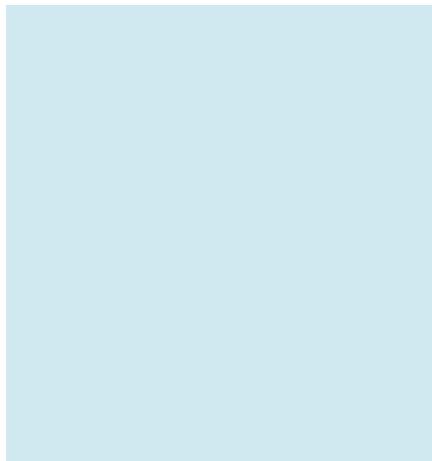
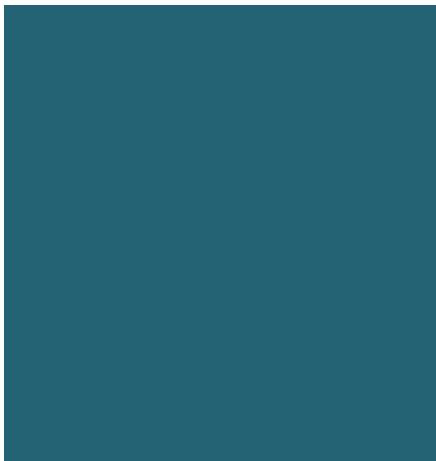
- The specific objective of the project has been determined;
- The nature of the service capacity to be provided has been determined;
- The technical or technological feasibility of successfully completing the project has been demonstrated; and
- The government has demonstrated that it 1) intends, 2) 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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