



336 Pacific Avenue, Shafter, CA 93263
Meeting Held In-Person and Via Zoom and Livestream on YouTube.

**AGENDA
AMENDED
SPECIAL MEETING
SHAFTER CITY COUNCIL
WEDNESDAY, MAY 31, 2023**

NOTICE TO THE PUBLIC:

Any documents produced by the City and distributed to a majority of the City Council regarding any item on this agenda will be made available in the City Clerk's Office during normal business hours at City Hall located at 336 Pacific Avenue, Shafter CA. In addition, such documents will be posted on the City's website at www.shafter.com.

CALL TO ORDER: 5:00 PM

ROLL CALL:
Mayor Givens
Mayor Pro Tem Prout
Council Member Alvarado
Council Member Espinoza
Council Member Olvera

APPROVAL OF AGENDA:

PUBLIC COMMENT:

Those persons wishing to speak on any item included on the agenda, or on any matter within the subject matter jurisdiction of the City Council, are invited to speak from the podium and address the City Council. Speakers are limited to five minutes unless additional time is needed for translation. Please state your name and address for the record before making your presentation.

MANAGEMENT REPORT:

- 1. ECONOMIC DEVELOPMENT AD HOC COMMITTEE ICSC REPORT AND BUDGET RECOMMENDATION:** Council find the action is exempt from the California Environmental Quality Act (CEQA) because it is not defined as a "project" per Section 15378(b)(4) of the CEQA Guidelines; and receive report from the Economic Development Ad Hoc Committee at the ICSC Conference, and consideration to approve the Economic Development Ad Hoc Committee budget recommendation. (City Manager Gabriel A. Gonzalez)

ROLL CALL

- 2. FISCAL YEAR 2023/2024 BUDGET WORKSHOP #5 - BOOK DRAFT:** Council determine the action is exempt from the California Environmental Quality Act (CEQA) because it is not defined as a "project" per Section 15378(b)(4) of the CEQA Guidelines; and receive the staff report related to the proposed 2023/2024 budget and provide direction to the management team if any. (City Manager Gabriel A. Gonzalez)

ROLL CALL

ADJOURNMENT:

Pursuant to the Americans with Disabilities Act, if you need special assistance to participate in a City Council Meeting, please contact the City Clerk at (661) 746-5000 at least three (3) days prior to the meeting or time the special services are needed to allow City staff in making reasonable arrangements to provide you with access to the meeting. Any public record, relating to an open session agenda item, that is distributed within 72 hours prior to the meeting is available for public inspection in the City Clerk's Office at Shafter City Hall, 336 Pacific Ave., Shafter, CA 93263. This is to certify that this Agenda notice was posted at City Hall and Police Dept. by 5:00 p.m., May 26, 2023.
Yazmina Pallares, S/S, City Clerk

REMOTE PUBLIC PARTICIPATION IS ALLOWED IN THE FOLLOWING WAYS, SEE BELOW FOR INSTRUCTIONS.

1. You are strongly encouraged to observe the City Council meetings live via YouTube <https://www.youtube.com/user/CityofShafter/>
2. If you wish to make a comment on a specific agenda item or public comment, please submit your comment via email by **5:00 PM on May 31, 2023** to the City Clerk at CityClerk@shafter.com
3. If you wish to make a written comment to the City Clerk, 336 Pacific Avenue, Shafter, CA 93263.
4. If you wish to make a comment during the live meeting, callers must first register with the City Clerk at 661-746-5012 before the meeting begins to receive instructions and the call- in number and code. Please call by 5:00pm on the Monday prior to the City Council meeting to allow ample time for sign up. You will need to provide your name, phone number and the item number you wish to address.
5. All public comments are provided to the City Council and applicable Staff, for review and consideration by the Board prior to taking action on any matters listed on the agenda and are incorporated into the official record of the City Council meeting.



336 Pacific Avenue, Shafter, CA 93263
Meeting Held In-Person and Via Zoom and Livestream to YouTube.

**NOTICE OF
SPECIAL MEETING OF THE SHAFTER CITY COUNCIL**

NOTICE IS HEREBY GIVEN that a special meeting of the City Council of the City of Shafter will be held on **May 31, 2023**. The meeting will convene at **5:00 PM**, in the Council Chamber at Shafter City Hall, 336 Pacific Avenue, Shafter, California and via teleconference and Livestream on YouTube. Said special meeting shall be for the following purpose:

MANAGEMENT REPORT:

- 1. ECONOMIC DEVELOPMENT AD HOC COMMITTEE ICSC REPORT AND BUDGET RECOMMENDATION:** Council find the action is exempt from the California Environmental Quality Act (CEQA) because it is not defined as a "project" per Section 15378(b)(4) of the CEQA Guidelines; and receive report from the Economic Development Ad Hoc Committee at the ICSC Conference, and consideration to approve the Economic Development Ad Hoc Committee budget recommendation.
- 2. FISCAL YEAR 2023/2024 BUDGET WORKSHOP #5 - BOOK DRAFT:** Council determine the action is exempt from the California Environmental Quality Act (CEQA) because it is not defined as a "project" per Section 15378(b)(4) of the CEQA Guidelines; and receive the staff report related to the proposed 2023/2024 budget and provide direction to the management team if any.

Yazmina Pallares, City Clerk

Affidavit of Posting Special Meeting Notice

This is to certify that this Special Meeting Notice was posted at City Hall and the Police Department by 5:00 p.m., May 27, 2023. Further information regarding this Agenda Notice is available at City Hall, 336 Pacific Ave., Shafter, CA.

Yazmina Pallares, S/S, City Clerk

Dated: May 27, 2023



CITY OF SHAFTER CITY COUNCIL REPORT

MEETING DATE: May 31, 2023

FROM: Gabriel A. Gonzalez, City Manager

PREPARED BY: Gabriel Gonzalez, City Manager

SUBJECT: ECONOMIC DEVELOPMENT AD HOC COMMITTEE ICSC
REPORT AND BUDGET RECOMMENDATION

RECOMMENDATION

Council find the action is exempt from the California Environmental Quality Act (CEQA) because it is not defined as a "project" per Section 15378(b)(4) of the CEQA Guidelines; and receive report from the Economic Development Ad Hoc Committee at the ICSC Conference, and consideration to approve the Economic Development Ad Hoc Committee budget recommendation.

BACKGROUND

Earlier this year, the City Council approved the formation of an Economic Development Ad Hoc Committee (ED Ad Hoc Committee). Mayor Givens and Council Member Olvera both volunteered to serve on the committee. One of the initiatives of the committee was attending the annual International Council of Shopping Centers (ICSC) conference held in Las Vegas. The conference is a public/private one-stop center in which developers, retailers, brokers and local government entities come together for economic development opportunities.

The City's Economic Development team, comprised of Mayor Givens, Council Member Olvera, City Manager Gonzalez and ED Coordinator Meadows, traveled to the ICSC Conference, May 20-23, 2023. Considering this was the City's first time attending the conference, it was prudent to maximize the city's investment while at the conference. To this end, the City retained economic development consulting services from Kosmont Companies, to prepare for the conference with ED materials and schedule meetings with retail businesses and companies. The following are the statistics for this year's conference:

- 24,000 attendees
- 820 Exhibitors
- 100 Exhibiting Retailers
- 185 New Exhibitors
- 637,000 net square feet of exhibit space
- 1,000 unique retail companies represented
- 23 sessions+keynote presentations
- 33 countries represented

MANAGEMENT REPORT

- 40,000+ steps walked

One can say the ICSC is a mega-conference of economic development opportunities. While no actual deals were made during the conference, a lot of meet and greets with retailers and brokers took place which resulted in the planting of seeds. To continue with the planting of seeds metaphor, we have a significant amount of work to undertake in the immediate future. It is imperative that we do not lose the momentum gained through these contacts made at the conference, because nurturing these relationships is vital to the City's economic vitality.

ANALYSIS

The Economic Development Ad Hoc and staff have debriefed and created an action plan for next steps to immediately undertake to gain traction on these newfound economic development "seeds".

POST ICSC ACTION STEPS & ITEMS FOR CONSIDERATION

1. Contract Kosmont Agency to create Feasibility Study to provide for hotel representatives and retain them for future contacts
 - Follow up with Kosmont on type or scope and timeline to obtain
 - Will use study at future meetings at regional ICSC shows and to provide for individual contacts
2. Initiate the process of finding developers for hotels and other potential projects
 - Create and post a Request For Proposal (RFP) specific to each project and property
 - Develop Policy Tier Structure granting the City Manager stated authority to pursue a course of action (lease, sale, PPP, etc.) best suited for individual projects; Council retains final approval
 - Seek developer referrals from local commercial real estate brokers
 - Ask Kosmont for referrals from known developers
 - Ask hotel reps we met for referrals to developers they have used
 - Budget for cost to retain multiple possible developers, one for hotels and one for retail projects
3. Discuss multiple potential incentives to offer developers for projects
 - Tax related
 - Fee waivers or reductions
 - TI allowances
 - Expedited permit process
 - Public/Private Partnerships

ECONOMIC DEVELOPMENT AD HOC COMMITTEE ICSC REPORT AND BUDGET RECOMMENDATION

4. Follow up with ICSC contacts for future site visits in Shafter

- Initial email follow ups made; correspondence to be ongoing

5. City Engineer to determine the scope and cost of making Lerdo properties shovel ready

6. Seek guidance from BB&K regarding Surplus Land Act compliance on all City-owned parcels

7. Maintain contact with retail connections made in Vegas.

RECOMMENDATION

The ED Ad Hoc Committee, with the City Manager's recommendation, is recommending to the full City Council the following budget request:

1. Approve the position of Administrative Analyst I/II, to serve in a support capacity with economic development activities, specifically data research and mining.
2. Increase the Economic Development Department budget by \$100,000 to retain a professional broker and/or developer services to assist the City's ED team's efforts to seek and recruit businesses.

FISCAL IMPACT

Approximately \$140,000 ongoing budget allocation to the Economic Development Department Budget; and \$100,000 one-time for professional services.

CEQA ANALYSIS

The action is exempt from the California Environmental Quality Act (CEQA) because it is not defined as a "project" per Section 15378(b)(4) of the CEQA Guidelines. The action is a government fiscal activity that does not involve any commitment to any specific project that may result in a potentially significant impact on the environment.

APPROVED BY THE CITY ATTORNEY

Not Applicable

ALTERNATIVES

None. At stake is the loss of economic development opportunities vital to the City's short-and-long-term economic prosperity.

**ECONOMIC DEVELOPMENT AD HOC COMMITTEE ICSC REPORT AND BUDGET
RECOMMENDATION**

NEXT STEPS

Recruit for the Administrative Analyst I/II position and proceed with Request for Qualifications to retain broker and/or developer services.

ATTACHMENTS

None



CITY OF SHAFTER CITY COUNCIL REPORT

MEETING DATE: May 31, 2023

FROM: Gabriel A. Gonzalez, City Manager

PREPARED BY: Rogelio Sanchez, Finance Director

SUBJECT: FISCAL YEAR 2023/2024 BUDGET WORKSHOP #5 - BOOK
DRAFT

RECOMMENDATION

Council determine the action is exempt from the California Environmental Quality Act (CEQA) because it is not defined as a "project" per Section 15378(b)(4) of the CEQA Guidelines; and receive the staff report related to the proposed 2023/2024 budget and provide direction to the management team if any.

BACKGROUND

The proposed budget book is subject to council review and feedback. The staff is pleased to present to council a balanced Operating Budget FY 2023-2024. To date, we have conducted five (5) budget workshops commencing April 2023.

The following topics have previously been discussed during budget workshops.

Workshop #	Date	Workshop Overview
1	April 2, 2023	FY 2023-2024 Operating Revenues Projections & Proposed Expenses
2	April 18, 2023	FY 2023-2024 Capital Improvements (CIP)
3	May 2, 2023	Department Presentations - Accomplishments, Goals, and Additional Requests
4	May 16, 2023	Additional Requests Approvals
5	May 31, 2023	FY 2023-2024 Draft Book
6	June 20, 2023	Adopted Budget

The budget maintains the conservative fiscal policies of the City Council, while continuing to take significant steps to implement the City's Strategic Goals and the recommendations of the Community Vision project. The strategic planning process continues to be the cornerstone of the Council's ongoing Strategic Goals, which gives employees confidence that the decisions they make and the work they do is consistent with Council and community direction. This year, several strategic capital projects are included in the Capital Improvement Plan and will be constructed over the next five years.

In general, the City of Shafter continues to enjoy a strong financial position with limited debt and a strong fund balance within the General Fund. This financial health has been the result of sound fiscal and budget policies, coupled with a robust economic development program and efficient service delivery models. Shafter's financial health is above average compared to other cities in the San Joaquin Valley.

The management team is committed to promoting and supporting the strategic priorities including: economic development, public safety, community services, and housing and infrastructure. The strategic priorities are focused on maintaining an engaged community where a culture of safety, growth, learning, and wholesome family values may be fostered and where business leaders feel welcomed and supported through win-win partnerships.

Shafter is one of the fastest growing cities in California, which has necessitated an increase in personnel. The proposed budget does so in a way that reflects the Council's strategic priorities, including hiring a new economic development director (in addition to the current business development coordinator). The proposed budget also provides for one-time consulting services of \$100,000, which includes 60% for branding. Increases in public safety resources include a new dispatch supervisor, a new records technician, and an information technology specialist, who will be mainly dedicated to supporting police operations. Investment in community services includes: a new associate planner, a conversion of a part-time public transit bus driver into a full-time position, one-time part-time temporary (one year) extra help for utility billing clerk, and an intern with the potential path for a new administrative analyst within the City Manager's office. The priority of housing and infrastructure is reflected in the approval of a new engineer and the associate planner, which was previously mentioned. The following table provides a summary of the citywide and General Fund fiscal impact.

The five-year Capital Improvement Plan (CIP) for 2023-2028 is in alignment with current strategic priorities. The five-year plan estimates \$65.48 million with about 80% funded by special capital grants and operating grants such as gas tax, Transportation Development Act (TDA), SB1 Roads & Maintenance, and American Rescue Plan Act (ARPA).

The following General Fund summary includes a balanced budget with an estimated surplus of \$178,428. A further overview and analysis are provided under the Executive Summary section.

The City expects to maintain healthy reserves in the General Fund despite an increase in operating costs because of inflation. This budget continues to fund essential services for residents, while also allowing small increases to continue the efforts to enhance those services while being careful not to expand faster than the rate of economic growth.

ANALYSIS

The City of Shafter Fiscal Year 2023/2024 Proposed Budget is \$68.66 million and is comprised of five operating fund types and the Capital Improvements Program (CIP):

- General Fund (administration, planning, building, public safety, etc.)
- Enterprise Funds (sewer, water, drainage, public transit, rail, etc.)
- Special Revenue Funds (grants, gas tax, traffic, transportation, LLMD, etc.)
- Internal Service Funds (risk management, shop, facilities maintenance, and information technology)
- Capital Projects Funds (connection fees and impact fees). Capital Improvement Plan (CIP)

In general, the City of Shafter continues to enjoy a strong financial position with limited debt and a strong fund balance within the General Fund. This financial health has been the result of sound fiscal and budget policies, coupled with a robust economic development program and efficient service delivery models. Shafter's financial health is above average compared to other cities in the San Joaquin Valley.

The City has diverse operations with multiple funds, and it is necessary to analyze them separately, so that effective decisions can be made about each of them.

The major sources of revenue for daily operations are the General Fund and Enterprise Funds. The Enterprise Funds operate on user fee revenue with the intent of charging the users only the cost to provide the service. This "cost recovery" method maintains modest reserves, making it challenging to finance large capital projects. The outlook for each fund group is vastly different and unique financial solutions will be needed for the Enterprise Funds in the next five years.

Current economic conditions relate to inflation, recession, supply chain issues, and increases in unemployment. The City of Shafter expects higher labor and operating costs due to inflation and energy costs compared to previous years. Despite negative conditions statewide, local revenues have a more optimistic outlook as the City of Shafter is one of the fastest growing cities in California.

Projected Citywide operating revenues (excluding grants and internal transfers) are \$51.57 million with a 4.31% four-year Compound Annual Growth Rate (CAGR). Taxes are the largest component of operating revenues, representing \$33.81 million or 65.6% of the total Citywide operating revenues. Taxes increased 4.49% year-over-year and increased by 6.84% CAGR over four years, which has exceeded historical inflation rates.

Citywide, proposed operating expenses (excluding capital expenditures and CIP) account for \$44.83 million with a 7.54% four-year CAGR and a 9.09% increase compared to the previous year's budget. Citywide labor costs account for \$17.27 million, which represents 38.52% of the total operating expenses. The labor cost is 12.0% higher compared to the previous year's budget and has a 6.84% four-year CAGR. The following tables on operating revenues and expenses provide a summary

of the proposed budget with related changes.

	22/23	23/24	FY 23 vs 24	Change	4-Year
	Budget	Proposed	Change	Pct	CAGR
Taxes	32,356,330	33,810,079	1,453,749	4.49%	6.84%
Fees For Services	10,574,788	10,714,200	139,412	1.32%	4.52%
Connection & Impact Fees	3,238,236	4,062,329	824,093	25.45%	1.57%
License & Permits	1,234,050	1,294,540	60,490	4.90%	2.29%
Fines	38,810	57,930	19,120	49.27%	40.40%
Rents	365,442	405,460	40,018	10.95%	-8.00%
Investment Earning	1,116,532	1,227,579	111,047	9.95%	-18.09%
Citywide Operating Revenues	48,924,188	51,572,117	2,647,929	5.41%	4.31%

	22/23	23/24	FY 23 vs 24	Change	4-Year
	Budget	Proposed	Change	Pct	CAGR
Labor	15,417,718	17,267,612	1,849,894	12.00%	5.55%
Operations	9,394,504	9,537,515	143,011	1.52%	7.45%
Utilities	3,058,569	3,901,924	843,355	27.57%	7.96%
Debt	618,365	618,365	-	0.00%	-35.61%
Other Agreements	12,600,000	13,500,000	900,000	7.14%	10.00%
Citywide Operating Expenses	41,089,156	44,825,416	3,736,260	9.09%	7.54%

GENERAL FUND OVERVIEW

The General Fund accounts for about 70% of Citywide revenues. The Enterprise Funds account for about 19%. The remainder relates to Impact Fees, Gas Tax, Transportation Development Act (TDA), and other grants. A four-year CAGR for Citywide Revenues is 4.31%, which has exceeded historical inflation. The four-year period is from FY 18/19 until 21/22. The General Fund is the largest component of the City budget and its main revenue sources come from Taxes, Licenses/Permits, Fees for Services, Interest Income, and others. Taxes represent about 90% of the General Fund operating revenues. Sales Taxes are the largest revenue type which represents about 80% of taxes or 72% of total General Fund revenues.

The CAGR between FY 18/19 until FY 21/22 was 5.08% during the mentioned four-year period for General Fund Revenues. The Sales Taxes CAGR was 6.06% during the same period. The following is a breakdown of the General Fund Revenue budget change and four-year growth.

	22/23	23/24	FY 23 vs 24	Change	4-Year
	Budget	Proposed	Change	Pct	CAGR
Sales Taxes	24,923,460	25,384,910	461,450	1.85%	6.06%
Property Taxes	2,303,582	2,610,380	306,798	13.32%	8.99%
Property Taxes - VLF	2,923,950	3,053,830	129,880	4.44%	8.40%
Franchise Tax	547,029	1,102,650	555,621	101.57%	17.13%
Fees for Charges	707,622	850,220	142,598	20.15%	8.10%
License & Permits	1,234,050	1,294,540	60,490	4.90%	2.29%
Fines	12,290	31,410	19,120	155.57%	156.97%
Rents & Concessions	253,242	345,460	92,218	36.41%	-1.79%
Investment Earning	750,000	892,220	142,220	18.96%	-22.02%
General Fund Operating Revenues	33,655,225	35,565,620	1,910,395	5.68%	5.08%

The Following is a breakdown for General Fund Expenses budget change and four-year growth.

	22/23	23/24	FY 23 vs 24	Change	4-Year
	Budget	Proposed	Change	Pct	CAGR
Labor	13,057,370	13,719,292	661,922	5.07%	5.97%
Operations	4,547,791	4,512,810	(34,981)	-0.77%	3.85%
Utilities	415,997	505,854	89,857	21.60%	47.98%
Debt	-	-	-		
Other Agreements	12,600,000	13,500,000	900,000	7.14%	10.00%
Citywide Operating Expenses	30,621,158	32,237,956	1,616,798	5.28%	7.75%

The General Fund cash reserves remain fiscally sound with a total fund balance of \$61.79M at the end of FY 21/22. The unassigned portion of the total General Fund for the same year was \$25.54M or 41.92% of the total. The reserves form a strong foundation for future projects and provide flexibility to withstand economic downturns.

Current operating revenues are expected to be adequate to cover operating expenditures, resulting in a surplus. The surplus can be used for capital expenses at the council's direction or continue to increase reserves. While the current state of the economy and inflation pose risks to the city, the bigger challenge is the long-term growth in demand for services. The projected growth of Shafter's population has not slowed down and, in fact, Shafter continues to be one of the State's fastest growing cities. Staff expect Shafter to increase its housing inventory by approximately 10,000 units within the next 10 years. There is a long-term need for additional police officers and increased wastewater and water capacity. Shafter added 3,158 additional residents from 2011 to 2020 which represents an 18% increase. Kern County had an 8% population change during the same period. Shafter's 10-year CAGR has been 1.69% compared to .80% at the County level.

The City has a few agreements with large retailers to share up to 80% of their sales revenues. While sales tax revenues are the "metric" for determining the amount to be

shared, the agreements call for the General Fund to be the source of the pass-throughs. For this reason, the pass-throughs are accounted for as expenditures rather than as reductions in sales tax revenues. These pass-throughs have historically accounted for about 48% of sales tax revenues. The estimated commitment is about \$13.5 for FY 23/24. The following table shows General Fund revenues vs expenditures and an estimated \$178k surplus in FY 23/24.

	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
Revenues	\$ 33,862,780	\$ 36,272,339	\$ 35,028,348	\$ 45,007,661	\$ 36,782,549	\$ 36,242,800
Expenses:						
82-Wages & Benefits	10,737,620	11,480,603	12,026,556	13,057,370	12,750,750	13,719,292
83-Planned Operations	2,661,358	2,941,544	3,250,579	4,547,791	4,109,449	4,512,810
85-Required Operations	478,842	351,483	426,619	415,997	363,730	505,854
88-Operations -Internal	1,289,491	1,902,117	1,559,736	2,447,067	2,066,900	2,947,916
Debt Service						
Operating Expenses	\$15,167,311	\$16,675,747	\$17,263,490	\$20,468,225	\$19,290,829	\$21,685,872
Operating Income (Loss)	\$18,695,469	\$19,596,592	\$17,764,858	\$24,539,436	\$17,491,720	\$14,556,928
91-Other Non-Operationa	12,289,110	13,072,888	13,028,615	12,600,000	13,101,000	13,500,000
92-Capital Outlay	195,615	393,560	80,678	855,861	534,500	218,500
93-Capital Projects	2,637,839	1,719,737	2,563,171	13,690,031	1,235,000	675,000
79-Transfers-In	155,948	199,247	3,677,637	1,440,176	15,607	15,000
94-Transfers-Out	-	-	1,616,600	-	-	-
Non-Operating Expenses	\$14,966,616	\$14,986,938	13,611,427	\$25,705,716	\$14,854,893	\$14,378,500
Net Income/(Loss)	\$ 3,728,853	\$ 4,609,654	\$ 4,153,431	\$ (1,166,280)	\$ 2,636,827	\$ 178,428

The growth of the city has compelled the City Council to increase capacity in the form of new positions. The proposed budget reflects the strategic priorities including the new hire of an economic development director in addition to the current business development coordinator. Furthermore, the City Council has directed one-time consulting services of \$100,000 which includes 60% for branding. Increases in public safety resources include a new dispatch supervisor, a new records technician, and an IT specialist who would be mainly dedicated to supporting police operations and related technological infrastructure. Investment in community services includes a new associate planner, a conversion of a part-time public transit bus driver into a full-time position, one-time part-time temporary (one year) extra help for utility billing clerk, and an intern with the potential path for a new administrative analyst within the City Manager's office. Housing and infrastructure priority is reflected in the approval of a new engineer and the associate planner which was previously mentioned. The following table provides a summary of the Citywide and General Fund fiscal impact.

Request Description	General Fund Amount	Other Funds	Total Increase
Police - New Records Tech	105,000	-	105,000
Police - New Dispatch Supervisor	121,200	-	121,200
Police - New IT Specialist	108,180	27,045	135,225
Police - Animal Control Veterinary services	16,000	-	16,000
PW - New Engineer	80,000	80,000	160,000
CM - New Analyst (Initial Intern)	56,000	-	56,000
New Planner	140,000	-	140,000
Convert PT to FT Driver	-	50,000	50,000
Economic Development Director	260,000	-	260,000
Sub-Total Ongoing Costs	\$ 886,380	\$ 157,045	\$ 1,043,425

The previous table provides an overview commitment of ongoing operating costs. The following table provides a summary of one-time requests. The police vehicle replacement is part of the annual vehicle replacement program whereas the other new requests.

Request Description	General Fund Amount
Finance Model	50,000
Police - Radio Replacement	68,500
Police - Vehicle Replacement	150,000
Economic Development Consulting	40,000
Economic Development Branding	60,000
Sub-Total One Time Request	\$ 368,500

ENTERPRISE FUNDS OVERVIEW

The nature of Utility Funds is to recover costs, but the reality is that the demands of capital projects and the pace of inflation show a clear path for depleting the current working capital unless the utility rates are updated within a year. Not only does Shafter face continued population growth, but there is increased level of mandates and compliance which puts burdens on existing ratepayers. It is anticipated the city will adopt development impact fees to mitigate the impacts of its residential, commercial, and industrial development.

The wastewater fund, in conjunction with the City has a 33% ownership of the North of The River Sanitary District (NORS). The NORS has plans to expand the wastewater treatment plant which requires commitments from impact fees and rate increases during the upcoming rete study.

The water department has various CIP projects which will be funded by impact fees, grants, and rate increases. Well #21 development is to support the wonderful industrial park. An estimated \$1.00 million will come from ARPA, and \$1.31 million will come from connection impact fees. Well #22 relates to North Shafter, which is expected to be funded by grants and connection impact fees. Also, the city is faced with the mandate to upgrade its water meters by 2025. The ARPA will provide some relief, but rates will need to be adjusted to make up for the remainder.

Project #	Project Description	Prior Year Actuals	Five-Year Projection
WA00001	Major Well or Casing Repairs	902,203	950,000
WA00002	Water Tank Improvements	842,387	675,000
WA00003	Well Maintenance Projects	194,776	950,000
WA00005	SCADA Projects	71,008	350,000
WA00007	Water Meter Retrofits	1,429,924	1,050,000
WA00012	General Water Main Replacement	154,234	825,000
WA00015	Well 21 Development	308,194	2,312,327
WA00016	Well 22 Development	22,238	3,800,000
WA00017	Water Meter - New Installations	0	1,750,000
WA00018	Water Tank 6 - WIP	0	2,750,000
WA00019	Water Tank 7 - NPNS	0	3,250,000
Total Water Projects		\$3,924,964	\$18,662,327

Multiple mandates on SB1383 propelled the city to outsource the refuse operations. The increases in operating costs will continue to be monitored to determine if rate increases are necessary.

Rail operations have the largest accumulated negative net position, which comes from annual deficits. The City Manager is working with the City Council on some potential business opportunities, but the budget does not reflect significant changes until agreements come to fruition.

The Telecommunication Funds remain in deficit, but the senior management team is optimistic about new industrial park tenants generating additional revenues. Furthermore, we expect a \$0.50 million grant to make new fast speed fiber connections to potential residential accounts.

The Transit Fund needs to be subsidized by grants including TDA, Section 5311, CARES, and ARPA. The City Council approved the conversion of a part-time bus driver into a full-time position. The increase in capacity will allow Saturday services, succession planning, improved coordination on CHP compliance and scheduling. The San Joaquin Valley Air Control District has approved a \$0.40 million grant for the purchase of an electric bus and one or two hybrid vans.

SPECIAL REVENUE FUNDS OVERVIEW

Various special revenue funds have negative fund balances, but that is because various capital projects take multiple years, which will allow various grant funding sources to recover the project costs. The special revenue funds are a mechanism to transfer cash to projects over multiple years. The General Fund is not affected unless the City Council approves any local match program related to federal and state grants. The main projects are funded by SB1, gas tax, and TDA are for local transportation, streets, and road maintenance.

The upcoming fiscal year includes capital project grants, including \$6.00 million for a police substation.

The Clean California Grant awarded \$4.65 million which consists of the rehabilitation and enhancement of existing recreational public spaces within the historic core of Shafter. Specifically, the Project will rehabilitate and enhance the following five public spaces: (1) Shafter Aquatic Center, (2) Shafter Skate Park, (3) Mannel Park, (4) Veterans Park, and (5) James Street Corridor between Lerdo Highway and Shafter Avenue (including Stringham Park).

Prop 68 grant is another funding source for a new Shafter Community Park through the acquisition of 42.4 acres. This will allow the City to construct four baseball fields with lighting, two softball fields with lighting, three soccer fields with lighting, two handball courts with lighting, three basketball courts with lighting, three universal indoor soccer/basketball courts with lighting, a playground with lighting, two picnic areas, five shade structures, restroom building, restroom/concessions building, park storage building, park office, three parking lots, with lighting and landscaping throughout the park.

Capital Improvement Program (CIP)

The total five-year CIP is estimated at \$65.48 million, which includes \$10.75 million for Fiscal Year 22/23 and \$25.19 million for Fiscal Year 23/24. The direct impact to General Fund is \$0.34 million for Fiscal Year 22/23 and \$0.68 million estimated for Fiscal Year 23/24. The following is a list of General Fund CIP projects. Further details are available on the CIP report which was approved on April 18, 2023.

CIP Description	22-23 Estimate	23-24 Proposed
GE00006 - City Hall Improvements	250,000	-
GE00007 - PW Yard Improvements	-	50,000
PF00001 - ADA Upgrades at Public Facilities	-	100,000
PF00002 - Aquatic Center	31,250	312,500
ST00034 - 2023 James St. Streetlight Project	6,250	25,000
PK00005 - 2022 Park Lighting Improvements	43,750	-
PK00007 - Stringham Park Transit Improvements	-	93,750
PK00009 - Skate Park Improvements	3,750	93,750
Total CIP	335,000	675,000

A summary of five-year CIP by project type:

Project Type	Project Cost	Pct
General	\$ 11,014,387	16.82%
Parks	\$ 7,770,000	11.87%
Streets	\$ 22,131,325	33.80%
Water	\$ 18,662,327	28.50%
Wastewater	\$ 5,900,000	9.01%
Total	\$ 65,478,039	100.00%

A summary of the five-year CIP by project funding source:

Funding Source	Total	Pct
General Fund -0100	1,610,000	2.46%
ARPA -0200	3,455,387	5.28%
FED Grant -0200	11,949,564	18.25%
Traffic Mitigation -0305	245,761	0.38%
TDA -0204	7,256,000	11.08%
Gas Tax -0203	2,826,000	4.32%
Water Connection -0303	1,687,327	2.58%
Wastewater Connection -0301	150,000	0.23%
Roads & Maint. SB1 -0207	2,474,000	3.78%
Fiber -5004	549,000	0.84%
State Grant -0308	14,300,000	21.84%
Water Rate -5002	6,275,000	9.58%
Water Grant -5002	6,950,000	10.61%
WW Rate -5000	5,750,000	8.78%
Other Funding	-	0.00%
Total	65,478,039	100.00%

SUMMARY

The City of Shafter will continue to grow for the next decade. There is a direct correlation between this growth and the need to build operational capacity to meet the service demand and delivery of City services. The proposed FY 2023/2024 Operating Budget includes policy and operational initiatives consistent with our strategic goals. The City expects to maintain healthy reserves within the General Fund despite an increase in operating costs because of inflation and increased capacity. We will need to monitor economic conditions as they could have a negative long-term impact sales tax, utility billing, and property taxes.

The management team is committed to promoting and supporting the strategic priorities including: economic development, public safety, community services, and housing and infrastructure. The strategic priorities are focused on maintaining an engaged community where a culture of safety, growth, learning, and wholesome family values may be fostered and where business leaders feel welcomed and supported through win-win partnerships.

FISCAL IMPACT

The proposed budget is a balanced budget. Similar to prior years, we estimate that the general fund will have a surplus for fiscal year 2023/2024 which will contribute to continued growth on the fund balance.

CEQA ANALYSIS

The action is exempt from the California Environmental Quality Act (CEQA) because it is not defined as a "project" per Section 15378(b)(4) of the CEQA Guidelines. The action is a government fiscal activity that does not involve any commitment to any specific project that may result in a potentially significant impact on the environment.

APPROVED BY THE CITY ATTORNEY

No

ALTERNATIVES

Council members may provide specific direction if there is a desire to cut costs or to increase spending.

NEXT STEPS

The fiscal year 2023/2024 proposed budget and related resolutions is expected to be approved by the City Council on June 20th 2023 regular meeting.

ATTACHMENTS

1. Draft Budget Book

ANNUAL OPERATING BUDGET & CAPITAL IMPROVEMENT PLAN



2023-2024

"Expanding Dreams, Realizing Possibilities"

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MAYOR & COUNCIL



**Chad Givens,
Mayor**

- First Elected December 2016
- Term Expires December 2024
- Re-Elected December 2020
- Appointed Mayor December 2022 (2-year term)



**Cathy Prout
Mayor Pro Tem**

- First Elected December 1982
- Re-Elected December 1986, 1990, 1994, 1998, 2002, 2006, 2010, 2014, 2018, 2022
- Term Expires December 2026
- Appointed Mayor Pro Tem December 2022 (2-year term)



**Gilbert T. Alvarado,
Councilmember**

- First Elected December 2008
- Re-Elected December 2012, 2016, 2020
- Term Expires December 2024



**Pete Espinoza,
Councilmember**

- First Elected December 2020
- Term Expires December 2024



**Gustavo Olvera, Jr.,
Councilmember**

- First Elected December 2022
- Term Expires December 2026

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CITY STAFF



Bottom (L to R): Rachel Zermeno, Community Engagement Manager; Gabriel A. Gonzalez, City Manager; Carol Chavolla, Human Resources Manager; Yazmina Pallares, City Clerk; Johnny Rubio, Information Technology Manager Top (R to L): Roger Sanchez, Finance Director; Dennis Fidler, Building Official; David Franz, Education Partnership Director; Kevin Zimmermann, Police Chief; Michael James, Public Works Director; Steve Esselman, Planning Director; Bob Meadows, Business Development Director; Not Pictured: Marco Martinez, City Attorney (Contract)

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LETTER FROM THE CITY MANAGER

I am pleased to present to you the proposed Annual Operating Budget and Capital Improvement Plan (CIP) for the Fiscal Year 2023-2024. The proposed Annual Operating Budget is a balanced budget, and the CIP includes several quality-of-life projects to enhance the City's recreational amenities. Moreover, it maintains the high levels of service our residents expect.

The budget maintains the conservative fiscal policies of the City Council, while continuing to take significant steps to implement the City's Strategic Goals and the recommendations of the Community Vision project. The strategic planning process continues to be the cornerstone of the Council's ongoing Strategic Goals, which gives employees confidence that the decisions they make and the work they do is consistent with Council and community direction. This year, several strategic capital projects are included in the Capital Improvement Plan and will be constructed over the next five years.

In general, the City of Shafter continues to enjoy a strong financial position with limited debt and a strong fund balance within the General Fund. This financial health has been the result of sound fiscal and budget policies, coupled with a robust economic development program and efficient service delivery models. Shafter's financial health is above average compared to other cities in the San Joaquin Valley.

The management team is committed to promoting and supporting the strategic priorities including: economic development, public safety, community services, and housing and infrastructure. The strategic priorities are focused on maintaining an engaged community where a culture of safety, growth, learning, and wholesome family values may be fostered and where business leaders feel welcomed and supported through win-win partnerships.

Shafter is one of the fastest growing cities in California, which has necessitated an increase in personnel. The proposed budget does so in a way that reflects the Council's strategic priorities, including hiring a new economic development director (in addition to the current business development coordinator). The proposed budget also provides for one-time consulting services of \$100,000, which includes 60% for branding. Increases in public safety resources include a new dispatch supervisor, a new records technician, and an information technology specialist, who will be mainly dedicated to supporting police operations. Investment in community services includes: a new associate planner, a conversion of a part-time public transit bus driver into a full-time position, a one-time part-time temporary (one year) extra help for utility billing clerk, and an intern with the potential path for a new administrative analyst within the City Manager's office. The priority of housing and infrastructure is reflected in the approval of a new engineer and the associate planner, which was previously mentioned. The following table provides a summary of the citywide and General Fund fiscal impact.

Request Description	General Fund Amount	Other Funds	Total Increase
Police - New Records Tech	105,000	-	105,000
Police - New Dispatch Supervisor	121,200	-	121,200
Police - New IT Specialist	108,180	27,045	135,225
Police - Animal Control Veterinary services	16,000	-	16,000
PW - New Engineer	80,000	80,000	160,000
CM - New Analyst (Initial Intern)	56,000	-	56,000
New Planner	140,000	-	140,000
Convert PT to FT Driver	-	50,000	50,000
Economic Development Director	260,000	-	260,000
Sub-Total Ongoing Costs	\$ 886,380	\$ 157,045	\$ 1,043,425

The five-year Capital Improvement Plan (CIP) for 2023-2028 is in alignment with current strategic priorities. The five-year plan estimates a \$65.48 million with about 80% funded by special capital grants and operating grants such as gas tax, Transportation Development Act (TDA), SB1 Roads & Maintenance, and American Rescue Plan Act (ARPA).

Project Type	Project Cost	Pct
General	\$ 11,014,387	16.82%
Parks	\$ 7,770,000	11.87%
Streets	\$ 22,131,325	33.80%
Water	\$ 18,662,327	28.50%
Wastewater	\$ 5,900,000	9.01%
Total	\$ 65,478,039	100.00%

The following General Fund summary includes a balance budget with an estimated surplus of \$178,428. A further overview and analysis are provided under the Executive Summary section.

	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
Revenues	\$ 36,272,339	\$ 35,028,348	\$ 45,007,661	\$ 36,782,549	\$ 36,242,800
Expenses:					
82-Wages & Benefits	11,480,603	12,026,556	13,057,370	12,750,750	13,719,292
83-Planned Operations	2,941,544	3,250,579	4,547,791	4,109,449	4,512,810
85-Required Operations	351,483	426,619	415,997	363,730	505,854
88-Operations -Internal Debt Service	1,902,117	1,559,736	2,447,067	2,066,900	2,947,916
Operating Expenses	\$16,675,747	\$17,263,490	\$20,468,225	\$19,290,829	\$21,685,872
Operating Income (Loss)	\$19,596,592	\$17,764,858	\$24,539,436	\$17,491,720	\$14,556,928
91-Other Non-Operationa	13,072,888	13,028,615	12,600,000	13,101,000	13,500,000
92-Capital Outlay	393,560	80,678	855,861	534,500	218,500
93-Capital Projects	1,719,737	2,563,171	13,690,031	1,235,000	675,000
79-Transfers-In	199,247	3,677,637	1,440,176	15,607	15,000
94-Transfers-Out	-	1,616,600	-	-	-
Non-Operating Expenses	\$14,986,938	\$13,611,427	\$25,705,716	\$14,854,893	\$14,378,500
Net Income/(Loss)	\$ 4,609,654	\$ 4,153,431	\$ (1,166,280)	\$ 2,636,827	\$ 178,428

The City expects to maintain healthy reserves in the General Fund despite an increase in operating costs because of inflation. This budget continues to fund essential services for residents, while also allowing small increases to continue the efforts to enhance those services while being careful not to expand faster than the rate of economic growth.

I want to thank the members of the Shafter City Council, the Shafter community, and city staff for working together to develop a fiscally responsible budget that meets our growing community's needs.

Respectfully submitted,

Gabriel A. Gonzalez
City Manager



ABOUT SHAFTER

At a Glance

Community Profile

City History

Shafter Today



Shafter's Top Sales Tax Producers

ARCO AM/PM MINI MARTS
 BAKER HUGHES
 BAKERSFIELD PIPE & SUPPLY
 CEMEX
 CHEVRON SERVICE STATIONS
 CODE PRECAST
 FARM PUMP & IRRIGATION CO
 FASTRIP SERVICE STATIONS
 GRIMMWAY ENTERPRISES
 HELENA INDUSTRIES CO
 HONEYWELL INTELLIGRATED
 J D RUSH COMPANY
 JEFFRIES BROTHERS
 MCDONALD'S
 MRC GLOBAL
 PFG DISTRIBUTION
 PRO-BUILD
 RICHLAND CHEVROLET
 SHELL SERVICE STATIONS
 STEELFAB
 SUNBELT RENTALS
 TARGET DISTRIBUTION
 THE HILLMAN GROUP
 WILBUR-ELLIS COMPANY
 WILLIAMS SONOMA

AT A GLANCE

Incorporated January 20, 1938

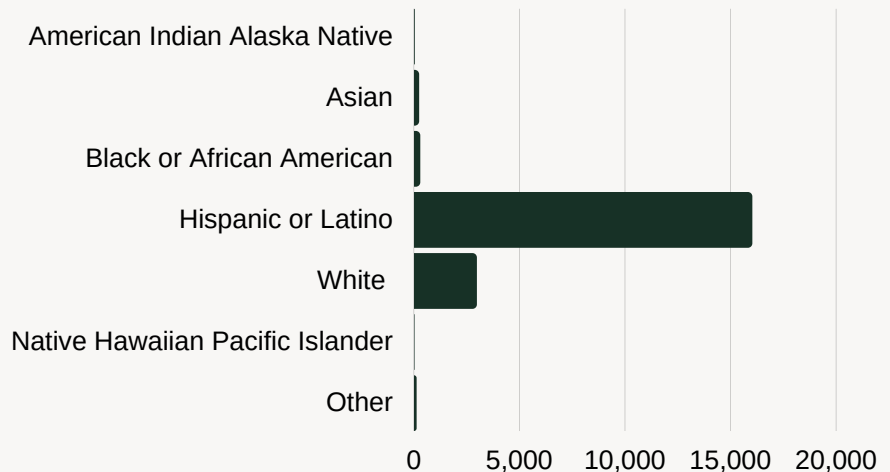


TOTAL POPULATION 20,486



Shafter is one of five cities where housing production drove population growth 4.3%

RACE & ETHNICITY



Median Household Income \$47,433

Households 5,109

Home Ownership

• 57.3 % Own - 42.7 % Rent



11.3% of the Population have a Bachelor's Degree or Higher



Employment Rate 51.1%



8.7% Without Health Care Coverage

COMMUNITY PROFILE

Population: 20,486

Area: 38.81 square miles

Location: 12 miles northwest of Bakersfield

125 miles north of Los Angeles

265 miles south of Sacramento

Lerdo Highway is a major west/east corridor in Shafter and connects to Interstate 5 and Hwy 99 freeways. Railways BNSF and Union Pacific also run north/south through Shafter.

California



Average Annual Low
54 Degrees



Average Annual High
83 Degrees



Average Rainfall
5 Inches Per Year

CITY HISTORY

1874

Two men, William Hagen and Lloyd Tevis looked across a vast land in the Southern San Joaquin Valley and saw the potential for the future and invested their fortune by purchasing railroad grant land from the South Pacific Railroad. They were also able to secure additional government land through the Desert Land Act.

1890

By 1890, William Hagen and Lloyd Tevis had acquired over 300,000 acres in Kern County and consolidated their holdings into the Kern County Land Company (KCL). Ranches were established near present-day Shafter, including the Jackson Ranch, a cattle and alfalfa operation.



1898

In 1898, the San Francisco and San Joaquin Valley Railroad was completed through the area, and Henry Jastro, manager of the Kern County Land Co. (KCL) built cattle loading pens and a dock on the railroad for the Jackson ranch. The new location on the railroad was called "Shafter", in honor of General William R. Shafter, the commander of the victorious American army in Cuba during the Spanish-American War of 1898. During this time KCL changed the name of the Jackson Ranch to the Shafter Ranch. General Shafter retired to Kern County.



1912

In 1912, Henry Jastro decided to develop the Shafter Ranch into the town site and divided the land into 20-acre parcels for sale to farmers who wanted to settle the area for fruit growing.

1913

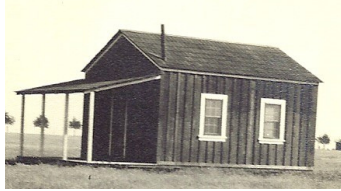
In 1913, KCL built a hotel for prospective housing buyers and served as a meeting point for new settlers. The Shafter Hotel originally faced Central Avenue. In 1938, the building was turned ninety-degrees to face James Street to allow construction of a service station on the corner. The Hotel, now called the Green Hotel, due to its color, is still standing and was completely restored by the Green Hotel Restoration Committee. It was the opening of the Hotel and the official beginning of lot sales in 1913 that mark the beginning of the Shafter Community.



CITY HISTORY

1914

By the fall of 1914, a small building was moved to Shafter to serve as a schoolhouse. This one-room school had 15 students. The Trustees named the new school district "Richland" to identify why Shafter was drawing settlers. By the fall of 1916, a new two-room schoolhouse with an auditorium was built where the City Police Station stands today.



First School House



Richland School 1935



Richland Today

1917

By 1917, the construction of a two-story combination depot had begun. This building serves as the Shafter Museum today. As farmers settled in the surrounding areas, merchants followed, and the business district soon developed along Central Ave. Some of the first were King Lumber Co. (1914), Grant's Garage (1917), Hitchcock's Shafter Warehouse (1917), Doolittle's Blacksmith (1917), George Straub's Grocery, E.B. Stringham's Shafter Drug (1919), and Curt Gaede's Barber Shop (1920). T.V. Little arrived in 1914 and was the roving "fix-it man". The first doctor, Dr. Kay, set up practice up in 1920. The First National Bank of Shafter was opened in 1921.



Central Avenue from Central Valley Hwy in mid-1930's

1930

By the 1930s, packinghouses replaced field packing, as the potatoes could be washed, sized, and graded for the market. In 1936, with a nationwide potato shortage, the price for Shafter potatoes increased to a very profitable level. Debts were paid off and an impetus laid for an expanding potato industry. Soon there were over twenty packing sheds in Shafter, shipping out as many as three hundred rail cars per day. Shafter was one of the largest shipping points on the Santa Fe Railway. As cotton and potato profitability declined beginning in the 1980's, permanent crops took their place, and today about two-thirds of Shafter's acreage is planted to Almonds, Pistachios, Cherries, or Grapes.

1938

In 1938, the City of Shafter was incorporated. Phil Ohanneson was the first mayor. The Utility District was formally merged with the City of Shafter in 1968. A volunteer fire department was formed in 1923. The city built a fire station in 1940. The volunteers continued to man fires along with city staff until Kern County took over fire service in 1983. The City provided police service continues to this day. Eventually, the Shafter Business Men's Association became the Shafter Chamber of Commerce and Agriculture which was incorporated in 1947.



SHAFTER TODAY

Since its beginnings in 1913, Shafter has had a rich history of hard work, innovation, pride, and commitment to being an extraordinary place. Shafter started as a farming community, and today it has evolved into a diverse economic engine with local, regional, national, and international companies all calling Shafter home. While agriculture continues to be an essential part of Shafter life, oil, manufacturing, fiber optics, and logistics are all growing. Shafter is the smart choice of many and is leading the central valley in offering competitive locations for companies and families to locate and grow.



Shafter is ambitious, global, and independent. It now encompasses over 38.81 square miles with a population of 20,486. Today Shafter's southern boundary extends to the centerline of Seventh Standard Road, the City of Bakersfield's northern boundary. Shafter's commitment to a safe community with quality housing and a goal of providing the best schools has attracted national builders such as Lennar Homes.



Shafter continues to invest in Public Safety, Education, Economic Development, and Infrastructure. Today, the Shafter Education Partnership Department has grown with a recent expansion as part of our partner GAF Roofing initiative. In addition, the Shafter Library was formally reopened in 2022 with the help of our key partner Bakersfield College and help from the community and renamed the Shafter Library and Learning Center.



The Shafter Police Department is truly an all-around law enforcement service organization. With them, Shafter is ranked as one of the safest cities in California and well respected in the community.



Shafter is not only involved in global trade. We are increasingly a hub in global trade. The Wonderful Industrial Park (WIP) is a major rail-served park near Seventh Standard Road and Santa Fe Way. This location is currently home to Amazon, American Tire Distributors, FedEx, MRC Global, Ross Dress for Less, Target, and Walmart.



The Shafter Airport Industrial Center is located at Highway 99 and Lerdo Highway. This Industrial Center is home to a wide variety of diverse companies. GAF Corporation, one of the nation's largest building materials manufacturers, has two large facilities here. Other companies calling this part of Shafter home include Performance Food Group, Williams Sonoma, JD Rush, Builders FirstSource, Weststar, and Core & Main.

The core city industrial area has numerous companies, including Insect Lore, the top provider of butterfly kits, insect habitats, and toys for kids, and Code Precast, which provides 25 years of expertise in developing various precast concrete structures throughout the Western United States.



Shafter touches lives throughout the world in many ways. We continue to expand dreams and realize the possibilities. Whether you are dining out, shopping on the internet or at Target or Ross, pumping gas in your car, replacing your tires, or eating carrots, the chances are Shafter had something to do with it.



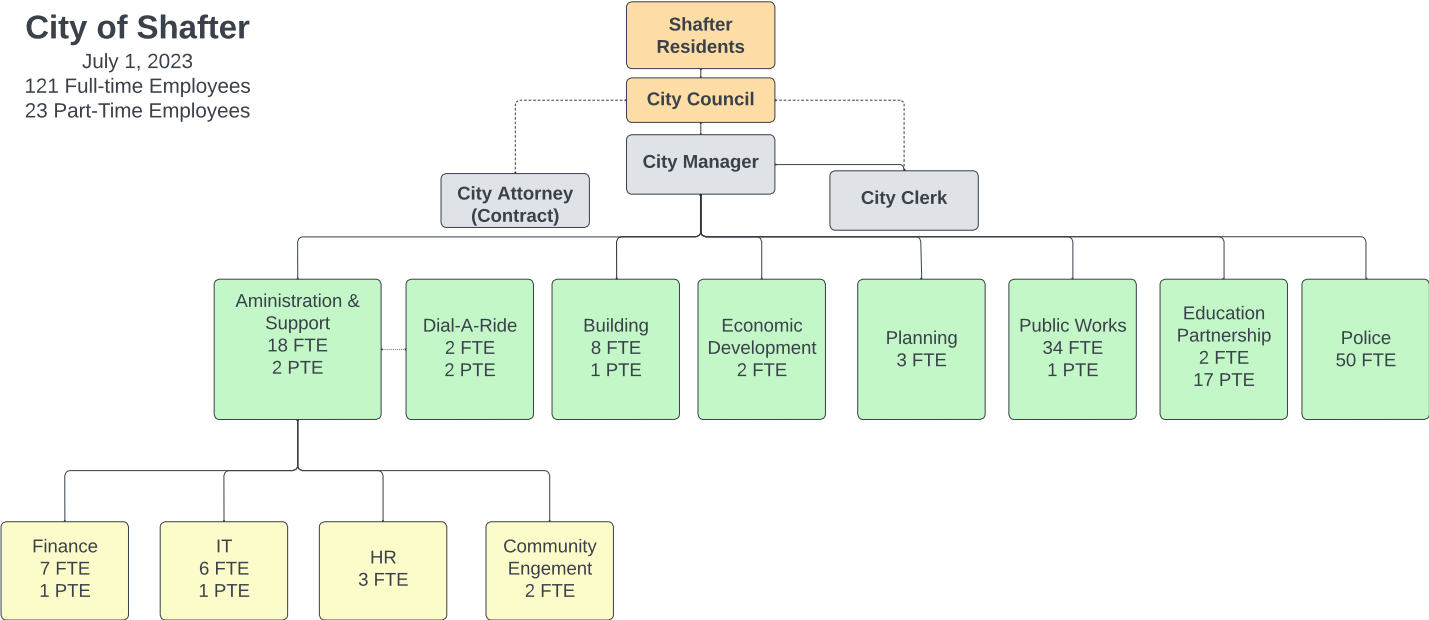
BUDGET OVERVIEW

Citywide Organization Chart
Key Budget Assumptions & Changes

How To Read the Budget

City of Shafter

July 1, 2023
121 Full-time Employees
23 Part-Time Employees



Citywide Overview

The City of Shafter Fiscal Year 2023/2024 Proposed Budget is \$68.66 million and is comprised of five operating fund types and the Capital Improvements Program (CIP):

- ❖ General Fund (administration, planning, building, public safety, etc.)
- ❖ Enterprise Funds (sewer, water, drainage, public transit, rail, etc.)
- ❖ Special Revenue Funds (grants, gas tax, traffic, transportation, LLMD, etc.)
- ❖ Internal Service Funds (risk management, shop, facilities maintenance, and information technology)
- ❖ Capital Projects Funds (connection fees and impact fees)
 - Capital Improvement Plan (CIP)

In general, the City of Shafter continues to enjoy a strong financial position with limited debt and a strong fund balance within the General Fund. This financial health has been the result of sound fiscal and budget policies, coupled with a robust economic development program and efficient service delivery models. Shafter's financial health is above average compared to other cities in the San Joaquin Valley.

The City has diverse operations with multiple funds, and it is necessary to analyze them separately, so that effective decisions can be made about each of them.

The major sources of revenue for daily operations are in the General Fund and Enterprise Funds. The Enterprise Funds operate on user fees revenue with the intent to charge the users only the cost to provide the service. This "cost recovery" method maintains modest reserves, making it challenging to finance large capital projects. The outlook for each fund group is vastly different and unique financial solutions will be needed for the Enterprise Funds in the next five years.

Current economic conditions relate to inflation, recession, supply chain issues, and increases in unemployment. The City of Shafter expects higher labor and operating costs due to inflation and energy costs compared to previous years. Despite negative conditions statewide, local revenues have a more optimistic outlook as the City of Shafter is one of the fastest growing cities in California.

Projected Citywide operating revenues (excluding grants and internal transfers) are \$51.57 million with a 4.31% four-year Compound Annual Growth Rate (CAGR). Taxes are the largest component of operating revenues, representing \$33.81 million or 65.6% of the total Citywide operating revenues. Taxes increased 4.49% year-over-year and increased by 6.84% CAGR over four years, which has exceeded historical inflation rates.

Citywide, proposed operating expenses (excluding capital expenditures and CIP) account for \$44.83 million with a 7.54% four-year CAGR and a 9.09% increase compared to the previous year's budget. Citywide labor cost account for \$17.27 million, which represents 38.52% of the total operating expenses. The labor cost is 12.0% higher compared to the previous year's budget and has a 6.84% four-year CAGR. The following tables on operating revenues and expenses provide a summary of the proposed budget with related changes.

	22/23	23/24	FY 23 vs 24	Change	4-Year
	Budget	Proposed	Change	Pct	CAGR
Taxes	32,356,330	33,810,079	1,453,749	4.49%	6.84%
Fees For Services	10,574,788	10,714,200	139,412	1.32%	4.52%
Connection & Impact Fees	3,238,236	4,062,329	824,093	25.45%	1.57%
License & Permits	1,234,050	1,294,540	60,490	4.90%	2.29%
Fines	38,810	57,930	19,120	49.27%	40.40%
Rents	365,442	405,460	40,018	10.95%	-8.00%
Investment Earning	1,116,532	1,227,579	111,047	9.95%	-18.09%
Citywide Operating Revenues	48,924,188	51,572,117	2,647,929	5.41%	4.31%

	22/23	23/24	FY 23 vs 24	Change	4-Year
	Budget	Proposed	Change	Pct	CAGR
Labor	15,417,718	17,267,612	1,849,894	12.00%	5.55%
Operations	9,394,504	9,537,515	143,011	1.52%	7.45%
Utilities	3,058,569	3,901,924	843,355	27.57%	7.96%
Debt	618,365	618,365	-	0.00%	-35.61%
Other Agreements	12,600,000	13,500,000	900,000	7.14%	10.00%
Citywide Operating Expenses	41,089,156	44,825,416	3,736,260	9.09%	7.54%

GENERAL FUND OVERVIEW

The General Fund accounts for about 70% of Citywide revenues. The Enterprise Funds account for about 19%. The remainder relates to Impact Fees, Gas Tax, Transportation Development Act (TDA), and other grants. A four-year CAGR for Citywide Revenues is 4.31%, which has exceeded historical inflation. The four-year period is from FY 18/19 until 21/22. The General Fund is the largest component of the City budget and its main revenue sources come from Taxes, Licenses/Permits, Fees for Services, Interest Income, and others. Taxes represent about 90% of the General Fund operating revenues. Sales Taxes are the largest revenue type which represents about 80% of taxes or 72% of total General Fund revenues.

The CAGR between FY 18/19 until FY 21/22 was 5.08% during the mentioned four-year period for General Fund Revenues. The Sales Taxes CAGR was 6.06% during the same period. The following is a breakdown for General Fund Revenue budget change and four-year growth.

	22/23	23/24	FY 23 vs 24	Change	4-Year
	Budget	Proposed	Change	Pct	CAGR
Sales Taxes	24,923,460	25,384,910	461,450	1.85%	6.06%
Property Taxes	2,303,582	2,610,380	306,798	13.32%	8.99%
Property Taxes - VLF	2,923,950	3,053,830	129,880	4.44%	8.40%
Franchise Tax	547,029	1,102,650	555,621	101.57%	17.13%
Fees for Charges	707,622	850,220	142,598	20.15%	8.10%
License & Permits	1,234,050	1,294,540	60,490	4.90%	2.29%
Fines	12,290	31,410	19,120	155.57%	156.97%
Rents & Concessions	253,242	345,460	92,218	36.41%	-1.79%
Investment Earning	750,000	892,220	142,220	18.96%	-22.02%
General Fund Operating Revenues	33,655,225	35,565,620	1,910,395	5.68%	5.08%

The Following is a breakdown for General Fund Expenses budget change and four-year growth.

	22/23	23/24	FY 23 vs 24	Change	4-Year
	Budget	Proposed	Change	Pct	CAGR
Labor	13,057,370	13,719,292	661,922	5.07%	5.97%
Operations	4,547,791	4,512,810	(34,981)	-0.77%	3.85%
Utilities	415,997	505,854	89,857	21.60%	47.98%
Debt	-	-	-		
Other Agreements	12,600,000	13,500,000	900,000	7.14%	10.00%
Citywide Operating Expenses	30,621,158	32,237,956	1,616,798	5.28%	7.75%

The General Fund cash reserves remain fiscally sound with a total fund balance of \$61.79M at the end of FY 21/22. The unassigned portion of the total General Fund for the same year was \$25.54M or 41.92% of the total. The reserves form a strong foundation for future projects and provide flexibility to withstand economic downturns.

Current operating revenues are expected to be adequate to cover operating expenditures, resulting in a surplus. The surplus can be used for capital expenses at the council's direction or continue to increase reserves. While the current state of the economy and inflation pose risks to the city, the bigger challenge is the long-term growth in demand for services. The projected growth of Shafter's population has not slowed down and, in fact, Shafter continues to be one of the State's fastest growing cities. Staff expect Shafter to increase its housing inventory by approximately 10,000 units within the next 10 years. There is a long-term need for additional police officers and increased wastewater and water capacity. Shafter added 3,158 additional residents from 2011 to 2020 which represents an 18% increase. Kern County had an 8% population change during the same period. Shafter's 10-year CAGR has been 1.69% compared to .80% at the County level.

The City has several agreements with large retailers to share up to 80% of their sales revenues. While sales tax revenues are the "metric" for determining the amount to be shared, the agreements call for the General Fund to be the source of the pass-throughs. For this reason, the pass-throughs are accounted for as expenditures rather than as reductions in sales tax revenues. These pass-throughs have historically accounted for about 48% of sales tax revenues. The estimated commitment is about \$13.5 for FY 23/24.

The following table shows General Fund revenues vs expenditures and an estimated \$178k surplus in FY 23/24.

	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
Revenues	\$ 33,862,780	\$ 36,272,339	\$ 35,028,348	\$ 45,007,661	\$ 36,782,549	\$ 36,242,800
Expenses:						
82-Wages & Benefits	10,737,620	11,480,603	12,026,556	13,057,370	12,750,750	13,719,292
83-Planned Operations	2,661,358	2,941,544	3,250,579	4,547,791	4,109,449	4,512,810
85-Required Operations	478,842	351,483	426,619	415,997	363,730	505,854
88-Operations -Internal	1,289,491	1,902,117	1,559,736	2,447,067	2,066,900	2,947,916
Debt Service						
Operating Expenses	\$15,167,311	\$16,675,747	\$17,263,490	\$20,468,225	\$19,290,829	\$21,685,872
Operating Income (Loss)	\$18,695,469	\$19,596,592	\$17,764,858	\$24,539,436	\$17,491,720	\$14,556,928
91-Other Non-Operationa	12,289,110	13,072,888	13,028,615	12,600,000	13,101,000	13,500,000
92-Capital Outlay	195,615	393,560	80,678	855,861	534,500	218,500
93-Capital Projects	2,637,839	1,719,737	2,563,171	13,690,031	1,235,000	675,000
79-Transfers-In	155,948	199,247	3,677,637	1,440,176	15,607	15,000
94-Transfers-Out	-	-	1,616,600	-	-	-
Non-Operating Expenses	\$14,966,616	\$14,986,938	13,611,427	\$25,705,716	\$14,854,893	\$14,378,500
Net Income/(Loss)	\$ 3,728,853	\$ 4,609,654	\$ 4,153,431	\$ (1,166,280)	\$ 2,636,827	\$ 178,428

The growth of the city has compelled the City Council to increase capacity in the form of new positions. The proposed budget reflects the strategic priorities including the new hire of economic development director in addition to the current business development coordinator. Furthermore, the City Council has directed one-time consulting services of \$100,000 which includes 60% for branding. Increases in public safety resources include a new dispatch supervisor, a new records technician, and an IT specialist which would be mainly dedicated to support Police operations and related technological infrastructure. Investment in community services includes a new associate planner, a conversion of a part-time public transit bus driver into a full-time position, a one-time part-time temporary (one year) extra help for utility billing clerk, and an intern with the potential path for a new administrative analyst within the City Manager's office. Housing and infrastructure priority is reflected in the approval of a new engineer and the associate planner which was previously mentioned. The following table provides a summary of the Citywide and General Fund fiscal impact.

Request Description	General Fund Amount	Other Funds	Total Increase
Police - New Records Tech	105,000	-	105,000
Police - New Dispatch Supervisor	121,200	-	121,200
Police - New IT Specialist	108,180	27,045	135,225
Police - Animal Control Veterinary services	16,000	-	16,000
PW - New Engineer	80,000	80,000	160,000
CM - New Analyst (Initial Intern)	56,000	-	56,000
New Planner	140,000	-	140,000
Convert PT to FT Driver	-	50,000	50,000
Economic Development Director	260,000	-	260,000
Sub-Total Ongoing Costs	\$ 886,380	\$ 157,045	\$ 1,043,425

The previous table provides an overview commitment of ongoing operating costs. The following table provides a summary of one-time requests. The police vehicle replacement is part of the annual vehicle replacement program whereas the other new requests.

Request Description	General Fund Amount
Finance Model	50,000
Police - Radio Replacement	68,500
Police - Vehicle Replacement	150,000
Economic Development Consulting	40,000
Economic Development Branding	60,000
Sub-Total One Time Request	\$ 368,500

ENTERPRISE FUNDS OVERVIEW

The nature of Utility Funds is to recover costs, but the reality is that the demands of capital projects and the pace of inflation show a clear path for depleting the current working capital unless the utility rates are updated within a year. Not only does Shafter face continued population growth, but there is increased level of mandates and compliance which puts burdens on existing ratepayers. It is anticipated the city will adopt development impact fees to mitigate the impacts of its residential, commercial, and industrial development.

The wastewater fund in conjunction with the City has a 33% ownership of the North of The River Sanitary District (NORSD). The NORSD has plans to expand the wastewater treatment plant which requires commitments from impact fees and rate increases during the upcoming rate study.

The water department has various CIP projects which will be funded by impact fees, grants, and rate increases. Well #21 development is to support the wonderful industrial park. An estimated \$1.00 million will come from ARPA, and \$1.31 million will come from connection impact fees. Well #22 relates to north Shafter which is expected to be funded by grants and connection impact fees. Also, the city is faced with the mandate to upgrade its water meters by 2025. The ARPA will provide some relief, but rates will need to be adjusted to make up for the remainder.

Project #	Project Description	Prior Year Actuals	Five-Year Projection
WA00001	Major Well or Casing Repairs	902,203	950,000
WA00002	Water Tank Improvements	842,387	675,000
WA00003	Well Maintenance Projects	194,776	950,000
WA00005	SCADA Projects	71,008	350,000
WA00007	Water Meter Retrofits	1,429,924	1,050,000
WA00012	General Water Main Replacement	154,234	825,000
WA00015	Well 21 Development	308,194	2,312,327
WA00016	Well 22 Development	22,238	3,800,000
WA00017	Water Meter - New Installations	0	1,750,000
WA00018	Water Tank 6 - WIP	0	2,750,000
WA00019	Water Tank 7 - NPNS	0	3,250,000
Total Water Projects		\$ 3,924,964	\$ 18,662,327

Multiple mandates on SB1383 propelled the city to outsource the refuse operations. The increases in operating costs will continue to be monitored to determine if rate increases are necessary.

Rail operations have the largest accumulated negative net position, which comes from annual deficits. The City Manager is working with the City Council on some potential business opportunities, but the budget does not reflect significant changes until agreements come to fruition.

The Telecommunication Funds remain in deficit, but the senior management team is optimistic about new industrial park tenants generating additional revenues. Furthermore, we expect a \$0.50 million grant to make new fast speed fiber connections to potential residential accounts.

The Transit Fund needs to be subsidized by grants including TDA, Section 5311, CARES, and ARPA. The City Council approved the conversion of a part-time bus driver into a full-time position. The increase in capacity will allow Saturday services, succession planning, improved coordination on CHP compliance and scheduling. The San Joaquin Valley Air Control District has approved a \$0.40 million grant for the purchase of an electric bus and one or two hybrid vans.

SPECIAL REVENUE FUNDS OVERVIEW

Various special revenue funds have negative fund balances, but that is because various capital projects take multiple years which will allow various grant funding sources to recover the project costs. The special revenue funds are a mechanism to transfer cash to projects over multiple years. The General Fund is not affected unless the City Council approves any local match program related to federal and state grants. The main projects are funded by SB1, gas tax, and TDA are for local transportation, streets, and road maintenance.

The upcoming fiscal year includes capital project grants including \$6.00 million for a police substation.

The Clean California Grant awarded \$4.65 million which consists of the rehabilitation and enhancement of existing recreational public spaces within the historic core of Shafter. Specifically, the Project will rehabilitate and enhance the following five public spaces: (1) Shafter Aquatic Center, (2) Shafter Skate Park, (3) Mannel Park, (4) Veterans Park, and (5) James Street Corridor between Lerdo Highway and Shafter Avenue (including Stringham Park).

Prop 68 grant is another funding source for a new Shafter Community Park through the acquisition of 42.4 acres. This will allow the City to construct four baseball fields with lighting, two softball fields with lighting, three soccer fields with lighting, two handball courts with lighting, three basketball courts with lighting, three universal indoor soccer/basketball courts with lighting, a playground with lighting, two picnic areas, five shade structures, restroom building, restroom/concessions building, park storage building, park office, three parking lots, with lighting and landscaping throughout the park.

Capital Improvement Program (CIP)

The total five-year CIP is estimated at \$65.48 million, which includes \$10.75 million for Fiscal Year 22/23 and \$25.19 million for Fiscal Year 23/24. The direct impact to General Fund is \$0.34 million for Fiscal Year 22/23 and \$0.68 million estimated for Fiscal Year 23/24. The following is a list of General Fund CIP projects. Further details are available on the CIP report which was approved on April 18, 2023.

CIP Description	22-23	23-24
	Estimate	Proposed
GE00006 - City Hall Improvements	250,000	-
GE00007 - PW Yard Improvements	-	50,000
PF00001 - ADA Upgrades at Public Facilities	-	100,000
PF00002 - Aquatic Center	31,250	312,500
ST00034 - 2023 James St. Streetlight Project	6,250	25,000
PK00005 - 2022 Park Lighting Improvements	43,750	-
PK00007 - Stringham Park Transit Improvements	-	93,750
PK00009 - Skate Park Improvements	3,750	93,750
Total CIP	335,000	675,000

A summary of five-year CIP by project type:

Project Type	Project Cost	Pct
General	\$ 11,014,387	16.82%
Parks	\$ 7,770,000	11.87%
Streets	\$ 22,131,325	33.80%
Water	\$ 18,662,327	28.50%
Wastewater	\$ 5,900,000	9.01%
Total	\$ 65,478,039	100.00%

A summary of five-year CIP by project funding source:

Funding Source	Total	Pct
General Fund -0100	1,610,000	2.46%
ARPA -0200	3,455,387	5.28%
FED Grant -0200	11,949,564	18.25%
Traffic Mitigation -0305	245,761	0.38%
TDA -0204	7,256,000	11.08%
Gas Tax -0203	2,826,000	4.32%
Water Connection -0303	1,687,327	2.58%
Wastewater Connection -0301	150,000	0.23%
Roads & Maint. SB1 -0207	2,474,000	3.78%
Fiber -5004	549,000	0.84%
State Grant -0308	14,300,000	21.84%
Water Rate -5002	6,275,000	9.58%
Water Grant -5002	6,950,000	10.61%
WW Rate -5000	5,750,000	8.78%
Other Funding	-	0.00%
Total	65,478,039	100.00%

SUMMARY

The City of Shafter will continue to grow for the next decade. There is a direct correlation between this growth and the need to build operational capacity to meet the service demand and delivery of City services. The proposed FY 2023/2024 Operating Budget includes policy and operational initiatives consistent with our Strategic Goals.

The City expects to maintain healthy reserves within the General Fund despite an increase in operating costs because of inflation and increased capacity. We will need to monitor economic conditions as they could have a negative long-term impact sales tax, utility billing, and property taxes.

The management team is committed to promoting and supporting the strategic priorities including: economic development, public safety, community services, and housing and infrastructure. The strategic priorities are focused on maintaining an engaged community where a culture of safety, growth, learning, and wholesome family values may be fostered and where business leaders feel welcomed and supported through win-win partnerships.

HOW TO READ THE BUDGET

BUDGET PURPOSE

What is an annual budget?

The City of Shafter's annual budget is essentially a guidebook for achieving the goals for the year set by your elected Council during an annual strategic planning process. Its primary purpose is to link goals with the resources needed to achieve them. The Council's goals for the fiscal year can be found in the letter to the Council (the "Budget Message") at the beginning of this document. The budget is based on a fiscal year that runs from July 1 of one year to June 30 of the following year.

Shafter's budget is not just a compilation of expenses and income for the year as many budgets are but goes well beyond that to paint a comprehensive picture of the direction the City is taking as an organization. Overall revenue and expense figures are detailed in the budget, but the document gets much more specific. Finances are broken down into subdivisions of each City department with detail provided for each activity proposed during the fiscal year.

BUDGET ORGANIZATION

How is the budget laid out?

Shafter's budget is designed to provide complicated financial information about the City in an easy-to-read format. Our hope is that increased citizen understanding of how local government operates will lead to greater participation by citizens in the governmental process. That is one of the Council's top goals.

The budget begins with an Introduction section – which includes the Budget Message from the City Manager – followed by ten sections providing financial information about the City: City-wide summary; General Fund operating budget by department/division; enterprise funds; community correctional facility funds; special revenue funds; capital project funds; internal service funds; five-year capital improvement plan; summary of authorized staffing; and long term debt schedule. The following is a description of each section and how to understand the information presented.

Introduction

The Introduction section begins with the Budget Message. This is a letter from the City Manager to the Council that sets forth the key fiscal issues facing the City and how the Budget responds to them. It also outlines top Council goals for the year and provides a general overview of the Budget. The Budget Message is followed by a summary of significant operating program changes; budget and fiscal policies; this guide to reading and understanding the budget; a listing of key City staff and officials; organization chart; and resolutions approving the budget as well as the appropriations limit for the year.

Financial Schedules

City-Wide Summary

This section provides a financial overview of the entire Budget by providing a summary of all funds within the City listed by fund type. This schedule includes each fund's projected fund balance at the beginning of the year; all budgeted revenues, expenditures and financing sources (uses) for that fund; and projected ending fund balance. It also includes a graphical overview of Citywide expenditure for the year by funding source.

General Fund Operating Budget

The General Fund is the largest fund within the City's budget and consists of eighteen different operating departments or divisions providing a broad range services from the police department to streets and roads maintenance. Unlike all other funds in the City's Budget, General Fund resources are unrestricted in their use, and with the exception of user charges, can be allocated by the Council for any governmental purpose.

This section begins with a one-page summary of all the activity within the fund along with beginning and ending projected fund balances. This summary is followed by a recurring revenue and expenditure analysis, which is a unique component to the City's Budget. This analysis takes the Budget year revenue projections and approved appropriations, and adjusts for non-recurring revenues and expenditures, showing a recurring surplus or gap. This is the primary tool used by the Council and management to quantify expenditure commitments and ensure on going fiscal sustainability.

Following this analysis are summary and detailed schedules for revenues and expenditures, followed by individual budgets for each operating department or division within the General Fund. Each operating department/division budget includes a description of its functions along with goals and additional information relevant to the current budget year. The next two pages after the description and summary are individual operational budgets with two years of actual results; current year budget and year-end projections, and adopted budget for the coming fiscal year; and summary of authorized staffing levels included within that budget.

Enterprise Fund Budgets

Many functions performed by the City are treated as separate operations to ensure fiscal independence and legal compliance, even though several independent funds may be managed by a single department. For example, water, sewer and refuse (garbage pick-up) services all are managed by the Public Works Department, but details for each activity are provided in separate operating budgets. Each activity contains a description of the functions and goals for that activity, followed by a breakdown of all expenses estimated for that activity in the current budget year. Previous years also are shown for comparison.

The operations included as enterprise funds are uniquely different than other fund types in that they are intended to be funded solely through user rates or fees for services (or external revenues dedicated to that purpose, such as grant revenues for transit operations). In that regard, these operations most closely resemble private sector enterprises.

Special Revenue Funds

Special revenue funds are specific funding sources that must be accounted for and used for a specific purpose. The revenues included in these funds are typically grants or taxes that are contractually or legally restricted in their use. For example, gas taxes received by the City must be used for the construction or maintenance of streets and roads, and are required by the State to be accounted for in a separate fund. Each special revenue fund is formatted in a similar fashion with a one-page summary including a description and additional information, and second page including the detailed beginning fund balance, revenues and expenditures detail, and ending fund balance. As with the other budgets, historical information is provided for reference purposes.

Capital Project Funds

Capital project funds account for the collection and expenditure of fees levied specifically for capital expansion and capital projects. For example, an impact fee is charged to new wastewater customers based on the treatment plant capacity the new user is consuming. This fee is used to pay for future expansions of the treatment plant. Similar fees may be charged for parks, traffic, water utilities and other types of future capital expansion but they are always

proportional to the impact of the new development on that particular asset. The layout of the budgets within this section is the same as described within the Special Revenue Funds section above.

Internal Service Funds

Internal Service Funds are funds such as Building Maintenance and Shop Maintenance that provide services to other departments within the City and not outside customers. The revenue to the internal services funds is based on an allocation of costs to the departments they provide services to. Internal service funds are essentially run on a cost recovery basis and should not generate a surplus or deficit. The layout of the budgets within this section is the same as described within the Special Revenue Funds section above.

Capital Improvement Plan

The Capital Improvement Plan (CIP) sets forth capital improvement projects for the past two years, current fiscal year and the next five years. These schedules are grouped by type of projects and then by funding source. Unlike operational budgets, appropriations for CIP projects do not lapse at year end, unless the project is completed. Unspent appropriations continue to be authorized for expenditure in the next fiscal year unless specifically reduced through action of the Council.

Authorized Staffing

The Authorized Staffing section lists all authorized regular full-time employees. In governmental budgeting it is common to allocate one position to several funds or departments based on their work responsibilities. This schedule shows the allocation of all positions between their various funds and departments for the last two years, current fiscal year and Budget year.

Long Term Debt Schedule

This section contains a listing of all City long-term debt, including the fund responsible for the debt, a brief description of the debt and its associated terms, and a current balance and payment due on that debt.

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CITYWIDE SUMMARIES

Citywide Budget Changes in Revenues

Citywide Budget Changes in Expenses

Fund Summary & Fund Balances

Revenue Projections

Revenue Chart

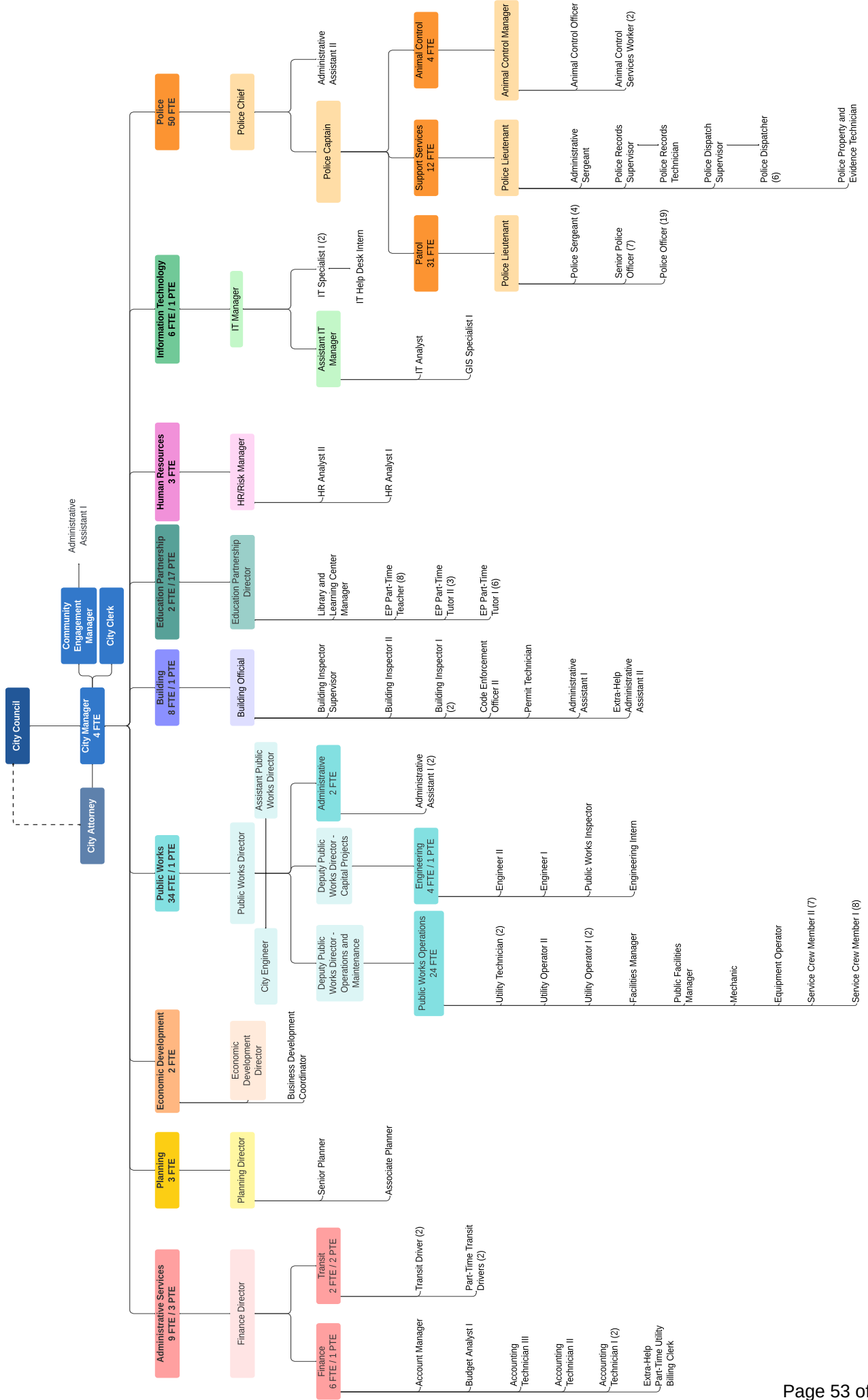
Proposed Expenses

Expense Chart

City of Shafter Organizational Chart

July 1, 2023

121 Full-Time Employees
23 Part-Time/Extra-Help Employees



CITYWIDE EMPLOYEE COUNT

Citywide Authorized FT Positions

Position	FY 21/22	FY 22/23	FY 23/24	YoY Change
City Manager	5.00	4.00	4.00	-
Building	9.00	9.00	8.00	(1.00)
Police	42.00	43.00	46.00	3.00
Animal Control	4.00	4.00	4.00	-
Economic Development	1.00	1.00	2.00	1.00
Planning	2.00	2.00	3.00	1.00
Education Partnership	2.00	2.00	2.00	-
Public Works	32.00	34.00	34.00	-
Finance	7.00	7.00	7.00	-
Public Transit	1.00	1.00	2.00	1.00
Information Technology	3.00	3.00	6.00	3.00
Human Resources	3.00	3.00	3.00	-
Citywide Full-Time	111.00	113.00	121.00	8.00

Citywide Authorized PT Positions

Position	FY 21/22	FY 22/23	FY 23/24	YoY Change
City Manager	-	-	-	-
Building	-	-	1.00	1.00
Police	-	-	-	-
Animal Control	-	-	-	-
Economic Development	-	-	-	-
Planning	-	-	-	-
Education Partnership	17.00	17.00	17.00	-
Public Works	1.00	1.00	1.00	-
Finance	1.00	-	1.00	1.00
Public Transit	3.00	3.00	2.00	(1.00)
Information Technology	1.00	1.00	1.00	-
Human Resources	-	-	-	-
Citywide Part-Time	23.00	22.00	23.00	1.00

CITYWIDE REVENUES BUDGET CHANGES SUMMARY

Budget Revenues by Category	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
70-Taxes	29,702,538	32,096,307	32,356,330	33,810,079	1,453,749	4.5%	51%
71-Fees for Service	10,815,994	10,358,074	10,574,788	10,714,200	139,412	1.3%	16%
72-Connection/Impact Fe	5,232,816	3,804,152	3,238,236	4,062,329	824,093	25.4%	6%
73-License & Permits	1,807,576	1,374,581	1,234,050	1,294,540	60,490	4.9%	2%
74-Fines, Forfeitures,	101,991	117,314	38,810	57,930	19,120	49.3%	0%
75-Rents & Concessions	323,044	346,831	365,442	405,460	40,018	11.0%	1%
76-Investment Earnings	1,220,844	1,430,794	1,116,532	1,227,579	111,047	9.9%	2%
77-Grants & Donations	3,415,599	3,737,665	16,460,467	7,782,080	(8,678,387)	-52.7%	12%
78-Other Revenue	1,015,986	414,452	96,900	25,500	(71,400)	-73.7%	0%
79-Transfers-In	220,851	5,429,438	5,989,009	3,115,000	(2,874,009)	-48.0%	5%
80-Operations -Internal	3,956,630	2,989,164	4,972,596	4,347,698	(624,898)	-12.6%	7%
Total	\$57,813,869	\$62,098,772	\$76,443,160	\$66,842,395	(\$9,600,765)	-12.6%	100%

Budget Revenues by Division	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
None	31,487,690	31,782,375	32,995,807	33,261,400	265,593	.8%	50%
City Manager	25	13	-	20	20	#.0%	0%
Education Partnership	2,741	44,018	16,702	13,000	(3,702)	-22.2%	0%
Business Development	-	-	-	-	-	#.0%	0%
Human Resources	-	850	-	850	850	#.0%	0%
Finance	1,223,819	1,747,150	2,604,027	1,177,250	(1,426,777)	-54.8%	2%
Risk Management	893,360	1,092,759	1,061,566	1,121,100	59,534	5.6%	2%
Public Transit	430,579	272,617	446,360	858,960	412,600	92.4%	1%
Planning	511,364	379,125	324,500	379,440	54,940	16.9%	1%
Police	607,728	493,264	401,097	348,790	(52,307)	-13.0%	1%
Animal Control	28,220	56,151	15,150	21,870	6,720	44.4%	0%
Engineering	1,073,153	196,994	293,650	196,020	(97,630)	-33.2%	0%
Streets	6,232,663	9,365,043	11,503,333	9,866,841	(1,636,492)	-14.2%	15%
Water	5,538,313	7,125,448	8,740,404	9,117,904	377,500	4.3%	14%
Wastewater	4,798,819	4,659,854	4,319,000	4,595,000	276,000	6.4%	7%
Refuse	1,253,074	1,451,687	1,451,238	1,551,238	100,000	6.9%	2%
Rail	18,900	2,372	137,700	75,000	(62,700)	-45.5%	0%
Vehicle Maintenance	344,575	276,670	257,846	257,848	2	.0%	0%
Public Facilities	193,133	95,714	8,966,005	25,464	(8,940,541)	-99.7%	0%
Building Inspection	1,730,583	1,255,521	1,152,040	1,156,540	4,500	.4%	2%
Code Compliance	51,984	2,450	1,040	2,440	1,400	134.6%	0%
Facility Maintenance	258,783	427,390	370,439	474,050	103,611	28.0%	1%
Information Technology	955,171	1,059,389	1,219,370	1,637,270	417,900	34.3%	2%
Telecommunications	179,192	311,918	165,886	704,100	538,214	324.4%	1%
Total	\$57,813,869	\$62,098,772	\$76,443,160	\$66,842,395	(\$9,600,765)	-12.6%	100%

Budget Revenues by Fund Group	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
General	36,471,586	38,705,985	46,447,837	36,257,800	(10,190,037)	-21.9%	54%
Total General Funds	36,471,586	38,705,985	46,447,837	36,257,800	(10,190,037)	-21.9%	54%

Budget Revenues by Fund Group	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Water Operations	5,301,458	6,999,027	8,522,000	8,857,500	335,500	3.9%	13%
Wastewater Operations	2,409,336	2,586,888	2,735,000	2,835,000	100,000	3.7%	4%
Refuse	1,240,972	1,446,618	1,445,530	1,545,530	100,000	6.9%	2%
Rail Operations	18,900	2,372	137,700	75,000	(62,700)	-45.5%	0%
Public Transit	430,579	272,617	446,360	858,960	412,600	92.4%	1%
Telecommunications	179,192	311,918	165,886	704,100	538,214	324.4%	1%
Total ENT Funds	9,580,437	11,619,440	13,452,476	14,876,090	1,423,614	10.6%	22%

Citywide budget narrative:

Citywide revenues and expenses are meant to provide a general overview. Each fund has its own independent set of accounts which would indicate whether a surplus or deficit is estimated for the upcoming year. Each fund is analyzed independent of each other. Current year Citywide estimates include prior year approved carryovers related to multi-year capital projects which may have future grant revenue.

Budget Revenues by Fund Group	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Federal Grants	1,473,083	2,497,487	7,328,726	5,088,650	(2,240,076)	-30.6%	8%
Transportation	309,729	344,879	856,173	850,000	(6,173)	-.7%	1%
State Gas	450,981	492,957	542,912	542,912		.0%	1%
Traffic Safety	74,092	74,092	29,520	29,520		.0%	0%
SLESF	161,683	166,684	5,000	-	(5,000)	-100.0%	0%
Special PD Services	-	40	-	-		#.0%	0%
Asset Forfeitures	2,990	2,991	3,000	3,000		.0%	0%
LLMD	706,226	756,074	697,790	697,790		.0%	1%
Low-Mod Income Housing	26,556	26,571	25,000	25,000		.0%	0%
CDBG	60,236	5,064	-	-		#.0%	0%
Road Maint & Rehab	378,946	411,728	411,762	423,529	11,767	2.9%	1%
Total Revenues Funds	3,644,522	4,778,567	9,899,883	7,660,401	(2,239,482)	-22.6%	11%

Budget Revenues by Fund Group	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Facility Maintenance	258,783	427,390	370,439	474,050	103,611	28.0%	1%
Vehicle Maintenance	344,575	276,670	257,846	257,848	2	.0%	0%
Risk Management	893,360	1,092,759	1,061,566	1,121,100	59,534	5.6%	2%
Information Technology	849,871	989,803	1,118,370	1,536,270	417,900	37.4%	2%
Total ISF Funds	2,346,589	2,786,622	2,808,221	3,389,268	581,047	20.7%	5%

Budget Revenues by Fund Group	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Water CIP	236,855	126,421	218,404	260,404	42,000	19.2%	0%
Wastewater CIP	2,389,483	2,072,966	1,584,000	1,760,000	176,000	11.1%	3%
Resufe CIP	12,102	5,069	5,708	5,708		.0%	0%
Park CIP	5,378	14,743	7,329	15,544	8,215	112.1%	0%
Asset Replacement	292,050	69,586	385,580	385,580		.0%	1%
Traffic Mitigation	2,833,262	1,917,767	1,630,000	2,230,000	600,000	36.8%	3%
Median Mitigation	1,605	1,606	3,722	1,600	(2,122)	-57.0%	0%
Total CAP Funds	5,770,735	4,208,158	3,834,743	4,658,836	824,093	21.5%	7%
Total	\$57,813,869	\$62,098,772	\$76,443,160	\$66,842,395	(\$9,600,765)	-12.6%	100%

CITYWIDE EXPENSES BUDGET CHANGES SUMMARY

Budget Expenses by Category	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	14,082,879	14,581,997	15,417,718	17,267,612	1,849,894	12.0%	25%
83-Planned Operations	5,984,585	6,672,724	9,394,504	9,537,515	143,011	1.5%	14%
85-Required Operations	2,869,150	3,302,702	3,058,569	3,901,924	843,355	27.6%	6%
88-Operations -Internal	3,569,454	2,999,239	4,879,934	5,460,982	581,048	11.9%	8%
90-Debt Service	5,826	4,227	618,365	618,365		.0%	1%
91-Other Non-Operationa	12,834,794	13,028,615	12,600,000	13,500,000	900,000	7.1%	20%
92-Capital Outlay	416,573	80,678	1,171,615	618,500	(553,115)	-47.2%	1%
93-Capital Projects	3,361,088	3,058,685	30,846,987	14,644,387	(16,202,600)	-52.5%	21%
94-Transfers-Out	220,851	5,438,121	5,989,009	3,115,000	(2,874,009)	-48.0%	5%
Total	\$43,345,200	\$49,166,988	\$83,976,701	\$68,664,285	(\$15,312,416)	-18.2%	100%

Budget Expenses by Division	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
None	609,865	80,826	-	50,000	50,000	#.0%	0%
City Council	56,514	118,045	128,988	156,482	27,494	21.3%	0%
Planning Commission	2,473	2,659	2,640	3,332	692	26.2%	0%
City Manager	902,164	646,134	689,652	740,428	50,776	7.4%	1%
Education Partnership	778,205	1,113,336	1,098,147	1,075,074	(23,073)	-2.1%	2%
City Clerk	198,770	228,740	268,429	296,316	27,887	10.4%	0%
Business Development	446,246	389,091	465,385	717,226	251,841	54.1%	1%
Business Incentives	12,248,022	13,017,400	12,750,000	13,650,000	900,000	7.1%	20%
City Attorney	343,716	379,654	350,000	350,000		.0%	1%
Human Resources	412,042	433,926	545,662	506,569	(39,093)	-7.2%	1%
Finance	1,513,525	1,234,655	1,197,952	1,075,985	(121,967)	-10.2%	2%
Risk Management	891,861	1,095,429	1,061,566	1,121,154	59,588	5.6%	2%
Public Transit	345,783	312,335	373,627	909,608	535,981	143.5%	1%
Planning	638,642	525,109	1,019,514	1,001,552	(17,962)	-1.8%	1%
Police	7,423,655	7,353,552	8,551,712	9,033,465	481,753	5.6%	13%
Animal Control	511,109	560,890	665,647	699,673	34,026	5.1%	1%
Engineering	1,077,433	1,042,573	1,019,370	1,059,434	40,064	3.9%	2%
Streets	4,081,442	8,361,568	19,910,660	13,437,284	(6,473,376)	-32.5%	20%
Water	3,569,134	5,414,558	11,161,428	8,859,576	(2,301,852)	-20.6%	13%
Wastewater	1,565,807	1,510,411	3,398,548	3,954,644	556,096	16.4%	6%
Refuse	1,278,435	1,120,244	1,624,602	1,839,328	214,726	13.2%	3%
Rail	153,967	129,120	56,337	63,355	7,018	12.5%	0%
Vehicle Maintenance	321,900	272,751	268,061	253,069	(14,992)	-5.6%	0%
Public Facilities	1,721,637	1,097,727	13,980,113	3,590,374	(10,389,739)	-74.3%	5%
Building Inspection	1,043,591	1,040,378	1,201,273	1,226,186	24,913	2.1%	2%
Code Compliance	156,109	144,624	217,239	151,935	(65,304)	-30.1%	0%
Facility Maintenance	254,815	433,252	393,452	519,308	125,856	32.0%	1%
Information Technology	685,666	909,956	1,309,754	1,535,461	225,707	17.2%	2%
Telecommunications	112,672	198,045	266,943	787,467	520,524	195.0%	1%
GIS Maps	-	-	-	-		#.0%	0%
Total	\$43,345,200	\$49,166,988	\$83,976,701	\$68,664,285	(\$15,312,416)	-18.2%	100%

Budget Expenses by Fund Group	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
General	31,861,932	34,552,554	47,614,117	36,079,372	(11,534,745)	-24.2%	53%
Total General Funds	31,861,932	34,552,554	47,614,117	36,079,372	(11,534,745)	-24.2%	53%

Budget Expenses by Fund Group	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Water Operations	3,569,134	3,797,958	11,161,428	8,609,576	(2,551,852)	-22.9%	13%
Wastewater Operations	1,422,671	1,400,954	3,148,548	3,754,644	606,096	19.3%	5%
Refuse	1,278,435	1,120,244	1,624,602	1,839,328	214,726	13.2%	3%
Rail Operations	153,967	129,120	56,337	63,355	7,018	12.5%	0%
Public Transit	345,783	312,335	373,627	909,608	535,981	143.5%	1%
Telecommunications	112,672	198,045	266,943	787,467	520,524	195.0%	1%
Total ENT Funds	6,882,662	6,958,656	16,631,485	15,963,978	(667,507)	-4.0%	23%

Budget Expenses by Fund Group	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Federal Grants	556,591	855,353	5,940,176	9,504,037	3,563,861	60.0%	14%
Transportation	309,728	344,880	1,528,283	1,637,000	108,717	7.1%	2%
State Gas	-	-	1,751,233	634,000	(1,117,233)	-63.8%	1%
Traffic Safety	-	18,171	4,520,000	-	(4,520,000)	-100.0%	0%
SLESF	156,727	151,078	-	15,000	15,000	#.0%	0%
Special PD Services	1,882	-	-	-	-	#.0%	0%
LLMD	561,126	627,355	610,424	636,556	26,132	4.3%	1%
CDBG	69,212	-	-	-	-	#.0%	0%
Road Maint & Rehab	640,308	1,555	1,200,550	466,000	(734,550)	-61.2%	1%
Total Revenues Funds	2,295,574	1,998,392	15,550,666	12,892,593	(2,658,073)	-17.1%	19%

Budget Expenses by Fund Group	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Facility Maintenance	254,815	433,252	393,452	519,308	125,856	32.0%	1%
Vehicle Maintenance	321,900	272,751	268,061	253,069	(14,992)	-5.6%	0%
Risk Management	891,861	1,095,429	1,061,566	1,121,154	59,588	5.6%	2%
Information Technology	685,666	909,956	1,309,754	1,535,461	225,707	17.2%	2%
Total ISF Funds	2,154,242	2,711,388	3,032,833	3,428,992	396,159	13.1%	5%

Budget Expenses by Fund Group	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Water CIP	-	-	-	-	-	#.0%	0%
Wastewater CIP	143,136	109,457	250,000	200,000	(50,000)	-20.0%	0%
Traffic Mitigation	7,654	2,836,541	897,600	99,350	(798,250)	-88.9%	0%
Total CAP Funds	150,790	2,945,998	1,147,600	299,350	(848,250)	-73.9%	0%
Total	\$43,345,200	\$49,166,988	\$83,976,701	\$68,664,285	(\$15,312,416)	-18.2%	100%

Note: Revenues include Transfers

Citywide budget narrative:

Citywide revenues and expenses are meant to provide a general overview. Each fund has its own independent set of accounts which would indicate whether a surplus or deficit is estimated for the upcoming year. Each fund is analyzed independent of each other. Current year Citywide estimates include prior year approved carryovers related to multi-year capital projects which may have future grant revenue.

CITYWIDE FUND SUMMARY

2023/24 CITYWIDE FUND BALANCE SUMMARY

	21/22 Bal	22/23 Est. Bal	23/24 Revenues	23/24 Operating Expenses	23/24 Capital	Transfers	23/24 Ending Bal.
General Fund							
Non-Spendable	1,343,814	1,343,814	-	-	-	-	1,343,814
Restricted	-	-	-	-	-	-	-
Assigned	34,542,535	37,542,535	-	-	-	-	37,542,535
Unassigned	25,899,446	25,536,273	36,242,800	21,685,872	14,393,500	15,000	25,714,701
Sub-Total General Fund	\$61,785,795	\$64,422,622	\$36,242,800	\$21,685,872	\$14,393,500	\$15,000	\$64,601,050
Enterprise Funds							
Water Operations	3,569,965	3,818,476	5,857,500	5,929,576	2,680,000	3,000,000	4,066,400
Wastewater Operations	3,167,899	3,315,079	2,735,000	2,454,644	1,300,000	100,000	2,395,435
Refuse	630,914	327,032	1,545,530	1,839,328	-	-	33,234
Rail Operations	(1,480,928)	(1,597,063)	75,000	63,355	-	-	(1,585,418)
Public Transit	(27,094)	223,120	858,960	509,608	400,000	-	172,472
Telecommunications	(577,503)	(531,738)	704,100	238,467	549,000	-	(615,105)
Sub-Total Enterprise Funds	\$5,283,253	\$5,554,906	\$11,776,090	\$11,034,978	\$4,929,000	\$3,100,000	\$4,467,018
Special Revenue Funds							
Federal Grants	1,570,254	472,900	5,088,650	-	6,504,037	(3,000,000)	(3,942,487)
Transportation	(32,546)	(2,061,546)	850,000	-	1,637,000	-	(2,848,546)
State Gas	1,816,439	2,079,439	542,912	-	634,000	-	1,988,351
Traffic Safety	224,765	293,765	29,520	-	-	-	323,285
SLESF	255,807	405,472	-	-	-	(15,000)	390,472
Special PD Services	3,544	3,544	-	-	-	-	3,544
Asset Forfeitures	194,434	197,434	3,000	-	-	-	200,434
LLMD	-	120,903	697,790	636,556	-	-	182,137
Low-Mod Income Housing	1,727,063	1,754,063	25,000	-	-	-	1,779,063
CDBG	(3,887)	42,113	-	-	-	-	42,113
Road Maint & Rehab	433,886	404,886	423,529	-	466,000	-	362,415
Sub-Total Special Revenue Funds	\$6,189,757	\$3,712,971	\$7,660,401	\$636,556	\$9,241,037	(\$3,015,000)	(\$1,519,221)
Internal Service Funds							
Facility Maintenance	3	(101,943)	474,050	519,308	-	-	(147,201)
Vehicle Maintenance	(2)	70,871	257,848	253,069	-	-	75,650
Risk Management	(2)	(383,097)	1,121,100	1,121,154	-	-	(383,151)
Information Technology	255,916	281,389	1,536,270	1,535,461	-	-	282,198
Sub-Total Internal Service Funds	\$255,915	(\$132,780)	\$3,389,268	\$3,428,992	\$0	\$0	(\$172,504)
Capital & Impact Fees							
Water CIP	1,462,218	314,891	260,404	-	-	-	575,295
Wastewater CIP	7,638,909	9,363,909	1,760,000	-	100,000	(100,000)	10,923,909
Resufe CIP	301,767	306,967	5,708	-	-	-	312,675
Park CIP	69,373	175,373	15,544	-	-	-	190,917
Asset Replacement	4,522,909	4,816,909	385,580	-	-	-	5,202,489
Traffic Mitigation	9,470,555	11,949,085	2,230,000	-	99,350	-	14,079,735
Median Mitigation	104,385	106,385	1,600	-	-	-	107,985
Sub-Total Capital & Impact Fees	\$23,570,117	\$27,033,520	\$4,658,836	\$0	\$199,350	(\$100,000)	\$31,393,006
Total Citywide Revenues	\$97,084,837	\$100,591,239	\$63,727,395	\$36,786,398	\$28,762,887	\$0	\$98,769,349

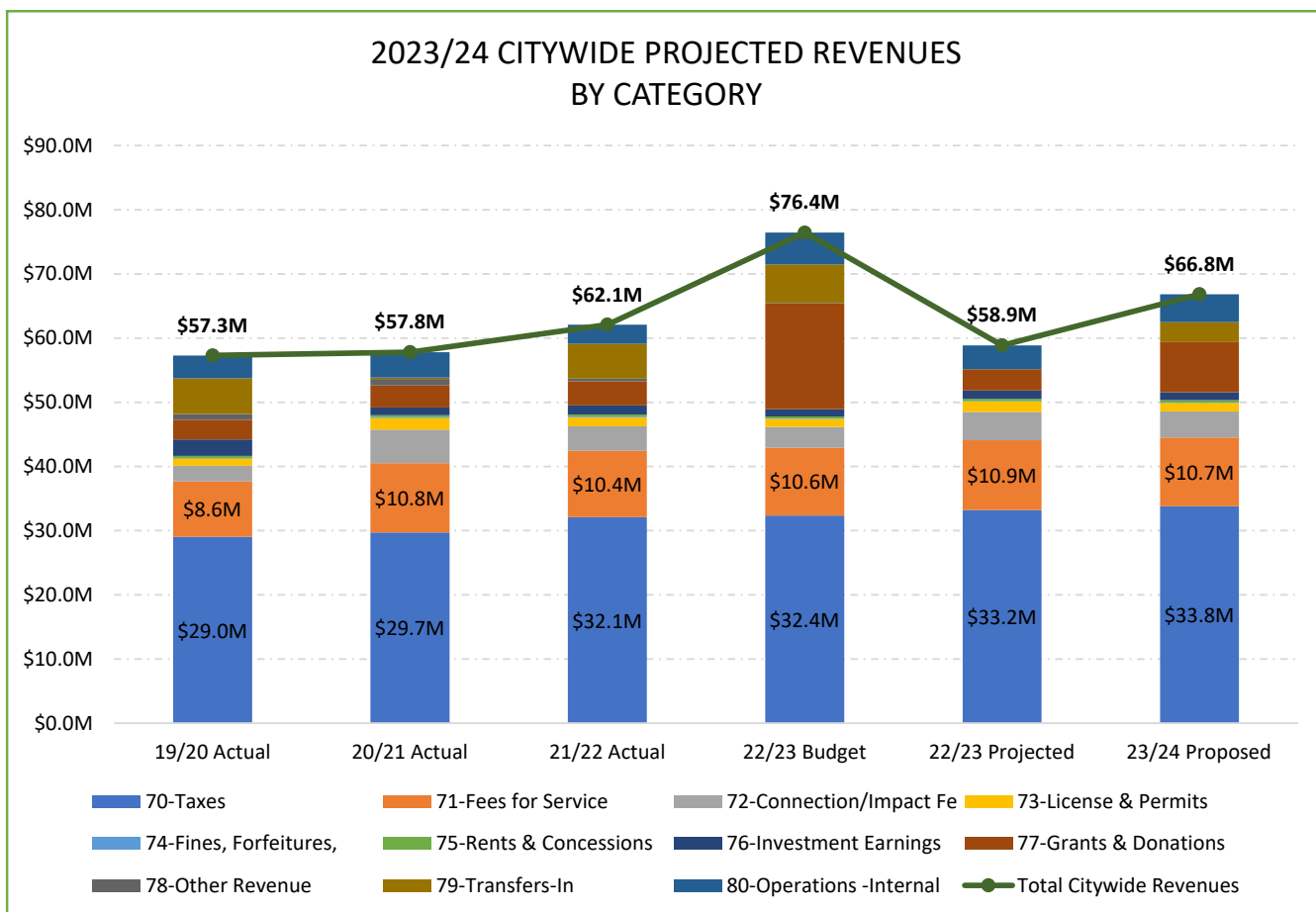
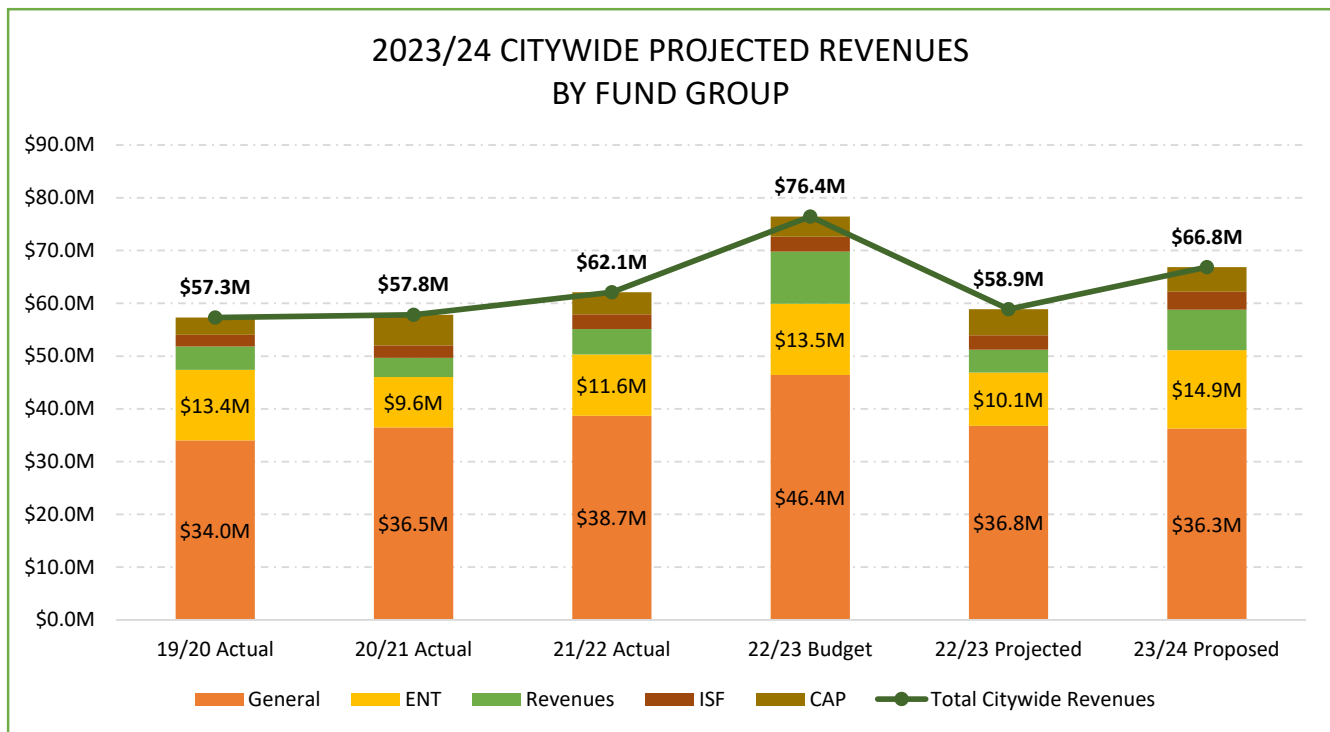
CITYWIDE PROJECTED REVENUES

2023/24 CITYWIDE PROJECTED REVENUES

	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
General Fund	\$ 34,018,728	\$ 36,471,586	\$ 38,705,985	\$ 46,447,837	\$ 36,798,156	\$ 36,257,800
Enterprise Funds						
Water Operations	4,491,695	5,301,458	6,999,027	8,522,000	5,237,500	8,857,500
Wastewater Operations	7,083,091	2,409,336	2,586,888	2,735,000	2,544,000	2,835,000
Refuse	\$1,056,593	\$1,240,972	\$1,446,618	\$1,445,530	\$1,502,520	\$1,545,530
Rail Operations	133,790	18,900	2,372	137,700	-	75,000
Public Transit	464,373	430,579	272,617	446,360	609,300	858,960
Telecommunications	164,402	179,192	311,918	165,886	189,200	704,100
Sub-Total Enterprise Funds	\$13,393,944	\$9,580,437	\$11,619,440	\$13,452,476	\$10,082,520	\$14,876,090
Special Revenue Funds						
Federal Grants	1,671,691	1,473,083	2,497,487	7,328,726	2,482,176	5,088,650
Transportation	43,052	74,092	74,092	29,520	69,000	29,520
State Gas	\$163,418	\$161,683	\$166,684	\$5,000	\$165,272	\$0
Traffic Safety	-	-	40	-	-	-
SLESF	5,857	2,990	2,991	3,000	3,000	3,000
Special PD Services	535,507	706,226	756,074	697,790	712,000	697,790
Asset Forfeitures	52,026	26,556	26,571	25,000	27,000	25,000
LLMD	-	60,236	5,064	-	46,000	-
Low-Mod Income Housing	556,172	378,946	411,728	411,762	379,000	423,529
CDBG	4,429,005	3,644,522	4,778,567	9,899,883	4,338,448	7,660,401
Road Maint & Rehab	226,784	258,783	427,390	370,439	370,000	474,050
Sub-Total Special Revenue Funds	\$7,683,512	\$6,787,117	\$9,146,688	\$18,771,120	\$8,591,896	\$14,401,940
Internal Service Funds						
Facility Maintenance	226,784	258,783	427,390	370,439	370,000	474,050
Vehicle Maintenance	292,097	344,575	276,670	257,846	324,000	257,848
Risk Management	730,012	893,360	1,092,759	1,061,566	924,000	1,121,100
Information Technology	937,401	849,871	989,803	1,118,370	1,100,000	1,536,270
Sub-Total Internal Service Funds	\$2,186,294	2,346,589	\$2,786,622	\$2,808,221	\$2,718,000	\$3,389,268
Capital & Impact Fees						
Water CIP	74,542	236,855	126,421	218,404	265,000	260,404
Wastewater CIP	1,531,987	2,389,483	2,072,966	1,584,000	1,775,000	1,760,000
Resufe CIP	11,211	12,102	5,069	5,708	5,200	5,708
Park CIP	13,607	5,378	14,743	7,329	106,000	15,544
Asset Replacement	438,621	292,050	69,586	385,580	294,000	385,580
Traffic Mitigation	1,200,837	2,833,262	1,917,767	1,630,000	2,495,000	2,230,000
Median Mitigation	3,144	1,605	1,606	3,722	2,000	1,600
Sub-Total Capital & Impact Fees	\$3,273,949	\$5,770,735	\$4,208,158	\$3,834,743	\$4,942,200	\$4,658,836
Total Citywide Revenues	\$60,556,427	\$60,956,464	\$66,466,893	\$85,314,397	\$63,132,772	\$73,583,934

Note: The Revenues Include "Transfers In"

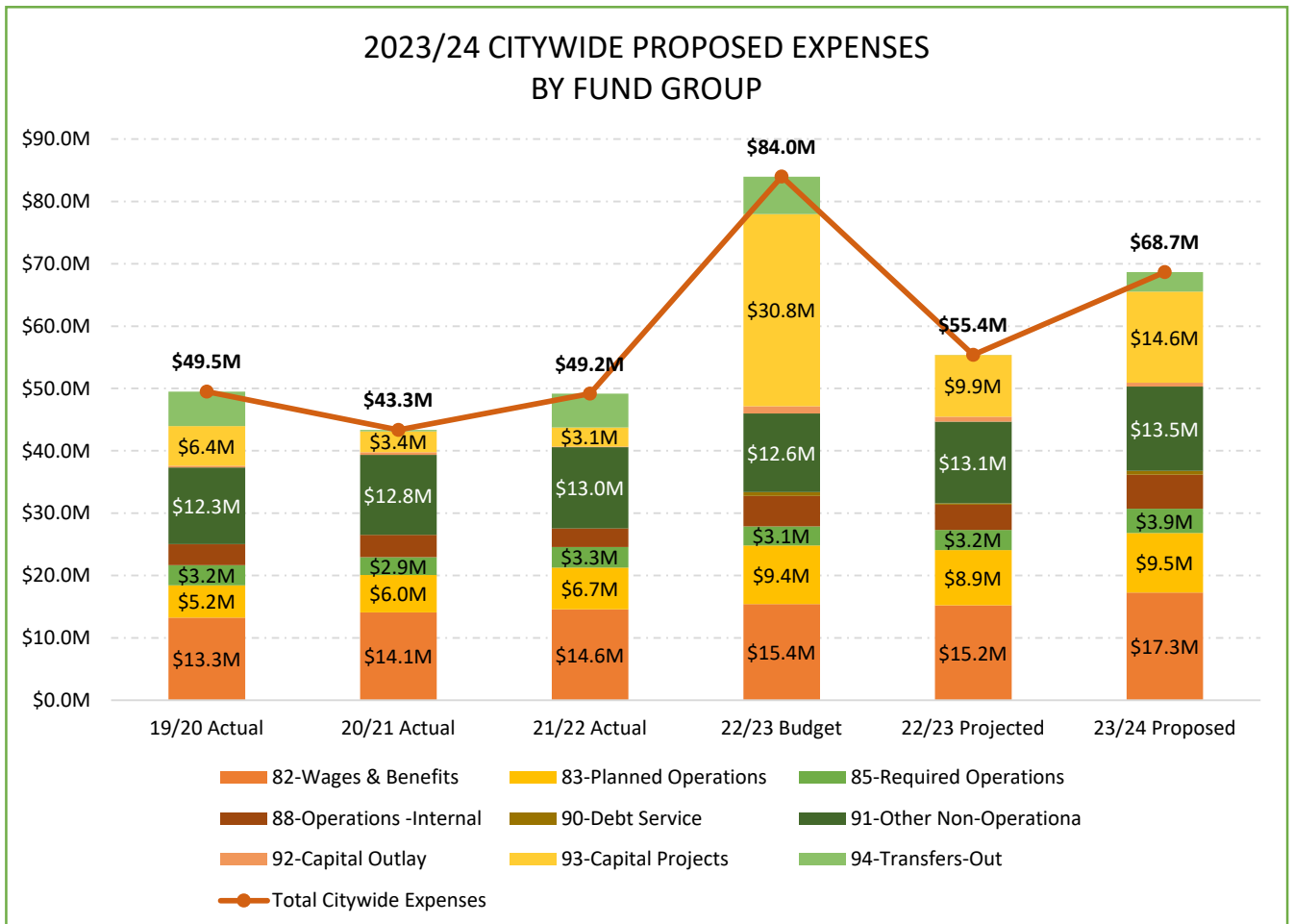
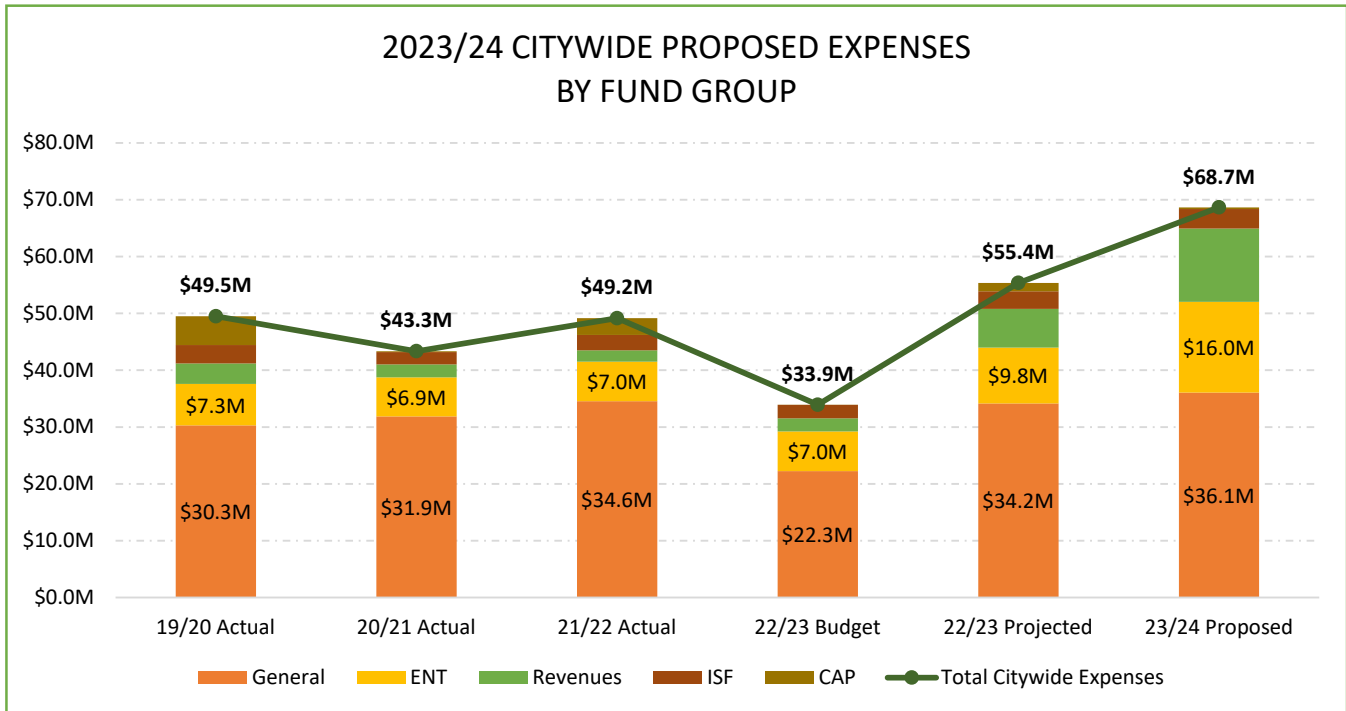
CITYWIDE PROJECTED REVENUES CHART

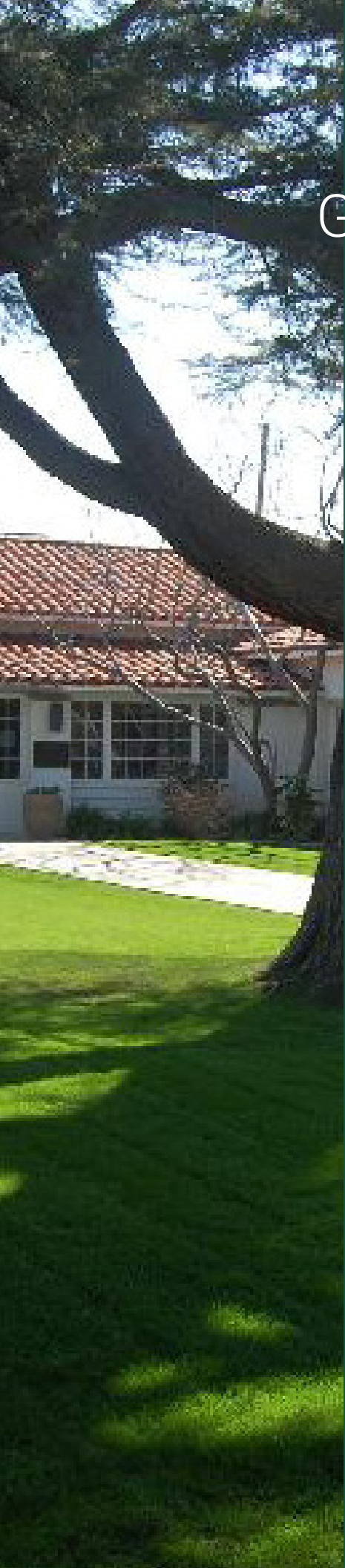


2023/24 CITYWIDE PROPOSED EXPENSES

	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
<u>General Fund</u>	\$ 30,289,875	\$ 31,861,932	\$ 34,552,554	\$ 47,614,117	\$ 34,161,329	\$ 36,079,372
<u>Enterprise Funds</u>						
Water Operations	3,909,616	3,569,134	3,797,958	11,161,428	4,988,989	8,609,576
Wastewater Operations	1,554,899	1,422,671	1,400,954	3,148,548	2,396,820	3,754,644
Refuse	\$1,124,467	\$1,278,435	\$1,120,244	\$1,624,602	\$1,806,402	\$1,839,328
Rail Operations	181,181	153,967	129,120	56,337	116,135	63,355
Public Transit	313,360	345,783	312,335	373,627	359,086	909,608
Telecommunications	206,275	112,672	198,045	266,943	143,435	787,467
Sub-Total Enterprise Funds	\$7,289,798	\$6,882,662	\$6,958,656	\$16,631,485	\$9,810,867	\$15,963,978
<u>Special Revenue Funds</u>						
Federal Grants	1,688,232	556,591	855,353	5,940,176	3,579,530	9,504,037
Transportation	898,437	309,728	344,880	1,528,283	2,029,000	1,637,000
State Gas	\$373,645	\$0	\$0	\$1,751,233	\$192,000	\$634,000
Traffic Safety	1,995	-	18,171	4,520,000	-	-
SLESF	155,948	156,727	151,078	-	15,607	15,000
Special PD Services	-	1,882	-	-	-	-
LLMD	431,549	561,126	627,355	610,424	591,097	636,556
CDBG	2,925	69,212	-	-	-	-
Road Maint & Rehab	68,373	640,308	1,555	1,200,550	408,000	466,000
Sub-Total Special Revenue Funds	\$3,621,104	\$2,295,574	\$1,998,392	\$15,550,666	\$6,815,234	\$12,892,593
<u>Internal Service Funds</u>						
Facility Maintenance	196,699	254,815	433,252	393,452	471,946	519,308
Vehicle Maintenance	310,152	321,900	272,751	268,061	253,127	253,069
Risk Management	1,944,095	891,861	1,095,429	1,061,566	1,307,095	1,121,154
Information Technology	788,938	685,666	909,956	1,309,754	1,074,527	1,535,461
Sub-Total Internal Service Funds	\$3,239,884	\$2,154,242	\$2,711,388	\$3,032,833	\$3,106,695	\$3,428,992
<u>Capital & Impact Fees</u>						
Water CIP	-	-	-	-	1,412,327	-
Wastewater CIP	5,008,794	143,136	109,457	250,000	50,000	200,000
Resufe CIP	44,274	7,654	2,836,541	897,600	16,470	99,350
Park CIP						
Asset Replacement						
Traffic Mitigation						
Median Mitigation						
Sub-Total Capital & Impact Fees	\$5,053,068	\$150,790	\$2,945,998	\$1,147,600	\$1,478,797	\$299,350
Total Citywide Expenses	\$49,493,729	\$43,345,200	\$49,166,988	\$83,976,701	\$55,372,922	\$68,664,285

CITYWIDE PROPOSED EXPENSES CHART





GENERAL FUND SUMMARIES

General Fund Summary

General Fund Revenues

General Fund Expenditures by Department

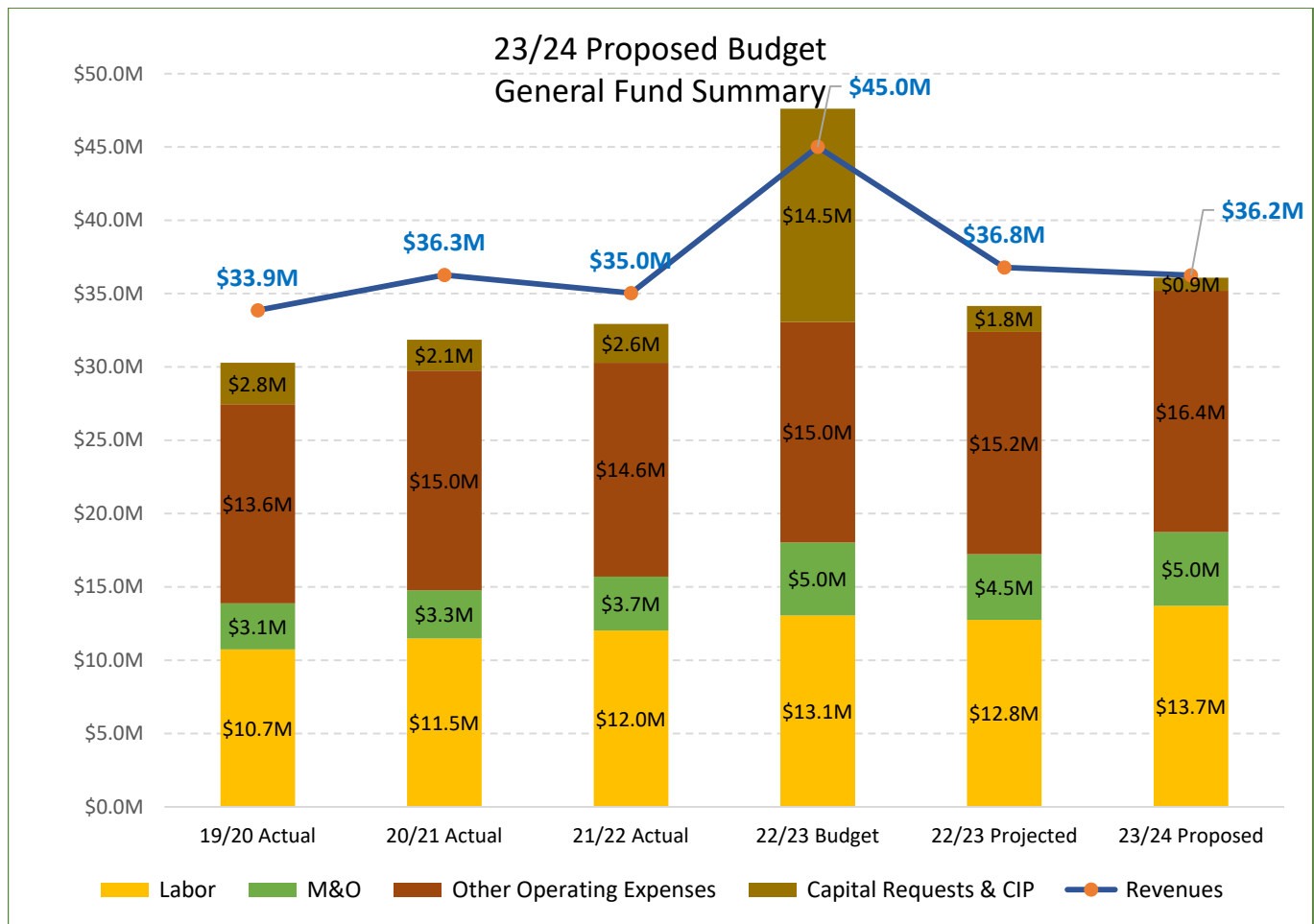
General Fund P&L

General Fund Expenditures Budget Changes

Five-Year Projection

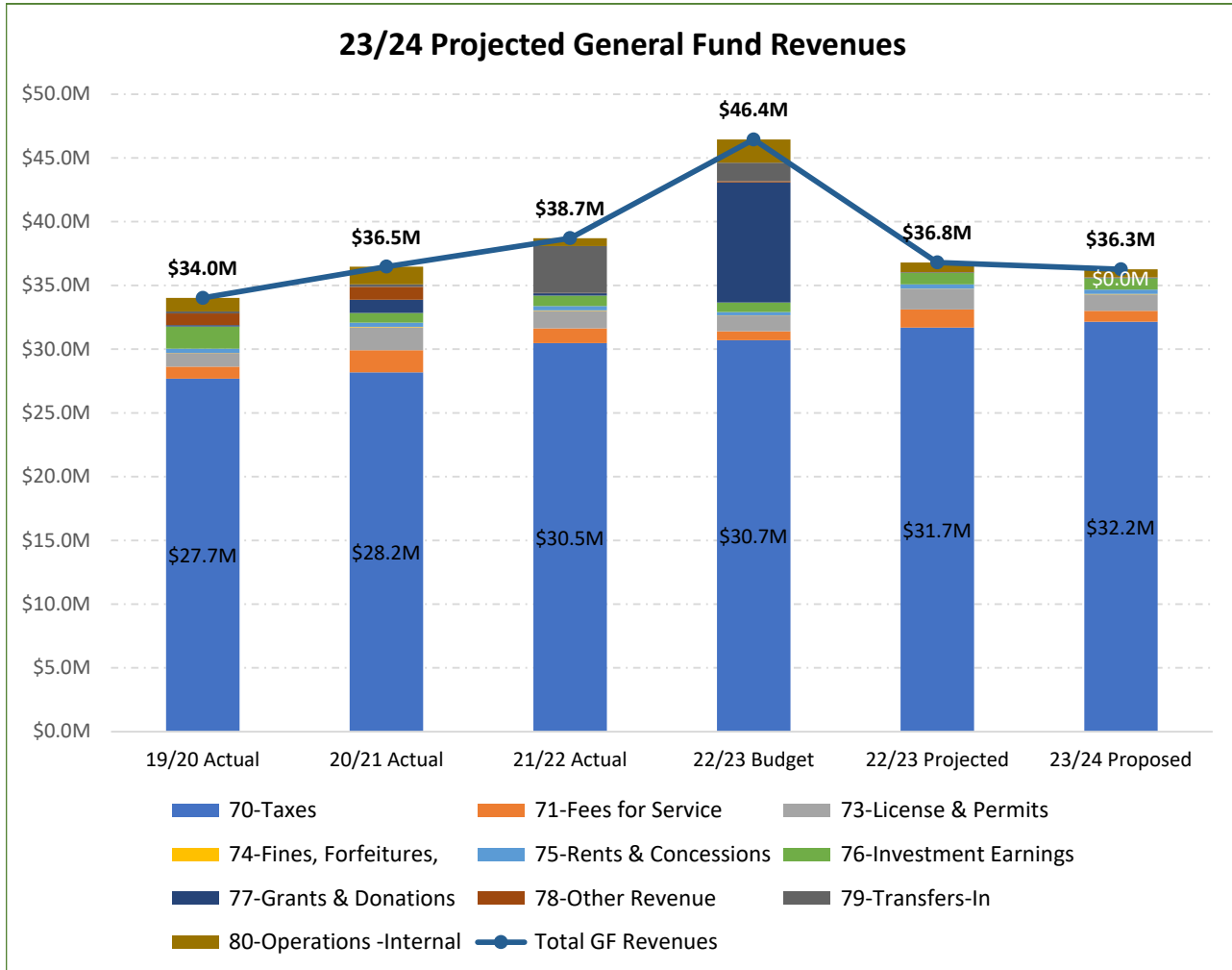
General Fund Account Details

GENERAL FUND REVENUES VS EXPENDITURES



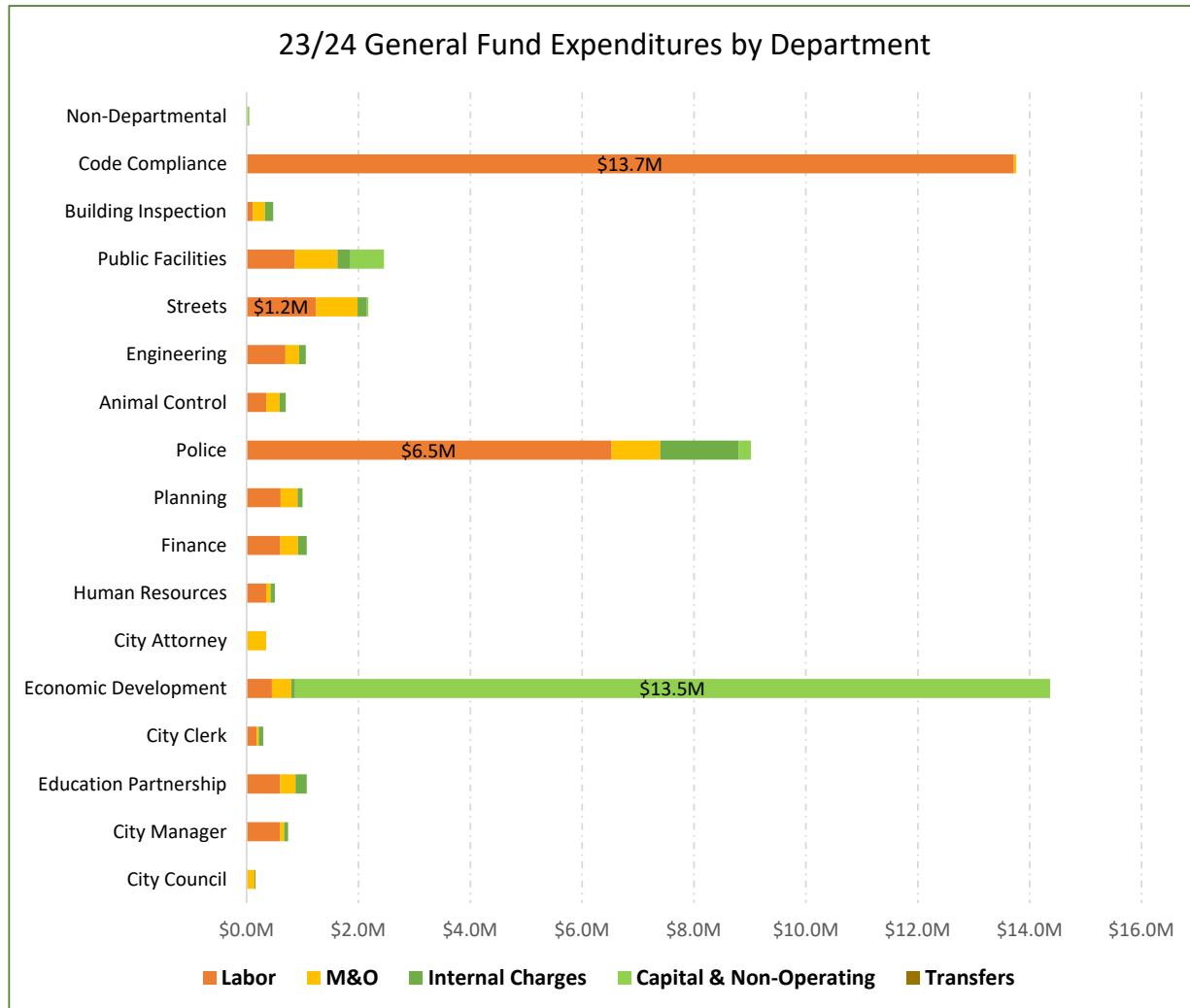
	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
Revenues	\$ 33,862,780	\$ 36,272,339	\$ 35,028,348	\$ 45,007,661	\$ 36,782,549	\$ 36,242,800
Expenses:						
82-Wages & Benefits	10,737,620	11,480,603	12,026,556	13,057,370	12,750,750	13,719,292
83-Planned Operations	2,661,358	2,941,544	3,250,579	4,547,791	4,109,449	4,512,810
85-Required Operations	478,842	351,483	426,619	415,997	363,730	505,854
88-Operations -Internal	1,289,491	1,902,117	1,559,736	2,447,067	2,066,900	2,947,916
Debt Service						
Operating Expenses	\$15,167,311	\$16,675,747	\$17,263,490	\$20,468,225	\$19,290,829	\$21,685,872
Operating Income (Loss)	\$18,695,469	\$19,596,592	\$17,764,858	\$24,539,436	\$17,491,720	\$14,556,928
91-Other Non-Operationa	12,289,110	13,072,888	13,028,615	12,600,000	13,101,000	13,500,000
92-Capital Outlay	195,615	393,560	80,678	855,861	534,500	218,500
93-Capital Projects	2,637,839	1,719,737	2,563,171	13,690,031	1,235,000	675,000
79-Transfers-In	155,948	199,247	3,677,637	1,440,176	15,607	15,000
94-Transfers-Out	-	-	1,616,600	-	-	-
Non-Operating Expenses	\$14,966,616	\$14,986,938	13,611,427	\$25,705,716	\$14,854,893	\$14,378,500
Net Income/(Loss)	\$ 3,728,853	\$ 4,609,654	\$ 4,153,431	\$ (1,166,280)	\$ 2,636,827	\$ 178,428

GENERAL FUND REVENUES



	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
70-Taxes	\$ 27,688,402	\$ 28,184,832	\$ 30,476,913	\$ 30,698,021	\$ 31,687,443	\$ 32,151,770
71-Fees for Service	941,147	1,727,667	1,150,385	707,622	1,430,494	850,220
73-License & Permits	1,072,369	1,807,576	1,374,581	1,234,050	1,615,300	1,294,540
74-Fines, Forfeitures,	12,307	29,970	46,350	12,290	9,300	31,410
75-Rents & Concessions	322,631	323,044	337,951	253,242	334,686	345,460
76-Investment Earnings	1,740,322	758,658	814,367	750,000	894,286	892,220
77-Grants & Donations	104,752	1,040,595	176,219	9,426,741	34,979	28,830
78-Other Revenue	919,167	1,013,947	25,612	96,900	16,061	25,500
79-Transfers-In	155,948	199,247	3,677,637	1,440,176	15,607	15,000
80-Operations -Internal	1,061,683	1,386,050	625,970	1,828,795	760,000	622,850
Total GF Revenues	\$34,018,728	\$36,471,586	\$38,705,985	\$46,447,837	\$36,798,156	\$36,257,800

GENERAL FUND EXPENDITURES CHART



Department	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
City Council	63,259	56,514	118,045	128,988	78,757	156,482
City Manager	676,760	902,164	646,134	689,652	485,256	740,428
Education Partnership	694,500	778,205	1,113,336	1,098,147	768,598	1,075,074
City Clerk	201,662	198,770	228,740	268,429	169,414	296,316
Economic Development	14,059,841	12,694,268	13,406,491	13,215,385	6,983,061	14,367,226
City Attorney	210,253	343,716	379,654	350,000	350,375	350,000
Human Resources	384,001	412,042	433,926	545,662	337,965	506,569
Finance	2,266,696	1,513,525	1,234,655	1,197,952	862,722	1,075,985
Planning	540,600	638,642	525,109	1,019,514	790,690	1,001,552
Police	6,051,309	7,265,046	7,202,474	8,551,712	5,990,508	9,018,465
Animal Control	470,920	511,109	560,890	665,647	438,185	699,673
Engineering	943,414	1,077,433	1,042,573	1,019,370	996,963	1,059,434
Streets	1,342,725	2,001,022	3,677,713	3,462,394	1,594,943	2,175,728
Public Facilities	1,057,376	1,657,438	1,097,727	13,980,113	1,388,174	2,124,987
Building Inspection	838,499	1,043,591	1,040,378	1,201,273	884,014	1,226,186
Code Compliance	105,659	156,109	144,624	217,239	128,031	151,935
Non-Departmental	382,401	612,338	1,700,085	2,640	10,093	53,332
Total GF Expenditures	\$30,289,875	\$31,861,932	\$34,552,554	\$47,614,117	\$22,257,749	\$36,079,372

GENERAL FUND BY ACCOUNT CATEGORY SUMMARY

General Fund

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
70-Taxes	\$28,184,832	\$30,476,913	\$30,698,021	\$24,223,380	\$31,687,443	\$32,151,770
71-Fees for Service	\$1,727,667	\$1,150,385	\$707,622	\$1,203,307	\$1,430,494	\$850,220
73-License & Permits	\$1,807,576	\$1,374,581	\$1,234,050	\$1,410,985	\$1,615,300	\$1,294,540
74-Fines, Forfeitures,	\$29,970	\$46,350	\$12,290	\$8,882	\$9,300	\$31,410
75-Rents & Concessions	\$323,044	\$337,951	\$253,242	\$266,149	\$334,686	\$345,460
76-Investment Earnings	\$758,658	\$814,367	\$750,000	\$16,162	\$894,286	\$892,220
77-Grants & Donations	\$1,040,595	\$176,219	\$9,426,741	\$75,338	\$34,979	\$28,830
78-Other Revenue	\$1,013,947	\$25,612	\$96,900	\$28,457	\$16,061	\$25,500
80-Operations -Internal	\$1,386,050	\$625,970	\$1,828,795	\$0	\$760,000	\$622,850
Total Revenues	\$36,272,339	\$35,028,348	\$45,007,661	\$27,232,660	\$36,782,549	\$36,242,800
82-Wages & Benefits	\$11,480,603	\$12,026,556	\$13,057,370	\$11,011,965	\$12,750,750	\$13,719,292
83-Planned Operations	\$2,941,544	\$3,250,579	\$4,547,791	\$3,307,056	\$4,109,449	\$4,512,810
85-Required Operations	\$351,483	\$426,619	\$415,997	\$313,273	\$363,730	\$505,854
88-Operations -Internal	\$1,902,117	\$1,559,736	\$2,447,067	\$0	\$2,066,900	\$2,947,916
91-Other Non-Operationa	\$13,072,888	\$13,028,615	\$12,600,000	\$6,670,241	\$13,101,000	\$13,500,000
92-Capital Outlay	\$393,560	\$80,678	\$855,861	\$807,422	\$534,500	\$218,500
93-Capital Projects	\$1,719,737	\$2,563,171	\$13,690,031	\$649,094	\$1,235,000	\$675,000
Total Expenses	\$31,861,932	\$32,935,954	\$47,614,117	\$22,759,051	\$34,161,329	\$36,079,372
79-Transfers-In	\$199,247	\$3,677,637	\$1,440,176	\$15,606	\$15,607	\$15,000
94-Transfers-Out	\$0	\$1,616,600	\$0	\$0	\$0	\$0
Total Revenues	\$199,247	\$5,294,237	\$1,440,176	\$15,606	\$15,607	\$15,000
Total General Net Surplus/(Deficit)	\$4,609,654	\$4,153,431	(\$1,166,280)	\$4,489,215	\$2,636,827	\$178,428



GENERAL FUND EXPENDITURES BUDGET CHANGES

General Fund Division List	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Non-Departmental	609,865	80,826	-	50,000	50,000	#.0%	#.0%
City Council	56,514	118,045	128,988	156,482	27,494	21.3%	.4%
Planning Commission	2,473	2,659	2,640	3,332	692	26.2%	.0%
City Manager	902,164	646,134	689,652	740,428	50,776	7.4%	2.1%
Education Partnership	778,205	1,113,336	1,098,147	1,075,074	(23,073)	-2.1%	3.0%
City Clerk	198,770	228,740	268,429	296,316	27,887	10.4%	.8%
Business Development	446,246	389,091	465,385	717,226	251,841	54.1%	2.0%
Business Incentives	12,248,022	13,017,400	12,750,000	13,650,000	900,000	7.1%	37.8%
City Attorney	343,716	379,654	350,000	350,000	.0%	.0%	1.0%
Human Resources	412,042	433,926	545,662	506,569	(39,093)	-7.2%	1.4%
Finance	1,513,525	1,234,655	1,197,952	1,075,985	(121,967)	-10.2%	3.0%
Planning	638,642	525,109	1,019,514	1,001,552	(17,962)	-1.8%	2.8%
Police	7,265,046	7,202,474	8,551,712	9,018,465	466,753	5.5%	25.0%
Animal Control	511,109	560,890	665,647	699,673	34,026	5.1%	1.9%
Engineering	1,077,433	1,042,573	1,019,370	1,059,434	40,064	3.9%	2.9%
Streets	2,001,022	3,677,713	3,462,394	2,175,728	(1,286,666)	-37.2%	6.0%
Water	-	1,616,600	-	-	#.0%	#.0%	#.0%
Public Facilities	1,657,438	1,097,727	13,980,113	2,124,987	(11,855,126)	-84.8%	5.9%
Building Inspection	1,043,591	1,040,378	1,201,273	1,226,186	24,913	2.1%	3.4%
Code Compliance	156,109	144,624	217,239	151,935	(65,304)	-30.1%	.4%
Total General Fund Expenditures	\$31,861,932	\$34,552,554	\$47,614,117	\$36,079,372	(\$11,534,745)	-24.2%	100%

Non-Departmental Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
83-Planned Operations	2,259	-	-	-	#.0%	#.0%	#.0%
91-Other Non-Operationa	597,066	11,215	-	-	#.0%	#.0%	#.0%
92-Capital Outlay	1,103	-	-	-	#.0%	#.0%	#.0%
93-Capital Projects	9,437	69,611	-	50,000	50,000	#.0%	#.0%
Total None	609,865	80,826	-	50,000	50,000	#.0%	100%

City Council Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	14,517	14,517	14,493	14,844	351	2.4%	9.5%
83-Planned Operations	40,446	86,865	102,833	125,100	22,267	21.7%	79.9%
85-Required Operations	230	1,098	-	1,490	1,490	#.0%	#.0%
88-Operations -Internal	1,321	15,565	11,662	15,048	3,386	29.0%	9.6%
Total City Council	56,514	118,045	128,988	156,482	27,494	21.3%	100%

Planning Commission Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	2,310	2,659	2,640	3,332	692	26.2%	100.0%
88-Operations -Internal	163	-	-	-	#.0%	#.0%	#.0%
Total Planning Commission	2,473	2,659	2,640	3,332	692	26.2%	100%

City Manager Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	483,969	519,755	560,394	597,148	36,754	6.6%	80.6%
83-Planned Operations	114,856	44,321	68,415	75,750	7,335	10.7%	10.2%
85-Required Operations	1,186	100	1,195	150	(1,045)	-87.4%	.0%
88-Operations -Internal	74,353	74,758	59,648	67,380	7,732	13.0%	9.1%
91-Other Non-Operationa	227,800	-	-	-	-	#.0%	#.0%
93-Capital Projects	-	7,200	-	-	-	#.0%	#.0%
Total City Manager	902,164	646,134	689,652	740,428	50,776	7.4%	100%

Education Partnership Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	498,158	579,022	598,901	599,334	433	.1%	55.7%
83-Planned Operations	124,630	392,888	326,147	245,060	(81,087)	-24.9%	22.8%
85-Required Operations	10,526	17,727	11,730	31,860	20,130	171.6%	3.0%
88-Operations -Internal	79,427	123,699	161,369	198,820	37,451	23.2%	18.5%
92-Capital Outlay	45,418	-	-	-	-	#.0%	#.0%
93-Capital Projects	20,046	-	-	-	-	#.0%	#.0%
Total Education Partnership	778,205	1,113,336	1,098,147	1,075,074	(23,073)	-2.1%	100%

City Clerk Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	140,191	137,520	136,993	179,411	42,418	31.0%	60.5%
83-Planned Operations	30,687	21,870	60,420	36,320	(24,100)	-39.9%	12.3%
85-Required Operations	633	-	3,750	-	(3,750)	-100.0%	.0%
88-Operations -Internal	27,259	69,350	67,266	80,585	13,319	19.8%	27.2%
Total City Clerk	198,770	228,740	268,429	296,316	27,887	10.4%	100%

Business Development Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	276,343	258,518	289,915	453,348	163,433	56.4%	63.2%
83-Planned Operations	33,174	24,917	104,354	188,907	84,553	81.0%	26.3%
85-Required Operations	3,895	2,897	9,400	3,850	(5,550)	-59.0%	.5%
88-Operations -Internal	44,464	50,076	61,716	71,121	9,405	15.2%	9.9%
93-Capital Projects	88,370	52,683	-	-	-	#.0%	#.0%
Total Business Development	446,246	389,091	465,385	717,226	251,841	54.1%	100%

Business Incentives Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
83-Planned Operations	-	-	150,000	150,000	-	.0%	1.1%
91-Other Non-Operationa	12,248,022	13,017,400	12,600,000	13,500,000	900,000	7.1%	98.9%
Total Business Incentives	12,248,022	13,017,400	12,750,000	13,650,000	900,000	7.1%	100%

City Attorney Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
83-Planned Operations	343,716	379,654	350,000	350,000	-	.0%	100.0%
Total City Attorney	343,716	379,654	350,000	350,000	-	.0%	100%

Human Resources Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	324,019	321,126	409,292	349,056	(60,236)	-14.7%	68.9%
83-Planned Operations	35,179	47,146	66,767	79,833	13,066	19.6%	15.8%
85-Required Operations	709	-	3,020	-	(3,020)	-100.0%	.0%
88-Operations -Internal	52,135	65,654	66,583	77,680	11,097	16.7%	15.3%
Total Human Resources	412,042	433,926	545,662	506,569	(39,093)	-7.2%	100%

Finance Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	867,567	800,637	771,213	601,393	(169,820)	-22.0%	55.9%
83-Planned Operations	213,698	276,968	256,770	284,160	27,390	10.7%	26.4%
85-Required Operations	35,447	32,638	24,384	33,884	9,500	39.0%	3.1%
88-Operations -Internal	124,558	124,412	133,182	156,548	23,366	17.5%	14.5%
92-Capital Outlay	1,277	-	-	-	-	#.0%	#.0%
93-Capital Projects	270,978	-	12,403	-	(12,403)	-100.0%	.0%
Total Finance	1,513,525	1,234,655	1,197,952	1,075,985	(121,967)	-10.2%	100%

Planning Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	464,278	427,655	544,568	607,364	62,796	11.5%	60.6%
83-Planned Operations	103,780	38,923	396,551	303,720	(92,831)	-23.4%	30.3%
85-Required Operations	743	519	800	-	(800)	-100.0%	.0%
88-Operations -Internal	69,841	58,012	77,595	90,468	12,873	16.6%	9.0%
Total Planning	638,642	525,109	1,019,514	1,001,552	(17,962)	-1.8%	100%

Police Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	5,384,604	5,893,876	5,848,011	6,523,684	675,673	11.6%	72.3%
83-Planned Operations	554,474	597,496	736,003	777,270	41,267	5.6%	8.6%
85-Required Operations	74,537	72,185	82,886	92,860	9,974	12.0%	1.0%
88-Operations -Internal	947,983	554,217	1,140,951	1,406,151	265,200	23.2%	15.6%
92-Capital Outlay	290,228	73,755	443,861	218,500	(225,361)	-50.8%	2.4%
93-Capital Projects	13,220	10,945	300,000	-	(300,000)	-100.0%	.0%
Total Police	7,265,046	7,202,474	8,551,712	9,018,465	466,753	5.5%	100%

Animal Control Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	324,100	315,994	357,736	353,688	(4,048)	-1.1%	50.6%
83-Planned Operations	97,990	158,260	180,653	197,430	16,777	9.3%	28.2%
85-Required Operations	26,924	31,480	35,908	37,790	1,882	5.2%	5.4%
88-Operations -Internal	51,026	55,156	91,350	110,765	19,415	21.3%	15.8%
92-Capital Outlay	122	-	-	-	-	#.0%	#.0%
93-Capital Projects	10,947	-	-	-	-	#.0%	#.0%
Total Animal Control	511,109	560,890	665,647	699,673	34,026	5.1%	100%

Engineering Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	668,486	675,085	665,862	693,559	27,697	4.2%	65.5%
83-Planned Operations	293,826	263,763	226,640	240,020	13,380	5.9%	22.7%
85-Required Operations	9,247	6,178	22,100	4,910	(17,190)	-77.8%	.5%
88-Operations -Internal	100,767	96,558	104,768	120,945	16,177	15.4%	11.4%
92-Capital Outlay	5,107	989	-	-	-	#.0%	#.0%
Total Engineering	1,077,433	1,042,573	1,019,370	1,059,434	40,064	3.9%	100%

Streets Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	748,679	794,092	1,308,658	1,242,873	(65,785)	-5.0%	57.1%
83-Planned Operations	303,053	370,344	628,158	688,550	60,392	9.6%	31.6%
85-Required Operations	60,105	53,977	59,620	53,590	(6,030)	-10.1%	2.5%
88-Operations -Internal	136,280	101,894	148,958	165,715	16,757	11.2%	7.6%
92-Capital Outlay	5,107	989	317,000	-	(317,000)	-100.0%	.0%
93-Capital Projects	747,798	2,356,417	1,000,000	25,000	(975,000)	-97.5%	1.1%
Total Streets	2,001,022	3,677,713	3,462,394	2,175,728	(1,286,666)	-37.2%	100%

Water Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
94-Transfers-Out	-	1,616,600	-	-		#.0%	#Error
Total Water	-	1,616,600	-	-		#.0%	#Error

Public Facilities Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	530,737	502,030	659,995	528,983	(131,012)	-19.9%	24.9%
83-Planned Operations	319,330	264,722	500,081	518,440	18,359	3.7%	24.4%
85-Required Operations	127,034	207,820	158,204	245,470	87,266	55.2%	11.6%
88-Operations -Internal	76,198	51,895	189,205	232,094	42,889	22.7%	10.9%
92-Capital Outlay	45,198	4,945	95,000	-	(95,000)	-100.0%	.0%
93-Capital Projects	558,941	66,315	12,377,628	600,000	(11,777,628)	-95.2%	28.2%
Total Public Facilities	1,657,438	1,097,727	13,980,113	2,124,987	(11,855,126)	-84.8%	100%

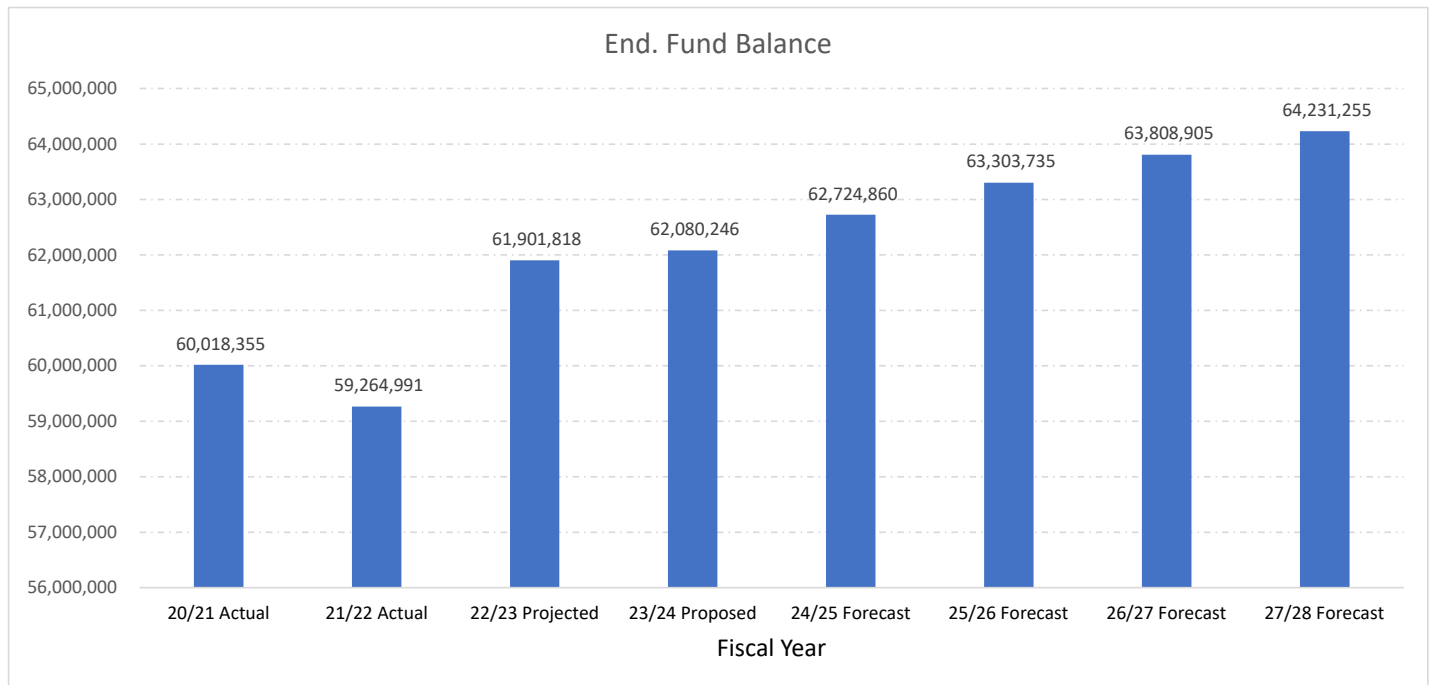
Building Inspection Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	625,023	737,913	786,115	861,836	75,721	9.6%	70.3%
83-Planned Operations	320,240	201,521	285,619	217,500	(68,119)	-23.8%	17.7%
85-Required Operations	262	-	3,000	-	(3,000)	-100.0%	.0%
88-Operations -Internal	98,066	100,944	126,539	146,850	20,311	16.1%	12.0%
Total Building Inspection	1,043,591	1,040,378	1,201,273	1,226,186	24,913	2.1%	100%

Code Compliance Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	127,622	46,157	102,584	109,439	6,855	6.7%	72.0%
83-Planned Operations	10,206	80,921	108,380	34,750	(73,630)	-67.9%	22.9%
85-Required Operations	5	-	-	-		#.0%	#.0%
88-Operations -Internal	18,276	17,546	6,275	7,746	1,471	23.4%	5.1%
Total Code Compliance	156,109	144,624	217,239	151,935	(65,304)	-30.1%	100%

GENERAL FUND FIVE-YEAR PROJECTION

Five-Year Projection

	20/21 Actual	21/22 Actual	22/23 Projected	23/24 Proposed	24/25 Forecast	25/26 Forecast	26/27 Forecast	27/28 Forecast
Beg. Fund Balance	\$ 55,992,301	\$ 60,018,355	\$ 59,264,991	\$ 61,901,818	\$ 62,080,246	\$ 62,724,860	\$ 63,303,735	\$ 63,808,905
Revenues	36,471,586	38,705,985	36,798,156	36,257,800	37,345,534	38,465,900	39,619,877	40,808,473
Labor Costs	11,480,603	12,026,556	12,750,750	13,719,292	14,193,678	14,677,552	15,171,103	15,674,525
Operating Expenditures	2,941,544	3,250,579	4,109,449	4,512,810	4,783,579	5,070,594	5,374,830	5,697,320
Utility Costs	351,483	426,619	363,730	505,854	556,439	612,083	673,291	740,620
Internal Charges	1,902,117	1,559,736	2,066,900	2,947,916	3,006,874	3,067,011	3,128,351	3,190,918
Non-Operating Charges	13,072,888	13,028,615	13,101,000	13,500,000	13,770,000	14,045,400	14,326,308	14,612,834
ST Operating Expenditures	29,748,635	30,292,105	32,391,829	35,185,872	36,310,570	37,472,640	38,673,883	39,916,217
Capital Equipment & Fleet	393,560	80,678	534,500	218,500	240,350	264,385	290,824	319,906
CIP	1,719,737	2,563,171	1,235,000	675,000	150,000	150,000	150,000	150,000
ST Capital Expenditures	2,113,297	2,643,849	1,769,500	893,500	390,350	414,385	440,824	469,906
GAAP Adjustments	583,600	6,523,395	-	-	-	-	-	-
Net Change	4,026,054	(753,364)	2,636,827	178,428	644,614	578,875	505,170	422,350
End. Fund Balance	60,018,355	59,264,991	61,901,818	62,080,246	62,724,860	63,303,735	63,808,905	64,231,255



GENERAL FUND ACCOUNT DETAILS

General

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
400000-Prop Tax - Current Sec	1,810,502	1,936,203	1,822,382	2,367,127	1,842,381	1,926,530
400001-Prop Tax - Current Unsec	222,526	198,837	210,000	261,279	261,000	197,850
400002-Prop Tax - Supp Current Sec	30,971	47,438	20,000	38,295	39,000	47,210
400003-Prop Tax - Supp Current Unsec	1,250	1,471	500	1,827	1,830	1,470
400004-Prop Tax - Prior Sec	23,472	23,100	15,000	17,849	17,900	22,990
400005-Prop Tax - Prior Unsec	(1,945)	2,520	1,000	8,819	8,900	2,510
400006-Prop Tax - Supp Prior Sec	4,310	4,840	3,000	12,625	12,700	4,820
400007-Prop Tax - Supp Prior Unsec	120	39	100	93	200	40
400008-Prop Tax - State-Aid Home Exem	8,950	19,211	10,100	7,963	10,200	19,120
400009-Prop Tax - Aircraft	-	5,837	-	(5,837)	-	5,810
400010-Prop Tax - In Lieu of VLF	2,820,686	3,069,166	2,923,950	3,933,782	2,923,950	3,053,830
400011-Prop Tax - RDA Pass Thru	56,885	57,460	-	61,131	61,132	57,180
400012-Prop Tax - ABx1 26 Excess	151,302	203,362	150,000	157,233	158,200	202,350
400013-Prop Tax - Other In Lieu Taxes	1,409	14,544	300	4,825	1,500	14,480
400100-Sales Tax - Bradley-Burns	22,014,895	23,647,976	24,900,000	16,037,825	25,095,000	25,354,000
400101-Sales Tax - Prop 172	26,404	31,057	23,460	31,826	29,300	30,910
400200-Franchise Tax - Electricity	382,439	477,370	227,029	592,859	593,000	474,990
400201-Franchise Tax - Natural Gas	61,545	91,033	-	136,248	136,250	90,580
400202-Franchise Tax - Refuse	367,667	439,322	250,000	372,260	337,000	440,000
400203-Franchise Tax - Cable	91,820	97,565	70,000	69,276	48,000	97,080
400400-Real Property Trans Tax	94,632	108,562	61,000	95,076	89,000	108,020
400700-Motor Vehicle License Fee/Tax	14,992	-	10,200	20,999	21,000	-
Sub-Total 70-Taxes	\$28,184,832	\$30,476,913	\$30,698,021	\$24,223,380	\$31,687,443	\$32,151,770
410100-Building Fees - Misc	6,952	6,566	2,040	14,533	14,600	6,540
410150-Abatement Fees	49,159	2,450	-	27,041	26,114	2,440
410400-Planning Fees - Zone & Subdiv	440,859	280,842	188,700	345,638	441,000	279,440
410500-Police Fees - Misc	18,491	28,766	18,360	34,654	33,700	28,630
410501-Police Fees - Vehicle Impound	46,332	37,492	17,340	22,308	21,000	37,310
410502-Police Fees - Range	19,020	15,638	6,834	14,919	15,000	15,560
410503-Police Fees-SRO	-	623	-	92,842	-	-
410600-Education Fees - Misc	241	-	-	-	-	-
410601-Education Fees - Tuition	-	-	2,040	-	-	-
410700-Engineering Fees - Misc	352,387	22,789	60,000	40,146	2,000	22,680
410701-Offsite Plan Check and Inspect	709,998	134,771	225,000	576,658	600,000	134,100
410801-Streets Fees - Sweeping	2,739	2,739	2,728	1,370	2,800	2,730
410900-Admin Fees - Misc	-	-	-	1,421	155	620
410901-Admin Fees - New Accts	-	2,480	1,120	6,920	6,800	2,470
411000-Animal Control - Misc	9,945	4,880	-	5,175	5,200	5,000
411001-Animal Control - Shelter Fees	3,355	2,450	2,500	1,365	1,530	2,440
411002-Animal Control - Adoption Fees	9,550	9,921	7,600	6,555	6,600	9,880
412510-Late Fees	-	-	-	7,210	-	-
415000-Miscellaneous Fees	25	13	173,360	4,552	253,995	300,380
Sub-Total 71-Fees for Service	\$1,727,667	\$1,150,385	\$707,622	\$1,203,307	\$1,430,494	\$850,220
430000-Business License Fee	68,732	80,872	70,800	99,086	98,000	100,000
430100-Animal License Fee	4,370	4,570	4,100	3,070	2,600	4,550
430200-Encroachment Permit	10,768	39,434	8,650	4,384	4,000	39,240
430300-Building Permits	1,723,631	1,248,955	1,150,000	1,303,735	1,510,000	1,150,000
435000-Misc Permits	75	750	500	710	700	750
Sub-Total 73-License & Permits	\$1,807,576	\$1,374,581	\$1,234,050	\$1,410,985	\$1,615,300	\$1,294,540
440002-Fines - Police	23,555	43,168	10,200	8,882	7,400	30,000
440004-Fines - Code Compliance	2,825	-	1,040	-	-	-
440200-Penalties	1,817	1,412	1,000	-	1,900	1,410
440201-Spay/Neuter Failure Penalty	-	-	50	-	-	-
Sub-Total 74-Fines, Forfeitures,	\$29,970	\$46,350	\$12,290	\$8,882	\$9,300	\$31,410
450000-Lease Revenues	302,332	301,720	228,682	231,528	300,000	309,380
450100-Facility Rental	-	25	9,000	5,260	4,500	3,050
450200-Park Rental	460	2,155	-	5,861	5,186	6,540
450400-Mineral Rights	19,042	26,616	15,560	23,500	25,000	26,490
Sub-Total 75-Rents & Concessions	\$323,044	\$337,951	\$253,242	\$266,149	\$334,686	\$345,460
460001-Interest 7135 Checking	643	26	-	-	700	30
460002-Interest 5691 Saving	5,934	47,589	-	101,233	86,500	47,360
460020-Interest LAIF	-	27,201	-	149,097	96,086	97,000

General

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
460021-Interest Investments	(30,519)	489,454	-	-	450,000	487,010
460100-Interest - Property Tax	962	815	-	494	1,000	820
460145-Interest - Leases	-	14,620	-	-	-	-
469900-Allocated Interest	781,638	234,662	750,000	(234,662)	260,000	260,000
Sub-Total 76-Investment Earnings	\$758,658	\$814,367	\$750,000	\$16,162	\$894,286	\$892,220
470000-CA Grant	-	-	4,649,676	-	-	-
470003-CA Grant - AB109	-	676	-	-	-	-
470004-CA Grant - POST Train Reimb	-	-	7,650	12,520	7,933	-
470005-CA Grant- HIDTA	24,026	15,051	-	12,925	12,926	14,980
470020-CA KERNCOG HUD REAP	-	15,641	65,000	-	-	-
470040-CA Grant - Prop 68 Local Parks	125,064	65,653	4,300,000	-	-	-
470050-CA Grant - Library	-	3,800	-	40,000	-	-
470107-FED GRNT State Pass thru	252,388	-	253,000	-	-	-
470108-FED GRNT County Pass Thru	632,617	-	-	-	-	-
470150-Grants - Miscellaneous Revenue	2,000	-	-	-	-	-
470200-Other Agency Grant-Misc	-	-	134,853	-	-	-
470300-Donations - Misc	1,000	-	16,562	9,893	14,120	13,850
Sub-Total 77-Grants & Donations	\$1,040,595	\$176,219	\$9,426,741	\$75,338	\$34,979	\$28,830
480000-Sale of Prop - Capitalized	788,700	-	10,200	-	-	-
480100-Misc Refunds	219,025	24,798	86,700	28,457	16,061	24,790
480400-Restitution	5,797	713	-	-	-	710
Sub-Total 78-Other Revenue	\$1,013,947	\$25,612	\$96,900	\$28,457	\$16,061	\$25,500
416000-Internal Admin Charges	465,863	284,175	412,731	-	420,000	282,760
416001-Ind Cost Allocation - Operat	920,187	341,795	1,416,064	-	340,000	340,090
Sub-Total 80-Operations -Internal	\$1,386,050	\$625,970	\$1,828,795	\$0	\$760,000	\$622,850
Total Revenues	\$36,272,339	\$35,028,348	\$45,007,661	\$27,232,660	\$36,782,549	\$36,242,800
500000-Full Time Wages	288,372	268,757	8,272,875	6,894,982	7,973,100	8,423,778
500100-Part Time Wages	126,259	193,378	22,880	271,762	243,090	286,690
500200-Temporary Wages	-	-	251,746	-	-	-
500400-Overtime	2,316	8,751	155,000	128,427	186,052	208,609
500401-Overtime - Court	-	5,314	-	2,089	3,000	6,000
500500-Cellphone Allowance	383	1,205	32,524	29,033	34,160	35,220
500501-Auto Allowance	958	3,012	1,491	42,773	48,840	50,700
500502-Uniform & Equipment Allowance	43	-	21,025	24,745	27,050	28,550
500503-Education Reimbursement	3,000	-	-	5,697	3,670	6,000
500504-One-Time Compensation	641	654	-	100,092	73,296	75,600
500506-Incentive- Bilingual Pay	52	83	65,198	61,435	64,128	99,007
500507-Incentive- Degree	438	1,439	19,211	15,415	19,134	21,521
500508-Incentive-Certificate Pay	-	-	115,270	102,179	156,820	166,561
500509-Incentive-Canine Handler	468	1,544	1,617	1,494	1,800	1,826
500600-Retirement	43,170	31,642	1,175,227	687,217	687,708	698,550
500601-Retirement - Supp Pmts	3,379	1,600	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	-	-	-	53,607	30,000	31,300
500603-PERS 3069 Misc. Classic	-	-	-	75,938	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	84,272	205,610	208,747
500605-PERS 3070 Safety Classic	-	-	-	83,486	37,000	37,076
500606-PERS 25405 Safety Pepra	-	-	-	84,566	30,000	281,155
500700-OPEB - Health Insurance	-	(553)	-	35,148	58,751	52,500
500800-Health Insurance	18,764	22,619	1,522,336	1,189,470	1,380,925	1,437,268
500801-Dental Insurance	691	607	41,904	37,233	43,538	45,039
500802-Vision Insurance	277	232	20,109	17,603	20,439	20,978
500803-Life Insurance	711	762	27,749	26,435	29,925	34,363
500880-Work Comp Insurance	15,401	4,266	748,073	387,203	815,937	856,736
500990-Non-Cash Labor Cost Allocation	-	(7,177)	-	-	-	-
509000-Payroll Taxes	25,171	26,136	563,135	569,664	576,777	605,518
Sub-Total 82-Wages & Benefits	\$11,480,603	\$12,026,556	\$13,057,370	\$11,011,965	\$12,750,750	\$13,719,292
510000-Office Supplies	663	353	58,876	56,612	58,317	62,527
510001-Departmental Supplies	166	764	387,356	324,354	363,974	383,301
510003-PAL / Explorer Supplies	-	-	5,000	25	500	500
510014-Canine Supplies	2,259	3,547	4,080	2,034	3,030	4,100
510015-Books	-	34,874	46,300	42,774	49,500	50,000

General

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
510016-Classroom Supplies	409	7,345	18,962	14,323	19,500	19,000
510060-Med/Safety Test	-	-	19,000	18,585	20,240	10,000
510100-Service Agreements	3,163	2	188,966	44,685	102,820	116,944
510103-Postage & Freight	4,612	2,455	13,841	10,200	8,054	11,060
510104-Advertising	6,011	7,624	8,000	8,131	9,445	20,000
510105-Software Licensing	4,320	2,000	212,854	169,184	174,347	116,442
510106-Subscriptions & Dues	12,000	12,703	89,324	64,756	69,784	91,006
510109-Janitorial Services	29,904	33,263	113,315	115,755	139,050	141,500
510110-Landscaping Services	510	-	117,497	130,812	104,440	156,561
510111-Adoption Services	47,226	45,042	52,200	51,198	57,370	64,200
510113-CA Law Enfc Telcom Sys (CLETS)	14,708	14,708	17,340	10,954	15,000	15,500
510114-Contract Services	-	-	-	37,500	46,000	27,200
510115-Recruitment	30,762	11,855	60,955	26,956	180,648	82,134
510116-Employee Dev & Reten (SEDAC)	11,061	18,046	18,900	19,601	19,843	25,000
510117-Traffic Sig. Operation & Maint	35,691	21,275	40,000	19,891	50,000	60,000
510120-DUI Crime Lab	14,923	14,743	15,221	15,886	15,890	15,900
510121-Streetlight Repair and Maint.	-	68,880	150,000	45,390	90,000	110,000
510122-Shafter Library	-	40	-	-	-	-
510124-Spay/Neuter Expenses	-	25,200	28,800	28,800	28,800	33,600
510130-Graffiti Removal	-	-	37,817	39,412	45,000	15,000
510150-Software Subscription	-	-	1,700	8,818	1,800	90,130
510200-Repairs & Maintenance	1,085	1,030	223,874	166,583	277,570	177,754
510202-Hardware, Tools, Equip, Mainte	-	-	5,000	50,103	59,330	21,500
510204-Equipment Repair	-	-	42,667	13,475	14,000	35,701
510205-Building Repair & Maintenance	-	-	10,765	8,989	7,500	20,500
510300-Vehicle Operations	8,557	2,733	191,227	181,729	189,536	183,675
510302-Vehicle Operations - Fuel	-	35	228,000	210,426	256,154	262,000
510400-Professional Services	274,527	139,392	1,067,162	611,550	803,144	897,117
510401-Engineering Services	17,744	62,705	61,200	4,000	10,000	90,000
510402-Accounting & Auditing Services	7,500	168,086	96,000	79,022	98,000	99,000
510403-Actuarial Services	-	11,050	9,800	-	12,000	12,000
510420-Legal Services	4,433	580	238,000	286,293	220,281	210,000
510421-Legal Services - Personnel	92,732	140,926	100,000	71,001	130,000	100,000
510422-Legal Services - Litigation	39,860	-	50,000	-	-	50,000
510423-Legal Services - Bus Devel	-	-	150,000	-	-	150,000
510501-Training	5,424	618	130,943	92,538	91,759	135,503
510505-Travel	-	-	70,564	60,226	77,983	98,715
510600-Rents & Leases	2,000	-	-	2,200	3,000	-
510601-Equipment Rental	-	-	-	-	-	7,000
510602-Property Rental	-	-	20,600	4,125	5,600	5,600
510701-Communications	595	274	85,557	83,354	80,200	92,190
510801-Outside Agency Costs	21,000	27,000	800	25,010	20,500	55,000
510802-Community Promotion	6,255	7,885	28,978	17,585	37,600	44,500
510804-Community Promotions	16,595	18,414	17,500	14,070	13,000	20,000
510806-Elections	6,059	435	12,000	(478)	12,000	-
510807-Regulatory & Permitting	-	-	850	611	1,464	2,650
510809-Assessment fees	-	-	-	18,011	15,476	20,800
Sub-Total 83-Planned Operations	\$2,941,544	\$3,250,579	\$4,547,791	\$3,307,056	\$4,109,449	\$4,512,810
510118-Credit Card Processing Fees	2,381	3,389	-	3,367	3,400	3,500
510119-Bank Fees	1,009	1,848	7,344	148	1,900	1,910
510405-Property Tax - Administration	21,351	26,401	16,320	27,446	25,000	27,194
510704-Water	9,948	12,920	167,257	121,497	143,000	188,140
510705-Sewer	18	18	9,582	4,483	5,700	4,980
510706-Refuse	702	732	25,195	18,194	17,300	44,550
510707-Power	5,697	12,705	161,090	122,481	149,800	218,500
510708-Natural Gas	709	1,206	29,209	15,754	17,150	15,800
510805-Bad Debt Expense	(10)	(17)	-	(1)	-	-
510810-Misc Over/Short	1,590	(225)	-	(109)	(500)	-
511001-Fees & Chgs 7135 Checking	3,073	370	-	14	380	390
511002-Fees & Chgs 5691 Saving	5,182	855	-	-	600	890
Sub-Total 85-Required Operations	\$351,483	\$426,619	\$415,997	\$313,273	\$363,730	\$505,854
520000-Asset Replace	7,500	-	243,525	-	186,200	243,525

General

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
520100-Internal ISF Chrg - Shop	9,939	7,543	185,649	-	177,400	185,649
520200-Internal ISF Chrg - Building	6,078	33,274	348,649	-	286,000	446,180
520300-Internal ISF Chrg - IT	163	-	928,059	-	777,800	1,289,802
520400-Internal ISF Chrg - Liability	6,707	3,082	741,185	-	639,500	782,760
Sub-Total 88-Operations -Internal	\$1,902,117	\$1,559,736	\$2,447,067	\$0	\$2,066,900	\$2,947,916
500505-Miscellaneous Reimbursement	227,800	-	-	-	-	-
510803-Development Agreements	12,248,022	13,017,400	12,600,000	6,670,241	13,090,000	13,500,000
560800-Emergency Response	597,066	11,215	-	-	11,000	-
Sub-Total 91-Other Non-Operationa	\$13,072,888	\$13,028,615	\$12,600,000	\$6,670,241	\$13,101,000	\$13,500,000
570000-Furniture & Fixtures	-	-	5,000	891	1,500	-
570100-Automotive Equipment	5,107	-	673,301	675,023	410,000	150,000
570200-Machinery & Equipment	-	989	177,560	131,506	123,000	68,500
Sub-Total 92-Capital Outlay	\$393,560	\$80,678	\$855,861	\$807,422	\$534,500	\$218,500
580000-Capital Prj.- Land	342,800	-	-	3,687	-	-
580100-Capital Prj.- Infrastructure	747,798	2,356,417	1,000,000	70,909	6,250	25,000
580200-Capital Prj.- Buildings & Imp.	20,046	-	10,163,800	198,308	781,250	556,250
580300-Capital Prj.- Other Imp.	272,228	-	2,526,231	376,190	447,500	93,750
Sub-Total 93-Capital Projects	\$1,719,737	\$2,563,171	\$13,690,031	\$649,094	\$1,235,000	\$675,000
Total Expenses	\$31,861,932	\$32,935,954	\$47,614,117	\$22,759,051	\$34,161,329	\$36,079,372
490200-Trans In - Federal Grants	-	660,946	1,440,176	-	-	-
490202-Trans In - SLEF	156,727	151,078	-	15,606	15,607	15,000
490204-Trans In - TDA	-	4,912	-	-	-	-
490209-Trans In - CDBG	42,520	-	-	-	-	-
490305-Trans In - Traffic Mithigation	-	2,831,241	-	-	-	-
Sub-Total 79-Transfers-In	\$199,247	\$3,677,637	\$1,440,176	\$15,606	\$15,607	\$15,000
595002-Trans Out - Water Operations	-	1,616,600	-	-	-	-
Sub-Total 94-Transfers-Out	\$0	\$1,616,600	\$0	\$0	\$0	\$0
Total Revenues	\$199,247	\$5,294,237	\$1,440,176	\$15,606	\$15,607	\$15,000
Total General Net Surplus/(Deficit)	\$4,609,654	\$4,153,431	(\$1,166,280)	\$4,489,215	\$2,636,827	\$178,428



GENERAL FUND DEPARTMENTS

CITY COUNCIL
CITY MANAGER
NON-DEPARTMENTAL
EDUCATION PARTNERSHIP
CITY CLERK
BUSINESS DEVELOPMENT
BUSINESS INCENTIVES
CITY ATTORNEY
HUMAN RESOURCES
FINANCE
PLANNING
POLICE
ANIMAL CONTROL
ENGINEERING
STREETS
PUBLIC FACILITIES
BUILDING INSPECTION
CODE COMPLIANCE

City Council Description of Major Services:

The City Council is composed of five members elected at large by the citizens of Shafter. Council members serve four-year overlapping terms. As the policy-making legislative body, the City Council is responsible for the enactment of all programs, policies and services of the City. The City Council acts upon all legislative matters concerning the City, approving and adopting all ordinances, resolutions, contracts and other matters requiring overall policy decisions and leadership. The Council appoints the City Manager as well as various commissions, boards and citizen advisory committees, all of which ensure broad-based citizen input into the affairs of the City. The City Council leads a unique strategic planning effort each year to determine important issues and sets overall goals for the City that year. The strategic planning effort process has been complimented if not led by the City “Vision” project originally conducted in 1996 and updated in 2002 and 2011. The strategic planning project is an implementation of those recommendations as well as a plan for other city responsibilities and projects. The City’s annual operating budget becomes the guide and the means for implementing those strategies.



City Council

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
82-Wages & Benefits						
500100-Part Time Wages	13,200	13,200	13,200	12,100	13,200	13,460
500502-Uniform & Equipment Allowance	21	-	-	-	-	-
509000-Payroll Taxes	1,296	1,317	1,293	1,428	1,317	1,384
Total 82-Wages & Benefits	\$14,517	\$14,517	\$14,493	\$13,528	\$14,517	\$14,844
83-Planned Operations						
510000-Office Supplies	663	353	204	554	600	600
510001-Departmental Supplies	5,844	2,584	3,060	2,618	3,000	3,000
510100-Service Agreements	1,614	22,366	23,000	1,133	1,500	1,500
510106-Subscriptions & Dues	22,826	24,289	25,500	24,409	25,000	28,000
510110-Landscaping Services	719	1,553	867	991	867	900
510300-Vehicle Operations	-	62	102	137	102	100
510400-Professional Services	-	19,369	-	589	25,000	-
510501-Training	1,821	7,764	14,200	13,609	10,000	10,000
510505-Travel	-	259	9,560	7,698	5,000	6,000
510701-Communications	-	-	2,040	-	-	-
510801-Outside Agency Costs	704	381	800	10	500	35,000
510802-Community Promotion	6,255	7,885	23,500	13,470	34,000	40,000
Total 83-Planned Operations	\$40,446	\$86,865	\$102,833	\$65,218	\$105,569	\$125,100
85-Required Operations						
510707-Power	230	1,098	-	583	600	1,490
Total 85-Required Operations	\$230	\$1,098	\$0	\$583	\$600	\$1,490
88-Operations -Internal						
520200-Internal ISF Chrg - Building	299	-	3,120	-	400	3,990
520300-Internal ISF Chrg - IT	1,022	15,565	8,542	-	10,000	11,058
Total 88-Operations -Internal	\$1,321	\$15,565	\$11,662	\$0	\$10,400	\$15,048
Expenses	\$56,514	\$118,045	\$128,988	\$79,329	\$131,086	\$156,482
Total City Council Net Surplus/(Deficit)	(\$56,514)	(\$118,045)	(\$128,988)	(\$79,329)	(\$131,086)	(\$156,482)

City Manager Department Description of Major Services:

The City Manager is the chief administrative officer of the City, and is responsible for planning, organizing and directing all municipal activities. Control of City expenditure and preparation of an annual budget also fall under the City Manager's responsibility. The City Manager makes recommendations to the City Council on program alternatives and makes sure programs adopted by the Council are implemented. Additionally, the City Manager is responsible for and directly oversees all Human Resource functions of the City.

Fiscal Year 2022-23 Highlights and Accomplishments

- ✓ Managed the Re-Design of the City Website
- ✓ Planned events with the Community, Selfie Day, Candy in the Courtyard, and Christmas Tree Lighting, and participated in other City events through other groups such as Christmas at the Depot, Christmas Parade, Dia del Niño and more.
- ✓ Conducted Print, Web and Social Media Outreach for various City events and programs, like the Budget Book, SB1383 Outreach, and the Housing Element
- ✓ Produced City 2022 Highlight Video, State of the City Highlights, and other small video projects
- ✓ Managed Growth of City Social Media Accounts and increased followers by 1,050 (Instagram) and 1,191 on (Facebook)
- ✓ Conducted City Council and Executive Team Strategic Goals Workshop
- ✓ Implemented Succession Plans for various departments.
- ✓ Assembled Ad Hoc Committees for Economic Development and Community Events

Fiscal Year 2023-24 Goals and Objectives

- ☐ Continue to Enhance the Community Engagement & Communication Strategy to include vlogging and monthly video recaps in conjunction effort with Shafter High
- ☐ Re-focus economic development strategy – internally and externally
- ☐ Implement Council Strategic Initiatives and Develop Implementation Action Plan
- ☐ Develop shelf-ready land parcels.

City Manager

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
71-Fees for Service						
415000-Miscellaneous Fees	25	13	-	320	320	20
Total 71-Fees for Service	\$25	\$13	\$0	\$320	\$320	\$20
Revenues	\$25	\$13	\$0	\$320	\$320	\$20
82-Wages & Benefits						
500000-Full Time Wages	-	5,794	422,720	332,236	422,720	450,982
500400-Overtime	58	448	-	483	200	500
500500-Cellphone Allowance	766	2,624	2,524	2,167	2,624	2,400
500501-Auto Allowance	1,532	6,180	185	6,203	6,180	6,400
500502-Uniform & Equipment Allowance	21	180	-	15	200	200
500503-Education Reimbursement	-	-	-	-	-	3,000
500506-Incentive- Bilingual Pay	605	1,171	961	1,448	1,600	1,920
500508-Incentive-Certificate Pay	-	-	-	158	5,900	5,922
500600-Retirement	15,619	22,399	25,827	11,614	11,614	12,000
500602-Unfunded Accr. Liab. (UAL)	-	-	-	2,766	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	11,232	26,000	26,138
500800-Health Insurance	46,115	51,017	73,211	43,219	51,017	49,800
500801-Dental Insurance	1,705	1,646	1,582	1,374	1,646	1,586
500802-Vision Insurance	800	732	681	614	732	709
500803-Life Insurance	1,221	1,533	1,265	1,353	1,533	1,636
500880-Work Comp Insurance	-	15	4,182	1,907	6,200	6,512
500990-Non-Cash Labor Cost Allocation	-	(7,177)	-	-	-	-
509000-Payroll Taxes	25,171	26,136	27,256	21,391	26,136	27,443
Total 82-Wages & Benefits	\$483,969	\$519,755	\$560,394	\$438,180	\$564,302	\$597,148
83-Planned Operations						
510000-Office Supplies	917	1,650	2,000	630	1,500	1,500
510001-Departmental Supplies	3,808	3,335	6,922	6,423	5,500	3,000
510100-Service Agreements	51,780	3,859	-	3,249	3,000	3,000
510103-Postage & Freight	511	133	500	177	100	250
510105-Software Licensing	-	-	-	-	-	4,500
510106-Subscriptions & Dues	3,406	7,293	3,000	6,423	7,500	7,500
510109-Janitorial Services	873	-	875	-	-	-
510110-Landscaping Services	719	1,553	923	991	923	1,000
510150-Software Subscription	-	-	-	845	-	-
510200-Repairs & Maintenance	3,072	2,720	3,867	644	1,000	1,500
510300-Vehicle Operations	277	163	-	136	103	100
510302-Vehicle Operations - Fuel	-	170	-	-	-	-
510400-Professional Services	40,051	10,393	18,000	7,338	40,000	35,000
510420-Legal Services	1,439	53	8,000	1,675	1,675	-
510501-Training	5,681	4,730	14,950	12,014	10,000	8,000
510505-Travel	-	-	3,500	2,687	3,500	3,500
510701-Communications	1,952	3,243	2,750	1,254	2,000	3,350
510802-Community Promotion	370	5,026	3,078	3,114	3,000	3,500
510807-Regulatory & Permitting	-	-	50	14	50	50
Total 83-Planned Operations	\$114,856	\$44,321	\$68,415	\$47,614	\$79,851	\$75,750
85-Required Operations						
510704-Water	100	-	150	-	-	-
510705-Sewer	14	-	20	-	-	-
510706-Refuse	371	-	100	-	-	-
510707-Power	701	100	925	34	50	150
Total 85-Required Operations	\$1,186	\$100	\$1,195	\$34	\$50	\$150
88-Operations -Internal						
520000-Asset Replace	7,500	-	10,200	-	7,600	10,200
520100-Internal ISF Chrg - Shop	820	623	851	-	800	851
520200-Internal ISF Chrg - Building	9,160	24,552	6,241	-	10,000	7,980
520300-Internal ISF Chrg - IT	31,328	32,245	15,121	-	32,000	19,579

City Manager

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
520400-Internal ISF Chrg - Liability	25,545	17,338	27,235	-	27,000	28,770
Total 88-Operations -Internal	\$74,353	\$74,758	\$59,648	\$0	\$77,400	\$67,380
91-Other Non-Operationa						
500505-Miscellaneous Reimbursement	227,800	-	-	-	-	-
Total 91-Other Non-Operationa	\$227,800	\$0	\$0	\$0	\$0	\$0
93-Capital Projects						
580200-Capital Prj.- Buildings & Imp.	-	7,200	-	22,407	250,000	-
Total 93-Capital Projects	\$0	\$7,200	\$0	\$22,407	\$250,000	\$0
Expenses	\$902,164	\$646,134	\$689,652	\$508,235	\$971,603	\$740,428
Total City Manager Net Surplus/(Deficit)	(\$902,139)	(\$646,121)	(\$689,652)	(\$507,915)	(\$971,283)	(\$740,408)

CITY ATTORNEY

City Attorney

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
83-Planned Operations						
510420-Legal Services	211,124	238,728	200,000	279,374	212,000	200,000
510421-Legal Services - Personnel	92,732	140,926	100,000	71,001	130,000	100,000
510422-Legal Services - Litigation	39,860	-	50,000	-	-	50,000
Total 83-Planned Operations	\$343,716	\$379,654	\$350,000	\$350,375	\$342,000	\$350,000
Expenses	\$343,716	\$379,654	\$350,000	\$350,375	\$342,000	\$350,000
Total City Attorney Net Surplus/(Deficit)	(\$343,716)	(\$379,654)	(\$350,000)	(\$350,375)	(\$342,000)	(\$350,000)



Education Partnership Department Description of Major Services:

The Shafter Educational Partnership is an innovative partnership between the City, Richland School District and the Kern High School District's Shafter Campus. Most small communities in the Central Valley face challenges related to lower incomes and lower overall education levels of the population. The socioeconomic environment of these communities generally results in lower student performance. Parents with less education and poorer incomes generally have less experience, time, resources, and academic ability to help and be involved in their children's education. This adds to the existing economic challenges, as better educated and more affluent families tend to live or move into communities with better standardized test scores. Standardized test scores almost singularly enable, or force, both pockets of affluence and pockets of poverty. The Shafter Educational Partnership is an attempt to critically understand these dynamics and take a direct role in improving them from outside of the conventional education systems and culture.

Fiscal Year 2022-23 Highlights and Accomplishments

- ✓ New early literacy program.
- ✓ Increased support for college transition.
- ✓ Library exceeded pre-pandemic levels for circulation and attendance.
- ✓ Conducted department operations analysis and reorganized workflow in response.
- ✓ Secured grants for art and facility improvements from the State of California, Wonderful, Aera, Kern Community Foundation, and Arts Council of Kern.

Fiscal Year 2023-24 Goals and Objectives

- ☐ Increase operation capacity with new SLLC Manager and Teacher Leads.
- ☐ Complete pergola project, office relocation, purchase and use outreach vehicle, satellite library.
- ☐ Grow library circulation to 20,000 per year.

Education Partnership

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
71-Fees for Service						
410600-Education Fees - Misc	241	-	-	-	-	-
410601-Education Fees - Tuition	-	-	2,040	-	-	-
Total 71-Fees for Service	\$241	\$0	\$2,040	\$0	\$0	\$0
77-Grants & Donations						
470050-CA Grant - Library	-	3,800	-	40,000	-	-
470300-Donations - Misc	2,500	40,218	14,662	9,073	13,300	13,000
Total 77-Grants & Donations	\$2,500	\$44,018	\$14,662	\$49,073	\$13,300	\$13,000
Revenues	\$2,741	\$44,018	\$16,702	\$49,073	\$13,300	\$13,000
82-Wages & Benefits						
500000-Full Time Wages	-	6,509	230,563	209,106	230,563	215,212
500100-Part Time Wages	126,259	193,378	7,280	224,260	210,000	240,000
500200-Temporary Wages	-	-	251,746	-	-	-
500500-Cellphone Allowance	766	2,326	2,402	1,066	2,326	2,400
500501-Auto Allowance	1,348	4,819	185	4,172	4,819	5,000
500502-Uniform & Equipment Allowance	64	-	-	-	-	-
500504-One-Time Compensation	2,614	10,752	-	5,386	2,667	2,800
500506-Incentive- Bilingual Pay	905	2,511	5,121	2,016	2,511	12,480
500600-Retirement	31,600	32,520	33,263	19,207	19,207	19,300
500602-Unfunded Accr. Liab. (UAL)	-	-	-	1,509	-	-
500603-PERS 3069 Misc. Classic	-	-	-	5,835	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	1,000	10,200	10,232
500800-Health Insurance	47,161	38,790	45,308	18,316	38,790	42,672
500801-Dental Insurance	1,511	1,200	1,286	572	1,200	1,330
500802-Vision Insurance	721	573	614	271	573	614
500803-Life Insurance	888	849	861	756	849	968
500880-Work Comp Insurance	-	29	2,195	2,246	7,022	7,374
500990-Non-Cash Labor Cost Allocation	-	(3,534)	-	-	-	-
509000-Payroll Taxes	-	954	18,077	36,457	37,097	38,952
Total 82-Wages & Benefits	\$498,158	\$579,022	\$598,901	\$532,175	\$567,824	\$599,334
83-Planned Operations						
510000-Office Supplies	1,080	1,303	2,500	847	2,000	2,000
510001-Departmental Supplies	-	41,075	58,673	35,932	55,000	18,000
510015-Books	-	34,874	46,300	42,774	49,500	50,000
510016-Classroom Supplies	409	7,345	18,962	14,323	19,500	19,000
510060-Med/Safety Test	-	-	-	1,120	1,200	-
510100-Service Agreements	16,223	35,479	30,000	4,685	7,000	7,000
510103-Postage & Freight	102	68	100	131	200	200
510105-Software Licensing	-	74,763	71,300	35,777	40,000	40,000
510109-Janitorial Services	21,166	25,409	25,200	32,807	37,000	37,000
510110-Landscaping Services	-	-	5,000	689	-	10,000
510115-Recruitment	2,825	1,180	1,500	256	1,000	1,500
510122-Shafter Library	-	40	-	-	-	-
510150-Software Subscription	-	-	-	18	-	-
510200-Repairs & Maintenance	-	38,261	28,514	23,428	37,000	20,000
510300-Vehicle Operations	-	-	1,000	-	-	1,500
510302-Vehicle Operations - Fuel	-	30	500	-	-	-
510400-Professional Services	-	-	8,498	8,044	7,500	8,000
510420-Legal Services	16,083	2,677	-	-	-	-
510501-Training	1,308	2,027	1,800	1,537	1,800	3,500
510505-Travel	38	646	1,700	24	900	1,000
510602-Property Rental	4,138	4,350	3,600	4,125	3,600	3,600
510701-Communications	1,095	2,674	3,500	1,451	1,500	2,760
510804-Community Promotions	16,595	18,414	17,500	14,070	13,000	20,000
510809-Assessment fees	-	-	-	69	-	-
Total 83-Planned Operations	\$124,630	\$392,888	\$326,147	\$222,107	\$277,700	\$245,060
85-Required Operations						
510706-Refuse	702	732	2,825	1,490	800	760

Education Partnership

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
510707-Power	9,115	15,789	7,975	16,950	20,000	28,600
510708-Natural Gas	709	1,206	930	2,316	2,500	2,500
Total 85-Required Operations	\$10,526	\$17,727	\$11,730	\$20,756	\$23,300	\$31,860
88-Operations -Internal						
520000-Asset Replace	12,463	9,740	10,200	-	13,000	10,200
520200-Internal ISF Chrg - Building	9,289	29,143	18,145	-	11,000	23,220
520300-Internal ISF Chrg - IT	31,770	77,095	104,239	-	45,000	135,000
520400-Internal ISF Chrg - Liability	25,905	7,721	28,785	-	27,000	30,400
Total 88-Operations -Internal	\$79,427	\$123,699	\$161,369	\$0	\$96,000	\$198,820
92-Capital Outlay						
570000-Furniture & Fixtures	40,120	-	-	-	-	-
570200-Machinery & Equipment	5,298	-	-	-	-	-
Total 92-Capital Outlay	\$45,418	\$0	\$0	\$0	\$0	\$0
93-Capital Projects						
580200-Capital Prj.- Buildings & Imp.	20,046	-	-	-	-	-
Total 93-Capital Projects	\$20,046	\$0	\$0	\$0	\$0	\$0
Expenses	\$778,205	\$1,113,336	\$1,098,147	\$775,038	\$964,824	\$1,075,074
Total Education Partnership Net Surplus/	(\$775,464)	(\$1,069,318)	(\$1,081,445)	(\$725,965)	(\$951,524)	(\$1,062,074)



City Clerk Description of Major Services:

The City Clerk records, prepares and maintains the minutes of each City Council meeting and maintains the official records of the City. Other functions of the City Clerk include conducting municipal elections and coordinating other election activities, providing certified copies of official documents, maintaining the Municipal Code and managing City Council oral and written correspondence. The Division is also responsible for recording, preparing and maintaining the minutes for special boards, commissions and agencies which include but are limited to the following: Shafter Joint Powers Financing Authority, Shafter Industrial Development Authority, Shafter Charitable Purpose Foundation, Shafter Civic Improvement Corporation, Shafter Planning Commission, and various subcommittees and commissions.

Fiscal Year 2022-23 Highlights and Accomplishments

- ✓ Conducted Charter Decennial Review.
- ✓ Implemented Agenda Management Software.
- ✓ Conducted the Nomination Period and the November 8, 2022, General Municipal Election for 2 City Council seats. Incumbent Cathy L. Prout and newly elected Council Member Gustavo Olvera Jr took office on December 20, 2022.

Fiscal Year 2023-24 Goals and Objectives

- ☐ Develop Citywide Document Retention Program.
 - Finalize the Citywide review, comment, and approval of the draft policy.
 - Implement regularly scheduled destruction of records at a department level citywide.
- ☐ Codify Title 16 Subdivision Manual and Title 17 Zoning Ordinance Manual as part of the Municipal Code Book with online accessibility instead of by separate codebook.

City Clerk

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
82-Wages & Benefits						
500000-Full Time Wages	-	3,532	87,152	90,284	87,152	120,825
500500-Cellphone Allowance	383	1,205	1,201	1,043	1,205	1,200
500501-Auto Allowance	958	3,012	116	2,031	3,012	3,120
500503-Education Reimbursement	-	-	-	-	-	3,000
500504-One-Time Compensation	-	-	-	1,741	1,741	1,800
500506-Incentive- Bilingual Pay	307	964	961	650	964	960
500508-Incentive-Certificate Pay	-	-	-	178	5,920	5,922
500600-Retirement	14,653	15,357	16,201	10,687	10,686	11,000
500602-Unfunded Accr. Liab. (UAL)	-	-	-	570	-	-
500603-PERS 3069 Misc. Classic	-	-	-	4,699	-	-
500800-Health Insurance	21,941	21,332	23,036	18,446	21,332	21,816
500801-Dental Insurance	793	690	687	589	690	687
500802-Vision Insurance	333	308	307	263	308	307
500803-Life Insurance	343	370	354	379	370	398
500880-Work Comp Insurance	-	18	465	471	1,458	1,532
500990-Non-Cash Labor Cost Allocation	-	(2,859)	-	-	-	-
509000-Payroll Taxes	-	270	6,513	7,003	6,518	6,844
Total 82-Wages & Benefits	\$140,191	\$137,520	\$136,993	\$139,034	\$141,356	\$179,411
83-Planned Operations						
510000-Office Supplies	403	527	510	463	650	700
510001-Departmental Supplies	199	1,107	5,020	1,970	3,000	1,100
510100-Service Agreements	1,318	1,252	1,500	978	1,200	1,500
510103-Postage & Freight	334	246	350	244	300	350
510104-Advertising	6,011	7,624	7,000	5,581	7,500	5,000
510105-Software Licensing	-	-	16,000	8,200	10,000	7,000
510106-Subscriptions & Dues	7,769	8,290	8,000	10,151	10,000	10,000
510109-Janitorial Services	429	-	1,500	-	-	-
510110-Landscaping Services	719	1,553	800	991	850	900
510200-Repairs & Maintenance	2,917	135	1,200	644	1,200	1,200
510300-Vehicle Operations	26	-	-	61	61	100
510400-Professional Services	40	-	2,000	818	500	500
510501-Training	4,087	245	1,000	824	800	5,000
510505-Travel	-	-	500	-	-	2,000
510701-Communications	376	456	2,040	418	500	470
510802-Community Promotion	-	-	950	73	100	500
510806-Elections	6,059	435	12,000	(478)	12,000	-
510807-Regulatory & Permitting	-	-	50	14	50	-
Total 83-Planned Operations	\$30,687	\$21,870	\$60,420	\$30,952	\$48,711	\$36,320
85-Required Operations						
510704-Water	33	-	3,200	-	-	-
510705-Sewer	5	-	-	-	-	-
510706-Refuse	63	-	-	-	-	-
510707-Power	532	-	550	-	-	-
Total 85-Required Operations	\$633	\$0	\$3,750	\$0	\$0	\$0
88-Operations -Internal						
520000-Asset Replace	7,500	-	10,200	-	7,600	10,200
520100-Internal ISF Chrg - Shop	845	641	877	-	800	877
520200-Internal ISF Chrg - Building	2,624	45,820	11,647	-	23,000	14,900
520300-Internal ISF Chrg - IT	8,973	19,564	31,639	-	9,000	40,978
520400-Internal ISF Chrg - Liability	7,317	3,325	12,903	-	7,600	13,630
Total 88-Operations -Internal	\$27,259	\$69,350	\$67,266	\$0	\$48,000	\$80,585
Expenses	\$198,770	\$228,740	\$268,429	\$169,986	\$238,067	\$296,316
Total City Clerk Net Surplus/(Deficit)	(\$198,770)	(\$228,740)	(\$268,429)	(\$169,986)	(\$238,067)	(\$296,316)

Economic Development Description of Major Services:

This Division contains funding for staff and operating costs for economic development work conducted within the City. Prior to fiscal year 2011-2012 these costs were allocated between the City Manager Department of the General Fund and the Shafter Community Development Agency. Due to the statewide elimination of all redevelopment agencies, this division was created to provide an alternative source of funding for these activities.

Fiscal Year 2022-23 Highlights and Accomplishments

- ✓ Completed California Association for Local Economic Development (CALED) Certification Course.
- ✓ Maintained visibility of Shafter through professional presentations and networking events.
- ✓ 2nd Countryside Car Wash under construction with on-site restaurants to follow.
- ✓ Advanced entitlement process on City-owned properties to prepare for development, lease, or sale.
- ✓ Made new connections for rail, retail, and real estate to promote revenue generation.
- ✓ Renewed Business Expansion Attraction Retention (BEAR) Program to May 31, 2023.

Fiscal Year 2023-24 Goals and Objectives

- ☐ Implement Council Strategic Goals when established and begin action steps.
- ☐ Establish Shafter brand and market business development opportunities.
- ☐ Create framework to begin City ventures as property developer.
- ☐ Energize Chamber of Commerce efforts with local businesses.
- ☐ Connect local businesses with resources through workshops and seminars.

ECONOMIC DEVELOPMENT

Business Development

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
71-Fees for Service						
410900-Admin Fees - Misc	-	-	-	1,265	-	-
Total 71-Fees for Service	\$0	\$0	\$0	\$1,265	\$0	\$0
Revenues	\$0	\$0	\$0	\$1,265	\$0	\$0
82-Wages & Benefits						
500000-Full Time Wages	-	1,925	225,441	180,127	225,400	347,188
500400-Overtime	-	1	-	-	-	-
500500-Cellphone Allowance	421	1,380	1,444	1,328	1,380	2,640
500501-Auto Allowance	1,667	5,301	204	3,851	5,301	5,550
500502-Uniform & Equipment Allowance	-	61	-	32	50	50
500503-Education Reimbursement	-	10	-	-	20	-
500504-One-Time Compensation	641	654	-	515	-	-
500506-Incentive- Bilingual Pay	-	20	-	80	80	96
500600-Retirement	16,589	13,311	15,740	8,171	8,171	8,300
500602-Unfunded Accr. Liab. (UAL)	-	-	-	1,475	-	-
500603-PERS 3069 Misc. Classic	-	-	-	737	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	3,818	21,700	21,771
500800-Health Insurance	18,764	22,619	27,232	22,040	22,619	46,623
500801-Dental Insurance	691	607	664	597	607	1,341
500802-Vision Insurance	277	232	252	235	232	562
500803-Life Insurance	711	762	764	753	762	871
500880-Work Comp Insurance	15,401	4,266	3,685	1,581	4,266	4,479
500990-Non-Cash Labor Cost Allocation	-	(4,115)	-	-	-	-
509000-Payroll Taxes	-	28	14,489	11,826	13,217	13,877
Total 82-Wages & Benefits	\$276,343	\$258,518	\$289,915	\$237,166	\$303,805	\$453,348
83-Planned Operations						
510000-Office Supplies	-	-	510	281	600	617
510001-Departmental Supplies	166	764	1,326	424	500	750
510100-Service Agreements	2,070	1,935	122	1,693	1,500	1,500
510103-Postage & Freight	27	23	153	143	200	200
510106-Subscriptions & Dues	12,000	12,703	14,760	14,125	14,625	14,075
510109-Janitorial Services	429	-	600	-	-	-
510110-Landscaping Services	2,340	1,553	3,000	991	1,000	1,000
510115-Recruitment	-	-	-	-	75,000	-
510200-Repairs & Maintenance	3,641	2,758	7,344	1,660	1,500	1,500
510205-Building Repair & Maintenance	-	-	765	-	-	-
510302-Vehicle Operations - Fuel	-	35	-	50	50	50
510400-Professional Services	11,014	1,504	45,000	22,460	30,000	159,500
510501-Training	862	1,807	26,050	2,128	2,500	2,500
510505-Travel	(165)	536	1,020	969	2,602	2,975
510602-Property Rental	-	-	-	-	2,000	2,000
510701-Communications	595	274	2,204	243	300	290
510802-Community Promotion	-	-	1,450	928	500	500
510807-Regulatory & Permitting	-	-	50	14	800	1,450
Total 83-Planned Operations	\$33,174	\$24,917	\$104,354	\$46,109	\$133,677	\$188,907
85-Required Operations						
510704-Water	1,296	37	6,200	-	-	-
510705-Sewer	183	14	300	-	-	20
510706-Refuse	63	-	300	-	-	-
510707-Power	2,353	2,846	2,300	1,996	2,500	3,830
510708-Natural Gas	-	-	300	-	-	-
Total 85-Required Operations	\$3,895	\$2,897	\$9,400	\$1,996	\$2,500	\$3,850
88-Operations -Internal						
520000-Asset Replace	3,750	-	5,100	-	3,800	5,100
520100-Internal ISF Chrg - Shop	2,485	1,886	2,578	-	2,400	2,578
520200-Internal ISF Chrg - Building	5,303	28,400	8,424	-	14,000	10,780
520300-Internal ISF Chrg - IT	18,137	13,376	18,792	-	19,000	24,333

Business Development

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
520400-Internal ISF Chrg - Liability	14,789	6,414	26,822	-	16,000	28,330
Total 88-Operations -Internal	\$44,464	\$50,076	\$61,716	\$0	\$55,200	\$71,121
93-Capital Projects						
580000-Capital Prj.- Land	58,849	24,184	-	3,687	-	-
580300-Capital Prj.- Other Imp.	29,521	28,499	-	28,708	-	-
Total 93-Capital Projects	\$88,370	\$52,683	\$0	\$32,395	\$0	\$0
Expenses	\$446,246	\$389,091	\$465,385	\$317,666	\$495,182	\$717,226
Total Business Development Net Surplus/	(\$446,246)	(\$389,091)	(\$465,385)	(\$316,401)	(\$495,182)	(\$717,226)

Business Incentives

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
83-Planned Operations						
510423-Legal Services - Bus Devel	-	-	150,000	-	-	150,000
Total 83-Planned Operations	\$0	\$0	\$150,000	\$0	\$0	\$150,000
91-Other Non-Operationa						
510803-Development Agreements	12,248,022	13,017,400	12,600,000	6,670,241	13,090,000	13,500,000
Total 91-Other Non-Operationa	\$12,248,022	\$13,017,400	\$12,600,000	\$6,670,241	\$13,090,000	\$13,500,000
Expenses	\$12,248,022	\$13,017,400	\$12,750,000	\$6,670,241	\$13,090,000	\$13,650,000
Total Business Incentives Net Surplus/	(\$12,248,022)	(\$13,017,400)	(\$12,750,000)	(\$6,670,241)	(\$13,090,000)	(\$13,650,000)



Human Resources Description of Major Services:

This Division is under the direction of the City Manager and contains funding for staff and operating costs, either directly or in support of Citywide staffing, employment processing, compensation, health and welfare benefits, training and development, records management, safety and health, succession planning, employee relations and retention. Prior to fiscal year 2017-2018 these costs were allocated to the City Manager Department.

Fiscal Year 2022-23 Highlights and Accomplishments

- ✓ Conducted a Citywide compensation study.
- ✓ Digitized HR forms.
- ✓ Updated HR policies.
- ✓ Updated HR Department Webpage.

Fiscal Year 2023-24 Goals and Objectives

- ☐ Update/Reformat City Job Descriptions.
- ☐ Scan MCCF Supervisor files into Laserfiche.

Human Resources

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
77-Grants & Donations						
470300-Donations - Misc	-	850	-	820	820	850
Total 77-Grants & Donations	\$0	\$850	\$0	\$820	\$820	\$850
Revenues	\$0	\$850	\$0	\$820	\$820	\$850
82-Wages & Benefits						
500000-Full Time Wages	-	3,197	290,251	186,322	220,000	236,990
500500-Cellphone Allowance	766	2,510	2,402	2,251	2,510	3,120
500501-Auto Allowance	958	2,887	116	2,086	2,887	2,900
500502-Uniform & Equipment Allowance	200	-	-	-	-	-
500503-Education Reimbursement	-	-	-	372	-	-
500504-One-Time Compensation	-	3,537	-	-	-	-
500506-Incentive- Bilingual Pay	613	1,700	961	1,335	1,700	1,536
500600-Retirement	24,532	26,753	29,993	16,290	16,290	16,300
500602-Unfunded Accr. Liab. (UAL)	-	-	-	1,899	-	-
500603-PERS 3069 Misc. Classic	-	-	-	4,294	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	3,902	8,200	8,274
500800-Health Insurance	52,128	54,620	62,928	46,232	54,620	56,085
500801-Dental Insurance	1,000	978	1,158	880	978	1,064
500802-Vision Insurance	801	721	805	573	721	682
500803-Life Insurance	828	945	962	828	945	1,248
500880-Work Comp Insurance	16,456	3,487	1,277	977	3,487	3,661
500990-Non-Cash Labor Cost Allocation	-	(2,447)	-	-	-	-
509000-Payroll Taxes	-	245	18,439	14,642	16,376	17,196
Total 82-Wages & Benefits	\$324,019	\$321,126	\$409,292	\$282,883	\$328,714	\$349,056
83-Planned Operations						
510000-Office Supplies	730	382	1,000	960	1,007	1,000
510001-Departmental Supplies	3,365	2,060	4,000	3,805	4,000	4,000
510060-Med/Safety Test	-	11,095	19,000	17,465	19,040	10,000
510100-Service Agreements	312	319	-	436	654	654
510103-Postage & Freight	266	291	400	191	200	400
510106-Subscriptions & Dues	5,884	6,776	6,000	2,992	6,000	6,211
510109-Janitorial Services	429	-	-	-	-	-
510110-Landscaping Services	719	1,553	1,020	973	1,080	1,020
510115-Recruitment	20	-	-	-	-	-
510116-Employee Dev & Reten (SEDAC)	11,061	18,046	18,900	19,601	19,843	25,000
510150-Software Subscription	-	-	-	845	-	7,030
510200-Repairs & Maintenance	1,532	135	2,500	658	2,504	2,504
510300-Vehicle Operations	18	144	255	176	255	255
510400-Professional Services	4,687	4,160	5,040	2,486	5,040	4,789
510501-Training	5,424	618	5,000	4,415	4,000	10,000
510505-Travel	46	1,111	1,000	232	2,000	6,500
510701-Communications	686	456	2,652	418	700	470
Total 83-Planned Operations	\$35,179	\$47,146	\$66,767	\$55,654	\$66,323	\$79,833
85-Required Operations						
510704-Water	100	-	2,500	-	-	-
510705-Sewer	14	-	-	-	-	-
510706-Refuse	63	-	-	-	-	-
510707-Power	532	-	520	-	-	-
Total 85-Required Operations	\$709	\$0	\$3,020	\$0	\$0	\$0
88-Operations -Internal						
520000-Asset Replace	7,500	-	10,200	-	7,600	10,200
520100-Internal ISF Chrg - Shop	820	623	851	-	800	851
520200-Internal ISF Chrg - Building	6,078	33,274	8,458	-	15,000	10,820
520300-Internal ISF Chrg - IT	20,787	24,244	25,499	-	21,000	33,019
520400-Internal ISF Chrg - Liability	16,950	7,513	21,575	-	18,000	22,790
Total 88-Operations -Internal	\$52,135	\$65,654	\$66,583	\$0	\$62,400	\$77,680
Expenses	\$412,042	\$433,926	\$545,662	\$338,537	\$457,437	\$506,569
Total Human Resources Net Surplus/(Deficit)	(\$412,042)	(\$433,076)	(\$545,662)	(\$337,717)	(\$456,617)	(\$505,719)

Finance Description of Major Services:

The Finance Director manages the Financial Services Division and maintains the City's financial and computerized accounting control systems. Employees assigned to this division conduct internal reviews of all City spending, prepare payroll and payable checks, prepare billing for all City operated utility functions, and maintain any related records. The staff also prepares reports concerning the financial condition of the City and supply accounting, financial and budget information to all City departments and other public officials.

Fiscal Year 2022-23 Highlights and Accomplishments

- ✓ Established payment arrangements with Utility Customers.
- ✓ Implemented CAPK and Low-Income Assistance to Utility Customers.
- ✓ Implemented a new budget reporting solution.
- ✓ Implemented GASB 87 – Accounting for Leases
- ✓ Cross training in basic accounting including payroll, AP, UT, etc.
- ✓ Completed audit related to Water Board ARPA and related delinquent account credits.
- ✓ Assisted on CIP book.

Fiscal Year 2023-24 Goals and Objectives

- ☐ Implement Lockbox System.
- ☐ Train staff with MUNIS Modules.
- ☐ Implement a P-Card System (Purchasing Credit Card).
- ☐ Implement GASB 96 – Accounting for Software.

Finance

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
71-Fees for Service						
410900-Admin Fees - Misc	260	617	-	156	155	620
410901-Admin Fees - New Accts	-	2,480	1,120	6,920	6,800	2,470
Total 71-Fees for Service	\$260	\$3,097	\$1,120	\$7,076	\$6,955	\$3,090
76-Investment Earnings						
460001-Interest 7135 Checking	643	26	-	-	700	30
460002-Interest 5691 Saving	5,934	47,589	-	101,233	86,500	47,360
460020-Interest LAIF	-	27,201	-	149,097	96,086	97,000
460021-Interest Investments	(30,519)	489,454	-	-	450,000	487,010
469900-Allocated Interest	781,638	234,662	750,000	(234,662)	260,000	260,000
Total 76-Investment Earnings	\$757,696	\$798,932	\$750,000	\$15,668	\$893,286	\$891,400
80-Operations -Internal						
416000-Internal Admin Charges	465,863	284,175	412,731	-	420,000	282,760
Total 80-Operations -Internal	\$465,863	\$284,175	\$412,731	\$0	\$420,000	\$282,760
Revenues	\$1,223,819	\$1,086,204	\$1,163,851	\$22,744	\$1,320,241	\$1,177,250
82-Wages & Benefits						
500000-Full Time Wages	-	20,404	523,275	452,360	523,275	367,823
500100-Part Time Wages	1,596	11,818	-	96	200	12,000
500400-Overtime	116	7,488	-	18,348	18,000	18,000
500500-Cellphone Allowance	854	440	-	1,718	1,600	1,800
500501-Auto Allowance	1,799	1,410	-	5,579	5,600	5,800
500502-Uniform & Equipment Allowance	43	-	-	-	-	-
500504-One-Time Compensation	3,959	14,156	-	480	480	500
500506-Incentive- Bilingual Pay	1,690	4,726	4,613	3,187	3,800	3,025
500507-Incentive- Degree	438	1,439	1,477	743	1,439	1,214
500600-Retirement	61,824	49,790	52,977	32,678	32,678	33,000
500601-Retirement - Supp Pmts	3,379	1,600	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	-	15,948	-	3,424	5,000	5,300
500603-PERS 3069 Misc. Classic	-	-	-	4,480	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	8,193	23,000	23,725
500700-OPEB - Health Insurance	-	7,000	-	-	7,000	6,500
500800-Health Insurance	-	-	141,934	92,261	131,874	65,430
500801-Dental Insurance	-	-	3,071	1,847	2,853	1,887
500802-Vision Insurance	-	-	1,762	1,328	1,852	892
500803-Life Insurance	-	-	1,979	(282)	2,453	2,960
500880-Work Comp Insurance	-	17	5,227	2,468	8,348	8,765
500990-Non-Cash Labor Cost Allocation	-	(6,188)	-	-	-	-
509000-Payroll Taxes	-	1,561	34,898	34,201	40,735	42,772
Total 82-Wages & Benefits	\$867,567	\$800,637	\$771,213	\$663,109	\$810,187	\$601,393
83-Planned Operations						
510000-Office Supplies	9,671	3,782	3,060	7,022	8,600	5,000
510001-Departmental Supplies	12,147	11,953	10,150	9,233	10,000	10,000
510100-Service Agreements	11,241	4,350	3,060	2,240	3,000	3,000
510103-Postage & Freight	956	240	1,200	572	750	1,200
510105-Software Licensing	13,800	14,156	11,000	22,321	23,000	-
510106-Subscriptions & Dues	355	2,541	16,800	2,362	2,500	2,600
510109-Janitorial Services	429	-	600	-	-	2,000
510110-Landscaping Services	719	1,553	1,450	973	850	1,000
510115-Recruitment	1,232	167	1,020	167	200	-
510150-Software Subscription	-	-	-	2,013	1,800	27,000
510200-Repairs & Maintenance	3,150	1,492	4,100	1,608	1,000	3,000
510202-Hardware, Tools, Equip, Mainte	-	-	5,000	2,270	2,500	2,500
510300-Vehicle Operations	18	-	-	-	-	-
510302-Vehicle Operations - Fuel	-	62	-	170	250	250
510400-Professional Services	144,087	46,595	79,900	28,361	48,000	99,000
510402-Accounting & Auditing Services	7,500	168,086	96,000	79,022	98,000	99,000
510403-Actuarial Services	-	11,050	9,800	-	12,000	12,000
510420-Legal Services	4,433	580	5,000	-	-	-

Finance

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
510501-Training	904	8,993	1,500	7,604	10,000	10,000
510505-Travel	(344)	-	3,000	4,549	5,000	5,000
510701-Communications	3,400	1,368	4,080	1,254	1,500	1,410
510807-Regulatory & Permitting	-	-	50	14	50	50
510809-Assessment fees	-	-	-	139	140	150
Total 83-Planned Operations	\$213,698	\$276,968	\$256,770	\$171,894	\$229,140	\$284,160
85-Required Operations						
510118-Credit Card Processing Fees	2,381	3,389	-	3,367	3,400	3,500
510119-Bank Fees	1,009	1,848	7,344	148	1,900	1,910
510405-Property Tax - Administration	21,351	26,401	16,320	27,446	25,000	27,194
510704-Water	234	-	200	-	-	-
510705-Sewer	32	-	-	-	-	-
510706-Refuse	63	-	-	-	-	-
510707-Power	532	-	520	-	-	-
510810-Misc Over/Short	1,590	(225)	-	(109)	-	-
511001-Fees & Chgs 7135 Checking	3,073	370	-	14	380	390
511002-Fees & Chgs 5691 Saving	5,182	855	-	-	600	890
Total 85-Required Operations	\$35,447	\$32,638	\$24,384	\$30,866	\$31,280	\$33,884
88-Operations -Internal						
520000-Asset Replace	7,500	-	10,200	-	7,600	10,200
520200-Internal ISF Chrg - Building	16,238	48,709	12,381	-	22,000	15,840
520300-Internal ISF Chrg - IT	55,536	57,567	57,356	-	56,000	74,278
520400-Internal ISF Chrg - Liability	45,284	18,136	53,245	-	47,000	56,230
Total 88-Operations -Internal	\$124,558	\$124,412	\$133,182	\$0	\$132,600	\$156,548
92-Capital Outlay						
570200-Machinery & Equipment	1,277	-	-	-	-	-
Total 92-Capital Outlay	\$1,277	\$0	\$0	\$0	\$0	\$0
93-Capital Projects						
580000-Capital Prj.- Land	(1,250)	-	-	-	-	-
580300-Capital Prj.- Other Imp.	272,228	-	12,403	-	-	-
Total 93-Capital Projects	\$270,978	\$0	\$12,403	\$0	\$0	\$0
Expenses	\$1,513,525	\$1,234,655	\$1,197,952	\$865,869	\$1,203,207	\$1,075,985
79-Transfers-In						
490200-Trans In - Federal Grants	-	660,946	1,440,176	-	-	-
Total 79-Transfers-In	\$0	\$660,946	\$1,440,176	\$0	\$0	\$0
Revenues	\$0	\$660,946	\$1,440,176	\$0	\$0	\$0
Total Finance Net Surplus/(Deficit)	(\$289,706)	\$512,495	\$1,406,075	(\$843,125)	\$117,034	\$101,265



Planning Description of Major Services:

The Planning Division administers the City's land use regulations and develops standards and procedures to ensure logical growth while preserving Shafter's "quality of life" environment. This division also processes annexations of unincorporated land into the City and assists with economic development issues. In addition, the Planning Division provides technical analysis and recommendations to the Planning Commission and City Council on all land use issues upon which they must act.

Fiscal Year 2022-23 Highlights and Accomplishments

- ✓ Approved two specific plan amendments for Gossamer Grove and Marcona Preserve, including public services parcel creation.
- ✓ Accepted grant deeds and donation agreement for public services parcel.
- ✓ Approved general plan amendment and zone change for Shafter Community Park.
- ✓ Revised zoning ordinance for ADUs/JADUs consistent with State law.
- ✓ Approved eight conditional use permits and temporary land use permits.
- ✓ Approved Tentative Tract Map 7421.
- ✓ Updated the official zone map.

Fiscal Year 2023-24 Goals and Objectives

- ☐ Obtain HCD housing element approval.
- ☐ Begin general plan update, including EJ, safety, and transportation elements and program EIR.

Planning

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
71-Fees for Service						
410400-Planning Fees - Zone & Subdiv	440,859	280,842	188,700	345,638	441,000	279,440
Total 71-Fees for Service	\$440,859	\$280,842	\$188,700	\$345,638	\$441,000	\$279,440
73-License & Permits						
430000-Business License Fee	68,732	80,872	70,800	99,086	98,000	100,000
Total 73-License & Permits	\$68,732	\$80,872	\$70,800	\$99,086	\$98,000	\$100,000
74-Fines, Forfeitures,						
440200-Penalties	1,773	1,770	-	-	-	-
Total 74-Fines, Forfeitures,	\$1,773	\$1,770	\$0	\$0	\$0	\$0
77-Grants & Donations						
470020-CA KERNCOG HUD REAP	-	15,641	65,000	-	-	-
Total 77-Grants & Donations	\$0	\$15,641	\$65,000	\$0	\$0	\$0
Revenues	\$511,364	\$379,125	\$324,500	\$444,724	\$539,000	\$379,440
82-Wages & Benefits						
500000-Full Time Wages	288,372	268,757	400,443	365,884	300,000	440,544
500400-Overtime	-	1,887	-	393	500	500
500500-Cellphone Allowance	277	1,141	1,563	1,285	1,500	1,200
500501-Auto Allowance	1,765	4,009	116	6,896	6,500	6,800
500502-Uniform & Equipment Allowance	-	-	-	45	-	-
500503-Education Reimbursement	-	-	-	3,000	-	-
500504-One-Time Compensation	21,080	2,109	-	4,798	3,922	4,000
500506-Incentive- Bilingual Pay	245	697	770	852	900	1,728
500600-Retirement	43,170	31,642	37,408	27,862	27,862	28,000
500602-Unfunded Accr. Liab. (UAL)	-	-	-	2,097	-	-
500603-PERS 3069 Misc. Classic	-	-	-	820	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	9,070	19,800	19,881
500700-OPEB - Health Insurance	-	15,633	-	693	15,633	15,000
500800-Health Insurance	50,689	57,685	63,479	60,380	57,685	52,220
500801-Dental Insurance	1,635	2,960	1,563	1,861	2,960	1,266
500802-Vision Insurance	837	1,116	825	817	1,116	663
500803-Life Insurance	1,032	1,131	1,179	1,518	1,131	1,350
500880-Work Comp Insurance	-	83	13,786	6,332	11,814	12,405
500990-Non-Cash Labor Cost Allocation	-	(4,818)	-	-	-	-
509000-Payroll Taxes	-	785	23,436	28,953	20,768	21,807
Total 82-Wages & Benefits	\$464,278	\$427,655	\$544,568	\$523,556	\$472,091	\$607,364
83-Planned Operations						
510000-Office Supplies	1,178	1,231	1,836	1,679	2,000	2,000
510001-Departmental Supplies	765	2,466	1,836	1,607	2,600	10,000
510100-Service Agreements	1,598	1,571	204	1,169	1,885	1,900
510103-Postage & Freight	1,511	1,239	714	1,349	960	1,000
510104-Advertising	-	-	1,000	2,550	1,945	15,000
510105-Software Licensing	4,320	2,000	2,500	2,000	2,000	2,500
510106-Subscriptions & Dues	1,548	3	1,480	589	589	1,100
510109-Janitorial Services	429	-	-	-	-	-
510110-Landscaping Services	719	1,553	1,500	992	1,370	1,400
510115-Recruitment	1,305	966	-	135	135	-
510200-Repairs & Maintenance	3,929	1,355	4,000	1,797	1,750	3,000
510300-Vehicle Operations	18	-	51	-	-	-
510400-Professional Services	85,342	23,538	374,000	254,573	270,000	250,000
510501-Training	829	2,192	3,000	1,566	1,229	10,000
510505-Travel	-	809	1,800	876	876	5,220
510701-Communications	289	-	2,580	313	450	500
510807-Regulatory & Permitting	-	-	50	14	14	100
Total 83-Planned Operations	\$103,780	\$38,923	\$396,551	\$271,209	\$287,803	\$303,720
85-Required Operations						
510704-Water	67	-	200	-	-	-

Planning

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
510705-Sewer	9	-	-	-	-	-
510706-Refuse	63	-	-	-	-	-
510707-Power	532	-	600	-	-	-
510810-Misc Over/Short	72	519	-	-	(500)	-
Total 85-Required Operations	\$743	\$519	\$800	\$0	(\$500)	\$0
88-Operations -Internal						
520000-Asset Replace	5,625	-	7,650	-	6,000	7,650
520200-Internal ISF Chrg - Building	8,908	30,358	7,717	-	14,000	9,870
520300-Internal ISF Chrg - IT	30,466	18,586	30,256	-	31,000	39,178
520400-Internal ISF Chrg - Liability	24,842	9,068	31,972	-	26,000	33,770
Total 88-Operations -Internal	\$69,841	\$58,012	\$77,595	\$0	\$77,000	\$90,468
Expenses	\$638,642	\$525,109	\$1,019,514	\$794,765	\$836,394	\$1,001,552
Total Planning Net Surplus/(Deficit)	(\$127,278)	(\$145,984)	(\$695,014)	(\$350,041)	(\$297,394)	(\$622,112)

Planning Commission

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
82-Wages & Benefits						
500100-Part Time Wages	2,100	2,400	2,400	2,350	3,000	3,060
509000-Payroll Taxes	210	259	240	258	259	272
Total 82-Wages & Benefits	\$2,310	\$2,659	\$2,640	\$2,608	\$3,259	\$3,332
88-Operations -Internal						
520300-Internal ISF Chrg - IT	163	-	-	-	200	-
Total 88-Operations -Internal	\$163	\$0	\$0	\$0	\$200	\$0
Expenses	\$2,473	\$2,659	\$2,640	\$2,608	\$3,459	\$3,332
Total Planning Commission Net Surplus/	(\$2,473)	(\$2,659)	(\$2,640)	(\$2,608)	(\$3,459)	(\$3,332)



Planning Division

Police Department Description of Major Services:

The Police Department provides public safety through a mission-driven approach and by utilizing a philosophy of community-oriented governance. The central “Mission” of the City of Shafter Police Department is to ensure the safety of all people in our City by providing community responsive and professional police services with compassion and concern. The “Mission” is accomplished within the moral and legal standards of society and the legal profession through a problem-solving partnership between the community, the City Council and all employees of the City.

Fiscal Year 2022-23 Highlights and Accomplishments

- ✓ Continued expansion of our footprint in the developing areas of the City.
- ✓ Citywide in 2022 SPD was involved in over 19,784 incidents and over 40% were officer-initiated activities.
- ✓ Participated in Public Events (Christmas Tree Lighting, Cinco de Mayo, July 3rd Fireworks Show, etc...).
- ✓ Implemented Eventide Recording System.

Fiscal Year 2023-24 Goals and Objectives

- ☐ Improve our recruitment and retention to continue providing professional and prompt police services to the residents of Shafter.
- ☐ Continue our commitment to quality-of-life enforcement in the community.

Police

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
70-Taxes						
400101-Sales Tax - Prop 172	26,404	31,057	23,460	31,826	29,300	30,910
Total 70-Taxes	\$26,404	\$31,057	\$23,460	\$31,826	\$29,300	\$30,910
71-Fees for Service						
410500-Police Fees - Misc	18,491	28,766	18,360	34,654	33,700	28,630
410501-Police Fees - Vehicle Impound	46,332	37,492	17,340	22,308	21,000	37,310
410502-Police Fees - Range	19,020	15,638	6,834	14,919	15,000	15,560
410503-Police Fees-SRO	-	623	-	92,842	-	-
Total 71-Fees for Service	\$83,843	\$82,519	\$42,534	\$164,723	\$69,700	\$81,500
74-Fines, Forfeitures,						
440002-Fines - Police	23,555	43,168	10,200	8,882	7,400	30,000
Total 74-Fines, Forfeitures,	\$23,555	\$43,168	\$10,200	\$8,882	\$7,400	\$30,000
77-Grants & Donations						
470003-CA Grant - AB109	-	676	-	-	-	-
470004-CA Grant - POST Train Reimb	-	-	7,650	12,520	7,933	-
470005-CA Grant- HIDTA	24,026	15,051	-	12,925	12,926	14,980
470200-Other Agency Grant-Misc	-	-	134,853	-	-	-
470300-Donations - Misc	1,000	-	1,000	-	-	-
Total 77-Grants & Donations	\$25,026	\$15,727	\$143,503	\$25,445	\$20,859	\$14,980
Revenues	\$158,828	\$172,471	\$219,697	\$230,876	\$127,259	\$157,390
82-Wages & Benefits						
500000-Full Time Wages	-	216,363	3,573,574	3,010,450	3,573,574	3,734,480
500100-Part Time Wages	-	-	-	25,114	6,000	6,500
500400-Overtime	38,723	161,424	150,000	97,228	150,000	170,000
500401-Overtime - Court	-	5,314	-	2,089	3,000	6,000
500500-Cellphone Allowance	2,069	6,518	6,607	4,576	6,518	4,800
500501-Auto Allowance	337	1,204	48	812	1,204	1,500
500502-Uniform & Equipment Allowance	7,036	5,862	11,375	7,824	11,200	11,850
500503-Education Reimbursement	3,000	-	-	2,099	3,500	-
500504-One-Time Compensation	12,011	56,018	-	63,870	49,900	50,000
500506-Incentive- Bilingual Pay	14,401	44,132	41,576	44,961	44,132	62,324
500507-Incentive- Degree	6,605	17,695	17,734	14,672	17,695	20,307
500508-Incentive-Certificate Pay	41,889	114,441	114,190	101,843	145,000	154,717
500509-Incentive-Canine Handler	468	1,544	1,617	1,494	1,800	1,826
500600-Retirement	591,032	609,472	679,254	390,541	390,541	392,000
500602-Unfunded Accr. Liab. (UAL)	-	598	-	23,383	25,000	26,000
500603-PERS 3069 Misc. Classic	-	-	-	14,026	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	5,456	10,700	10,778
500605-PERS 3070 Safety Classic	-	-	-	83,486	37,000	37,076
500606-PERS 25405 Safety Pepra	-	-	-	84,566	30,000	281,155
500700-OPEB - Health Insurance	-	-	-	33,241	30,000	25,000
500800-Health Insurance	577,432	627,753	597,411	494,287	627,753	657,456
500801-Dental Insurance	20,004	20,053	18,381	15,629	20,053	19,793
500802-Vision Insurance	9,389	9,197	8,712	7,229	9,197	9,305
500803-Life Insurance	11,364	13,251	12,373	11,839	13,251	14,512
500880-Work Comp Insurance	-	1,277	366,285	187,653	517,279	543,143
500990-Non-Cash Labor Cost Allocation	-	(59,738)	-	-	-	-
509000-Payroll Taxes	-	16,332	248,874	251,347	269,677	283,162
Total 82-Wages & Benefits	\$5,384,604	\$5,893,876	\$5,848,011	\$4,979,715	\$5,993,974	\$6,523,684
83-Planned Operations						
510000-Office Supplies	28,120	28,469	30,785	28,724	29,400	30,000
510001-Departmental Supplies	55,286	55,634	70,066	63,999	69,700	73,500
510003-PAL / Explorer Supplies	-	-	5,000	25	500	500
510014-Canine Supplies	2,259	3,547	4,080	2,034	3,030	4,100
510100-Service Agreements	5,518	6,383	5,610	10,276	16,500	19,220
510103-Postage & Freight	2,352	1,614	2,244	1,142	750	2,250
510105-Software Licensing	31,911	42,114	55,100	55,179	47,500	-

Police

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
510106-Subscriptions & Dues	1,061	957	1,500	444	720	1,050
510109-Janitorial Services	36,203	53,427	40,000	43,406	51,900	52,000
510113-CA Law Enfc Telcom Sys (CLETS)	14,708	14,708	17,340	10,954	15,000	15,500
510115-Recruitment	30,762	11,855	50,000	23,574	29,000	50,000
510120-DUI Crime Lab	14,923	14,743	15,221	15,886	15,890	15,900
510150-Software Subscription	-	-	-	1,538	-	56,100
510200-Repairs & Maintenance	32,995	26,814	28,000	7,824	10,000	15,050
510202-Hardware, Tools, Equip, Mainte	-	-	-	47,833	47,830	-
510204-Equipment Repair	1,750	5,415	7,266	366	4,000	10,500
510205-Building Repair & Maintenance	10,479	6,526	10,000	6,973	7,500	10,000
510300-Vehicle Operations	187,571	116,831	82,651	79,654	85,500	85,500
510302-Vehicle Operations - Fuel	-	100,556	150,500	113,374	145,500	150,500
510400-Professional Services	16,185	24,751	33,500	29,464	26,700	27,100
510501-Training	16,362	13,058	40,000	32,540	38,800	39,000
510505-Travel	13,956	20,767	35,700	37,611	46,700	47,000
510701-Communications	52,073	49,327	51,440	65,950	58,450	67,500
510809-Assessment fees	-	-	-	1,581	1,580	5,000
Total 83-Planned Operations	\$554,474	\$597,496	\$736,003	\$680,352	\$752,450	\$777,270
85-Required Operations						
510704-Water	8,059	8,031	10,047	7,678	9,000	8,280
510705-Sewer	2,696	2,750	3,060	2,622	3,000	2,840
510706-Refuse	2,247	2,496	4,499	3,873	2,500	2,580
510707-Power	60,437	57,613	60,180	52,343	60,000	77,160
510708-Natural Gas	1,108	1,312	5,100	2,690	3,000	2,000
510805-Bad Debt Expense	(10)	(17)	-	(1)	-	-
Total 85-Required Operations	\$74,537	\$72,185	\$82,886	\$69,204	\$77,500	\$92,860
88-Operations -Internal						
520000-Asset Replace	127,500	-	173,400	-	128,000	173,400
520100-Internal ISF Chrg - Shop	94,417	71,659	97,981	-	90,000	97,981
520200-Internal ISF Chrg - Building	100,779	4,947	103,602	-	105,000	132,610
520300-Internal ISF Chrg - IT	342,969	345,868	440,726	-	343,000	658,700
520400-Internal ISF Chrg - Liability	282,318	131,743	325,242	-	292,000	343,460
Total 88-Operations -Internal	\$947,983	\$554,217	\$1,140,951	\$0	\$958,000	\$1,406,151
92-Capital Outlay						
570100-Automotive Equipment	272,255	67,945	316,301	481,261	210,000	150,000
570200-Machinery & Equipment	17,973	5,810	127,560	79,880	85,000	68,500
Total 92-Capital Outlay	\$290,228	\$73,755	\$443,861	\$561,141	\$295,000	\$218,500
93-Capital Projects						
580200-Capital Prj.- Buildings & Imp.	13,220	-	300,000	-	500,000	-
580300-Capital Prj.- Other Imp.	-	10,945	-	-	-	-
Total 93-Capital Projects	\$13,220	\$10,945	\$300,000	\$0	\$500,000	\$0
Expenses	\$7,265,046	\$7,202,474	\$8,551,712	\$6,290,412	\$8,576,924	\$9,018,465
79-Transfers-In						
490202-Trans In - SLEF	156,727	151,078	-	15,606	15,607	15,000
Total 79-Transfers-In	\$156,727	\$151,078	\$0	\$15,606	\$15,607	\$15,000
Revenues	\$156,727	\$151,078	\$0	\$15,606	\$15,607	\$15,000
Total Police Net Surplus/(Deficit)	(\$6,949,491)	(\$6,878,925)	(\$8,332,015)	(\$6,043,930)	(\$8,434,058)	(\$8,846,075)



Animal Control Description of Major Services:

Animal Control is a Division of the Police Department. This Division is responsible for patrol of the community for animals that are not in custody of their owner. This Division operates and maintains the animal holding facility. Animal control has become a priority of the City Council.

Fiscal Year 2022-23 Highlights and Accomplishments

- ✓ Re-introduced 7-day operations with the filling of the Animal Control Officer position.
- ✓ Implemented low-cost microchipping program.
- ✓ Expanded Spay and Neuter services for city residents.

Fiscal Year 2023-24 Goals and Objectives

- ☐ Expand service to the public through grant funding by increasing the number of community spay and neuter clinics to twice a month from the existing practice of once per month.

Animal Control

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
71-Fees for Service						
411000-Animal Control - Misc	9,945	4,880	-	5,175	5,200	5,000
411001-Animal Control - Shelter Fees	3,355	2,450	2,500	1,365	1,530	2,440
411002-Animal Control - Adoption Fees	9,550	9,921	7,600	6,555	6,600	9,880
Total 71-Fees for Service	\$22,850	\$17,251	\$10,100	\$13,095	\$13,330	\$17,320
73-License & Permits						
430100-Animal License Fee	4,370	4,570	4,100	3,070	2,600	4,550
Total 73-License & Permits	\$4,370	\$4,570	\$4,100	\$3,070	\$2,600	\$4,550
74-Fines, Forfeitures,						
440201-Spay/Neuter Failure Penalty	-	-	50	-	-	-
Total 74-Fines, Forfeitures,	\$0	\$0	\$50	\$0	\$0	\$0
77-Grants & Donations						
470300-Donations - Misc	1,000	34,330	900	-	-	-
Total 77-Grants & Donations	\$1,000	\$34,330	\$900	\$0	\$0	\$0
Revenues	\$28,220	\$56,151	\$15,150	\$16,165	\$15,930	\$21,870
82-Wages & Benefits						
500000-Full Time Wages	-	17,586	212,282	180,088	212,282	227,724
500400-Overtime	2,316	8,751	5,000	4,345	8,752	7,500
500500-Cellphone Allowance	383	1,205	1,201	1,043	1,205	1,200
500502-Uniform & Equipment Allowance	214	-	850	1,155	-	850
500503-Education Reimbursement	-	-	-	49	-	-
500504-One-Time Compensation	-	2,881	-	2,322	2,322	2,500
500506-Incentive- Bilingual Pay	1,375	4,340	7,909	3,339	4,200	3,706
500600-Retirement	22,228	20,471	32,804	13,686	13,686	13,800
500602-Unfunded Accr. Liab. (UAL)	-	-	-	1,389	-	-
500603-PERS 3069 Misc. Classic	-	-	-	3,399	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	3,743	6,220	6,223
500800-Health Insurance	32,603	33,990	54,420	29,482	33,990	37,596
500801-Dental Insurance	1,701	1,176	886	897	1,176	1,155
500802-Vision Insurance	788	540	403	392	540	497
500803-Life Insurance	812	775	665	772	775	836
500880-Work Comp Insurance	34,824	32,546	23,148	12,162	32,547	34,174
500990-Non-Cash Labor Cost Allocation	-	(3,174)	-	-	-	-
509000-Payroll Taxes	16,611	15,168	18,168	15,261	15,168	15,927
Total 82-Wages & Benefits	\$324,100	\$315,994	\$357,736	\$273,524	\$332,863	\$353,688
83-Planned Operations						
510000-Office Supplies	403	177	510	279	560	560
510001-Departmental Supplies	24,413	30,500	32,030	15,659	22,850	26,000
510100-Service Agreements	3,163	2	11,630	11,475	6,250	14,320
510103-Postage & Freight	25	23	204	132	200	200
510105-Software Licensing	295	295	612	295	295	300
510106-Subscriptions & Dues	-	250	459	100	450	16,450
510111-Adoption Services	47,226	45,042	52,200	51,198	57,370	64,200
510115-Recruitment	-	69	-	835	-	-
510124-Spay/Neuter Expenses	-	25,200	28,800	28,800	28,800	33,600
510200-Repairs & Maintenance	7,877	26,722	20,000	18,501	23,390	20,000
510300-Vehicle Operations	7,475	4,943	2,000	733	1,970	2,000
510302-Vehicle Operations - Fuel	-	4,041	15,000	7,446	15,000	15,000
510400-Professional Services	5,966	19,541	8,505	763	10,250	-
510501-Training	(652)	-	2,040	1,720	2,120	2,300
510505-Travel	92	-	5,000	-	2,000	1,000
510701-Communications	1,707	1,455	1,663	1,943	1,800	1,500
Total 83-Planned Operations	\$97,990	\$158,260	\$180,653	\$139,879	\$173,305	\$197,430
85-Required Operations						
510704-Water	2,782	2,815	8,160	2,651	3,000	2,900
510705-Sewer	1,426	1,426	3,468	1,307	2,000	1,470

Animal Control

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
510706-Refuse	1,938	2,342	3,721	3,319	2,700	2,420
510707-Power	14,360	16,462	14,000	8,865	13,000	22,050
510708-Natural Gas	6,418	8,685	6,559	8,640	9,000	8,950
510805-Bad Debt Expense	-	(250)	-	-	-	-
Total 85-Required Operations	\$26,924	\$31,480	\$35,908	\$24,782	\$29,700	\$37,790
88-Operations -Internal						
520100-Internal ISF Chrg - Shop	7,454	5,657	7,735	-	7,100	7,735
520200-Internal ISF Chrg - Building	6,044	-	16,813	-	6,500	21,520
520300-Internal ISF Chrg - IT	20,672	41,879	45,842	-	21,500	59,370
520400-Internal ISF Chrg - Liability	16,856	7,620	20,960	-	18,000	22,140
Total 88-Operations -Internal	\$51,026	\$55,156	\$91,350	\$0	\$53,100	\$110,765
92-Capital Outlay						
570100-Automotive Equipment	122	-	-	-	-	-
Total 92-Capital Outlay	\$122	\$0	\$0	\$0	\$0	\$0
93-Capital Projects						
580200-Capital Prj.- Buildings & Imp.	10,947	-	-	-	-	-
Total 93-Capital Projects	\$10,947	\$0	\$0	\$0	\$0	\$0
Expenses	\$511,109	\$560,890	\$665,647	\$438,185	\$588,968	\$699,673
Total Animal Control Net Surplus/(Deficit)	(\$482,889)	(\$504,739)	(\$650,497)	(\$422,020)	(\$573,038)	(\$677,803)



Engineering Description of Major Services:

The City's Engineering Division is a division of the Public Works Department. It provides engineering and technical support services for all development within the City. Development proposals include subdivision maps, civil engineering site plans, and public infrastructure improvement plans for the division's review and approval. The division also provides construction inspection services to insure conformance to construction standards, plans, specifications and statutory regulations. The division assists with developing the City's Capital Improvement Program (CIP). Proper planning is critical in building an infrastructure system that will provide for future commercial, industrial, and residential growth. Design and construction management services are provided by the division for the projects approved in the CIP. The Engineering Division assists in the coordination and management for the City's Public Works Department. The City's Economic Development ventures are also supported by the division with design and construction management services.

Fiscal Year 2022-23 Highlights and Accomplishments

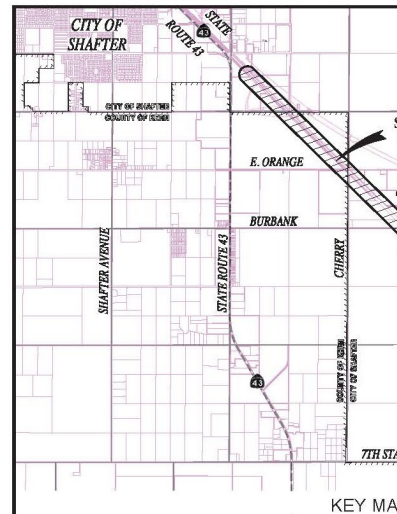
Fiscal Year 2023-24 Goals and Objectives

Engineering

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
71-Fees for Service						
410700-Engineering Fees - Misc	352,387	22,789	60,000	40,146	2,000	22,680
410701-Offsite Plan Check and Inspect	709,998	134,771	225,000	576,658	600,000	134,100
Total 71-Fees for Service	\$1,062,385	\$157,560	\$285,000	\$616,804	\$602,000	\$156,780
73-License & Permits						
430200-Encroachment Permit	10,768	39,434	8,650	4,384	4,000	39,240
Total 73-License & Permits	\$10,768	\$39,434	\$8,650	\$4,384	\$4,000	\$39,240
Revenues	\$1,073,153	\$196,994	\$293,650	\$621,188	\$606,000	\$196,020
82-Wages & Benefits						
500000-Full Time Wages	-	17,402	512,426	566,945	512,426	477,191
500100-Part Time Wages	374	1,214	-	4,353	6,800	7,000
500400-Overtime	2	355	-	180	300	300
500500-Cellphone Allowance	1,188	3,904	3,908	3,813	3,904	4,140
500501-Auto Allowance	1,280	4,578	177	3,964	4,578	4,675
500502-Uniform & Equipment Allowance	598	1,235	-	1,459	2,000	2,000
500503-Education Reimbursement	5,250	48	-	-	100	-
500504-One-Time Compensation	4,845	13,118	-	4,502	899	900
500506-Incentive- Bilingual Pay	674	1,498	1,156	558	1,498	672
500600-Retirement	58,304	57,139	47,474	55,731	55,732	60,000
500602-Unfunded Accr. Liab. (UAL)	-	-	-	3,353	-	-
500603-PERS 3069 Misc. Classic	-	-	-	6,215	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	7,342	15,000	15,711
500800-Health Insurance	74,706	74,481	50,383	108,327	74,481	44,083
500801-Dental Insurance	2,340	1,912	1,349	3,256	1,912	1,369
500802-Vision Insurance	1,155	877	592	1,476	877	604
500803-Life Insurance	1,744	1,754	1,512	2,537	2,400	2,559
500880-Work Comp Insurance	-	250	18,119	56,927	34,479	36,203
500990-Non-Cash Labor Cost Allocation	-	(12,856)	-	-	-	-
509000-Payroll Taxes	-	1,020	28,766	43,376	34,429	36,152
Total 82-Wages & Benefits	\$668,486	\$675,085	\$665,862	\$874,314	\$751,815	\$693,559
83-Planned Operations						
510000-Office Supplies	3,228	2,760	3,060	2,953	3,100	3,500
510001-Departmental Supplies	5,428	8,005	20,100	10,815	12,500	5,000
510100-Service Agreements	7,661	5,048	5,000	6,045	7,500	8,200
510103-Postage & Freight	308	132	500	397	500	500
510105-Software Licensing	11,142	10,813	10,200	18,271	16,152	15,000
510106-Subscriptions & Dues	295	849	200	336	500	720
510109-Janitorial Services	29,904	33,263	35,000	29,781	32,000	36,000
510115-Recruitment	-	324	-	135	75,000	20,000
510150-Software Subscription	-	-	-	352	-	-
510200-Repairs & Maintenance	6,028	4,311	10,000	5,891	5,500	-
510202-Hardware, Tools, Equip, Mainte	-	-	-	-	-	1,000
510205-Building Repair & Maintenance	-	-	-	-	-	6,000
510300-Vehicle Operations	4,303	4,736	2,000	4,883	5,000	5,000
510302-Vehicle Operations - Fuel	-	3,562	5,000	6,790	7,500	8,500
510400-Professional Services	186,735	96,767	50,000	24,897	20,000	10,000
510401-Engineering Services	17,744	62,705	61,200	4,000	10,000	90,000
510420-Legal Services	15,427	23,353	15,000	3,763	5,000	5,000
510501-Training	2,065	2,295	2,040	5,578	5,000	10,000
510505-Travel	-	503	2,040	1,743	5,000	7,500
510701-Communications	3,558	4,337	5,100	4,474	4,500	5,100
510807-Regulatory & Permitting	-	-	200	147	-	500
510809-Assessment fees	-	-	-	2,097	2,097	2,500
Total 83-Planned Operations	\$293,826	\$263,763	\$226,640	\$133,348	\$216,849	\$240,020
85-Required Operations						
510704-Water	702	703	9,000	488	800	730
510705-Sewer	36	36	1,020	33	40	40
510706-Refuse	2,601	3,760	4,080	2,814	3,500	3,880

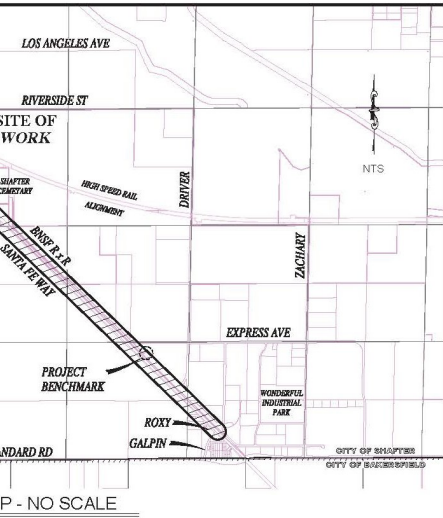
Engineering

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
510707-Power	5,908	1,679	8,000	49	150	260
Total 85-Required Operations	\$9,247	\$6,178	\$22,100	\$3,384	\$4,490	\$4,910
88-Operations -Internal						
520100-Internal ISF Chrg - Shop	12,423	9,429	12,893	-	12,000	12,893
520200-Internal ISF Chrg - Building	12,255	37,035	9,439	-	16,000	12,080
520300-Internal ISF Chrg - IT	41,913	33,742	37,304	-	42,000	48,312
520400-Internal ISF Chrg - Liability	34,176	16,352	45,132	-	36,000	47,660
Total 88-Operations -Internal	\$100,767	\$96,558	\$104,768	\$0	\$106,000	\$120,945
92-Capital Outlay						
570100-Automotive Equipment	5,107	-	-	-	-	-
570200-Machinery & Equipment	-	989	-	-	-	-
Total 92-Capital Outlay	\$5,107	\$989	\$0	\$0	\$0	\$0
Expenses	\$1,077,433	\$1,042,573	\$1,019,370	\$1,011,046	\$1,079,154	\$1,059,434
Total Engineering Net Surplus/(Deficit)	(\$4,280)	(\$845,579)	(\$725,720)	(\$389,858)	(\$473,154)	(\$863,414)



GENERAL NOTES:

1. THESE PLANS ARE TO BE USED IN CONJUNCTION WITH THE CORRESPONDING CITY OF SHAFTER SPECIFICATION AT THE DATE OF BID.
2. IT IS THE INTENTION THAT THE PLANS, SPECIFICATIONS, AND BIDDING DOCUMENTS COINCIDE AND AGREE IN ALL PARTICULARS. IF ANY MATTER OR THING BE SHOWN IN ONE AND NOT IN THE OTHER IT SHALL BE OF THE SAME FORCE AND EFFECT AS IF INCORPORATED IN BOTH; AND ALL THINGS MUST BE DONE BY THE CONTRACTOR WHICH MAY BE SHOWN IN EITHER.
3. CONTRACTOR AGREES THAT HE SHALL ASSUME SOLE AND COMPLETE RESPONSIBILITY FOR JOB SITE CONDITIONS DURING THE COURSE OF CONSTRUCTION OF THIS PROJECT, INCLUDING THE SAFETY OF ALL PERSONS AND PROPERTY; THAT THIS REQUIREMENT SHALL APPLY CONTINUOUSLY AND NOT BE LIMITED TO NORMAL WORKING HOURS; THAT THE CONTRACTOR SHALL DEFEND, INDEMNIFY, AND HOLD THE OWNER, ENGINEER, AND THE CITY OF SHAFTER HARMLESS FROM ANY AND ALL LIABILITY, REAL OR ALLEGED, IN CONNECTION WITH THE PERFORMANCE OF WORK ON THIS PROJECT, EXCEPTING THE LIABILITY ARISING FROM THE SOLE NEGLIGENCE OF THE OWNER/ENGINEER/CITY OF SHAFTER.
4. ALL EXISTING PUBLIC & PRIVATE IMPROVEMENTS AND UTILITIES, (STREET, PAVING, CURB, GUTTER, SIDEWALK, CROSS GUTTER, FENCING, IRRIGATION STRUCTURES, CANALS, PRIVATE ROADS, PIPELINES, SWALES, ETC.) THAT ARE REMOVED, DAMAGED OR UNDERCUT SHALL BE REPAIRED OR REPLACED AS DIRECTED BY THE CITY ENGINEER. ALL EXISTING PAVING AND SURFACING REMOVED, DAMAGED OR UNDERCUT SHALL BE REPLACED IN ACCORDANCE PER THE CITY ENGINEER. IRRIGATION STRUCTURES SHALL BE RETURNED TO A FULLY OPERATIONAL CONDITION BY THE END OF THE DAY FOR EACH DAY OF WORK.
5. PRIOR TO THE START OF ANY PHASE OF CONSTRUCTION THE CITY OF SHAFTER SHALL BE GIVEN 24 HOURS NOTICE (PHONE: (861) 746-5002). 24 HOUR NOTICE REQUIRED FOR TESTING AND INSPECTION.
6. THE UTILITY LOCATIONS SHOWN ON THE PLANS ARE APPROXIMATE AND FOR INFORMATION PURPOSES ONLY. UNDERGROUND SERVICE ALERT (USA) SHALL BE NOTIFIED AT LEAST 2 WORKING DAYS BEFORE CONSTRUCTION IN ANY GIVEN AREA. TELEPHONE (800) 842-2444.
7. UNDERGROUND FACILITIES KNOWN TO EXIST ARE SHOWN ON THE PLANS BASED ON AVAILABLE RECORDS. THE CONTRACTOR SHALL BE RESPONSIBLE FOR



PLANS FOR THE CONSTRUCTION OF 2023 SANTA FE SHOULDER IMPROVEMENT PROJECT

FTIP INFO: CML 5281 (031)

VERIFICATION, LOCATION, PROTECTION, AND REPAIR (IF DAMAGED DURING CONSTRUCTION) OF SAID FACILITIES. SHOULD UNDERGROUND FACILITIES BE ENCOUNTERED WHICH ARE NOT SHOWN ON THE PLANS OR DEVIATE FROM THE LOCATION SHOWN, THE CONTRACTOR SHALL PROMPTLY NOTIFY THE OWNER OF THAT FACILITY (IF APPROPRIATE) AND THE ENGINEER FOR POSSIBLE DESIGN CHANGES.

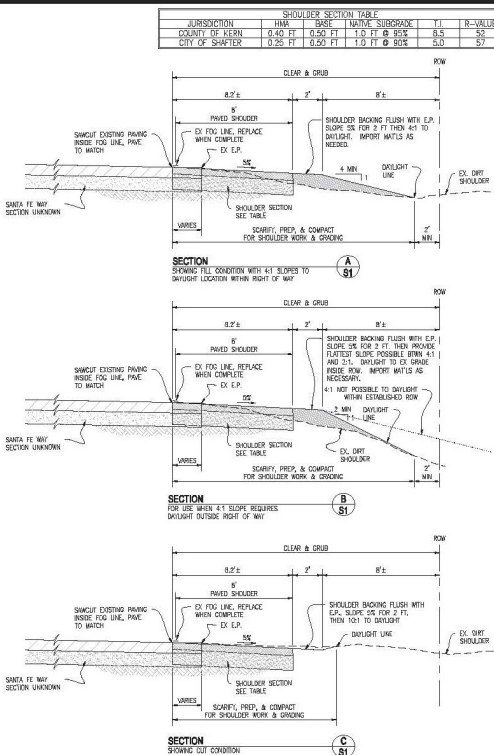
- CITY STANDARDS: CITY SUBDIVISION ENGINEERING AND DESIGN STANDARDS ARE AVAILABLE ONLINE AT WWW.SHAFTER.COM OR FROM THE CITY ENGINEERING OFFICE.
- COUNTY OF KERN STANDARDS: COUNTY OF KERN DEVELOPMENT STANDARDS ARE AVAILABLE ONLINE AT WWW.KERNPUBLICWORKS.COM OR FROM THE CITY ENGINEERING OFFICE UPON REQUEST.

BIDDERS / CONTRACTORS ATTENTION IS DIRECTED TO THE GENERAL CONDITIONS, SPECIAL PROVISIONS, AND TECHNICAL SPECIFICATIONS FOR THIS PROJECT.

BENCHMARK: CITY BM-02, LOCATED ON THE NORTHEAST SIDE OF THE BURLINGTON NORTHERN SANTA FE RAILWAY MAIN TRACK, APPROXIMATELY 250.00 FEET AT RIGHT ANGLES FROM THE CENTERLINE OF SAID RAILROAD MAIN TRACK, 1.5 MILES SOUTHEAST OF THE INTERSECTION OF SAID MAIN TRACK AND BURBANK AVENUE. ALSO BEING APPROXIMATELY 1.65 MILES NORTHEAST OF THE INTERSECTION OF SAID MAIN TRACK AND 7th STANDARD. A BRASS DISK SET IN A CONCRETE MONUMENT PROTECTED BY A HAND ACCESS ENCASUREMENT

CITY BM-02, ELEV = 336.20

ENGINEER'S CERTIFICATE: I HEREBY CERTIFY THAT THESE PLANS AND SPECIFICATIONS COMPLY WITH CITY OF SHAFTER ORDINANCES, STANDARDS, AND DESIGN CRITERIA, AND THAT THEY INCLUDE ALL IMPROVEMENT REQUIREMENTS OF THE ADVISORY AGENCY OR OTHER REVIEW BOARD. I AM RESPONSIBLE FOR ALL CALCULATIONS AND DRAWINGS ON THESE PLANS AND ANY ERRORS, OMISSIONS, OR VIOLATIONS OF THOSE ORDINANCES, STANDARDS, AND DESIGN CRITERIA SHALL BE CORRECTED DURING CONSTRUCTION.



LIST OF DRAWINGS

SHEET #	DESCRIPTION:
SHEET S01	COVER SHEET, SECTIONS
SHEET S02	SANTA FE WAY, STA 0+00 TO 22+00
SHEET S03	SANTA FE WAY, STA 22+00 TO 44+00
SHEET S04	SANTA FE WAY, STA 44+00 TO 66+00
SHEET S05	SANTA FE WAY, STA 66+00 TO 88+00
SHEET S06	SANTA FE WAY, STA 88+00 TO 110+00
SHEET S07	SANTA FE WAY, STA 110+00 TO 132+00
SHEET S08	SANTA FE WAY, STA 132+00 TO 154+00
SHEET S09	SANTA FE WAY, STA 154+00 TO 176+00
SHEET S10	SANTA FE WAY, STA 176+00 TO 198+00
SHEET S11	SANTA FE WAY, STA 198+00 TO 220+00
SHEET S12	SANTA FE WAY, STA 220+00 TO 242+00

ENGINEERS ESTIMATE

STREET IMPROVEMENTS:	
CLEAR & GRUB	15.1 ACRES
HOT MIX ASPHALT	7,550 TONS
CLASS II AGGREGATE BASE	6,800 CY
SUBGRADE COMPACTION	39,580 SY
SAWCUT	43,650 LF
SHOULDER BACKING	43,450 LF
FOG LINE STRIPING	48,600 LF
FOG SEAL	39,580 SY
SWPPP	1 LS
TRAFFIC CONTROL	1 LS
MOBILIZATION	1 LS



Know what's below.
Call before you dig.

REV#	DATE	DESCRIPTION
02/16/2022	ISSUED FOR C.C. COMMENTS	
11/14/2022	ISSUED FOR BID	
03/27/2023	ISSUED FOR CONSTRUCTION	



ENGINEERING SERVICES DEPARTMENT
330 Pacific Avenue Shafter, CA 93263
Phone (661) 746-5001 Fax (661) 746-5125



2023 SANTA FE SHOULDER
IMPROVEMENTS PROJECT
COVER SHEET

SHEET
S01
1 OF 12

Streets Description of Major Services:

Street Maintenance is a Division of the Public Works Department. This division is responsible for maintenance of all City streets, alleys and right of way. Tasks include minor to moderate asphalt repair work and concrete repair work and development and administration of major street contracts under the capital improvement program. Other functions are sidewalk/curb/gutter repair and replacement, roadside drainage, traffic signal maintenance, street striping, and maintenance of all storm drains.

Fiscal Year 2022-23 Highlights and Accomplishments

- ✓ Poso Avenue Street and Storm Drain Improvements.
- ✓ East Euclid Avenue Street Improvements.
- ✓ Zerker Road Reconstruction.

Fiscal Year 2023-24 Goals and Objectives

- ☐ Improvements to Major Thoroughfares
 - Lerdo Highway
 - Santa Fe Way
 - Seventh Standard Road
- ☐ Annual residential and alley street project
- ☐ Graffiti Abatement Program
- ☐ James Street decorative lighting.

Streets

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
71-Fees for Service						
410801-Streets Fees - Sweeping	2,739	2,739	2,728	1,370	2,800	2,730
Total 71-Fees for Service	\$2,739	\$2,739	\$2,728	\$1,370	\$2,800	\$2,730
77-Grants & Donations						
470150-Grants - Miscellaneous Revenue	2,000	-	-	-	-	-
Total 77-Grants & Donations	\$2,000	\$0	\$0	\$0	\$0	\$0
78-Other Revenue						
480100-Misc Refunds	-	101	-	60	61	110
Total 78-Other Revenue	\$0	\$101	\$0	\$60	\$61	\$110
Revenues	\$4,739	\$2,840	\$2,728	\$1,430	\$2,861	\$2,840
82-Wages & Benefits						
500000-Full Time Wages	-	9,912	733,052	542,694	733,052	814,980
500100-Part Time Wages	71	36	-	-	-	-
500400-Overtime	35	562	-	834	800	800
500500-Cellphone Allowance	19	123	1,448	1,779	2,045	2,760
500501-Auto Allowance	866	3,096	119	2,392	3,096	3,145
500502-Uniform & Equipment Allowance	5,171	4,109	6,500	8,093	7,500	7,500
500503-Education Reimbursement	-	19	-	-	50	-
500504-One-Time Compensation	88	275	-	7,227	5,830	7,100
500506-Incentive- Bilingual Pay	797	1,307	-	2,098	1,307	8,592
500508-Incentive-Certificate Pay	282	562	950	-	-	-
500600-Retirement	7,830	9,364	98,692	39,834	39,846	41,500
500602-Unfunded Accr. Liab. (UAL)	-	-	-	4,797	-	-
500603-PERS 3069 Misc. Classic	-	-	-	17,375	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	12,398	24,200	25,051
500700-OPEB - Health Insurance	-	(277)	-	-	-	-
500800-Health Insurance	18,863	22,081	196,505	130,950	113,613	198,054
500801-Dental Insurance	699	689	5,329	4,411	3,448	6,747
500802-Vision Insurance	283	314	2,453	1,995	1,559	3,048
500803-Life Insurance	280	329	2,536	2,541	2,213	3,365
500880-Work Comp Insurance	-	80	206,049	70,886	80,488	84,513
500990-Non-Cash Labor Cost Allocation	-	(1,184)	-	-	-	-
509000-Payroll Taxes	-	2,472	55,025	42,240	34,016	35,718
Total 82-Wages & Benefits	\$748,679	\$794,092	\$1,308,658	\$892,544	\$1,053,063	\$1,242,873
83-Planned Operations						
510000-Office Supplies	728	402	1,020	156	1,000	1,500
510001-Departmental Supplies	68,712	68,695	62,841	79,167	100,000	100,000
510100-Service Agreements	384	252	1,020	286	500	1,500
510103-Postage & Freight	413	72	1,020	58	250	250
510105-Software Licensing	4,320	2,000	12,000	12,165	15,000	15,000
510109-Janitorial Services	2,622	7,398	7,500	7,197	9,200	13,000
510110-Landscaping Services	-	-	35,700	54,118	50,000	95,000
510115-Recruitment	-	-	5,100	1,059	-	1,500
510117-Traffic Sig. Operation & Maint	35,691	21,275	40,000	19,891	50,000	60,000
510121-Streetlight Repair and Maint.	-	68,880	150,000	45,390	90,000	110,000
510130-Graffiti Removal	-	-	37,817	39,412	45,000	15,000
510150-Software Subscription	-	-	-	1,121	-	-
510200-Repairs & Maintenance	2,285	3,285	37,800	38,015	130,000	50,000
510202-Hardware, Tools, Equip, Mainte	-	-	-	-	-	10,000
510204-Equipment Repair	12,298	10,634	20,000	12,681	7,500	10,000
510205-Building Repair & Maintenance	-	-	-	83	-	1,000
510300-Vehicle Operations	75,698	39,652	75,000	72,280	75,000	40,000
510302-Vehicle Operations - Fuel	-	8,739	40,000	55,189	68,000	70,000
510400-Professional Services	47,612	56,951	89,000	16,694	35,000	75,000
510420-Legal Services	875	1,800	5,000	100	500	2,500
510501-Training	-	212	5,100	714	1,000	7,500
510505-Travel	-	503	1,020	62	100	2,500
510701-Communications	-	738	1,020	-	800	800

Streets

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
510807-Regulatory & Permitting	-	-	200	217	500	500
510809-Assessment fees	-	-	-	5,752	6,000	6,000
Total 83-Planned Operations	\$303,053	\$370,344	\$628,158	\$461,808	\$685,350	\$688,550
85-Required Operations						
510704-Water	351	351	22,620	9,108	11,400	10,810
510705-Sewer	18	18	-	32	60	40
510706-Refuse	16,234	29,900	1,000	2,905	3,500	30,800
510707-Power	5,802	4,649	36,000	5,136	7,500	11,940
Total 85-Required Operations	\$60,105	\$53,977	\$59,620	\$17,181	\$22,460	\$53,590
88-Operations -Internal						
520100-Internal ISF Chrg - Shop	44,724	33,944	46,412	-	43,000	46,412
520200-Internal ISF Chrg - Building	11,571	9,345	13,584	-	15,000	17,380
520300-Internal ISF Chrg - IT	39,576	35,145	33,355	-	40,000	43,193
520400-Internal ISF Chrg - Liability	5,990	-	55,607	-	41,000	58,730
Total 88-Operations -Internal	\$136,280	\$101,894	\$148,958	\$0	\$139,000	\$165,715
92-Capital Outlay						
570100-Automotive Equipment	5,107	-	292,000	193,762	200,000	-
570200-Machinery & Equipment	-	989	25,000	27,103	13,000	-
Total 92-Capital Outlay	\$5,107	\$989	\$317,000	\$220,867	\$213,000	\$0
93-Capital Projects						
580100-Capital Prj.- Infrastructure	747,798	2,356,417	1,000,000	70,909	6,250	25,000
Total 93-Capital Projects	\$747,798	\$2,356,417	\$1,000,000	\$70,909	\$6,250	\$25,000
Expenses	\$2,001,022	\$3,677,713	\$3,462,394	\$1,663,309	\$2,119,123	\$2,175,728
79-Transfers-In						
490200-Trans In - Federal Grants	-	29,460	-	-	-	-
490204-Trans In - TDA	-	4,912	-	-	-	-
490305-Trans In - Traffic Mithigation	-	2,831,241	-	-	-	-
Total 79-Transfers-In	\$0	\$2,865,613	\$0	\$0	\$0	\$0
Revenues	\$0	\$2,865,613	\$0	\$0	\$0	\$0
Total Streets Net Surplus/(Deficit)	(\$1,996,283)	(\$809,260)	(\$3,459,666)	(\$1,661,879)	(\$2,116,262)	(\$2,172,888)



Public Facilities Description of Major Services:

Public Facilities is a Division of the Public Works Department. This Division maintains all City Park landscaping, park rest rooms, Arterial Street and other specified parkway landscaping.

Fiscal Year 2022-23 Highlights and Accomplishments

- ✓ Stringham Park Transit Stop.
- ✓ Lighting at Mannel Park and Veterans Park.

Fiscal Year 2023-24 Goals and Objectives

- ☐ Mannel Park shade structure and irrigation system replacement.
- ☐ Kirschenmann Park field and irrigation improvements.
- ☐ Skatepark equipment and lighting.
- ☐ Aquatics Center pool and exterior improvements.
- ☐ Veterans Park basketball court and soccer field lighting.
- ☐ Stringham Park amenities and transit station.

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
71-Fees for Service						
415000-Miscellaneous Fees	-	304	-	604	675	360
Total 71-Fees for Service	\$360	\$664	\$0	\$604	\$675	\$360
75-Rents & Concessions						
450100-Facility Rental	(560)	-	9,000	5,260	4,500	3,020
450200-Park Rental	460	2,155	-	5,861	5,186	6,540
Total 75-Rents & Concessions	\$1,670	\$9,590	\$9,000	\$11,121	\$9,686	\$9,560
77-Grants & Donations						
470000-CA Grant	-	-	4,649,676	-	-	-
470040-CA Grant - Prop 68 Local Parks	125,064	65,653	4,300,000	-	-	-
Total 77-Grants & Donations	\$125,064	\$65,653	\$8,949,676	\$0	\$0	\$0
78-Other Revenue						
480100-Misc Refunds	425	-	-	-	-	-
Total 78-Other Revenue	\$425	\$0	\$0	\$0	\$0	\$0
Revenues	\$127,519	\$75,907	\$8,958,676	\$11,725	\$10,361	\$9,920
82-Wages & Benefits						
500000-Full Time Wages	46,705	41,740	437,408	240,309	308,368	330,115
500100-Part Time Wages	-	-	-	975	890	1,070
500400-Overtime	54	103	-	874	1,500	2,009
500500-Cellphone Allowance	27	84	1,697	1,436	1,684	1,560
500501-Auto Allowance	47	169	40	615	844	925
500502-Uniform & Equipment Allowance	-	-	1,500	4,190	4,100	4,100
500504-One-Time Compensation	289	331	-	2,285	1,735	2,000
500506-Incentive- Bilingual Pay	52	83	-	280	536	1,200
500508-Incentive-Certificate Pay	8	22	130	-	-	-
500600-Retirement	6,345	6,030	39,606	22,995	23,472	25,350
500602-Unfunded Accr. Liab. (UAL)	-	-	-	2,860	-	-
500603-PERS 3069 Misc. Classic	-	-	-	7,583	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	4,324	8,900	9,224
500700-OPEB - Health Insurance	-	(553)	-	-	-	-
500800-Health Insurance	13,939	12,361	77,946	46,156	79,927	67,005
500801-Dental Insurance	455	367	2,156	1,791	2,364	2,593
500802-Vision Insurance	206	167	967	827	1,080	1,208
500803-Life Insurance	186	187	1,172	1,114	1,201	918
500880-Work Comp Insurance	8,638	8,142	76,447	30,588	54,964	57,714
500990-Non-Cash Labor Cost Allocation	-	(183)	-	-	-	-
509000-Payroll Taxes	1,126	987	20,926	19,210	20,946	21,992
Total 82-Wages & Benefits	\$530,737	\$502,030	\$659,995	\$388,412	\$512,511	\$528,983
83-Planned Operations						
510000-Office Supplies	-	-	6,117	4,700	800	7,050
510001-Departmental Supplies	5,118	2,859	90,992	71,543	55,750	115,951
510100-Service Agreements	-	-	106,020	687	51,731	51,600
510103-Postage & Freight	18	22	762	148	244	860
510105-Software Licensing	-	-	2,142	3,638	4,400	22,142
510106-Subscriptions & Dues	-	-	-	-	-	1,000
510109-Janitorial Services	1,455	7,398	2,040	2,564	8,950	1,500
510110-Landscaping Services	510	-	64,237	67,143	44,500	41,341
510114-Contract Services	-	-	-	37,500	46,000	27,200
510115-Recruitment	-	-	815	315	-	9,134
510150-Software Subscription	-	-	-	396	-	-
510200-Repairs & Maintenance	1,085	1,030	71,631	61,643	57,363	54,600
510202-Hardware, Tools, Equip, Mainte	-	-	-	-	9,000	8,000
510204-Equipment Repair	-	-	15,401	428	2,500	15,201
510205-Building Repair & Maintenance	-	-	-	1,933	-	3,500
510300-Vehicle Operations	8,557	2,733	16,842	10,536	9,500	34,320
510302-Vehicle Operations - Fuel	-	428	3,000	16,233	8,604	6,000
510400-Professional Services	664	317	94,619	48,104	75,304	63,228

Public Facilities

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
510420-Legal Services	2,350	-	2,500	275	-	2,500
510501-Training	-	-	2,703	4,409	350	10,203
510505-Travel	-	-	1,020	70	600	4,020
510600-Rents & Leases	-	2,400	-	2,200	-	-
510601-Equipment Rental	-	-	-	-	-	7,000
510602-Property Rental	-	-	17,000	-	-	-
510701-Communications	828	821	2,040	4,119	4,600	4,940
510801-Outside Agency Costs	21,000	27,000	-	25,000	20,000	20,000
510807-Regulatory & Permitting	-	-	200	177	-	-
510809-Assessment fees	-	-	-	8,373	5,659	7,150
Total 83-Planned Operations	\$319,330	\$264,722	\$500,081	\$372,131	\$405,855	\$518,440
85-Required Operations						
510704-Water	9,948	12,920	101,980	101,572	118,800	165,420
510705-Sewer	-	-	1,714	489	600	570
510706-Refuse	2,212	329	8,670	3,793	4,300	4,110
510707-Power	5,697	12,705	29,520	36,525	46,000	73,020
510708-Natural Gas	182	180	16,320	2,108	2,650	2,350
Total 85-Required Operations	\$127,034	\$207,820	\$158,204	\$144,487	\$172,350	\$245,470
88-Operations -Internal						
520100-Internal ISF Chrg - Shop	-	3,772	5,157	-	8,500	5,157
520200-Internal ISF Chrg - Building	1,510	-	117,986	-	15,600	151,000
520300-Internal ISF Chrg - IT	4,506	-	25,846	-	58,800	33,467
520400-Internal ISF Chrg - Liability	3,674	-	40,216	-	42,900	42,470
Total 88-Operations -Internal	\$76,198	\$51,895	\$189,205	\$0	\$125,800	\$232,094
92-Capital Outlay						
570000-Furniture & Fixtures	-	-	5,000	891	1,500	-
570100-Automotive Equipment	5,107	-	65,000	-	-	-
570200-Machinery & Equipment	-	-	25,000	24,523	25,000	-
Total 92-Capital Outlay	\$45,198	\$4,945	\$95,000	\$25,414	\$26,500	\$0
93-Capital Projects						
580000-Capital Prj.- Land	342,800	-	-	-	-	-
580200-Capital Prj.- Buildings & Imp.	-	-	9,863,800	168,416	31,250	506,250
580300-Capital Prj.- Other Imp.	-	3,350	2,513,828	347,482	447,500	93,750
Total 93-Capital Projects	\$558,941	\$66,315	\$12,377,628	\$515,898	\$478,750	\$600,000
Expenses	\$1,657,438	\$1,097,727	\$13,980,113	\$1,446,342	\$1,721,766	\$2,124,987
Total Public Facilities Net Surplus/(Deficit)	(\$1,529,919)	(\$1,021,820)	(\$5,021,437)	(\$1,434,617)	(\$1,711,405)	(\$2,115,067)



Building Department Description of Major Services:

The City's Building Division enforces City Zoning Codes, Municipal Codes, California Building Codes and mechanical, electrical, plumbing, swimming pool and Title 24 energy standards. The division is also responsible for the abatement of dangerous buildings, the issuance of building permits, plan checking and inspections of residential and commercial buildings within the limits of the City.

Fiscal Year 2022-23 Highlights and Accomplishments

- ✓ Permitted a 1,053,373 sq ft shell warehouse for Rexco.
- ✓ Permitted a 1,088,027 sq ft shell warehouse for Wonderful.
- ✓ Permitted interior offices/restrooms improvements inside the 1,053,373 sq ft shell warehouse.
- ✓ Permitted a 3,770 sq ft OSHPD-3 licensed primary out-patient medical office building.
- ✓ Permitted improvements for the Countryside Corner Carwash.
- ✓ Permitted a significant renovation project for 24-units at the Skyway Apartments.
- ✓ Finalized a 9,375 sq ft shell building for Floyd's to accommodate the Phase-II interior improvements.
- ✓ Finalized all remaining mini-storage units for Derrell's Mini Storage Facility.

Fiscal Year 2023-24 Goals and Objectives

- ☐ Attending increased training to fully develop employees with leadership, management, education, and technical skills.
- ☐ Implement the recently adopted Title 24 California Code of Regulations and provide expertise on newly adopted codes.

Building Inspection

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
71-Fees for Service						
410100-Building Fees - Misc	6,952	6,566	2,040	14,533	14,600	6,540
Total 71-Fees for Service	\$6,952	\$6,566	\$2,040	\$14,533	\$14,600	\$6,540
73-License & Permits						
430300-Building Permits	1,723,631	1,248,955	1,150,000	1,303,735	1,510,000	1,150,000
Total 73-License & Permits	\$1,723,631	\$1,248,955	\$1,150,000	\$1,303,735	\$1,510,000	\$1,150,000
Revenues	\$1,730,583	\$1,255,521	\$1,152,040	\$1,318,268	\$1,524,600	\$1,156,540
82-Wages & Benefits						
500000-Full Time Wages	-	26,300	559,288	499,360	559,288	588,820
500100-Part Time Wages	-	-	-	2,514	3,000	3,600
500400-Overtime	5,173	9,758	-	5,030	6,000	6,000
500500-Cellphone Allowance	1,184	5,299	6,127	5,297	5,299	6,000
500501-Auto Allowance	1,348	4,819	185	4,172	4,819	4,885
500502-Uniform & Equipment Allowance	1,096	1,404	-	1,707	2,000	2,000
500503-Education Reimbursement	-	309	-	177	-	-
500504-One-Time Compensation	5,190	5,917	-	6,966	-	-
500506-Incentive- Bilingual Pay	245	697	770	631	900	768
500600-Retirement	43,088	50,456	59,988	36,166	36,167	36,200
500602-Unfunded Accr. Liab. (UAL)	-	-	-	3,660	-	-
500603-PERS 3069 Misc. Classic	-	-	-	6,475	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	11,589	27,000	27,047
500700-OPEB - Health Insurance	-	6,118	-	1,214	6,118	6,000
500800-Health Insurance	50,396	67,047	86,543	66,082	67,047	79,012
500801-Dental Insurance	3,114	3,459	3,755	3,186	3,459	3,707
500802-Vision Insurance	1,398	1,566	1,720	1,456	1,566	1,696
500803-Life Insurance	1,584	1,958	2,096	2,140	1,958	2,604
500880-Work Comp Insurance	-	149	24,908	11,982	51,320	53,882
500990-Non-Cash Labor Cost Allocation	-	(11,734)	-	-	-	-
509000-Payroll Taxes	-	2,012	40,735	38,868	37,828	39,615
Total 82-Wages & Benefits	\$625,023	\$737,913	\$786,115	\$708,672	\$813,769	\$861,836
83-Planned Operations						
510000-Office Supplies	1,404	2,234	4,540	4,525	3,500	3,500
510001-Departmental Supplies	7,035	12,084	16,260	19,616	16,274	9,000
510100-Service Agreements	1,139	195	1,200	168	300	300
510103-Postage & Freight	4,612	2,455	4,674	4,131	2,000	2,000
510105-Software Licensing	2,820	1,677	30,000	11,338	16,000	10,000
510106-Subscriptions & Dues	4,354	9,653	10,125	2,415	1,500	1,500
510110-Landscaping Services	719	1,555	1,500	987	1,500	1,500
510115-Recruitment	1,459	1,161	1,020	167	-	-
510150-Software Subscription	-	-	1,700	1,690	-	-
510200-Repairs & Maintenance	3,707	3,727	4,000	3,094	4,163	4,200
510300-Vehicle Operations	16,795	9,615	10,000	13,133	12,045	12,300
510302-Vehicle Operations - Fuel	-	11,485	14,000	9,927	10,250	10,500
510400-Professional Services	274,527	139,392	169,500	114,878	168,000	150,000
510420-Legal Services	-	566	1,500	-	-	-
510501-Training	1,594	4,052	10,060	161	160	6,000
510505-Travel	75	1,670	3,500	3,469	3,469	4,200
510701-Communications	-	-	2,040	1,517	2,500	2,500
Total 83-Planned Operations	\$320,240	\$201,521	\$285,619	\$191,214	\$241,661	\$217,500
85-Required Operations						
510704-Water	234	-	3,000	-	-	-
510705-Sewer	28	-	-	-	-	-
Total 85-Required Operations	\$262	\$0	\$3,000	\$0	\$0	\$0
88-Operations -Internal						
520000-Asset Replace	3,750	-	5,100	-	4,000	5,100
520100-Internal ISF Chrg - Shop	9,939	7,543	10,314	-	10,000	10,314
520200-Internal ISF Chrg - Building	11,704	36,365	11,092	-	16,000	14,190

Building Inspection

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
520300-Internal ISF Chrg - IT	40,031	39,384	48,542	-	41,000	62,866
520400-Internal ISF Chrg - Liability	32,642	17,652	51,491	-	34,000	54,380
Total 88-Operations -Internal	\$98,066	\$100,944	\$126,539	\$0	\$105,000	\$146,850
Expenses	\$1,043,591	\$1,040,378	\$1,201,273	\$899,886	\$1,160,430	\$1,226,186
Total Building Inspection Net Surplus/(Deficit)	\$686,992	\$215,143	(\$49,233)	\$418,382	\$364,170	(\$69,646)





Code Compliance Description of Major Services:

Code Compliance is a Division under Building and is responsible for ensuring compliance under the City's Municipal Code and other State laws. Code Compliance's mission is to advocate improving the overall quality of life within Shafter ensuring compliance of property maintenance standards, identifying public nuisance conditions to eliminate visual blight, protect the value of adjacent properties, and to protect the health, safety, and general welfare of the community.

Fiscal Year 2022-23 Highlights and Accomplishments

Fiscal Year 2023-24 Goals and Objectives

- ☐ Attending increased training to fully develop employees with leadership, management, education, and technical skills.
- ☐ Assist with voluntary compliance of code violations to reduce blight within the City and reduce legal actions for community violators through public outreach.

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
71-Fees for Service						
410150-Abatement Fees	49,159	2,450	-	27,041	26,114	2,440
Total 71-Fees for Service	\$49,159	\$2,450	\$0	\$27,041	\$26,114	\$2,440
74-Fines, Forfeitures,						
440004-Fines - Code Compliance	2,825	-	1,040	-	-	-
Total 74-Fines, Forfeitures,	\$2,825	\$0	\$1,040	\$0	\$0	\$0
Revenues	\$51,984	\$2,450	\$1,040	\$27,041	\$26,114	\$2,440
82-Wages & Benefits						
500000-Full Time Wages	75,134	24,925	65,000	38,817	65,000	70,904
500400-Overtime	(106)	-	-	712	-	3,000
500500-Cellphone Allowance	134	-	-	231	360	-
500502-Uniform & Equipment Allowance	749	-	800	225	-	-
500504-One-Time Compensation	-	3,710	-	-	3,800	4,000
500506-Incentive- Bilingual Pay	307	358	400	-	-	-
500507-Incentive- Degree	1,111	1,314	-	-	-	-
500600-Retirement	13,305	4,756	6,000	1,755	1,756	1,800
500602-Unfunded Accr. Liab. (UAL)	-	-	-	425	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	2,205	4,690	4,692
500800-Health Insurance	21,729	6,177	22,000	13,292	6,177	19,416
500801-Dental Insurance	764	192	37	343	192	514
500802-Vision Insurance	341	86	16	127	86	191
500803-Life Insurance	290	84	31	187	84	138
500880-Work Comp Insurance	8,090	2,265	2,300	1,023	2,265	2,379
509000-Payroll Taxes	5,774	2,290	6,000	3,203	2,290	2,405
Total 82-Wages & Benefits	\$127,622	\$46,157	\$102,584	\$62,545	\$86,700	\$109,439
83-Planned Operations						
510000-Office Supplies	843	672	1,224	2,839	3,000	3,000
510001-Departmental Supplies	649	566	4,080	1,543	3,000	4,000
510100-Service Agreements	331	215	600	165	300	1,750
510103-Postage & Freight	1,184	2,474	1,020	1,385	1,400	1,400
510105-Software Licensing	-	-	2,000	-	-	-
510106-Subscriptions & Dues	-	3	1,500	410	400	800
510110-Landscaping Services	719	1,550	1,500	973	1,500	1,500
510115-Recruitment	-	-	1,500	313	313	-
510200-Repairs & Maintenance	815	587	918	1,176	1,200	1,200
510300-Vehicle Operations	1,100	867	1,326	-	-	2,500
510302-Vehicle Operations - Fuel	-	-	-	1,247	1,000	1,200
510400-Professional Services	3,626	74,475	89,600	52,081	41,850	15,000
510420-Legal Services	-	-	1,000	1,106	1,106	-
510501-Training	858	(488)	1,500	3,719	4,000	1,500
510505-Travel	-	-	204	236	236	300
510701-Communications	81	-	408	-	600	600
Total 83-Planned Operations	\$10,206	\$80,921	\$108,380	\$67,192	\$59,905	\$34,750
85-Required Operations						
510705-Sewer	5	-	-	-	-	-
Total 85-Required Operations	\$5	\$0	\$0	\$0	\$0	\$0
88-Operations -Internal						
520000-Asset Replace	938	-	1,275	-	1,000	1,275
520100-Internal ISF Chrg - Shop	-	1,886	-	-	2,000	-
520200-Internal ISF Chrg - Building	2,405	7,273	-	-	2,500	-
520300-Internal ISF Chrg - IT	8,226	5,305	5,000	-	8,300	6,471
520400-Internal ISF Chrg - Liability	6,707	3,082	-	-	7,000	-
Total 88-Operations -Internal	\$18,276	\$17,546	\$6,275	\$0	\$20,800	\$7,746
Expenses	\$156,109	\$144,624	\$217,239	\$129,737	\$167,405	\$151,935
Total Code Compliance Net Surplus/(Deficit)	(\$104,125)	(\$142,174)	(\$216,199)	(\$102,696)	(\$141,291)	(\$149,495)

Water

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
94-Transfers-Out						
595002-Trans Out - Water Operations	-	1,616,600	-	-	-	-
Total 94-Transfers-Out	\$0	\$1,616,600	\$0	\$0	\$0	\$0
Expenses	\$0	\$1,616,600	\$0	\$0	\$0	\$0
Total Water Net Surplus/(Deficit)	\$0	(\$1,616,600)	\$0	\$0	\$0	\$0

GENERAL FUND REVENUE DETAILS

Non-Departmental

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
70-Taxes						
400000-Prop Tax - Current Sec	1,810,502	1,936,203	1,822,382	2,367,127	1,842,381	1,926,530
400001-Prop Tax - Current Unsec	222,526	198,837	210,000	261,279	261,000	197,850
400002-Prop Tax - Supp Current Sec	30,971	47,438	20,000	38,295	39,000	47,210
400003-Prop Tax - Supp Current Unsec	1,250	1,471	500	1,827	1,830	1,470
400004-Prop Tax - Prior Sec	23,472	23,100	15,000	17,849	17,900	22,990
400005-Prop Tax - Prior Unsec	(1,945)	2,520	1,000	8,819	8,900	2,510
400006-Prop Tax - Supp Prior Sec	4,310	4,840	3,000	12,625	12,700	4,820
400007-Prop Tax - Supp Prior Unsec	120	39	100	93	200	40
400008-Prop Tax - State-Aid Home Exem	8,950	19,211	10,100	7,963	10,200	19,120
400009-Prop Tax - Aircraft	-	5,837	-	(5,837)	-	5,810
400010-Prop Tax - In Lieu of VLF	2,820,686	3,069,166	2,923,950	3,933,782	2,923,950	3,053,830
400011-Prop Tax - RDA Pass Thru	56,885	57,460	-	61,131	61,132	57,180
400012-Prop Tax - ABx1 26 Excess	151,302	203,362	150,000	157,233	158,200	202,350
400013-Prop Tax - Other In Lieu Taxes	1,409	14,544	300	4,825	1,500	14,480
400100-Sales Tax - Bradley-Burns	22,014,895	23,647,976	24,900,000	16,037,825	25,095,000	25,354,000
400200-Franchise Tax - Electricity	382,439	477,370	227,029	592,859	593,000	474,990
400201-Franchise Tax - Natural Gas	61,545	91,033	-	136,248	136,250	90,580
400202-Franchise Tax - Refuse	367,667	439,322	250,000	372,260	337,000	440,000
400203-Franchise Tax - Cable	91,820	97,565	70,000	69,276	48,000	97,080
400400-Real Property Trans Tax	94,632	108,562	61,000	95,076	89,000	108,020
400700-Motor Vehicle License Fee/Tax	14,992	-	10,200	20,999	21,000	-
Total 70-Taxes	\$28,158,428	\$30,445,856	\$30,674,561	\$24,191,554	\$31,658,143	\$32,120,860
71-Fees for Service						
412510-Late Fees	-	-	-	7,210	-	-
415000-Miscellaneous Fees	57,994	596,684	173,360	3,628	253,000	300,000
Total 71-Fees for Service	\$57,994	\$596,684	\$173,360	\$10,838	\$253,000	\$300,000
73-License & Permits						
435000-Misc Permits	75	750	500	710	700	750
Total 73-License & Permits	\$75	\$750	\$500	\$710	\$700	\$750
74-Fines, Forfeitures,						
440200-Penalties	1,817	1,412	1,000	-	1,900	1,410
Total 74-Fines, Forfeitures,	\$1,817	\$1,412	\$1,000	\$0	\$1,900	\$1,410
75-Rents & Concessions						
450000-Lease Revenues	302,332	301,720	228,682	231,528	300,000	309,380
450100-Facility Rental	-	25	-	-	-	30
450400-Mineral Rights	19,042	26,616	15,560	23,500	25,000	26,490
Total 75-Rents & Concessions	\$321,374	\$328,361	\$244,242	\$255,028	\$325,000	\$335,900
76-Investment Earnings						
460100-Interest - Property Tax	962	815	-	494	1,000	820
460145-Interest - Leases	-	14,620	-	-	-	-
Total 76-Investment Earnings	\$962	\$15,435	\$0	\$494	\$1,000	\$820
77-Grants & Donations						
470107-FED GRNT State Pass thru	252,388	-	253,000	-	-	-
470108-FED GRNT County Pass Thru	632,617	-	-	-	-	-
Total 77-Grants & Donations	\$885,005	\$0	\$253,000	\$0	\$0	\$0
78-Other Revenue						
480000-Sale of Prop - Capitalized	788,700	-	10,200	-	-	-
480100-Misc Refunds	219,025	24,798	86,700	28,397	16,000	24,680
480400-Restitution	5,797	713	-	-	-	710
Total 78-Other Revenue	\$1,013,522	\$25,511	\$96,900	\$28,397	\$16,000	\$25,390

Non-Departmental

	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
80-Operations -Internal						
416001-Ind Cost Allocation - Operat	920,187	341,795	1,416,064	-	340,000	340,090
Total 80-Operations -Internal	\$920,187	\$341,795	\$1,416,064	\$0	\$340,000	\$340,090
Revenues	\$31,359,364	\$31,755,804	\$32,859,627	\$24,487,021	\$32,595,743	\$33,125,220
83-Planned Operations						
510001-Departmental Supplies	259	-	-	-	300	-
510600-Rents & Leases	2,000	-	-	-	3,000	-
Total 83-Planned Operations	\$2,259	\$0	\$0	\$0	\$3,300	\$0
91-Other Non-Operationa						
560800-Emergency Response	597,066	11,215	-	-	11,000	-
Total 91-Other Non-Operationa	\$597,066	\$11,215	\$0	\$0	\$11,000	\$0
92-Capital Outlay						
570100-Automotive Equipment	1,103	-	-	-	-	-
Total 92-Capital Outlay	\$1,103	\$0	\$0	\$0	\$0	\$0
93-Capital Projects						
580200-Capital Prj.- Buildings & Imp.	9,437	69,611	-	7,485	-	50,000
Total 93-Capital Projects	\$9,437	\$69,611	\$0	\$7,485	\$0	\$50,000
Expenses	\$609,865	\$80,826	\$0	\$7,485	\$14,300	\$50,000
79-Transfers-In						
490209-Trans In - CDBG	42,520	-	-	-	-	-
Total 79-Transfers-In	\$42,520	\$0	\$0	\$0	\$0	\$0
Revenues	\$42,520	\$0	\$0	\$0	\$0	\$0
Total None Net Surplus/(Deficit)	\$30,792,019	\$31,674,978	\$32,859,627	\$24,479,536	\$32,581,443	\$33,075,220



ENTERPRISE FUNDS

Enterprise Fund Expense Budget Changes

Enterprise Funds Summary

Five -Year Projection (Water, WW, Refuse)

Water

Wastewater

Refuse

Rail

Dial-A-Ride

Fiber/Telecommunications

ENTERPRISE FUNDS EXPENSE BUDGET CHANGES SUMMARY

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Enterprise Funds							
Water Operations	3,569,134	3,797,958	11,161,428	8,609,576	(2,551,852)	-22.9%	53.9%
Wastewater Operations	1,422,671	1,400,954	3,148,548	3,754,644	606,096	19.3%	23.5%
Refuse	1,278,435	1,120,244	1,624,602	1,839,328	214,726	13.2%	11.5%
Rail Operations	153,967	129,120	56,337	63,355	7,018	12.5%	.4%
Public Transit	345,783	312,335	373,627	909,608	535,981	143.5%	5.7%
Telecommunications	112,672	198,045	266,943	787,467	520,524	195.0%	4.9%
Total Enterprise Funds	\$6,882,662	\$6,958,656	\$16,631,485	\$15,963,978	(\$667,507)	-4.0%	100%

Water Operations Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	829,586	868,017	1,034,254	1,338,840	304,586	29.4%	15.6%
83-Planned Operations	795,276	982,796	1,111,140	1,461,250	350,110	31.5%	17.0%
85-Required Operations	1,345,347	1,386,584	1,268,650	1,754,870	486,220	38.3%	20.4%
88-Operations -Internal	598,924	560,561	1,059,081	1,075,678	16,597	1.6%	12.5%
90-Debt Service	-	-	298,938	298,938	-	.0%	3.5%
92-Capital Outlay	340	-	144,427	-	(144,427)	-100.0%	.0%
93-Capital Projects	(339)	-	6,244,938	2,680,000	(3,564,938)	-57.1%	31.1%
Total Water Operations	3,569,134	3,797,958	11,161,428	8,609,576	(2,551,852)	-22.9%	100%

Wastewater Operations Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	371,844	350,111	388,315	509,594	121,279	31.2%	13.6%
83-Planned Operations	870,534	725,696	898,370	925,440	27,070	3.0%	24.6%
85-Required Operations	64,782	59,229	36,120	77,360	41,240	114.2%	2.1%
88-Operations -Internal	347,779	261,691	613,704	622,823	9,119	1.5%	16.6%
90-Debt Service	5,826	4,227	319,427	319,427	-	.0%	8.5%
91-Other Non-Operationa	(238,094)	-	-	-	-	#.0%	#.0%
92-Capital Outlay	340	-	79,427	-	(79,427)	-100.0%	.0%
93-Capital Projects	(340)	-	813,185	1,300,000	486,815	59.9%	34.6%
Total Wastewater Operations	1,422,671	1,400,954	3,148,548	3,754,644	606,096	19.3%	100%

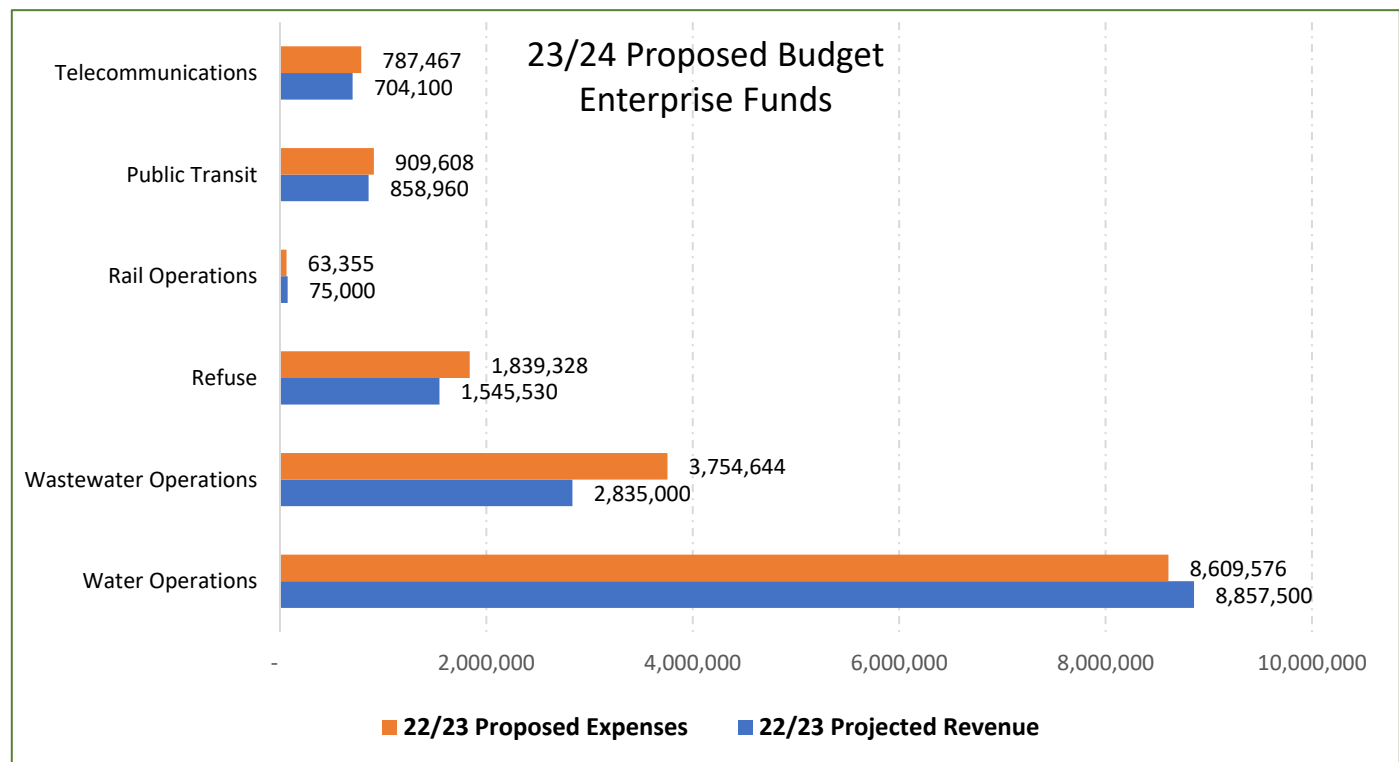
Refuse Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	405,092	343,597	37,314	192,066	154,752	414.7%	10.4%
83-Planned Operations	466,140	464,919	1,261,943	1,282,557	20,614	1.6%	69.7%
85-Required Operations	35,247	69,286	3,020	42,380	39,360	1303.3%	2.3%
88-Operations -Internal	371,956	242,442	322,325	322,325	-	.0%	17.5%
92-Capital Outlay	-	-	-	-	-	#.0%	#.0%
Total Refuse	1,278,435	1,120,244	1,624,602	1,839,328	214,726	13.2%	100%

Rail Operations Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	78,192	54,646	22,775	27,215	4,440	19.5%	43.0%
83-Planned Operations	17,664	20,951	30,502	31,780	1,278	4.2%	50.2%
85-Required Operations	2,771	3,469	3,060	4,360	1,300	42.5%	6.9%
88-Operations -Internal	55,340	50,054	-	-	-	#.0%	#.0%
Total Rail Operations	153,967	129,120	56,337	63,355	7,018	12.5%	100%

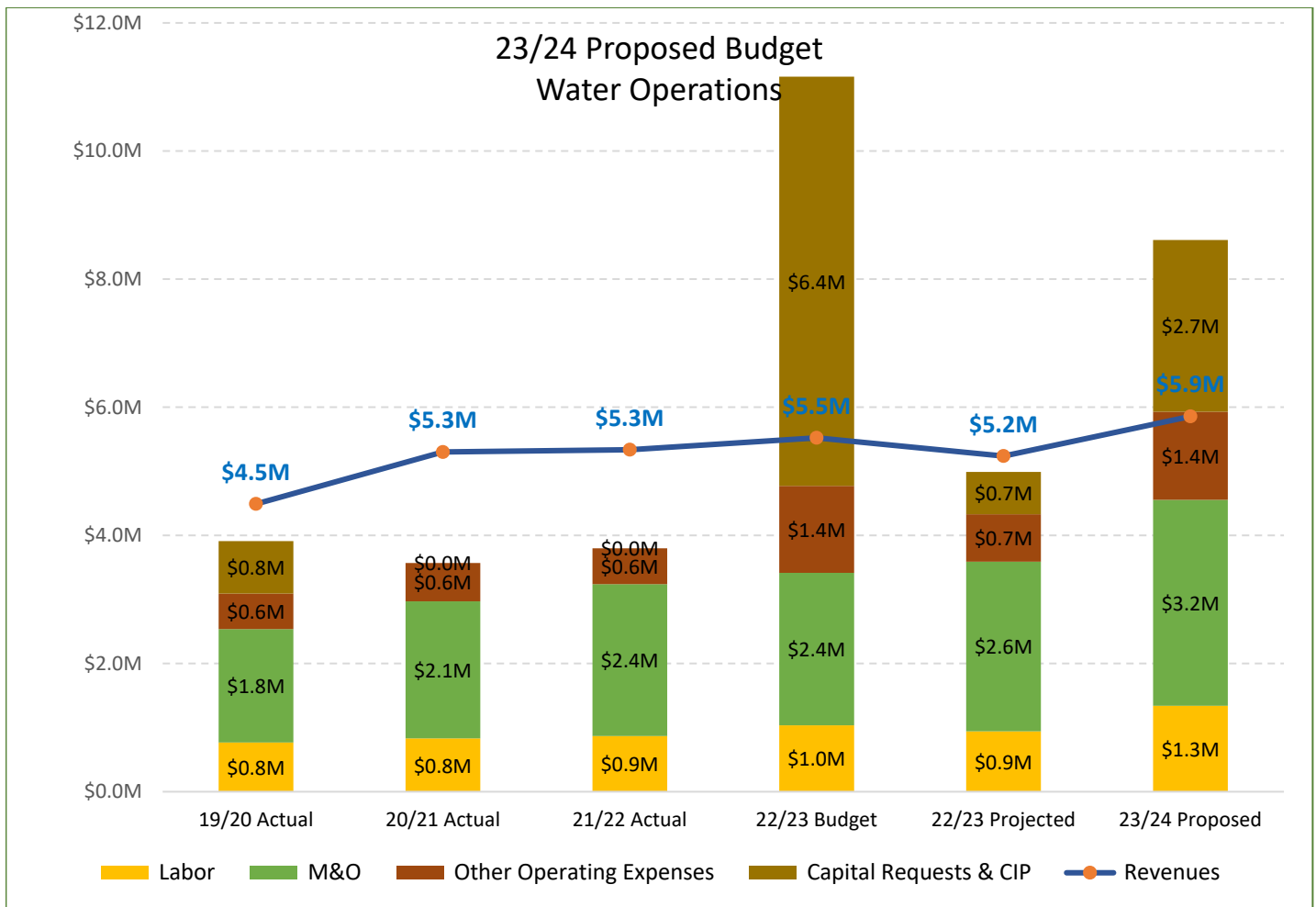
Public Transit Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	181,079	193,818	177,235	285,549	108,314	61.1%	31.4%
83-Planned Operations	54,095	32,564	32,555	44,610	12,055	37.0%	4.9%
85-Required Operations	5,798	10,647	6,000	14,270	8,270	137.8%	1.6%
88-Operations -Internal	104,811	75,306	157,837	165,179	7,342	4.7%	18.2%
92-Capital Outlay	15,438	-	-	400,000	400,000	#.0%	#.0%
93-Capital Projects	(15,438)	-	-	-	-	#.0%	#.0%
Total Public Transit	345,783	312,335	373,627	909,608	535,981	143.5%	100%

Telecommunications Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
83-Planned Operations	88,996	114,913	96,988	69,935	(27,053)	-27.9%	8.9%
85-Required Operations	21,139	20,765	20,400	27,810	7,410	36.3%	3.5%
88-Operations -Internal	2,537	62,367	108,655	140,722	32,067	29.5%	17.9%
92-Capital Outlay	-	-	40,900	-	(40,900)	-100.0%	.0%
93-Capital Projects	-	-	-	549,000	549,000	#.0%	#.0%
Total Telecommunications	112,672	198,045	266,943	787,467	520,524	195.0%	100%

ENTERPRISE FUNDS SUMMARY CHART

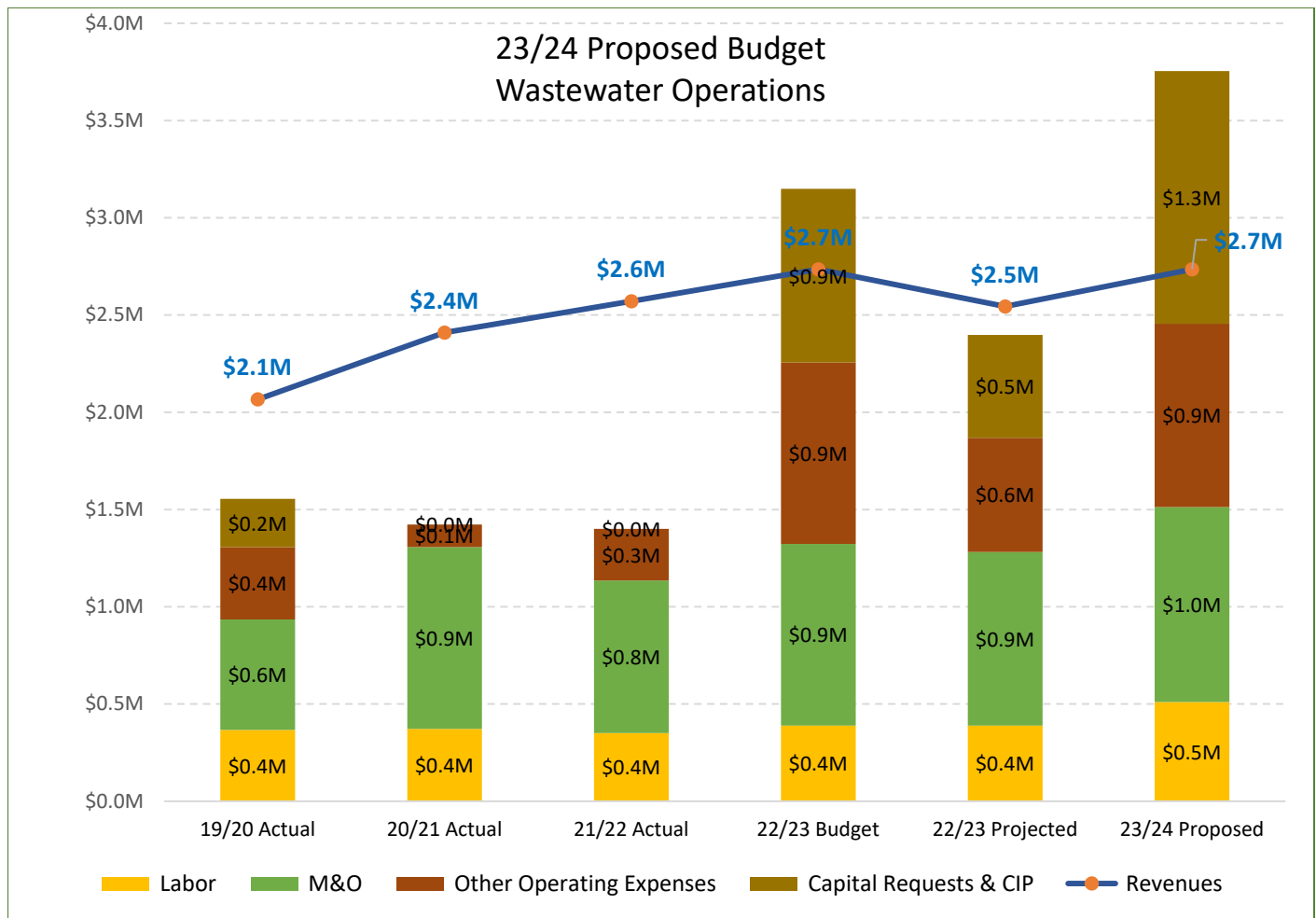


	Water Operations	Wastewater Operations	Refuse	Rail Operations	Public Transit	Fiber	Total
Revenues	\$ 5,857,500	\$ 2,735,000	\$ 1,545,530	\$ 75,000	\$ 858,960	\$ 704,100	\$ 11,776,090
Expenses:							
82-Wages & Benefits	1,338,840	509,594	192,066	27,215	285,549	-	2,353,264
83-Planned Operations	1,461,250	925,440	1,282,557	31,780	44,610	69,935	3,815,572
85-Required Operations	1,754,870	77,360	42,380	4,360	14,270	27,810	1,921,050
88-Operations -Internal	1,075,678	622,823	322,325	-	165,179	140,722	2,326,727
90-Debt Service	298,938	319,427	-	-	-	-	618,365
Operating Expenses	\$5,929,576	\$2,454,644	\$1,839,328	\$63,355	\$509,608	\$238,467	\$11,034,978
Operating Income (Loss)	(\$72,076)	\$280,356	(\$293,798)	\$11,645	\$349,352	\$465,633	\$741,112
91-Other Non-Operationa	-	-	-	-	-	-	-
92-Capital Outlay	-	-	-	-	400,000	-	400,000
93-Capital Projects	2,680,000	1,300,000	-	-	-	549,000	4,529,000
79-Transfers-In	3,000,000	100,000	-	-	-	-	3,100,000
Non-Operating Expenses	(320,000)	1,200,000	-	-	400,000	549,000	1,829,000
Net Income/(Loss)	\$ 247,924	\$ (919,644)	\$ (293,798)	\$ 11,645	\$ (50,648)	\$ (83,367)	\$ (1,087,888)

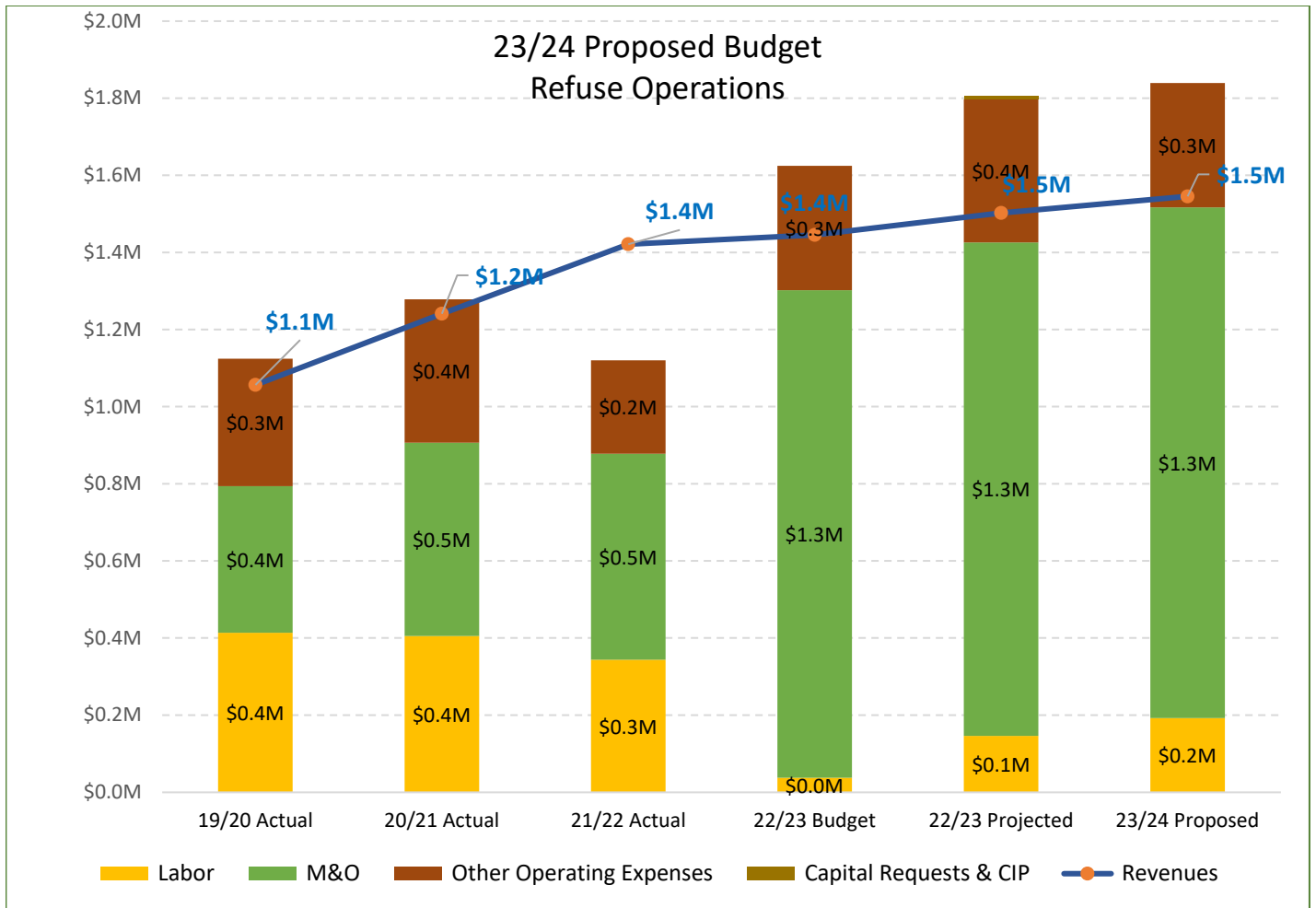


	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
Revenues	\$ 4,491,695	\$ 5,301,458	\$ 5,336,098	\$ 5,522,000	\$ 5,237,500	\$ 5,857,500
Expenses:						
82-Wages & Benefits	765,385	829,586	868,017	1,034,254	939,227	1,338,840
83-Planned Operations	667,838	795,276	982,796	1,111,140	1,346,612	1,461,250
85-Required Operations	1,103,099	1,345,347	1,386,584	1,268,650	1,303,150	1,754,870
88-Operations -Internal	555,914	598,924	560,561	1,059,081	740,000	1,075,678
90-Debt Service	-	-	-	298,938	-	298,938
Operating Expenses	\$3,092,236	\$3,569,133	\$3,797,958	\$4,772,063	\$4,328,989	\$5,929,576
Operating Income (Loss)	\$1,399,459	\$1,732,325	\$1,538,140	\$749,937	\$908,511	(\$72,076)
92-Capital Outlay	41,766	340	-	144,427	110,000	-
93-Capital Projects	775,614	(339)	-	6,244,938	550,000	2,680,000
79-Transfers-In	-	-	1,662,929	3,000,000	-	3,000,000
Non-Operating Expenses	\$817,380	\$1	(\$1,662,929)	\$3,389,365	\$660,000	(\$320,000)
Net Income/(Loss)	\$ 582,079	\$ 1,732,324	\$ 3,201,069	\$ (2,639,428)	\$ 248,511	\$ 247,924

WASTEWATER SUMMARY

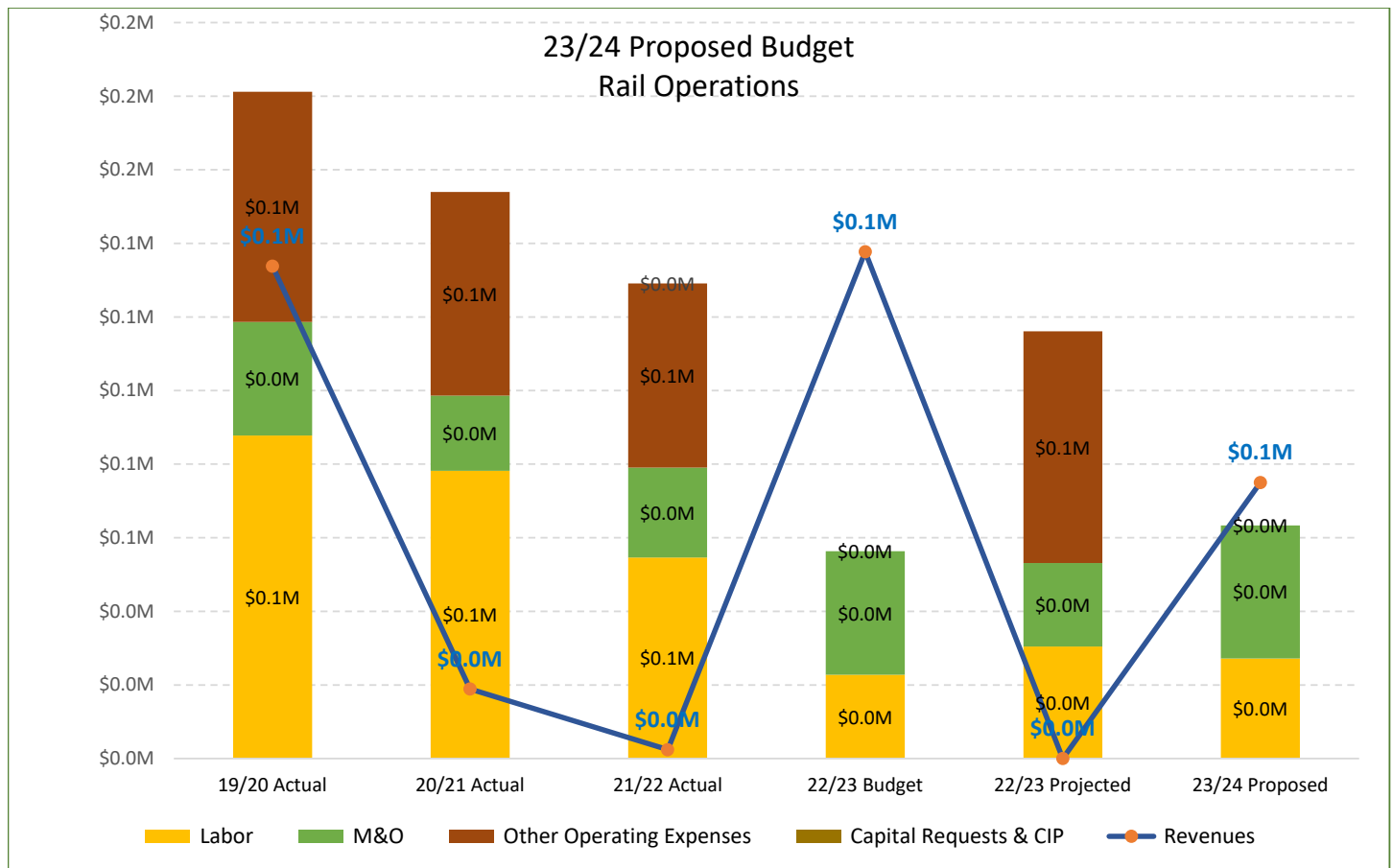


	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
Revenues	\$ 2,066,201	\$ 2,409,336	\$ 2,570,629	\$ 2,735,000	\$ 2,544,000	\$ 2,735,000
Expenses:						
82-Wages & Benefits	366,662	371,844	350,111	388,315	388,918	509,594
83-Planned Operations	536,048	870,534	725,696	898,370	831,702	925,440
85-Required Operations	31,950	64,782	59,229	36,120	61,200	77,360
88-Operations -Internal	339,003	347,779	261,691	613,704	381,000	622,823
90-Debt Service	32,186	5,826	4,227	319,427	206,000	319,427
Operating Expenses	\$1,305,849	\$1,660,765	\$1,400,954	\$2,255,936	\$1,868,820	\$2,454,644
Operating Income (Loss)	\$760,352	\$748,571	\$1,169,675	\$479,064	\$675,180	\$280,356
91-Other Non-Operationa	-	(238,094)	-	-	-	-
92-Capital Outlay	1,735	340	-	79,427	103,000	-
93-Capital Projects	247,315	(340)	-	813,185	425,000	1,300,000
79-Transfers-In	5,016,890	-	16,259	-	-	100,000
Non-Operating Expenses	(4,767,840)	(238,094)	(16,259)	892,612	528,000	1,200,000
Net Income/(Loss)	\$ 5,528,192	\$ 986,665	\$ 1,185,934	\$ (413,548)	\$ 147,180	\$ (919,644)

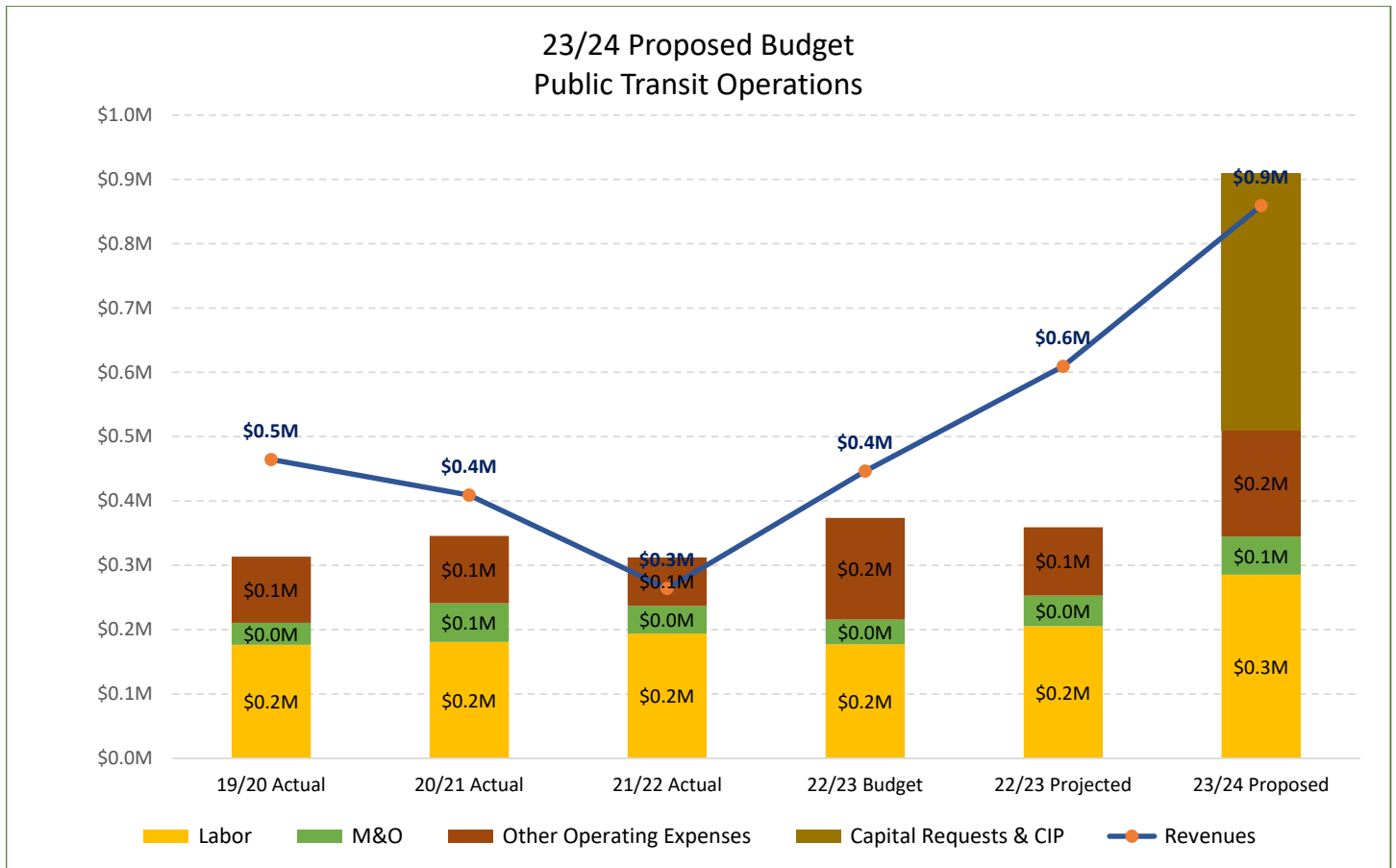


	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
Revenues	\$ 1,056,593	\$ 1,240,972	\$ 1,421,358	\$ 1,445,530	\$ 1,502,520	\$ 1,545,530
Expenses:						
82-Wages & Benefits	413,403	405,092	343,597	37,314	145,943	192,066
83-Planned Operations	365,972	466,140	464,919	1,261,943	1,278,609	1,282,557
85-Required Operations	14,387	35,247	69,286	3,020	1,350	42,380
88-Operations -Internal	330,705	371,956	242,442	322,325	371,000	322,325
Operating Expenses	\$1,124,467	\$1,278,435	\$1,120,244	\$1,624,602	\$1,796,902	\$1,839,328
Operating Income (Loss)	\$ (67,874)	\$ (37,463)	\$ 301,114	\$ (179,072)	\$ (294,382)	\$ (293,798)
92-Capital Outlay	-	-	-	-	9,500	-
79-Transfers-In	-	-	25,260	-	-	-
Non-Operating Expenses	-	-	(25,260)	-	9,500	-
Net Income/(Loss)	\$ (67,874)	\$ (37,463)	\$ 326,374	\$ (179,072)	\$ (303,882)	\$ (293,798)

RAIL SUMMARY

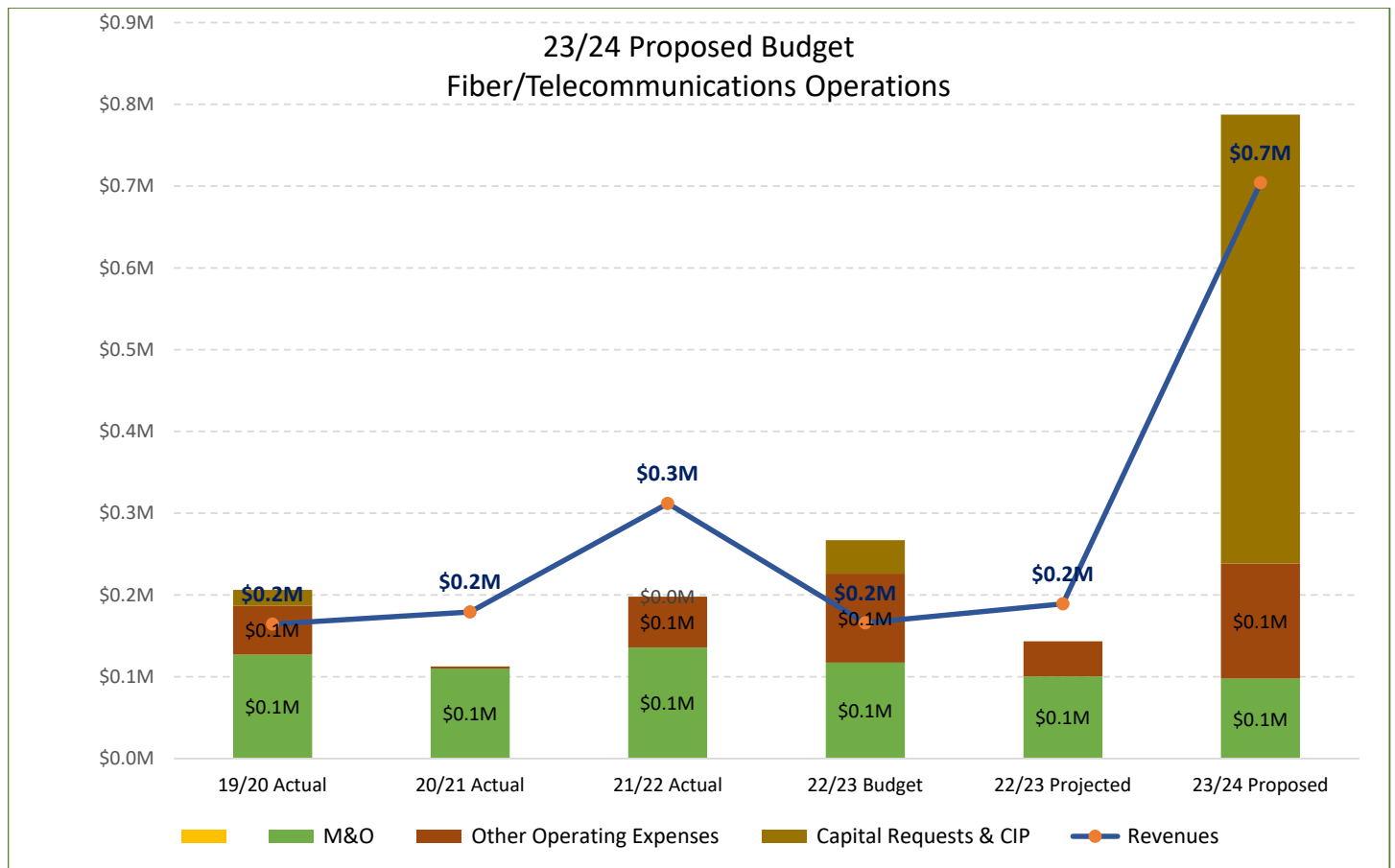


	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
Revenues	\$ 133,790	\$ 18,900	\$ -	\$ 137,700	\$ -	\$ 75,000
Expenses:						
82-Wages & Benefits	87,752	78,192	54,646	22,775	30,435	27,215
83-Planned Operations	24,101	17,664	20,951	30,502	18,000	31,780
85-Required Operations	6,811	2,771	3,469	3,060	4,700	4,360
88-Operations -Internal	62,517	55,340	50,054	-	63,000	-
Operating Expenses	\$181,181	\$153,967	\$129,120	\$56,337	\$116,135	\$63,355
Operating Income (Loss)	(\$47,391)	(\$135,067)	(\$129,120)	\$81,363	(\$116,135)	\$11,645
79-Transfers-In	-	-	2,372	-	-	-
Non-Operating Expenses	-	-	(2,372)	-	-	-
Net Income/(Loss)	\$ (47,391)	\$ (135,067)	\$ (126,748)	\$ 81,363	\$ (116,135)	\$ 11,645



	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
Revenues	\$ 464,373	\$ 408,975	\$ 263,950	\$ 446,360	\$ 609,300	\$ 858,960
Expenses:						
82-Wages & Benefits	176,461	181,079	193,818	177,235	205,326	285,549
83-Planned Operations	26,767	54,095	32,564	32,555	40,560	44,610
85-Required Operations	7,389	5,798	10,647	6,000	7,000	14,270
88-Operations -Internal	102,743	104,811	75,306	157,837	106,200	165,179
Operating Expenses	\$313,360	\$345,783	\$312,335	\$373,627	\$359,086	\$509,608
Operating Income (Loss)	\$151,013	\$63,192	(\$48,385)	\$72,733	\$250,214	\$349,352
92-Capital Outlay	-	15,438	-	-	-	400,000
93-Capital Projects	-	(15,438)	-	-	-	-
Transfers	-	21,604	8,667	-	-	-
Non-Operating Expenses	-	(21,604)	(8,667)	-	-	400,000
Net Income/(Loss)	\$ 151,013	\$ 84,796	\$ (39,718)	\$ 72,733	\$ 250,214	\$ (50,648)

FIBER SUMMARY

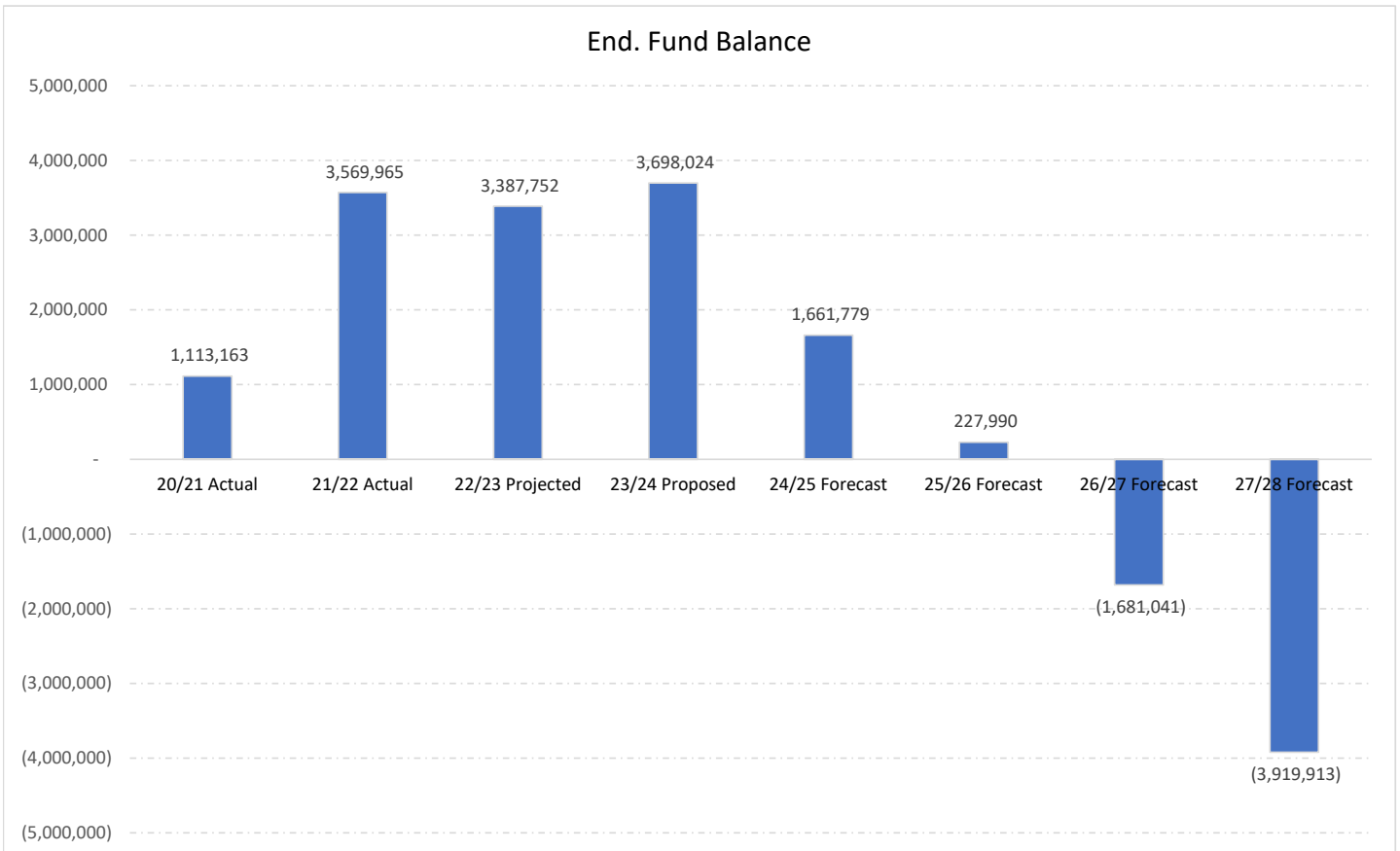


	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
Revenues	\$ 164,402	\$ 179,192	\$ 311,918	\$ 165,886	\$ 189,200	\$ 704,100
Expenses:						
Wages & Benefits						
83-Planned Operations	106,493	88,996	114,913	96,988	82,435	69,935
85-Required Operations	20,517	21,139	20,765	20,400	18,000	27,810
88-Operations -Internal	59,772	2,537	62,367	108,655	43,000	140,722
Operating Expenses	186,782	\$112,672	\$198,045	\$226,043	\$143,435	\$238,467
Operating Income (Loss)	(\$22,380)	\$66,520	\$113,873	(\$60,157)	\$45,765	\$465,633
92-Capital Outlay	19,493	-	-	40,900	-	-
93-Capital Projects	-	-	-	-	-	549,000
Non-Operating Expenses	\$19,493	\$0	\$0	\$40,900	\$0	\$549,000
Net Income/(Loss)	\$ (41,873)	\$ 66,520	\$ 113,873	\$ (101,057)	\$ 45,765	\$ (83,367)

WATER FIVE-YEAR PROJECTION

Five-Year Projection

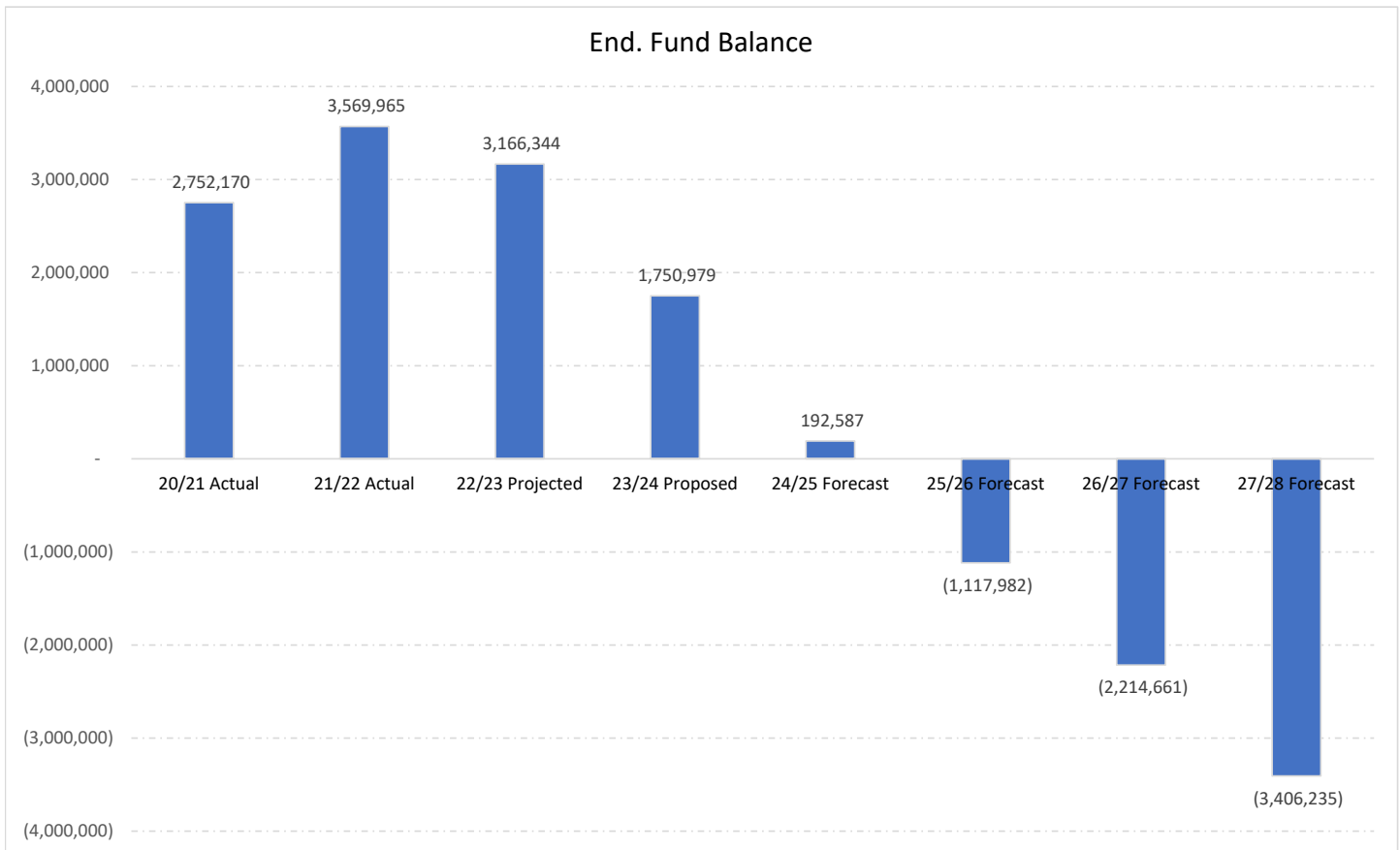
	20/21 Actual	21/22 Actual	22/23 Projected	23/24 Proposed	24/25 Forecast	25/26 Forecast	26/27 Forecast	27/28 Forecast
Beg. Fund Balance	\$ 1,516,045	\$ 1,113,163	\$ 3,569,965	\$ 3,387,752	\$ 3,698,024	\$ 1,661,779	\$ 227,990	\$ (1,681,041)
Revenues	5,301,458	5,336,098	5,237,500	5,857,500	5,974,650	6,094,143	6,216,026	6,340,347
Grants				450,000	4,000,000	2,500,000		
Labor Costs	829,586	868,017	939,227	1,338,840	1,395,617	1,453,529	1,512,600	1,572,852
Operating Expenditures	795,276	982,796	1,346,612	1,461,250	1,548,925	1,641,861	1,740,373	1,844,795
Utility Costs	1,345,347	1,386,584	1,303,150	1,754,870	1,930,357	2,123,393	2,335,732	2,569,305
Internal Charges	598,924	560,561	740,000	1,075,678	1,097,192	1,119,136	1,141,519	1,164,349
Debt Service	-	-	-	298,938	304,917	311,015	317,235	323,580
Depreciation	913,600	478,582	430,724	387,652	348,887	313,998	282,598	254,338
ST Operating Expenditures	4,482,733	4,276,540	4,759,713	6,317,228	6,625,895	6,962,932	7,330,057	7,729,219
Capital Equipment & Fleet	340	-	110,000	-	-	-	-	-
CIP	(339)	-	550,000	2,680,000	5,385,000	3,065,000	795,000	850,000
ST Capital Expenditures	1	-	660,000	2,680,000	5,385,000	3,065,000	795,000	850,000
GAAP Adjustments	1,221,606	265,685	-	-	-	-	-	-
Transfers-In	-	1,662,929	-	3,000,000	-	-	-	-
Net Change	(402,882)	2,456,802	(182,213)	310,272	(2,036,245)	(1,433,789)	(1,909,031)	(2,238,872)
End. Fund Balance	1,113,163	3,569,965	3,387,752	3,698,024	1,661,779	227,990	(1,681,041)	(3,919,913)



WASTEWATER FIVE-YEAR PROJECTION

Five-Year Projection

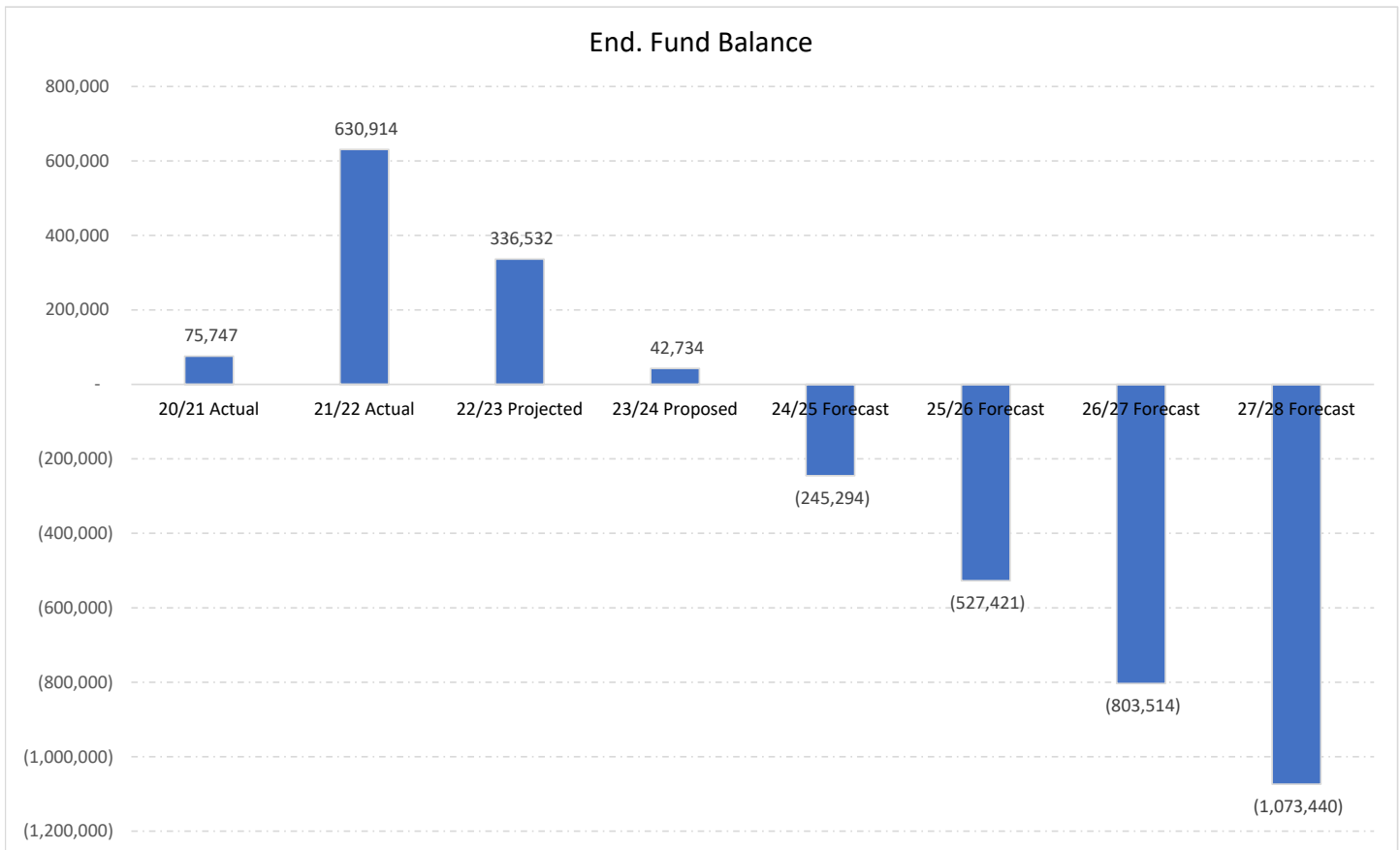
	20/21 Actual	21/22 Actual	22/23 Projected	23/24 Proposed	24/25 Forecast	25/26 Forecast	26/27 Forecast	27/28 Forecast
Beg. Fund Balance	\$ 2,213,188	\$ 2,752,170	\$ 3,569,965	\$ 3,166,344	\$ 1,750,979	\$ 192,587	\$ (1,117,982)	\$ (2,214,661)
Revenues	2,409,336	2,570,629	2,544,000	2,735,000	2,789,700	2,845,494	2,902,404	2,960,452
Grants								
Labor Costs	371,844	350,111	388,918	509,594	549,786	590,782	632,598	675,250
Operating Expenditures	870,534	725,696	831,702	925,440	980,966	1,039,824	1,102,213	1,168,346
Utility Costs	64,782	59,229	61,200	77,360	85,096	93,606	102,967	113,264
Internal Charges	347,779	261,691	381,000	622,823	635,279	647,985	660,945	674,164
Debt Service	5,826	4,227	206,000	319,427	325,816	332,332	338,979	345,759
Depreciation	959,694	612,001	550,801	495,721	446,149	401,534	361,381	325,243
Other	(238,094)	-	-	-	-	-	-	-
ST Operating Expenditures	2,382,365	2,012,955	2,419,621	2,950,365	3,023,092	3,106,063	3,199,083	3,302,026
Capital Equipment & Fleet	340	-	103,000	-	-	-	-	-
CIP	(340)	-	425,000	1,300,000	1,325,000	1,050,000	800,000	850,000
ST Capital Expenditures	-	-	528,000	1,300,000	1,325,000	1,050,000	800,000	850,000
GAAP Adjustments	(512,011)	(243,862)	-	-	-	-	-	-
Transfers-In	-	16,259	-	100,000	-	-	-	-
Net Change	538,982	817,795	(403,621)	(1,415,365)	(1,558,392)	(1,310,569)	(1,096,679)	(1,191,574)
End. Fund Balance	2,752,170	3,569,965	3,166,344	1,750,979	192,587	(1,117,982)	(2,214,661)	(3,406,235)



REFUSE FIVE-YEAR PROJECTION

Five-Year Projection

	20/21 Actual	21/22 Actual	22/23 Projected	23/24 Proposed	24/25 Forecast	25/26 Forecast	26/27 Forecast	27/28 Forecast
Beg. Fund Balance	\$ 371,041	\$ 75,747	\$ 630,914	\$ 336,532	\$ 42,734	\$ (245,294)	\$ (527,421)	\$ (803,514)
Revenues	1,240,972	1,421,358	1,502,520	1,545,530	1,591,896	1,639,653	1,688,843	1,739,508
Grants								
Labor Costs	405,092	343,597	145,943	192,066	192,066	192,066	192,066	192,066
Operating Expenditures	466,140	464,919	1,278,609	1,282,557	1,321,034	1,360,665	1,401,485	1,443,530
Utility Costs	35,247	69,286	1,350	42,380	44,499	46,724	49,060	51,513
Internal Charges	371,956	242,442	371,000	322,325	322,325	322,325	322,325	322,325
Debt Service	-	-	-	-	-	-	-	-
Depreciation	88,272	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
ST Operating Expenditures	1,366,707	1,120,244	1,796,902	1,839,328	1,879,924	1,921,780	1,964,936	2,009,434
Capital Equipment & Fleet	-	25,260	-	-	-	-	-	-
CIP	-	-	-	-	-	-	-	-
ST Capital Expenditures	-	25,260	-	-	-	-	-	-
GAAP Adjustments	169,559	(279,313)	-	-	-	-	-	-
Transfers-In	-	-	-	-	-	-	-	-
Net Change	(295,294)	555,167	(294,382)	(293,798)	(288,028)	(282,127)	(276,093)	(269,926)
End. Fund Balance	75,747	630,914	336,532	42,734	(245,294)	(527,421)	(803,514)	(1,073,440)



WATER

Water Operations

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
410000-Utility User Fees	4,860,667	4,856,189	5,400,000	4,916,633	5,200,000	5,400,000
410001-Construction Water Fees	57,796	6,137	-	7,200	6,500	-
410200-Agreement Services Fees	-	175,447	-	523,588	-	-
415000-Miscellaneous Fees	352,243	7,488	102,000	31,627	31,000	7,500
Sub-Total 71-Fees for Service	\$5,270,706	\$5,045,261	\$5,502,000	\$5,479,048	\$5,237,500	\$5,407,500
450000-Lease Revenues	-	7,158	-	-	-	-
Sub-Total 75-Rents & Concessions	\$0	\$7,158	\$0	\$0	\$0	\$0
460021-Interest Investments	-	15,398	-	-	-	-
460145-Interest - Leases	-	7,782	-	-	-	-
469900-Allocated Interest	30,752	6,365	20,000	(6,365)	-	-
Sub-Total 76-Investment Earnings	\$30,752	\$29,545	\$20,000	(\$6,365)	\$0	\$0
470000-CA Grant	-	-	-	-	-	450,000
470107-FED GRNT State Pass thru	-	254,134	-	-	-	-
Sub-Total 77-Grants & Donations	\$0	\$254,134	\$0	\$0	\$0	\$450,000
Total Revenues	\$5,301,458	\$5,336,098	\$5,522,000	\$5,472,683	\$5,237,500	\$5,857,500
500000-Full Time Wages	495,201	473,006	584,204	538,228	584,204	884,962
500100-Part Time Wages	564	285	-	-	-	-
500400-Overtime	3,051	6,368	-	7,070	6,500	6,500
500500-Cellphone Allowance	2,084	6,616	6,587	5,744	6,616	6,696
500501-Auto Allowance	660	2,442	93	2,264	2,442	2,580
500502-Uniform & Equipment Allowance	5,384	4,216	4,000	4,987	6,000	6,000
500503-Education Reimbursement	60	10	-	-	50	-
500504-One-Time Compensation	3,040	5,984	-	11,804	8,349	8,600
500506-Incentive- Bilingual Pay	705	1,485	675	1,918	1,485	6,096
500507-Incentive- Degree	-	-	-	61	35	280
500508-Incentive-Certificate Pay	495	1,657	1,949	1,795	1,600	3,263
500600-Retirement	73,590	76,632	89,045	55,505	55,504	56,000
500602-Unfunded Accr. Liab. (UAL)	-	-	-	3,823	-	-
500603-PERS 3069 Misc. Classic	-	-	-	19,277	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	8,604	18,000	18,190
500800-Health Insurance	122,645	125,819	156,436	136,788	125,819	207,285
500801-Dental Insurance	4,010	3,705	4,313	3,901	3,705	5,605
500802-Vision Insurance	1,910	1,749	2,029	1,873	1,749	2,798
500803-Life Insurance	1,857	2,000	2,178	2,420	2,000	3,056
500880-Work Comp Insurance	-	238	143,963	66,401	78,833	82,775
500990-Non-Cash Labor Cost Allocation	-	(5,456)	-	-	-	-
509000-Payroll Taxes	34,831	36,336	38,782	41,921	36,336	38,154
Sub-Total 82-Wages & Benefits	\$829,586	\$868,017	\$1,034,254	\$914,385	\$939,227	\$1,338,840
510000-Office Supplies	2,208	712	1,500	415	720	1,000
510001-Departmental Supplies	156,296	225,995	31,000	33,849	45,000	45,000
510100-Service Agreements	1,391	1,156	3,000	502	1,000	1,250
510103-Postage & Freight	1,421	1,674	2,000	4,285	2,000	2,000
510105-Software Licensing	9,320	6,645	12,000	16,703	15,000	25,000
510106-Subscriptions & Dues	3,339	1,963	12,500	5,617	3,500	4,000
510109-Janitorial Services	12,491	8,654	12,000	9,064	9,000	10,000
510115-Recruitment	-	-	1,000	409	-	1,000
510150-Software Subscription	-	-	-	1,307	-	-
510200-Repairs & Maintenance	89,234	3,750	132,500	201,554	185,000	200,000
510202-Hardware, Tools, Equip, Mainte	-	-	-	-	-	15,000
510204-Equipment Repair	25,658	5,824	51,000	6,680	20,000	40,000
510205-Building Repair & Maintenance	-	-	-	83	-	1,000
510300-Vehicle Operations	52,518	22,413	20,000	17,711	17,500	17,500
510302-Vehicle Operations - Fuel	-	27,719	30,000	28,843	30,000	30,000
510400-Professional Services	413,758	216,746	69,000	59,494	65,000	116,000
510420-Legal Services	8,909	1,500	3,000	-	1,500	2,000
510501-Training	1,235	2,014	5,100	6,240	10,000	10,000
510505-Travel	-	506	3,540	2,903	5,000	5,000
510701-Communications	5,966	7,079	-	6,567	7,100	7,100
510807-Regulatory & Permitting	11,532	277,794	207,000	405,312	410,000	419,000
510809-Assessment fees	-	-	-	1,292	1,292	1,400
510900-Water Treatment Supplies	-	170,652	415,000	339,532	400,000	400,000

Water Operations

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
510905-Water Testing/Samples	-	-	100,000	108,626	118,000	108,000
Sub-Total 83-Planned Operations	\$795,276	\$982,796	\$1,111,140	\$1,256,987	\$1,346,612	\$1,461,250
510118-Credit Card Processing Fees	11,006	7,796	6,120	11,052	-	6,120
510704-Water	735	703	-	488	700	730
510705-Sewer	40	36	-	33	50	40
510706-Refuse	-	-	1,000	1,719	2,400	-
510707-Power	1,259,231	1,305,054	1,260,000	1,151,307	1,300,000	1,747,480
510708-Natural Gas	840	925	1,530	277	500	500
510805-Bad Debt Expense	73,495	72,070	-	(431)	(500)	-
Sub-Total 85-Required Operations	\$1,345,347	\$1,386,584	\$1,268,650	\$1,164,445	\$1,303,150	\$1,754,870
520000-Asset Replace	2,250	-	3,060	-	3,000	3,060
520100-Internal ISF Chrg - Shop	27,331	20,743	28,364	-	26,000	28,364
520200-Internal ISF Chrg - Building	14,781	9,616	2,159	-	16,000	2,760
520300-Internal ISF Chrg - IT	50,551	38,320	27,408	-	51,000	35,495
520400-Internal ISF Chrg - Liability	41,220	243,231	141,221	-	180,000	149,130
521000-Internal Admin Charges	231,785	130,838	236,421	-	232,000	236,421
521100-Ind Cost Allocation	231,006	117,813	620,448	-	232,000	620,448
Sub-Total 88-Operations -Internal	\$598,924	\$560,561	\$1,059,081	\$0	\$740,000	\$1,075,678
550000-Interest Expense	-	-	298,938	-	-	298,938
Sub-Total 90-Debt Service	\$0	\$0	\$298,938	\$0	\$0	\$298,938
570100-Automotive Equipment	5,107	-	116,228	58,109	60,000	-
570200-Machinery & Equipment	39,590	989	28,199	54,571	50,000	-
570900-Capital Out.- Contra Acct.	(44,357)	(989)	-	-	-	-
Sub-Total 92-Capital Outlay	\$340	\$0	\$144,427	\$112,680	\$110,000	\$0
580000-Capital Prj.- Land	985,169	-	-	-	-	-
580100-Capital Prj.- Infrastructure	-	-	6,244,938	1,634,510	550,000	2,680,000
580900-Capital Prj.- Contra Acct.	(1,554,063)	(451,432)	-	-	-	-
580901-Capital Prj.- CIP Contra Acct.	(644,353)	(810,024)	-	-	-	-
Sub-Total 93-Capital Projects	(\$339)	\$0	\$6,244,938	\$1,290,168	\$550,000	\$2,680,000
Total Expenses	\$3,569,134	\$3,797,958	\$11,161,428	\$4,738,665	\$4,988,989	\$8,609,576
490001-Trans In - Gen Fund-TCP	-	1,616,600	-	-	-	-
490200-Trans In - Federal Grants	-	-	3,000,000	7,486	-	3,000,000
Sub-Total 79-Transfers-In	\$0	\$1,662,929	\$3,000,000	\$7,486	\$0	\$3,000,000
Total Revenues	\$0	\$1,662,929	\$3,000,000	\$7,486	\$0	\$3,000,000
Total Water Operations Net Surplus/(Deficit)	\$1,732,324	\$3,201,069	(\$2,639,428)	\$741,504	\$248,511	\$247,924

WASTEWATER

Wastewater Operations

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
410000-Utility User Fees	2,366,344	2,415,468	2,700,000	2,268,617	2,500,000	2,700,000
Sub-Total 71-Fees for Service	\$2,366,344	\$2,415,468	\$2,700,000	\$2,268,617	\$2,500,000	\$2,700,000
460021-Interest Investments	-	32,081	-	-	-	-
469900-Allocated Interest	41,212	12,006	35,000	(12,006)	42,000	35,000
Sub-Total 76-Investment Earnings	\$41,212	\$44,087	\$35,000	(\$12,006)	\$42,000	\$35,000
470107-FED GRNT State Pass thru	-	109,348	-	-	-	-
Sub-Total 77-Grants & Donations	\$0	\$109,348	\$0	\$0	\$0	\$0
480100-Misc Refunds	1,780	1,726	-	686	2,000	-
Sub-Total 78-Other Revenue	\$1,780	\$1,726	\$0	\$686	\$2,000	\$0
Total Revenues	\$2,409,336	\$2,570,629	\$2,735,000	\$2,257,297	\$2,544,000	\$2,735,000
500000-Full Time Wages	-	15,136	260,532	184,127	260,532	349,273
500100-Part Time Wages	564	285	-	-	-	-
500400-Overtime	392	1,260	-	2,179	1,700	1,700
500500-Cellphone Allowance	854	2,530	1,846	1,706	2,530	1,932
500501-Auto Allowance	647	2,394	91	2,097	2,394	2,455
500502-Uniform & Equipment Allowance	2,060	1,623	1,500	2,315	2,100	2,100
500503-Education Reimbursement	-	10	-	-	20	-
500504-One-Time Compensation	1,752	2,827	-	4,449	2,979	3,500
500506-Incentive- Bilingual Pay	230	539	291	857	539	2,477
500507-Incentive- Degree	-	-	-	61	-	280
500508-Incentive-Certificate Pay	259	743	536	416	400	815
500600-Retirement	31,925	30,787	27,602	17,138	17,138	18,500
500602-Unfunded Accr. Liab. (UAL)	-	-	-	1,705	-	-
500603-PERS 3069 Misc. Classic	-	-	-	6,238	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	3,594	7,700	7,803
500800-Health Insurance	50,186	48,000	46,890	43,806	48,000	72,989
500801-Dental Insurance	1,662	1,405	1,280	1,211	1,405	1,845
500802-Vision Insurance	775	657	599	592	657	974
500803-Life Insurance	856	855	728	830	855	983
500880-Work Comp Insurance	-	87	33,723	15,133	24,676	25,910
500990-Non-Cash Labor Cost Allocation	-	(3,167)	-	-	-	-
509000-Payroll Taxes	15,786	15,293	12,697	14,101	15,293	16,058
Sub-Total 82-Wages & Benefits	\$371,844	\$350,111	\$388,315	\$302,555	\$388,918	\$509,594
510000-Office Supplies	1,345	22	1,020	176	260	500
510001-Departmental Supplies	39,628	38,381	43,500	10,519	20,000	20,000
510100-Service Agreements	1,302	6,288	600	502	9,750	1,250
510103-Postage & Freight	38	101	200	122	200	200
510105-Software Licensing	6,820	6,599	35,000	10,039	14,061	22,000
510106-Subscriptions & Dues	240	807	1,020	3,001	2,000	2,250
510109-Janitorial Services	12,491	8,654	12,000	8,754	10,000	10,000
510114-Contract Services	541,352	610,743	600,000	465,638	615,000	627,100
510115-Recruitment	-	-	-	-	500	1,000
510150-Software Subscription	-	-	-	845	-	-
510200-Repairs & Maintenance	205,425	2,953	24,800	19,052	25,000	25,000
510202-Hardware, Tools, Equip, Mainte	-	-	-	-	-	5,000
510204-Equipment Repair	-	5,643	25,000	-	29,000	30,000
510205-Building Repair & Maintenance	-	-	-	83	-	1,500
510300-Vehicle Operations	712	237	2,000	174	1,000	5,000
510302-Vehicle Operations - Fuel	-	3,122	1,500	7,356	10,000	10,000
510400-Professional Services	57,206	37,485	55,000	21,241	25,000	75,000
510420-Legal Services	959	100	1,000	-	250	500
510501-Training	208	48	2,000	1,672	1,500	5,000
510505-Travel	-	500	2,000	1,074	1,500	5,000
510701-Communications	2,808	4,013	1,530	3,658	4,000	4,140
510807-Regulatory & Permitting	-	-	200	177	500	500
510809-Assessment fees	-	-	-	17,181	17,181	3,000
510900-Water Treatment Supplies	-	-	90,000	14,258	45,000	70,000
510905-Water Testing/Samples	-	-	-	-	-	1,500
Sub-Total 83-Planned Operations	\$870,534	\$725,696	\$898,370	\$585,520	\$831,702	\$925,440
510118-Credit Card Processing Fees	7,040	7,796	6,120	11,053	-	6,120

Wastewater Operations

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
510704-Water	6,007	6,010	10,000	5,351	6,000	6,200
510705-Sewer	36	36	-	33	50	40
510706-Refuse	-	-	-	115	150	-
510707-Power	33,785	33,441	20,000	51,767	55,000	65,000
510805-Bad Debt Expense	17,914	11,946	-	-	-	-
Sub-Total 85-Required Operations	\$64,782	\$59,229	\$36,120	\$68,319	\$61,200	\$77,360
520000-Asset Replace	2,250	-	3,060	-	3,000	3,060
520100-Internal ISF Chrg - Shop	12,423	9,429	12,893	-	12,000	12,893
520200-Internal ISF Chrg - Building	6,598	8,817	1,616	-	7,000	2,060
520300-Internal ISF Chrg - IT	22,565	28,305	13,230	-	23,000	17,134
520400-Internal ISF Chrg - Liability	18,400	67,934	85,079	-	50,000	89,850
521000-Internal Admin Charges	112,858	59,136	115,115	-	113,000	115,115
521100-Ind Cost Allocation	172,685	88,070	382,711	-	173,000	382,711
Sub-Total 88-Operations -Internal	\$347,779	\$261,691	\$613,704	\$0	\$381,000	\$622,823
550000-Interest Expense	5,826	4,227	18,460	-	86,000	18,460
550100-Principal Payments	-	-	300,967	145,763	120,000	300,967
Sub-Total 90-Debt Service	\$5,826	\$4,227	\$319,427	\$145,763	\$206,000	\$319,427
560100-Prior Period Adjustment	(238,094)	-	-	-	-	-
Sub-Total 91-Other Non-Operationa	(\$238,094)	\$0	\$0	\$0	\$0	\$0
570100-Automotive Equipment	5,107	-	51,228	58,109	65,000	-
570200-Machinery & Equipment	39,590	989	28,199	42,111	38,000	-
570900-Capital Out.- Contra Acct.	(44,357)	(989)	-	-	-	-
Sub-Total 92-Capital Outlay	\$340	\$0	\$79,427	\$100,220	\$103,000	\$0
580100-Capital Prj.- Infrastructure	381,298	787,836	713,185	282,893	325,000	950,000
580300-Capital Prj.- Other Imp.	-	-	100,000	-	100,000	350,000
580900-Capital Prj.- Contra Acct.	-	(72,784)	-	-	-	-
580901-Capital Prj.- CIP Contra Acct.	(381,638)	(715,052)	-	-	-	-
Sub-Total 93-Capital Projects	(\$340)	\$0	\$813,185	\$282,893	\$425,000	\$1,300,000
Total Expenses	\$1,422,671	\$1,400,954	\$3,148,548	\$1,485,270	\$2,396,820	\$3,754,644
490200-Trans In - Federal Grants	-	16,259	-	9,665	-	-
490301-Trans In - WW Connection	-	-	-	-	-	100,000
Sub-Total 79-Transfers-In	\$0	\$16,259	\$0	\$9,665	\$0	\$100,000
Total Revenues	\$0	\$16,259	\$0	\$9,665	\$0	\$100,000
Total Wastewater Operations Net Surplus/	\$986,665	\$1,185,934	(\$413,548)	\$781,692	\$147,180	(\$919,644)

REFUSE

Refuse

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
410000-Utility User Fees	1,228,478	1,296,235	1,442,000	1,400,651	1,500,000	1,542,000
410120-Illegal Dumping Fee	-	114,532	-	57,659	-	-
415000-Miscellaneous Fees	3,116	2,633	1,020	200,671	1,020	1,020
Sub-Total 71-Fees for Service	\$1,231,594	\$1,413,400	\$1,443,020	\$1,658,981	\$1,501,020	\$1,543,020
460021-Interest Investments	-	1,079	-	-	-	-
469900-Allocated Interest	4,012	1,472	2,510	(1,472)	1,500	2,510
Sub-Total 76-Investment Earnings	\$4,012	\$2,551	\$2,510	(\$1,472)	\$1,500	\$2,510
470200-Other Agency Grant-Misc	5,366	5,407	-	-	-	-
Sub-Total 77-Grants & Donations	\$5,366	\$5,407	\$0	\$0	\$0	\$0
Total Revenues	\$1,240,972	\$1,421,358	\$1,445,530	\$1,657,509	\$1,502,520	\$1,545,530
500000-Full Time Wages	249,746	177,872	20,912	48,885	20,912	102,640
500100-Part Time Wages	71	36	-	-	-	-
500400-Overtime	23	1,745	-	646	1,600	3,000
500500-Cellphone Allowance	575	1,647	967	812	1,647	864
500501-Auto Allowance	152	542	22	430	542	565
500502-Uniform & Equipment Allowance	3,468	1,993	2,000	91	500	500
500504-One-Time Compensation	567	1,361	-	2,030	1,554	2,000
500506-Incentive- Bilingual Pay	843	1,427	195	318	1,427	884
500508-Incentive-Certificate Pay	146	61	64	-	-	-
500600-Retirement	26,833	22,117	16	3,752	3,752	3,800
500602-Unfunded Accr. Liab. (UAL)	-	-	-	137	-	-
500603-PERS 3069 Misc. Classic	-	-	-	1,883	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	1,208	2,300	2,599
500700-OPEB - Health Insurance	-	(553)	-	-	-	-
500800-Health Insurance	63,505	58,381	1,724	10,252	58,381	21,000
500801-Dental Insurance	2,296	1,770	561	255	1,770	468
500802-Vision Insurance	1,036	802	262	128	802	263
500803-Life Insurance	919	799	427	223	799	1,027
500880-Work Comp Insurance	36,843	35,582	7,789	2,282	35,582	37,362
500990-Non-Cash Labor Cost Allocation	-	(1,620)	-	-	-	-
509000-Payroll Taxes	18,069	14,375	2,375	3,818	14,375	15,094
Sub-Total 82-Wages & Benefits	\$405,092	\$343,597	\$37,314	\$77,150	\$145,943	\$192,066
510000-Office Supplies	613	468	-	-	550	250
510001-Departmental Supplies	34,997	16,203	2,000	5,148	30,000	500
510100-Service Agreements	1,075	252	900	437	384	500
510103-Postage & Freight	63	17	-	109	50	100
510105-Software Licensing	-	-	-	4,289	4,289	-
510109-Janitorial Services	12,491	8,654	-	-	-	-
510112-Recycling Services	5,874	5,569	800	-	-	2,500
510114-Contract Services	212,203	300,859	1,200,000	1,074,225	1,209,237	1,259,237
510200-Repairs & Maintenance	651	862	500	-	-	-
510202-Hardware, Tools, Equip, Mainte	-	-	-	1,086	1,086	500
510204-Equipment Repair	5,332	1,671	-	-	-	-
510300-Vehicle Operations	100,680	51,349	4,000	3,284	5,000	-
510302-Vehicle Operations - Fuel	-	32,574	-	13,711	9,500	-
510400-Professional Services	91,386	31,559	53,743	15,057	15,000	15,000
510420-Legal Services	775	13,175	-	1,384	2,000	2,500
510501-Training	-	285	-	20	13	-
510505-Travel	-	-	-	6	-	-
510701-Communications	-	1,422	-	-	1,500	1,470
Sub-Total 83-Planned Operations	\$466,140	\$464,919	\$1,261,943	\$1,118,756	\$1,278,609	\$1,282,557
510118-Credit Card Processing Fees	6,125	11,061	-	11,053	-	-
510704-Water	702	703	1,020	488	1,000	730
510705-Sewer	36	36	-	33	50	40
510706-Refuse	13,956	40,015	-	-	-	41,220
510707-Power	6,564	2,876	2,000	135	300	390
510805-Bad Debt Expense	7,864	14,595	-	-	-	-
Sub-Total 85-Required Operations	\$35,247	\$69,286	\$3,020	\$11,709	\$1,350	\$42,380
520000-Asset Replace	2,250	-	-	-	3,000	-
520100-Internal ISF Chrg - Shop	84,479	64,116	-	-	80,000	-
520200-Internal ISF Chrg - Building	7,397	6,804	-	-	8,000	-

Refuse

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
520300-Internal ISF Chrg - IT	25,299	24,836	-	-	26,000	-
520400-Internal ISF Chrg - Liability	20,629	31,904	-	-	22,000	-
521000-Internal Admin Charges	65,938	30,140	-	-	66,000	-
521100-Ind Cost Allocation	165,964	84,642	322,325	-	166,000	322,325
Sub-Total 88-Operations -Internal	\$371,956	\$242,442	\$322,325	\$0	\$371,000	\$322,325
570100-Automotive Equipment	240,874	-	-	-	-	-
570200-Machinery & Equipment	-	12,736	-	13,912	9,500	-
570900-Capital Out.- Contra Acct.	(240,874)	(12,736)	-	-	-	-
Sub-Total 92-Capital Outlay	\$0	\$0	\$0	\$13,911	\$9,500	\$0
Total Expenses	\$1,278,435	\$1,120,244	\$1,624,602	\$1,221,526	\$1,806,402	\$1,839,328
490200-Trans In - Federal Grants	-	25,260	-	-	-	-
Sub-Total 79-Transfers-In	\$0	\$25,260	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$25,260	\$0	\$0	\$0	\$0
Total Refuse Net Surplus/(Deficit)	(\$37,463)	\$326,374	(\$179,072)	\$435,983	(\$303,882)	(\$293,798)

RAIL OPERATIONS

Rail Operations

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
410020-Rail User Fees	900	-	25,500	-	-	15,000
415000-Miscellaneous Fees	18,000	-	-	-	-	-
Sub-Total 71-Fees for Service	\$18,900	\$0	\$25,500	\$0	\$0	\$15,000
450300-Track Rental / Demurrage	-	-	112,200	-	-	60,000
Sub-Total 75-Rents & Concessions	\$0	\$0	\$112,200	\$0	\$0	\$60,000
Total Revenues	\$18,900	\$0	\$137,700	\$0	\$0	\$75,000
500000-Full Time Wages	-	2,273	15,664	13,783	15,664	16,220
500400-Overtime	2	54	-	-	60	60
500500-Cellphone Allowance	96	254	110	94	254	108
500501-Auto Allowance	67	241	10	209	241	250
500502-Uniform & Equipment Allowance	202	52	200	57	900	900
500504-One-Time Compensation	176	1,133	-	602	420	500
500506-Incentive- Bilingual Pay	15	24	-	-	-	-
500600-Retirement	6,639	5,859	2,948	1,690	1,690	1,900
500602-Unfunded Accr. Liab. (UAL)	-	-	-	102	-	-
500603-PERS 3069 Misc. Classic	-	-	-	659	-	-
500800-Health Insurance	7,659	6,041	2,044	1,629	6,041	1,925
500801-Dental Insurance	250	177	59	47	177	54
500802-Vision Insurance	91	75	27	20	75	23
500803-Life Insurance	158	141	64	58	141	262
500880-Work Comp Insurance	-	12	594	362	2,327	2,444
500990-Non-Cash Labor Cost Allocation	-	(611)	-	-	-	-
509000-Payroll Taxes	-	87	1,055	933	2,445	2,569
Sub-Total 82-Wages & Benefits	\$78,192	\$54,646	\$22,775	\$20,245	\$30,435	\$27,215
510001-Departmental Supplies	-	269	4,900	637	300	5,100
510100-Service Agreements	104	-	-	3,645	-	-
510105-Software Licensing	-	-	-	481	-	-
510106-Subscriptions & Dues	-	-	1,020	-	-	1,020
510150-Software Subscription	-	-	-	66	-	-
510200-Repairs & Maintenance	13,365	15,010	18,360	8,505	12,000	18,360
510300-Vehicle Operations	624	80	-	43	100	-
510302-Vehicle Operations - Fuel	-	45	-	133	-	-
510400-Professional Services	3,212	4,404	5,100	783	4,500	5,100
510501-Training	-	-	1,020	-	-	1,020
510701-Communications	359	1,143	102	418	1,100	1,180
Sub-Total 83-Planned Operations	\$17,664	\$20,951	\$30,502	\$14,711	\$18,000	\$31,780
510704-Water	834	831	-	762	1,000	860
510705-Sewer	178	178	-	163	200	190
510707-Power	1,759	2,460	3,060	2,069	3,500	3,310
Sub-Total 85-Required Operations	\$2,771	\$3,469	\$3,060	\$2,994	\$4,700	\$4,360
520200-Internal ISF Chrg - Building	1,185	4,771	-	-	2,000	-
520300-Internal ISF Chrg - IT	4,051	16,899	-	-	10,000	-
520400-Internal ISF Chrg - Liability	3,303	4,516	-	-	4,000	-
521100-Ind Cost Allocation	46,801	23,868	-	-	47,000	-
Sub-Total 88-Operations -Internal	\$55,340	\$50,054	\$0	\$0	\$63,000	\$0
Total Expenses	\$153,967	\$129,120	\$56,337	\$37,950	\$116,135	\$63,355
490200-Trans In - Federal Grants	-	2,372	-	-	-	-
Sub-Total 79-Transfers-In	\$0	\$2,372	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$2,372	\$0	\$0	\$0	\$0
Total Rail Operations Net Surplus/(Deficit)	(\$135,067)	(\$126,748)	\$81,363	(\$37,950)	(\$116,135)	\$11,645

DIAL-A-RIDE

Public Transit

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
410004-Transit Farebox Revenue	16,689	22,474	30,760	21,797	19,000	30,760
410200-Agreement Services Fees	4,902	17,451	-	12,059	12,300	12,600
Sub-Total 71-Fees for Service	\$21,591	\$39,925	\$30,760	\$33,856	\$31,300	\$43,360
400601-TDA Article 4	189,464	120,470	355,600	-	330,000	355,600
400605-TDA-STAF-OPERATING	178,991	(7,585)	-	-	-	-
400610-TDA-STAF-CAPITAL	18,929	49,327	-	-	-	-
470000-CA Grant	-	-	-	-	-	400,000
470104-FED GRNT 5311 (Operat)	-	61,813	60,000	67,823	248,000	60,000
Sub-Total 77-Grants & Donations	\$387,384	\$224,025	\$415,600	\$67,823	\$578,000	\$815,600
Total Revenues	\$408,975	\$263,950	\$446,360	\$101,679	\$609,300	\$858,960
500000-Full Time Wages	70,004	64,998	70,055	71,834	70,055	141,276
500100-Part Time Wages	41,423	42,949	53,440	45,066	53,000	55,000
500400-Overtime	6	183	-	871	900	900
500500-Cellphone Allowance	49	26	-	132	26	240
500501-Auto Allowance	106	83	-	408	83	100
500502-Uniform & Equipment Allowance	257	-	-	460	600	600
500504-One-Time Compensation	222	567	-	25	26	30
500506-Incentive- Bilingual Pay	745	2,006	3,237	2,186	2,006	4,464
500507-Incentive- Degree	-	-	-	20	20	93
500600-Retirement	8,708	8,613	5,827	6,093	6,093	6,200
500602-Unfunded Accr. Liab. (UAL)	-	-	-	458	-	-
500603-PERS 3069 Misc. Classic	-	-	-	284	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	4,634	7,050	7,044
500700-OPEB - Health Insurance	-	416	-	-	416	-
500800-Health Insurance	23,284	23,092	25,329	20,889	23,092	25,542
500801-Dental Insurance	626	526	546	484	526	587
500802-Vision Insurance	319	274	284	247	274	299
500803-Life Insurance	276	268	304	327	350	325
500880-Work Comp Insurance	26,069	31,723	12,865	13,379	31,723	33,309
500990-Non-Cash Labor Cost Allocation	-	341	-	-	-	-
509000-Payroll Taxes	8,985	9,086	5,348	9,677	9,086	9,540
Sub-Total 82-Wages & Benefits	\$181,079	\$193,818	\$177,235	\$177,474	\$205,326	\$285,549
510000-Office Supplies	48	476	200	419	1,000	1,000
510001-Departmental Supplies	300	6,583	500	478	500	800
510103-Postage & Freight	12	-	-	5	10	10
510104-Advertising	-	-	200	-	-	-
510105-Software Licensing	-	-	-	853	750	800
510115-Recruitment	232	-	-	-	-	-
510150-Software Subscription	-	-	-	594	-	-
510200-Repairs & Maintenance	15,438	-	2,101	4,670	5,000	7,000
510300-Vehicle Operations	12,425	8,790	10,000	9,325	16,000	16,000
510301-Vehicle Operations - Supplies	1,921	3,960	2,500	2,911	2,800	2,800
510302-Vehicle Operations - Fuel	4,521	6,405	8,000	8,220	8,000	8,000
510303-Vehicle Operations- Tires	752	1,780	1,530	1,174	1,500	1,500
510400-Professional Services	18,446	3,802	6,120	3,006	3,500	5,000
510501-Training	-	50	600	507	500	500
510505-Travel	-	81	600	395	300	500
510701-Communications	-	637	204	1,513	700	700
Sub-Total 83-Planned Operations	\$54,095	\$32,564	\$32,555	\$34,070	\$40,560	\$44,610
510707-Power	5,798	10,647	6,000	5,978	7,000	14,270
Sub-Total 85-Required Operations	\$5,798	\$10,647	\$6,000	\$5,978	\$7,000	\$14,270
520100-Internal ISF Chrg - Shop	27,331	20,743	28,364	-	26,000	28,364
520200-Internal ISF Chrg - Building	3,348	7,757	1,422	-	4,000	1,820
520300-Internal ISF Chrg - IT	11,451	10,811	20,772	-	12,000	26,902
520400-Internal ISF Chrg - Liability	9,337	8,739	14,506	-	10,000	15,320
521000-Internal Admin Charges	2,150	1,147	2,193	-	2,200	2,193
521100-Ind Cost Allocation	51,194	26,109	90,580	-	52,000	90,580
Sub-Total 88-Operations -Internal	\$104,811	\$75,306	\$157,837	\$0	\$106,200	\$165,179
570100-Automotive Equipment	172,587	-	-	-	-	400,000
570200-Machinery & Equipment	-	5,500	-	-	-	-

Public Transit

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
570900-Capital Out.- Contra Acct.	(157,149)	(5,500)	-	-	-	-
Sub-Total 92-Capital Outlay	\$15,438	\$0	\$0	\$0	\$0	\$400,000
580200-Capital Prj.- Buildings & Imp.	(15,438)	-	-	-	-	-
Sub-Total 93-Capital Projects	(\$15,438)	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$345,783	\$312,335	\$373,627	\$217,522	\$359,086	\$909,608
490200-Trans In - Federal Grants	-	8,667	-	-	-	-
490209-Trans In - CDBG	21,604	-	-	-	-	-
Sub-Total 79-Transfers-In	\$21,604	\$8,667	\$0	\$0	\$0	\$0
Total Revenues	\$21,604	\$8,667	\$0	\$0	\$0	\$0
Total Public Transit Net Surplus/(Deficit)	\$84,796	(\$39,718)	\$72,733	(\$115,843)	\$250,214	(\$50,648)

Telecommunications

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
410002-Residential Fiber User Fees	-	-	20,000	-	-	20,000
410003-Tower Utilization Fees	76,650	72,643	80,000	74,901	75,000	75,000
410005-Business Fiber User Fees	39,238	179,438	45,000	108,420	95,000	45,000
410006-Commercial Fiber User Fees	11,924	12,142	7,100	11,352	11,200	7,100
410007-Dark Fiber User Fees	45,783	28,228	7,386	29,893	8,000	8,000
410008-Fiber Connection Fees	970	-	1,600	-	-	-
415000-Miscellaneous Fees	4,627	1,184	4,800	-	-	-
Sub-Total 71-Fees for Service	\$179,192	\$293,635	\$165,886	\$224,566	\$189,200	\$155,100
450000-Lease Revenues	-	1,722	-	-	-	-
Sub-Total 75-Rents & Concessions	\$0	\$1,722	\$0	\$0	\$0	\$0
460145-Interest - Leases	-	16,561	-	-	-	-
Sub-Total 76-Investment Earnings	\$0	\$16,561	\$0	\$0	\$0	\$0
470000-CA Grant	-	-	-	-	-	549,000
Sub-Total 77-Grants & Donations	\$0	\$0	\$0	\$0	\$0	\$549,000
Total Revenues	\$179,192	\$311,918	\$165,886	\$224,566	\$189,200	\$704,100
510001-Departmental Supplies	4,512	2,140	5,000	938	4,200	3,000
510100-Service Agreements	1,305	1,310	1,500	1,462	1,600	1,860
510104-Advertising	-	-	500	-	-	-
510107-System Support	82,500	82,000	31,500	31,500	31,500	-
510108-Facility Support	720	-	1,020	-	1,020	1,175
510155-IT Subscription	-	-	10,500	7,000	10,500	42,000
510200-Repairs & Maintenance	(184)	5,980	9,013	1,098	9,000	6,500
510400-Professional Services	143	6,468	37,955	25,315	24,615	10,000
510420-Legal Services	-	17,015	-	-	-	-
510501-Training	-	-	-	-	-	1,200
510505-Travel	-	-	-	-	-	4,200
Sub-Total 83-Planned Operations	\$88,996	\$114,913	\$96,988	\$67,313	\$82,435	\$69,935
510707-Power	21,139	20,765	20,400	12,758	18,000	27,810
Sub-Total 85-Required Operations	\$21,139	\$20,765	\$20,400	\$12,758	\$18,000	\$27,810
520300-Internal ISF Chrg - IT	-	51,021	108,655	-	30,000	140,722
520400-Internal ISF Chrg - Liability	-	10,053	-	-	10,000	-
521100-Ind Cost Allocation	2,537	1,293	-	-	3,000	-
Sub-Total 88-Operations -Internal	\$2,537	\$62,367	\$108,655	\$0	\$43,000	\$140,722
570200-Machinery & Equipment	(16,233)	8,245	40,900	-	-	-
570900-Capital Out.- Contra Acct.	-	(8,245)	-	-	-	-
570901-Capital Out.- CIP Contra Acct.	16,233	-	-	-	-	-
Sub-Total 92-Capital Outlay	\$0	\$0	\$40,900	\$0	\$0	\$0
580100-Capital Prj.- Infrastructure	-	-	-	-	-	549,000
Sub-Total 93-Capital Projects	\$0	\$0	\$0	\$0	\$0	\$549,000
Total Expenses	\$112,672	\$198,045	\$266,943	\$80,071	\$143,435	\$787,467
Total Telecommunications Net Surplus/	\$66,520	\$113,873	(\$101,057)	\$144,495	\$45,765	(\$83,367)

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SPECIAL REVENUE FUNDS

Special Revenue Funds Expense Budget Changes

Federal Grants

Transportation

State Gas Tax

Traffic Safety

SLESF

Special Police Services

Asset Forfeiture

LLMD

Low-Mod Income Housing

CDBG

Road Maint. & Rehab

SPECIAL REVENUE FUNDS EXPENSE BUDGET CHANGES

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Special Revenue Funds							
Federal Grants	556,591	855,353	5,940,176	9,504,037	3,563,861	60.0%	73.7%
Transportation	309,728	344,880	1,528,283	1,637,000	108,717	7.1%	12.7%
State Gas	-	-	1,751,233	634,000	(1,117,233)	-63.8%	4.9%
Traffic Safety	-	18,171	4,520,000	-	(4,520,000)	-100.0%	.0%
SLESF	156,727	151,078	-	15,000	15,000	#.0%	#.0%
Special PD Services	1,882	-	-	-	-	#.0%	#.0%
LLMD	561,126	627,355	610,424	636,556	26,132	4.3%	4.9%
CDBG	69,212	-	-	-	-	#.0%	#.0%
Road Maint & Rehab	640,308	1,555	1,200,550	466,000	(734,550)	-61.2%	3.6%
Total Special Revenue Funds	\$2,295,574	\$1,998,392	\$15,550,666	\$12,892,593	(\$2,658,073)	-17.1%	100%

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Federal Grants Category Expenditures							
93-Capital Projects	556,591	21,063	1,500,000	6,504,037	5,004,037	333.6%	68.4%
94-Transfers-Out	-	834,290	4,440,176	3,000,000	(1,440,176)	-32.4%	31.6%
Total Federal Grants	556,591	855,353	5,940,176	9,504,037	3,563,861	60.0%	100%

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Transportation Category Expenditures							
93-Capital Projects	309,728	339,968	1,528,283	1,637,000	108,717	7.1%	100.0%
94-Transfers-Out	-	4,912	-	-	-	#.0%	#.0%
Total Transportation	309,728	344,880	1,528,283	1,637,000	108,717	7.1%	100%

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
State Gas Category Expenditures							
93-Capital Projects	-	-	1,100,000	634,000	(466,000)	-42.4%	100.0%
94-Transfers-Out	-	-	651,233	-	(651,233)	-100.0%	.0%
Total State Gas	-	-	1,751,233	634,000	(1,117,233)	-63.8%	100%

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Traffic Safety Category Expenditures							
93-Capital Projects	-	18,171	4,520,000	-	(4,520,000)	-100.0%	#Error
Total Traffic Safety	-	18,171	4,520,000	-	(4,520,000)	-100.0%	#Error

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
SLESF Category Expenditures							
94-Transfers-Out	156,727	151,078	-	15,000	15,000	#.0%	#.0%
Total SLESF	156,727	151,078	-	15,000	15,000	#.0%	100%

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Special PD Services Category Expenditures							
92-Capital Outlay	1,882	-	-	-	-	#.0%	#Error
Total Special PD Services	1,882	-	-	-	-	#.0%	#Error

LLMD Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
83-Planned Operations	377,303	421,609	468,965	474,566	5,601	1.2%	74.6%
85-Required Operations	130,691	142,832	141,459	161,990	20,531	14.5%	25.4%
88-Operations -Internal	53,132	62,914	-	-		#.0%	#.0%
Total LLMD	561,126	627,355	610,424	636,556	26,132	4.3%	100%

CDBG Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
92-Capital Outlay	5,013	-	-	-		#.0%	#Error
93-Capital Projects	75	-	-	-		#.0%	#Error
94-Transfers-Out	64,124	-	-	-		#.0%	#Error
Total CDBG	69,212	-	-	-		#.0%	#Error

Road Maint & Rehab Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
93-Capital Projects	640,308	1,555	1,200,550	466,000	(734,550)	-61.2%	100.0%
Total Road Maint & Rehab	640,308	1,555	1,200,550	466,000	(734,550)	-61.2%	100%

Federal Grants

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
460021-Interest Investments	-	27,851	-	-	-	-
Sub-Total 76-Investment Earnings	\$0	\$27,851	\$0	\$0	\$0	\$0
470100-FED GRNT	-	-	2,000,000	-	-	5,088,650
470101-FED GRNT FTTP	41,993	-	-	-	-	-
470103-FED GRNT ISTEAD	1,033,590	29,460	-	21,619	42,000	-
470106-FED TRNT - STPL	397,500	-	-	496,000	-	-
470107-FED GRNT State Pass thru	-	-	2,440,176	4,060,928	2,440,176	-
470110-FED GRNT CMAQ	-	-	1,327,950	1,470	-	-
Sub-Total 77-Grants & Donations	\$1,473,083	\$2,469,636	\$5,768,126	\$4,580,017	\$2,482,176	\$5,088,650
Total Revenues	\$1,473,083	\$2,497,487	\$5,768,126	\$4,580,017	\$2,482,176	\$5,088,650
580100-Capital Prj.- Infrastructure	556,591	21,063	1,500,000	1,971	3,039,530	5,038,650
580200-Capital Prj.- Buildings & Imp.	-	-	-	-	-	715,387
580300-Capital Prj.- Other Imp.	-	-	-	7,632	540,000	750,000
Sub-Total 93-Capital Projects	\$556,591	\$21,063	\$1,500,000	\$9,603	\$3,579,530	\$6,504,037
Total Expenses	\$556,591	\$21,063	\$1,500,000	\$9,603	\$3,579,530	\$6,504,037
490201-Trans In - Traffic Safety	-	-	897,600	-	-	-
490203-Trans In - Gas Tax	-	-	663,000	-	-	-
Sub-Total 79-Transfers-In	\$0	\$0	\$1,560,600	\$0	\$0	\$0
590100-Trans Out - Gen Fund	-	29,460	1,440,176	-	-	-
590207-Trans Out - RMRA	-	-	-	417,308	-	-
595000-Trans Out - WW Operations	-	16,259	-	5,322	-	-
595001-Trans Out - Refuse Operations	-	25,260	-	-	-	-
595002-Trans Out - Water Operations	-	-	3,000,000	11,830	-	3,000,000
595003-Trans Out - Transit Operations	-	8,667	-	-	-	-
595005-Trans Out - MCCC Operations	-	8,683	-	-	-	-
595006-Trans Out - Rail Operations	-	2,372	-	-	-	-
595100-Trans Out - ISF Facility Maint	-	5,163	-	-	-	-
595101-Trans Out - ISF Vehicle Maint	-	18,696	-	-	-	-
595102-Trans Out - ISF Risk Mgmt	-	408	-	-	-	-
595103-Trans Out - ISF Info Tech	-	12,047	-	-	-	-
Sub-Total 94-Transfers-Out	\$0	\$834,290	\$4,440,176	\$434,460	\$0	\$3,000,000
Total Revenues	\$0	\$834,290	\$6,000,776	\$434,460	\$0	\$3,000,000
Total Federal Grants Net Surplus/(Deficit)	\$916,492	\$1,642,134	\$1,388,550	\$4,135,954	(\$1,097,354)	(\$4,415,387)

Transportation

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
460021-Interest Investments	-	9,804	-	-	-	-
469900-Allocated Interest	17,521	2,528	6,173	(2,528)	-	-
Sub-Total 76-Investment Earnings	\$17,521	\$12,332	\$6,173	(\$2,528)	\$0	\$0
400602-TDA Article 8	292,208	332,547	850,000	-	-	850,000
Sub-Total 77-Grants & Donations	\$292,208	\$332,547	\$850,000	\$0	\$0	\$850,000
Total Revenues	\$309,729	\$344,879	\$856,173	(\$2,528)	\$0	\$850,000
580000-Capital Prj.- Land	(40,328)	-	-	-	-	-
580100-Capital Prj.- Infrastructure	46,563	31,388	1,228,283	51,377	1,654,000	1,207,000
580300-Capital Prj.- Other Imp.	303,493	308,580	300,000	288,135	375,000	430,000
Sub-Total 93-Capital Projects	\$309,728	\$339,968	\$1,528,283	\$339,512	\$2,029,000	\$1,637,000
Total Expenses	\$309,728	\$339,968	\$1,528,283	\$339,512	\$2,029,000	\$1,637,000
590100-Trans Out - Gen Fund	-	4,912	-	-	-	-
Sub-Total 94-Transfers-Out	\$0	\$4,912	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$4,912	\$0	\$0	\$0	\$0
Total Transportation Net Surplus/(Deficit)	\$1	(\$1)	(\$672,110)	(\$342,040)	(\$2,029,000)	(\$787,000)

State Gas

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
400501-Gas Tax - Section 2103	136,377	161,381	173,401	137,619	137,000	173,401
400502-Gas Tax - Section 2105	104,140	113,215	120,942	96,030	105,000	120,942
400503-Gas Tax - Section 2106	46,098	51,927	51,939	44,071	47,000	51,939
400504-Gas Tax - Section 2107	140,919	135,320	164,818	130,254	141,000	164,818
400505-Gas Tax - Section 2107.5	5,000	5,000	5,000	5,000	6,000	5,000
400506-Gas Tax - State Repayment	-	-	20,890	-	-	20,890
Sub-Total 70-Taxes	\$432,534	\$466,843	\$536,990	\$412,974	\$436,000	\$536,990
460021-Interest Investments	-	18,424	-	-	-	-
469900-Allocated Interest	18,447	7,690	5,922	(7,690)	19,000	5,922
Sub-Total 76-Investment Earnings	\$18,447	\$26,114	\$5,922	(\$7,690)	\$19,000	\$5,922
Total Revenues	\$450,981	\$492,957	\$542,912	\$405,284	\$455,000	\$542,912
580100-Capital Prj.- Infrastructure	-	-	1,100,000	-	192,000	634,000
Sub-Total 93-Capital Projects	\$0	\$0	\$1,100,000	\$0	\$192,000	\$634,000
Total Expenses	\$0	\$0	\$1,100,000	\$0	\$192,000	\$634,000
590200-Trans Out - Federal Grants	-	-	663,000	-	-	-
590207-Trans Out - RMRA	-	-	(11,767)	-	-	-
Sub-Total 94-Transfers-Out	\$0	\$0	\$651,233	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$651,233	\$0	\$0	\$0
Total State Gas Net Surplus/(Deficit)	\$450,981	\$492,957	(\$1,208,321)	\$405,284	\$263,000	(\$91,088)

Traffic Safety

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
440003-Fines - Traffic Safety	72,021	70,964	26,520	33,577	66,000	26,520
Sub-Total 74-Fines, Forfeitures,	\$72,021	\$70,964	\$26,520	\$33,577	\$66,000	\$26,520
460021-Interest Investments	-	2,200	-	-	-	-
469900-Allocated Interest	2,071	928	3,000	(928)	3,000	3,000
Sub-Total 76-Investment Earnings	\$2,071	\$3,128	\$3,000	(\$928)	\$3,000	\$3,000
Total Revenues	\$74,092	\$74,092	\$29,520	\$32,649	\$69,000	\$29,520
580100-Capital Prj.- Infrastructure	-	-	4,500,000	-	-	-
580300-Capital Prj.- Other Imp.	-	18,171	20,000	11,966	-	-
Sub-Total 93-Capital Projects	\$0	\$18,171	\$4,520,000	\$11,966	\$0	\$0
Total Expenses	\$0	\$18,171	\$4,520,000	\$11,966	\$0	\$0
Total Traffic Safety Net Surplus/(Deficit)	\$74,092	\$55,921	(\$4,490,480)	\$20,683	\$69,000	\$29,520

SUPPLEMENTAL LAW ENFORCEMENT SERVICES

SLESF

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
460021-Interest Investments	-	3,768	-	-	-	-
469900-Allocated Interest	4,956	1,631	5,000	(1,631)	-	-
Sub-Total 76-Investment Earnings	\$4,956	\$5,399	\$5,000	(\$1,631)	\$0	\$0
470001-CA Grant - SLEBG	156,727	161,285	-	165,271	165,272	-
Sub-Total 77-Grants & Donations	\$156,727	\$161,285	\$0	\$165,271	\$165,272	\$0
Total Revenues	\$161,683	\$166,684	\$5,000	\$163,640	\$165,272	\$0
590100-Trans Out - Gen Fund	156,727	151,078	-	15,606	15,607	15,000
Sub-Total 94-Transfers-Out	\$156,727	\$151,078	\$0	\$15,606	\$15,607	\$15,000
Total Expenses	\$156,727	\$151,078	\$0	\$15,606	\$15,607	\$15,000
Total SLESF Net Surplus/(Deficit)	\$4,956	\$15,606	\$5,000	\$148,034	\$149,665	(\$15,000)

SPECIAL PD SERVICES

Special PD Services

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
460021-Interest Investments	-	40	-	-	-	-
Sub-Total 76-Investment Earnings	\$0	\$40	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$40	\$0	\$0	\$0	\$0
570100-Automotive Equipment	1,351	-	-	-	-	-
570200-Machinery & Equipment	531	-	-	-	-	-
Sub-Total 92-Capital Outlay	\$1,882	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$1,882	\$0	\$0	\$0	\$0	\$0
Total Special PD Services Net Surplus/	(\$1,882)	\$40	\$0	\$0	\$0	\$0

ASSET FORFEITURE

Asset Forfeitures

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
460021-Interest Investments	-	2,209	-	-	-	-
469900-Allocated Interest	2,990	782	3,000	(782)	3,000	3,000
Sub-Total 76-Investment Earnings	\$2,990	\$2,991	\$3,000	(\$782)	\$3,000	\$3,000
Total Revenues	\$2,990	\$2,991	\$3,000	(\$782)	\$3,000	\$3,000
Total Asset Forfeitures Net Surplus/(Deficit)	\$2,990	\$2,991	\$3,000	(\$782)	\$3,000	\$3,000

LIGHTING, LANDSCAPE AND MAINTENANCE DISTRICT

LLMD

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
400301-Special Asmnt - LLMD	441,943	490,540	697,790	939,045	712,000	697,790
Sub-Total 70-Taxes	\$706,226	\$743,284	\$697,790	\$939,045	\$712,000	\$697,790
460021-Interest Investments	-	9,334	-	-	-	-
Sub-Total 76-Investment Earnings	\$0	\$12,790	\$0	\$0	\$0	\$0
Total Revenues	\$706,226	\$756,074	\$697,790	\$939,045	\$712,000	\$697,790
510001-Departmental Supplies	538	-	20	-	-	800
510110-Landscaping Services	32,576	21,950	425,245	445,872	426,715	399,456
510114-Contract Services	-	-	-	246	-	6,800
510200-Repairs & Maintenance	427	664	18,700	17,366	22,212	57,710
510205-Building Repair & Maintenance	-	-	-	-	3,750	1,000
510400-Professional Services	1,183	540	25,000	3,750	-	8,800
510420-Legal Services	1,267	925	-	-	1,000	-
Sub-Total 83-Planned Operations	\$377,303	\$421,609	\$468,965	\$467,234	\$453,677	\$474,566
510704-Water	3,938	5,126	94,769	59,387	79,300	77,860
510705-Sewer	-	-	1,020	-	-	-
510706-Refuse	-	-	1,020	-	-	-
510707-Power	3,096	3,558	44,650	53,304	58,120	84,130
Sub-Total 85-Required Operations	\$130,691	\$142,832	\$141,459	\$112,691	\$137,420	\$161,990
520000-Asset Replace	9,233	9,233	-	-	-	-
520001-Asset Replace Offset	(9,233)	(9,233)	-	-	-	-
521000-Internal Admin Charges	2,353	2,647	-	-	-	-
Sub-Total 88-Operations -Internal	\$53,132	\$62,914	\$0	\$0	\$0	\$0
Total Expenses	\$561,126	\$627,355	\$610,424	\$579,925	\$591,097	\$636,556
Total LLMD Net Surplus/(Deficit)	\$145,100	\$128,719	\$87,366	\$359,120	\$120,903	\$61,234

LOW-MOD INCOME HOUSING

Low-Mod Income Housing

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
460021-Interest Investments	-	19,623	-	-	-	-
469900-Allocated Interest	26,556	6,948	25,000	(6,948)	27,000	25,000
Sub-Total 76-Investment Earnings	\$26,556	\$26,571	\$25,000	(\$6,948)	\$27,000	\$25,000
Total Revenues	\$26,556	\$26,571	\$25,000	(\$6,948)	\$27,000	\$25,000
Total Low-Mod Income Housing Net Surplus/	\$26,556	\$26,571	\$25,000	(\$6,948)	\$27,000	\$25,000

CDBG

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
470108-FED GRNT County Pass Thru	60,236	5,064	-	-	46,000	-
Sub-Total 77-Grants & Donations	\$60,236	\$5,064	\$0	\$0	\$46,000	\$0
Total Revenues	\$60,236	\$5,064	\$0	\$0	\$46,000	\$0
570100-Automotive Equipment	5,013	-	-	-	-	-
Sub-Total 92-Capital Outlay	\$5,013	\$0	\$0	\$0	\$0	\$0
580300-Capital Prj.- Other Imp.	75	-	-	-	-	-
Sub-Total 93-Capital Projects	\$75	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$5,088	\$0	\$0	\$0	\$0	\$0
590209-Trans Out - CDBG	64,124	-	-	-	-	-
Sub-Total 94-Transfers-Out	\$64,124	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$64,124	\$0	\$0	\$0	\$0	\$0
Total CDBG Net Surplus/(Deficit)	(\$8,976)	\$5,064	\$0	\$0	\$46,000	\$0

ROAD MAINTENANCE & REHAB

Road Maint & Rehab

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
400507-Gas Tax - SB1 (RMRA)	378,946	409,267	423,529	301,996	379,000	423,529
Sub-Total 70-Taxes	\$378,946	\$409,267	\$423,529	\$301,996	\$379,000	\$423,529
460021-Interest Investments	-	2,461	-	-	-	-
Sub-Total 76-Investment Earnings	\$0	\$2,461	\$0	\$0	\$0	\$0
Total Revenues	\$378,946	\$411,728	\$423,529	\$301,996	\$379,000	\$423,529
580100-Capital Prj.- Infrastructure	640,308	1,555	1,200,550	1,324,413	408,000	466,000
Sub-Total 93-Capital Projects	\$640,308	\$1,555	\$1,200,550	\$1,324,412	\$408,000	\$466,000
Total Expenses	\$640,308	\$1,555	\$1,200,550	\$1,324,412	\$408,000	\$466,000
490200-Trans In - Federal Grants	-	-	-	417,308	-	-
490203-Trans In - Gas Tax	-	-	(11,767)	-	-	-
Sub-Total 79-Transfers-In	\$0	\$0	(\$11,767)	\$417,308	\$0	\$0
Total Revenues	\$0	\$0	(\$11,767)	\$417,308	\$0	\$0
Total Road Maint & Rehab Net Surplus/	(\$261,362)	\$410,173	(\$788,788)	(\$605,108)	(\$29,000)	(\$42,471)



INTERNAL SERVICE FUNDS

Internal Service Funds Expense Budget Change

Internal Service Funds Summary

Facilities Maintenance

Shop - Vehicle Maintenance

Risk Management

Information Technology

INTERNAL SERVICE FUNDS EXPENSE BUDGET CHANGE

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Internal Service Funds							
Facility Maintenance	254,815	433,252	393,452	519,308	125,856	32.0%	15.1%
Vehicle Maintenance	321,900	272,751	268,061	253,069	(14,992)	-5.6%	7.4%
Risk Management	891,861	1,095,429	1,061,566	1,121,154	59,588	5.6%	32.7%
Information Technology	685,666	909,956	1,309,754	1,535,461	225,707	17.2%	44.8%
Total Internal Service Funds	\$2,154,242	\$2,711,388	\$3,032,833	\$3,428,992	\$396,159	13.1%	100%

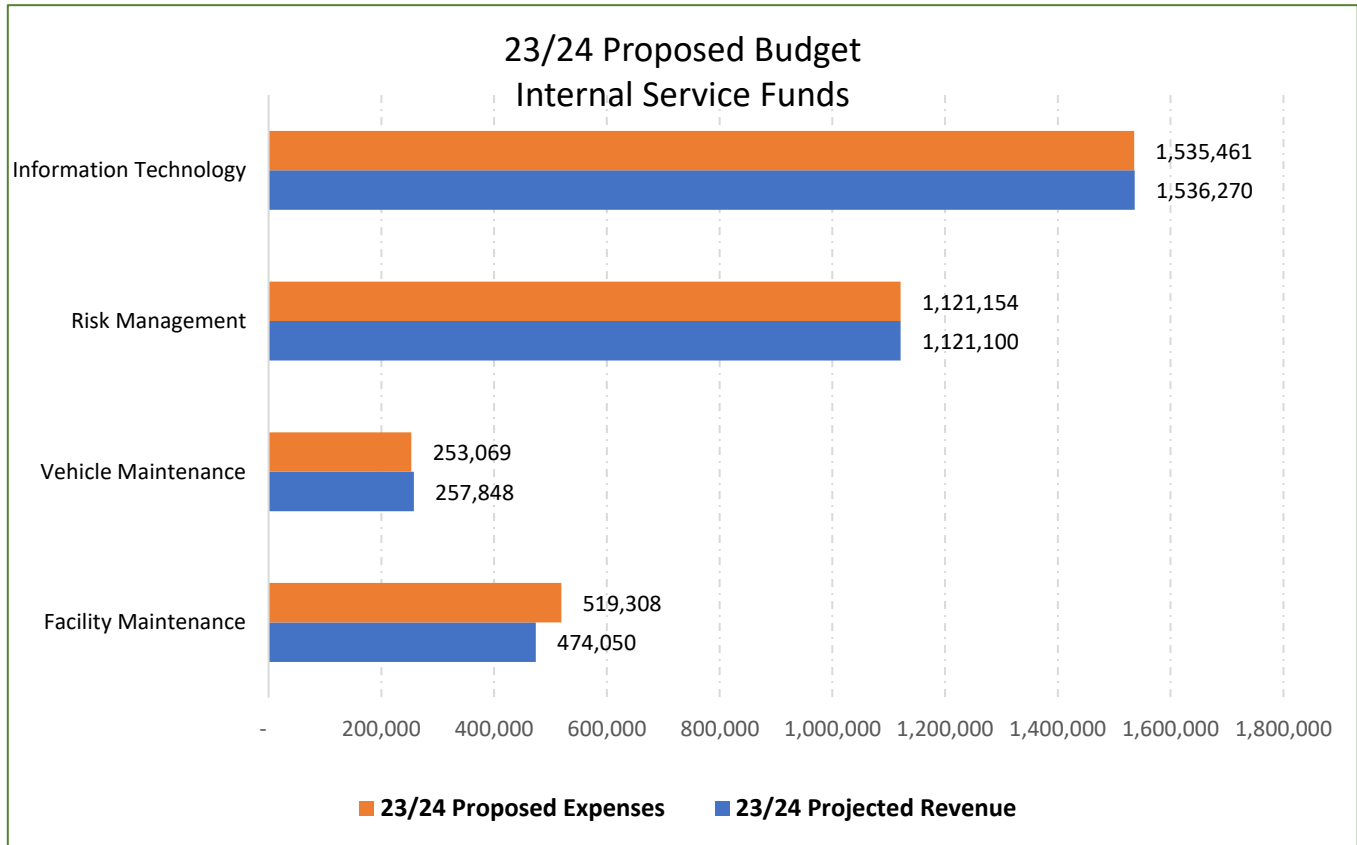
Facility Maintenance Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	104,142	93,579	112,902	128,183	15,281	13.5%	24.7%
83-Planned Operations	92,552	196,234	155,394	160,840	5,446	3.5%	31.0%
85-Required Operations	51,548	125,021	116,962	221,700	104,738	89.5%	42.7%
88-Operations -Internal	6,573	18,418	8,194	8,585	391	4.8%	1.7%
Total Facility Maintenance	254,815	433,252	393,452	519,308	125,856	32.0%	100%

Vehicle Maintenance Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	177,008	178,982	108,059	129,403	21,344	19.8%	51.1%
83-Planned Operations	71,027	47,132	100,720	63,150	(37,570)	-37.3%	25.0%
85-Required Operations	17,180	12,062	16,000	8,050	(7,950)	-49.7%	3.2%
88-Operations -Internal	56,685	34,575	43,282	52,466	9,184	21.2%	20.7%
Total Vehicle Maintenance	321,900	272,751	268,061	253,069	(14,992)	-5.6%	100%

Risk Management Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	49,051	45,010	40,245	48,274	8,029	20.0%	4.3%
83-Planned Operations	-	8,819	-	-	-	#.0%	#.0%
85-Required Operations	842,810	1,041,600	1,021,321	1,072,880	51,559	5.0%	95.7%
88-Operations -Internal	-	-	-	-	-	#.0%	#.0%
Total Risk Management	891,861	1,095,429	1,061,566	1,121,154	59,588	5.6%	100%

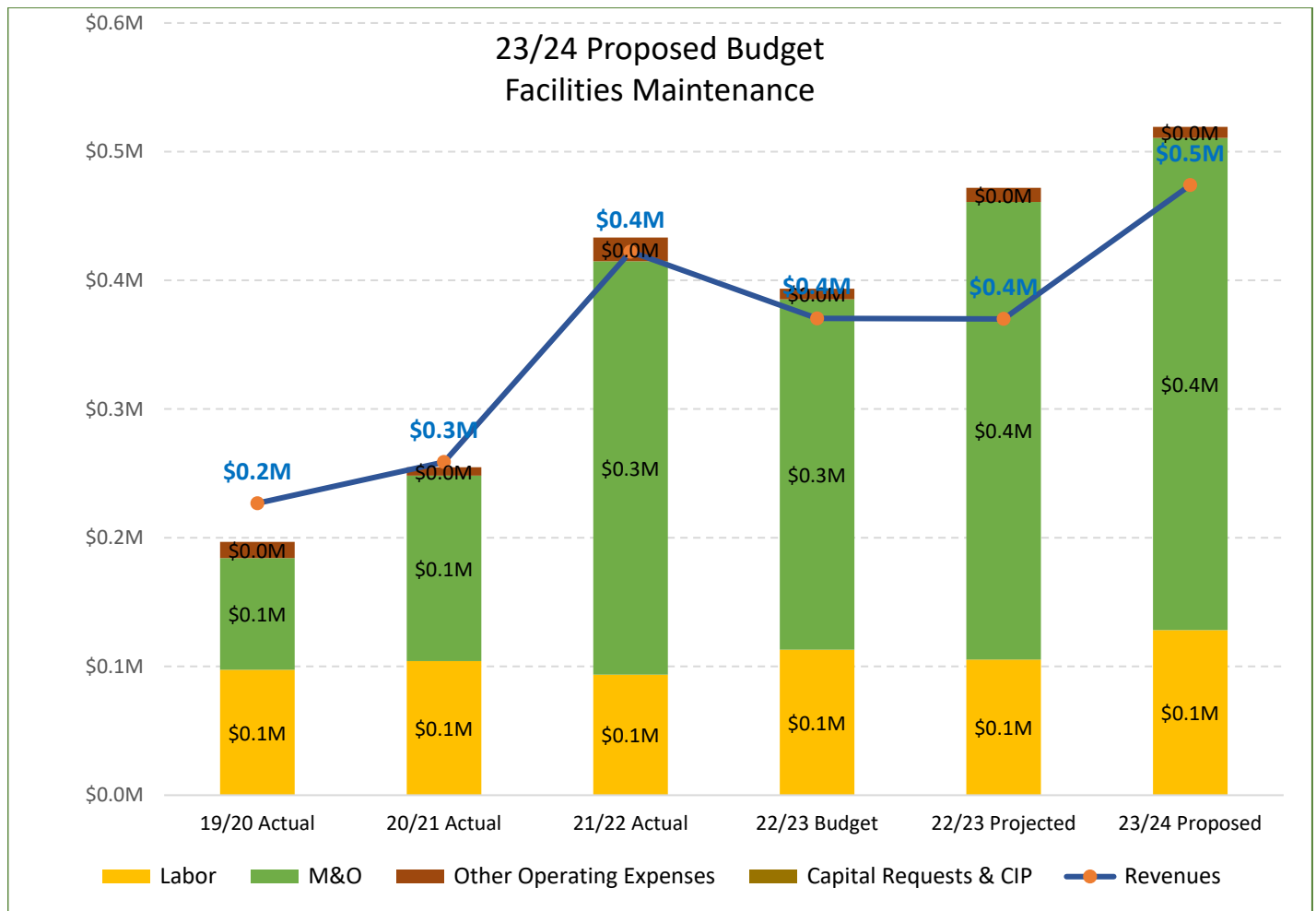
Information Technology Category Expenditures	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	406,282	427,681	439,249	889,196	449,947	102.4%	57.9%
83-Planned Operations	209,454	406,512	690,136	510,577	(179,559)	-26.0%	33.3%
85-Required Operations	330	4,588	9,580	10,400	820	8.6%	.7%
88-Operations -Internal	69,600	71,175	119,789	125,288	5,499	4.6%	8.2%
92-Capital Outlay	-	-	51,000	-	(51,000)	-100.0%	.0%
Total Information Technology	685,666	909,956	1,309,754	1,535,461	225,707	17.2%	100%

INTERNAL SERVICE FUNDS SUMMARY



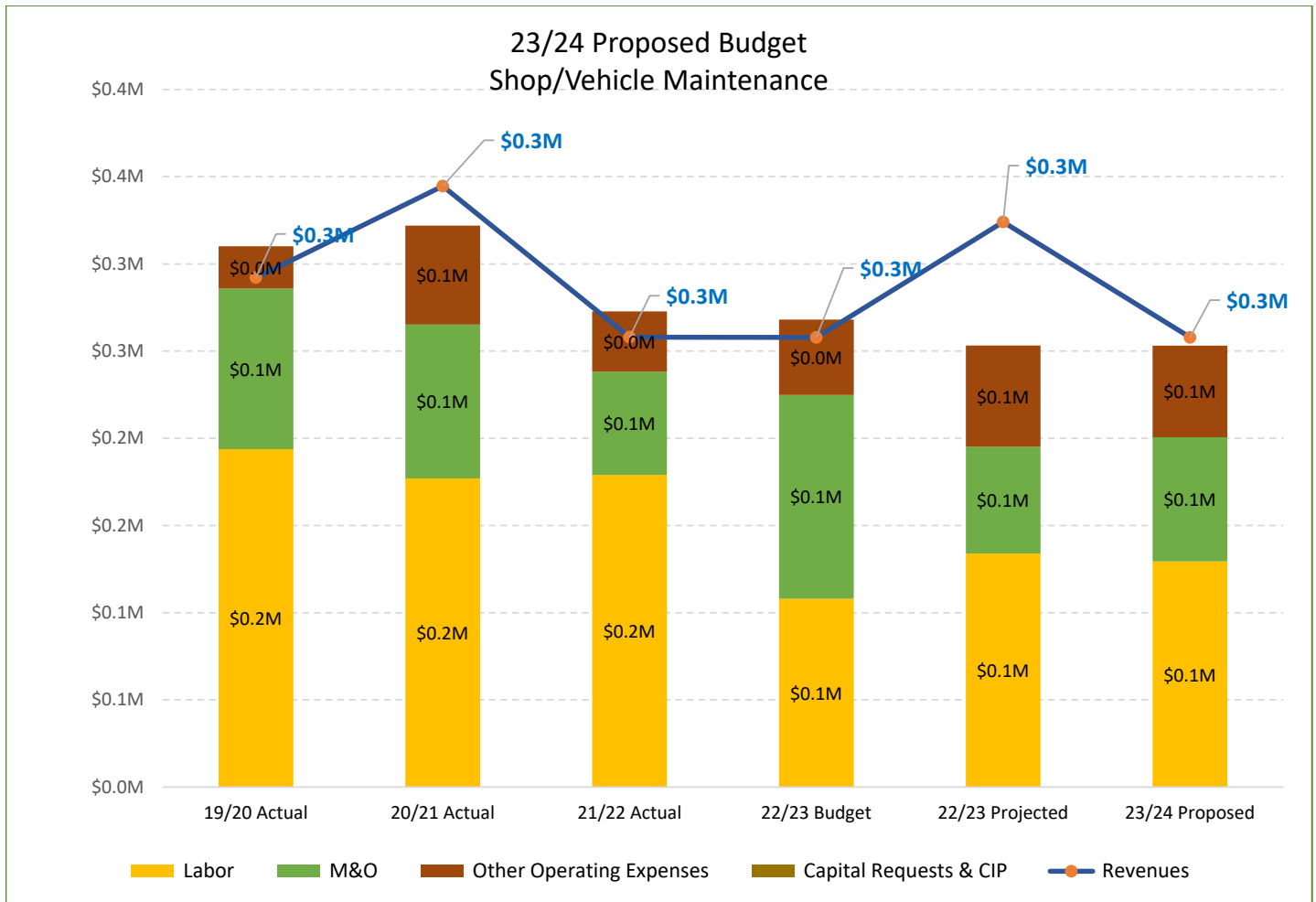
	Facility Maintenance	Vehicle Maintenance	Risk Management	Information Technology	Total
Revenues	\$ 474,050	\$ 257,848	\$ 1,121,100	\$ 1,536,270	\$ 3,389,268
Expenses:					
82-Wages & Benefits	128,183	129,403	48,274	889,196	1,195,056
83-Planned Operations	160,840	63,150	-	510,577	734,567
85-Required Operations	221,700	8,050	1,072,880	10,400	1,313,030
88-Operations -Internal Debt Service	8,585	52,466	-	125,288	186,339
Operating Expenses	\$519,308	\$253,069	\$1,121,154	\$1,535,461	\$3,428,992
Operating Income (Loss)	(\$45,258)	\$4,779	(\$54)	\$809	(\$39,724)
92-Capital Outlay CIP	-	-	-	-	-
Transfers					
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0
Net Income/(Loss)	\$ (45,258)	\$ 4,779	\$ (54)	\$ 809	\$ (39,724)

FACILITIES MAINTENANCE SUMMARY



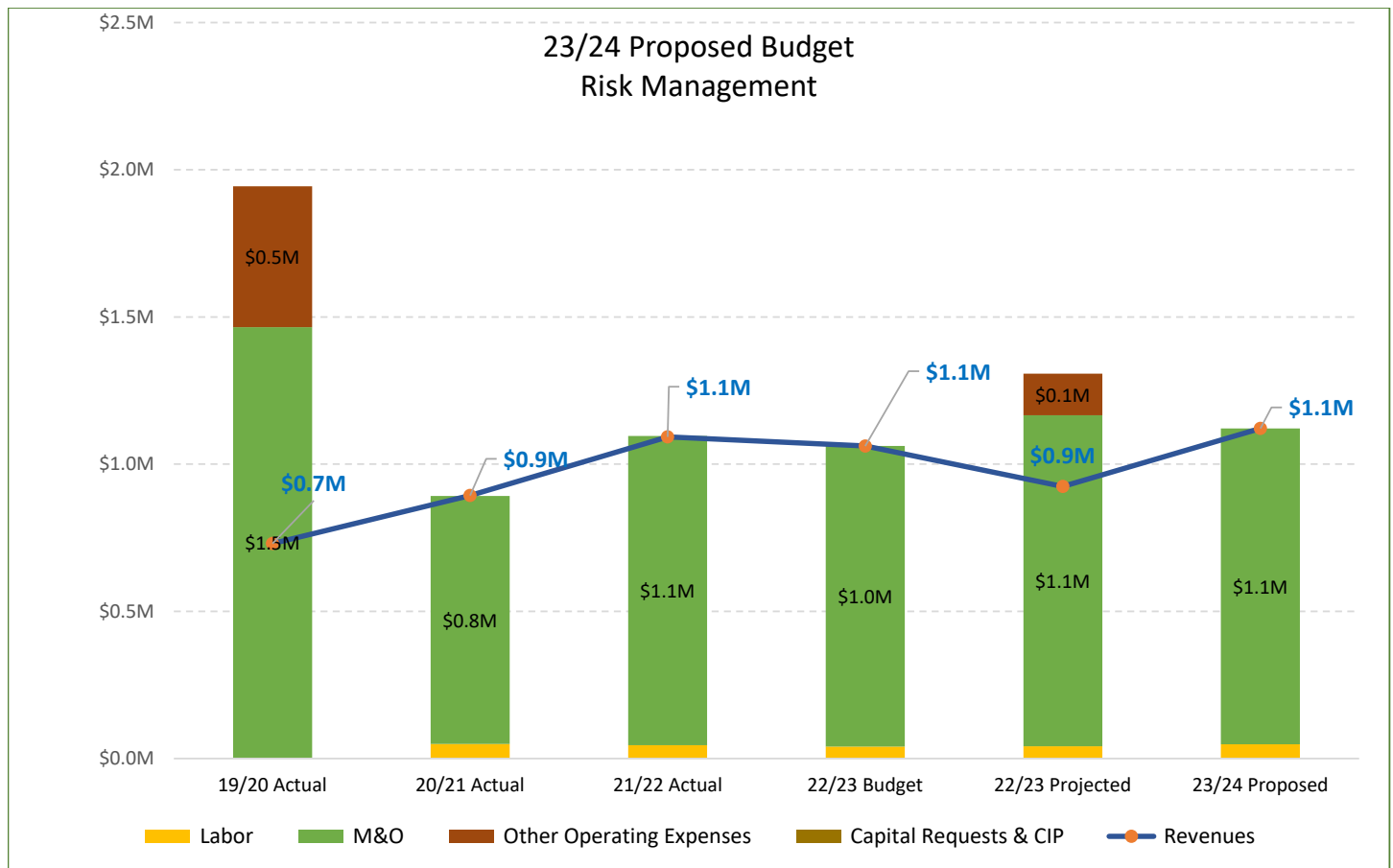
	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
Revenues	\$ 226,784	\$ 258,783	\$ 422,227	\$ 370,439	\$ 370,000	\$ 474,050
Expenses:						
82-Wages & Benefits	97,300	104,142	93,579	112,902	105,272	128,183
83-Planned Operations	65,645	92,552	196,234	155,394	174,474	160,840
85-Required Operations	21,185	51,548	125,021	116,962	181,200	221,700
88-Operations -Internal	12,569	6,573	18,418	8,194	11,000	8,585
Debt Service						
Operating Expenses	196,699	\$254,815	\$433,252	\$393,452	\$471,946	\$519,308
Operating Income (Loss)	\$30,085	\$3,968	(\$11,025)	(\$23,013)	(\$101,946)	(\$45,258)
Capital Outlay	-	-	-	-	-	-
CIP						
Transfers	-	-	5,163	-	-	-
Non-Operating Expenses	\$0	\$0	(\$5,163)	\$0	\$0	\$0
Net Income/(Loss)	\$ 30,085	\$ 3,968	\$ (5,862)	\$ (23,013)	\$ (101,946)	\$ (45,258)

SHOP SUMMARY



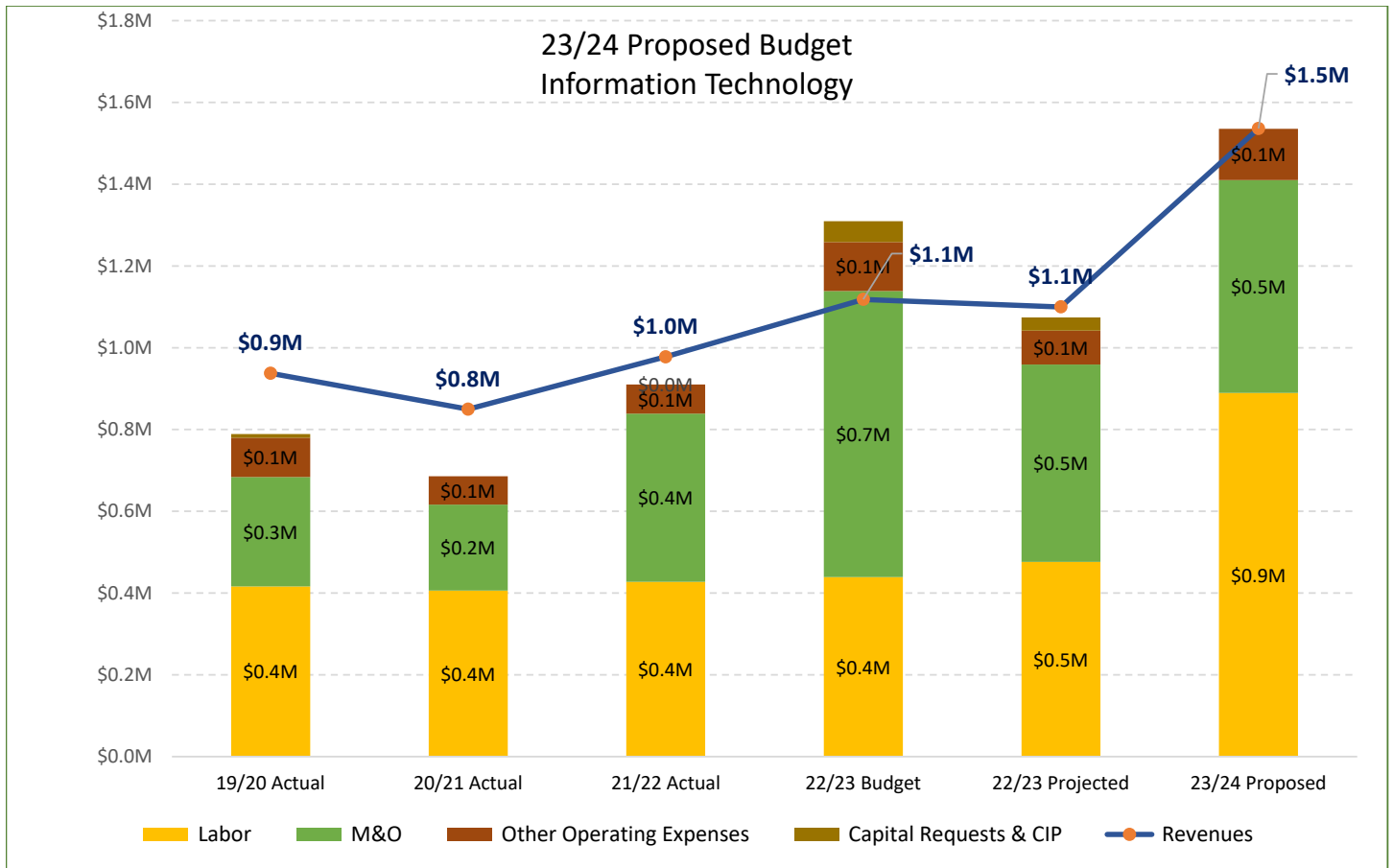
	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
Revenues	\$ 292,097	\$ 344,575	\$ 257,974	\$ 257,846	\$ 324,000	\$ 257,848
Expenses:						
82-Wages & Benefits	193,768	177,008	178,982	108,059	133,997	129,403
83-Planned Operations	71,096	71,027	47,132	100,720	52,630	63,150
85-Required Operations	20,969	17,180	12,062	16,000	8,500	8,050
88-Operations -Internal Debt Service	24,319	56,685	34,575	43,282	58,000	52,466
Operating Expenses	\$310,152	\$321,900	\$272,751	\$268,061	\$253,127	\$253,069
Operating Income (Loss)	(\$18,055)	\$22,675	(\$14,777)	(\$10,215)	\$70,873	\$4,779
Capital Outlay						
CIP						
Transfers	-	-	18,696	-	-	-
Non-Operating Expenses	\$0	\$0	(\$18,696)	\$0	\$0	\$0
Net Income/(Loss)	\$ (18,055)	\$ 22,675	\$ 3,919	\$ (10,215)	\$ 70,873	\$ 4,779

RISK MANAGEMENT SUMMARY



	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
Revenues	\$ 730,012	\$ 893,360	\$ 1,092,351	\$ 1,061,566	\$ 924,000	\$ 1,121,100
Expenses:						
82-Wages & Benefits	-	49,051	45,010	40,245	41,595	48,274
83-Planned Operations	-	-	8,819	-	-	-
85-Required Operations	1,465,629	842,810	1,041,600	1,021,321	1,124,500	1,072,880
88-Operations -Internal Debt Service	478,466	-	-	-	141,000	-
Operating Expenses	1,944,095	\$891,861	\$1,095,429	\$1,061,566	\$1,307,095	\$1,121,154
Operating Income (Loss)	(\$1,214,083)	\$1,499	(\$3,078)	\$0	(\$383,095)	(\$54)
Capital Outlay						
CIP						
Transfers	-	-	408	-	-	-
Non-Operating Expenses	\$0	\$0	(\$408)	\$0	\$0	\$0
Net Income/(Loss)	\$ (1,214,083)	\$ 1,499	\$ (2,670)	\$ -	\$ (383,095)	\$ (54)

INFORMATION TECHNOLOGY SUMMARY



	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Budget	22/23 Projected	23/24 Proposed
Revenues	\$ 937,401	\$ 849,871	\$ 977,756	\$ 1,118,370	\$ 1,100,000	\$ 1,536,270
Expenses:						
82-Wages & Benefits	416,396	406,282	427,681	439,249	476,395	889,196
83-Planned Operations	261,236	209,454	406,512	690,136	475,012	510,577
85-Required Operations	6,014	330	4,588	9,580	7,500	10,400
88-Operations -Internal Debt Service	96,092	69,600	71,175	119,789	83,000	125,288
Operating Expenses	\$779,738	\$685,666	\$909,956	\$1,258,754	\$1,041,907	1,535,461
Operating Income (Loss)	\$157,663	\$164,205	\$67,800	(\$140,384)	\$58,093	\$ 809
92-Capital Outlay CIP	9,200	-	-	51,000	32,620	-
Transfers	-	-	12,047	-	-	-
Non-Operating Expenses	\$9,200	\$0	(\$12,047)	\$51,000	\$32,620	\$0
Net Income/(Loss)	\$ 148,463	\$ 164,205	\$ 79,847	\$ (191,384)	\$ 25,473	\$ 809

FACILITIES MAINTENANCE

Risk Management

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
480100-Misc Refunds	-	387,114	-	251,176	-	-
Sub-Total 78-Other Revenue	\$0	\$387,114	\$0	\$251,176	\$0	\$0
418004-Internal ISF Chrg - Liability	893,360	705,237	1,061,566	-	924,000	1,121,100
Sub-Total 80-Operations -Internal	\$893,360	\$705,237	\$1,061,566	\$0	\$924,000	\$1,121,100
Total Revenues	\$893,360	\$1,092,351	\$1,061,566	\$251,176	\$924,000	\$1,121,100
500000-Full Time Wages	-	379	31,281	38,245	31,281	43,951
500500-Cellphone Allowance	-	100	-	417	102	480
500501-Auto Allowance	-	125	-	522	129	140
500504-One-Time Compensation	-	884	-	-	-	-
500506-Incentive- Bilingual Pay	-	80	-	334	350	384
500600-Retirement	-	1,090	1,866	3,736	-	-
500602-Unfunded Accr. Liab. (UAL)	-	-	-	205	-	-
500603-PERS 3069 Misc. Classic	-	-	-	1,073	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	499	1,000	1,055
500700-OPEB - Health Insurance	-	832	-	-	-	-
500800-Health Insurance	-	2,832	4,693	8,843	6,202	-
500801-Dental Insurance	-	53	138	151	141	-
500802-Vision Insurance	-	36	62	118	80	-
500803-Life Insurance	-	43	109	168	160	6
500880-Work Comp Insurance	68	83	161	201	413	434
500990-Non-Cash Labor Cost Allocation	-	(299)	-	-	-	-
509000-Payroll Taxes	-	29	1,935	2,976	1,737	1,824
Sub-Total 82-Wages & Benefits	\$49,051	\$45,010	\$40,245	\$57,488	\$41,595	\$48,274
510012-Inmate Medical Supplies	-	8,819	-	-	-	-
Sub-Total 83-Planned Operations	\$0	\$8,819	\$0	\$0	\$0	\$0
510440-Work Compensation Insurance	(35,703)	-	-	-	-	-
510441-Employee Assistance Insurance	(5,958)	2,760	5,320	2,760	3,500	2,850
510442-Employee Risk Mgt Insurance	140,062	110,748	159,136	88,492	120,000	114,080
510443-Property Insurance	205,664	297,890	250,000	358,007	400,000	306,830
510444-Risk Management Administration	10,694	3,352	11,026	490	1,000	3,460
510445-Liability Insurance	528,051	626,850	595,839	455,533	600,000	645,660
Sub-Total 85-Required Operations	\$842,810	\$1,041,600	\$1,021,321	\$905,282	\$1,124,500	\$1,072,880
520400-Internal ISF Chrg - Liability	-	-	-	-	141,000	-
Sub-Total 88-Operations -Internal	\$0	\$0	\$0	\$0	\$141,000	\$0
Total Expenses	\$891,861	\$1,095,429	\$1,061,566	\$962,770	\$1,307,095	\$1,121,154
490200-Trans In - Federal Grants	-	408	-	-	-	-
Sub-Total 79-Transfers-In	\$0	\$408	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$408	\$0	\$0	\$0	\$0
Total Risk Management Net Surplus/(Deficit)	\$1,499	(\$2,670)	\$0	(\$711,594)	(\$383,095)	(\$54)

Facility Maintenance

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
480100-Misc Refunds	259	-	-	-	-	-
Sub-Total 78-Other Revenue	\$259	\$0	\$0	\$0	\$0	\$0
418000-Internal ISF Chrg - Building	258,524	422,227	370,439	-	370,000	474,050
Sub-Total 80-Operations -Internal	\$258,524	\$422,227	\$370,439	\$0	\$370,000	\$474,050
Total Revenues	\$258,783	\$422,227	\$370,439	\$0	\$370,000	\$474,050
500000-Full Time Wages	-	4,796	62,973	31,734	62,973	77,405
500400-Overtime	-	3,433	-	189	600	600
500500-Cellphone Allowance	1,214	960	1,201	540	960	1,200
500502-Uniform & Equipment Allowance	300	300	-	407	400	400
500504-One-Time Compensation	-	82	-	-	-	-
500506-Incentive- Bilingual Pay	971	768	961	-	-	-
500600-Retirement	4,425	3,643	4,960	2,267	2,267	2,600
500602-Unfunded Accr. Liab. (UAL)	-	-	-	412	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	2,405	5,200	5,117
500800-Health Insurance	21,729	15,286	23,784	13,015	15,286	22,416
500801-Dental Insurance	715	501	643	536	501	643
500802-Vision Insurance	341	239	307	256	239	307
500803-Life Insurance	236	185	251	161	185	-
500880-Work Comp Insurance	11,288	12,571	13,028	875	12,571	13,200
500990-Non-Cash Labor Cost Allocation	-	(876)	-	-	-	-
509000-Payroll Taxes	4,721	4,090	4,794	2,805	4,090	4,295
Sub-Total 82-Wages & Benefits	\$104,142	\$93,579	\$112,902	\$55,602	\$105,272	\$128,183
510000-Office Supplies	339	541	1,224	424	750	1,000
510001-Departmental Supplies	713	8,271	5,100	14,896	12,000	12,500
510100-Service Agreements	1,550	15,321	32,320	3,216	6,000	2,000
510103-Postage & Freight	-	-	102	-	100	100
510109-Janitorial Services	-	2,070	73,648	54,970	73,000	67,600
510115-Recruitment	-	-	204	257	260	-
510200-Repairs & Maintenance	20,754	20,724	21,420	33,948	51,000	42,000
510205-Building Repair & Maintenance	-	-	-	12,159	300	2,000
510300-Vehicle Operations	100	4,114	1,326	1,313	2,100	2,400
510302-Vehicle Operations - Fuel	-	366	-	482	400	400
510400-Professional Services	-	200	-	1,312	1,400	2,300
510701-Communications	1,030	14,869	20,000	22,344	26,300	27,390
510807-Regulatory & Permitting	-	-	50	14	14	250
510809-Assessment fees	-	-	-	811	850	900
Sub-Total 83-Planned Operations	\$92,552	\$196,234	\$155,394	\$146,146	\$174,474	\$160,840
510704-Water	4,311	8,307	7,200	7,335	8,000	8,560
510705-Sewer	579	695	1,000	637	700	720
510706-Refuse	2,295	2,715	3,162	7,196	8,500	7,500
510707-Power	11,255	67,446	100,000	121,417	155,000	196,920
510708-Natural Gas	2,336	4,964	5,600	9,103	9,000	8,000
Sub-Total 85-Required Operations	\$51,548	\$125,021	\$116,962	\$145,688	\$181,200	\$221,700
520000-Asset Replace	938	-	1,275	-	1,000	1,275
520100-Internal ISF Chrg - Shop	-	2,641	-	-	2,000	-
520300-Internal ISF Chrg - IT	-	2,748	-	-	2,000	-
520400-Internal ISF Chrg - Liability	5,635	13,029	6,919	-	6,000	7,310
Sub-Total 88-Operations -Internal	\$6,573	\$18,418	\$8,194	\$0	\$11,000	\$8,585
Total Expenses	\$254,815	\$433,252	\$393,452	\$347,436	\$471,946	\$519,308
490200-Trans In - Federal Grants	-	5,163	-	-	-	-
Sub-Total 79-Transfers-In	\$0	\$5,163	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$5,163	\$0	\$0	\$0	\$0
Total Facility Maintenance Net Surplus/	\$3,968	(\$5,862)	(\$23,013)	(\$347,436)	(\$101,946)	(\$45,258)

RISK MANAGEMENT

Vehicle Maintenance

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
418002-Internal ISF Chrg - Shop	344,575	257,974	257,846	-	324,000	257,848
Sub-Total 80-Operations -Internal	\$344,575	\$257,974	\$257,846	\$0	\$324,000	\$257,848
Total Revenues	\$344,575	\$257,974	\$257,846	\$0	\$324,000	\$257,848
500000-Full Time Wages	-	17,252	73,025	65,428	73,025	78,546
500400-Overtime	2	392	-	129	300	500
500500-Cellphone Allowance	19	60	61	52	60	60
500502-Uniform & Equipment Allowance	1,767	1,515	1,000	2,312	2,600	2,600
500504-One-Time Compensation	-	2,271	-	-	-	-
500600-Retirement	13,785	13,157	12,000	7,477	7,477	7,700
500602-Unfunded Accr. Liab. (UAL)	-	-	-	478	-	-
500603-PERS 3069 Misc. Classic	-	-	-	2,775	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	177	350	369
500800-Health Insurance	5,332	14,175	2,120	1,689	14,175	1,984
500801-Dental Insurance	831	987	568	486	987	566
500802-Vision Insurance	301	403	218	185	403	216
500803-Life Insurance	475	427	293	301	427	959
500880-Work Comp Insurance	-	124	13,339	12,299	26,555	27,883
500990-Non-Cash Labor Cost Allocation	-	(3,699)	-	-	-	-
509000-Payroll Taxes	-	1,320	5,435	5,147	7,638	8,020
Sub-Total 82-Wages & Benefits	\$177,008	\$178,982	\$108,059	\$98,935	\$133,997	\$129,403
510000-Office Supplies	6,446	668	1,020	298	350	350
510001-Departmental Supplies	42,432	17,062	39,800	18,595	15,000	20,000
510105-Software Licensing	-	-	-	620	-	-
510109-Janitorial Services	2,667	7,398	12,240	8,854	10,000	12,000
510150-Software Subscription	-	-	-	264	-	-
510200-Repairs & Maintenance	3,479	2,776	15,100	6,625	7,500	7,500
510202-Hardware, Tools, Equip, Mainte	-	-	-	-	-	1,700
510205-Building Repair & Maintenance	-	-	-	83	-	1,500
510300-Vehicle Operations	5,035	5,260	10,000	5,727	5,000	6,000
510302-Vehicle Operations - Fuel	-	3,993	5,000	4,049	5,000	5,000
510400-Professional Services	10,591	8,934	14,300	3,357	5,000	5,000
510420-Legal Services	-	575	-	-	700	-
510501-Training	-	212	510	683	500	500
510505-Travel	-	-	510	36	100	100
510701-Communications	377	254	2,040	241	300	300
510807-Regulatory & Permitting	-	-	200	565	1,500	1,500
510809-Assessment fees	-	-	-	1,680	1,680	1,700
Sub-Total 83-Planned Operations	\$71,027	\$47,132	\$100,720	\$51,678	\$52,630	\$63,150
510706-Refuse	2,962	-	1,000	1,719	2,000	-
510707-Power	10,782	10,211	15,000	1,966	3,000	4,550
510708-Natural Gas	3,436	1,851	-	3,477	3,500	3,500
Sub-Total 85-Required Operations	\$17,180	\$12,062	\$16,000	\$7,162	\$8,500	\$8,050
520200-Internal ISF Chrg - Building	37,160	5,000	8,596	-	38,000	11,000
520300-Internal ISF Chrg - IT	10,595	15,253	20,245	-	11,000	26,216
520400-Internal ISF Chrg - Liability	8,930	14,322	14,441	-	9,000	15,250
Sub-Total 88-Operations -Internal	\$56,685	\$34,575	\$43,282	\$0	\$58,000	\$52,466
Total Expenses	\$321,900	\$272,751	\$268,061	\$157,775	\$253,127	\$253,069
490200-Trans In - Federal Grants	-	18,696	-	-	-	-
Sub-Total 79-Transfers-In	\$0	\$18,696	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$18,696	\$0	\$0	\$0	\$0
Total Vehicle Maintenance Net Surplus/	\$22,675	\$3,919	(\$10,215)	(\$157,775)	\$70,873	\$4,779

Information Technology

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
480100-Misc Refunds	-	-	-	2,110	-	-
Sub-Total 78-Other Revenue	\$0	\$0	\$0	\$2,110	\$0	\$0
418001-Internal ISF Chrg - IT	849,871	977,756	1,118,370	-	1,100,000	1,536,270
Sub-Total 80-Operations -Internal	\$849,871	\$977,756	\$1,118,370	\$0	\$1,100,000	\$1,536,270
Total Revenues	\$849,871	\$977,756	\$1,118,370	\$2,110	\$1,100,000	\$1,536,270
500000-Full Time Wages	-	-	303,053	319,673	303,053	673,319
500100-Part Time Wages	-	96	-	11,730	15,000	16,000
500400-Overtime	2,753	1,876	-	2,227	2,500	5,600
500500-Cellphone Allowance	-	-	3,603	3,605	3,499	6,000
500501-Auto Allowance	-	-	185	6,425	5,349	5,350
500502-Uniform & Equipment Allowance	395	-	-	265	360	360
500503-Education Reimbursement	-	-	-	1,364	-	-
500504-One-Time Compensation	-	1,822	-	4,207	-	-
500600-Retirement	21,207	20,941	23,523	14,409	14,409	15,300
500602-Unfunded Accr. Liab. (UAL)	-	-	-	1,983	-	-
500604-PERS 26454 Misc. Pepra	-	-	-	16,705	35,600	35,606
500800-Health Insurance	-	-	69,092	61,984	63,245	94,044
500801-Dental Insurance	-	-	2,061	1,979	2,108	2,947
500802-Vision Insurance	-	-	921	887	868	1,323
500803-Life Insurance	-	-	1,112	1,353	1,190	2,672
500880-Work Comp Insurance	-	-	13,940	8,383	8,024	8,425
500990-Non-Cash Labor Cost Allocation	-	6,664	-	-	-	-
509000-Payroll Taxes	-	856	21,759	26,258	21,190	22,250
Sub-Total 82-Wages & Benefits	\$406,282	\$427,681	\$439,249	\$483,437	\$476,395	\$889,196
510000-Office Supplies	371	616	1,530	356	1,200	1,000
510001-Departmental Supplies	10,890	8,699	33,000	18,338	20,000	25,000
510100-Service Agreements	2,367	3,630	2,040	1,567	2,000	2,000
510103-Postage & Freight	7	2	200	114	160	160
510105-Software Licensing	40,342	124,430	(950)	156,717	-	6,800
510106-Subscriptions & Dues	819	1,029	(3,650)	52,739	-	800
510109-Janitorial Services	600	-	-	-	-	-
510115-Recruitment	-	199	-	135	-	-
510150-Software Subscription	-	-	292,200	21,001	292,200	292,867
510155-IT Subscription	-	-	105,000	49,600	105,000	95,150
510200-Repairs & Maintenance	815	9,882	3,060	1,746	2,000	2,000
510201-Website Maintenance	13,420	21,890	3,000	7,806	-	-
510202-Hardware, Tools, Equip, Mainte	-	-	30,800	14,509	-	8,000
510203-Software Maintenance	41,148	71,611	12,250	42,618	-	-
510300-Vehicle Operations	8,659	720	2,040	1,046	1,500	2,000
510302-Vehicle Operations - Fuel	-	251	1,200	303	550	700
510400-Professional Services	-	-	175,000	21,106	28,000	45,000
510420-Legal Services	-	350	-	-	-	-
510501-Training	8,294	4,625	3,000	5,483	4,700	2,100
510502-Training - Internal	-	21	-	235	202	500
510505-Travel	-	-	1,020	434	500	10,000
510602-Property Rental	12,412	13,050	13,260	12,375	13,500	13,000
510701-Communications	3,272	3,414	5,100	3,368	3,500	3,500
510703-Internet	23,150	22,019	11,036	24,627	-	-
Sub-Total 83-Planned Operations	\$209,454	\$406,512	\$690,136	\$436,223	\$475,012	\$510,577
510704-Water	-	-	9,180	-	-	-
510707-Power	330	4,588	400	5,991	7,500	10,400
Sub-Total 85-Required Operations	\$330	\$4,588	\$9,580	\$5,991	\$7,500	\$10,400
520000-Asset Replace	37,500	-	51,000	-	38,000	51,000
520100-Internal ISF Chrg - Shop	2,334	2,641	2,578	-	3,000	2,578
520200-Internal ISF Chrg - Building	7,848	33,373	7,998	-	20,000	10,230
520400-Internal ISF Chrg - Liability	21,918	35,161	58,213	-	22,000	61,480
Sub-Total 88-Operations -Internal	\$69,600	\$71,175	\$119,789	\$0	\$83,000	\$125,288
570100-Automotive Equipment	-	-	-	620	620	-
570200-Machinery & Equipment	-	95,380	51,000	36,703	32,000	-

Information Technology

Actual	Actual	Budget	11Mo Actual	Projection	Budget
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CAPITAL FUNDS & IMPACT FEES

CAPITAL & IMPACT FEES FUNDS BUDGET CHANGE

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Capital Funds							
Water CIP	-	-	-	-		#.0%	#.0%
Wastewater CIP	143,136	109,457	250,000	200,000	(50,000)	-20.0%	66.8%
Traffic Mitigation	7,654	2,836,541	897,600	99,350	(798,250)	-88.9%	33.2%
Total Capital Funds	\$150,790	\$2,945,998	\$1,147,600	\$299,350	(\$848,250)	-73.9%	100%

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Water CIP Category Expenditures							
93-Capital Projects	-	-	-	-		#.0%	#Error
Total Water CIP	-	-	-	-		#.0%	#Error

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Wastewater CIP Category Expenditures							
85-Required Operations	24	-	-	-		#.0%	#.0%
93-Capital Projects	143,112	109,457	250,000	100,000	(150,000)	-60.0%	50.0%
94-Transfers-Out	-	-	-	100,000	100,000	#.0%	#.0%
Total Wastewater CIP	143,136	109,457	250,000	200,000	(50,000)	-20.0%	100%

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24	FY23 vs FY24 Change		
					Dollar Change	Pct Chg	% of Total
Traffic Mitigation Category Expenditures							
93-Capital Projects	7,654	5,300	-	99,350	99,350	#.0%	#.0%
94-Transfers-Out	-	2,831,241	897,600	-	(897,600)	-100.0%	.0%
Total Traffic Mitigation	7,654	2,836,541	897,600	99,350	(798,250)	-88.9%	100%

Water CIP

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
420000-Connect Fees	217,345	104,368	203,000	277,101	245,000	245,000
Sub-Total 72-Connection/Impact Fe	\$217,345	\$104,368	\$203,000	\$277,101	\$245,000	\$245,000
460021-Interest Investments	-	16,048	-	-	-	-
469900-Allocated Interest	19,510	6,005	15,404	(6,005)	20,000	15,404
Sub-Total 76-Investment Earnings	\$19,510	\$22,053	\$15,404	(\$6,005)	\$20,000	\$15,404
Total Revenues	\$236,855	\$126,421	\$218,404	\$271,096	\$265,000	\$260,404
580100-Capital Prj.- Infrastructure	-	-	-	-	1,412,327	-
Sub-Total 93-Capital Projects	\$0	\$0	\$0	\$0	\$1,412,327	\$0
Total Expenses	\$0	\$0	\$0	\$0	\$1,412,327	\$0
Total Water CIP Net Surplus/(Deficit)	\$236,855	\$126,421	\$218,404	\$271,096	(\$1,147,327)	\$260,404

Resufe CIP

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
420000-Connect Fees	7,581	428	2,329	257	200	2,329
Sub-Total 72-Connection/Impact Fe	\$7,581	\$428	\$2,329	\$257	\$200	\$2,329
460021-Interest Investments	-	3,427	-	-	-	-
469900-Allocated Interest	4,521	1,214	3,379	(1,214)	5,000	3,379
Sub-Total 76-Investment Earnings	\$4,521	\$4,641	\$3,379	(\$1,214)	\$5,000	\$3,379
Total Revenues	\$12,102	\$5,069	\$5,708	(\$957)	\$5,200	\$5,708
Total Resufe CIP Net Surplus/(Deficit)	\$12,102	\$5,069	\$5,708	(\$957)	\$5,200	\$5,708

Park CIP

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
420000-Connect Fees	4,562	13,687	6,785	112,430	105,000	15,000
Sub-Total 72-Connection/Impact Fe	\$4,562	\$13,687	\$6,785	\$112,430	\$105,000	\$15,000
460021-Interest Investments	-	714	-	-	-	-
469900-Allocated Interest	816	342	544	(342)	1,000	544
Sub-Total 76-Investment Earnings	\$816	\$1,056	\$544	(\$342)	\$1,000	\$544
Total Revenues	\$5,378	\$14,743	\$7,329	\$112,088	\$106,000	\$15,544
Total Park CIP Net Surplus/(Deficit)	\$5,378	\$14,743	\$7,329	\$112,088	\$106,000	\$15,544

Asset Replacement

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
460021-Interest Investments	-	51,390	-	-	-	-
469900-Allocated Interest	67,800	18,196	50,000	(18,196)	68,000	50,000
Sub-Total 76-Investment Earnings	\$67,800	\$69,586	\$50,000	(\$18,196)	\$68,000	\$50,000
417000-Asset Replace	59,250	-	111,180	-	60,000	111,180
417001-Asset Replace - Police	127,500	-	173,400	-	128,000	173,400
417002-Asset Replace - IT	37,500	-	51,000	-	38,000	51,000
Sub-Total 80-Operations -Internal	\$224,250	\$0	\$335,580	\$0	\$226,000	\$335,580
Total Revenues	\$292,050	\$69,586	\$385,580	(\$18,196)	\$294,000	\$385,580
Total Asset Replacement Net Surplus/(Deficit)	\$292,050	\$69,586	\$385,580	(\$18,196)	\$294,000	\$385,580

Traffic Mitigation

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
420100-Impact Fees	2,688,835	1,727,709	1,500,000	2,353,507	2,350,000	2,100,000
Sub-Total 72-Connection/Impact Fe	\$2,688,835	\$1,727,709	\$1,500,000	\$2,353,507	\$2,350,000	\$2,100,000
460021-Interest Investments	-	135,914	-	-	-	-
469900-Allocated Interest	144,427	54,144	130,000	(54,144)	145,000	130,000
Sub-Total 76-Investment Earnings	\$144,427	\$190,058	\$130,000	(\$54,144)	\$145,000	\$130,000
Total Revenues	\$2,833,262	\$1,917,767	\$1,630,000	\$2,299,363	\$2,495,000	\$2,230,000
580100-Capital Prj.- Infrastructure	7,654	5,300	-	-	16,470	99,350
Sub-Total 93-Capital Projects	\$7,654	\$5,300	\$0	\$0	\$16,470	\$99,350
Total Expenses	\$7,654	\$5,300	\$0	\$0	\$16,470	\$99,350

Median Mitigation

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
420100-Impact Fees	-	-	2,122	-	-	-
Sub-Total 72-Connection/Impact Fe	\$0	\$0	\$2,122	\$0	\$0	\$0
460021-Interest Investments	-	1,186	-	-	-	-
469900-Allocated Interest	1,605	420	1,600	(420)	2,000	1,600
Sub-Total 76-Investment Earnings	\$1,605	\$1,606	\$1,600	(\$420)	\$2,000	\$1,600
Total Revenues	\$1,605	\$1,606	\$3,722	(\$420)	\$2,000	\$1,600
Total Median Mitigation Net Surplus/(Deficit)	\$1,605	\$1,606	\$3,722	(\$420)	\$2,000	\$1,600

Wastewater CIP

Account	Actual 2020/21	Actual 2021/22	Budget 2022/23	11Mo Actual 2022/23	Projection 2022/23	Budget 2023/24
420000-Conect Fees	2,314,493	1,957,960	1,524,000	1,650,580	1,700,000	1,700,000
Sub-Total 72-Connection/Impact Fe	\$2,314,493	\$1,957,960	\$1,524,000	\$1,650,580	\$1,700,000	\$1,700,000
460021-Interest Investments	-	82,101	-	-	-	-
469900-Allocated Interest	74,990	32,905	60,000	(32,905)	75,000	60,000
Sub-Total 76-Investment Earnings	\$74,990	\$115,006	\$60,000	(\$32,905)	\$75,000	\$60,000
Total Revenues	\$2,389,483	\$2,072,966	\$1,584,000	\$1,617,675	\$1,775,000	\$1,760,000
510118-Credit Card Processing Fees	24	-	-	-	-	-
Sub-Total 85-Required Operations	\$24	\$0	\$0	\$0	\$0	\$0
580100-Capital Prj.- Infrastructure	143,112	109,457	250,000	19,725	50,000	100,000
Sub-Total 93-Capital Projects	\$143,112	\$109,457	\$250,000	\$19,726	\$50,000	\$100,000
Total Expenses	\$143,136	\$109,457	\$250,000	\$19,726	\$50,000	\$100,000
595000-Trans Out - WW Operations	-	-	-	-	-	100,000
Sub-Total 94-Transfers-Out	\$0	\$0	\$0	\$0	\$0	\$100,000
Total Expenses	\$0	\$0	\$0	\$0	\$0	\$100,000
Total Wastewater CIP Net Surplus/(Deficit)	\$2,246,347	\$1,963,509	\$1,334,000	\$1,597,949	\$1,725,000	\$1,560,000



CAPITAL IMPROVEMENT PROGRAM (CIP)

The City of Shafter's Capital Improvement Program ("CIP") represents an ongoing budget process through which the city identifies, prioritizes, and develops a multi-year work plan for major capital expenditures and their associated funding sources. As a planning tool, the CIP document outlines the process and activities required to improve and maintain the City of Shafter's roadways, parks, facilities, and other infrastructure. Generally, CIP improvements are major expenditures that result in becoming City assets which have a multi-year life span. The CIP is a strategic planning tool focusing on City-owned infrastructure, summarizing in one document the City's overall capital project needs and associated funding requirements, during a five-year period. The CIP document is a planning tool and should be used as such in the annual operating budget preparation and update process. There are a wide variety of funding sources for CIP projects, some steady and predictable, while others are dependent on outside agencies.

The preservation, maintenance, and improvement of our capital infrastructure are core City functions and essential City services. The 2023-2028 CIP reflects and identifies the most critical infrastructure priorities over the next 6 years. The CIP is the City's strategic planning framework that addresses this responsibility. Without a well-maintained infrastructure Shafter's economic prosperity cannot be sustained. The condition of our streets, sidewalks, water, sewer, storm drains, recreation facilities, parks, and other public facilities reflects on how well our community is doing and its ability to sustain economic growth. A community's quality of life, health, safety, and economic wellbeing are all tied to the cornerstone of its infrastructure.

The capital improvements presented in this document are the City's major projects, which in general exceed \$10,000 in cost and have long-term life spans. These projects include land and right-of-way acquisition, design, construction or rehabilitation of public buildings or facilities, public infrastructure, parks, vehicle replacement and information technology projects, and water and transit capital projects. Since many capital improvement projects take more than one fiscal year to design and construct, developing a five-year plan allows the City Council to better forecast, and anticipate upcoming infrastructure needs and improvements. Each of the projects includes an amount for "Yearly Costs/Depreciation", which represents an estimate of future annual personnel, maintenance costs, or utility costs anticipated after completion of the project.

Analysis:

The total five-year CIP is estimated at \$65.48 million, which includes \$10.75 million for the current fiscal year 22/23 and \$25.19 million for the upcoming fiscal year 23/24.

The following table has a summary by project type:

Project Type	Project Cost	Pct
General	\$ 11,014,387	16.82%
Parks	\$ 7,770,000	11.87%
Streets	\$ 22,131,325	33.80%
Water	\$ 18,662,327	28.50%
Wastewater	\$ 5,900,000	9.01%
Total	\$ 65,478,039	100.00%

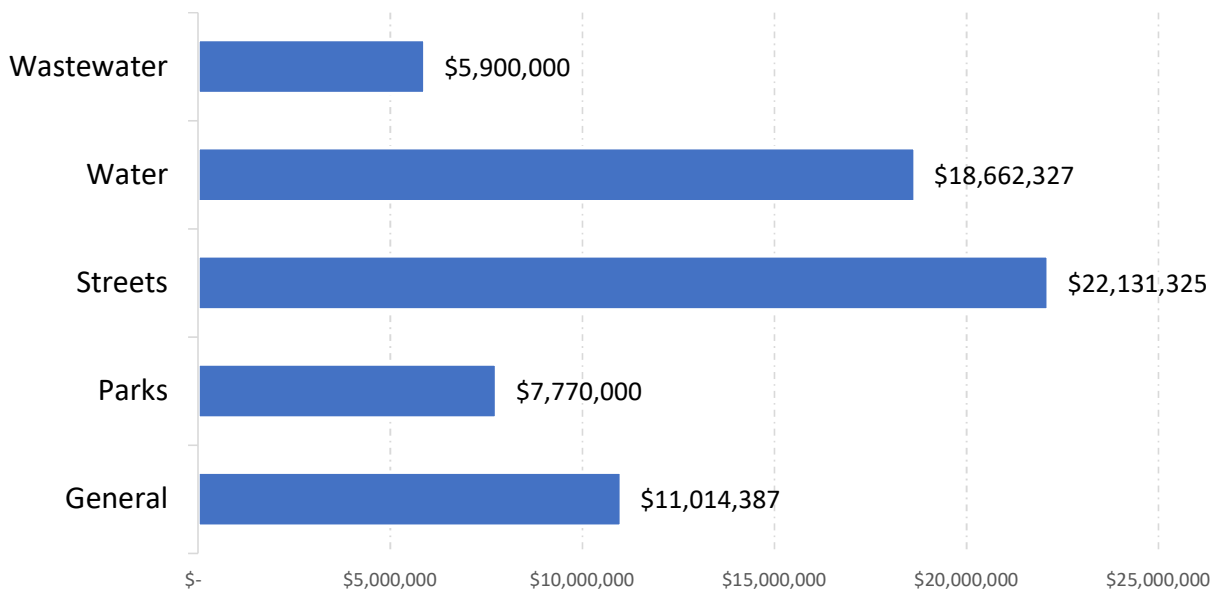
The following table is summarized by funding source:

Funding Source	Total	Pct
General Fund -0100	1,610,000	2.46%
ARPA -0200	3,455,387	5.28%
FED Grant -0200	11,949,564	18.25%
Traffic Mitigation -0305	245,761	0.38%
TDA -0204	7,256,000	11.08%
Gas Tax -0203	2,826,000	4.32%
Water Connection -0303	1,687,327	2.58%
Wastewater Connection -0301	150,000	0.23%
Roads & Maint. SB1 -0207	2,474,000	3.78%
Fiber -5004	549,000	0.84%
State Grant -0308	14,300,000	21.84%
Water Rate -5002	6,275,000	9.58%
Water Grant -5002	6,950,000	10.61%
WW Rate -5000	5,750,000	8.78%
Other Funding	-	0.00%
Total	65,478,039	100.00%

PROJECT TYPE AND FUDNING SOURCE SUMMARY

	22-23	23-24	24-25	25-26	26-27	27-28	Total
10-Plans & Studies	-	500,000	-	-	-	-	500,000
20-Design/Engineering	1,450,000	2,059,000	1,201,325	-	-	-	4,710,325
30-Land/Site	-	1,500,000	-	-	-	-	1,500,000
40-Bidding	-	-	-	-	-	-	-
50-Construction	9,302,327	21,130,387	13,855,000	6,720,000	3,560,000	4,200,000	58,767,714
Total Project Costs	\$ 10,752,327	\$ 25,189,387	\$ 15,056,325	\$ 6,720,000	\$ 3,560,000	\$ 4,200,000	\$ 65,478,039

	22-23	23-24	24-25	25-26	26-27	27-28	Total
General Fund -0100	335,000	675,000	150,000	150,000	150,000	150,000	1,610,000
ARPA -0200	2,040,000	1,415,387	-	-	-	-	3,455,387
FED Grant -0200	1,939,530	5,088,650	3,921,384	500,000	-	500,000	11,949,564
Traffic Mitigation -0305	16,470	99,350	129,941	-	-	-	245,761
TDA -0204	2,029,000	1,637,000	845,000	880,000	915,000	950,000	7,256,000
Gas Tax -0203	192,000	634,000	500,000	500,000	500,000	500,000	2,826,000
Water Connection -0303	1,512,327	-	-	175,000	-	-	1,687,327
Wastewater Connection -030	50,000	100,000	-	-	-	-	150,000
Roads & Maint. SB1 -0207	408,000	466,000	400,000	400,000	400,000	400,000	2,474,000
Fiber -5004	-	549,000	-	-	-	-	549,000
State Grant -0308	1,355,000	10,545,000	2,400,000	-	-	-	14,300,000
Water Rate -5002	450,000	2,230,000	1,385,000	565,000	795,000	850,000	6,275,000
Water Grant -5002	-	450,000	4,000,000	2,500,000	-	-	6,950,000
WW Rate -5000	425,000	1,300,000	1,325,000	1,050,000	800,000	850,000	5,750,000
Other Funding	-	-	-	-	-	-	-
Total Funding Source	\$ 10,752,327	\$ 25,189,387	\$ 15,056,325	\$ 6,720,000	\$ 3,560,000	\$ 4,200,000	\$ 65,478,039



PROJECT LIST

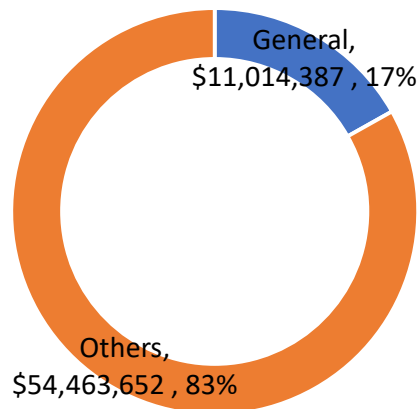
Project #	Project Description	Prior Year Actuals	Five-Year Projection
GE00006	City Hall Improvements	0	250,000
GE00007	City Corporation Yard Improvements	0	250,000
PD00001	Police Substation at 7th Std. Rd.	10,420	6,000,000
PF00001	ADA Upgrades at Public Facilities	31,655	500,000
PF00002	Shafter Aquatic Center Proj.	9,707	3,465,387
IT00003	Citywide Broadband Fiber Expansion	0	549,000
	General Sub-Total	51,782	11,014,387
PK00002	Kirschenmann Park Field Imp.	12,436	400,000
PK00004	Mannel Park (LWCF Project)	7,279	440,000
PK00005	2022 Park Lighting Improvements	36,857	350,000
PK00006	Veterans Park Site Improvements	11,821	800,000
PK00007	Stringham Park Transit Improvements	109,046	810,000
PK00008	North Shafter Community Park	17,902	3,800,000
PK00009	Skate Park Improvements	0	770,000
PK00010	Rodriguez Park Improvements	0	400,000
	Parks Sub-Total	195,341	7,770,000
ST00002	Widen 7th Std.Rd.- Santa Fe to 43	545,283	720,000
ST00003	Street Striping – Pedestrian	22,132	225,000
ST00004	Curbs, Gutters, & Sidewalks	14,800	245,000
ST00005	Alley Improvements	76,186	600,000
ST00006	Pavement Sealing	905,179	2,350,000
ST00011	ADA Imp. - Streets & Sidewalks	148,100	600,000
ST00021	Residential Road Reconstruction	0	2,500,000
ST00022	NPNS Street & Road Improvements	48,515	200,000
ST00023	Street Striping – Roadways	200,398	1,125,000
ST00028	Santa Fe Way Shoulder Improvements	21,415	1,600,000
ST00029	Hwy 43 Roundabout Project @Santa Fe	33,105	2,971,325
ST00030	2022 Street Improvement-E.Euclid	327,647	600,000
ST00031	Valley ST Intersection Improvements	0	150,000
ST00032	7th Standard Rd#2 LN Reconstruction	50	775,000
ST00033	2022 POSO ST & STORM DRAIN IMPROVNT	660,617	800,000
ST00034	2023 James St. Streetlight Project	0	250,000
ST00035	Santa Fe Way Resurfacing Project	0	2,000,000
ST00036	Lerdo Hwy Reconstruction Proj. SB1	0	1,000,000
ST00037	2022 Zerker Rd Reconstruction Proj.	0	820,000
ST00038	RSTP- Road Improvement Project	0	1,000,000
ST00039	RMRA- Road Improvement Project	0	1,600,000
	Streets Sub-Total	3,003,427	22,131,325

Project #	Project Description	Prior Year Actuals	Five-Year Projection
WW00001	Manhole Coating	269,022	1,725,000
WW00002	Southeast Shafter Sewer Imp.	3,315,444	150,000
WW00004	Lift Station Improvements	13,604,471	1,550,000
WW00005	WWTP Pre-Treatment Programs	0	575,000
WW00006	WWTP Plant Maintenance Proj.	0	1,150,000
WW00007	SCADA Project	0	150,000
WW00008	Sewer Flowmeter Project	0	600,000
	Streets Sub-Total	17,188,938	5,900,000
WA00001	Major Well or Casing Repairs	902,203	950,000
WA00002	Water Tank Improvements	842,387	675,000
WA00003	Well Maintenance Projects	194,776	950,000
WA00005	SCADA Projects	71,008	350,000
WA00007	Water Meter Retrofits	1,429,924	1,050,000
WA00012	General Water Main Replacement	154,234	825,000
WA00015	Well 21 Development	308,194	2,312,327
WA00016	Well 22 Development	22,238	3,800,000
WA00017	Water Meter - New Installations	0	1,750,000
WA00018	Water Tank 6 - WIP	0	2,750,000
WA00019	Water Tank 7 - NPNS	0	3,250,000
	Streets Sub-Total	3,924,964	18,662,327
	Total Project Costs	24,364,452	65,478,039

GENERAL PROJECTS

	22-23	23-24	24-25	25-26	26-27	27-28	Total
10-Plans & Studies	0	300,000	0	0	0	0	300,000
20-Design/Engineering	770,000	249,000	0	0	0	0	1,019,000
30-Land/Site	0	0	0	0	0	0	0
40-Bidding	0	0	0	0	0	0	0
50-Construction	230,000	8,865,387	150,000	150,000	150,000	150,000	9,695,387
Total Project Costs	\$ 1,000,000	\$ 9,414,387	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 11,014,387

	22-23	23-24	24-25	25-26	26-27	27-28	Total
General Fund -0100	281,250	462,500	150,000	150,000	150,000	150,000	1,343,750
ARPA -0200	0	715,387	0	0	0	0	715,387
FED Grant -0200	0	0	0	0	0	0	0
Traffic Mitigation -0305	0	0	0	0	0	0	0
TDA -0204	0	0	0	0	0	0	0
Gas Tax -0203	0	0	0	0	0	0	0
Water Connection -0303	0	0	0	0	0	0	0
Wastewater Connection -030	0	0	0	0	0	0	0
Roads & Maint. SB1 -0207	0	0	0	0	0	0	0
Fiber -5004	0	549,000	0	0	0	0	549,000
State Grant -0308	718,750	7,687,500	0	0	0	0	8,406,250
Water Rate -5002	0	0	0	0	0	0	0
Water Grant -5002	0	0	0	0	0	0	0
WW Rate -5000	0	0	0	0	0	0	0
Other Funding	0	0	0	0	0	0	0
Total Funding Source	\$ 1,000,000	\$ 9,414,387	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 11,014,387



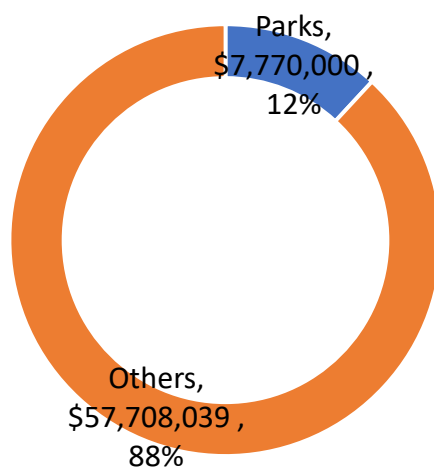
Project #	Project Description	Prior Year Actuals	Five-Year Projection
GE00006	City Hall Improvements	0	250,000
GE00007	City Corporation Yard Improvements	0	250,000
IT00003	Citywide Broadband Fiber Expansion	0	549,000
PD00001	Police Substation at 7th Std. Rd.	10,420	6,000,000
PF00001	ADA Upgrades at Public Facilities	31,655	500,000
PF00002	Shafter Aquatic Center Proj.	9,707	3,465,387

\$	51,782	\$ 11,014,387
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PARKS PROJECTS

	22-23	23-24	24-25	25-26	26-27	27-28	Total
10-Plans & Studies	0	0	0	0	0	0	0
20-Design/Engineering	310,000	260,000	0	0	0	0	570,000
30-Land/Site	0	0	0	0	0	0	0
40-Bidding	0	0	0	0	0	0	0
50-Construction	1,270,000	3,180,000	2,750,000	0	0	0	7,200,000
Total Project Costs	\$ 1,580,000	\$ 3,440,000	\$ 2,750,000	\$ -	\$ -	\$ -	\$ 7,770,000

	22-23	23-24	24-25	25-26	26-27	27-28	Total
General Fund -0100	47,500	187,500	0	0	0	0	235,000
ARPA -0200	940,000	700,000	0	0	0	0	1,640,000
FED Grant -0200	0	50,000	350,000	0	0	0	400,000
Traffic Mitigation -0305	0	0	0	0	0	0	0
TDA -0204	0	0	0	0	0	0	0
Gas Tax -0203	0	0	0	0	0	0	0
Water Connection -0303	0	0	0	0	0	0	0
Wastewater Connection -030	0	0	0	0	0	0	0
Roads & Maint. SB1 -0207	0	0	0	0	0	0	0
Fiber -5004	0	0	0	0	0	0	0
State Grant -0308	592,500	2,502,500	2,400,000	0	0	0	5,495,000
Water Rate -5002	0	0	0	0	0	0	0
Water Grant -5002	0	0	0	0	0	0	0
WW Rate -5000	0	0	0	0	0	0	0
Other Funding	0	0	0	0	0	0	0
Total Funding Source	\$ 1,580,000	\$ 3,440,000	\$ 2,750,000	\$ -	\$ -	\$ -	\$ 7,770,000

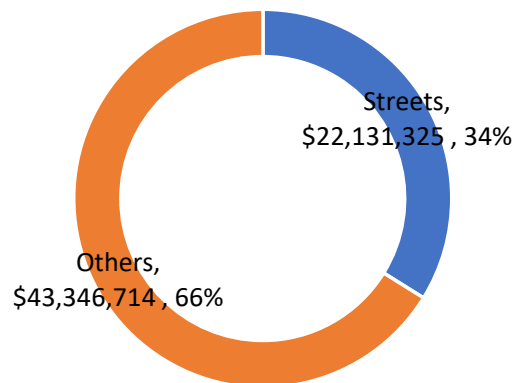


Project #	Project Description	Prior Year Actuals	Five-Year Projection
PK00002	Kirschenmann Park Field Imp.	12,436	400,000
PK00004	Mannel Park (LWCF Project)	7,279	440,000
PK00005	2022 Park Lighting Improvements	36,857	350,000
PK00006	Veterans Park Site Improvements	11,821	800,000
PK00007	Stringham Park Transit Improvements	109,046	810,000
PK00008	North Shafter Community Park	17,902	3,800,000
PK00009	Skate Park Improvements	0	770,000
PK00010	Rodriguez Park Improvements	0	400,000
Totals		\$ 195,341	\$ 7,770,000

STREETS PROJECTS

	22-23	23-24	24-25	25-26	26-27	27-28	Total
10-Plans & Studies	0	200,000	0	0	0	0	200,000
20-Design/Engineering	140,000	850,000	1,201,325	0	0	0	2,191,325
30-Land/Site	0	1,500,000	0	0	0	0	1,500,000
40-Bidding	0	0	0	0	0	0	0
50-Construction	4,595,000	5,455,000	1,745,000	2,280,000	1,815,000	2,350,000	18,240,000
Total Project Costs	\$ 4,735,000	\$ 8,005,000	\$ 2,946,325	\$ 2,280,000	\$ 1,815,000	\$ 2,350,000	\$ 22,131,325

	22-23	23-24	24-25	25-26	26-27	27-28	Total
General Fund -0100	6,250	25,000	0	0	0	0	31,250
ARPA -0200	100,000	0	0	0	0	0	100,000
FED Grant -0200	1,939,530	4,788,650	1,071,384	500,000	0	500,000	8,799,564
Traffic Mitigation -0305	16,470	99,350	129,941	0	0	0	245,761
TDA -0204	2,029,000	1,637,000	845,000	880,000	915,000	950,000	7,256,000
Gas Tax -0203	192,000	634,000	500,000	500,000	500,000	500,000	2,826,000
Water Connection -0303	0	0	0	0	0	0	0
Wastewater Connection -030	0	0	0	0	0	0	0
Roads & Maint. SB1 -0207	408,000	466,000	400,000	400,000	400,000	400,000	2,474,000
Fiber -5004	0	0	0	0	0	0	0
State Grant -0308	43,750	355,000	0	0	0	0	398,750
Water Rate -5002	0	0	0	0	0	0	0
Water Grant -5002	0	0	0	0	0	0	0
WW Rate -5000	0	0	0	0	0	0	0
Other Funding	0	0	0	0	0	0	0
Total Funding Source	\$ 4,735,000	\$ 8,005,000	\$ 2,946,325	\$ 2,280,000	\$ 1,815,000	\$ 2,350,000	\$ 22,131,325

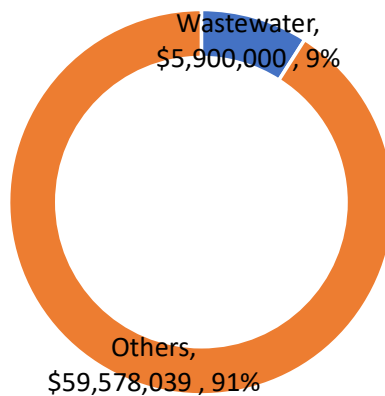


Project #	Project Description	Prior Year Actuals	Five-Year Projection
ST00002	Widen 7th Std.Rd.- Santa Fe to 43	545,283	720,000
ST00003	Street Striping – Pedestrian	22,132	225,000
ST00004	Curbs, Gutters, & Sidewalks	14,800	245,000
ST00005	Alley Improvements	76,186	600,000
ST00006	Pavement Sealing	905,179	2,350,000
ST00011	ADA Imp. - Streets & Sidewalks	148,100	600,000
ST00021	Residential Road Reconstruction	0	2,500,000
ST00022	NPNS Street & Road Improvements	48,515	200,000
ST00023	Street Striping – Roadways	200,398	1,125,000
ST00028	Santa Fe Way Shoulder Improvements	21,415	1,600,000
ST00029	Hwy 43 Roundabout Project @Santa Fe	33,105	2,971,325
ST00030	2022 Street Improvement-E.Euclid	327,647	600,000
ST00031	Valley ST Intersection Improvements	0	150,000
ST00032	7th Standard Rd#2 LN Reconstruction	50	775,000
ST00033	2022 POSO ST & STORM DRAIN IMPROVNT	660,617	800,000
ST00034	2023 James St. Streetlight Project	0	250,000
ST00035	Santa Fe Way Resurfacing Project	0	2,000,000
ST00036	Lerdo Hwy Reconstruction Proj. SB1	0	1,000,000
ST00037	2022 Zerker Rd Reconstruction Proj.	0	820,000
ST00038	RSTP- Road Improvement Project	0	1,000,000
ST00039	RMRA- Road Improvement Project	0	1,600,000
Totals		\$ 3,003,427	\$ 22,131,325

WASTEWATER PROJECTS

	22-23	23-24	24-25	25-26	26-27	27-28	Total
10-Plans & Studies	0	0	0	0	0	0	0
20-Design/Engineering	0	0	0	0	0	0	0
30-Land/Site	0	0	0	0	0	0	0
40-Bidding	0	0	0	0	0	0	0
50-Construction	475,000	1,400,000	1,325,000	1,050,000	800,000	850,000	5,900,000
Total Project Costs	\$ 475,000	\$ 1,400,000	\$ 1,325,000	\$ 1,050,000	\$ 800,000	\$ 850,000	\$ 5,900,000

	22-23	23-24	24-25	25-26	26-27	27-28	Total
General Fund -0100	0	0	0	0	0	0	0
ARPA -0200	0	0	0	0	0	0	0
FED Grant -0200	0	0	0	0	0	0	0
Traffic Mitigation -0305	0	0	0	0	0	0	0
TDA -0204	0	0	0	0	0	0	0
Gas Tax -0203	0	0	0	0	0	0	0
Water Connection -0303	0	0	0	0	0	0	0
Wastewater Connection -0301	50,000	100,000	0	0	0	0	150,000
Roads & Maint. SB1 -0207	0	0	0	0	0	0	0
Fiber -5004	0	0	0	0	0	0	0
State Grant -0308	0	0	0	0	0	0	0
Water Rate -5002	0	0	0	0	0	0	0
Water Grant -5002	0	0	0	0	0	0	0
WW Rate -5000	425,000	1,300,000	1,325,000	1,050,000	800,000	850,000	5,750,000
Other Funding	0	0	0	0	0	0	0
Total Funding Source	\$ 475,000	\$ 1,400,000	\$ 1,325,000	\$ 1,050,000	\$ 800,000	\$ 850,000	\$ 5,900,000

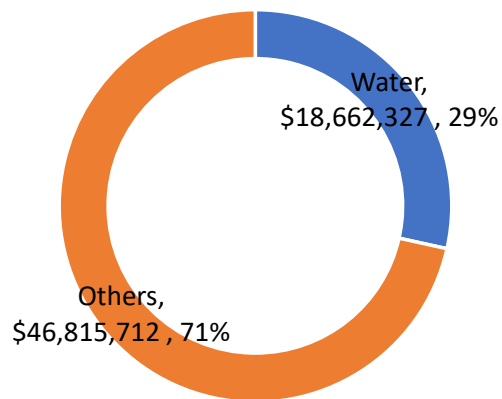


Project #	Project Description	Prior Year Actuals	Five-Year Projection
WW00001	Manhole Coating	269,022	1,725,000
WW00002	Southeast Shafter Sewer Imp.	3,315,444	150,000
WW00004	Lift Station Improvements	14,148,165	1,550,000
WW00005	WWTP Pre-Treatment Programs	0	575,000
WW00006	WWTP Plant Maintenance Proj.	0	1,150,000
WW00007	SCADA Project	0	150,000
WW00008	Sewer Flowmeter Project	0	600,000
Totals		\$ 17,732,631	\$ 5,900,000

WATER PROJECTS

	22-23	23-24	24-25	25-26	26-27	27-28	Total
10-Plans & Studies	0	0	0	0	0	0	0
20-Design/Engineering	230,000	700,000	0	0	0	0	930,000
30-Land/Site	0	0	0	0	0	0	0
40-Bidding	0	0	0	0	0	0	0
50-Construction	2,732,327	2,230,000	7,885,000	3,240,000	795,000	850,000	17,732,327
Total Project Costs	\$ 2,962,327	\$ 2,930,000	\$ 7,885,000	\$ 3,240,000	\$ 795,000	\$ 850,000	\$ 18,662,327

	22-23	23-24	24-25	25-26	26-27	27-28	Total
General Fund -0100	0	0	0	0	0	0	0
ARPA -0200	1,000,000	0	0	0	0	0	1,000,000
FED Grant -0200	0	250,000	2,500,000	0	0	0	2,750,000
Traffic Mitigation -0305	0	0	0	0	0	0	0
TDA -0204	0	0	0	0	0	0	0
Gas Tax -0203	0	0	0	0	0	0	0
Water Connection -0303	1,512,327	0	0	175,000	0	0	1,687,327
Wastewater Connection -030	0	0	0	0	0	0	0
Roads & Maint. SB1 -0207	0	0	0	0	0	0	0
Fiber -5004	0	0	0	0	0	0	0
State Grant -0308	0	0	0	0	0	0	0
Water Rate -5002	450,000	2,230,000	1,385,000	565,000	795,000	850,000	6,275,000
Water Grant -5002	0	450,000	4,000,000	2,500,000	0	0	6,950,000
WW Rate -5000	0	0	0	0	0	0	0
Other Funding	0	0	0	0	0	0	0
Total Funding Source	\$ 2,962,327	\$ 2,930,000	\$ 7,885,000	\$ 3,240,000	\$ 795,000	\$ 850,000	\$ 18,662,327



Project #	Project Description	Prior Year Actuals	Five-Year Projection
WA00001	Major Well or Casing Repairs	902,203	950,000
WA00002	Water Tank Improvements	842,387	675,000
WA00003	Well Maintenance Projects	194,776	950,000
WA00005	SCADA Projects	71,008	350,000
WA00007	Water Meter Retrofits	1,429,924	1,050,000
WA00012	General Water Main Replacement	154,234	825,000
WA00015	Well 21 Development	308,194	2,312,327
WA00016	Well 22 Development	22,238	3,800,000
WA00017	Water Meter - New Installations	0	1,750,000
WA00018	Water Tank 6 - WIP	0	2,750,000
WA00019	Water Tank 7 - NPNS	0	3,250,000
		\$ 3,924,964	\$ 18,662,327

APPENDIX

Budget & Fiscal Policies

Compensation Philosophy

Appropriations Resolution

Budget Adoption Resolution

Employee Benefits

Glossary of Terms

BUDGET PURPOSE AND ORGANIZATION

A. Balanced Budget. The City will maintain a balanced budget. This means that:

1. Operating revenues must fully cover operating expenditures, including debt service and revenue sharing pass-throughs.
2. Ending fund balance/working capital must meet minimum policy levels or other target levels established by the Council for the fiscal year.

Under this policy, it is allowable for total expenditures to exceed revenues in a given year; however, in this situation, beginning fund balance should only be used to fund capital improvement plan projects or other “one-time,” non-recurring expenditures. (See *Minimum Fund Balance and Reserves* policy below for other circumstances when it would be appropriate to use beginning fund balance.)

B. Budget Objectives. Through its Budget, the City will link resources with goals and results by:

1. Identifying community needs for essential services.
2. Organizing the programs required to provide these essential services.
3. Describing programs and activities performed in delivering services.
4. Proposing objectives for improving the delivery of program services.
5. Identifying and appropriating the resources required to perform program activities and accomplish program objectives.

C. Measurable Objectives. The Budget will establish measurable program objectives and allow reasonable time to accomplish those objectives.

D. Goal Status Reports. The status of major program objectives will be formally reported to the Council on an ongoing, periodic basis.

E. Mid-Year Budget Reviews. The Council will formally review the City’s fiscal condition, and amend appropriations if necessary, six months after the beginning of each fiscal year.

Status: In Compliance. *These practices are in place. However, linking resources to outcomes and measuring performance will always be a work in progress, with ongoing improvements.*

REVENUE MANAGEMENT

A. Current Revenues for Current Uses; One-Time Revenues for One-Time Purposes. The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues or rolling over short-term debt. The City will avoid using one-time revenues to fund ongoing program costs.

B. Revenue Distribution. The Council recognizes that generally accepted accounting principles for state and local governments discourage the “earmarking” of General Fund

BUDGET AND FISCAL POLICIES

revenues, and accordingly, the practice of designating General Fund revenues for specific programs should be minimized in the City's management of its fiscal affairs. In those cases where it does occur, the basis and methodology for earmarking should be clearly articulated in the City's Budget and Fiscal Policies.

Status: In Compliance. *These practices are in place. The Council has adopted a budget process and document for 2021-22 that meets these policy objectives.*

MINIMUM FUND BALANCE AND RESERVES

Section 1: Policy

A. Policy Overview. This policy accomplishes two main goals. First, it sets forth specific levels of minimum unassigned fund balance to be maintained for the City's General Fund and a minimum level of available working capital for the City's Water, Wastewater and Refuse enterprise funds. Secondly, this policy establishes a framework and process for the City to follow if these reserve levels falls below the established minimum.

This policy provides guidelines for fiscal sustainability through maintaining adequate operational liquidity and should be used in the preparation of the City's Annual Operating Budget, Capital Improvement Plan and general financial management of the City. It does recognize the need for exceptions in extraordinary conditions and unforeseeable events while maintaining a goal and path to regain fiscal sustainability when necessary.

This Policy should be submitted periodically for peer review, if available, to confirm compliance with best practices and industry standards, including those issued by the Governmental Finance Officers Association of the United States and Canada (GFOA) in setting reserve levels that adequately address risks such as:

1. Economic uncertainties, local disasters, public health crises and other financial hardships or downturns in the local or national economy.
2. Contingencies for unseen operating or capital needs.
3. Unfunded liabilities such as self-insurance, pensions and retiree health obligations.
4. Institutional changes, such as State budget takeaways and unfunded mandates.
5. Cash flow requirements.

While an independent review does not serve as a substitute for adoption by the Council, it does demonstrate staff's due diligence in the preparation and updating of the policy.

B. Objectives. The purpose of this policy is to assist the City in the pursuit of the following equally important objectives:

1. Maintain long-term fiscal sustainability of the General, Water, Wastewater and Refuse Funds.
2. Meet the short-term liquidity needs of the General, Water, Wastewater and Refuse Funds.
3. Cultivate a fiscally responsible internal control environment.
4. Help achieve the highest possible credit ratings and lowest possible financing costs when borrowing funds.

BUDGET AND FISCAL POLICIES

- C. Budget Integration and Financial Management.** The City's Annual Operating Budget and Capital Improvement Plan should be developed to comply and implement the various aspects of this policy. This includes but is not limited to both the budgeted use of excess unassigned fund balance or available working capital and the rebuilding of the same as needed to maintain compliance with the minimum reserve levels established herein. As a part of the budget process the City should conduct a sustainability analysis of the General Fund, which compares actual and budgeted recurring revenue sources with recurring expenditures. This tool can help identify a fiscal imbalance before it erodes the General Fund unassigned fund balance.

Any areas of shortfall or otherwise non-compliance with the minimum reserve levels contained within this policy should be disclosed in the City's Annual Operating Budget document and Comprehensive Annual Financial Report, including a response from management on what actions are being taken to bring the City back into compliance with the policy.

- D. Annual Policy Review.** Recognizing the liquidity needs of the City will change over time due to items such as the volatility of expenditures; exposure to significant one-time outlays; potential impact on the City's bond rating and cost of borrowed funds; other fiscal commitments and assignments; and the availability of other funds. Accordingly, this policy will be reviewed in conjunction with the City's budget process. Any changes to the policy shall be brought to the Council for consideration and approval.

Section 2: Minimum Balances

The following amounts are hereby established as the minimum unassigned fund balance for the City's General Fund and minimum available working capital for the City's major utility enterprise funds.

- A. General Fund.** At the end of each fiscal year, the General Fund should have a minimum unassigned fund balance of at least 50% of annual operating expenditures. This is determined based on operating, debt service and revenue sharing pass-through expenditures, less any significant one-time operating costs. This represents 180 days of General Fund operating cash flow and is conservatively based on the risk assessment methodology for setting reserve levels developed by the GFOA.
- B. Water, Wastewater and Refuse Funds.** The City operates three major utility enterprise funds: water, wastewater and refuse, which provide essential public services that are paid for by users of these services. Maintaining adequate liquidity in these funds is an essential factor in the City's ability to provide these services without interruption. Accordingly, at the end of each fiscal year the City should have a minimum available working capital balance (current assets less current liabilities, minus amounts designated for funding capital projects) in each of these enterprise funds at equal or more than 25% annual operating expenditures for that fund. This is determined based on operating, debt service and revenue sharing pass-through expenditures, less any significant one-time operating costs.

This minimum available working capital balance should be factored into all future user rate studies used to establish utility user rates for these three funds.

- C. Taking Reserves Below Minimum Policy Levels.** There are circumstances where intentionally taking reserves below the established policy levels would be appropriate in

BUDGET AND FISCAL POLICIES

responding to the risks that reserves are intended to mitigate and are not considered a violation of this policy. These include one-time uses such as:

1. Making investments in human resources, technology, economic development, productivity improvements and other strategies that will reduce future costs or increase future revenue sources.
2. Reducing ongoing expenditures through the partial or full refinancing of liabilities.
3. Closing short-term revenue/expenditure gaps.
4. Responding to unexpected expenditure requirements or revenue shortfalls.
5. Meeting one-time cash flow needs as well as normal cash flow needs during the year.
6. Where a forecast shows an ongoing structural gap, providing a strategic bridge to the future.

Any intentional use of reserves that reduces reserve levels below the minimum policy levels shall be specifically approved by the Council.

Section 3: Correcting Balances Below the Minimum Balance

Whenever funds with established minimum balances per this policy fall below these minimal levels, the City will strive to restore these balances to the minimum level within a three-year period. Some actions that may be considered to rectify this situation include the following:

A. General Fund

1. Strategically reducing general fund operating budgets.
2. Updating and improving the City's economic development strategy.
3. Assessing workload and staffing levels to ensure appropriate staffing of General Fund operations, redeploy staffing if necessary.
4. Conduct a revenue study to update General Fund revenue sources that may have fallen behind.
5. Conduct an analysis of the General Fund cost allocation to plan to ensure other City funds are paying the appropriate fees for the General Fund services they receive.
6. Identify special revenues or other funds that can help support the General Fund.

B. Water, Wastewater and Refuse Funds

1. Strategically reduce operations budgets.
2. Initiate a user rate analysis and implement rate changes as needed.
3. Analyze existing debt and possible refinancing options to reduce existing debt service costs.

4. Defer non-essential capital improvement projects until adequate funding can be secured through rate increases, grants or debt issuance.

Section 4: Use of Balances Exceeding the Minimum Balance

At times, the City may find itself with unassigned General Fund balances and/or available working capital in the Water, Wastewater and Refuse funds that exceed the minimums established by this policy. This policy does not require or recommend that those additional reserve funds be spent down but it does establish the following guidelines regarding the potential use of those funds.

- A. Excess reserve funds are not to be used for new or existing recurring expenses except on a short-term basis.
- B. Investment of these funds on a longer-term basis, in compliance with the City's Investment Policy, should be considered to provide an ongoing source of recurring investment income for the City
- C. Assignment or use of these funds should be considered for early partial or full retirement of existing debt or other City liabilities.
- D. A review of the one-time capital improvements needed within the City should be considered to identify and prioritize potential capital projects. Once potential projects have been identified, assignment or use of these funds should be considered for these one-time capital improvement projects.
- E. New (as opposed to replacement) one-time capital improvement projects considered for funding should be consistent with the long-term planning of the Council and community led Shafter Visioning project.

Status: In Compliance. *The projected unassigned General Fund balance at the end of 2021-22 is 79% of operating and revenue-sharing pass-through expenditures; and working capital balances at the end of 2020-21 compared to budgeted expenditures are projected to be 68% of operating and debt service expenditures in the Water Fund and 175% in the Wastewater Fund. While working capital is projected to be 16% of operating expenditures in the Refuse Fund, this was due to the drawdown of \$300,000 for capital investment in 2020-21 and is an increase over the 8% working capital ratio in the 2020-21 budget. In accordance with Section 3 of this policy, the goal is to restore the Refuse Fund working capital balance to 25% within two more years. Additionally, within this fiscal year the next rate study is to be completed, which is to adjust rates to incorporate the working capital calculations in the new rates. This is one of the tools in the policy for use in rectifying the shortfall in meeting the policy ratio.*

FINANCIAL REPORTING AND BUDGET ADMINISTRATION

A. Annual Reporting. The City will prepare annual financial statements as follows:

1. In accordance with Charter requirements, the City will contract for an annual audit by a qualified independent certified public accountant. The City will strive for an unqualified auditors' opinion.
2. The City will use generally accepted accounting principles in preparing its annual financial statements and will strive to meet the requirements of the GFOA's Award for Excellence in Financial Reporting program.

3. The City will issue audited financial statements within 180 days after year-end.

B. Interim Reporting. The City will prepare and issue timely interim reports on the City's fiscal status to the Council and staff. This includes on-line access to the City's financial management system; monthly reports to program managers; more formal quarterly reports to the Council and Department Heads; mid-year budget reviews; and interim annual reports.

C. Budget Administration. The Council may amend or supplement the budget at any time after its adoption by majority vote of the Council members. Council approval is required for all new appropriations from fund balance. The City Manager has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

Status: In Compliance. *These practices are in place.*

COMPENSATION PHILOSOPHY

RESOLUTION NO. 2833

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SHAFTER ADOPTING A COMPENSATION PHILOSOPHY

WHEREAS, the City of Shafter (“City”) strives to provide exemplary service to the community by being a model for 21st Century government; and,

WHEREAS, the City is committed to promoting organizational and community values that include exceptional service to the public, consistent and excellent performance innovation, good fiscal, social, and environmental stewardship, and ethical behavior; and,

WHEREAS, in order to achieve and maintain the City’s high standards of service and performance, the City must continue to attract and retain well-qualified staff who exemplify the City’s values; and,

WHEREAS, the City is committed to being an “employer of choice” as part of an overall strategy of attracting and retaining talent that will uphold the City’s organizational values; and,

WHEREAS, the Compensation Philosophy (“Philosophy”) aims to retain and attract high-skilled, high-performing staff capable of delivering the highest standards of public service to our community; and,

WHEREAS, in order to provide competitive, sustainable, and responsible compensation, the City will take into account the criteria as set forth in the Philosophy.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SHAFTER DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The above recitals are true and correct and are incorporated herein by this reference.

SECTION 2. The City Council of the City of Shafter hereby adopts the City of Shafter Compensation Philosophy as set forth in Exhibit A.

SECTION 3. The City Council authorizes the City Manager to take any required actions to implement the adopted Compensation Philosophy.

SECTION 4. This resolution will take effect immediately upon adoption.

SECTION 5. The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the Office of the City Clerk.

[SIGNATURES ON FOLLOWING PAGE]

PASSED, APPROVED AND ADOPTED THIS 19th DAY OF OCTOBER, 2021.



Cathy L. Prout, Mayor

ATTEST:



Yazmina Pallares, City Clerk

APPROVED AS TO FORM:



Marco A. Martinez, City Attorney

CERTIFICATE OF GOVERNING BODY'S ACTION

STATE OF CALIFORNIA)
) ss.
COUNTY OF KERN)

I, Yazmina Pallares, City Clerk of the City of Shafter, California, DO HEREBY CERTIFY that the above Resolution 2833, a Resolution of the City Council of the City of Shafter, was duly passed and adopted at a Regular Meeting held on the 19th day of October 2021, by the following vote:

AYES: Alvarado, Espinoza, Givens, Lopez, and Prout.
NOES: None.
ABSENT: None.
ABSTAINING: None.

DATED: October 19, 2021

(SEAL)



City Clerk of the City of Shafter

City of Shafter Compensation Philosophy

The City of Shafter (“City”) is committed to developing and maintaining organizational and community values and to delivering exceptional and innovative service to the public. A key to delivering on these commitments is a City workforce that is represented by dedicated and talented professional staff. A public service environment that is attractive to such individuals depends upon many factors, including: pride, teamwork, a competitive compensation program, and non-monetary benefits such as recognition in the workplace for accomplishments, professional development, opportunities for promotion, and a positive work environment.

A competitive employee compensation program is critical for a positive and productive workplace in which all staff consistently perform at a high standard in their work including customer service, ethics, and passion for public service. The City’s compensation philosophy strives to:

- At the most fundamental level, maintain integrity and fiscal responsibility, meaning that overall compensation structures must be sustainable.
- Provide equal pay for equal work, and not take into consideration race, ethnicity, religion, sex, gender, sexual orientation, gender identity or expression, or other factors unrelated to work performance.
- Attract and retain the highest quality talent capable of delivering the highest standards of public service.
- Value the contributions made by City employees and provide a growth and development plan for each employee to maximize his or her potential within the organization.

While the City desires to hire and retain the highest quality employees and to provide competitive, sustainable, and responsible compensation, it’s leadership and employees should consider these factors and limitations:

- Any compensation increase must be conditioned upon the City’s current and long-term fiscal ability to pay for that level of total compensation without diminishing level of service to the public or increase budget deficits, all while maintaining prudent reserves.
- Total compensation, including base salaries and benefits, should be used to assess the competitiveness of the City’s compensation package.
- Remain competitive with a “relevant labor market” defined by the City’s geographic region and applicable employment positions and classifications.
- Other relevant factors that can impact the City’s ability to fund compensation packages, include unforeseen economic, regulatory, or level of service changes.

Objectives to maintain a successful and responsible compensation program include the following:

- Transparency with the community, recognizing that taxpayers and ratepayers ultimately fund all employee compensation and deserve commensurate value from all those who work for the City.
- Fiduciary responsibility and consistent communication of the City’s financial position and budget.
- City’s commitment to open dialog, innovative approaches, and collaborative efforts with employee groups, unrepresented management employees, benefit providers, and other public agencies.

BUDGET ADOPTION RESOLUTION

RESOLUTION NO. 2924

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SHAFTER, CALIFORNIA, APPROVING AND ADOPTING THE ANNUAL OPERATING BUDGET AND CAPITAL IMPROVEMENT PLAN FOR FISCAL YEAR 2023-2024 AND APPROPRIATING THE FUNDS NECESSARY TO MEET THE EXPENDITURES SET FORTH THEREIN

WHEREAS, in accordance with Section 7.06(A) and (F) of the Charter of the City of Shafter, the City Manager has submitted to the City Council an Annual Budget and Capital Improvement Plan for Fiscal Year 2023/2024 having proposed expenditures and transfers for all City funds on or before the first working day of the last month of the current fiscal year; and

WHEREAS, pursuant to section 7.06(F) of the Charter of the City of Shafter, the City Council shall set a dollar amount or percentage of funds limit under which the City Manager may transfer monies between departments, divisions, programs, and accounts within funds and departments; and

WHEREAS, the City Council of the City of Shafter has heretofore considered said budget; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SHAFTER CALIFORNIA DOES HEREBY

Section 1: Find, Determine and Declare that the Budget for Fiscal Year 2023/2024 in substantially the same form as attached hereto is approved, adopted, and said funding is appropriated.

Section 2: The City Manager, or his or her designee, is authorized to transfer appropriations between departments, divisions, programs and accounts within funds and departments in any amount so long as there is no net increase in appropriations within any individual fund or the City as a whole.

PASSED, APPROVED AND ADOPTED this 20th day of June, 2023.

Chad Givens, Mayor

ATTEST:

Yazmina Pallares, City Clerk

RESOLUTION NO. 2923

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SHAFTER, CALIFORNIA, SETTING FORTH AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023/2024 CONSISTENT WITH ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION AND SELECTING THE ANNUAL ADJUSTMENT FACTORS.

WHEREAS, Section 7910 of the Government Code, which became effective on January 1, 1981, requires that the governing body of each local jurisdiction establish by Resolution its Appropriations Limit for the following fiscal year pursuant to Article XIII B of the California State Constitution at a regularly scheduled or noticed special meeting; and

WHEREAS, in accordance with Government Code Section 7910, the City Council must select annually the inflationary change factor for purposes of calculating the appropriations limit; and

WHEREAS, in accordance with Government Code Section 7910, the City Council must select annually the population growth factor for purposes of calculating the appropriations limit; and

WHEREAS, an appropriations limit has been calculated in accordance with applicable law; and

WHEREAS, in accordance with Government Code Section 7910, the information on the calculation of the appropriations limit has been made available to the public at least 15 days prior to the date of adoption of this resolution, and continues to be available for public inspection.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED

Section 1. That the City Council of the City of Shafter establishes its Appropriations Limit for the 2023/24 fiscal year at \$424,246,158.

Section 2. That the City Council of the City of Shafter has selected the “percentage change in California per capita personal income” as the inflationary change factor and the “percentage change in City population” as the population growth factor used in the calculation of the 2023/24 Appropriations Limit.

PASSED, APPROVED AND ADOPTED this 20th day of June 2023.

Chad Givens, Mayor

ATTEST:

Yazmina Pallares, City Clerk

CERTIFICATE OF GOVERNING BODY’S ACTION

STATE OF CALIFORNIA)
) ss.
COUNTY OF KERN)

I, Yazmina Pallares, City Clerk of the City of Shafter, California, DO HEREBY CERTIFY that the above Resolution 2923, a Resolution of the City Council of the City of Shafter, was duly passed and adopted at a Regular Meeting held on the 20th day of June 2023, by the following vote:

AYES: Alvarado, Espinoza, Givens, Olvera, and Prout.
NOES: None.
ABSENT: None.
ABSTAINING: None.

DATED: June 20, 2023

(SEAL)

City Clerk of the City of Shafter

Citywide Authorized FT Positions

Position	FY 21/22	FY 22/23	FY 23/24	YoY Change
City Manager	1.00	1.00	1.00	-
Community Engagement Manager	1.00	1.00	1.00	-
City Clerk	1.00	1.00	1.00	-
Office Technician	1.00	1.00	-	(1.00)
Administrative Assistant I			1.00	1.00
MCCF Corrections Chief	1.00	-	-	-
City Manager Total	5.00	4.00	4.00	-
Building Official	1.00	1.00	1.00	-
Building Inspector Supervisor	1.00	1.00	1.00	-
Building Inspector II	1.00	1.00	1.00	-
Building Inspector I	2.00	2.00	2.00	-
Permit Technician	-	-	1.00	1.00
Administrative Assistant I	1.00	1.00	1.00	-
Clerk Typist	1.00	1.00	-	(1.00)
Code Enforcement II	1.00	1.00	1.00	-
Facilities Construction Specialist II	1.00	1.00	-	(1.00)
Building Total	9.00	9.00	8.00	(1.00)
Police Chief	1.00	1.00	1.00	-
Assistant Police Chief	1.00	1.00	-	(1.00)
Police Lieutenant	1.00	2.00	2.00	-
Police Captain	1.00	-	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00	-
Police Sergeant	5.00	5.00	5.00	-
Police Senior Officer	6.00	6.00	7.00	1.00
Police Officer	18.00	19.00	19.00	-
Police Service Technician	1.00	1.00	-	(1.00)
Police Property & Evidence Technician	-	-	1.00	1.00
Police Records Supervisor	1.00	1.00	1.00	-
Police Records Technician	-	-	1.00	1.00
Police Dispatch Supervisor	-	-	1.00	1.00
Police Dispatcher	6.00	6.00	6.00	-
Police Total	42.00	43.00	46.00	3.00
Animal Control Manager	1.00	1.00	1.00	-
Animal Control Officer	1.00	1.00	1.00	-
Animal Control Services Worker	2.00	2.00	2.00	-
Animal Control Total	4.00	4.00	4.00	-
Business Development Director	1.00	1.00	-	(1.00)
Economic Development Director	-	-	1.00	1.00
Business Development Coordinator	-	-	1.00	1.00
Economic Development Total	1.00	1.00	2.00	1.00

Position	FY 21/22	FY 22/23	FY 22/23	YoY Change
Planning Director	1.00	1.00	1.00	-
Senior Planner	1.00	1.00	1.00	-
Associate Planner	-	-	1.00	1.00
Planning Total	2.00	2.00	3.00	1.00
Education Partnership Director	1.00	1.00	1.00	-
Library & Learning Center Manager	1.00	1.00	1.00	-
Education Partnership Total	2.00	2.00	2.00	-
Public Works Director	1.00	1.00	1.00	-
Public Works Director, Assistant	-	-	1.00	1.00
Public Works Director, Deputy (O &M)	-	-	1.00	1.00
Public Works Director, Deputy (CP)	-	-	1.00	1.00
Public Works Manager	1.00	1.00	-	(1.00)
City Engineer	1.00	1.00	1.00	-
Engineer I	1.00	1.00	1.00	-
Engineer II	-	-	1.00	1.00
Associate Engineer	1.00	1.00	-	(1.00)
PW Inspector	1.00	1.00	1.00	-
GIS Coordinator	1.00	1.00	-	(1.00)
GIS Technician	1.00	1.00	-	(1.00)
Administrative Assistant I	1.00	1.00	2.00	1.00
Clerk Typist	1.00	1.00	-	(1.00)
Parks Foreman	1.00	-	-	-
Service Crew Member II <i>(PY Maint Worker)</i>	3.00	7.00	7.00	-
Service Crew Member I <i>(PY Laborer I/II)</i>	7.00	8.00	8.00	-
Utility Manager	1.00	1.00	-	(1.00)
Utility Technician	2.00	2.00	2.00	-
Utility Operator II	1.00	1.00	1.00	-
Utility Operator I	2.00	2.00	2.00	-
Equipment Operator	3.00	1.00	1.00	-
Public Facilities Manager	1.00	1.00	1.00	-
Mechanic	1.00	1.00	1.00	-
Facilities Manager	-	-	1.00	1.00
Public Works Total	32.00	34.00	34.00	-

Position	FY 21/22	FY 22/23	FY 22/23	YoY Change
Administrative Services Director	1.00	1.00	-	(1.00)
Finance Director	-	-	1.00	1.00
Accounting Manager	1.00	1.00	1.00	-
Budet Analyst I	-	-	1.00	1.00
Accounting Technician III	-	-	1.00	1.00
Accounting Technician II	-	-	1.00	1.00
Accounting Technician I	-	-	2.00	2.00
Payroll Technician	1.00	1.00	-	(1.00)
Account Clerk II	1.00	1.00	-	(1.00)
Account Clerk I	2.00	2.00	-	(2.00)
Finance Clerk	1.00	1.00	-	(1.00)
Finance Total	7.00	7.00	7.00	-
Transit Driver	1.00	1.00	2.00	1.00
Public Transit Total	1.00	1.00	2.00	1.00
IT Manager - Systems <i>(PY IT Specialist II)</i>	1.00	1.00	-	(1.00)
IT Manager - Network	1.00	1.00	-	(1.00)
IT Manager	-	-	1.00	1.00
IT Manager, Assistant	-	-	1.00	1.00
IT Analyst	-	-	1.00	1.00
Information Technology Specialist I	1.00	1.00	2.00	1.00
GIS Specialist I	-	-	1.00	1.00
Information Technology Total	3.00	3.00	6.00	3.00
HR Manager	1.00	1.00	1.00	-
HR Analyst II	1.00	1.00	1.00	-
Admin Assistant I <i>(PY Office Tech)</i>	1.00	1.00	-	(1.00)
HR Analyst I	-	-	1.00	1.00
Human Resources Total	3.00	3.00	3.00	-
Citywide Total	111.00	113.00	121.00	8.00

PART-TIME HOURS

Staffing Summary - Part Time Employees (hours)

Fund Name	Department/Division	2016-2017 Budget	2017-2018 Budget	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget	2022-2023 Budget
<u>Administrative Director</u>								
General Fund	Educational Partnership	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<u>Aides</u>								
General Fund	Educational Partnership	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<u>Building Inspector</u>								
General Fund	Building	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<u>Clerk</u>								
General Fund	Educational Partnership	125	125	-	125	125	-	-
		125	125	-	125	125	-	-
<u>Clerk Typist</u>								
General Fund	Planning	686	686	686	686	686	440	686
General Fund	Engineering Services	86	86	86	86	86	-	-
General Fund	Building	686	686	686	686	686	440	686
General Fund	Educational Partnership	1,920	1,920	-	1,920	1,920	-	-
General Fund	City Manager	-	-	-	-	-	640	-
Water Fund	Water Operations	86	86	86	86	86	-	100
Wastewater Fund	Wastewater Operations	86	86	86	86	86	-	100
Refuse Fund	Refuse Operations	86	86	86	86	86	-	-
		3,636	3,636	1,716	3,636	3,636	1,520	1,572
<u>Deputy Police Chief</u>								
General Fund	Police Services	960	960	-	960	960	-	960
		960	960	-	960	960	-	960
<u>Drivers</u>								
Transit Fund	Transit Operations	5,600	5,600	5,600	5,600	5,600	5,600	5,600
		5,600	5,600	5,600	5,600	5,600	5,600	5,600
<u>Engineering Extra Help</u>								
Water Fund	Water Operations	-	-	-	-	-	-	250
Wastewater Fund	Wastewater Operations	-	-	-	-	-	-	250
Refuse Fund	Refuse Operations	-	-	-	-	-	-	-
General Fund	Engineering Services	-	-	-	-	-	-	250
		-	-	-	-	-	-	750
<u>Finance Manager</u>								
General Fund	Financial Services	-	-	-	-	-	-	-
Water Fund	Water Operations	-	-	-	-	-	-	-
Wastewater Fund	Wastewater Operations	-	-	-	-	-	-	-
Refuse Fund	Refuse Operations	-	-	-	-	-	-	-
Transit Fund	Transit Operations	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<u>Intern</u>								
Information Technology	Automation Maintenance	240	240	-	240	240	-	960
General Fund	Engineering	1,480	1,480	1,480	1,480	1,480	1,480	1,480
General Fund	Building	160	160	160	160	160	640	640
General Fund	Planning	160	160	160	160	160	-	160
General Fund	Educational Partnership	-	-	-	-	-	-	-
		2,040	2,040	1,800	2,040	2,040	2,120	3,240
<u>Laborer</u>								
General Fund	Parks & Tree Maintenance	-	-	-	-	-	-	-
General Fund	Streets & Sidewalks	-	-	-	-	-	-	-
Water Fund	Water Operations	-	-	-	-	-	-	-
Wastewater Fund	Wastewater Operations	-	-	-	-	-	-	-
Refuse Fund	Refuse Operations	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<u>Librarian</u>								
General Fund	Educational Partnership	125	125	-	125	125	-	-
		125	125	-	125	125	-	-
<u>Nurse</u>								
CCF Operations Fund	Corrections Operations	480	480	480	480	480	-	-
		480	480	480	480	480	-	-
<u>Planning Director</u>								
General Fund	Planning	-	-	-	-	-	-	-
		-	-	-	-	-	-	-

Fund Name	Department/Division	2016-2017 Budget	2017-2018 Budget	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget	2022-2023 Budget
<u>Police Officer</u>								
General Fund	Police Services	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<u>Principal</u>								
General Fund	Educational Partnership	175	175	-	175	175	-	-
		175	175	-	175	175	-	-
<u>Recreation Coordinator</u>								
General Fund	Recreation & Community Facil	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<u>Recreation Worker</u>								
General Fund	Recreation & Community Facil	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<u>Shelter Workers</u>								
General Fund	Animal Control	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<u>Teacher I</u>								
General Fund	Educational Partnership	1,350	1,350	408	1,350	1,350	408	3,683
		1,350	1,350	408	1,350	1,350	408	3,683
<u>Tutor II</u>								
General Fund	Educational Partnership	-	-	-	-	-	-	3,919
		-	-	-	-	-	-	3,919
<u>Tutor</u>								
General Fund	Educational Partnership	4,650	4,650	4,650	4,650	4,650	6,858	2,939
		4,650	4,650	4,650	4,650	4,650	6,858	2,939
<u>Vets Hall Laborer</u>								
General Fund	Recreation & Community Facil	1,000	1,000	1,000	1,000	1,000	1,000	1,000
		1,000	1,000	1,000	1,000	1,000	1,000	1,000
<u>Total Part Time Employees (hours)</u>		<u>20,141</u>	<u>20,141</u>	<u>15,654</u>	<u>20,141</u>	<u>20,141</u>	<u>17,506</u>	<u>23,663</u>

SUMMARY OF EMPLOYEE BENEFITS

The following information is intended as a ready reference and brief summary of the City's personnel policies, work rules and benefits. It is designed to provide a quick overview and access to general information conditioned on your employment status as a full-time employee. Unless otherwise specifically indicated, part-time, extra help and temporary employees are excluded. This summary is not intended to provide an entire benefit description and cannot anticipate every situation or answer every question. This is not an employment contract or a legal document and does not constitute a contract. To retain flexibility, the City's personnel policies, work rules, benefits and other provision frequently change without notice to its employees. The information may not be current or may differ due to changes in the employee bargaining agreements. Refer to respective plan brochures, city policies and procedures, and employee bargaining agreements for benefit provisions, limitations, and exclusions. Prior to acting based on any information, you should contact the Human Resources Department at 746-5003.

◆ Probation:

The probationary period is the final step in the selection process. It is an extension of the examination process. An employee is considered at will and may be rejected anytime for failure to satisfactorily complete the probationary period. The length of the probationary period is six (6) months, except that peace officers and dispatchers serve a twelve (12) month probation. The probationary period may be extended for a maximum of six (6) additional months.

◆ Performance Appraisal Reports (PAR):

A Performance Appraisal Report (PAR) is scheduled at the conclusion of the probationary period and annually. As approved by the Department Head and City Manager, a merit increase is awarded based on an overall satisfactory or better rating on the annual PAR when normally increasing job productivity is documented.

◆ Pay Plan:

The duties and responsibilities determine each job classification and is assigned a salary range. Five steps of compensation exist within that salary range (Steps A through E). Step A represents the minimum rate of compensation and Step E represents the maximum. There is a difference of 5% between each salary step. Each step represents an increasing level of responsibility and competence. Advancement in step is considered on a merit basis subject to the approval of the Department Head and City Manager.

◆ Tax Withholding Statement (W-4):

Filing both Federal and State tax withholding statements are required. A new tax withholding statement can be filed anytime throughout the year. The tax withholding statements do not need annual renewal. However, to continue an exempt status from the previous year, you must file a new tax withholding statement claiming exempt status by February 15. Failure to do so requires a tax withholding of single with no allowance.

◆ Wages:

Employee pay operates on a bi-weekly pay schedule; including 80-hour work periods with 26 work periods per year. Employees are paid for actual hours worked (or paid time off used) plus any overtime worked in excess of the base work week during the pay period.

Base Hours	Base Week	Hours per Year	Month per Year	Checks per Year	Hours per Year	Checks per Year	Hours per Check
40	52	2080	12	26	2080	26	80
80	26	2080	12	26	2080	26	80

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◆ Base Work Week Period:

Work Schedule	Base Work Week	Base Hours	Overtime
5 day - 8 hour shifts, weekly	Starts Saturday, ends 7 days later on Friday	40 hours	Over 40 hours
4 day - 10 hour shifts, weekly	Starts Saturday, ends 7 days later on Friday	40 hours	Over 40 hours
6 days - 12 hour + 1- 8 hour shifts, bi-weekly	Starts Saturday, ends 14 days later on Friday	80 hours	Over 80 hours

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◆ **Pay Period:**

Pay periods, pay days, and overtime/leave cut off dates are outlined on the payroll schedule below.

Pay Day	2023					Holiday
Overtime/Leave Cut Off						
S	M	T	W	TH	F	S
January						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
February						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				
March						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Pay Day		2023				Holiday	
Overtime/Leave Cut Off							
S	M	T	W	TH	F	S	
April							
						1	
2	3	4	5	6	7	8	
9	10	11	12	13	14	15	
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23	24	25	26	27	28	29	
30							
May							
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28	29	30	31				
June							
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Pay Day		2023				Holiday	
Overtime/Leave Cut Off							
S	M	T	W	TH	F	S	
July							
							1
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30	31						
August							
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27	28	29	30	31			
September							
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Pay Day	2023					Holiday	
Overtime/Leave Cut Off							
S	M	T	W	TH	F	S	
October							
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29	30	31					
November							
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December							
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24	25	26	27	28	29	30	
31							

* 12/19 cutoff will include 12/09 -12/22

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◆ **Overtime:**

Employees who do not meet the duties and salary test under the Fair Labor Standard Act (FLSA) are not exempt from overtime compensation and are paid at a rate of one and one-half times the hourly rate for hours worked in excess of the base work week period. Overtime compensation may be paid as income on the paycheck or banked as compensatory time off (CTO). Overtime forms are required to be submitted as the overtime is worked. Failure to submit overtime forms by the end of the pay period is considered falsification of timekeeping records.

Employees who meet the duties and salary test under the FLSA as executive, administrative or professional are exempt from overtime compensation. Exempt employees are not paid for hours worked in excess of the base work week period. Exempt employees receive compensation each day, despite the number of hours worked during the work week period. Exempt employees absent for a full day or more should submit an employee leave form. Exempt employees do not submit leave forms for partial day absences.

◆ **Pay Day:**

Employee pay operates on a bi-weekly pay schedule. Pay checks are issued the Friday following the payroll cut-off date (refer to payroll schedule for exact dates). When payday is on a holiday, pay is issued on the prior business day. The paycheck stub shows current and year to date earnings plus accrued leave balances and deduction information. Pay stubs are available via Employee Self Service (ESS).

◆ **Direct Deposit:**

Employees are subject to mandatory participation in the direct deposit of their City payroll checks to a bank account of their choice. Direct deposit by electronic transfer of the entire paycheck into a checking account can be made to any banking institution. Subject to bank rules, funds are posted to accounts on payday. Paycheck stubs can be accessed via Employee Self Service (ESS).

◆ **Uniform Allowance:**

Employees required to wear uniforms are issued shirt and pants, or receive an annual cash allowance. Upon termination, uniforms must be returned, and advanced cash allowance must be repaid on a pro-rated basis.

◆ **Tuition Reimbursement:**

As authorized, employees who pursue a higher education in job-related, career enhancing courses or to attain a degree, may be reimbursed up to \$3000 in a calendar year for expenses (tuition, book purchase or rental, fees, permits, etc.).

◆ **Education/Certification Incentive:**

Employees in designated positions may be eligible for education and/or certification incentives as approved by the Department Head, which may include PD - POST certificate incentive for Police and Dispatch classifications; State Arborist and Water Distribution Certificates for designated Public Works classifications.

◆ **Bilingual Allowance:**

Employees in designated positions as approved by the Department Head are eligible for an incentive for fluency in Spanish. Certification requires a Spanish conversational and reading examination.

◆ **Rest Breaks:**

Rest periods are normally provided to employees at the rate of fifteen (15) minutes for each four (4) hours worked. No additional compensation or benefits is paid if a rest period is missed since it is already paid time.

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◆ **Vacation Time:**

Vacation leave is based on an eight (8) hour day and is earned based on years of service. Vacation begins to accrue on a pro-rated hourly basis at the end of the first full pay period worked. Vacation cannot be taken until completion of one year of service and must be taken within a year after it is earned. Vacation stops accruing at a balance of two times the annual accrual rate based on a rolling forward method and resumes when vacation is taken, dropping the balance below the maximum. Example: Employee accrues vacation at a rate of 3.077 hours per period or 80 hours annually. Accruals stop when balance reaches 160 hours and does not resume until balance is below 160 hours. The time at which vacation can be taken is determined by the Department Head with regard for the wishes of the employee and particular regard for the needs of the City. When a holiday falls during vacation, the holiday is charged in lieu of vacation leave. Employees are required to submit leave forms for vacation leave. Vacation leave balance is posted on the paycheck stub. Leave forms must be submitted as it occurs for all hours absent from work during the work week. Failure to submit leave forms by the end of the pay period is considered falsification of timekeeping records.

Service	Biweekly Accrual Rate	Maximum Accrual
1 year	3.077 hours	160 hours
5 years	4.615 hours	240 hours
10 years	5.213 hours	272 hours
15 years	6.154 hours	320 hours
20 years	7.692 hours	400 hours

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◆ **Holidays:**

Unless otherwise specified, holidays are eight (8) hours. Floating holidays are credited to your leave account the first pay period of July and require Department Head approval consistent with the efficient operation of the department. A floating holiday not used by June 30 does not carry over to the next fiscal year.

Non-shift employees normally take a holiday off on the day it falls, except when a holiday falls on a Saturday, the preceding Friday is observed, and when it falls on a Sunday, the following Monday is observed. When a holiday falls during a vacation, the holiday is in lieu of vacation. Employees assigned to work on holidays are paid at time and one half. Holidays can be paid as wages as it occurs throughout the year, or banked as CTO to use as paid leave throughout the year.

1. New Year's Day
2. Washington's Birthday
3. Memorial Day
4. Independence Day
5. Labor Day
6. Thanksgiving Day
7. Day After Thanksgiving
8. Christmas Eve
9. Christmas Day
10. New Year's Eve
11. Floating Holiday
12. Floating Holiday

◆ **Sick Leave**

Sick leave accrues at a rate of 3.6923 hours bi-weekly, beginning on the first day of employment for a full-time regular appointment. There is no limit to the accumulation. Temporary and part-time employees accrue one (1) hour of sick leave for every 30 hours worked and will be credited pro-rata each pay period; maximum annual carryover is 48 hours. Leave forms must be submitted as it occurs for all hours absent from work during the work week. Failure to submit leave forms by the end of the pay period is considered falsification of timekeeping records. Medical certification is required for an employee absent 3 or more consecutive calendar days, or upon request when in conjunction with regular days off or a holiday.

Sick leave can be used for an illness that keeps an employee from performing work. Sick leave can also be used as family sick leave when the employee is required to provide care for an employee's spouse or eligible dependent with a serious or emergency illness. Family sick leave is limited to a maximum of half of what is earned in a calendar year.

Employees with at least 480 hours of accrued sick leave are eligible for a Stay Well Bonus. For purposes of sick leave accounting, the annual period is December 1 through November 30. All unused sick leave above 480 hours will be used for calculating the employee stay well bonus paid on or around December 15. Net sick leave earned and not used during the annual period will be divided in half. One-half will be paid to the employee at the employee's current base hourly rate and the remaining one-half shall remain as regular sick leave.

Also, employees who do not use any sick leave during the period July 1 through June 30 earn an additional eight (8) hour floating holiday. Upon termination, all sick leave over 640 hours (720 hours depending on the job classification) is paid to the employee.

♦ **Jury Duty:**

Upon receipt of jury duty summons, immediately provide a copy of the notice to your supervisor. When practical, the employee is transferred to day shift during the period of jury duty. While at jury duty during normal scheduled work hours, employees receive their regular pay for hours of absence from work. Attach a jury duty timecard form verifying the hours at jury duty to the leave form. Provided there is at least one (1) hour of work time before and after jury duty, employees must report for work. Failure to submit a leave form, jury duty timecard, or report for work is considered falsification of timekeeping records.

♦ **Military Leave:**

Military leave is provided consistent with State/Federal law. Some military leave provided up to thirty (30) days paid per year. Failure to submit a leave form for military leave is considered falsification of timekeeping records.

♦ **Bereavement Leave:**

Up to three (3) paid days are provided upon the death of a spouse, child, stepchild, parent, stepparent, grandparent, spouse's grandparent, grandchild, son-in-law, brother-in-law, sister-in-law, daughter-in-law, mother-in-law, father-in-law, brother, stepbrother, sister, stepsister or registered domestic partner. Up to five (5) paid days may be granted with approval of the City Manager when the funeral of a spouse or child takes place out of State or over 200 miles from Shafter.

♦ **COBRA:**

Federal and State laws require that the City offer employees and dependents temporary extension of its group medical and dental plans, called "continuation coverage" and referred to as COBRA, at group rates plus a 2% administrative fee. Employees covered by the City's medical and/or dental plans have a right to choose this continuation coverage if they lose group coverage because of a reduction in hours or the termination of employment for reasons other than gross misconduct. The employee's spouse has the right to choose continuation of group coverage in the event of the death of a spouse; termination of spouse's employment (for reasons other than gross misconduct) or reduction in spouse's hours of employment; divorce or court ordered legal separation from spouse; or spouse becoming entitled to Medicare. The employee's dependents have the right to continuation of group coverage in the event of the death of a parent; the termination of a parent's employment (for reasons other than gross misconduct) or reduction in a parent's hours of employment, parents' divorce or court ordered legal separation; parent becomes entitled to Medicare; or the dependent ceases to be eligible. A child who is born to or placed for adoption with a covered employee during a period of continuation coverage is eligible for COBRA coverage. A new spouse or new dependents must be added to COBRA coverage within the time frame and with the appropriate forms provided for active employee coverage.

The employee must inform the City of a divorce, court ordered legal separation, or dependent losing eligibility within 30 days of the event. If notice is not received within that 30-day period, the right to COBRA and continuation coverage is lost. When the City is notified that such an event has occurred, the City sends a notice of the right to continuation coverage under COBRA. The City must be informed that continuation coverage under COBRA is wanted within 60 days of one of the events described above. COBRA requires that participants be afforded the opportunity to maintain continuation coverage of medical and dental insurance for 36 months.

♦ **Medical Insurance:**

Coverage begins on the first day of the month following date of hire. The City pays 100% of the insurance premium for coverage on regular full-time employee, spouse and dependents for the base plan. The City currently has two plans that qualify under the base plan, Anthem Blue Cross EPO and Kaiser Group HMO Plan. Anthem Blue Cross PPO 250 plan is a 'buy-up' option.

In general, dependents include your legal spouse or registered domestic partner; your or your spouse's or registered domestic partner's natural or adopted children who are under age 26, or if over the age limit cannot hold a full-time job because of a mental or physical disability and remain continuously dependent for at least 50% of financial support.

Variable, part-time or seasonal workers are eligible for coverage pursuant to the Patient Protection and Affordable Care Act (ACA). Workers meeting the minimum average hours worked are entitled to employer provided Minimum Essential Medical Coverage.

Any changes in marital status or dependent eligibility must be reported to the Human Resources Department within 30 days of occurrence. Failure to do so may result in your reimbursement of insurance premiums paid for ineligible dependents, or loss of coverage until open enrollment (January 1 effective date). The individual plan brochure describes specific plan benefits and co-payments.

◆ **Medical Insurance Opt-Out Incentive:**

When covered under other medical insurance, an employee may decline the City group medical plan and receive a \$353 monthly Opt-Out benefit. Proof of other medical insurance coverage is required. Benefits such as dental, life insurance, and vision benefits still apply regardless of the Opt-Out Incentive. Re-enrollment into the City plan can occur during open enrollment (January 1 effective date) or anytime you lose your other insurance coverage due to a qualifying event if enrollment is completed within 30 days of event.

◆ **Vision Benefit:**

Benefits for vision care are provided through Vision Service Plan (VSP) for each qualified family member. Coverage begins on the first day of the month following date of hire. The City pays the full insurance premium for coverage on the employee, spouse and dependents for the base plan. Employees who opt-out of the City medical insurance plans still qualify for the City vision plan.

In general, dependents include your legal spouse or registered domestic partner; your or your spouse's or registered domestic partner's natural or adopted children who are under age 26, or if over the age limit cannot hold a full-time job because of a mental or physical disability and remain continuously dependent for at least 50% of financial support.

Any changes in marital status or dependent eligibility must be reported to the Human Resources Department within 30 days of occurrence. Failure to do so may result in your reimbursement of insurance premiums paid for ineligible dependents, or loss of coverage until open enrollment (January 1 effective date). The individual plan brochure describes specific plan benefits and co-payments.

◆ **Dental Insurance:**

Coverage begins on the first day of the month following date of hire. Dental benefits are provided through MetLife (HMO) and Delta Dental (PPO). The City pays 100% of the premium cost for coverage for the employee and dependents on the base HMO plan. On the HMO plan employees pay for services provided at reduced co-payments. Employees may choose to buy-up to the PPO plan. Coverage for both plans include routine, preventative and restorative dental care and orthodontia.

In general, dependents include your legal spouse or registered domestic partner; your or your spouse's or registered domestic partner's natural or adopted children who are under age 26, or if over the age limit cannot hold a full-time job because of a mental or physical disability and remain continuously dependent for at least 50% of financial support.

Any changes in marital status or dependent eligibility must be reported to the Human Resources Department within 30 days of occurrence. Failure to do so may result in your reimbursement of insurance premiums paid for ineligible dependents, or loss of coverage until open enrollment (January 1 effective date). The individual plan brochure describes specific plan benefits and co-payments.

◆ **Life Insurance:**

Coverage begins on the first day of the month following date of hire. Life benefits are provided through Principal Financial Group Life Insurance Company. The City pays 100% of the insurance premium cost for coverage for the employee, spouse and dependents. The employee death benefit is equivalent to the annual base salary plus \$17,000. The spouse death benefit is \$5,000. The dependent death benefit range is \$1,000-\$1,500.

Any changes in marital status or dependent eligibility must be reported to the Human Resources Department within 30 days of occurrence. Failure to do so may result in your reimbursement of insurance premiums paid for ineligible dependents, or loss of coverage until open enrollment (January 1 effective date). The individual plan brochure describes specific plan benefits and co-payments.

◆ **Retirement:**

The City and employees participate in the social security program by each making a 7.65% contribution to fund future Social Security and Medicare benefits.

The City offers defined retirement benefits plan through the California Public Employees Retirement System (CalPERS). Eligibility depends on employment status as a regular full-time employee. Temporary, extra-help or part-time employees are excluded unless they meet certain membership criteria. There are two membership categories and four plans depending on job classifications and date of hire: Miscellaneous 2% at 55 Full Formula Plan for all employees qualified as Classic Members. Peace Officers under PC 830.1 and qualified as a Classic Member are members of the Safety 3% at 55 Full Formula Plan. Members qualified as New Members under CalPERS guidelines are either Miscellaneous 2% at 62 Full Formula Plan or Safety 2.7% at 57 Full Formula Plan. Membership begins on the date of hire. There is a 5-year vesting period. Retirement benefits are based on age at retirement, earnings, and years of service.

Although CalPERS requires an employee contribution, the City pays the contribution for the Classic Members. The contribution is deposited into the employee's CalPERS member account. The contribution for a miscellaneous member is 7% and 9% for a safety member. In addition to the City paid member contribution, the City pays an employer contribution which varies annually based on age, gender, and salary.

Under CalPERS guidelines the City is not permitted to pay New Member contributions to CalPERS, however, employees identified as New Members are paid a premium of 6.25% for miscellaneous members and 12% for safety members, in addition to their base salary. The New Member must then by payroll deduction pay to CalPERS 6.25% for miscellaneous and 12% for safety.

Additional years of prior service can be purchased, or previously withdrawn funds can be redeposited on a pre-tax basis through payroll deduction.

Reciprocity is an agreement between CalPERS and certain other city, county or special district retirement plans that provides retirement benefits based on your highest earnings in either plan. Reciprocity must be established within 6 months of employment.

The beneficiary of a member's account is established by law. Changes can be made by completing a change form. A married member requires the spouse's signed consent. Before you retire, death benefits are payable to the following survivors in the following order unless designated otherwise on a valid Beneficiary Designation form: 1. Your surviving spouse/registered domestic partner (whether or not you were still living together at the time of your death); or, if none, 2. Natural and adopted children, including (in limited situations) a natural child adopted by another, share and share alike; or, if none, 3. Parents, share and share alike; or if none, 4. Brothers and sisters, share and share alike, or if none, 5. Your estate (if probated, or subject to probate), or if not, 6. Your trust (if one exists), or if not, 7. Stepchildren, share and share alike, or, if none, 8. Grandchildren, including step-grandchildren, share and share alike, or, if none, 9. Nieces and nephews, share and share alike, or, if none, 10. Great-grandchildren, share and share alike, or, if none, and 11. Cousins, share and share alike.

◆ **Deferred Compensation:**

As authorized by IRS Code 457, the City offers an optional supplemental retirement savings plan through the International City Managers Association Retirement Corporation (ICMA-RC) that defers taxable income and interest earned. Participation is voluntary and contributions can be increased, decreased, stopped or restarted without restriction and without fees or penalties. There are no restrictions or charges for reallocation of investments. Contributions are made through payroll deduction on a pretax basis so current income taxes are reduced. Nothing in the account is forfeited in the event of death and the designated beneficiaries receive the remaining funds. Contributions can start with as little as \$25 per pay period. Withdrawal of contributions is limited to retirement, separation of employment, and while employed, due to a severe financial hardship resulting from a sudden illness, disability, or accidental property loss, or with an account balance of less than \$5,000 where no contributions have been made for two years (other conditions may apply).

◆ **Disability Insurance:**

Employees participate in the State Disability Insurance (SDI) program. Employees pay 1% of wages by payroll deduction to fund future SDI and Paid Family Leave (PFL) benefits. SDI pays temporary disability benefits up to one year when you cannot work due to your own injury or illness that is not the result of your job. PFL pays compensation benefits not to exceed 6-weeks in a 12-month period when you stop working to care for a seriously ill qualified family member as verified by doctor certification or to bond with a new child. SDI and PFL provide income and are not a right to time off, or job protection if time off is granted. The right to job protected leave must be consistent with the Federal and State Family Medical Leave Acts, or State Pregnancy Disability Act.

Your weekly benefit amount is about 60 to 70 percent (depending on income) of wages earned 5 to 18 months before your claim start date up to the maximum weekly benefit amount. SDI has a 7-day non-payable waiting period, PFL does not have a waiting period. Employees must use sick (if eligible), or other accrued leave to cover the wage difference between SDI/PFL and city pay. Benefit checks are issued every two weeks.

◆ **Workers Compensation:**

Workers compensation benefits are provided as required by law to protect employees who are injured on the job. The City is self-insured for workers compensation benefits and pays the benefits through a third-party administrator, Acclamation Insurance Management Services (AIMS). Coverage is automatic and begins immediately. Benefits include payment for medical expenses and tax-free temporary disability (TD) payments to help replace lost wages while temporarily disabled.

Report the injury immediately to a supervisor or to the Human Resources Department. Don't delay, there are time limits to report an injury. Waiting too long may result in losing the right to benefits. You will be given an injury report form to complete, with instructions on how to obtain medical care. If in need of emergency care, call 911 for help immediately. Medical care is provided through the City's authorized medical providers. Pre-designation of a personal medical doctor to treat work related injuries requires prior written authorization.

TD benefits are provided when an injured employee cannot work. TD is based on earnings, and is about 66% of the employee's average weekly earnings, not to exceed a weekly maximum amount of \$1,619.15 for 2023. There is a 3-day non-payable waiting period. Employees must use sick, vacation or other accrued leave to cover the difference between TD and city pay to provide 100% until accruals are exhausted. TD benefit checks are issued every two weeks. TD benefits are not issued for partial day absences and sick leave must be used for medical care appointments. Leave taken for a worker compensation injury or illness qualifies as job protected leave pursuant to the Federal and State Family Medical Leave Acts.

◆ **Flexible Spending Account (FSA):**

The City offers an optional FSA plan benefit through AFLAC. To enroll in this benefit, contact AFLAC representative Stacie Bender for assistance. Coverage begins on the first day of the month following date of hire. FSA plan benefits, as authorized by IRS code 125, allow employees to use pre-tax dollars to pay for certain benefit costs, thus reducing taxable income, and increasing take-home pay. With FSA, a portion of each paycheck is set aside to pay insurance premiums for optional insurance plans such as accident, sickness, short term disability, intensive care, cancer care, long term care and personal major recovery & life threatening events, and to self-reimburse for dependent day care (DDC) and unreimbursed medical (URM) expenses. This amount is deducted from employee paychecks before federal and state income taxes are calculated so taxes are not paid on money spent on qualified DDC or URM expenses, or optional insurance plans. Without an FSA, employees pay taxes on every dollar earned, then optional insurance plans and DDC or URM expenses are paid.

A DDC/FSA covers dependent children under age 13 who qualify as tax dependents and anyone claimed as a tax dependent because of physical or mental inability to care for himself/herself. An URM FSA covers medical expenses such as insurance copayments and deductibles, medical care (consultations, diagnostic lab work, etc.), prescription and diabetic supplies (blood sugar monitor, syringes, test strips, etc.), dental and vision care.

Enrollment in AFLAC is limited to the 30-day period from the initial hire date or at open enrollment (October), effective January 1. Changes to plan benefits selected cannot occur until the next open enrollment period, or under certain circumstances during the plan year such as changes in cost or coverage, changes in family status and separation from service. Any changes in marital status or dependent eligibility must be reported to the Human Resources Department within 30 days of occurrence, otherwise plan changes due to newly eligible spouse or dependents are delayed until open enrollment. During open enrollment, insurance plans automatically renew unless you make changes. However, DDC and URM accounts require re-enrollment each year. The individual plan brochure describes specific plan benefits and co-payments.

To request reimbursement for qualified DDC or URM expenses, submit a claim form and proof of payment of expenses. Caution should be used in determining how much to set aside from each paycheck for DDC and URM expenses. Qualified DDC expenses must have occurred during the plan year. Qualified URM expenses must have been paid during the plan year regardless of when services were provided (IRS Publication 502). You may roll over up to \$500 unused amount of URM from one plan year to the next, all amounts over \$500 are forfeited. Any unused amount set aside for DDC does not roll over to the next plan year and is forfeited.

◆ **Employee Assistance Program (EAP):**

The EAP provides evaluation by professional counselors, and if appropriate, short term counseling for behavioral problems which affect work performance or personal life. Through a confidential, self-referral process, employees and their household members can discuss their personal situation such as family violence, marital relationship or parenting conflicts, substance abuse assessment, addictions, stress, anxiety, depression, grief and loss, or referrals to community resources. Refer to the brochure for details. Other services such as financial, legal, etc., are also available.

◆ **Employee Union Membership:**

The City operates under specific Employer-Employee Relations Policies and City Personnel System Rules. Certain positions are recognized under employee bargaining groups. Part-time and temporary employees are excluded. Employee bargaining groups negotiate salary and benefits for members and agreements are contained in each employee bargaining group memorandum of understanding (MOU). Employees are not required to become dues paying members nor to contribute a representation fee. Groups recognized are the Shafter Police Officers Association (SPOA), and the Shafter Public Works Employee Association. Membership dues are made as a payroll deduction. Positions not recognized by a bargaining unit are covered by Resolution of the City Council.

◆ **Assigned Vehicle Program:**

Designated Police and Public Works employees may take home pool vehicles as authorized by the Department Head. The benefit may be reported as taxable income under certain circumstances. City employees are required to use pool vehicles to travel on business. Incidental use of a personal vehicle for business travel is prohibited, unless authorized in writing. Use of a personal vehicle requires submission of proof of personal automobile insurance.

◆ **Policies:**

Employees are required to receive, understand and adhere to specific City policies, and are required to acknowledge such in writing. Depending on the job assignments, these policies include the following: DMV Driving Record, Department of Transportation Drug Testing, Confidential Personnel Information, Drug and Alcohol in the Workplace, Employee Protection Line, Fraud, Harassment and Discrimination, Hepatitis B Immunization Program, HIPPA Program, Personnel System Rules, Wage Deduction, Workers Compensation, and Workplace Violence.

Glossary of Terms

Adopted Budget: The final budget amount adopted by the City Council in June.

Amended Budget: The official budget as adopted and as amended by the City Council through the course of a fiscal year.

Appropriation: An authorization made by the City Council, Agency, and/or Authority members which permits the City to incur obligations and to make expenditures of resources. Budgetary/operating fund appropriations lapse at the end of each fiscal year. Non-operating fund appropriations continue in force until fully expended or until the City has accomplished or abandoned the purpose for which the City Council, Agency or Authority granted the funds. Spending cannot exceed the level of appropriation without the City Council's, Agency's or Authority's approval.

Arbitrage: A payment made to the federal government in connection with a bond issue of tax exempt or other federally tax-advantaged bonds. The payment represents the amount, if any, of arbitrage earnings on bond proceeds and certain other related funds, except for earnings that are not required to be rebated under limited exemptions provided under the Internal Revenue Code. An issuer generally is required to calculate, once every five years during the life of its bonds, whether or not an arbitrage rebate payment must be made.

Assessed Valuation: The value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, assessed value is established by the County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. Proposition 13 also modified the value of real taxable property for fiscal 1979 by rolling back values to fiscal 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Assessment Districts (AD): Under the Municipal Improvement Act that allows a designated area to pay the debt service on bonds sold to finance capital improvements installed by the City or a developer. The property owners receiving the benefit of the improvements pay an assessment on their property tax bills.

Asset Forfeiture: Asset seizures and forfeitures resulting from police investigations and court decisions. Asset Forfeiture funds are used for law enforcement purposes.

Audit: Prepared by an independent certified public accountant, or CPA, the primary objective of an audit is to determine if the City's Financial Statements fairly present the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

Balanced Budget: A budget in which planned expenditures do not exceed planned funds available.

Bond: A security that represents an obligation to pay a specific sum of money on a specific date in the future, typically with periodic interest payments.

Glossary of Terms

Budget: A financial plan for a specified period of time that matches planned revenues and expenditures to municipal services.

Budget Amendments: The City Council, Agency and/or Authority members have the responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption by majority vote. The City staff has the authority to approve line item budgetary transfers between expenditure objects of the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

Budget Policies: General and specific guidelines adopted by the City Council that govern budget preparation and administration.

CalPERS: California Public Employees Retirement System, a mandatory fringe benefit for City employees.

Capital Expenditure: An acquisition or an improvement (as distinguished from a repair) that will have a life of more than one year and costs more than \$5,000.

Capital Improvement Program (CIP): A plan to provide for the maintenance or replacement of existing public facilities and assets and for the construction or acquisition of new ones. The CIP document identifies capital needs on a five-year basis.

Capital Project Funds: Funds used to account for financial resources used in the acquisition or construction of major capital facilities other than those financed by Proprietary Funds or Trust Funds.

Cash Basis or Cash Method: Is an accounting method that recognizes income and deductions when money is received or paid.

Certificates of Participation (COP): Obligations of a public entity based on a lease or installment sales agreement. Payments to certificate holders may originate from the General Fund (in case of a lease) or a special fund (in case of an installment sale).

Community Facilities District (CFD): A designated area for specific capital improvements installed by the City or a developer, or the maintenance of same. The property owners receiving the benefit of the improvements pay a special tax on their property tax bills.

Contractual Services: A series of Object Codes which include the expense of services procured independently by contract or agreement with person, firms, corporations or other governmental units.

Contingency: An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as flood emergencies, federal mandates, shortfalls in revenue, and similar events.

Debt Financing: Borrowing funds as needed and pledging future revenues to make current expenditures.

Debt Service: Payments of principal and interest on bonds and other debt instruments according to a predetermined schedule.

Debt Service Funds: Funds used to account for the payment of, and accumulation of resources for, long-term debt principal and interest.

Deficit: A shortfall of resources to meet expenditures.

Glossary of Terms

Department: A major organizational unit of the City which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Development Impact Fee: Funds created to provide for infrastructure projects through Development Impact Fees.

Division: An organizational element, below Department and above Programs in the City of Murrieta's organizational hierarchy.

Encumbrance: Commitment of funds to purchase an item or service.

Errata Items: Budgetary items added after the proposed budget document was printed.

Expenditure: The outflow of funds paid, or to be paid, for an item obtained regardless of when the expense is actually paid.

Fiduciary Funds: Also known as, trust or agency funds; held in a fiduciary capacity by a governmental unit for individuals, organizations, or other governmental units, as an agent or trustee.

Fees for Services: Charges paid to the City by users of a service to help support the costs of providing that service.

Fiscal Year: A twelve-month period for recording financial transactions. The City has specified July 1 through June 30 as its fiscal year.

Franchise Fee: A fee charged for the privilege of using public rights-of-way and property within the City for public or private purposes.

Fringe Benefits: Compensation that an employer contributes to its employees such as social security, retirement, life/health insurance, or training supplements. Fringe benefits can be either mandatory, such as social security contributions, or voluntary, such as retirement and health insurance benefits.

Fund: An accounting entity that records all financial transactions for specific activities or governmental functions.

Full-Time Equivalent (FTE): A term used to refer to the number of hours for which a position is budgeted. Most fulltime employees are paid for 2,080 hours in a year.

Fund Balance: The amount of assets either obligated or reserved for specific purposes or available for financing the expenditures and other requirements of the budget year.

GANN Appropriations Limit: This term refers to Article XIII B of the California State Constitution that places limits on the amount of proceeds from taxes that state and local governmental agencies can receive and spend each year.

Gas Tax: A fund to account for receipts and expenditures of money apportioned under the Street and Highway Code of the State of California for money derived from the use of certain fuels and borne by the consumer, for transportation improvements. The money is restricted to research, planning, construction, improvement, and maintenance of public streets.

Glossary of Terms

General Fund (0100): The primary operating fund of the City where all revenues that are not allocated by law or contractual agreement are accounted for. With the exception of subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose. A limited number of capital improvements are financed from this source since its focus is to fund ongoing operations.

General Obligation Bond: A bond secured by the pledge of the issuer's full faith, credit, and usually, taxing power. Bonds issued through a governmental entity which have legal authority to levy a tax on real and personal property located within the governmental boundaries at any rate necessary to collect enough money each year to pay principal and interest due.

Governmental Accounting Standards Board (GASB): The Governmental Accounting Standards Board establishes and improves standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

Government Finance Officers Association (GFOA): An organization established to assist in the professional management of governments by developing and identifying financial policies and best practices through education, training, facilitation of member leadership and networking.

Grants and Reimbursements: Funds received directly or indirectly from other governmental agencies for specific related activity and time period. Money awarded may be received in advance or as a reimbursement of activities.

Highway Users Tax Account (HUTA): State accounting for excise taxes on various transportation fuels. California motor vehicle fuel taxes include the gasoline tax, diesel fuel tax, and the use fuel tax. Allocations to cities and counties are based on the formulas outlined in the Streets and Highways code. See Gas Tax Fund.

Infrastructure: The physical assets of the City; i.e., streets, water, sewer, public buildings, parks, and the support structures within a development.

Interest Revenue: Revenues received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

Interfund Charges: To account for services that are incurred in different funds than where they are charged.

Internal Service Funds: Funds used to improve the management of resources and generally provide goods and services to departments on a cost-reimbursement basis.

Landscape & Lighting District, or LLD: A designated area, neighborhood, or community identified to specially benefit from certain improvements, such as parks, playgrounds, landscapes, sidewalks, lighting, trees, etc. Due to the special benefit, landowners in the identified area are assessed to pay the costs of the construction and/or ongoing maintenance of such improvements.

Line-Item Budget: A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) separately, along with amounts budgeted for each specific category.

Glossary of Terms

Long-term Debt: debt with a maturity of more than one year after the date of issue.

Major Fund: Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

Major Fund Capital Expenditures:

Measure A: Money generated by Riverside County's one-half percent sales tax originally approved by the voters in 1988. In 2002, the voters extended this sale tax through 2039. The money is used to maintain and construct local streets and roads.

Message from The City Manager: Included in the opening section of the budget, the Message from the City Manager provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the City Manager.

Municipal: In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village as opposed to other local governments.

Modified Accrual Basis: Governmental accounting method. Revenue is recognized when it becomes available and measurable.

Motor Vehicle In Lieu: State subvention revenue calculated annually by the State on a per capita basis.

National Pollutant Discharge Elimination System (NPDES): Money received from the County of Riverside relating to the permit program for discharges from storm drain systems.

Object Codes: Are specific numerical classifications for which money is allocated for disbursements.

Operating Budget: plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Ordinance: A formal legislative enactment by the City Council. It has the full force and effect of the law within City boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution and is typically codified in a City's municipal regulation.

Other Post-Employment Benefits (OPEB): Benefits other than pensions, most commonly health care benefits. GASB Statement No. 45 requires agencies to account for financial obligations to pay retiree Other Post Employment Benefits.

Program: A grouping of activities organized to accomplish basic goals and objectives.

Program Budget: A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or line item expenditures.

Property Tax: A statutory limited tax levy, which may be imposed for any purpose.

Glossary of Terms

Proprietary Funds: Established to account for the financing of services rendered on a user-charge basis. See Internal Service Funds.

Real Property Transfer Tax: Real property transfer tax is collected by the County Tax Collector and is based on the value of property transferred.

Redevelopment Agency: A government body dedicated to urban renewal. Redevelopment efforts often focus on reducing crime, destroying unsuitable buildings and dwellings, restoring historic features and structures, and creating new landscaping, housing, business, and transportation opportunities. Effective February 2012, all redevelopment agencies throughout the State of California were dissolved. See Successor Agency.

Resolution: A special or temporary order of a legislative body (e.g., City Council or appropriate Agency / Authority) that requires less formality than an ordinance.

Revenue: Funds that the City receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bond: A bond payable solely from specific revenues, tax increment revenues, or tolls, charges or rents paid by users of the facility constructed with the proceeds.

Risk Management: An internal service fund used to finance and account for the City's worker's compensation activity such as claims expense, insurance, premiums, and administrative expenses. Additional funds held in this fund are to buffer for the impact of the unknown, but potential, losses. An organized attempt to protect an organization's assets against accidental loss in the most cost effective manner.

Riverside County Transportation Commission, (RCTC): The commission that allocates Riverside County's share of the money generated by the one-half percent sales tax.

Sales Tax: A tax on the purchase of goods and services.

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those parties.

Special Assessment Bond: Bonds issued by cities, counties, authorized political subdivisions, and local districts secured by liens on benefited properties included in a special assessment district.

Special Charges/License and Permits: These charges are directly charged to individuals for specific services rendered by the City. They include charges to process or issue building permits and the cost to conduct engineering and planning reviews of any building project undertaken by a licensed contractor or private property owner.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Subventions: Revenues collected by the state, or other level of government, which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu, cigarette taxes in-lieu, and gasoline taxes.

Glossary of Terms

Successor Agency: Based on the dissolution of redevelopment agencies throughout the State, an agency designated with the responsibility to wind down the activities of former redevelopment agencies.

Tax Allocation Bonds: Debt which is secured by tax increment revenue.

Transfers: To account for money that moves from one funding source to another funding source, for a specific purpose.

Transient Occupancy Tax: Transient Occupancy Tax is collected from the operators of hotels and motels located within the city limits of Murrieta. Ten percent of the total rent collected by a motel or hotel is remitted to the City.

Unfunded Liability (UAL): When a plan's Value of Assets is less than its Accrued Liability, the difference is the plan's Unfunded Liability.

User Fees: The payment of a fee for direct receipt of a service by the party benefiting from the service.

Variance: Difference between actual experience and budgeted or projected experience in any financial category.