



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

**AGENDA
SPECIAL MEETING
SHAFTER CITY COUNCIL
MONDAY, APRIL 28, 2025**

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 Olvera
Council Member Alvarado
Council Member Espinoza
Council Member Prout

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. FISCAL YEAR 2025/2026 OPERATING BUDGET WORKSHOP:** Council find action is not defined as a "project" per Section 15378(b)(4) of the CEQA Guidelines; receive the staff report related to requests for the proposed 2025/2026 budget and approve all or specific departmental budget requests, as desired.

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., April 25, 2025. 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 April 28, 2025** 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 on 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 **April 28, 2025**. 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. **FISCAL YEAR 2025/2026 OPERATING BUDGET WORKSHOP:** Council find action is not defined as a “project” per Section 15378(b)(4) of the CEQA Guidelines; receive the staff report related to requests for the proposed 2025/2026 budget and approve all or specific departmental budget requests, as desired.

ROLL CALL

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., April 25, 2025. Further information regarding this Agenda Notice is available at City Hall, 336 Pacific Ave., Shafter, CA.

Yazmina Pallares, S/S, City Clerk

Dated: April 25, 2025



CITY OF SHAFTER CITY COUNCIL REPORT

MEETING DATE: April 28, 2025

DEPARTMENT: Rogelio Sanchez, Finance Director

SUBJECT: FISCAL YEAR 2025/2026 OPERATING BUDGET WORKSHOP

RECOMMENDATION

Council find action is not defined as a “project” per Section 15378(b)(4) of the CEQA Guidelines; receive the staff report related to requests for the proposed 2025/2026 budget and approve all or specific departmental budget requests, as desired.

BACKGROUND

The City of Shafter Fiscal Year 2025/2026 Proposed Budget is \$82.35 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. Enterprise Funds operate on user fees revenue with the intent to charge users only the cost to provide the service. This “reasonably borne 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.

The City’s financial outlook is subject to the broader economic climate, including issues such as inflation, recession, supply chain disruptions, and increases in unemployment.

MANAGEMENT REPORT

The management team expects higher labor and operating costs compared to previous years, due to inflation and energy costs. Despite these challenging economic factors 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 \$55.66 million with a 3.44% five-year Compound Annual Growth Rate (CAGR). Taxes are the largest component of operating revenues, representing \$29.79 million or 53.52% of the total Citywide operating revenues. Taxes increased 11.42% year-over-year and increased by 1.20% CAGR over five years.

Citywide, proposed operating expenses (excluding capital expenditure and CIP) account for \$49.56 million with a 2.70% five-year CAGR and a 3.96% increase compared to the previous year's budget. Citywide labor costs account for \$24.06 million, which represents 48.55% of the total operating expenses. Labor costs are 11.35% higher compared to the previous year's budget with a 6.56% five-year CAGR. The following tables on operating revenues and expenses provide a summary of the proposed budget with related changes.

	24/25	25/26	FY 25 vs 26	Change	5-Year
	Budget	Proposed	Change	Pct	CAGR
Taxes	26,737,914	29,791,073	3,053,159	11.42%	1.20%
Fees For Services	10,933,298	11,616,809	683,511	6.25%	5.51%
Connection & Impact Fees	6,733,026	7,041,300	308,274	4.58%	13.00%
License & Permits	1,507,660	3,255,490	1,747,830	115.93%	2.61%
Fines	64,732	51,631	(13,101)	-20.24%	6.43%
Rents	602,228	616,032	13,804	2.29%	11.01%
Investment Earning	2,848,931	3,286,048	437,117	15.34%	8.03%
Citywide Operating Revenues	49,427,789	55,658,383	6,230,594	12.61%	3.44%

	24/25	25/26	FY 25 vs 26	Change	5-Year
	Budget	Proposed	Change	Pct	CAGR
Labor	21,608,909	24,062,283	2,453,374	11.35%	6.56%
Operations	12,445,896	11,857,461	(588,435)	-4.73%	13.23%
Utilities	5,226,944	4,884,229	(342,715)	-6.56%	15.40%
Internal Charges	5,520,866	6,129,833	608,967	11.03%	15.91%
Debt	-	-	-	0.00%	12.16%
Other Agreements	2,868,594	2,624,395	(244,199)	-8.51%	-25.10%
Citywide Operating Expenses	47,671,209	49,558,201	1,886,992	3.96%	2.70%

GENERAL FUND OVERVIEW

The General Fund accounts for about 72.29% of Citywide revenues. The five-year CAGR period is from FY 19/20 until 23/24. The General Fund is the largest component of the City budget and its main revenue sources come from Taxes, Licenses/Permits,

FISCAL YEAR 2025/2026 OPERATING BUDGET WORKSHOP

Fees for Services, Interest Income, and others. Taxes represent about 81.32% of the General Fund operating revenues. Sales Taxes are the largest revenue type, which represents about 53.57% of taxes or 43.56% of total General Fund revenues.

The CAGR between FY 19/20 until FY 23/24 was 1.29% during the mentioned five-year period for General Fund Revenues. The Sales Taxes CAGR was -3.39% during the same period. The following is a breakdown for General Fund Revenue budget change and five-year growth.

	23/24	24/25	FY 24 vs 25	Change	5-Year
	Budget	Proposed	Change	Pct	CAGR
Sales Taxes	15,132,572	18,004,238	2,871,666	18.98%	-3.39%
Property Taxes	8,058,636	9,501,324	1,442,688	17.90%	11.88%
Property Taxes - VLF	4,455,000	4,499,550	44,550	1.00%	0.00%
Franchise Tax	1,589,500	1,605,395	15,895	1.00%	20.66%
Fees for Charges	1,014,264	1,412,609	398,345	39.27%	2.55%
License & Permits	1,505,392	3,255,490	1,750,098	116.26%	28.90%
Fines	30,002	24,846	(5,156)	-17.19%	13.49%
Rents & Concessions	542,228	555,432	13,204	2.44%	4.70%
Investment Earning	2,516,494	2,472,510	(43,984)	-1.75%	18.55%
General Fund Operating Revenues	34,844,088	41,331,394	6,487,306	18.62%	1.29%

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

	24/25	25/26	FY 25 vs 26	Change	5-Year
	Budget	Proposed	Change	Pct	CAGR
Labor	17,903,636	20,372,847	2,469,211	13.79%	6.31%
Operations	6,614,076	5,843,169	(770,907)	-11.66%	9.56%
Utilities	689,925	698,499	8,574	1.24%	5.69%
Internal Charges	2,912,134	3,744,318	832,184	28.58%	18.21%
Debt	-	-	-	0.00%	0.00%
Other Agreements	2,868,594	2,624,395	(244,199)	-8.51%	-25.10%
Citywide Operating Expenses	30,988,365	33,283,228	2,294,863	7.41%	8.11%

The General Fund cash reserves remain fiscally sound with a total Fund balance of \$77.97 million at the end of FY 23/24. The unassigned portion of the total General Fund for the same year was \$30.79 million or 39.49% 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 expenditure, resulting in an estimated surplus of \$3.41 million for FY 24/25 and \$4.07 million for FY 25/26. The surplus is eliminated with an estimated \$10.88 million for CIP which includes the new Police substation, pool project, and community park. 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 0.80% at the County level. The following table shows General Fund revenues vs expenditures and an estimated \$4.07 million surplus in FY 25/26 which becomes a shortfall once we account for the \$10.88 million CIP.

	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
Revenues	\$ 34,961,917	\$ 40,488,385	\$ 35,935,219	\$ 33,405,932	\$ 34,074,779	\$ 37,353,870
Expenses:						
82-Wages & Benefits	11,581,496	12,706,620	14,675,162	17,903,636	15,982,265	20,372,847
83-Planned Operations	3,193,089	4,410,909	4,163,760	6,614,076	5,231,587	5,843,169
85-Required Operations	468,148	445,453	595,633	689,925	692,847	698,499
88-Operations -Internal	1,547,495	1,693,075	2,876,825	2,912,134	3,740,024	3,744,318
Other Expenses	13,017,400	12,038,411	2,917,459	2,868,594	2,624,395	2,624,395
Operating Expenses	29,807,628	\$31,294,468	\$25,228,839	\$30,988,365	\$28,271,118	\$33,283,228
Operating Income (Loss)	\$5,154,289	\$9,193,917	\$10,706,380	\$2,417,567	\$5,803,661	\$4,070,642
92-Capital Outlay	74,744	788,301	607,261	1,066,772	641,012	
93-Capital Projects	2,525,225	541,046	1,416,119	2,265,954	1,756,378	10,880,830
79-Transfers-In	812,024	516,564	694,574	-	-	-
94-Transfers-Out	-	-	-	-	-	-
Non-Operating Expenses	1,787,945	812,783	1,328,806	\$3,332,726	\$2,397,390	\$10,880,830
Net Income/(Loss)	\$ 3,366,344	\$ 8,381,134	\$ 9,377,574	\$ (915,159)	\$ 3,406,271	\$ (6,810,188)

The management team is committed to promoting and supporting strategic priorities, including economic development, public safety, community services, and housing and infrastructure. These 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. The following tables illustrate additional departmental requests for the upcoming fiscal year, which align with the strategic priorities established by the City Council:

FISCAL YEAR 2025/2026 OPERATING BUDGET WORKSHOP

Request Description	GF Amount	Enterprise Amount	Total
Building Inspector I/II	173,641		173,641
Animal Control Officer	120,934		120,934
Facilities Construction Specialist I/II	129,943		129,943
Executive Assistant	153,833		153,833
Sub-Total Ongoing Costs	\$578,351		\$578,351
Building Consulting	250,000		250,000
Economic Development Consulting	350,000		350,000
Fire Station Study	100,000		100,000
New employee supplies & furniture	20,000		20,000
Building Truck (Replace)	50,000		50,000
Code Enforcement Truck (Replace)	50,000		50,000
Utility Truck (Replace)	50,000	50,000	100,000
IT Fiber Truck (New)		50,000	50,000
Sub-Total One Time Request	\$870,000	\$100,000	\$970,000
Total Request	\$1,448,351	\$100,000	\$1,548,351

The following summary outlines the estimated deficit after accounting for the Capital Improvement Plan (CIP) and all additional funding requests.

	Proposed
	25/26
Revenues	\$37,353,870
Operating Expenditures	(\$33,283,228)
Operating Income	\$4,070,642
Personnel Requests	(\$578,351)
One-Time Fleet & Consulting	(\$970,000)
FY 25/26 Requests	(\$1,548,351)
General Fund Surplus	\$2,522,291
Less 25/26 CIP (reserves)	(\$10,880,830)
Estimated Change	(\$8,358,539)

The City expects to maintain healthy reserves in the General Fund despite increased operating costs due to inflation. This budget funds essential services for residents and allows small increases to enhance those services, while being careful not to expand faster than the rate of economic growth.

FISCAL IMPACT

The proposed FY 2025/26 Operating Budget remains structurally balanced, with General Fund revenues projected at \$37.35 million and operating expenditures totaling \$33.28 million, resulting in an operating surplus of approximately \$4.07 million.

Staff is recommending additional strategic General Fund investments totaling \$1,548,351, including \$578,351 in ongoing personnel costs and \$970,000 in one-time expenditures for consulting, studies, and fleet replacements. After accounting for these requests, the net operating surplus is projected at \$2.52 million.

However, when incorporating the General Fund share of the FY 2025/26 Capital Improvement Plan (CIP), estimated at \$10.88 million, the total projected General Fund deficit is approximately \$8.36 million. While this reflects a planned draw on reserves for major infrastructure and public safety investments, the City continues to maintain healthy fund balances and remains in a strong financial position to support these strategic priorities without compromising essential services or fiscal stability.

CEQA ANALYSIS

The action is not defined as a “project” per Section 15378(b)(4) of the CEQA Guidelines because the action is the approval of the fiscal year 2025/2026 operating budget and therefore, it is the creation of a governmental funding mechanism or other fiscal activity that does not involve any commitment to a specific project that can result in a potentially significant impact and not subject to CEQA.

APPROVED BY THE CITY ATTORNEY

No

ATTACHMENTS

1. 25-26 Shafter Budget Draft1
2. FY 25-26 Operating Budget & Capital Improvement Program Presentation

DRAFT

ANNUAL OPERATING BUDGET & CAPITAL IMPROVEMENT PLAN

2025-2026



Cultivating Community



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MAYOR & COUNCIL



Chad Givens, Mayor

- First Elected December 2016
- Re-Elected December 2020, 2024
- Term Expires December 2028
- Appointed Mayor December 2024 (2-year term)



Gustavo Olvera, Jr., Mayor Pro Tem

- First Elected December 2022
- Term Expires December 2026
- Appointed Mayor Pro Tem December 2024 (2-year term)



Gilbert T. Alvarado, Council Member

- First Elected December 2008
- Re-Elected December 2012, 2016, 2020, 2024
- Term Expires December 2028



Pete Espinoza, Council Member

- First Elected December 2020
- Re-Elected December 2024
- Term Expires December 2028



Cathy Prout, Council Member

- First Elected April 1982
- Re-Elected December 1986, 1990, 1994, 1998, 2002, 2006, 2010, 2014, 2018, 2022
- Term Expires December 2026

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EXECUTIVE LEADERSHIP TEAM



*Lance Lippincott
City Manager*



*Carol Chavolla
Human Resources Director*



*Steve Esselman
Planning Director*



*Dennis Fidler
Chief Building Official*



*David Franz
Community Services Director*



*Kamal Siada
Economic Development
Director*



*Michael James
Public Works Director*



*Randy Milligan
Chief of Police*



*Yazmina Pallares
City Clerk*



*Johnny Rubio
Information Technology
Director*



*Roger Sanchez
Finance Director*



*Rachel Zermeno
Community Engagement
Manager*

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LETTER FROM THE CITY MANAGER

Honorable Members of the Shafter City Council

I am pleased to present to you the proposed Annual Operating Budget and Capital Improvement Plan (CIP) for the Fiscal Year 2025-2026. The proposed Annual Operating Budget is balanced and the CIP includes quality-of-life projects to enhance the City's recreational amenities. Moreover, it maintains the high-quality levels of service our residents expect and enjoy.

The budget maintains the City Council's conservative fiscal policies and aligns with the City's three-year Strategic Plan. The strategic initiatives—economic development, public safety, community services, housing, and infrastructure—continue to be the cornerstone of the Council's community vision. This year, several strategic capital projects are included in the Capital Improvement Plan and will be constructed over the next three years.

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 is the result of sound fiscal and budget policies, 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 strategic priorities, including economic development, public safety, community services, and housing and infrastructure. These 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.

The following tables illustrate the investment in the four strategic initiatives:

Request Description	Enterprise		Total
	GF Amount	Amount	
Building Inspector I/II	173,641		173,641
Animal Control Officer	120,934		120,934
Facilities Construction Specialist I/II	129,943		129,943
Executive Assistant	153,833		153,833
Sub-Total Ongoing Costs	\$578,351		\$578,351
Building Consulting	250,000		250,000
Economic Development Consulting	350,000		350,000
Fire Station Study	100,000		100,000
New employee supplies & furniture	20,000		20,000
Building Truck (Replace)	50,000		50,000
Code Enforcement Truck (Replace)	50,000		50,000
Utility Truck (Replace)	50,000	50,000	100,000
IT Fiber Truck (New)		50,000	50,000
Sub-Total One Time Request	\$870,000	\$100,000	\$970,000
Total Request	\$1,448,351	\$100,000	\$1,548,351

The City's five-year Capital Improvement Plan (CIP) for FY 2025–2030 aligns with current strategic priorities and outlines approximately \$143 million in planned capital investment. The largest single project is the \$50 million expansion of the wastewater treatment plant. Most projects outside of the water and wastewater enterprise are funded through special capital and operating grants, including Gas Tax, Transportation Development Act (TDA), and SB1 Roads and Maintenance revenues.

The City's core operating revenues continue to exceed operating expenditures, reflecting a structurally sound budget. However, CIP projects impacting the General Fund total approximately \$10.88 million. These include \$5.0 million for the Police Department substation, \$2.5 million for the pool renovation project, and \$2.0 million for the North Shafter Community Park. Additional projects affecting the General Fund are detailed in the CIP section. The following table provides the proposed general fund budget for upcoming fiscal year.

	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
Revenues	\$ 34,961,917	\$ 40,488,385	\$ 35,935,219	\$ 33,405,932	\$ 34,074,779	\$ 37,353,870
Expenses:						
82-Wages & Benefits	11,581,496	12,706,620	14,675,162	17,903,636	15,982,265	20,372,847
83-Planned Operations	3,193,089	4,410,909	4,163,760	6,614,076	5,231,587	5,843,169
85-Required Operations	468,148	445,453	595,633	689,925	692,847	698,499
88-Operations -Internal	1,547,495	1,693,075	2,876,825	2,912,134	3,740,024	3,744,318
Other Expenses	13,017,400	12,038,411	2,917,459	2,868,594	2,624,395	2,624,395
Operating Expenses	29,807,628	\$31,294,468	\$25,228,839	\$30,988,365	\$28,271,118	\$33,283,228
Operating Income (Loss)	\$5,154,289	\$9,193,917	\$10,706,380	\$2,417,567	\$5,803,661	\$4,070,642
92-Capital Outlay	74,744	788,301	607,261	1,066,772	641,012	
93-Capital Projects	2,525,225	541,046	1,416,119	2,265,954	1,756,378	10,880,830
79-Transfers-In	812,024	516,564	694,574	-	-	-
94-Transfers-Out	-	-	-	-	-	-
Non-Operating Expenses	1,787,945	812,783	1,328,806	\$3,332,726	\$2,397,390	\$10,880,830
Net Income/(Loss)	\$ 3,366,344	\$ 8,381,134	\$ 9,377,574	\$ (915,159)	\$ 3,406,271	\$ (6,810,188)

The following summary outlines the estimated deficit after accounting for the Capital Improvement Plan (CIP) and all additional funding requests.

	Proposed 25/26
Revenues	\$37,353,870
Operating Expenditures	(\$33,283,228)
Operating Income	\$4,070,642
Personnel Requests	(\$578,351)
One-Time Fleet & Consulting	(\$970,000)
FY 25/26 Requests	(\$1,548,351)
General Fund Surplus	\$2,522,291
Less 25/26 CIP (reserves)	(\$10,880,830)
Estimated Change	(\$8,358,539)

The City expects to maintain healthy reserves in the General Fund despite increased operating costs due to inflation. This budget funds essential services for residents and allows small increases 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,

Lance Lippincott

City Manager

An aerial photograph showing a paved road with yellow lane markings in the foreground. To the right of the road is a concrete curb and a grassy area with some trees. In the background, there are green fields and a distant horizon under a clear sky.

ABOUT SHAFTER

At a Glance

Community Profile

City History

Shafter Today

AT A GLANCE

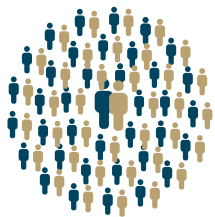
COMMUNITY PROFILE

Incorporated
January 20, 1938

38
Sq. Miles

Lerdo Highway serves as a key west-east corridor in Shafter, linking to the Interstate 5 and Highway 99 freeways. Additionally, BNSF and Union Pacific railways run through the area in a north-south direction.

5th Fastest
Growing City
in CA!



TOTAL POPULATION 23,000

Shafter is experiencing a great period of innovation and growth. We are the Epicenter of California, the fifth-fastest-growing city in California, and the fastest in Kern County. We are culturally endowed with arts, music, memories, the Home of the Generals, and a community like no other.

PRINCIPAL EMPLOYERS

FULFILLMENT
CENTERS



EDUCATION



DISTRIBUTION CENTERS



MANUFACTURING



AGRICULTURE

Wonderfulorchards™



EXPANSION OPPORTUNITIES

Hub of the World's
Fifth Largest
Economy!



Ag Tech



Logistics &
Logistics Tech



Clean
Energy



Advanced
Manufacturing

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
JD 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

DEMOGRAPHICS

RACE & ETHNICITY



Hispanic or Latino 64.9%
White 20.5%
Other 14.5%

EDUCATION



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

EMPLOYMENT



Jobs 14,300
Unemployment Rate of 11.1%
Employment Rate Increase by 1.2%

HOUSING



Avg. Household Income \$80,600
Households 6,000
Home Ownership 63.6%
Avg. Home Price \$345,000

HEALTH CARE



8.4% without Health Care
Coverage



29
Median Age

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 founding in 1913, Shafter has been built on a foundation of hard work, innovation, and pride, evolving into an extraordinary place to live and do business. What began as a small farming community has grown into a diverse economic hub, home to local, regional, national, and international companies. While agriculture remains a vital part of Shafter's identity, industries such as oil, manufacturing, fiber optics, and logistics continue to expand, making Shafter a leading choice in the Central Valley for businesses and families to locate and grow.



Shafter is a city with big dreams, a global perspective, and a strong spirit of independence. With a population of 23,000 and a total area of 38.81 square miles, its southern boundary reaches the centerline of Seventh Standard Road, bordering the northern edge of Bakersfield. With a focus on safety, quality housing, and excellent schools, Shafter has drawn national builders like Lennar Homes, underscoring its potential for growth and prosperity.



Investing in education, economic development, infrastructure, and public safety remains at the heart of Shafter's vision. The Shafter Education Partnership Department has expanded through key initiatives, including collaborating with GAF Roofing. In 2022, the city celebrated the reopening of the Shafter Library, now the Shafter Library and Learning Center, in partnership with Bakersfield College and the community.



Public safety is a top priority, and the Shafter Police Department is widely respected for its commitment to law enforcement and community engagement. As one of California's safest cities, Shafter continues to leverage technology and innovative strategies to enhance safety and security.



Beyond its local impact, Shafter plays a crucial role in global trade, serving 11 western states. Located just two hours from the Ports of Long Beach and Los Angeles and four hours from the Ports of San Francisco and Oakland, Shafter is a strategic logistics hub. The Wonderful Logistics Center (WLC), near Seventh Standard Road and Santa Fe Way, is home to major companies like Amazon, American Tire Distributors, Baker Hughes, FedEx, Smucker's, Target, and Walmart.

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



Additionally, the city's core industrial area is home to industry leaders like Insect Lore, a premier provider of educational insect habitats and toys, and Code Precast, a leading expert in precast concrete structures across the western U.S. Most recently, LGV Coupling relocated its operations from Southern California to Shafter, bringing high-quality fittings that supply industries nationwide.



Shafter's impact extends far beyond its city limits, touching lives worldwide. Whether you're shopping online, dining out, fueling your car, replacing your tires, or enjoying fresh produce, there's a good chance Shafter made it possible. As the city continues to grow and innovate, its future remains bright with endless possibilities.

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BUDGET OVERVIEW

Citywide Organization Chart
Key Budget Assumptions & Changes

How To Read the Budget

Citywide Overview

The City of Shafter Fiscal Year 2025/2026 Proposed Budget is \$82.35 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. Enterprise Funds operate on user fees revenue with the intent to charge users only the cost to provide the service. This "reasonably borne 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.

The City's financial outlook is subject to the broader economic climate, including issues such as inflation, recession, supply chain disruptions, and increases in unemployment. We expect higher labor and operating costs compared to previous years, due to inflation and energy costs. Despite these challenging economic factors 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 \$55.66 million with a 3.44% five-year Compound Annual Growth Rate (CAGR). Taxes are the largest component of operating revenues, representing \$29.79 million or 53.52% of the total Citywide operating revenues. Taxes increased 11.42% year-over-year and increased by 1.20% CAGR over five years, which has exceeded historical inflation rates.

Citywide, proposed operating expenses (excluding capital expenditure and CIP) account for \$49.56 million with a 2.70% five-year CAGR and a 3.96% increase compared to the previous year's budget. Citywide labor costs account for \$24.06 million, which represents 48.55% of the total operating expenses. Labor costs are 11.35% higher compared to the previous year's budget with a 6.56% five-year CAGR. The following tables on operating revenues and expenses provide a summary of the proposed budget with related changes.

	24/25	25/26	FY 25 vs 26	Change	5-Year
	Budget	Proposed	Change	Pct	CAGR
Taxes	26,737,914	29,791,073	3,053,159	11.42%	1.20%
Fees For Services	10,933,298	11,616,809	683,511	6.25%	5.51%
Connection & Impact Fees	6,733,026	7,041,300	308,274	4.58%	13.00%
License & Permits	1,507,660	3,255,490	1,747,830	115.93%	2.61%
Fines	64,732	51,631	(13,101)	-20.24%	6.43%
Rents	602,228	616,032	13,804	2.29%	11.01%
Investment Earning	2,848,931	3,286,048	437,117	15.34%	8.03%
Citywide Operating Revenues	49,427,789	55,658,383	6,230,594	12.61%	3.44%

	24/25	25/26	FY 25 vs 26	Change	5-Year
	Budget	Proposed	Change	Pct	CAGR
Labor	21,608,909	24,062,283	2,453,374	11.35%	6.56%
Operations	12,445,896	11,857,461	(588,435)	-4.73%	13.23%
Utilities	5,226,944	4,884,229	(342,715)	-6.56%	15.40%
Internal Charges	5,520,866	6,129,833	608,967	11.03%	15.91%
Debt	-	-	-	0.00%	12.16%
Other Agreements	2,868,594	2,624,395	(244,199)	-8.51%	-25.10%
Citywide Operating Expenses	47,671,209	49,558,201	1,886,992	3.96%	2.70%

GENERAL FUND OVERVIEW

The General Fund accounts for about 72.29% of Citywide revenues. The five-year CAGR period is from FY 19/20 until 23/24. 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 81.32% of the General Fund operating revenues. Sales Taxes are the largest revenue type, which represents about 53.57% of taxes or 43.56% of total General Fund revenues.

The CAGR between FY 19/20 until FY 23/24 was 1.29% during the mentioned five-year period for General Fund Revenues. The Sales Taxes CAGR was -3.39% during the same period. The following is a breakdown for General Fund Revenue budget change and five-year growth.

	23/24	24/25	FY 24 vs 25	Change	5-Year
	Budget	Proposed	Change	Pct	CAGR
Sales Taxes	15,132,572	18,004,238	2,871,666	18.98%	-3.39%
Property Taxes	8,058,636	9,501,324	1,442,688	17.90%	11.88%
Property Taxes - VLF	4,455,000	4,499,550	44,550	1.00%	0.00%
Franchise Tax	1,589,500	1,605,395	15,895	1.00%	20.66%
Fees for Charges	1,014,264	1,412,609	398,345	39.27%	2.55%
License & Permits	1,505,392	3,255,490	1,750,098	116.26%	28.90%
Fines	30,002	24,846	(5,156)	-17.19%	13.49%
Rents & Concessions	542,228	555,432	13,204	2.44%	4.70%
Investment Earning	2,516,494	2,472,510	(43,984)	-1.75%	18.55%
General Fund Operating Revenues	34,844,088	41,331,394	6,487,306	18.62%	1.29%

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

	24/25	25/26	FY 25 vs 26	Change	5-Year
	Budget	Proposed	Change	Pct	CAGR
Labor	17,903,636	20,372,847	2,469,211	13.79%	6.31%
Operations	6,614,076	5,843,169	(770,907)	-11.66%	9.56%
Utilities	689,925	698,499	8,574	1.24%	5.69%
Internal Charges	2,912,134	3,744,318	832,184	28.58%	18.21%
Debt	-	-	-	0.00%	0.00%
Other Agreements	2,868,594	2,624,395	(244,199)	-8.51%	-25.10%
Citywide Operating Expenses	30,988,365	33,283,228	2,294,863	7.41%	8.11%

The General Fund cash reserves remain fiscally sound with a total Fund balance of \$77.97 million at the end of FY 23/24. The unassigned portion of the total General Fund for the same year was \$30.79 million or 39.49% 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 expenditure, resulting in an estimated surplus of \$3.41 million for FY 24/25 and \$4.07 million for FY 25/26. The surplus is eliminated with an estimated \$10.88 million for CIP which includes the new Police substation, pool project, and community park. 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 0.80% at the County level.

The following table shows General Fund revenues vs expenditures and an estimated \$4.07 million surplus in FY 25/26 which becomes a shortfall once we account for the \$10.88 million CIP.

	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
Revenues	\$ 34,961,917	\$ 40,488,385	\$ 35,935,219	\$ 33,405,932	\$ 34,074,779	\$ 37,353,870
Expenses:						
82-Wages & Benefits	11,581,496	12,706,620	14,675,162	17,903,636	15,982,265	20,372,847
83-Planned Operations	3,193,089	4,410,909	4,163,760	6,614,076	5,231,587	5,843,169
85-Required Operations	468,148	445,453	595,633	689,925	692,847	698,499
88-Operations -Internal	1,547,495	1,693,075	2,876,825	2,912,134	3,740,024	3,744,318
Other Expenses	13,017,400	12,038,411	2,917,459	2,868,594	2,624,395	2,624,395
Operating Expenses	29,807,628	\$31,294,468	\$25,228,839	\$30,988,365	\$28,271,118	\$33,283,228
Operating Income (Loss)	\$5,154,289	\$9,193,917	\$10,706,380	\$2,417,567	\$5,803,661	\$4,070,642
92-Capital Outlay	74,744	788,301	607,261	1,066,772	641,012	
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79-Transfers-In	812,024	516,564	694,574	-	-	-
94-Transfers-Out	-	-	-	-	-	-
Non-Operating Expenses	1,787,945	812,783	1,328,806	\$3,332,726	\$2,397,390	\$10,880,830
Net Income/(Loss)	\$ 3,366,344	\$ 8,381,134	\$ 9,377,574	\$ (915,159)	\$ 3,406,271	\$ (6,810,188)

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 is the result of sound fiscal and budget policies, 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 strategic priorities, including economic development, public safety, community services, and housing and infrastructure. These 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.

The following tables illustrate the investment in the four strategic initiatives:

Request Description	Enterprise		
	GF Amount	Amount	Total
Building Inspector I/II	173,641		173,641
Animal Control Officer	120,934		120,934
Facilities Construction Specialist I/II	129,943		129,943
Executive Assistant	153,833		153,833
Sub-Total Ongoing Costs	\$578,351		\$578,351
Building Consulting	250,000		250,000
Economic Development Consulting	350,000		350,000
Fire Station Study	100,000		100,000
New employee supplies & furniture	20,000		20,000
Building Truck (Replace)	50,000		50,000
Code Enforcement Truck (Replace)	50,000		50,000
Utility Truck (Replace)	50,000	50,000	100,000
IT Fiber Truck (New)		50,000	50,000
Sub-Total One Time Request	\$870,000	\$100,000	\$970,000
Total Request	\$1,448,351	\$100,000	\$1,548,351

The following summary outlines the estimated deficit after accounting for the Capital Improvement Plan (CIP) and all additional funding requests.

	Proposed 25/26
Revenues	\$37,353,870
Operating Expenditures	(\$33,283,228)
Operating Income	\$4,070,642
Personnel Requests	(\$578,351)
One-Time Fleet & Consulting	(\$970,000)
FY 25/26 Requests	(\$1,548,351)
General Fund Surplus	\$2,522,291
Less 25/26 CIP (reserves)	(\$10,880,830)
Estimated Change	(\$8,358,539)

The City expects to maintain healthy reserves in the General Fund despite increased operating costs due to inflation. This budget funds essential services for residents and allows small increases to enhance those services, while being careful not to expand faster than the rate of economic growth.

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 also 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 (NORSRD). The NORSRD 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. 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.

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 additional grants to make new fast speed fiber connections to potential residential accounts.

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 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

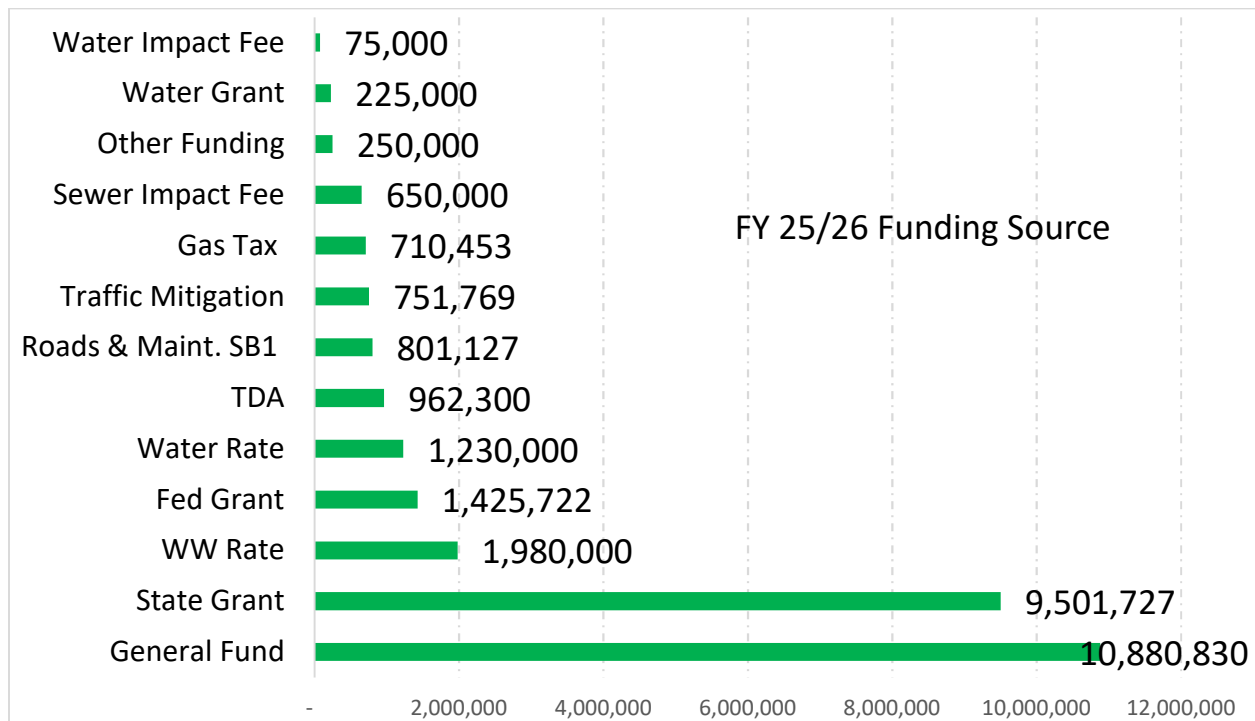
(5) James Street Corridor between Lerdo Highway and Shafter Avenue (including Stringham Park).

A Prop 68 grant will fund the new Shafter Community Park in North Shafter. The new park will have recreational amenities for all age groups, for example: 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 \$139.88 million, which includes \$29.44 million for FY 25/26. The direct impact on the General Fund is \$10.88 million for Fiscal Year 25/26 which relates to include \$5.0 million for the Police Department substation, \$2.5 million for the pool renovation project, \$2.0 million for the North Shafter Community Park, and various other projects. The largest project comes from a \$50 million wastewater treatment plant expansion. The following is a summary of CIP projects by type and funding source. Further details are available in the CIP report. A summary section is also available at the end of the budget book.

	Historical	Projected 25/26	Total Project	Pct of Total
Public Facilities	3,738,992	19,550,000	30,441,948	21.8%
Streets	3,220,194	5,743,928	23,541,196	16.8%
Wastewater	2,287,993	2,575,000	52,737,993	37.7%
Water	6,106,976	1,575,000	32,318,259	23.1%
Telecommunications	487,010	0	837,124	0.6%
Total Costs	\$15,841,165	\$29,443,928	\$139,876,520	100.0%



SUMMARY

The City of Shafter will continue to prosper 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 2025/2026 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.



STRATEGIC PLAN 2024-2027

www.shafter.com



Introduction Letter

Welcome to the strategic plan for the City of Shafter for the fiscal period 2024-2027. This comprehensive document describes our mission, vision, and strategic direction for the upcoming years, providing a clear roadmap to guide us toward the achievement of long-term goals and positioning our city for greater success.

Within this strategic plan, we conducted a thorough examination of our current state, identified areas requiring improvement, and established specific objectives and goals that will serve as the foundation for our decision-making and resource allocation. Employing a collaborative and forward-thinking approach, our intention is to leverage our strengths, address weaknesses, and seize opportunities in order to adapt to the dynamic and evolving environment around us.

Our commitment to excellence, innovation, and the communities we serve is encapsulated in this strategic plan. Through collective efforts, an openness to change, and remaining faithful to our mission and vision, we are confident in our ability to realize our objectives and leave a lasting positive impact on Shafter.

As we embark on this transformative journey, we express our vast appreciation to all our stakeholders. Your support and dedication are vital for our success. Together, we will navigate the path ahead, emerging as a stronger, more resilient organization.

This strategic plan marks Shafter's 1st formalized strategic plan process ending with public distribution. We welcome any and all suggestions on how we can improve our transparency with our communities and our efforts to make Shafter better. The plan is dynamic and will be continuously reviewed and updated to remain relevant and responsive to change.

Shafter City Council 2023/2024



City Council 2023/2024

Shafter Council (Left-Right): Mayor Pro Tem Cathy Prout, Gustavo Olvera Jr., Mayor Chad Givens, Pete Espinoza, Gilbert Alvarado

Cathy L. Prout

- Appointed Mayor Pro Tem December 2022
- Term Expires December 2024

Gustavo Olvera Jr.

- Term Expires December 2026

Chad Givens

- Appointed Mayor December 2022
- Term Expires December 2024

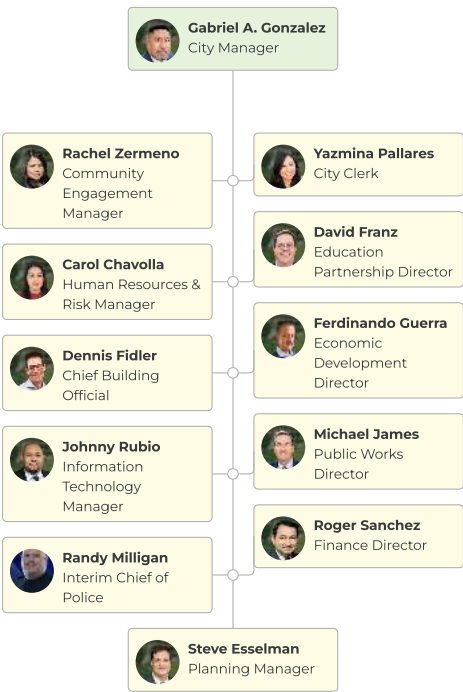
Pete Espinoza

- Term Expires December 2024

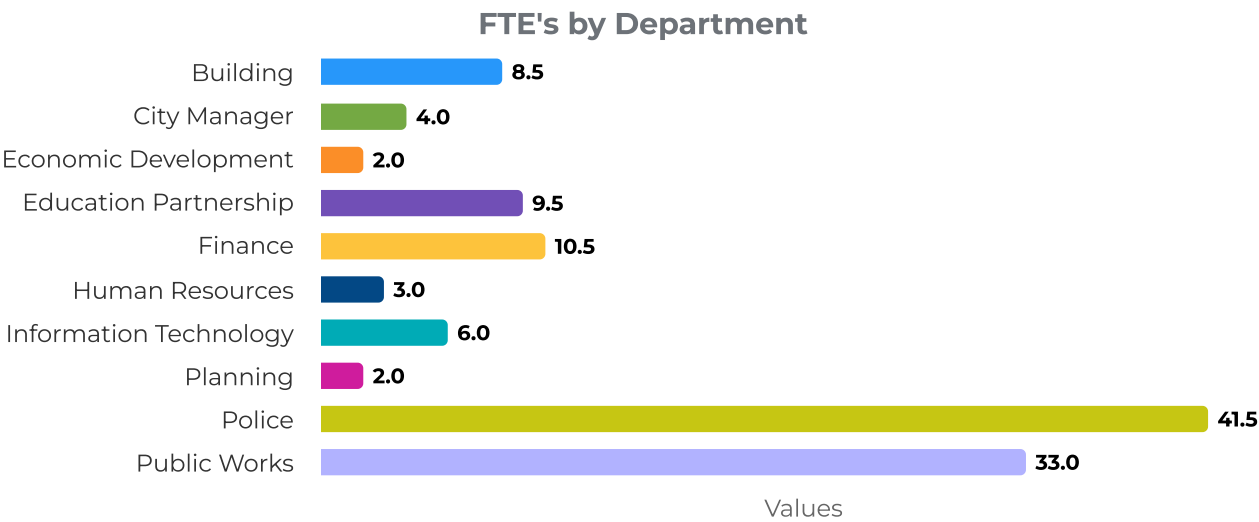
Gilbert T. Alvarado

- Term Expires December 2024

Executive Leadership Team 2023/2024



Staffing by Department 2023/2024



SWOT Analysis

Strengths

- Strong community and active civic engagement
- Robust agricultural and industrial sector
- Safe environment with low crime rates
- Quality educational initiatives
- New Developments, like Housing
- Proactive and approachable community and city government
- Business-friendly and affordability
- Proximity to Bakersfield

Weaknesses

- Perceived isolation
- Limited retail diversity
- Limited dining options
- Limited nighttime activities
- Walkability/biking
- No hotels or visitor centers
- Limited sources of sales tax
- Disconnect of core city and new development areas on 7th Std Rd

Opportunities

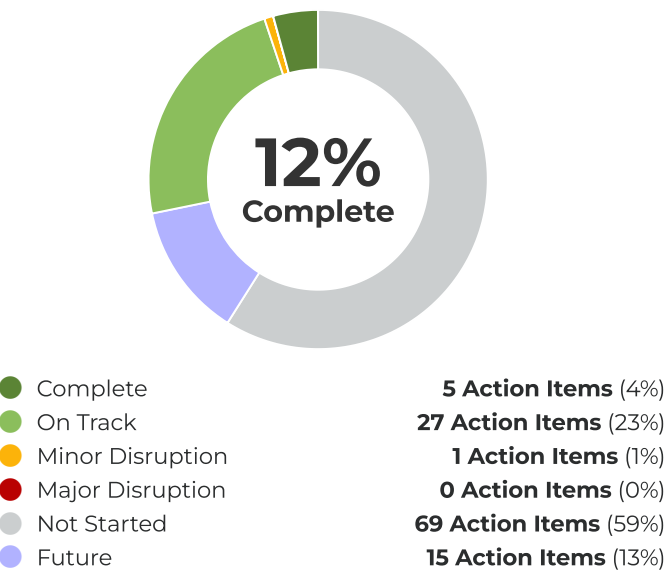
- Embrace new technology, possibilities, and globalization
- Downtown Revitalization
- New amenities and facilities
- Lerdo Hwy Development
- Build and leverage partnerships
- Affordable, Mix-Income, Multi-family Housing
- Growth in Tourism through events and programs
- Better Connection between all areas around Shafter
- Improvements in school performance

Threats

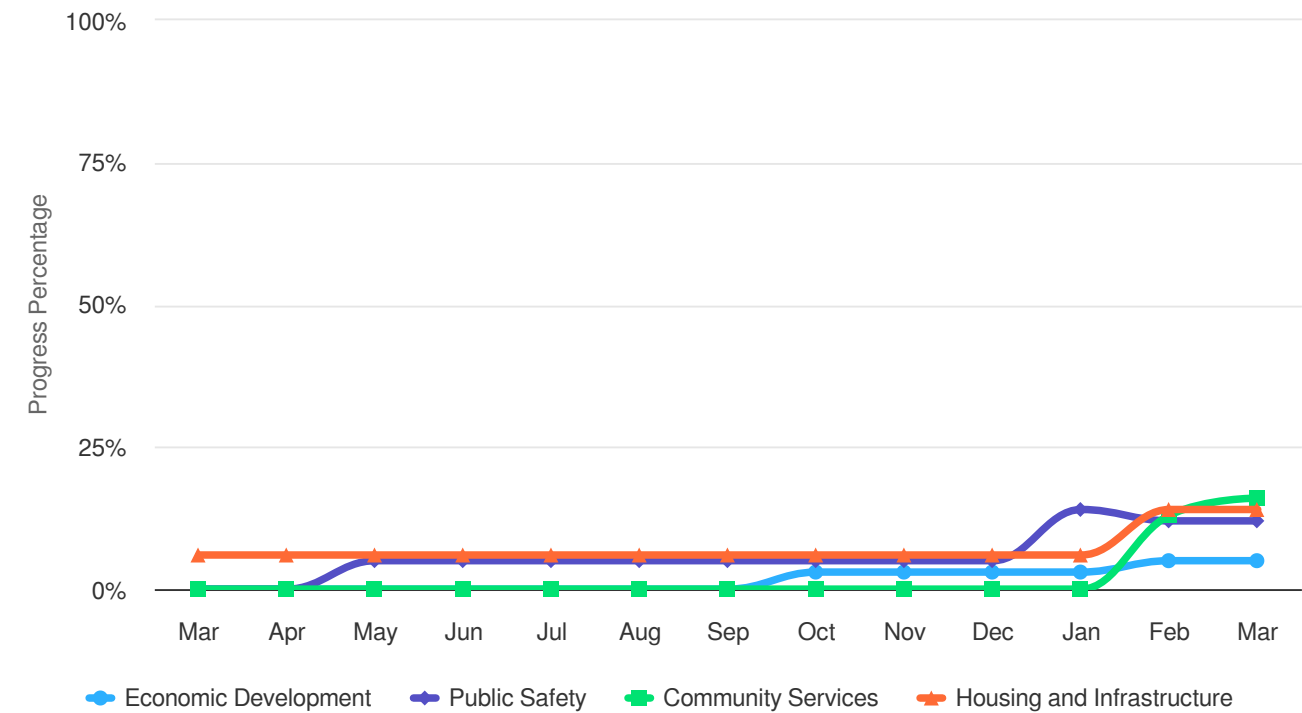
- Proximity to Bakersfield
- Potential competition with neighboring cities for resources, investments, and business prospects
- Growth outpacing city government's ability to serve
- Time and resource availability to best strategize and use all grant funds
- Potential Loss of Momentum in City being proactive with meeting future demand

Plan Status and Progress

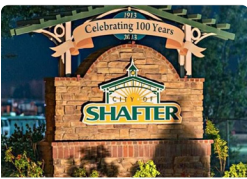
Overall Plan Status



Strategic Initiatives Progress Over Time



Strategic Initiatives



Economic Development

Overall Progress

5%



Objectives

11



Public Safety

Overall Progress

12%



Objectives

7



Community Services

Overall Progress

16%



Objectives

8



Housing and Infrastructure

Overall Progress

14%



Objectives

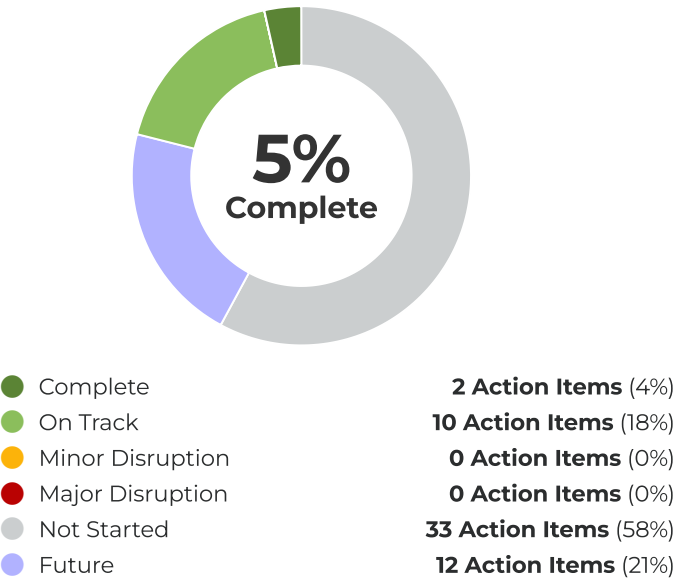
4

Economic Development

Cultivate the expansion of local businesses by building stronger relationships, fostering a business-friendly environment, boosting the local economy, and attracting nationally recognized businesses.

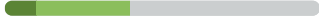


Overall Progress



Objectives

		Complete	On Track	Minor Disruption	Major Disruption	Not Started	Future
Approve a General Plan Update, Development Regulations Update, and Programmatic Environmental Impact Report	Action Items 11	Progress	0%				
Workforce Development	Action Items 3	Progress	0%				
Sales Tax Dashboard	Action Items 3	Progress	2%				
Revitalization of the City Core	Action Items 4	Progress	3%				

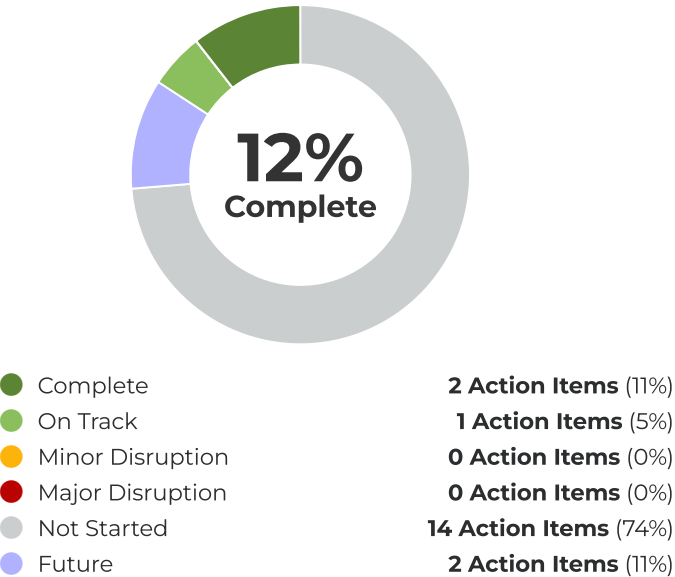
Master Plan Lerdo Hwy Corridor	Action Items 4	Progress  0%	Status 
Identify Growth Industries to Target	Action Items 5	Progress  0%	Status 
Create shovel ready city owned properties	Action Items 5	Progress  1%	Status 
Create Retail Strategy	Action Items 3	Progress  3%	Status 
Attract at least five national, or well-known, businesses.	Action Items 10	Progress  17%	Status 
Branding the City	Action Items 5	Progress  33%	Status 
Create an Economic Development Specific Website	Action Items 4	Progress  1%	Status 

Public Safety

Safeguard the city's security by upholding a vigilant and forward-thinking law enforcement agency, surpassing industry benchmarks in the recruitment and retention of police officers, fostering community trust through exceptional customer service and robust communication, and ensuring that the built environment enhances the safety of residents.



Overall Progress



Objectives

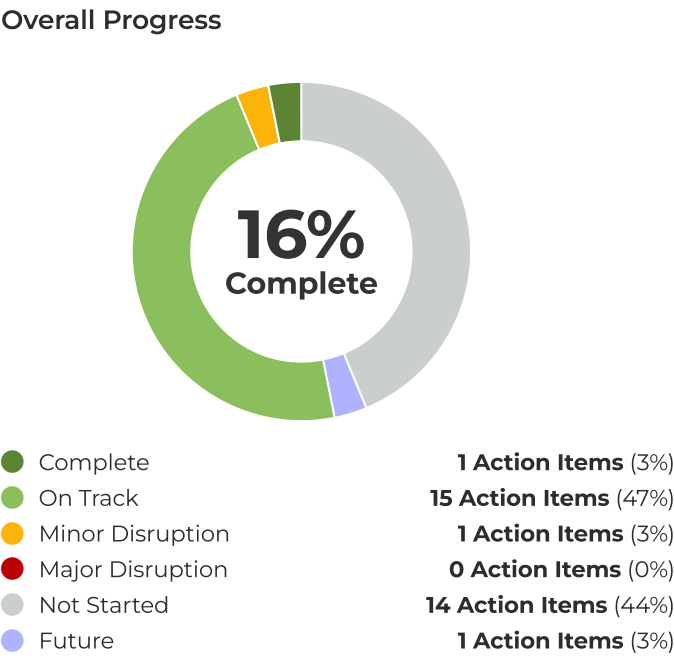
Complete On Track Minor Disruption Major Disruption Not Started Future			
Enhance Community Trust and Interaction through Social Media	Action Items 6	Progress 0%	Status
Public Safety Security Cameras	Action Items 3	Progress 83%	Status
Crime Data Analyst	Action Items 2	Progress 0%	Status
Establish College Cadet Program	Action Items 2	Progress 0%	Status

Flock (LPR)	Action Items 2	Progress 0%	Status
UAS - Drone	Action Items 3	Progress 0%	Status
Gossamer Grove Substation	Action Items 1	Progress 0%	Status

Strategic Initiatives

Community Services

Provide exceptional community services to residents by offering upgraded facilities and services, leveraging partnerships with both public and private entities. Additionally, work towards creating and maintaining city parks and facilities that attract both residents and organizations.



Objectives

Complete On Track Minor Disruption Major Disruption Not Started Future			
Laserfiche Document Management Services - expansion of digital services	Action Items 3	Progress 0%	Status
Modernize the permitting system to accept online payments and permitting process	Action Items 5	Progress 24%	Status
Increase Library Use	Action Items 2	Progress 0%	Status
Increase SLLC Participation of Local Schools	Action Items 4	Progress 29%	Status

Improve customer service experience for utility billing online payments.	Action Items 1	Progress 40%	Status
Citywide Compensation Study	Action Items 1	Progress 5%	Status
Recruitment and Training	Action Items 14	Progress 6%	Status
Increase the availability of park/pool permits for all users	Action Items 2	Progress 25%	Status

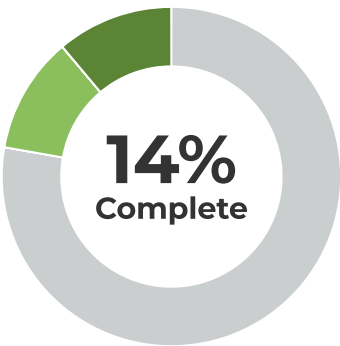
Strategic Initiatives

Housing and Infrastructure

Promote the smart growth of Shafter through the implementation of a comprehensive community plan. This plan will encompass diverse housing options for all families and generations, encourage healthy lifestyles, and expand infrastructure to effectively accommodate future growth.



Overall Progress



- Complete

● On Track

● Minor Disruption

● Major Disruption

● Not Started

● Future
- 1 Action Items (11%)

1 Action Items (11%)

0 Action Items (0%)

0 Action Items (0%)

7 Action Items (78%)

0 Action Items (0%)

Objectives

- Complete

● On Track

● Minor Disruption

● Major Disruption

● Not Started

● Future

Expand City's fiber optic broadband capabilities by completing Master Plan and attracting a Public-Private Partnership with an internet service provider (ISP)	Action Items 4	Progress 25%	Status
Goals and Policies of the Housing Element	Action Items 1	Progress 0%	Status
CIP Dashboard	Action Items 1	Progress 30%	Status
Ensure proper funding for utility/infrastructure needs	Action Items 3	Progress 0%	Status

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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. *Currently, the city has no outstanding debt within the General Fund or any other governmental fund.*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Shafter
California**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director



CITYWIDE SUMMARIES

Citywide Budget Changes in Revenues

Citywide Budget Changes in Expenses

Fund Summary & Fund Balances

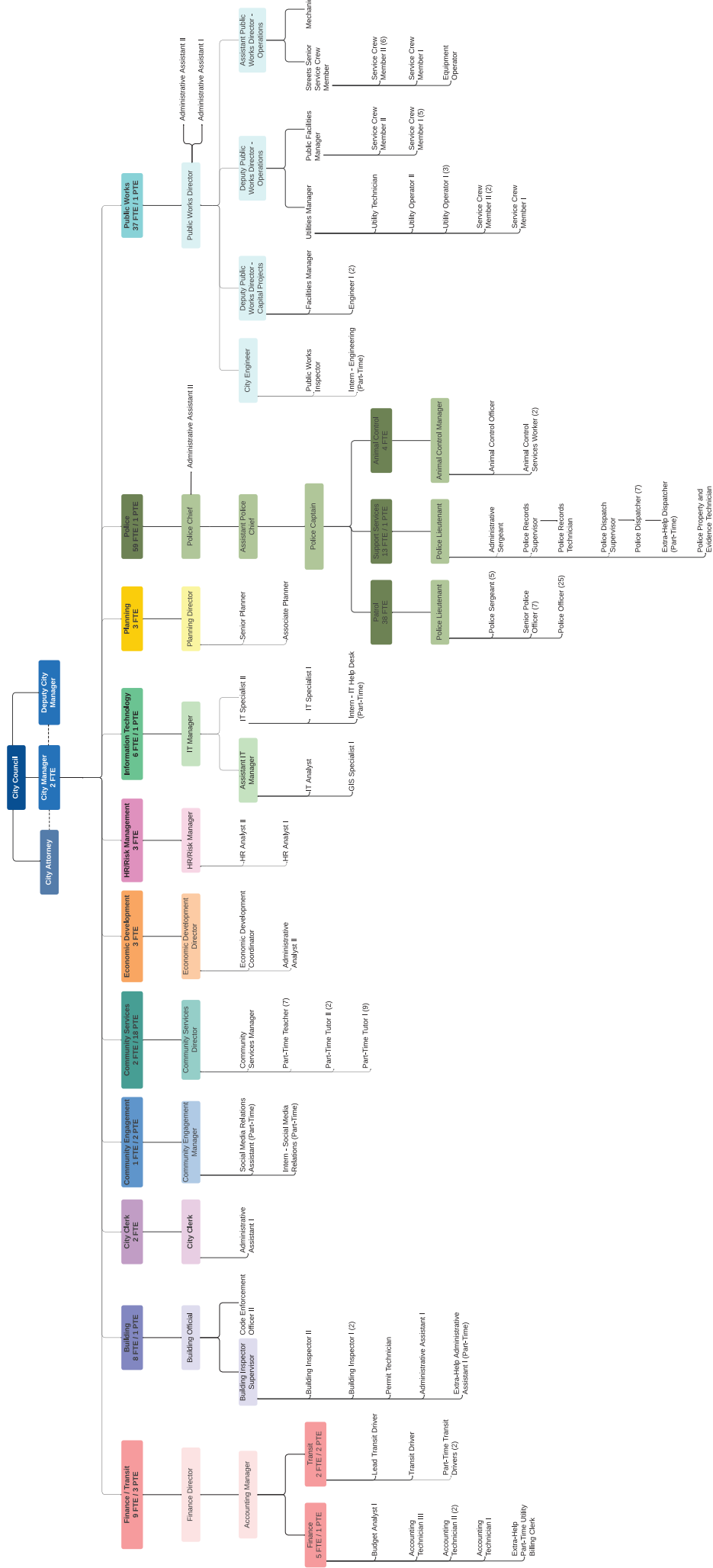
Revenue Projections

Revenue Chart

Proposed Expenses

Expense Chart

City of Shafter
Organizational Chart
July 1, 2024
135 Full-Time Employees
25 Part-Time Extra-Help Employees



CITYWIDE EMPLOYEE COUNT

Citywide Authorized FT Positions

Position	FY 21/22	FY 22/23	FY 23/24	FY 24/25	YoY Change
City Manager	5.00	4.00	5.00	5.00	-
Building	9.00	9.00	8.00	8.00	-
Police	42.00	43.00	46.00	55.00	9.00
Animal Control	4.00	4.00	4.00	4.00	-
Economic Development	1.00	1.00	2.00	3.00	1.00
Planning	2.00	2.00	3.00	3.00	-
Community Services	2.00	2.00	2.00	2.00	-
Public Works	32.00	34.00	34.00	37.00	3.00
Finance	7.00	7.00	7.00	7.00	-
Public Transit	1.00	1.00	2.00	2.00	-
Information Technology	3.00	3.00	6.00	6.00	-
Human Resources	3.00	3.00	3.00	3.00	-
Citywide Full-Time	111.00	113.00	122.00	135.00	13.00

Citywide Authorized PT Positions

Position	FY 21/22	FY 22/23	FY 23/24	FY 24/25	YoY Change
City Manager	-	-	-	1.00	1.00
Building	-	-	1.00	1.00	-
Police	-	-	-	-	-
Animal Control	-	-	-	-	-
Economic Development	-	-	-	-	-
Planning	-	-	-	-	-
Community Services	17.00	17.00	17.00	18.00	1.00
Public Works	1.00	1.00	1.00	1.00	-
Finance	1.00	-	1.00	1.00	-
Public Transit	3.00	3.00	2.00	2.00	-
Information Technology	1.00	1.00	1.00	1.00	-
Human Resources	-	-	-	-	-
Citywide Part-Time	23.00	22.00	23.00	25.00	2.00

CITYWIDE REVENUES BUDGET CHANGES SUMMARY

Budget Revenues by Category	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
70-Taxes	35,287,009	30,809,037	26,737,914	29,791,073	3,053,159	11.4%	40%
71-Fees for Service	11,743,623	11,271,453	10,933,298	11,616,809	683,511	6.3%	16%
72-Connection/Impact Fe	5,338,297	4,473,451	6,733,026	7,041,300	308,274	4.6%	9%
73-License & Permits	1,686,351	1,220,131	1,507,660	3,255,490	1,747,830	115.9%	4%
74-Fines, Forfeitures,	67,448	70,913	64,732	51,631	(13,101)	-20.2%	0%
75-Rents & Concessions	574,928	697,276	602,228	616,032	13,804	2.3%	1%
76-Investment Earnings	2,270,196	3,791,280	2,848,931	3,286,048	437,117	15.3%	4%
77-Grants & Donations	10,824,582	6,062,141	14,379,265	12,764,006	(1,615,259)	-11.2%	17%
78-Other Revenue	372,274	72,336	32,493	24,927	(7,566)	-23.3%	0%
79-Transfers-In	981,470	2,619,929	-	-	-	-	-
80-Operations -Internal	3,888,014	5,504,166	6,238,109	6,428,813	190,704	3.1%	9%
Total	\$73,034,192	\$66,592,113	\$70,077,656	\$74,876,129	\$4,798,473	6.8%	100%

Budget Revenues by Division	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
None	35,602,949	31,306,676	26,993,657	30,163,683	3,170,026	11.7%	40%
City Manager	320	-	20	20	-	0.0%	0%
Education Partnership	70,809	74,096	-	10,000	10,000	0.0%	0%
Business Development	4,400	4,490	1,396	900	(496)	-35.5%	0%
Human Resources	820	950	-	-	-	-	-
Finance	1,935,409	2,955,183	2,876,314	2,837,166	(39,148)	-1.4%	4%
Risk Management	969,093	1,163,538	1,314,580	1,456,049	141,469	10.8%	2%
Public Transit	363,358	544,908	458,960	813,550	354,590	77.3%	1%
Planning	571,190	519,968	490,645	406,126	(84,519)	-17.2%	1%
Police	1,183,670	1,130,881	1,933,892	1,178,308	(755,584)	-39.1%	2%
Animal Control	92,432	50,357	63,054	63,582	528	0.8%	0%
Fire	237,260	235,414	372,936	420,000	47,064	12.6%	1%
Engineering	631,316	65,771	731,346	493,350	(237,996)	-32.5%	1%
Streets	9,063,314	7,835,311	10,873,883	10,982,128	108,245	1.0%	15%
Water	6,094,225	6,123,653	5,939,768	5,982,433	42,665	0.7%	8%
Wastewater	4,387,790	5,113,703	5,142,117	5,490,950	348,833	6.8%	7%
Refuse	1,757,358	1,996,579	1,657,886	1,989,015	331,129	20.0%	3%
Rail	-	-	75,000	75,750	750	1.0%	0%
Vehicle Maintenance	138,941	335,479	243,605	246,041	2,436	1.0%	0%
Public Facilities	6,532,493	3,205,461	6,158,078	6,248,390	90,312	1.5%	8%
Building Inspection	1,595,310	1,144,349	1,406,544	3,166,000	1,759,456	125.1%	4%
Code Compliance	27,041	-	-	-	-	-	-
Facility Maintenance	370,440	545,482	850,316	858,819	8,503	1.0%	1%
Information Technology	990,520	1,824,256	1,819,028	1,837,218	18,190	1.0%	2%
Telecommunications	411,234	413,875	674,131	156,651	(517,480)	-76.8%	0%
GIS Maps	2,500	1,733	500	-	(500)	-	-
Employee Engagement Committee	-	-	-	-	-	-	-
Total	\$73,034,192	\$66,592,113	\$70,077,656	\$74,876,129	\$4,798,473	6.8%	100%

Budget Revenues by Fund Group	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
General	41,004,949	36,629,793	33,405,932	37,353,870	3,947,938	11.8%	50%
Total General Funds	41,004,949	36,629,793	33,405,932	37,353,870	3,947,938	11.8%	50%

Budget Revenues by Fund Group	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Water Operations	5,753,545	5,742,410	5,501,153	5,461,575	(39,578)	-0.7%	7%
Wastewater Operations	2,543,269	3,067,458	2,635,000	2,661,350	26,350	1.0%	4%
Refuse	1,751,106	1,987,603	1,652,178	1,979,315	327,137	19.8%	3%
Rail Operations	-	-	75,000	75,750	750	1.0%	0%
Public Transit	363,358	544,908	458,960	813,550	354,590	77.3%	1%
Telecommunications	411,234	413,875	674,131	156,651	(517,480)	-76.8%	0%
Total ENT Funds	10,822,512	11,756,254	10,996,422	11,148,191	151,769	1.4%	15%

Budget Revenues by Fund Group	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Federal Grants	3,154,676	1,982,482	5,148,140	5,053,000	(95,140)	-1.8%	7%
Transportation	768,388	(2,598)	850,000	861,000	11,000	1.3%	1%
State Gas	547,188	639,960	519,100	625,260	106,160	20.5%	1%
Traffic Safety	49,892	36,785	29,520	35,935	6,415	21.7%	0%
SLESF	173,290	198,602	194,664	-	(194,664)		
Special PD Services	71	107	-	-			
Asset Forfeitures	3,859	5,780	11,210	3,030	(8,180)	-73.0%	0%
LLMD	970,489	2,164,161	981,106	990,917	9,811	1.0%	1%
Low-Mod Income Housing	34,276	51,335	25,000	25,250	250	1.0%	0%
CDBG	-	66,645	-	-			
Road Maint & Rehab	877,477	582,232	460,000	497,000	37,000	8.0%	1%
Total Revenues Funds	6,579,606	5,725,491	8,218,740	8,091,392	(127,348)	-1.5%	11%

Budget Revenues by Fund Group	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Facility Maintenance	370,440	545,482	850,316	858,819	8,503	1.0%	1%
Vehicle Maintenance	138,941	335,479	243,605	246,041	2,436	1.0%	0%
Risk Management	969,093	1,163,538	1,314,580	1,456,049	141,469	10.8%	2%
Information Technology	903,254	1,691,551	1,718,528	1,735,208	16,680	1.0%	2%
Total ISF Funds	2,381,728	3,736,050	4,127,029	4,296,117	169,088	4.1%	6%

Budget Revenues by Fund Group	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
State Grants	6,394,250	3,228,290	6,000,000	6,060,000	60,000	1.0%	8%
Water CIP	340,680	381,243	438,615	520,858	82,243	18.8%	1%
Wastewater CIP	1,844,521	2,046,245	2,507,117	2,829,600	322,483	12.9%	4%
Public Safety Impact	846,743	664,685	968,510	1,115,000	146,490	15.1%	1%
Resufe CIP	6,252	8,976	5,708	9,700	3,992	69.9%	0%
Park CIP	125,689	139,894	141,980	164,349	22,369	15.8%	0%
Asset Replacement	89,766	134,438	385,580	389,436	3,856	1.0%	1%
Traffic Mitigation	2,595,425	2,137,652	2,880,273	2,896,000	15,727	0.5%	4%
Median Mitigation	2,071	3,102	1,750	1,616	(134)	-7.7%	0%
Total CAP Funds	12,245,397	8,744,525	13,329,533	13,986,559	657,026	4.9%	19%
Total	\$73,034,192	\$66,592,113	\$70,077,656	\$74,876,129	\$4,798,473	6.8%	100%

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 EXPENSES BUDGET CHANGES SUMMARY

Budget Expenses by Category	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	15,316,651	18,308,743	21,608,909	24,062,283	2,453,374	11.4%	29%
83-Planned Operations	9,128,630	9,295,715	12,445,896	11,857,461	(588,435)	-4.7%	14%
85-Required Operations	3,771,265	4,144,345	5,226,944	4,884,229	(342,715)	-6.6%	6%
88-Operations -Internal	3,890,880	5,510,348	5,520,866	6,129,833	608,967	11.0%	7%
90-Debt Service	158,640	59,388	-	-	-	-	-
91-Other Non-Operationa	11,886,578	2,868,595	2,868,594	2,624,395	(244,199)	-8.5%	3%
92-Capital Outlay	786,301	606,909	2,796,489	-	(2,796,489)	-	-
93-Capital Projects	3,088,128	9,382,862	27,756,041	29,793,928	2,037,887	7.3%	36%
94-Transfers-Out	981,470	2,619,929	-	3,000,000	3,000,000	0.0%	4%
Total	\$49,008,543	\$52,796,834	\$78,223,739	\$82,352,129	\$4,128,390	5.3%	100%

Budget Expenses by Division	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
None	7,485	15,239	357	-	(357)	-	-
City Council	120,101	106,755	132,957	402,618	269,661	202.8%	0%
Planning Commission	2,912	3,479	3,363	3,280	(83)	-2.5%	0%
City Manager	594,155	666,558	798,935	694,497	(104,438)	-13.1%	1%
Education Partnership	1,304,222	1,464,112	1,690,221	1,426,910	(263,311)	-15.6%	2%
City Clerk	316,971	294,128	348,212	502,324	154,112	44.3%	1%
Business Development	435,971	779,134	772,100	1,043,399	271,299	35.1%	1%
Business Incentives	11,886,578	3,235,041	3,137,255	2,974,395	(162,860)	-5.2%	4%
City Attorney	431,688	375,066	350,000	381,500	31,500	9.0%	0%
Human Resources	432,710	533,498	587,880	469,829	(118,051)	-20.1%	1%
Finance	1,164,093	1,053,885	1,080,933	1,193,721	112,788	10.4%	1%
Risk Management	973,651	1,152,934	1,597,457	1,796,947	199,490	12.5%	2%
Public Transit	393,021	549,134	557,311	1,057,742	500,431	89.8%	1%
Planning	934,158	655,813	1,388,911	1,357,932	(30,979)	-2.2%	2%
Police	8,220,842	9,927,977	15,870,653	23,922,663	8,052,010	50.7%	29%
Animal Control	581,521	597,759	686,592	702,923	16,331	2.4%	1%
Engineering	1,217,790	1,074,388	1,454,411	1,193,621	(260,790)	-17.9%	1%
Streets	5,856,593	8,909,277	11,111,606	12,172,030	1,060,424	9.5%	15%
Water	4,966,140	5,667,715	13,486,988	7,431,331	(6,055,657)	-44.9%	9%
Wastewater	1,896,471	2,627,275	4,630,759	4,985,188	354,429	7.7%	6%
Refuse	1,902,234	1,963,050	2,140,424	1,940,332	(200,092)	-9.3%	2%
Rail	42,458	153,227	127,348	50,698	(76,650)	-60.2%	0%
Vehicle Maintenance	217,839	271,540	259,563	232,694	(26,869)	-10.4%	0%
Public Facilities	1,906,019	6,388,961	10,332,856	11,593,326	1,260,470	12.2%	14%
Building Inspection	1,239,576	1,311,304	1,497,118	1,593,659	96,541	6.4%	2%
Code Compliance	147,962	138,042	169,139	175,676	6,537	3.9%	0%
Facility Maintenance	404,902	958,059	1,232,254	1,061,695	(170,559)	-13.8%	1%
Information Technology	1,182,448	1,351,705	1,742,331	1,369,122	(373,209)	-21.4%	2%
Telecommunications	179,649	272,393	618,451	237,786	(380,665)	-61.6%	0%
GIS Maps	48,383	171,294	221,428	101,082	(120,346)	-54.3%	0%
Veterinary Care	-	130,519	115,900	143,450	27,550	23.8%	0%
Community Engagement	-	-	43,275	41,852	(1,423)	-3.3%	0%
Employee Engagement Committee	-	-	-	25,000	25,000	0.0%	0%
Community Events	-	7,573	36,751	72,907	36,156	98.4%	0%
Total	\$49,008,543	\$52,796,834	\$78,223,739	\$82,352,129	\$4,128,390	5.3%	100%

Budget Expenses by Fund Group	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
General	32,623,815	27,252,219	34,321,091	44,164,058	9,842,967	28.7%	54%
Total General Funds	32,623,815	27,252,219	34,321,091	44,164,058	9,842,967	28.7%	54%

Budget Expenses by Fund Group	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Water Operations	4,966,140	5,667,715	12,186,988	7,306,331	(4,880,657)	-40.0%	9%
Wastewater Operations	1,877,353	2,272,247	3,768,259	4,385,188	616,929	16.4%	5%
Refuse	1,902,234	1,963,050	2,140,424	1,940,332	(200,092)	-9.3%	2%
Rail Operations	42,458	153,227	127,348	50,698	(76,650)	-60.2%	0%
Public Transit	393,021	549,134	557,311	1,057,742	500,431	89.8%	1%
Telecommunications	179,649	272,393	618,451	237,786	(380,665)	-61.6%	0%
Total ENT Funds	9,360,855	10,877,766	19,398,781	14,978,077	(4,420,704)	-22.8%	18%

Budget Expenses by Fund Group	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Federal Grants	1,302,238	3,680,971	4,426,161	4,425,722	(439)	0.0%	5%
Transportation	1,254,587	1,213,400	2,097,299	962,300	(1,134,999)	-54.1%	1%
State Gas	174,700	39,943	450,057	710,453	260,396	57.9%	1%
Traffic Safety	2,926	142	225,000	-	(225,000)		
SLESF	188,897	205,927	-	-			
LLMD	669,340	1,705,981	683,769	691,254	7,485	1.1%	1%
CDBG	-	73,711	134,000	-	(134,000)		
Road Maint & Rehab	320,570	465,990	1,091,241	801,127	(290,114)	-26.6%	1%
Total Revenues Funds	3,913,258	7,386,065	9,107,527	7,590,856	(1,516,671)	-16.7%	9%

Budget Expenses by Fund Group	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Facility Maintenance	403,660	548,023	1,027,254	861,695	(165,559)	-16.1%	1%
Vehicle Maintenance	217,839	271,540	259,563	232,694	(26,869)	-10.4%	0%
Risk Management	973,651	1,152,934	1,506,748	1,456,049	(50,699)	-3.4%	2%
Information Technology	1,230,831	1,522,999	1,962,409	1,470,204	(492,205)	-25.1%	2%
Information Technology	-	-	1,350	-	(1,350)		
Total ISF Funds	2,825,981	3,495,496	4,757,324	4,020,642	(736,682)	-15.5%	5%

Budget Expenses by Fund Group	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
State Grants	259,785	3,539,108	7,835,561	9,751,727	1,916,166	24.5%	12%
Water CIP	-	-	-	125,000	125,000	0.0%	0%
Wastewater CIP	19,118	355,028	862,500	600,000	(262,500)	-30.4%	1%
Public Safety Impact	-	-	1,266,619	370,000	(896,619)	-70.8%	0%
Traffic Mitigation	5,731	71,399	674,336	751,769	77,433	11.5%	1%
Total CAP Funds	284,634	3,965,535	10,639,016	11,598,496	959,480	9.0%	14%
Total Revenues include Transfers	\$49,008,543	\$52,977,081	\$78,223,739	\$82,352,129	\$4,128,390	5.3%	100%

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

2025/26 CITYWIDE FUND BALANCE SUMMARY

	23/24 Bal	24/25 Est. Bal	25/26 Revenues	25/26 Operating Expenses	25/26 Non-Operating	25/26 Ending Bal.	Change %	Change Amt
General Fund								
Non-Spendable	1,058,220	1,058,220	-	-	-	1,058,220	0.0%	-
Restricted	22,129,182	22,129,182	-	-	-	22,129,182	0.0%	-
Assigned	23,991,639	26,991,639	-	-	-	26,991,639	0.0%	-
Unassigned	30,793,501	31,199,772	37,353,870	33,283,228	10,880,830	24,389,584	-21.8%	(6,810,188)
Sub-Total General Fund	77,972,542	81,378,813	37,353,870	\$33,283,228	\$10,880,830	\$74,568,625	-8.4%	(6,810,188)
Enterprise Funds								
Water Operations	340,636	(5,690,181)	5,461,575	5,851,331	1,455,000	(7,534,937)	32.4%	(1,844,756)
Wastewater Operations	2,944,173	614,554	2,661,350	2,405,188	1,980,000	(1,109,284)	-280.5%	(1,723,838)
Refuse	345,570	214,771	1,979,315	1,940,332	-	253,754	18.2%	38,983
Rail Operations	(1,724,031)	(1,715,696)	75,750	50,698	-	(1,690,644)	-1.5%	25,052
Public Transit	(621,575)	(792,395)	813,550	707,742	350,000	(1,036,587)	30.8%	(244,192)
Telecommunications	(644,892)	(1,093,103)	156,651	237,786	-	(1,174,238)	7.4%	(81,135)
Sub-Total Enterprise Funds	639,881	(8,462,050)	11,148,191	\$11,193,077	\$3,785,000	(\$12,291,936)	45.3%	(3,829,886)
Special Revenue Funds								
Federal Grants	1,704,606	(4,630,636)	5,053,000	-	(1,574,278)	(4,003,358)	-13.5%	627,278
Transportation	(1,741,517)	34,146	861,000	-	962,300	(67,154)	-296.7%	(101,300)
State Gas	2,806,653	2,940,496	625,260	-	710,453	2,855,303	-2.9%	(85,193)
Traffic Safety	310,266	120,836	35,935	-	-	156,771	29.7%	35,935
SLESF	235,233	235,233	-	-	-	235,233	0.0%	-
Special PD Services	3,740	3,740	-	-	-	3,740	0.0%	-
Asset Forfeitures	205,103	208,103	3,030	-	-	211,133	1.5%	3,030
LLMD	1,950,445	2,321,951	990,917	691,254	-	2,621,614	12.9%	299,663
Low-Mod Income Housing	1,821,822	1,846,822	25,250	-	-	1,872,072	1.4%	25,250
CDBG	(844)	(844)	-	-	-	(844)	0.0%	-
Road Maint & Rehab	1,122,334	1,114,126	497,000	-	801,127	809,999	-27.3%	(304,127)
Sub-Total Special Revenue Funds	8,417,841	\$4,193,973	8,091,392	\$691,254	\$899,602	\$4,694,509	11.9%	500,536
Internal Service Funds								
Facility Maintenance	(68,597)	(32,983)	858,819	861,695	-	(35,859)	8.7%	(2,876)
Vehicle Maintenance	(21,687)	(14,918)	246,041	232,694	-	(1,571)	-89.5%	13,347
Risk Management	-	(3,596)	1,456,049	1,456,049	-	(3,596)	0.0%	-
Information Technology	-	391,935	1,735,208	1,470,204	-	656,939	67.6%	265,004
Sub-Total Internal Service Funds	(\$90,284)	\$340,438	4,296,117	\$4,020,642	\$0	\$615,913	80.9%	275,475
Capital & Impact Fees								
Water CIP	2,198,800	2,719,504	520,858	-	125,000	3,115,362	14.6%	395,858
Wastewater CIP	11,227,442	13,155,942	2,829,600	-	600,000	15,385,542	16.9%	2,229,600
Resufe CIP	318,595	328,295	9,700	-	-	337,995	3.0%	9,700
Park CIP	338,131	497,670	164,349	-	-	662,019	33.0%	164,349
Asset Replacement	4,771,070	5,156,650	389,436	-	-	5,546,086	7.6%	389,436
Traffic Mitigation	14,216,396	15,617,060	2,896,000	-	751,769	17,761,291	13.7%	2,144,231
Median Mitigation	110,111	111,711	1,616	-	-	113,327	1.4%	1,616
State Grants	5,848,792	318,603	6,060,000	-	9,751,727	(3,373,124)	-1158.7%	(3,691,727)
Safety Impact Fees	1,535,152	2,158,152	1,115,000	370,000	-	2,903,152	34.5%	745,000
Sub-Total Capital & Impact Fees	40,564,488	40,063,586	13,986,559	370,000	11,228,496	42,451,649	6.0%	2,388,063
Total Citywide Revenues	\$127,504,468	\$117,514,760	\$74,876,129	\$49,558,201	\$26,793,928	\$110,038,760	-6.4%	(7,476,000)

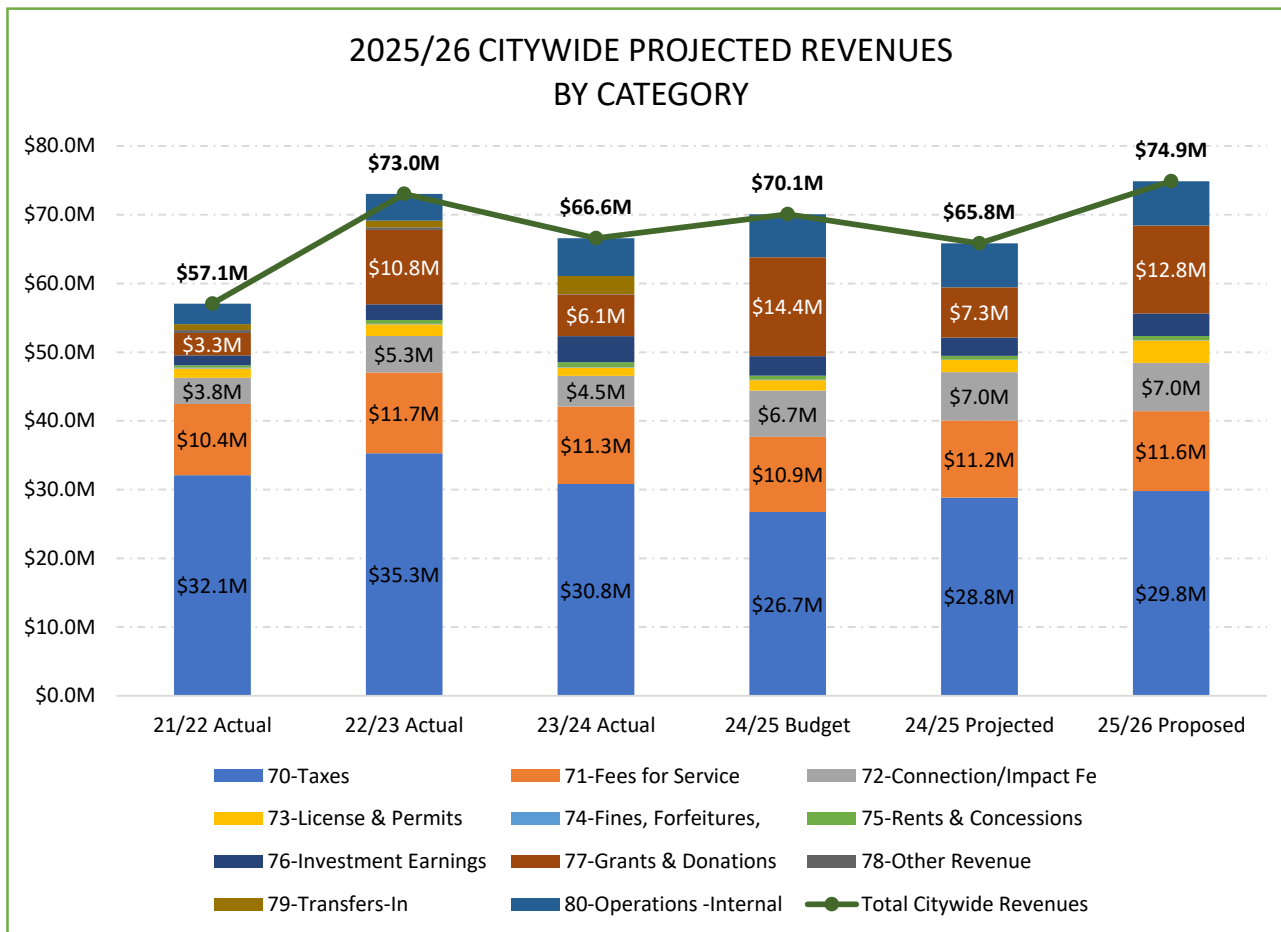
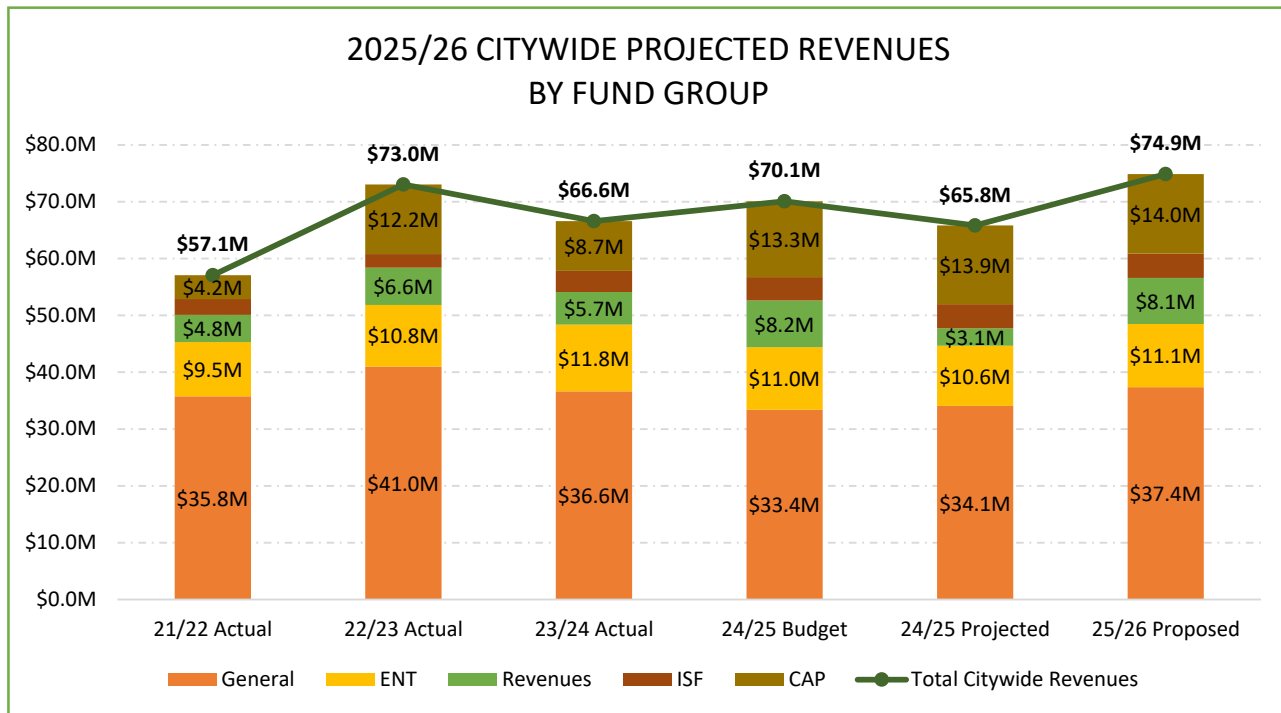
CITYWIDE PROJECTED REVENUES

2025/26 CITYWIDE PROJECTED REVENUES

	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
General Fund	\$ 35,773,941	\$ 41,004,949	\$ 36,629,793	\$ 33,405,932	\$ 34,074,779	\$ 37,353,870
Enterprise Funds						
Water Operations	5,128,293	5,753,545	5,742,410	5,501,153	5,407,500	5,461,575
Wastewater Operations	2,461,281	2,543,269	3,067,458	2,635,000	2,635,000	2,661,350
Refuse	\$1,421,358	\$1,751,106	\$1,987,603	\$1,652,178	\$1,853,530	\$1,979,315
Rail Operations	-	-	-	75,000	75,000	75,750
Public Transit	222,208	363,358	544,908	458,960	458,960	813,550
Telecommunications	310,734	411,234	413,875	674,131	155,100	156,651
Sub-Total Enterprise Funds	\$9,543,874	\$10,822,512	\$11,756,254	\$10,996,422	\$10,585,090	\$11,148,191
Special Revenue Funds						
Federal Grants	2,507,497	3,154,676	1,982,482	5,148,140	53,000	5,053,000
Transportation	344,879	768,388	(2,598)	850,000	882,500	861,000
State Gas	492,957	547,188	639,960	519,100	583,900	625,260
Traffic Safety	74,092	49,892	36,785	29,520	35,570	35,935
SLESF	166,684	173,290	198,602	194,664	-	-
Special PD Services	54	71	107	-	-	-
Asset Forfeitures	2,991	3,859	5,780	11,210	3,000	3,030
LLMD	760,455	970,489	2,164,161	981,106	981,106	990,917
Low-Mod Income Housing	26,571	34,276	51,335	25,000	25,000	25,250
CDBG	-	-	66,645	-	-	-
Road Maint & Rehab	411,728	877,477	582,232	460,000	492,400	497,000
Sub-Total Special Revenue Funds	\$4,787,908	\$6,579,606	\$5,725,491	\$8,218,740	\$3,056,476	8,091,392
Internal Service Funds						
Facility Maintenance	422,227	370,440	545,482	850,316	850,316	858,819
Vehicle Maintenance	257,974	138,941	335,479	243,605	243,605	246,041
Risk Management	1,092,351	969,093	1,163,538	1,314,580	1,456,049	1,456,049
Information Technology	989,803	903,254	1,691,551	1,718,528	1,718,028	1,735,208
Sub-Total Internal Service Funds	\$2,762,355	2,381,728	\$3,736,050	\$4,127,029	\$4,267,998	\$4,296,117
Capital & Impact Fees						
Water CIP	126,421	340,680	381,243	438,615	520,704	520,858
Wastewater CIP	2,072,966	1,844,521	2,046,245	2,507,117	2,791,000	2,829,600
Resufe CIP	5,069	6,252	8,976	5,708	9,700	9,700
Park CIP	14,743	125,689	139,894	141,980	159,539	164,349
Asset Replacement	69,586	89,766	134,438	385,580	385,580	389,436
Traffic Mitigation	1,917,767	2,595,425	2,137,652	2,880,273	2,875,000	2,896,000
Median Mitigation	1,606	2,071	3,102	1,750	1,600	1,616
State Grants	-	6,394,250	3,228,290	6,000,000	6,000,000	6,060,000
Public Safety Impact	-	846,743	664,685	968,510	1,115,000	1,115,000
Sub-Total Capital & Impact Fees	4,208,158	12,245,397	8,744,525	13,329,533	13,858,123	13,986,559
Total Citywide Revenues	\$ 57,076,236	\$73,034,192	\$66,592,113	\$70,077,656	\$65,842,466	\$ 74,876,129

Note: The Revenues Include "Transfers In"

CITYWIDE PROJECTED REVENUES CHART

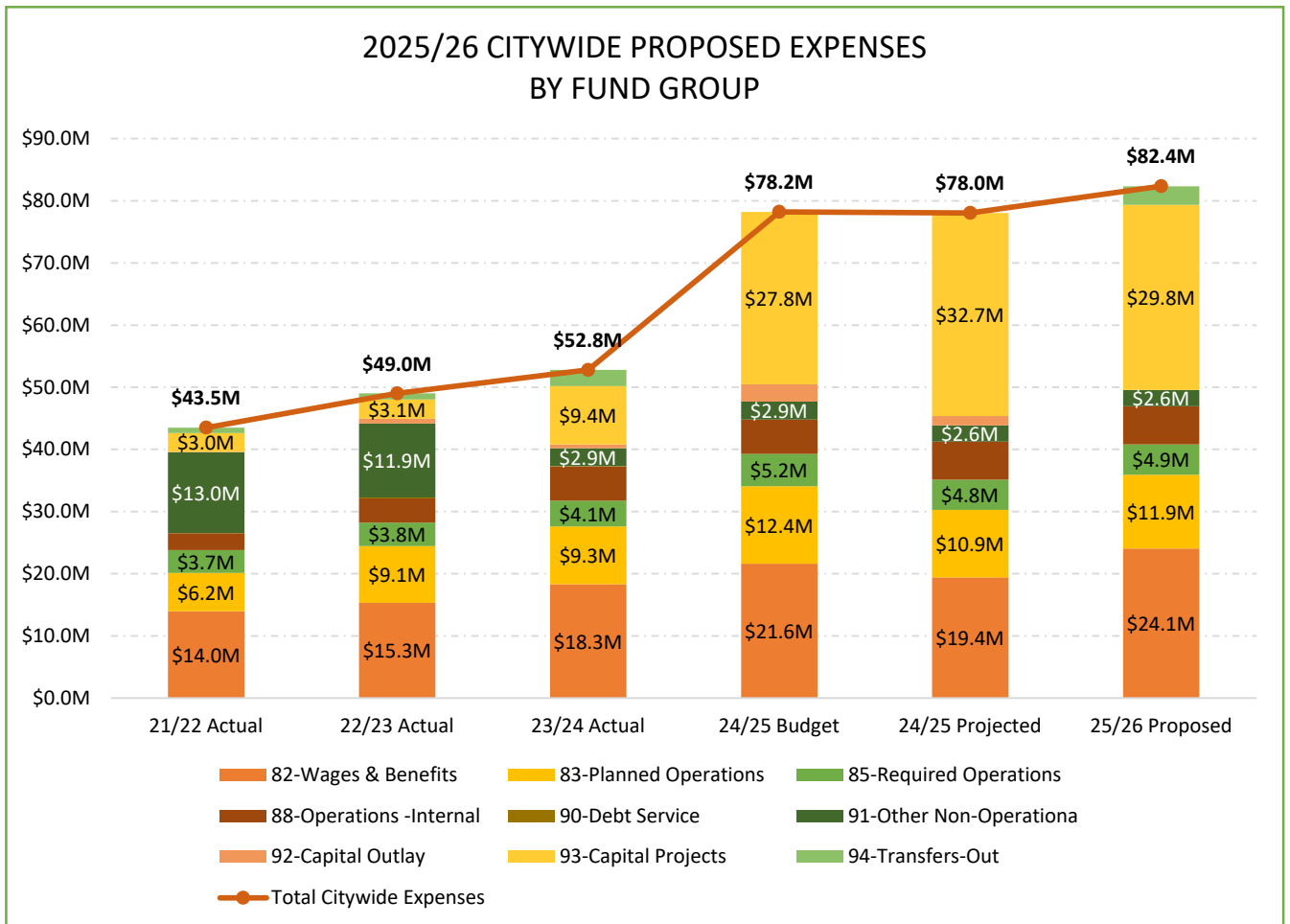
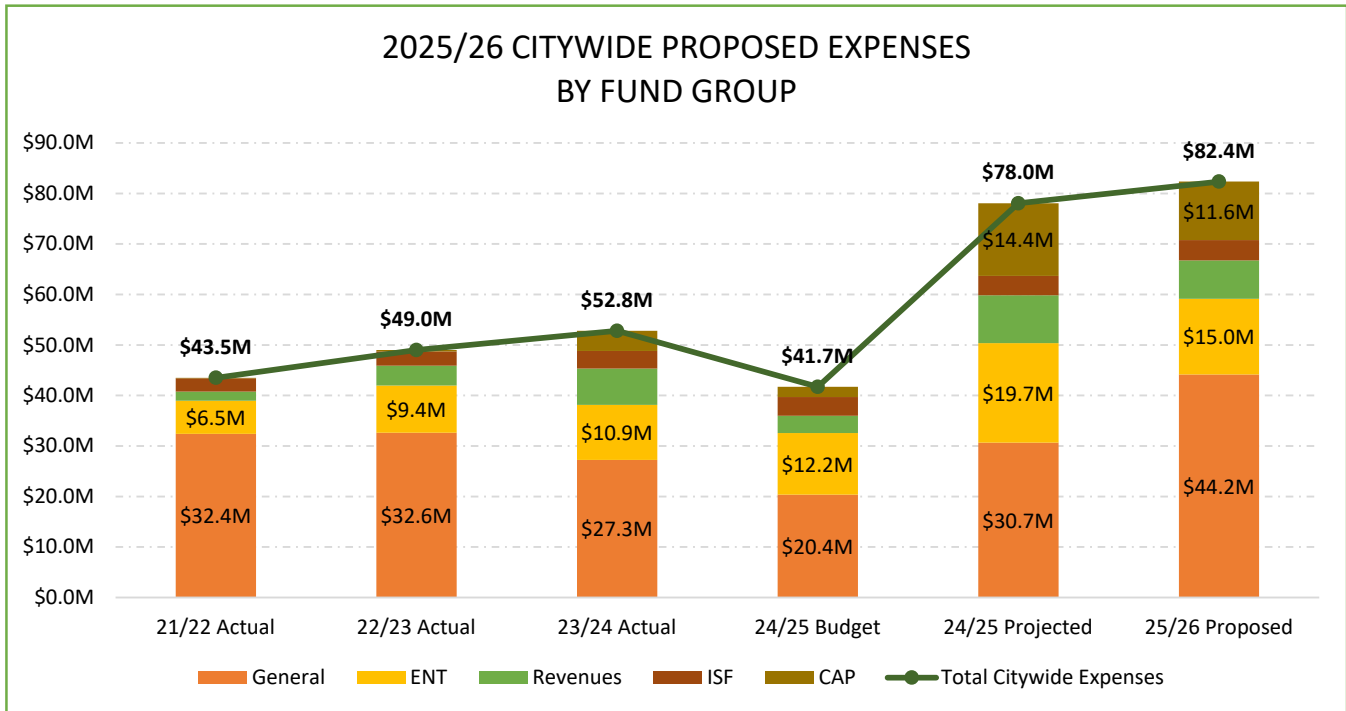


CITYWIDE PROPOSED EXPENSES

2025/26 CITYWIDE PROPOSED EXPENSES

	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
General Fund	\$ 32,407,597	\$ 32,623,815	\$ 27,252,219	\$ 34,321,091	\$ 30,668,508	\$ 44,164,058
Enterprise Funds						
Water Operations	3,751,618	4,966,140	5,667,715	12,186,988	11,438,317	7,306,331
Wastewater Operations	1,384,685	1,877,353	2,272,247	3,768,259	4,964,619	4,385,188
Refuse	\$926,021	\$1,902,234	\$1,963,050	\$2,140,424	\$1,984,329	\$1,940,332
Rail Operations	100,538	42,458	153,227	127,348	66,665	50,698
Public Transit	297,752	393,021	549,134	557,311	629,780	1,057,742
Telecommunications	80,732	179,649	272,393	618,451	603,311	237,786
Sub-Total Enterprise Funds	6,541,346	\$9,360,855	\$10,877,766	\$19,398,781	\$19,687,021	\$14,978,077
Special Revenue Funds						
Federal Grants	740,385	1,302,238	3,680,971	4,426,161	6,388,242	4,425,722
Transportation	340,168	1,254,587	1,213,400	2,097,299	1,185,837	962,300
State Gas	-	174,700	39,943	450,057	450,057	710,453
Traffic Safety	18,171	2,926	142	225,000	225,000	-
SLESF	151,078	188,897	205,927	-	-	-
LLMD	563,516	669,340	1,705,981	683,769	609,600	691,254
CDBG	-	-	65,000	-	-	-
Road Maint & Rehab	1,355	320,570	284,376	1,091,241	500,608	801,127
Federal Grants	-	-	8,711	134,000	134,000	-
Sub-Total Special Revenue Funds	\$1,814,673	\$3,913,258	\$7,204,451	\$9,107,527	\$9,493,344	\$7,590,856
Internal Service Funds						
Facility Maintenance	416,791	403,660	549,390	1,027,254	814,702	861,695
Vehicle Maintenance	253,480	217,839	271,540	259,563	236,836	232,694
Risk Management	1,055,038	973,651	1,152,934	1,506,748	1,459,645	1,456,049
IT	897,559	1,230,831	1,522,999	1,963,759	1,326,093	1,470,204
Sub-Total Internal Service Funds	2,622,868	\$2,825,981	\$3,496,863	\$4,757,324	\$3,837,276	\$4,020,642
Capital & Impact Fees						
Water CIP	-	-	-	-	-	125,000
Wastewater CIP	109,457	19,118	355,028	862,500	862,500	600,000
Traffic Mitigation	5,300	5,731	71,399	674,336	1,474,336	751,769
State Grants	-	259,785	3,539,108	7,835,561	11,530,189	9,751,727
Public Safety Impact	-	-	-	1,266,619	492,000	370,000
Sub-Total Capital & Impact Fees	114,757	284,634	3,965,535	10,639,016	14,359,025	11,598,496
Total Citywide Expenses	\$43,501,241	\$49,008,543	\$52,796,834	\$78,223,739	\$78,045,174	\$82,352,129

CITYWIDE PROPOSED EXPENSES CHART





GENERAL FUND SUMMARIES

General Fund Summary

General Fund Revenues

General Fund Expenditures by Department

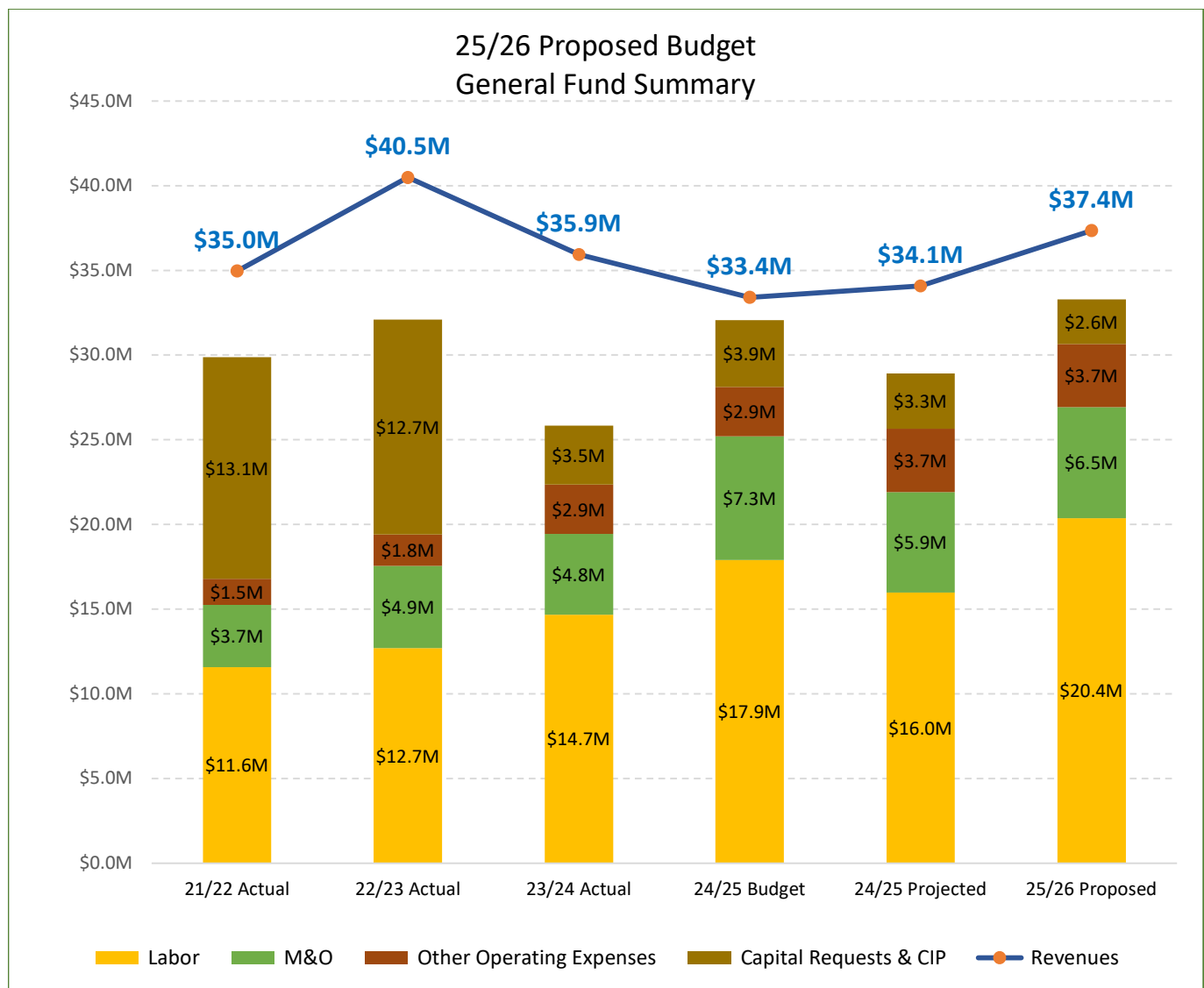
General Fund P&L

General Fund Expenditures Budget Changes

Five-Year Projection

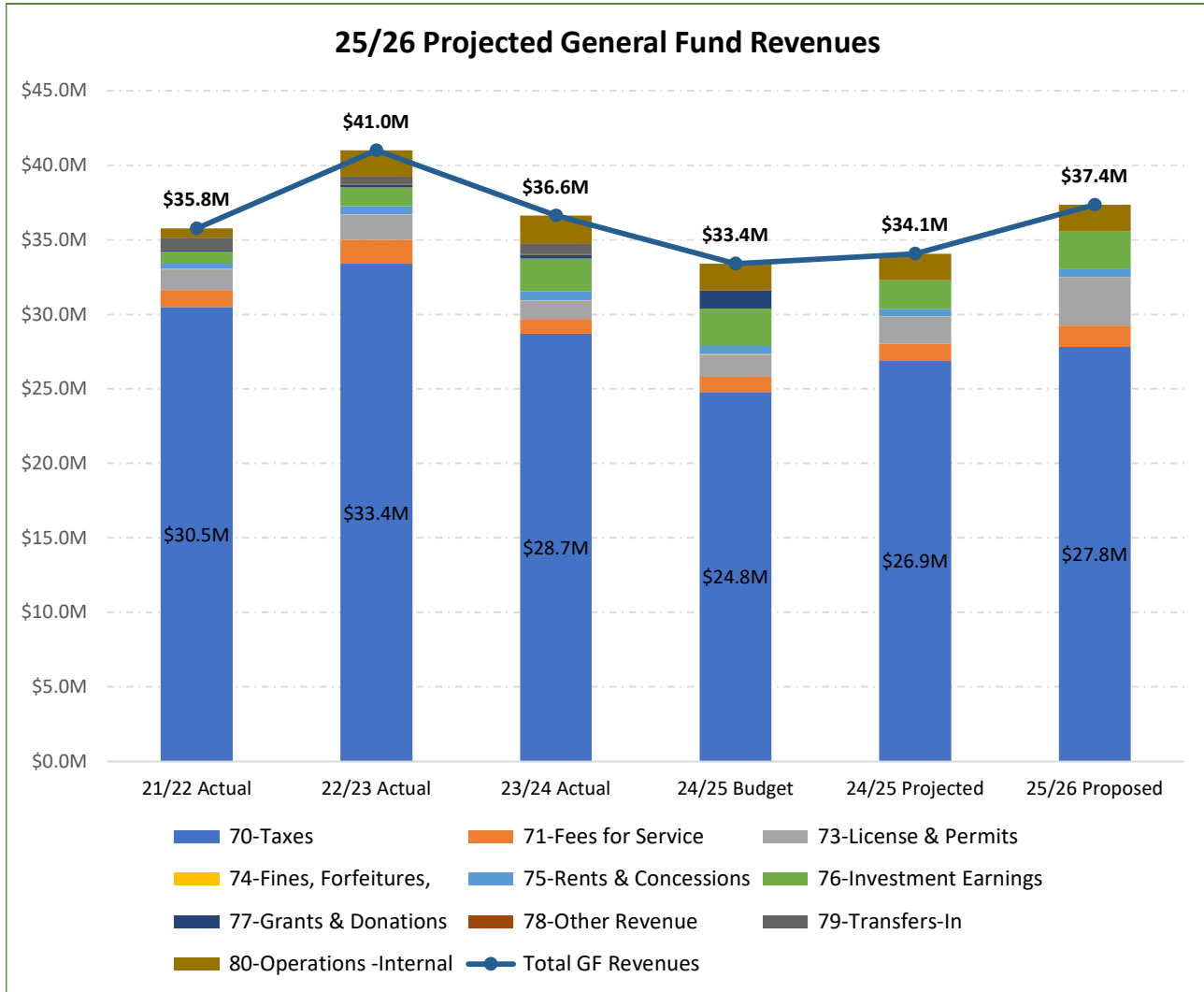
General Fund Account Details

GENERAL FUND REVENUES VS EXPENDITURES



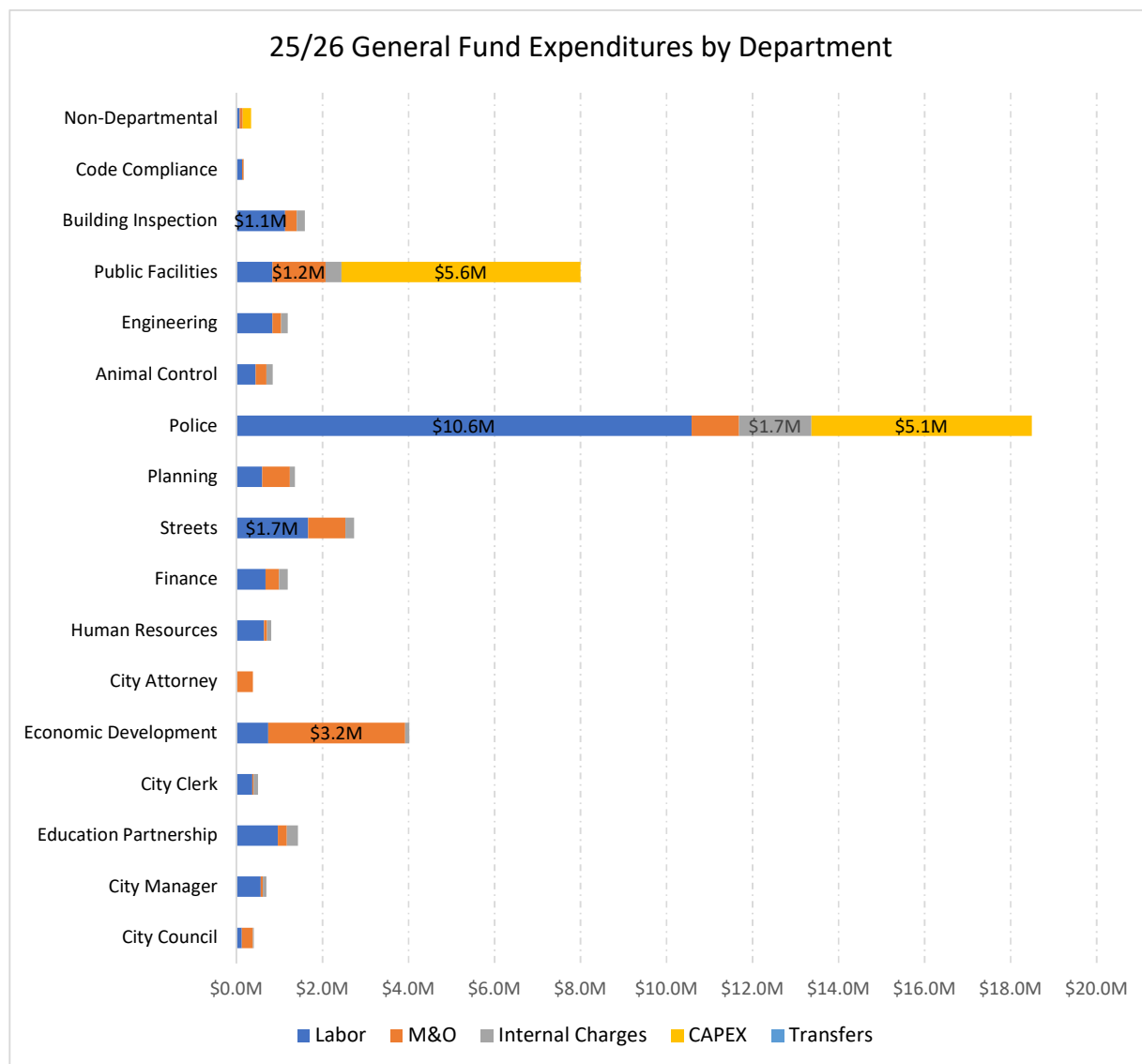
	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
Revenues	\$ 34,961,917	\$ 40,488,385	\$ 35,935,219	\$ 33,405,932	\$ 34,074,779	\$ 37,353,870
Expenses:						
82-Wages & Benefits	11,581,496	12,706,620	14,675,162	17,903,636	15,982,265	20,372,847
83-Planned Operations	3,193,089	4,410,909	4,163,760	6,614,076	5,231,587	5,843,169
85-Required Operations	468,148	445,453	595,633	689,925	692,847	698,499
88-Operations -Internal	1,547,495	1,693,075	2,876,825	2,912,134	3,740,024	3,744,318
Other Expenses	13,017,400	12,038,411	2,917,459	2,868,594	2,624,395	2,624,395
Operating Expenses	29,807,628	\$31,294,468	\$25,228,839	\$30,988,365	\$28,271,118	\$33,283,228
Operating Income (Loss)	\$5,154,289	\$9,193,917	\$10,706,380	\$2,417,567	\$5,803,661	\$4,070,642
92-Capital Outlay	74,744	788,301	607,261	1,066,772	641,012	
93-Capital Projects	2,525,225	541,046	1,416,119	2,265,954	1,756,378	10,880,830
79-Transfers-In	812,024	516,564	694,574	-	-	-
94-Transfers-Out	-	-	-	-	-	-
Non-Operating Expenses	1,787,945	812,783	1,328,806	\$3,332,726	\$2,397,390	\$10,880,830
Net Income/(Loss)	\$ 3,366,344	\$ 8,381,134	\$ 9,377,574	\$ (915,159)	\$ 3,406,271	\$ (6,810,188)

GENERAL FUND REVENUES



	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
70-Taxes	\$ 30,476,874	\$ 33,386,358	\$ 28,714,307	\$ 24,780,708	\$ 26,879,479	\$ 27,814,296
71-Fees for Service	1,150,385	1,619,330	972,051	1,014,264	1,152,040	1,412,609
73-License & Permits	1,374,581	1,686,351	1,216,383	1,505,392	1,802,050	3,255,490
74-Fines, Forfeitures,	46,350	22,827	42,864	30,002	24,600	24,846
75-Rents & Concessions	337,951	539,675	607,408	542,228	490,030	555,432
76-Investment Earnings	814,341	1,262,016	2,189,211	2,516,494	1,925,900	2,472,510
77-Grants & Donations	110,566	172,140	245,316	1,208,851	-	-
78-Other Revenue	24,899	29,895	42,884	31,993	24,680	24,927
79-Transfers-In	812,024	516,564	694,574	-	-	-
80-Operations -Internal	625,970	1,769,793	1,904,795	1,776,000	1,776,000	1,793,760
Total GF Revenues	\$35,773,941	\$41,004,949	\$36,629,793	\$33,405,932	\$34,074,779	\$ 37,353,870

GENERAL FUND EXPENDITURES CHART



Department	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
City Council	118,045	120,101	106,755	132,957	63,472	402,618
City Manager	639,882	594,155	656,558	798,935	656,713	694,497
Education Partnership	1,097,170	1,304,222	1,455,401	1,606,221	992,318	1,426,910
City Clerk	224,920	316,971	294,128	348,212	292,654	502,324
Economic Development	13,380,294	12,322,549	4,014,175	3,909,355	1,330,222	4,017,794
City Attorney	379,654	431,688	375,066	350,000	284,633	381,500
Human Resources	430,484	432,710	533,498	678,589	535,973	810,727
Finance	1,212,093	1,164,093	1,053,885	1,080,933	753,944	1,193,721
Streets	3,628,273	2,131,395	2,430,409	3,342,630	1,928,256	2,736,848
Planning	511,466	934,158	655,813	1,388,911	743,488	1,357,932
Police	6,957,557	8,006,434	9,709,476	12,705,632	8,515,901	18,492,493
Animal Control	541,959	581,521	728,278	802,492	568,408	846,373
Engineering	1,022,864	1,217,790	1,074,388	1,454,411	833,403	1,193,621
Public Facilities	1,048,604	1,666,851	2,280,083	3,766,810	1,700,571	7,994,326
Building Inspection	1,011,351	1,239,576	1,311,304	1,497,118	1,010,853	1,593,659
Code Compliance	130,711	147,962	138,042	169,139	102,281	175,676
Non-Departmental	72,270	11,639	434,960	288,746	66,037	343,039
Total GF Expenditures	\$32,407,597	\$32,623,815	\$27,252,219	\$34,321,091	\$20,379,127	\$44,164,058

GENERAL FUND BY ACCOUNT CATEGORY SUMMARY

General Fund

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
70-Taxes	\$33,386,358	\$28,714,307	\$24,780,708	\$19,866,524	\$26,879,479	\$27,814,296
71-Fees for Service	\$1,619,330	\$972,051	\$1,014,264	\$1,475,887	\$1,152,040	\$1,412,609
73-License & Permits	\$1,686,351	\$1,216,383	\$1,505,392	\$1,751,285	\$1,802,050	\$3,255,490
74-Fines, Forfeitures,	\$22,827	\$42,864	\$30,002	\$38,336	\$24,600	\$24,846
75-Rents & Concessions	\$539,675	\$607,408	\$542,228	\$251,587	\$490,030	\$555,432
76-Investment Earnings	\$1,262,016	\$2,189,211	\$2,516,494	\$1,755,995	\$1,925,900	\$2,472,510
77-Grants & Donations	\$172,140	\$245,316	\$1,208,851	\$208,684	\$0	\$0
78-Other Revenue	\$29,895	\$42,884	\$31,993	\$37,997	\$24,680	\$24,927
80-Operations -Internal	\$1,769,793	\$1,904,795	\$1,776,000	\$1,332,000	\$1,776,000	\$1,793,760
Total Revenues	\$40,488,385	\$35,935,219	\$33,405,932	\$26,718,295	\$34,074,779	\$37,353,870
82-Wages & Benefits	\$12,706,620	\$14,675,162	\$17,903,636	\$12,451,883	\$15,982,265	\$20,372,847
83-Planned Operations	\$4,410,909	\$4,163,760	\$6,614,076	\$3,266,204	\$5,231,587	\$5,843,169
85-Required Operations	\$445,453	\$595,633	\$689,925	\$464,341	\$692,847	\$698,499
88-Operations -Internal	\$1,693,075	\$2,876,825	\$2,912,134	\$2,493,674	\$3,740,024	\$3,744,318
90-Debt Service	\$151,833	\$48,864	\$0	\$0	\$0	\$0
91-Other Non-Operationa	\$11,886,578	\$2,868,595	\$2,868,594	\$699,368	\$2,624,395	\$2,624,395
92-Capital Outlay	\$788,301	\$607,261	\$1,066,772	\$815,050	\$641,012	\$0
93-Capital Projects	\$541,046	\$1,416,119	\$2,265,954	\$671,599	\$1,756,378	\$10,880,830
Total Expenses	\$32,623,815	\$27,252,219	\$34,321,091	\$20,862,119	\$30,668,508	\$44,164,058
79-Transfers-In	\$516,564	\$694,574	\$0	\$0	\$0	\$0
Total Revenues	\$516,564	\$694,574	\$0	\$0	\$0	\$0
Total General Net Surplus/(Deficit)	\$8,381,134	\$9,377,574	(\$915,159)	\$5,856,176	\$3,406,271	(\$6,810,188)



GENERAL FUND EXPENDITURES BUDGET CHANGES

General Fund Division List	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Non-Departmental	7,485	15,239	357	-	(357)		
City Council	120,101	106,755	132,957	402,618	269,661	202.8%	0.9%
Planning Commission	2,912	3,479	3,363	3,280	(83)	-2.5%	0.0%
City Manager	594,155	656,558	798,935	694,497	(104,438)	-13.1%	1.6%
Education Partnership	1,304,222	1,455,401	1,606,221	1,426,910	(179,311)	-11.2%	3.2%
City Clerk	316,971	294,128	348,212	502,324	154,112	44.3%	1.1%
Business Development	435,971	779,134	772,100	1,043,399	271,299	35.1%	2.4%
Business Incentives	11,886,578	3,235,041	3,137,255	2,974,395	(162,860)	-5.2%	6.7%
City Attorney	431,688	375,066	350,000	381,500	31,500	9.0%	0.9%
Human Resources	432,710	533,498	587,880	469,829	(118,051)	-20.1%	1.1%
Finance	1,164,093	1,053,885	1,080,933	1,193,721	112,788	10.4%	2.7%
Risk Management	-	-	90,709	340,898	250,189	275.8%	0.8%
Planning	934,158	655,813	1,388,911	1,357,932	(30,979)	-2.2%	3.1%
Police	8,006,434	9,709,476	12,705,632	18,492,493	5,786,861	45.5%	41.9%
Animal Control	581,521	597,759	686,592	702,923	16,331	2.4%	1.6%
Engineering	1,217,790	1,074,388	1,454,411	1,193,621	(260,790)	-17.9%	2.7%
Streets	2,131,395	2,430,409	3,342,630	2,736,848	(605,782)	-18.1%	6.2%
Public Facilities	1,666,851	2,280,083	3,766,810	7,994,326	4,227,516	112.2%	18.1%
Building Inspection	1,239,576	1,311,304	1,497,118	1,593,659	96,541	6.4%	3.6%
Code Compliance	147,962	138,042	169,139	175,676	6,537	3.9%	0.4%
Facility Maintenance	1,242	408,669	205,000	200,000	(5,000)	-2.4%	0.5%
Veterinary Care	-	130,519	115,900	143,450	27,550	23.8%	0.3%
Community Engagement	-	-	43,275	41,852	(1,423)	-3.3%	0.1%
Employee Engagement Committee	-	-	-	25,000	25,000	0.0%	0.0%
Community Events	-	7,573	36,751	72,907	36,156	98.4%	0.2%
Total General Fund Expenditures	\$32,623,815	\$27,252,219	\$34,321,091	\$44,164,058	\$9,842,967	28.7%	100%

Non-Departmental Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
83-Planned Operations	-	13,708	357	-	(357)		
93-Capital Projects	7,485	1,531	-	-			
Total None	7,485	15,239	357	-	(357)		

City Council Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	14,765	15,677	14,487	123,601	109,114	753.2%	30.7%
83-Planned Operations	94,559	74,429	101,005	257,150	156,145	154.6%	63.9%
85-Required Operations	795	1,130	2,064	1,100	(964)	-46.7%	0.3%
88-Operations -Internal	9,982	15,519	15,401	20,767	5,366	34.8%	5.2%
Total City Council	120,101	106,755	132,957	402,618	269,661	202.8%	100%

Planning Commission Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	2,912	3,450	3,295	3,280	(15)	-0.5%	100.0%
83-Planned Operations	-	29	68	-	(68)		
Total Planning Commission	2,912	3,479	3,363	3,280	(83)	-2.5%	100%

City Manager Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	475,192	549,044	653,636	567,552	(86,084)	-13.2%	81.7%
83-Planned Operations	72,977	45,878	73,615	37,750	(35,865)	-48.7%	5.4%
85-Required Operations	1,435	1,565	3,500	2,240	(1,260)	-36.0%	0.3%
88-Operations -Internal	37,094	59,759	68,184	86,955	18,771	27.5%	12.5%
90-Debt Service	-	312	-	-			
93-Capital Projects	7,457	-	-	-			
Total City Manager	594,155	656,558	798,935	694,497	(104,438)	-13.1%	100%

Education Partnership Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	612,659	672,032	932,629	962,172	29,543	3.2%	67.4%
83-Planned Operations	483,483	279,657	307,544	205,501	(102,043)	-33.2%	14.4%
85-Required Operations	26,987	33,897	33,351	2,105	(31,246)	-93.7%	0.1%
88-Operations -Internal	121,174	208,160	198,137	257,132	58,995	29.8%	18.0%
90-Debt Service	59,919	5,595	-	-			
92-Capital Outlay	-	218,472	-	-			
93-Capital Projects	-	37,588	134,560	-	(134,560)		
Total Education Partnership	1,304,222	1,455,401	1,606,221	1,426,910	(179,311)	-11.2%	100%

City Clerk Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	167,554	203,164	222,199	365,771	143,572	64.6%	72.8%
83-Planned Operations	90,359	16,838	43,628	30,050	(13,578)	-31.1%	6.0%
85-Required Operations	470	456	470	450	(20)	-4.3%	0.1%
88-Operations -Internal	46,183	73,540	81,915	106,053	24,138	29.5%	21.1%
90-Debt Service	12,405	130	-	-			
Total City Clerk	316,971	294,128	348,212	502,324	154,112	44.3%	100%

Business Development Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	274,027	389,069	489,301	737,479	248,178	50.7%	70.7%
83-Planned Operations	118,897	282,342	165,019	161,550	(3,469)	-2.1%	15.5%
85-Required Operations	2,616	29,644	45,491	50,500	5,009	11.0%	4.8%
88-Operations -Internal	42,876	72,819	72,289	93,870	21,581	29.9%	9.0%
90-Debt Service	-	5,260	-	-			
93-Capital Projects	(2,445)	-	-	-			
Total Business Development	435,971	779,134	772,100	1,043,399	271,299	35.1%	100%

Business Incentives Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
83-Planned Operations	-	366,446	268,661	350,000	81,339	30.3%	11.8%
91-Other Non-Operationa	11,886,578	2,868,595	2,868,594	2,624,395	(244,199)	-8.5%	88.2%
Total Business Incentives	11,886,578	3,235,041	3,137,255	2,974,395	(162,860)	-5.2%	100%

City Attorney Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
83-Planned Operations	431,688	375,066	350,000	381,500	31,500	9.0%	100.0%
Total City Attorney	431,688	375,066	350,000	381,500	31,500	9.0%	100%

Human Resources Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	329,719	386,667	411,917	327,691	(84,226)	-20.4%	69.7%
83-Planned Operations	58,677	66,963	96,960	40,430	(56,530)	-58.3%	8.6%
85-Required Operations	456	624	483	920	437	90.5%	0.2%
88-Operations -Internal	43,858	76,596	78,520	100,788	22,268	28.4%	21.5%
90-Debt Service	-	2,648	-	-	-	-	-
Total Human Resources	432,710	533,498	587,880	469,829	(118,051)	-20.1%	100%

Finance Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	731,868	587,861	612,985	674,247	61,262	10.0%	56.5%
83-Planned Operations	317,876	275,145	298,219	298,366	147	0.0%	25.0%
85-Required Operations	8,353	17,192	12,957	18,143	5,186	40.0%	1.5%
88-Operations -Internal	94,144	151,016	156,772	202,965	46,193	29.5%	17.0%
90-Debt Service	11,852	3,912	-	-	-	-	-
92-Capital Outlay	-	6,859	-	-	-	-	-
93-Capital Projects	-	11,900	-	-	-	-	-
Total Finance	1,164,093	1,053,885	1,080,933	1,193,721	112,788	10.4%	100%

Risk Management Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	-	-	90,709	309,368	218,659	241.1%	90.8%
83-Planned Operations	-	-	-	31,530	31,530	0.0%	0.0%
Total Risk Management	-	-	90,709	340,898	250,189	275.8%	100%

Planning Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	584,981	470,083	570,891	593,909	23,018	4.0%	43.7%
83-Planned Operations	295,661	99,654	723,537	643,457	(80,080)	-11.1%	47.4%
85-Required Operations	64	-	3,600	3,131	(469)	-13.0%	0.2%
88-Operations -Internal	53,452	83,845	90,883	117,435	26,552	29.2%	8.6%
90-Debt Service	-	2,231	-	-	-	-	-
Total Planning	934,158	655,813	1,388,911	1,357,932	(30,979)	-2.2%	100%

Police Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	5,734,175	6,927,838	9,175,245	10,582,758	1,407,513	15.3%	57.2%
83-Planned Operations	877,794	747,624	1,172,829	901,500	(271,329)	-23.1%	4.9%
85-Required Operations	160,357	180,371	167,051	204,750	37,699	22.6%	1.1%
88-Operations -Internal	730,888	1,293,004	1,333,418	1,673,655	340,237	25.5%	9.1%
90-Debt Service	44,282	18,528	-	-	-	-	-
92-Capital Outlay	458,938	361,289	715,299	-	(715,299)	-	-
93-Capital Projects	-	180,822	141,790	5,129,830	4,988,040	3517.9%	27.7%
Total Police	8,006,434	9,709,476	12,705,632	18,492,493	5,786,861	45.5%	100%

Animal Control Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	323,578	370,488	387,662	443,783	56,121	14.5%	63.1%
83-Planned Operations	156,067	72,895	69,381	86,250	16,869	24.3%	12.3%
85-Required Operations	30,055	32,205	41,870	24,650	(17,220)	-41.1%	3.5%
88-Operations -Internal	71,821	122,171	112,679	148,240	35,561	31.6%	21.1%
93-Capital Projects	-	-	75,000	-	(75,000)	-	-
Total Animal Control	581,521	597,759	686,592	702,923	16,331	2.4%	100%

Engineering Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	979,444	735,432	661,990	841,951	179,961	27.2%	70.5%
83-Planned Operations	151,235	195,844	660,594	189,900	(470,694)	-71.3%	15.9%
85-Required Operations	10,561	12,575	10,389	5,815	(4,574)	-44.0%	0.5%
88-Operations -Internal	76,550	126,772	121,438	155,955	34,517	28.4%	13.1%
90-Debt Service	-	3,765	-	-	-	-	-
92-Capital Outlay	-	-	-	-	-	-	-
Total Engineering	1,217,790	1,074,388	1,454,411	1,193,621	(260,790)	-17.9%	100%

Streets Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	1,101,605	1,578,308	1,845,441	1,666,518	(178,923)	-9.7%	60.9%
83-Planned Operations	494,759	519,631	1,027,761	790,600	(237,161)	-23.1%	28.9%
85-Required Operations	26,200	80,404	83,470	72,210	(11,260)	-13.5%	2.6%
88-Operations -Internal	102,463	193,605	167,445	207,520	40,075	23.9%	7.6%
90-Debt Service	9,997	2,711	-	-	-	-	-
92-Capital Outlay	304,840	9,921	145,735	-	(145,735)	-	-
93-Capital Projects	91,531	45,829	72,778	-	(72,778)	-	-
Total Streets	2,131,395	2,430,409	3,342,630	2,736,848	(605,782)	-18.1%	100%

Public Facilities Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	468,990	670,082	609,196	840,452	231,256	38.0%	10.5%
83-Planned Operations	393,410	430,382	772,556	916,485	143,929	18.6%	11.5%
85-Required Operations	175,691	204,616	282,129	311,485	29,356	10.4%	3.9%
88-Operations -Internal	168,461	242,999	260,365	374,904	114,539	44.0%	4.7%
90-Debt Service	-	2,224	-	-	-	-	-
92-Capital Outlay	24,523	-	205,738	-	(205,738)	-	-
93-Capital Projects	435,776	729,780	1,636,826	5,551,000	3,914,174	239.1%	69.4%
Total Public Facilities	1,666,851	2,280,083	3,766,810	7,994,326	4,227,516	112.2%	100%

Building Inspection Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	828,819	1,002,238	1,067,705	1,132,690	64,985	6.1%	71.1%
83-Planned Operations	305,853	145,365	279,720	271,100	(8,620)	-3.1%	17.0%
85-Required Operations	1,413	954	2,500	1,000	(1,500)	-60.0%	0.1%
88-Operations -Internal	90,113	150,588	147,193	188,869	41,676	28.3%	11.9%
90-Debt Service	13,378	1,439	-	-	-	-	-
92-Capital Outlay	-	10,720	-	-	-	-	-
Total Building Inspection	1,239,576	1,311,304	1,497,118	1,593,659	96,541	6.4%	100%

Code Compliance Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	76,332	112,045	124,444	128,316	3,872	3.1%	73.0%
83-Planned Operations	67,614	19,456	36,600	38,150	1,550	4.2%	21.7%
85-Required Operations	-	-	600	-	(600)	-	-
88-Operations -Internal	4,016	6,432	7,495	9,210	1,715	22.9%	5.2%
90-Debt Service	-	109	-	-	-	-	-
Total Code Compliance	147,962	138,042	169,139	175,676	6,537	3.9%	100%

Facility Maintenance Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
93-Capital Projects	1,242	408,669	205,000	200,000	(5,000)	-2.4%	100.0%
Total Facility Maintenance	1,242	408,669	205,000	200,000	(5,000)	-2.4%	100%

Veterinary Care Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
83-Planned Operations	-	130,519	115,900	143,450	27,550	23.8%	100.0%
Total Veterinary Care	-	130,519	115,900	143,450	27,550	23.8%	100%

Community Engagement Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	-	-	29,475	30,802	1,327	4.5%	73.6%
83-Planned Operations	-	-	13,800	11,050	(2,750)	-19.9%	26.4%
Total Community Engagement	-	-	43,275	41,852	(1,423)	-3.3%	100%

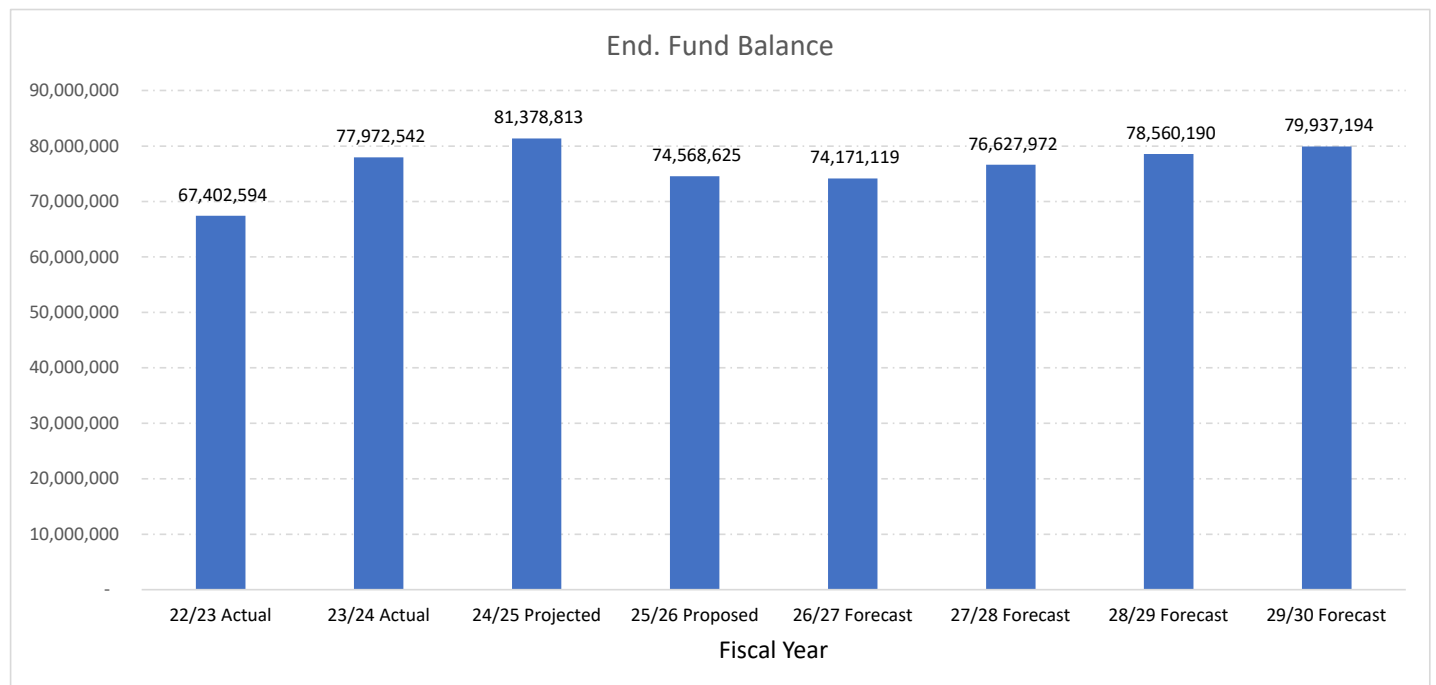
Employee Engagement Committee Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
83-Planned Operations	-	-	-	25,000	25,000	0.0%	0.0%
Total Employee Engagement Committee	-	-	-	25,000	25,000	0.0%	100%

Community Events Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	-	1,684	429	40,507	40,078	9342.2%	55.6%
83-Planned Operations	-	5,889	36,322	32,400	(3,922)	-10.8%	44.4%
Total Community Events	-	7,573	36,751	72,907	36,156	98.4%	100%

GENERAL FUND FIVE-YEAR PROJECTION

Five-Year Projection

	22/23 Actual	23/24 Actual	24/25 Projected	25/26 Proposed	26/27 Forecast	27/28 Forecast	28/29 Forecast	29/30 Forecast
Beg. Fund Balance	\$ 59,264,991	\$ 67,402,594	\$ 77,972,542	\$ 81,378,813	\$ 74,568,625	\$ 74,171,119	\$ 76,627,972	\$ 78,560,190
Revenues	41,004,949	36,629,793	34,074,779	37,353,870	38,100,947	38,862,966	39,640,225	40,433,030
Labor Costs	12,706,620	14,675,162	15,982,265	20,372,847	21,082,168	21,809,222	22,554,453	23,318,314
Operating Expenditures	4,410,909	4,163,760	5,231,587	5,843,169	6,193,759	6,565,385	6,959,308	7,376,866
Utility Costs	445,453	595,633	692,847	698,499	726,439	755,497	785,717	817,146
Internal Charges	1,693,075	2,876,825	3,740,024	3,744,318	3,819,204	3,895,588	3,973,500	4,052,970
Non-Operating Charges	12,038,411	2,917,459	2,624,395	2,624,395	2,676,883	2,730,421	2,785,029	2,840,730
ST Operating Expenditures	31,294,468	25,228,839	28,271,118	33,283,228	34,498,453	35,756,113	37,058,007	38,406,026
Capital Equipment & Fleet	788,301	607,261	641,012	-	-	-	-	-
CIP	541,046	1,416,119	1,756,378	10,880,830	4,000,000	650,000	650,000	650,000
ST Capital Expenditures	1,329,347	2,023,380	2,397,390	10,880,830	4,000,000	650,000	650,000	650,000
GAAP Adjustments	243,531	(1,192,374)	-	-	-	-	-	-
Net Change	8,137,603	10,569,948	3,406,271	(6,810,188)	(397,506)	2,456,853	1,932,218	1,377,004
End. Fund Balance	67,402,594	77,972,542	81,378,813	74,568,625	74,171,119	76,627,972	78,560,190	79,937,194



GENERAL FUND ACCOUNT DETAILS

General

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
400000-Prop Tax - Current Sec	2,169,420	2,638,263	2,795,000	1,699,759	2,795,000	2,822,950
400001-Prop Tax - Current Unsec	264,476	267,050	292,477	293,684	292,476	295,000
400002-Prop Tax - Supp Current Sec	65,157	67,610	50,500	30,558	50,500	51,005
400003-Prop Tax - Supp Current Unsec	1,973	3,558	2,100	2,502	3,270	3,280
400004-Prop Tax - Prior Sec	23,843	15,293	24,400	23,093	23,500	23,500
400005-Prop Tax - Prior Unsec	6,214	892	-	(916)	480	500
400006-Prop Tax - Supp Prior Sec	5,780	9,413	8,000	7,383	8,000	8,080
400008-Prop Tax - State-Aid Home Exem	16,285	17,157	16,700	8,446	14,600	14,800
400009-Prop Tax - Aircraft	(5,437)	10,102	9,616	9,616	10,000	10,000
400010-Prop Tax - In Lieu of VLF	3,933,782	4,400,954	4,455,000	2,429,558	4,455,000	4,499,550
400011-Prop Tax - RDA Pass Thru	61,131	62,914	67,839	67,838	68,000	68,000
400012-Prop Tax - ABx1 26 Excess	250,026	203,020	182,160	182,160	200,000	250,000
400013-Prop Tax - Other In Lieu Taxes	4,825	1,186	5,000	-	5,000	5,050
400100-Sales Tax - Bradley-Burns	25,136,604	18,852,252	15,094,072	14,422,060	17,175,353	17,965,353
400101-Sales Tax - Prop 172	37,917	33,939	38,500	31,162	38,500	38,885
400200-Franchise Tax - Electricity	592,859	596,775	605,000	-	605,000	611,050
400201-Franchise Tax - Natural Gas	136,248	157,506	139,000	-	139,000	140,390
400202-Franchise Tax - Refuse	462,093	1,194,512	753,000	497,546	753,000	760,530
400203-Franchise Tax - Cable	90,602	59,735	92,500	53,412	92,500	93,425
400400-Real Property Trans Tax	111,561	95,844	114,800	73,619	114,800	115,948
400700-Motor Vehicle License Fee/Tax	20,999	26,332	35,044	35,044	35,500	37,000
Sub-Total 70-Taxes	\$33,386,358	\$28,714,307	\$24,780,708	\$19,866,524	\$26,879,479	\$27,814,296
410011-In-Kind Contributions	-	-	-	-	-	160,000
410100-Building Fees - Misc	15,616	15,078	17,500	7,064	16,000	16,000
410150-Abatement Fees	27,041	-	-	-	-	-
410400-Planning Fees - Zone & Subdiv	471,248	303,744	380,901	443,149	381,000	310,000
410500-Police Fees - Misc	38,741	27,386	28,630	17,476	28,630	28,916
410501-Police Fees - Vehicle Impound	24,336	23,998	37,310	41,067	37,310	37,683
410502-Police Fees - Range	21,055	20,495	16,360	19,072	16,500	18,500
410503-Police Fees-SRO	115,082	131,200	101,649	117,887	102,000	80,000
410600-Education Fees - Misc	-	35	-	-	-	-
410602-Education Fees - Books Sales	-	-	-	116	-	-
410700-Engineering Fees - Misc	49,257	25,010	239,948	242,803	260,000	450,000
410701-Offsite Plan Check and Inspect	576,658	32,823	35,000	511,192	35,000	35,350
410801-Streets Fees - Sweeping	2,739	2,739	2,730	1,370	1,400	1,400
410900-Admin Fees - Misc	4,400	4,490	2,016	1,632	2,320	1,526
410901-Admin Fees - New Accts	7,980	7,480	6,200	7,660	6,200	7,500
410902-Admin Fees - Replace Billing	-	40	-	-	-	-
411000-Animal Control - Misc	5,295	6,595	5,020	6,035	5,000	5,050
411001-Animal Control - Shelter Fees	1,585	2,080	2,440	1,545	1,800	1,800
411002-Animal Control - Adoption Fees	7,970	6,495	9,880	3,415	8,500	8,500
412510-Late Fees	9,520	31,677	48,300	51,695	-	-
415000-Miscellaneous Fees	239,687	330,091	80,380	2,709	250,380	250,384
Sub-Total 71-Fees for Service	\$1,619,330	\$972,051	\$1,014,264	\$1,475,887	\$1,152,040	\$1,412,609
430000-Business License Fee	97,166	75,287	106,000	90,232	93,500	93,500
430100-Animal License Fee	3,330	3,370	3,200	1,710	3,200	3,232
430200-Encroachment Permit	5,401	7,938	6,398	10,153	4,600	8,000
430300-Building Permits	1,579,694	1,129,271	1,389,044	1,648,763	1,700,000	3,150,000
435000-Misc Permits	760	422	750	427	750	758
Sub-Total 73-License & Permits	\$1,686,351	\$1,216,383	\$1,505,392	\$1,751,285	\$1,802,050	\$3,255,490
440002-Fines - Police	9,902	26,854	20,258	27,810	16,000	16,160
440200-Penalties	2,776	2,676	9,744	10,526	8,600	8,686
Sub-Total 74-Fines, Forfeitures,	\$22,827	\$42,864	\$30,002	\$38,336	\$24,600	\$24,846
450000-Lease Revenues	500,237	569,087	500,000	227,055	450,000	505,000
450100-Facility Rental	-	-	7,380	5,266	7,000	17,070
450200-Park Rental	-	510	8,358	5,812	6,540	6,607
450400-Mineral Rights	27,432	21,633	26,490	13,454	26,490	26,755
Sub-Total 75-Rents & Concessions	\$539,675	\$607,408	\$542,228	\$251,587	\$490,030	\$555,432
460000-Investment Portfolio Earnings	1,838	1,830	1,332	1,332	1,400	1,500
460002-Interest 5691 Saving	80,892	212,128	983,627	725,347	480,000	480,000
460015-Interest CA Class	67,103	333,419	437,035	327,134	350,000	380,000
460020-Interest LAIF	116,017	214,072	116,200	32,007	116,200	80,000

General

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
460021-Interest Investments	913,841	1,254,768	910,100	1,124,732	910,100	1,350,000
460100-Interest - Property Tax	1,199	4,514	1,000	241	1,000	1,010
460145-Interest - Leases	14,950	14,520	-	-	-	-
469900-Allocated Interest	66,176	153,960	67,200	(454,798)	67,200	180,000
Sub-Total 76-Investment Earnings	\$1,262,016	\$2,189,211	\$2,516,494	\$1,755,995	\$1,925,900	\$2,472,510
470000-CA Grant	-	-	1,190,424	183,833	-	-
470003-CA Grant - AB109	1,419	7,598	-	4,886	-	-
470004-CA Grant - POST Train Reimb	20,945	23,077	18,427	19,215	-	-
470005-CA Grant- HIDTA	12,925	-	-	-	-	-
470020-CA KERNCOG HUD REAP	-	73,166	-	-	-	-
470050-CA Grant - Library	61,736	35,561	-	-	-	-
470060-CA Grant - LCTOP	-	38,000	-	-	-	-
470108-FED GRNT County Pass Thru	(29,631)	-	-	-	-	-
470300-Donations - Misc	9,073	38,500	-	750	-	-
Sub-Total 77-Grants & Donations	\$172,140	\$245,316	\$1,208,851	\$208,684	\$0	\$0
480000-Sale of Prop - Capitalized	-	1,170	-	2,380	-	-
480100-Misc Refunds	-	535	31,993	35,617	24,680	24,927
Sub-Total 78-Other Revenue	\$29,895	\$42,884	\$31,993	\$37,997	\$24,680	\$24,927
416000-Internal Admin Charges	353,729	353,729	354,000	265,500	354,000	357,540
416001-Ind Cost Allocation - Operat	1,416,064	1,551,066	1,422,000	1,066,500	1,422,000	1,436,220
Sub-Total 80-Operations -Internal	\$1,769,793	\$1,904,795	\$1,776,000	\$1,332,000	\$1,776,000	\$1,793,760
Total Revenues	\$40,488,385	\$35,935,219	\$33,405,932	\$26,718,295	\$34,074,779	\$37,353,870
500000-Full Time Wages	107,164	131,006	11,629,719	7,778,793	10,051,005	12,867,738
500100-Part Time Wages	2,600	3,000	754,052	435,521	501,690	623,252
500400-Overtime	18,361	810	321,309	362,053	336,985	197,113
500401-Overtime - Court	2,089	132	6,000	1,234	3,000	6,060
500406-Overtime - Holiday	3,800	53,261	-	87,458	115,150	120,000
500500-Cellphone Allowance	1,960	1,812	33,300	25,880	35,990	39,180
500501-Auto Allowance	6,364	5,870	42,406	35,790	48,775	54,696
500502-Uniform & Equipment Allowance	1,423	2,669	82,975	50,234	58,470	66,225
500503-Education Reimbursement	576	269	6,000	3,648	10,700	10,030
500504-One-Time Compensation	4,798	-	75,984	-	-	-
500506-Incentive- Bilingual Pay	644	1,199	99,453	97,223	130,345	154,843
500507-Incentive- Degree	-	3,883	31,272	31,337	42,850	48,528
500508-Incentive-Certificate Pay	158	5,280	186,945	146,042	191,117	206,455
500509-Incentive-Canine Handler	1,740	1,261	2,437	-	-	-
500510-Incentive-Training Officer	-	-	2,000	1,708	-	-
500512-Incentive- Traffic	-	-	39	39	-	-
500600-Retirement	9,456	-	-	-	-	-
500601-Retirement - Supp Pmts	-	1,400	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	3,424	-	31,300	30,800	30,615	30,760
500603-PERS 3069 Misc. Classic	22,651	57,356	254,852	189,074	248,020	268,727
500604-PERS 26454 Misc. Pepra	5,461	18,371	310,312	249,531	338,735	419,587
500605-PERS 3070 Safety Classic	130,126	258,131	216,393	150,542	198,200	208,847
500606-PERS 25405 Safety Pepra	134,657	338,265	418,295	269,225	349,750	601,702
500700-OPEB - Health Insurance	-	-	52,500	31,987	55,631	7,500
500800-Health Insurance	75,016	95,834	1,851,782	1,280,237	1,671,480	2,305,500
500801-Dental Insurance	2,541	1,977	50,721	34,535	46,945	63,779
500802-Vision Insurance	644	686	23,582	16,221	21,348	28,899
500803-Life Insurance	928	1,010	32,783	25,568	38,050	38,538
500880-Work Comp Insurance	1,409	1,622	561,954	466,218	605,479	984,942
500990-Non-Cash Labor Cost Allocation	4,613	4,383	-	-	-	-
509000-Payroll Taxes	8,240	10,360	825,271	650,985	851,935	1,019,946
Sub-Total 82-Wages & Benefits	\$12,706,620	\$14,675,162	\$17,903,636	\$12,451,883	\$15,982,265	\$20,372,847
510000-Office Supplies	-	29	92,593	45,487	59,180	59,407
510001-Departmental Supplies	576	4,781	443,875	303,307	388,514	384,380
510003-PAL / Explorer Supplies	25	-	-	-	-	-
510006-Food/Meals	-	-	-	2,046	-	17,500
510011-In-Kind Contributions	-	-	-	-	-	160,000
510012-Medical Supplies	-	19,175	13,000	12,429	13,000	13,000
510014-Canine Supplies K9	2,186	1,243	-	-	-	-

General

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
510015-Books	2,822	43,519	49,500	18,335	49,500	49,945
510016-Classroom Supplies	869	-	13,500	9,573	13,500	13,650
510060-Med/Safety Test	1,120	-	-	-	-	-
510100-Service Agreements	1,190	801	99,000	28,584	95,695	122,669
510103-Postage & Freight	1,430	723	14,870	10,853	15,950	17,461
510104-Advertising	3,470	6,768	14,500	9,690	11,000	14,300
510105-Software Licensing	708	-	-	-	-	25,000
510106-Subscriptions & Dues	4,395	506	92,832	52,787	87,040	89,961
510109-Janitorial Services	-	-	61,000	21,950	26,020	25,000
510110-Landscaping Services	-	2,403	370,123	29,174	250,385	351,000
510111-Vet Care Services	53,488	114	52,850	39,314	62,850	81,000
510113-CA Law Enfc Telcom Sys (CLETS)	12,307	9,906	10,000	6,753	10,000	10,000
510114-Contract Services	-	6,570	97,875	49,170	38,500	332,700
510115-Recruitment	313	-	84,530	32,793	87,118	78,000
510116-Employee Dev & Reten (SEDAC)	19,792	25,658	25,000	15,790	25,000	-
510117-Traffic Sig. Operation & Maint	33,335	66,033	62,500	20,117	50,000	50,000
510120-DUI Crime Lab	15,886	11,213	15,900	13,303	13,303	15,000
510121-Streetlight Repair and Maint.	45,640	42,962	152,592	107,820	75,000	75,000
510124-Spay/Neuter Expenses	36,000	-	33,600	18,860	33,600	33,000
510130-Graffiti Removal	1,241	4,042	5,000	2,977	2,500	2,500
510150-Software Subscription	62,158	770	475,585	372,193	474,480	478,411
510155-IT Subscription	-	64,158	-	-	-	-
510200-Repairs & Maintenance	696	24	248,762	108,537	224,205	213,480
510202-Hardware & Tools	-	2,272	254,085	217,860	200,615	34,710
510204-Equipment Repair	-	68	140,675	101,626	86,625	85,005
510205-Building Repair & Maintenance	-	27,848	82,065	35,958	80,143	69,276
510300-Vehicle Operations	136	61	208,622	161,267	221,035	228,045
510301-Vehicle Operations - Supplies	-	-	500	-	500	505
510302-Vehicle Operations - Fuel	8,020	8,272	337,889	187,306	275,850	279,750
510400-Professional Services	51,618	120	1,091,069	413,006	837,006	970,058
510401-Engineering Services	4,000	60,283	549,300	44,274	80,000	80,000
510402-Accounting & Auditing Services	129,627	118,610	109,000	59,252	109,000	109,000
510403-Actuarial Services	12,500	-	13,500	-	13,500	13,500
510405-Property Tax - Administration	27,446	27,391	27,194	-	27,194	27,466
510420-Legal Services	3,763	-	202,500	269,851	252,500	232,500
510421-Legal Services - Personnel	90,132	57,876	100,000	14,782	100,000	101,000
510422-Legal Services - Litigation	-	-	50,000	-	50,000	50,500
510423-Legal Services - Bus Devel	-	366,446	268,661	148,008	350,000	350,000
510501-Training	6,349	4,247	211,000	80,392	160,900	181,700
510505-Travel	1,343	571	170,579	71,329	129,529	158,900
510600-Rents & Leases	-	-	2,400	2,000	2,400	4,800
510601-Equipment Rental	-	621	43,528	10,380	26,050	6,005
510602-Property Rental	-	-	71,600	65,500	19,650	22,650
510801-Outside Agency Costs	25,000	13,769	25,040	14,469	25,050	25,250
510802-Community Promotion	-	-	46,000	16,584	22,200	29,500
510804-Community Promotions	-	-	44,882	20,520	48,500	68,685
510806-Elections	5,443	-	10,000	-	7,000	-
510905-Water Testing/Samples	-	-	25,000	-	-	2,000
Sub-Total 83-Planned Operations	\$4,410,909	\$4,163,760	\$6,614,076	\$3,266,204	\$5,231,587	\$5,843,169
510118-Credit Card Processing Fees	4,085	7,349	8,000	8,220	12,900	12,900
510119-Bank Fees	2,859	7,317	1,910	2,184	2,720	2,750
510701-Communications	456	624	101,750	70,956	100,000	105,720
510704-Water	33,005	35,978	190,850	128,902	209,180	214,280
510705-Sewer	178	185	5,050	4,175	5,880	13,050
510706-Refuse	2,306	2,932	50,251	12,498	20,540	19,410
510707-Power	8,721	12,559	251,414	175,617	271,490	261,225
510708-Natural Gas	8,896	8,010	15,800	7,346	9,600	8,150
510805-Bad Debt Expense	(17)	637	357	342	-	-
510807-Regulatory & Permitting	-	-	5,029	3,446	3,450	3,531
510809-Assessment fees	174	277	58,234	50,770	55,807	56,190
510810-Misc Over/Short	(109)	319	-	(115)	-	-
511001-Fees & Chgs 7135 Checking	14	-	390	-	390	394

General

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
511002-Fees & Chgs 5691 Saving	-	-	890	-	890	899
Sub-Total 85-Required Operations	\$445,453	\$595,633	\$689,925	\$464,341	\$692,847	\$698,499
520000-Asset Replace	-	-	243,525	2,480	243,525	245,961
520100-Internal ISF Chrg - Shop	4,135	11,535	185,649	131,546	185,649	187,507
520200-Internal ISF Chrg - Building	6,241	8,367	533,550	600,243	808,329	808,329
520300-Internal ISF Chrg - IT	20,483	33,767	1,166,650	1,071,021	1,485,897	1,485,897
520400-Internal ISF Chrg - Liability	8,649	13,878	782,760	688,384	1,016,624	1,016,624
Sub-Total 88-Operations -Internal	\$1,693,075	\$2,876,825	\$2,912,134	\$2,493,674	\$3,740,024	\$3,744,318
550100-Principal Payments	-	2,231	-	-	-	-
Sub-Total 90-Debt Service	\$151,833	\$48,864	\$0	\$0	\$0	\$0
510803-Development Agreements	11,886,578	2,868,595	2,868,594	699,368	2,624,395	2,624,395
Sub-Total 91-Other Non-Operationa	\$11,886,578	\$2,868,595	\$2,868,594	\$699,368	\$2,624,395	\$2,624,395
570000-Furniture & Fixtures	-	-	12,397	12,397	-	-
570100-Automotive Equipment	193,174	-	616,787	489,710	384,000	-
570200-Machinery & Equipment	-	-	437,588	312,944	257,012	-
Sub-Total 92-Capital Outlay	\$788,301	\$607,261	\$1,066,772	\$815,050	\$641,012	\$0
580100-Capital Prj.- Infrastructure	91,531	45,829	72,778	83,835	-	-
580200-Capital Prj.- Buildings & Imp.	-	-	2,091,119	566,707	1,678,469	10,130,830
580300-Capital Prj.- Other Imp.	879	-	102,057	26,057	77,909	750,000
Sub-Total 93-Capital Projects	\$541,046	\$1,416,119	\$2,265,954	\$671,599	\$1,756,378	\$10,880,830
Total Expenses	\$32,623,815	\$27,252,219	\$34,321,091	\$20,862,119	\$30,668,508	\$44,164,058
490200-Trans In - Federal Grants	327,667	423,647	-	-	-	-
490202-Trans In - SLEF	188,897	205,927	-	-	-	-
490209-Trans In - CDBG	-	65,000	-	-	-	-
Sub-Total 79-Transfers-In	\$516,564	\$694,574	\$0	\$0	\$0	\$0
Total Revenues	\$516,564	\$694,574	\$0	\$0	\$0	\$0
Total General Net Surplus/(Deficit)	\$8,381,134	\$9,377,574	(\$915,159)	\$5,856,176	\$3,406,271	(\$6,810,188)





GENERAL FUND DEPARTMENTS

CITY COUNCIL
CITY MANAGER
NON-DEPARTMENTAL
COMMUNITY SERVICES
CITY CLERK
ECONOMIC DEVELOPMENT
CITY ATTORNEY
HUMAN RESOURCES
FINANCE
PLANNING
POLICE
ANIMAL CONTROL
ENGINEERING
STREETS
PUBLIC FACILITIES
BUILDING INSPECTION
CODE ENFORCEMENT

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 complemented 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 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
82-Wages & Benefits						
500100-Part Time Wages	13,200	13,200	13,200	11,000	13,200	13,200
500800-Health Insurance	-	-	-	-	-	105,756
500801-Dental Insurance	-	-	-	-	-	2,450
500802-Vision Insurance	-	-	-	-	-	974
500990-Non-Cash Labor Cost Allocation	-	972	-	-	-	-
509000-Payroll Taxes	1,565	1,505	1,287	1,018	1,230	1,221
Total 82-Wages & Benefits	\$14,765	\$15,677	\$14,487	\$12,018	\$14,430	\$123,601
83-Planned Operations						
510000-Office Supplies	613	612	600	682	800	600
510001-Departmental Supplies	3,004	3,561	3,000	2,363	3,000	3,000
510006-Food/Meals	-	-	-	609	-	7,500
510011-In-Kind Contributions	-	-	-	-	-	160,000
510100-Service Agreements	1,425	924	1,500	474	1,500	1,500
510103-Postage & Freight	-	9	15	15	20	-
510106-Subscriptions & Dues	24,409	25,135	32,000	10,446	27,000	32,000
510110-Landscaping Services	1,171	1,520	-	-	-	-
510300-Vehicle Operations	119	150	100	39	100	300
510302-Vehicle Operations - Fuel	-	24	750	10	50	750
510400-Professional Services	15,126	-	-	-	-	-
510501-Training	18,207	12,221	15,000	3,935	8,000	7,500
510505-Travel	9,695	9,801	8,000	-	1,000	4,000
510801-Outside Agency Costs	10	41	40	40	50	-
510802-Community Promotion	20,780	20,431	40,000	16,089	20,000	20,000
510804-Community Promotions	-	-	-	-	-	20,000
Total 83-Planned Operations	\$94,559	\$74,429	\$101,005	\$34,702	\$61,520	\$257,150
85-Required Operations						
510701-Communications	-	-	574	802	600	-
510707-Power	795	1,130	1,490	822	1,010	1,100
Total 85-Required Operations	\$795	\$1,130	\$2,064	\$1,624	\$1,610	\$1,100
88-Operations -Internal						
520200-Internal ISF Chrg - Building	3,120	4,183	4,771	5,368	7,229	7,229
520300-Internal ISF Chrg - IT	6,862	11,336	10,630	9,760	13,538	13,538
Total 88-Operations -Internal	\$9,982	\$15,519	\$15,401	\$15,128	\$20,767	\$20,767
Expenses	\$120,101	\$106,755	\$132,957	\$63,472	\$98,327	\$402,618
Total City Council Net Surplus/(Deficit)	(\$120,101)	(\$106,755)	(\$132,957)	(\$63,472)	(\$98,327)	(\$402,618)

City Manager Department Description of Major Services:

The City Manager acts as the principal administrative officer for the City, responsible for the planning, organization, and direction of all municipal operations. This role includes oversight of City expenditures and the development of the annual budget. The City Manager offers recommendations to the City Council regarding program options and ensures the effective implementation of programs approved by the Council. Additionally, the City Manager directly oversees all Human Resources functions within the City.

Fiscal Year 2024-25 Highlights and Accomplishments

- ✓ Filled vacant position of Economic Development Director
- ✓ Filled the vacated Chief of Police position
- ✓ Re-structured the City Manager's Department to hire an Executive Assistant to provide administrative support
- ✓ Initiated the process of establishing agreements with three major west coast port facilities, boosting Shafter's economic outlook. Project now managed by Economic Development
- ✓ Scheduled and facilitated regular meetings with members of the City Council
- ✓ Oversight of the annual draft budget and effective allocation of resources
- ✓ Enhanced employee retention by providing advancement opportunities for internal talent
- ✓ Completion of branding project initiated in prior fiscal years

Fiscal Year 2025-26 Goals and Objectives

- ☐ Ensure finalization of rail lease agreement to the benefit of the Shafter economy
- ☐ Collaborate with departments to restructure staffing as needed to provide an operations-first approach, supporting staff in the execution of their duties
- ☐ Enhance public education and outreach initiatives regarding the growth in Shafter and potential opportunities
- ☐ Secure a grant writer (budget permitting) to enhance our ability to capitalize on non-general fund funding opportunities

City Manager

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
71-Fees for Service						
415000-Miscellaneous Fees	320	-	20	-	20	20
Total 71-Fees for Service	\$320	\$0	\$20	\$0	\$20	\$20
Revenues	\$320	\$0	\$20	\$0	\$20	\$20
82-Wages & Benefits						
500000-Full Time Wages	355,340	409,944	529,318	438,621	530,675	419,820
500100-Part Time Wages	-	5,939	-	9,914	9,920	-
500400-Overtime	483	5	500	10	15	-
500500-Cellphone Allowance	2,306	2,393	2,400	1,834	2,410	2,460
500501-Auto Allowance	6,111	7,447	7,800	5,799	7,600	7,800
500502-Uniform & Equipment Allowance	15	-	200	-	-	-
500503-Education Reimbursement	-	-	3,000	-	3,000	3,030
500506-Incentive- Bilingual Pay	1,448	1,620	1,440	1,667	2,165	2,160
500508-Incentive-Certificate Pay	158	5,280	6,701	4,910	6,500	7,280
500600-Retirement	9,456	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	2,766	-	-	867	870	880
500604-PERS 26454 Misc. Pepra	16,930	26,550	23,998	22,349	29,745	28,525
500700-OPEB - Health Insurance	-	-	-	6,026	7,500	-
500800-Health Insurance	(1,306)	-	45,444	47,719	62,740	60,073
500801-Dental Insurance	1,463	1,278	1,265	1,213	1,590	1,506
500802-Vision Insurance	656	561	556	556	720	660
500803-Life Insurance	1,365	1,468	1,401	1,178	1,565	1,495
500880-Work Comp Insurance	2,499	2,627	2,223	1,600	1,990	1,782
500990-Non-Cash Labor Cost Allocation	6,172	12,872	-	-	-	-
509000-Payroll Taxes	23,201	27,206	27,390	29,365	35,335	30,081
Total 82-Wages & Benefits	\$475,192	\$549,044	\$653,636	\$573,628	\$704,340	\$567,552
83-Planned Operations						
510000-Office Supplies	720	1,088	1,500	721	1,100	1,500
510001-Departmental Supplies	10,681	3,731	3,000	2,648	3,400	3,700
510100-Service Agreements	3,382	1,171	3,000	474	1,500	2,500
510103-Postage & Freight	179	126	300	23	100	250
510106-Subscriptions & Dues	6,616	2,438	4,500	1,843	2,500	4,000
510110-Landscaping Services	1,171	1,520	-	-	-	-
510115-Recruitment	-	319	6,783	6,783	7,000	-
510150-Software Subscription	1,342	1,849	1,500	2,499	2,500	3,500
510200-Repairs & Maintenance	682	49	-	-	-	-
510202-Hardware & Tools	-	525	910	910	950	-
510300-Vehicle Operations	136	61	122	212	500	300
510302-Vehicle Operations - Fuel	-	24	500	-	100	500
510400-Professional Services	21,668	4,512	25,000	39	10,000	10,000
510420-Legal Services	1,675	-	-	-	-	-
510501-Training	16,707	18,987	15,000	11,336	12,400	6,000
510505-Travel	4,904	6,811	8,000	(46)	2,000	4,500
510802-Community Promotion	3,114	2,667	3,500	248	350	1,000
Total 83-Planned Operations	\$72,977	\$45,878	\$73,615	\$27,690	\$44,400	\$37,750
85-Required Operations						
510701-Communications	1,368	1,512	3,350	1,447	2,200	2,200
510707-Power	53	53	150	32	40	40
510807-Regulatory & Permitting	14	-	-	-	-	-
Total 85-Required Operations	\$1,435	\$1,565	\$3,500	\$1,479	\$2,240	\$2,240
88-Operations -Internal						
520000-Asset Replace	-	-	10,200	-	10,200	10,302
520100-Internal ISF Chrg - Shop	451	2,051	851	602	851	860
520200-Internal ISF Chrg - Building	6,241	8,367	9,543	10,735	14,457	14,457
520300-Internal ISF Chrg - IT	12,146	20,047	18,820	17,277	23,970	23,970
520400-Internal ISF Chrg - Liability	18,256	29,294	28,770	25,302	37,366	37,366
Total 88-Operations -Internal	\$37,094	\$59,759	\$68,184	\$53,916	\$86,844	\$86,955

City Manager

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
90-Debt Service						
550100-Principal Payments	-	312	-	-	-	-
Total 90-Debt Service	\$0	\$312	\$0	\$0	\$0	\$0
93-Capital Projects						
580200-Capital Prj.- Buildings & Imp.	7,457	-	-	-	-	-
Total 93-Capital Projects	\$7,457	\$0	\$0	\$0	\$0	\$0
Expenses	\$594,155	\$656,558	\$798,935	\$656,713	\$837,824	\$694,497
Total City Manager Net Surplus/(Deficit)	(\$593,835)	(\$656,558)	(\$798,915)	(\$656,713)	(\$837,804)	(\$694,477)

CITY ATTORNEY

City Attorney

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
83-Planned Operations						
510420-Legal Services	341,556	317,190	200,000	269,851	250,000	230,000
510421-Legal Services - Personnel	90,132	57,876	100,000	14,782	100,000	101,000
510422-Legal Services - Litigation	-	-	50,000	-	50,000	50,500
Total 83-Planned Operations	\$431,688	\$375,066	\$350,000	\$284,633	\$400,000	\$381,500
Expenses	\$431,688	\$375,066	\$350,000	\$284,633	\$400,000	\$381,500
Total City Attorney Net Surplus/(Deficit)	(\$431,688)	(\$375,066)	(\$350,000)	(\$284,633)	(\$400,000)	(\$381,500)

COMMUNITY ENGAGEMENT

Community Engagement

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
82-Wages & Benefits						
500100-Part Time Wages	-	-	27,110	17,357	28,630	28,613
500880-Work Comp Insurance	-	-	144	78	122	-
509000-Payroll Taxes	-	-	2,221	1,440	2,535	2,189
Total 82-Wages & Benefits	\$0	\$0	\$29,475	\$18,875	\$31,287	\$30,802
83-Planned Operations						
510000-Office Supplies	-	-	500	214	200	250
510001-Departmental Supplies	-	-	1,500	95	1,000	1,000
510006-Food/Meals	-	-	-	67	-	-
510104-Advertising	-	-	500	-	50	200
510106-Subscriptions & Dues	-	-	1,000	286	400	500
510150-Software Subscription	-	-	2,600	160	2,000	3,000
510300-Vehicle Operations	-	-	-	-	-	200
510302-Vehicle Operations - Fuel	-	-	500	10	50	200
510501-Training	-	-	3,500	250	1,500	1,700
510505-Travel	-	-	2,700	129	1,000	1,000
510802-Community Promotion	-	-	1,000	101	700	3,000
Total 83-Planned Operations	\$0	\$0	\$13,800	\$1,312	\$6,900	\$11,050
Expenses	\$0	\$0	\$43,275	\$20,187	\$38,187	\$41,852
Total Community Engagement Net Surplus/	\$0	\$0	(\$43,275)	(\$20,187)	(\$38,187)	(\$41,852)



Community Services Department Description of Major Services:

The Community Services Department is responsible for the management and operation of the Shafter Library & Learning Center, including its satellite locations, mobile library services, outreach programs, and related projects. Furthermore, the department oversees the Shafter Aquatic Center and is actively involved in revitalization efforts for Shafter Downtown. This involves coordinating special events, implementing aesthetic improvements, and managing public art initiatives.

Fiscal Year 2024-25 Highlights and Accomplishments

- ✓ Increased Downtown Foot Traffic
 - First Fridays and Farmers Market events (15 events) boosted Central Avenue foot traffic by 59% over the average event day, resulting in an additional 10,000 downtown visits
- ✓ Downtown Study and Strategic Plan
 - Initiated and advanced the comprehensive strategic plan for downtown revitalization
- ✓ Downtown Business Roundtable
 - Launched the Downtown Business Roundtable to foster collaboration among local businesses
- ✓ First Fridays and Markets Partnership
 - Formed a partnership with Hens Roost to operate First Fridays and Markets, scheduling 7 events for the FY 2025-26 season
- ✓ Infrastructure and Facility Improvements
 - Completed the Library Plaza Project and office remodel
- ✓ Digital Enhancements
 - Refreshed the Library & Learning Center website to improve accessibility and user experience
- ✓ Library Services Expansion
 - Launched the Libby electronic books platform and Scoutmobile, collectively adding approximately 200 books to monthly circulation with rapid growth

Fiscal Year 2025-26 Goals and Objectives

- Enhance Downtown Activity
 - Increase downtown foot traffic through targeted events, strategic partnerships, and marketing efforts
- Boost Library Circulation
 - Elevate annual library circulation from the current level of 22,400 visits
- Aquatic Center Contract
 - Secure a contract with an operator for the Aquatic Center to enhance community services

Education Partnership

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
71-Fees for Service						
410011-In-Kind Contributions	-	-	-	-	-	10,000
410600-Education Fees - Misc	-	35	-	-	-	-
410602-Education Fees - Books Sales	-	-	-	116	-	-
Total 71-Fees for Service	\$0	\$35	\$0	\$116	\$0	\$10,000
77-Grants & Donations						
470050-CA Grant - Library	61,736	35,561	-	-	-	-
470300-Donations - Misc	9,073	38,500	-	-	-	-
Total 77-Grants & Donations	\$70,809	\$74,061	\$0	\$0	\$0	\$0
Revenues	\$70,809	\$74,096	\$0	\$116	\$0	\$10,000
82-Wages & Benefits						
500000-Full Time Wages	241,536	241,037	274,159	172,865	233,980	281,832
500100-Part Time Wages	254,381	284,433	528,478	272,240	338,080	534,773
500500-Cellphone Allowance	-	6	2,400	1,853	2,830	3,360
500501-Auto Allowance	-	25	4,800	3,212	4,230	4,320
500504-One-Time Compensation	5,386	3,252	2,800	-	-	-
500506-Incentive- Bilingual Pay	-	-	13,440	4,545	6,770	20,016
500600-Retirement	19,207	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	-	-	-	808	630	635
500603-PERS 3069 Misc. Classic	-	115	22,227	15,441	20,510	23,282
500604-PERS 26454 Misc. Pepra	-	-	5,969	11,137	14,180	7,648
500800-Health Insurance	-	131	32,424	20,645	27,890	21,255
500801-Dental Insurance	-	2	886	586	795	811
500802-Vision Insurance	-	2	402	264	360	362
500803-Life Insurance	-	4	860	659	915	969
500880-Work Comp Insurance	-	6	1,517	2,158	2,670	1,129
500990-Non-Cash Labor Cost Allocation	2,216	10,491	-	-	-	-
509000-Payroll Taxes	41,736	42,960	42,267	35,452	47,460	61,780
Total 82-Wages & Benefits	\$612,659	\$672,032	\$932,629	\$541,865	\$701,300	\$962,172
83-Planned Operations						
510000-Office Supplies	-	-	3,500	1,033	2,500	3,535
510001-Departmental Supplies	-	-	73,247	62,681	72,648	26,145
510006-Food/Meals	-	-	-	386	-	-
510015-Books	2,822	43,519	49,500	18,335	49,500	49,945
510016-Classroom Supplies	-	17	13,500	9,573	13,500	13,650
510060-Med/Safety Test	1,120	-	-	-	-	-
510100-Service Agreements	5,238	4,583	7,000	1,151	1,077	-
510103-Postage & Freight	-	14	500	233	250	101
510105-Software Licensing	36	80	-	-	-	-
510109-Janitorial Services	-	-	37,000	550	1,020	-
510110-Landscaping Services	-	-	7,600	611	1,785	-
510115-Recruitment	256	1,372	1,500	1,364	1,500	1,500
510150-Software Subscription	300,239	27,268	39,500	36,024	37,500	38,000
510200-Repairs & Maintenance	7,925	-	20,000	2,585	20,000	20,200
510300-Vehicle Operations	-	-	3,580	1,680	2,100	3,535
510301-Vehicle Operations - Supplies	-	-	500	-	500	505
510302-Vehicle Operations - Fuel	-	-	5,167	167	5,200	5,050
510400-Professional Services	275	-	18,000	13,674	18,000	10,000
510501-Training	1,967	4,435	6,000	4,996	6,000	6,000
510505-Travel	928	4,274	5,500	428	5,500	4,000
510602-Property Rental	4,500	4,950	3,600	3,875	4,650	4,650
510804-Community Promotions	14,815	34,226	12,350	12,513	18,500	18,685
Total 83-Planned Operations	\$483,483	\$279,657	\$307,544	\$171,859	\$261,730	\$205,501
85-Required Operations						
510701-Communications	1,692	2,890	2,000	1,202	2,000	2,000
510704-Water	12	16	150	-	-	-
510705-Sewer	34	2	-	-	-	-
510706-Refuse	2,074	1,106	-	-	1,380	-

Education Partnership

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
510707-Power	20,790	28,645	28,600	-	30,080	-
510708-Natural Gas	2,316	1,137	2,500	-	1,600	-
510809-Assessment fees	69	101	101	101	101	105
Total 85-Required Operations	\$26,987	\$33,897	\$33,351	\$1,303	\$35,161	\$2,105
88-Operations -Internal						
520000-Asset Replace	-	-	10,200	-	10,200	10,302
520200-Internal ISF Chrg - Building	18,145	37,457	27,767	31,237	42,066	42,066
520300-Internal ISF Chrg - IT	83,734	139,750	129,770	119,133	165,281	165,281
520400-Internal ISF Chrg - Liability	19,295	30,953	30,400	26,734	39,483	39,483
Total 88-Operations -Internal	\$121,174	\$208,160	\$198,137	\$177,104	\$257,030	\$257,132
90-Debt Service						
550100-Principal Payments	-	987	-	-	-	-
Total 90-Debt Service	\$59,919	\$5,595	\$0	\$0	\$0	\$0
92-Capital Outlay						
570100-Automotive Equipment	-	218,472	-	-	-	-
Total 92-Capital Outlay	\$0	\$218,472	\$0	\$0	\$0	\$0
93-Capital Projects						
580200-Capital Prj.- Buildings & Imp.	-	37,588	134,560	134,560	-	-
Total 93-Capital Projects	\$0	\$37,588	\$134,560	\$134,560	\$0	\$0
Expenses	\$1,304,222	\$1,455,401	\$1,606,221	\$1,026,691	\$1,255,221	\$1,426,910
Total Education Partnership Net Surplus/	(\$1,233,413)	(\$1,381,305)	(\$1,606,221)	(\$1,026,575)	(\$1,255,221)	(\$1,416,910)

Community Events

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
82-Wages & Benefits						
500000-Full Time Wages	-	458	429	19,152	25,970	31,314
500400-Overtime	-	545	-	3,930	-	-
500500-Cellphone Allowance	-	3	-	152	210	240
500501-Auto Allowance	-	12	-	357	470	480
500506-Incentive- Bilingual Pay	-	-	-	75	110	144
500602-Unfunded Accr. Liab. (UAL)	-	-	-	61	-	-
500603-PERS 3069 Misc. Classic	-	57	-	1,711	2,300	2,587
500604-PERS 26454 Misc. Pepra	-	-	-	406	590	849
500800-Health Insurance	-	220	-	2,889	3,540	2,361
500801-Dental Insurance	-	6	-	81	100	88
500802-Vision Insurance	-	3	-	37	45	40
500803-Life Insurance	-	4	-	86	110	106
500880-Work Comp Insurance	-	98	-	488	320	126
500990-Non-Cash Labor Cost Allocation	-	202	-	-	-	-
509000-Payroll Taxes	-	76	-	1,691	2,170	2,172
Total 82-Wages & Benefits	\$0	\$1,684	\$429	\$31,116	\$35,935	\$40,507
83-Planned Operations						
510150-Software Subscription	-	-	3,790	3,790	-	-
510600-Rents & Leases	-	-	-	-	-	2,400
510804-Community Promotions	-	5,889	32,532	8,007	30,000	30,000
Total 83-Planned Operations	\$0	\$5,889	\$36,322	\$11,797	\$30,000	\$32,400
Expenses	\$0	\$7,573	\$36,751	\$42,913	\$65,935	\$72,907
Total Community Events Net Surplus/(Deficit)	\$0	(\$7,573)	(\$36,751)	(\$42,913)	(\$65,935)	(\$72,907)



City Clerk Description of Major Services:

The City Clerk is tasked with the documentation, preparation, and preservation of the minutes for each City Council meeting, as well as the official records of the City. Furthermore, the City Clerk is responsible for overseeing municipal elections, providing certified copies of official documents, maintaining the Municipal Code, and managing correspondence for the City Council. This Division also handles the documentation, preparation, and preservation of minutes for special boards, commissions, and agencies, including but not limited to the 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 2024-25 Highlights and Accomplishments

- ✓ Conducted the Nomination Period and the November 5, 2024 General Municipal Election for three City Council seats. Incumbents Gilbert T. Alvarado, Pete Espinoza, and Chad Givens took office on December 17, 2024

Fiscal Year 2025-2026 Goals and Objectives

- ☐ Develop Citywide Document Retention Program
- ☐ Codify Title 16 Subdivision Manual and Title 17 Zoning Ordinance as part of the Municipal Code Book with online accessibility instead of by separate codebook

City Clerk

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
82-Wages & Benefits						
500000-Full Time Wages	107,164	131,006	150,061	136,058	188,002	239,892
500500-Cellphone Allowance	1,205	1,208	1,200	892	1,180	1,200
500501-Auto Allowance	2,031	2,616	3,000	2,230	3,000	3,000
500503-Education Reimbursement	-	-	3,000	-	3,000	3,000
500504-One-Time Compensation	1,741	-	1,800	-	-	-
500506-Incentive- Bilingual Pay	650	1,080	960	1,514	2,180	1,440
500508-Incentive-Certificate Pay	178	5,328	6,701	4,944	6,520	7,280
500600-Retirement	10,687	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	570	-	-	510	510	515
500603-PERS 3069 Misc. Classic	7,683	21,054	17,744	14,062	18,550	20,689
500604-PERS 26454 Misc. Pepra	-	-	-	2,138	3,585	11,113
500800-Health Insurance	20,718	23,760	24,744	28,457	41,040	50,328
500801-Dental Insurance	661	692	687	781	1,125	1,374
500802-Vision Insurance	295	309	307	349	505	614
500803-Life Insurance	428	498	476	532	755	798
500880-Work Comp Insurance	690	870	774	666	890	1,212
500990-Non-Cash Labor Cost Allocation	4,613	4,383	-	-	-	-
509000-Payroll Taxes	8,240	10,360	10,745	10,912	15,800	23,316
Total 82-Wages & Benefits	\$167,554	\$203,164	\$222,199	\$204,045	\$286,642	\$365,771
83-Planned Operations						
510000-Office Supplies	505	725	1,028	1,086	1,200	700
510001-Departmental Supplies	2,341	997	2,150	2,150	2,200	1,100
510100-Service Agreements	1,190	801	1,500	474	800	1,500
510103-Postage & Freight	482	154	350	93	150	350
510104-Advertising	6,757	1,436	4,000	830	950	4,000
510106-Subscriptions & Dues	6,344	5,806	5,000	814	6,300	5,000
510110-Landscaping Services	1,171	1,520	-	-	-	-
510150-Software Subscription	62,158	770	11,000	10,770	11,000	11,000
510200-Repairs & Maintenance	682	24	-	-	-	-
510202-Hardware & Tools	-	525	-	-	-	-
510300-Vehicle Operations	61	65	100	39	75	300
510302-Vehicle Operations - Fuel	-	39	500	10	100	500
510400-Professional Services	355	-	500	-	-	500
510501-Training	2,797	2,912	5,000	2,246	1,500	3,600
510505-Travel	-	1,013	2,000	819	350	1,000
510802-Community Promotion	73	51	500	146	150	500
510806-Elections	5,443	-	10,000	-	7,000	-
Total 83-Planned Operations	\$90,359	\$16,838	\$43,628	\$19,477	\$31,775	\$30,050
85-Required Operations						
510701-Communications	456	456	470	318	450	450
510807-Regulatory & Permitting	14	-	-	-	-	-
Total 85-Required Operations	\$470	\$456	\$470	\$318	\$450	\$450
88-Operations -Internal						
520000-Asset Replace	-	-	10,200	-	10,200	10,302
520100-Internal ISF Chrg - Shop	472	2,077	877	622	877	886
520200-Internal ISF Chrg - Building	11,647	15,622	17,818	20,045	26,994	26,994
520300-Internal ISF Chrg - IT	25,415	41,963	39,390	36,161	50,169	50,169
520400-Internal ISF Chrg - Liability	8,649	13,878	13,630	11,986	17,702	17,702
Total 88-Operations -Internal	\$46,183	\$73,540	\$81,915	\$68,814	\$105,942	\$106,053
90-Debt Service						
550100-Principal Payments	12,405	130	-	-	-	-
Total 90-Debt Service	\$12,405	\$130	\$0	\$0	\$0	\$0
Expenses	\$316,971	\$294,128	\$348,212	\$292,654	\$424,809	\$502,324
Total City Clerk Net Surplus/(Deficit)	(\$316,971)	(\$294,128)	(\$348,212)	(\$292,654)	(\$424,809)	(\$502,324)

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 expenses were split between the City Manager Department of the General Fund and the Shafter Community Development Agency. Following the statewide dissolution of all redevelopment agencies, a new division was established to secure funding for these activities.

Fiscal Year 2024-25 Highlights and Accomplishments

- ✓ Coordinated a Strategic Visit: First in Years, Showcasing City's Assets and Business Potential to Major Industrial Prospects
- ✓ Successfully Negotiated a 20+ Year Lease Agreement that will provide City Over \$750,000 per year
- ✓ Tri-Partite MOUs to enhance Shafter's intermodal rail operation with the Wonderful Company and CA's 3 Major Ports
- ✓ Sale of 5.42 Acres of the City's Old Corporation Yard for a new assisted living/senior care project
- ✓ Successfully engaged with over 35 national brands and developers, fostering increased interest in Shafter and facilitating introductions to new prospects
- ✓ Conducted 10+ Site Tours (In-Person and Virtual)
- ✓ Successfully helped relocate 1 business impacted by High-Speed Rail
- ✓ Implemented a CRM, Business Directory, and Economic Impact Analysis Software

Fiscal Year 2025-26 Goals and Objectives

- ☐ Establish a Long-Term Strategy for Economic Development
- ☐ Establish a Lerdo Hwy and 7th Std Corridors Strategy
- ☐ Develop a marketing and communications strategy for economic development
- ☐ Develop an Economic Development Dashboard - Internal Version and External Version
- ☐ Increase Visibility to the Global Market through partners like CALED, TeamCA, U.S. Commercial Service, and SelectUSA
- ☐ Increase Small Business Development Support through Workshops, Programs, and Newsletter
- ☐ Co-Lead Downtown Revitalization Strategy

ECONOMIC DEVELOPMENT

Business Development

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
71-Fees for Service						
410900-Admin Fees - Misc	4,400	4,490	1,396	1,396	1,700	900
Total 71-Fees for Service	\$4,400	\$4,490	\$1,396	\$1,396	\$1,700	\$900
Revenues	\$4,400	\$4,490	\$1,396	\$1,396	\$1,700	\$900
82-Wages & Benefits						
500000-Full Time Wages	205,990	270,670	372,128	213,292	310,600	557,277
500400-Overtime	-	5	-	-	-	-
500500-Cellphone Allowance	1,505	597	1,320	597	1,050	1,500
500501-Auto Allowance	3,916	3,067	480	2,149	3,500	5,580
500502-Uniform & Equipment Allowance	62	48	50	-	-	50
500504-One-Time Compensation	515	5,425	-	-	-	-
500506-Incentive- Bilingual Pay	80	648	576	1,584	2,120	2,304
500600-Retirement	8,171	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	1,475	-	-	392	395	400
500603-PERS 3069 Misc. Classic	1,172	1,538	-	-	-	-
500604-PERS 26454 Misc. Pepra	5,461	18,371	23,533	16,475	24,200	38,414
500700-OPEB - Health Insurance	-	3,144	-	1,266	1,695	-
500800-Health Insurance	25,664	45,135	58,833	35,988	50,800	84,367
500801-Dental Insurance	697	1,180	1,539	858	1,250	2,084
500802-Vision Insurance	277	515	683	361	550	879
500803-Life Insurance	830	1,040	712	899	1,310	1,620
500880-Work Comp Insurance	2,240	2,690	2,744	1,586	2,120	2,834
500990-Non-Cash Labor Cost Allocation	2,227	13,976	-	-	-	-
509000-Payroll Taxes	13,745	21,020	26,703	16,708	25,200	40,170
Total 82-Wages & Benefits	\$274,027	\$389,069	\$489,301	\$292,155	\$424,790	\$737,479
83-Planned Operations						
510000-Office Supplies	25	(3)	1,000	349	600	600
510001-Departmental Supplies	576	4,781	2,753	3,071	8,134	2,200
510006-Food/Meals	-	-	-	334	-	-
510100-Service Agreements	1,970	1,581	1,500	1,059	1,668	1,700
510103-Postage & Freight	144	51	100	68	125	150
510106-Subscriptions & Dues	16,625	13,575	16,500	13,420	16,140	16,000
510110-Landscaping Services	1,171	1,520	-	-	-	-
510115-Recruitment	-	27,856	457	457	1,000	-
510150-Software Subscription	263	31,128	55,000	18,876	40,025	45,000
510200-Repairs & Maintenance	700	24	-	-	-	-
510205-Building Repair & Maintenance	-	34,163	6,209	6,209	6,209	-
510300-Vehicle Operations	-	7	500	22	100	250
510302-Vehicle Operations - Fuel	50	61	1,000	10	500	650
510400-Professional Services	53,019	136,291	55,000	32,801	60,000	55,000
510420-Legal Services	3,687	-	-	-	-	-
510501-Training	2,338	11,300	12,000	3,080	12,000	17,500
510505-Travel	1,720	9,741	12,000	2,647	12,000	17,500
510601-Equipment Rental	31,155	-	-	-	-	-
510802-Community Promotion	4,761	6,791	1,000	-	1,000	5,000
Total 83-Planned Operations	\$118,897	\$282,342	\$165,019	\$82,403	\$159,501	\$161,550
85-Required Operations						
510701-Communications	305	3,275	8,713	8,948	12,000	15,000
510705-Sewer	-	-	20	-	-	-
510707-Power	2,297	2,111	3,830	1,217	2,250	2,500
510807-Regulatory & Permitting	14	-	-	-	-	-
510809-Assessment fees	-	24,258	32,928	32,928	32,928	33,000
Total 85-Required Operations	\$2,616	\$29,644	\$45,491	\$43,093	\$47,178	\$50,500
88-Operations -Internal						
520000-Asset Replace	-	3,318	5,100	2,480	5,100	5,151
520100-Internal ISF Chrg - Shop	1,378	4,178	2,578	1,827	2,578	2,604
520200-Internal ISF Chrg - Building	8,424	11,373	12,891	14,502	19,530	19,530
520300-Internal ISF Chrg - IT	15,095	25,105	23,390	21,472	29,791	29,791

Business Development

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
520400-Internal ISF Chrg - Liability	17,979	28,845	28,330	24,914	36,794	36,794
Total 88-Operations -Internal	\$42,876	\$72,819	\$72,289	\$65,195	\$93,793	\$93,870
90-Debt Service						
550100-Principal Payments	-	5,260	-	-	-	-
Total 90-Debt Service	\$0	\$5,260	\$0	\$0	\$0	\$0
93-Capital Projects						
580300-Capital Prj.- Other Imp.	(2,445)	-	-	-	-	-
Total 93-Capital Projects	(\$2,445)	\$0	\$0	\$0	\$0	\$0
Expenses	\$435,971	\$779,134	\$772,100	\$482,846	\$725,262	\$1,043,399
Total Business Development Net Surplus/	(\$431,571)	(\$774,644)	(\$770,704)	(\$481,450)	(\$723,562)	(\$1,042,499)

Business Incentives

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
83-Planned Operations						
510423-Legal Services - Bus Devel	-	366,446	268,661	148,008	350,000	350,000
Total 83-Planned Operations	\$0	\$366,446	\$268,661	\$148,008	\$350,000	\$350,000
91-Other Non-Operationa						
510803-Development Agreements	11,886,578	2,868,595	2,868,594	699,368	2,624,395	2,624,395
Total 91-Other Non-Operationa	\$11,886,578	\$2,868,595	\$2,868,594	\$699,368	\$2,624,395	\$2,624,395
Expenses	\$11,886,578	\$3,235,041	\$3,137,255	\$847,376	\$2,974,395	\$2,974,395
Total Business Incentives Net Surplus/	(\$11,886,578)	(\$3,235,041)	(\$3,137,255)	(\$847,376)	(\$2,974,395)	(\$2,974,395)



Human Resources Description of Major Services:

This Division functions under the oversight of the City Manager and encompasses funding for personnel and operational expenses, either directly or in support of Citywide staffing initiatives, employment processing, compensation, health and welfare benefits, training and development, records management, safety and health, succession planning, as well as employee relations and retention.

Fiscal Year 2024-25 Highlights and Accomplishments

- ✓ Implemented the NEOGOV Onboarding program
- ✓ Conducted an internal compensation analysis and implemented an equity adjustment plan to address pay disparities in key job classifications
- ✓ Updated 77% of job classifications to ensure that job roles, responsibilities, and minimum requirements are aligned with organizational needs
- ✓ Successfully negotiated the terms of the SPOA MOU
- ✓ Developed, updated, and implemented six City policies

Fiscal Year 2025-26 Goals and Objectives

- ☐ Continue to digitize HR records and forms to eliminate paper-based processes
- ☐ Conduct a citywide compensation analysis to ensure internal equity and market competitiveness
- ☐ Update the remaining 23% of job classifications
- ☐ Successfully negotiate the terms of the SPOA and SEIU MOUs
- ☐ Continue to review, analyze, and update City policies

Human Resources

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
82-Wages & Benefits						
500000-Full Time Wages	216,209	249,269	290,386	214,245	330,170	227,130
500500-Cellphone Allowance	2,671	2,625	3,120	1,765	3,120	1,800
500501-Auto Allowance	2,409	2,416	2,400	2,083	2,400	2,400
500502-Uniform & Equipment Allowance	-	-	-	-	-	6,000
500503-Education Reimbursement	372	580	-	-	-	-
500504-One-Time Compensation	-	4,137	-	-	-	-
500506-Incentive- Bilingual Pay	1,542	1,935	1,536	1,685	2,250	2,160
500508-Incentive-Certificate Pay	-	-	-	1,168	2,580	6,166
500600-Retirement	16,290	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	1,899	-	-	731	740	750
500603-PERS 3069 Misc. Classic	6,934	18,488	15,695	11,570	14,290	12,702
500604-PERS 26454 Misc. Pepra	6,150	14,529	10,750	9,253	16,050	10,546
500800-Health Insurance	52,074	60,739	63,048	43,068	52,560	38,087
500801-Dental Insurance	997	1,071	1,064	734	1,100	687
500802-Vision Insurance	644	686	683	475	695	460
500803-Life Insurance	928	1,010	971	815	1,280	716
500880-Work Comp Insurance	1,409	1,622	1,466	1,030	1,490	935
500990-Non-Cash Labor Cost Allocation	2,196	7,724	-	-	-	-
509000-Payroll Taxes	16,995	19,836	20,798	16,641	26,100	17,152
Total 82-Wages & Benefits	\$329,719	\$386,667	\$411,917	\$305,263	\$454,825	\$327,691
83-Planned Operations						
510000-Office Supplies	1,034	899	1,000	723	1,000	500
510001-Departmental Supplies	4,197	3,537	5,500	2,262	4,000	2,000
510006-Food/Meals	-	-	-	272	-	-
510060-Med/Safety Test	17,290	-	-	-	-	-
510100-Service Agreements	543	415	700	223	600	350
510103-Postage & Freight	191	95	400	507	500	400
510106-Subscriptions & Dues	3,027	6,773	7,300	6,636	8,300	3,650
510110-Landscaping Services	1,169	1,520	-	-	-	-
510116-Employee Dev & Reten (SEDAC)	19,792	25,658	25,000	15,790	25,000	-
510150-Software Subscription	1,108	15,668	20,000	16,209	19,000	15,500
510200-Repairs & Maintenance	696	24	-	-	-	-
510202-Hardware & Tools	-	418	-	-	-	-
510300-Vehicle Operations	241	50	260	110	260	130
510400-Professional Services	2,633	2,848	3,800	2,150	3,800	1,900
510501-Training	6,349	4,247	10,000	6,661	10,000	5,000
510505-Travel	232	3,731	5,000	1,677	6,500	2,000
510602-Property Rental	-	-	18,000	11,625	15,000	9,000
Total 83-Planned Operations	\$58,677	\$66,963	\$96,960	\$64,845	\$93,960	\$40,430
85-Required Operations						
510701-Communications	456	624	483	635	920	920
Total 85-Required Operations	\$456	\$624	\$483	\$635	\$920	\$920
88-Operations -Internal						
520000-Asset Replace	-	-	10,200	-	10,200	10,302
520100-Internal ISF Chrg - Shop	455	2,251	851	603	851	860
520200-Internal ISF Chrg - Building	8,458	17,373	12,939	14,556	19,602	19,602
520300-Internal ISF Chrg - IT	20,483	33,767	31,740	29,138	40,425	40,425
520400-Internal ISF Chrg - Liability	14,462	23,205	22,790	20,042	29,599	29,599
Total 88-Operations -Internal	\$43,858	\$76,596	\$78,520	\$64,339	\$100,677	\$100,788
Expenses	\$432,710	\$533,498	\$587,880	\$435,082	\$650,382	\$469,829

Finance Description of Major Services:

The Finance Director oversees the Financial Services Division, responsible for managing the City's financial and computerized accounting control systems. Team members in this division conduct internal audits of City expenditures, process payroll and accounts payable, handle billing for City-operated utility services, and maintain associated records. Additionally, the staff compiles reports on the City's financial standing and provides accounting, financial, and budget information to all City departments and other public officials.

Fiscal Year 2024-25 Highlights and Accomplishments

- ✓ Completed an RFP and hired new consultants for auditing services
- ✓ Implemented new Lockbox for Utility Billings System
- ✓ Shafter was awarded the GFOA Distinguished Budget Presentation Award
- ✓ Implemented Budget Dashboard
- ✓ Purchased four new vans for public transit via Air District grant
- ✓ Completed p-Card Dashboard

Fiscal Year 2025-26 Goals and Objectives

- ☐ Hire Deputy Finance Director
- ☐ GFOA Financial Reporting Award
- ☐ Update Citywide Master Fee Schedule
- ☐ Update Citywide Cost Allocation Plan
- ☐ Complete Vendor Dashboard
- ☐ Convert over 50 percent of vendors to ACH payments

Finance

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
71-Fees for Service						
410900-Admin Fees - Misc	166	110	620	236	620	626
410901-Admin Fees - New Accts	7,980	7,480	6,200	7,660	6,200	7,500
410902-Admin Fees - Replace Billing	-	40	-	-	-	-
Total 71-Fees for Service	\$8,146	\$7,630	\$6,820	\$7,896	\$6,820	\$8,126
76-Investment Earnings						
460000-Investment Portfolio Earnings	1,838	1,830	1,332	1,332	1,400	1,500
460002-Interest 5691 Saving	80,892	212,128	983,627	725,347	480,000	480,000
460015-Interest CA Class	67,103	333,419	437,035	327,134	350,000	380,000
460020-Interest LAIF	116,017	214,072	116,200	32,007	116,200	80,000
460021-Interest Investments	913,841	1,254,768	910,100	1,124,732	910,100	1,350,000
469900-Allocated Interest	66,176	153,960	67,200	(454,798)	67,200	180,000
Total 76-Investment Earnings	\$1,245,867	\$2,170,177	\$2,515,494	\$1,755,754	\$1,924,900	\$2,471,500
80-Operations -Internal						
416000-Internal Admin Charges	353,729	353,729	354,000	265,500	354,000	357,540
Total 80-Operations -Internal	\$353,729	\$353,729	\$354,000	\$265,500	\$354,000	\$357,540
Revenues	\$1,607,742	\$2,531,536	\$2,876,314	\$2,029,150	\$2,285,720	\$2,837,166
82-Wages & Benefits						
500000-Full Time Wages	499,899	398,780	412,262	337,194	437,500	482,978
500100-Part Time Wages	96	-	12,000	-	-	-
500400-Overtime	18,361	810	18,000	589	1,000	1,000
500500-Cellphone Allowance	1,960	1,812	1,800	1,837	2,500	2,820
500501-Auto Allowance	6,364	5,870	5,832	3,985	5,700	5,832
500504-One-Time Compensation	480	-	500	-	-	-
500506-Incentive- Bilingual Pay	3,485	3,887	3,049	3,743	4,950	5,041
500507-Incentive- Degree	903	1,256	1,374	1,066	1,450	1,575
500508-Incentive-Certificate Pay	-	2,744	3,424	2,851	3,850	4,527
500600-Retirement	32,678	-	-	-	-	-
500601-Retirement - Supp Pmts	-	1,400	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	3,424	-	5,300	1,114	1,120	1,150
500603-PERS 3069 Misc. Classic	7,298	20,333	16,491	15,443	20,660	23,873
500604-PERS 26454 Misc. Pepra	12,896	23,178	16,499	13,656	19,250	20,191
500700-OPEB - Health Insurance	-	-	6,500	-	-	-
500800-Health Insurance	(7,978)	6,188	75,019	66,656	91,150	83,265
500801-Dental Insurance	2,541	1,977	1,918	640	2,080	2,055
500802-Vision Insurance	(21)	72	890	656	988	982
500803-Life Insurance	(2,702)	(2,273)	1,448	(1,875)	1,540	1,710
500880-Work Comp Insurance	3,368	2,547	2,157	1,616	2,062	1,962
500990-Non-Cash Labor Cost Allocation	4,743	12,526	-	-	-	-
509000-Payroll Taxes	37,969	29,337	28,522	24,135	32,900	35,286
Total 82-Wages & Benefits	\$731,868	\$587,861	\$612,985	\$473,306	\$628,700	\$674,247
83-Planned Operations						
510000-Office Supplies	5,421	4,808	5,000	4,277	5,000	5,000
510001-Departmental Supplies	10,511	12,016	10,000	3,113	10,000	10,000
510006-Food/Meals	-	-	-	178	-	-
510100-Service Agreements	2,929	3,014	3,000	1,000	2,000	2,000
510103-Postage & Freight	642	747	4,656	4,708	6,500	6,500
510105-Software Licensing	13,637	-	-	-	-	-
510106-Subscriptions & Dues	4,395	506	3,442	3,556	3,500	2,600
510110-Landscaping Services	1,169	1,520	-	-	-	-
510115-Recruitment	167	167	-	-	-	-
510150-Software Subscription	59,390	23,148	36,500	29,811	36,500	35,000
510200-Repairs & Maintenance	2,852	602	-	-	-	-
510202-Hardware & Tools	-	3,168	2,617	2,617	2,700	4,200
510205-Building Repair & Maintenance	629	-	-	-	-	-
510300-Vehicle Operations	-	13	60	-	-	-
510302-Vehicle Operations - Fuel	225	73	250	-	100	100
510400-Professional Services	27,898	68,093	59,000	19,201	59,000	59,000

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
510402-Accounting & Auditing Services	129,627	118,610	109,000	59,252	109,000	109,000
510403-Actuarial Services	12,500	-	13,500	-	13,500	13,500
510405-Property Tax - Administration	27,446	27,391	27,194	-	27,194	27,466
510501-Training	11,789	6,264	12,000	3,705	12,000	12,000
510505-Travel	6,649	5,005	12,000	1,427	12,000	12,000
Total 83-Planned Operations	\$317,876	\$275,145	\$298,219	\$132,845	\$298,994	\$298,366
85-Required Operations						
510118-Credit Card Processing Fees	4,085	7,349	8,000	8,220	12,900	12,900
510119-Bank Fees	2,859	7,317	1,910	2,184	2,720	2,750
510701-Communications	1,368	1,368	1,410	839	1,150	1,200
510805-Bad Debt Expense	(17)	637	357	357	-	-
510807-Regulatory & Permitting	14	-	-	-	-	-
510809-Assessment fees	139	202	-	-	-	-
510810-Misc Over/Short	(109)	319	-	(115)	-	-
511001-Fees & Chgs 7135 Checking	14	-	390	-	390	394
511002-Fees & Chgs 5691 Saving	-	-	890	-	890	899
Total 85-Required Operations	\$8,353	\$17,192	\$12,957	\$11,485	\$18,050	\$18,143
88-Operations -Internal						
520000-Asset Replace	-	-	10,200	-	10,200	10,302
520200-Internal ISF Chrg - Building	12,381	16,608	18,942	21,310	28,696	28,696
520300-Internal ISF Chrg - IT	46,073	77,155	71,400	65,548	90,938	90,938
520400-Internal ISF Chrg - Liability	35,690	57,253	56,230	49,450	73,029	73,029
Total 88-Operations -Internal	\$94,144	\$151,016	\$156,772	\$136,308	\$202,863	\$202,965
90-Debt Service						
550100-Principal Payments	11,852	3,912	-	-	-	-
Total 90-Debt Service	\$11,852	\$3,912	\$0	\$0	\$0	\$0
92-Capital Outlay						
570200-Machinery & Equipment	-	6,859	-	-	-	-
Total 92-Capital Outlay	\$0	\$6,859	\$0	\$0	\$0	\$0
93-Capital Projects						
580200-Capital Prj.- Buildings & Imp.	-	11,900	-	-	-	-
Total 93-Capital Projects	\$0	\$11,900	\$0	\$0	\$0	\$0
Expenses	\$1,164,093	\$1,053,885	\$1,080,933	\$753,944	\$1,148,607	\$1,193,721
79-Transfers-In						
490200-Trans In - Federal Grants	327,667	423,647	-	-	-	-
Total 79-Transfers-In	\$327,667	\$423,647	\$0	\$0	\$0	\$0
Revenues	\$327,667	\$423,647	\$0	\$0	\$0	\$0
Total Finance Net Surplus/(Deficit)	\$771,316	\$1,901,298	\$1,795,381	\$1,275,206	\$1,137,113	\$1,643,445



Planning Description of Major Services:

The Planning Division is responsible for managing the City's land use regulations and establishing standards and procedures that promote strategic growth while ensuring the maintenance of a high quality of life in Shafter. This division also oversees the annexation of unincorporated land into the City and addresses matters related to economic development. Furthermore, the Planning Division provides technical analysis and recommendations to the Planning Commission and City Council on land use issues that require their consideration.

Fiscal Year 2024-25 Highlights and Accomplishments

- ✓ General Plan Update:
 - Formed General Plan Advisory Committee, Environmental Justice Advisory Committee, and Technical Advisory Committee
 - Conducted informational session on the General Plan Update at a joint City Council/Planning Commission special meeting
 - Conducted public pop-events to solicit public feedback on the General Plan Update
 - Conducted GPAC and EJAC meetings to solicit feedback from groups
 - Prepared infrastructure assessment for the General Plan Update
- ✓ Conducted design charrette, developed marketing materials, and provided summary and strategy of next steps for the Lerdo Highway corridor and reported findings at a joint City Council/Planning Commission meeting
 - Approved Extensions of Time for Tentative Tract Maps: 6613, 6704, 7052, 6614
 - Approved Final Maps for Tracts: 6490 (Phase 2), 7447, 7244, Phase 1, 7244 (Phase 2)
- ✓ Approved Tentative Tract Map No. 7461, No. 7483. Approved Lot Line Adjustment No. 24-98
- ✓ Approved Conditional Use Permit No 24-145 for the construction and operation of three solar facilities on three sites
- ✓ Approved Conditional Use Permit No. 24-150 for the construction and operation of a solar facility at 1651 Zerker Road. Approved Specific Plan Amendment No. 23-09 for Mission Lakes Specific Plan
- ✓ Approved one-year moratorium on establishment of smoke shops, hookah lounges, and tobacco stores within the City. Approved Zone Code Amendment No. 24-18 to increase maximum building height requirement from 45 to 150 feet within 541-acre portion of the Agricultural Zone District
- ✓ Approved Zone Code Amendment No. 24-19 to amend Zoning Ordinance to comply with recent changes to State law that imposes new limits on local authority to regulate ADUs/JADUs
- ✓ Approved Zone Code Amendment No. 24-20 to increase the threshold for Council approval of a special event permit from 50 to 300 people at any given time
- ✓ Approved Land Conservation Contract (Williamson Act Contract) No. 24-32 for 33.87-acre parcel
- ✓ Approved sixth amendment to Mission Lakes development agreement
- ✓ Amended conditions of approval for Revised Tentative Tract Map No. 7244
- ✓ Approved first amendment to Development Agreement No. 23-21 Revised Tentative Tract Map No. 7244. Seated three members of the Planning Commission. Approved 18 special event permits

Fiscal Year 2025-26 Goals and Objectives

- ☐ Prepare draft General Plan Update, including Environmental Justice Element, per State law and begin Programmatic Environmental Impact Report documentation per the California Environmental Quality Act
- ☐ Prepare new Mission Lakes Specific Plan development agreement
- ☐ Finalize the land management system for Planning application submittal
- ☐ Finalize fee study in coordination with the Public Works Department
- ☐ Update website to include ADU/JADU examples and process for applicants per State law
- ☐ Update website to include additional information required per the adopted Housing Element
- ☐ Update Zoning Ordinance to amend placement of smoke shops, hookah lounges, and tobacco stores within the City per the City Councils direction

Planning

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
71-Fees for Service						
410400-Planning Fees - Zone & Subdiv	471,248	303,744	380,901	443,149	381,000	310,000
Total 71-Fees for Service	\$471,248	\$303,744	\$380,901	\$443,149	\$381,000	\$310,000
73-License & Permits						
430000-Business License Fee	97,166	75,287	106,000	90,232	93,500	93,500
435000-Misc Permits	-	95	-	-	-	-
Total 73-License & Permits	\$97,166	\$75,382	\$106,000	\$90,232	\$93,500	\$93,500
74-Fines, Forfeitures,						
440200-Penalties	2,776	2,676	3,744	3,996	2,600	2,626
Total 74-Fines, Forfeitures,	\$2,776	\$2,676	\$3,744	\$3,996	\$2,600	\$2,626
77-Grants & Donations						
470020-CA KERNCOG HUD REAP	-	73,166	-	-	-	-
Total 77-Grants & Donations	\$0	\$73,166	\$0	\$0	\$0	\$0
Revenues	\$571,190	\$454,968	\$490,645	\$537,377	\$477,100	\$406,126
82-Wages & Benefits						
500000-Full Time Wages	401,844	320,032	420,941	265,255	363,650	450,566
500100-Part Time Wages	-	8,403	-	1,637	1,640	-
500400-Overtime	393	543	500	328	450	505
500500-Cellphone Allowance	1,446	1,208	1,200	971	1,290	1,380
500501-Auto Allowance	7,946	5,870	4,800	3,569	4,700	4,800
500502-Uniform & Equipment Allowance	1,145	-	-	-	-	-
500503-Education Reimbursement	6,000	-	-	-	-	-
500504-One-Time Compensation	4,798	-	4,000	-	-	-
500506-Incentive- Bilingual Pay	987	1,930	1,248	2,142	3,010	2,304
500600-Retirement	27,862	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	2,097	-	-	694	695	700
500603-PERS 3069 Misc. Classic	820	-	-	-	-	-
500604-PERS 26454 Misc. Pepra	14,123	33,667	28,151	20,995	28,730	32,764
500700-OPEB - Health Insurance	2,721	17,164	15,000	(343)	-	-
500800-Health Insurance	66,708	36,760	56,406	29,582	40,200	58,602
500801-Dental Insurance	2,088	1,056	1,538	829	1,200	1,613
500802-Vision Insurance	901	583	794	480	650	873
500803-Life Insurance	1,633	1,305	1,159	1,104	1,530	1,382
500880-Work Comp Insurance	8,538	5,917	5,319	3,534	4,500	4,249
500990-Non-Cash Labor Cost Allocation	1,068	9,311	-	-	-	-
509000-Payroll Taxes	31,863	26,334	29,835	20,910	29,900	34,171
Total 82-Wages & Benefits	\$584,981	\$470,083	\$570,891	\$351,687	\$482,145	\$593,909
83-Planned Operations						
510000-Office Supplies	1,940	1,637	2,000	1,523	2,000	2,020
510001-Departmental Supplies	2,383	1,598	3,000	2,015	3,000	3,030
510100-Service Agreements	1,421	924	1,900	474	1,900	1,919
510103-Postage & Freight	1,430	723	1,000	699	1,000	1,010
510104-Advertising	3,470	6,768	10,000	8,860	10,000	10,100
510106-Subscriptions & Dues	589	121	1,100	111	1,100	1,111
510110-Landscaping Services	1,172	1,520	3,000	-	3,000	3,030
510115-Recruitment	3,185	765	217	217	250	-
510150-Software Subscription	6,373	13,202	36,100	7,310	36,100	36,461
510200-Repairs & Maintenance	1,837	2,146	3,000	165	3,000	3,030
510300-Vehicle Operations	-	13	-	-	-	-
510400-Professional Services	269,419	61,515	650,000	286,010	461,191	571,746
510501-Training	1,566	4,318	7,000	272	10,000	7,000
510505-Travel	876	4,404	5,220	3,529	5,220	3,000
Total 83-Planned Operations	\$295,661	\$99,654	\$723,537	\$311,185	\$537,761	\$643,457
85-Required Operations						
510701-Communications	50	-	500	-	-	-

Planning

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
510807-Regulatory & Permitting	14	-	3,100	3,067	3,070	3,131
Total 85-Required Operations	\$64	\$0	\$3,600	\$3,067	\$3,070	\$3,131
88-Operations -Internal						
520000-Asset Replace	-	-	7,650	-	7,650	7,727
520200-Internal ISF Chrg - Building	7,717	10,348	11,803	13,278	17,882	17,882
520300-Internal ISF Chrg - IT	24,304	39,113	37,660	34,573	47,966	47,966
520400-Internal ISF Chrg - Liability	21,431	34,384	33,770	29,698	43,860	43,860
Total 88-Operations -Internal	\$53,452	\$83,845	\$90,883	\$77,549	\$117,358	\$117,435
90-Debt Service						
550100-Principal Payments	-	2,231	-	-	-	-
Total 90-Debt Service	\$0	\$2,231	\$0	\$0	\$0	\$0
Expenses	\$934,158	\$655,813	\$1,388,911	\$743,488	\$1,140,334	\$1,357,932
Total Planning Net Surplus/(Deficit)	(\$362,968)	(\$200,845)	(\$898,266)	(\$206,111)	(\$663,234)	(\$951,806)

Planning Commission

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
82-Wages & Benefits						
500100-Part Time Wages	2,600	3,000	3,000	2,300	3,000	3,000
500990-Non-Cash Labor Cost Allocation	-	93	-	-	-	-
509000-Payroll Taxes	312	357	295	213	280	280
Total 82-Wages & Benefits	\$2,912	\$3,450	\$3,295	\$2,513	\$3,280	\$3,280
83-Planned Operations						
510000-Office Supplies	-	29	5	4	10	-
510001-Departmental Supplies	-	-	63	63	65	-
Total 83-Planned Operations	\$0	\$29	\$68	\$67	\$75	\$0
Expenses	\$2,912	\$3,479	\$3,363	\$2,580	\$3,355	\$3,280
Total Planning Commission Net Surplus/	(\$2,912)	(\$3,479)	(\$3,363)	(\$2,580)	(\$3,355)	(\$3,280)



Planning Division

Police Department Description of Major Services:

The Police Department is committed to ensuring public safety through a mission-driven approach and a philosophy centered on community-oriented governance. The primary goal of the City of Shafter Police Department is to protect the well-being of all residents by providing professional and responsive police services, delivered with empathy and respect. This mission is executed in alignment with ethical and legal standards, promoting a collaborative partnership in problem-solving among the community, City Council, and all city employees.

Fiscal Year 2024-25 Highlights and Accomplishments

- ✓ Filled nine officer and two dispatcher positions
- ✓ Continued expansion of our existing patrol presence in the Southeast portion of the city
- ✓ Citywide in 2024, the police department was involved in 22,117 incidents, with 42% being officer-initiated activities
- ✓ “Flock” license plate readers installed
- ✓ Added eight Patrol Units to the Fleet to prepare for the Southeast expansion
- ✓ Police Cadet program implemented currently in the recruitment process
- ✓ Drone Program Implemented, currently have two operators and two drones
- ✓ E-Bike Program Implemented
- ✓ Expanded the Honor Guard Team from three to six members
- ✓ Expanded the Less-Lethal Program with the addition of Pepper ball
- ✓ Transition to RDS duty-weapon system
- ✓ Filled the Traffic Officer position after a two-year gap
- ✓ Peer Support Group implemented with four members
- ✓ Held First Shop with a Cop event through the SPOA
- ✓ Increased Communication through social media
- ✓ Fentanyl Task Force Implementation with addition of Community Service Officer and specialized equipment

Fiscal Year 2025-26 Goals and Objectives

- ☐ Continue to Staff the Southeast substation
- ☐ Fill the open detectives’ positions
- ☐ Implementation of the new Call Processing Equipment in the Communications Center and Dispatch Radio Consoles
- ☐ Continue with community engagement with Coffee with a Cop events and National Night Out
- ☐ Continue to expand the Drone (UAS) program by adding two additional Drones and two operators
- ☐ Continue to recruit and hire qualified applicants

Police

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
70-Taxes						
400101-Sales Tax - Prop 172	37,917	33,939	38,500	31,162	38,500	38,885
Total 70-Taxes	\$37,917	\$33,939	\$38,500	\$31,162	\$38,500	\$38,885
71-Fees for Service						
410011-In-Kind Contributions	-	-	-	-	-	130,000
410500-Police Fees - Misc	38,741	27,386	28,630	17,476	28,630	28,916
410501-Police Fees - Vehicle Impound	24,336	23,998	37,310	41,067	37,310	37,683
410502-Police Fees - Range	21,055	20,495	16,360	19,072	16,500	18,500
410503-Police Fees-SRO	115,082	131,200	101,649	117,887	102,000	80,000
Total 71-Fees for Service	\$199,214	\$203,079	\$183,949	\$195,502	\$184,440	\$295,099
74-Fines, Forfeitures,						
440002-Fines - Police	9,902	26,854	20,258	27,810	16,000	16,160
Total 74-Fines, Forfeitures,	\$9,902	\$26,854	\$20,258	\$27,810	\$16,000	\$16,160
77-Grants & Donations						
470000-CA Grant	-	21,878	740,424	183,833	-	-
470003-CA Grant - AB109	1,419	7,598	-	4,886	-	-
470004-CA Grant - POST Train Reimb	20,945	23,077	18,427	19,215	-	-
470005-CA Grant- HIDTA	12,925	-	-	-	-	-
Total 77-Grants & Donations	\$35,289	\$52,553	\$758,851	\$207,934	\$0	\$0
Revenues	\$282,322	\$316,425	\$1,001,558	\$462,408	\$238,940	\$350,144
82-Wages & Benefits						
500000-Full Time Wages	-	-	5,905,821	3,433,901	4,288,990	6,449,544
500100-Part Time Wages	-	-	151,553	113,257	92,350	26,918
500400-Overtime	-	-	282,700	308,605	280,500	171,700
500401-Overtime - Court	2,089	132	6,000	1,234	3,000	6,060
500406-Overtime - Holiday	3,800	53,261	-	87,106	114,750	120,000
500500-Cellphone Allowance	5,210	3,163	3,360	3,221	4,450	6,060
500501-Auto Allowance	812	-	1,500	1,662	2,780	4,800
500502-Uniform & Equipment Allowance	7,824	37,342	66,275	34,152	38,500	41,300
500503-Education Reimbursement	2,497	7,766	-	3,040	4,000	4,000
500504-One-Time Compensation	83,607	126,138	50,000	-	-	-
500506-Incentive- Bilingual Pay	-	-	60,280	60,874	80,745	91,818
500507-Incentive- Degree	17,295	21,599	25,214	26,814	36,800	42,105
500508-Incentive-Certificate Pay	120,442	133,148	170,119	130,594	169,200	175,330
500509-Incentive-Canine Handler	1,740	1,261	2,437	-	-	-
500510-Incentive-Training Officer	-	-	2,000	1,708	-	-
500512-Incentive- Traffic	-	-	39	39	-	-
500600-Retirement	390,541	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	23,383	-	26,000	17,607	17,610	17,620
500603-PERS 3069 Misc. Classic	22,651	57,356	44,971	36,329	47,500	51,772
500604-PERS 26454 Misc. Pepra	-	-	53,875	33,084	41,185	64,012
500605-PERS 3070 Safety Classic	130,126	258,131	216,393	150,542	198,200	208,847
500606-PERS 25405 Safety Pepra	134,657	338,265	418,295	269,225	349,750	601,702
500700-OPEB - Health Insurance	36,753	14,644	25,000	6,624	15,000	7,500
500800-Health Insurance	-	-	919,170	561,606	710,810	1,108,996
500801-Dental Insurance	-	-	24,300	15,348	19,610	30,310
500802-Vision Insurance	-	-	11,195	6,886	8,700	13,510
500803-Life Insurance	-	-	14,749	12,413	16,120	16,832
500880-Work Comp Insurance	-	-	298,255	305,420	411,350	829,659
500990-Non-Cash Labor Cost Allocation	(76,513)	138,350	-	-	-	-
509000-Payroll Taxes	-	-	395,744	309,412	379,405	492,363
Total 82-Wages & Benefits	\$5,734,175	\$6,927,838	\$9,175,245	\$5,930,703	\$7,331,305	\$10,582,758
83-Planned Operations						
510000-Office Supplies	32,906	16,687	50,000	18,946	30,000	30,000
510001-Departmental Supplies	-	-	100,010	104,673	100,000	100,000
510003-PAL / Explorer Supplies	25	-	-	-	-	-
510006-Food/Meals	-	-	-	200	-	-

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
510014-Canine Supplies K9	2,186	1,243	-	-	-	-
510100-Service Agreements	10,864	13,152	10,000	6,381	11,500	10,000
510103-Postage & Freight	1,550	1,981	2,000	1,044	2,000	2,000
510105-Software Licensing	8,408	3,932	-	-	-	-
510106-Subscriptions & Dues	1,006	628	1,500	309	1,500	1,500
510109-Janitorial Services	52,054	51,888	-	-	-	-
510113-CA Law Enfc Telcom Sys (CLETS)	12,307	9,906	10,000	6,753	10,000	10,000
510115-Recruitment	31,509	71,311	75,000	23,399	75,000	75,000
510120-DUI Crime Lab	15,886	11,213	15,900	13,303	13,303	15,000
510150-Software Subscription	221,882	45,480	97,200	94,298	126,800	130,000
510155-IT Subscription	-	64,158	-	-	-	-
510200-Repairs & Maintenance	-	-	15,157	2,242	15,000	15,000
510202-Hardware & Tools	-	-	202,048	193,746	165,200	-
510204-Equipment Repair	-	-	60,924	42,793	10,500	10,500
510205-Building Repair & Maintenance	8,623	19,589	2,490	2,490	1,995	-
510300-Vehicle Operations	-	-	105,000	104,280	150,000	150,000
510302-Vehicle Operations - Fuel	-	-	190,500	104,494	150,500	150,500
510400-Professional Services	25,297	29,768	27,100	18,073	27,000	52,000
510501-Training	-	-	79,000	24,972	55,000	75,000
510505-Travel	-	-	79,000	50,266	55,000	75,000
510602-Property Rental	-	-	50,000	50,000	-	-
Total 83-Planned Operations	\$877,794	\$747,624	\$1,172,829	\$862,662	\$1,000,298	\$901,500
85-Required Operations						
510701-Communications	76,650	77,687	67,500	47,691	68,500	69,000
510704-Water	8,377	8,707	8,280	7,507	11,080	12,000
510705-Sewer	2,860	2,860	2,840	2,383	3,340	3,500
510706-Refuse	2,748	3,472	4,271	4,804	7,480	7,500
510707-Power	65,444	83,277	77,160	70,868	105,000	106,500
510708-Natural Gas	2,698	1,531	2,000	1,569	1,350	1,200
510805-Bad Debt Expense	(1)	-	-	-	-	-
510809-Assessment fees	1,581	2,837	5,000	-	5,000	5,050
Total 85-Required Operations	\$160,357	\$180,371	\$167,051	\$134,822	\$201,750	\$204,750
88-Operations -Internal						
520000-Asset Replace	-	-	173,400	-	173,400	175,134
520100-Internal ISF Chrg - Shop	52,382	128,412	97,981	69,427	97,981	98,961
520200-Internal ISF Chrg - Building	103,602	133,210	158,577	178,400	240,244	240,244
520300-Internal ISF Chrg - IT	354,029	678,808	560,000	514,097	713,241	713,241
520400-Internal ISF Chrg - Liability	220,875	352,574	343,460	302,051	446,075	446,075
Total 88-Operations -Internal	\$730,888	\$1,293,004	\$1,333,418	\$1,063,975	\$1,670,941	\$1,673,655
90-Debt Service						
550100-Principal Payments	44,282	18,528	-	-	-	-
Total 90-Debt Service	\$44,282	\$18,528	\$0	\$0	\$0	\$0
92-Capital Outlay						
570000-Furniture & Fixtures	-	-	12,397	12,397	-	-
570100-Automotive Equipment	-	-	396,787	396,686	164,000	-
570200-Machinery & Equipment	-	-	306,115	181,471	257,012	-
Total 92-Capital Outlay	\$458,938	\$361,289	\$715,299	\$590,553	\$421,012	\$0
93-Capital Projects						
580200-Capital Prj.- Buildings & Imp.	-	26,017	141,790	198,738	-	5,129,830
Total 93-Capital Projects	\$0	\$180,822	\$141,790	\$198,738	\$0	\$5,129,830
Expenses	\$8,006,434	\$9,709,476	\$12,705,632	\$8,781,453	\$10,625,306	\$18,492,493
79-Transfers-In						
490202-Trans In - SLEF	188,897	205,927	-	-	-	-
Total 79-Transfers-In	\$188,897	\$205,927	\$0	\$0	\$0	\$0
Revenues	\$188,897	\$205,927	\$0	\$0	\$0	\$0
Total Police Net Surplus/(Deficit)	(\$7,535,215)	(\$9,187,124)	(\$11,704,074)	(\$8,319,045)	(\$10,386,366)	(\$18,142,349)



Animal Control Description of Major Services:

The Animal Control Division is a division of the Police Department dedicated to monitoring the community for animals that are unaccompanied by their owners. This division is also responsible for the operation and maintenance of the animal holding facility. The City Council has recognized animal control as a significant priority.

Fiscal Year 2024-25 Highlights and Accomplishments

- ✓ Resumed field service operations to seven days a week after completion of field training for the Animal Control Officer
- ✓ Security camera upgrades for the exterior of the Shelter
- ✓ Expanded Vaccination Clinics on a bi-monthly basis
- ✓ Exterior lighting upgraded for added security, and camera functionality
- ✓ Expanded Public Spay Neuter Program by procuring private donations
- ✓ Sequel Server/Shelter Pro Upgrade and Migration
- ✓ Successfully recruited/backfilled remaining Animal Shelter Services Worker position
- ✓ Animal Control Field Services was involved in 1,167 incidents, which was a 24% increase from the prior year's activities
- ✓ Animal Shelter staff handled 3,082 animals, which was a 20% increase from the prior year
- ✓ Continued participation in City Activates with more engaging social media presence
- ✓ Shelter Security Alarm Upgrade to include expanded zone coverage, mobile access, and disarming

Fiscal Year 2025-26 Goals and Objectives

- ☐ Finalize Phase 2 of Security camera upgrades for 360 Security Camera View for Shelter & Range
- ☐ Continue Bi Weekly Vaccination Clinics and Start Quarterly Wellness Mobile Veterinary Services
- ☐ Successful completion of all required Training for new staff and obtaining state recommended Certified Animal Control Officer (CACO)
- ☐ Completion of state recommended Certified Animal Welfare Administrator (CAWA) for Animal Control Manager
- ☐ Addition of second Animal Control Officer to meet the expanding Field and Sheltering needs for residents

Animal Control

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
71-Fees for Service						
411000-Animal Control - Misc	5,295	6,595	5,020	6,035	5,000	5,050
411001-Animal Control - Shelter Fees	1,585	2,080	2,440	1,545	1,800	1,800
411002-Animal Control - Adoption Fees	7,970	6,495	9,880	3,415	8,500	8,500
Total 71-Fees for Service	\$14,850	\$15,170	\$17,340	\$10,995	\$15,300	\$15,350
73-License & Permits						
430100-Animal License Fee	3,330	3,370	3,200	1,710	3,200	3,232
Total 73-License & Permits	\$3,330	\$3,370	\$3,200	\$1,710	\$3,200	\$3,232
77-Grants & Donations						
470300-Donations - Misc	-	6,586	-	-	-	-
Total 77-Grants & Donations	\$0	\$6,586	\$0	\$0	\$0	\$0
Revenues	\$18,180	\$25,126	\$20,540	\$12,705	\$18,500	\$18,582
82-Wages & Benefits						
500000-Full Time Wages	210,414	227,279	257,285	177,437	222,800	278,341
500400-Overtime	5,240	18,215	7,500	37,405	38,500	7,575
500406-Overtime - Holiday	114	278	-	352	400	-
500500-Cellphone Allowance	1,205	1,208	1,200	892	1,200	1,200
500502-Uniform & Equipment Allowance	1,423	2,669	850	957	850	-
500503-Education Reimbursement	49	-	-	-	-	-
500504-One-Time Compensation	2,322	699	2,500	-	-	-
500506-Incentive- Bilingual Pay	3,838	4,382	4,684	3,457	4,650	4,848
500507-Incentive- Degree	-	3,883	4,684	3,457	4,600	4,848
500600-Retirement	13,686	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	1,389	-	-	678	680	690
500603-PERS 3069 Misc. Classic	5,407	15,972	13,329	10,036	13,300	14,308
500604-PERS 26454 Misc. Pepra	5,881	11,491	11,746	7,593	9,350	13,408
500800-Health Insurance	33,427	32,933	42,780	27,368	33,950	50,784
500801-Dental Insurance	1,017	1,090	1,155	771	1,200	1,586
500802-Vision Insurance	444	477	593	340	450	709
500803-Life Insurance	874	990	901	770	970	960
500880-Work Comp Insurance	17,593	20,318	17,551	21,036	30,750	42,866
500990-Non-Cash Labor Cost Allocation	1,510	7,931	-	-	-	-
509000-Payroll Taxes	17,745	20,673	20,904	17,352	22,650	21,660
Total 82-Wages & Benefits	\$323,578	\$370,488	\$387,662	\$309,901	\$386,300	\$443,783
83-Planned Operations						
510000-Office Supplies	279	244	650	77	1,570	1,500
510001-Departmental Supplies	21,291	17,069	22,000	16,859	22,867	23,000
510100-Service Agreements	11,619	18,235	13,000	10,742	17,000	17,000
510103-Postage & Freight	132	22	100	87	100	100
510105-Software Licensing	295	295	-	-	-	-
510106-Subscriptions & Dues	100	100	150	150	150	-
510111-Vet Care Services	53,488	114	-	-	-	-
510115-Recruitment	835	475	67	67	68	-
510124-Spay/Neuter Expenses	36,000	-	-	-	-	-
510150-Software Subscription	-	-	1,753	1,753	1,755	1,950
510200-Repairs & Maintenance	17,194	17,963	7,400	7,172	8,900	6,000
510300-Vehicle Operations	2,983	4,823	4,000	2,860	8,000	13,000
510302-Vehicle Operations - Fuel	10,367	11,272	15,000	9,643	15,000	18,700
510400-Professional Services	(236)	1,323	261	261	265	-
510501-Training	1,720	720	3,000	77	3,000	3,000
510505-Travel	-	240	2,000	-	2,000	2,000
Total 83-Planned Operations	\$156,067	\$72,895	\$69,381	\$49,748	\$80,675	\$86,250
85-Required Operations						
510701-Communications	2,368	2,058	1,500	1,482	2,000	2,100
510704-Water	2,890	2,945	2,900	2,532	3,600	3,650
510705-Sewer	1,426	1,478	1,470	1,263	1,780	1,800
510706-Refuse	3,717	4,640	5,000	4,505	6,320	6,400

Animal Control

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
510707-Power	10,758	12,556	22,050	4,324	5,650	5,700
510708-Natural Gas	8,896	8,010	8,950	4,345	4,900	5,000
510805-Bad Debt Expense	-	-	-	(15)	-	-
510809-Assessment fees	-	518	-	-	-	-
Total 85-Required Operations	\$30,055	\$32,205	\$41,870	\$18,436	\$24,250	\$24,650
88-Operations -Internal						
520100-Internal ISF Chrg - Shop	4,135	11,535	7,735	5,481	7,735	7,812
520200-Internal ISF Chrg - Building	16,813	26,871	25,734	28,951	38,987	38,987
520300-Internal ISF Chrg - IT	36,824	61,222	57,070	52,392	72,687	72,687
520400-Internal ISF Chrg - Liability	14,049	22,543	22,140	19,471	28,754	28,754
Total 88-Operations -Internal	\$71,821	\$122,171	\$112,679	\$106,295	\$148,163	\$148,240
93-Capital Projects						
580300-Capital Prj.- Other Imp.	-	-	75,000	-	75,000	-
Total 93-Capital Projects	\$0	\$0	\$75,000	\$0	\$75,000	\$0
Expenses	\$581,521	\$597,759	\$686,592	\$484,380	\$714,388	\$702,923
Total Animal Control Net Surplus/(Deficit)	(\$563,341)	(\$572,633)	(\$666,052)	(\$471,675)	(\$695,888)	(\$684,341)

Veterinary Care

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
83-Planned Operations						
510001-Departmental Supplies	-	231	-	925	-	-
510012-Medical Supplies	-	19,175	13,000	12,429	13,000	13,000
510100-Service Agreements	-	1,582	-	-	-	-
510106-Subscriptions & Dues	-	14,638	16,450	12,500	16,450	16,450
510111-Vet Care Services	-	50,811	52,850	39,314	62,850	81,000
510124-Spay/Neuter Expenses	-	44,082	33,600	18,860	33,600	33,000
Total 83-Planned Operations	\$0	\$130,519	\$115,900	\$84,028	\$125,900	\$143,450
Expenses	\$0	\$130,519	\$115,900	\$84,028	\$125,900	\$143,450
Total Veterinary Care Net Surplus/(Deficit)	\$0	(\$130,519)	(\$115,900)	(\$84,028)	(\$125,900)	(\$143,450)



Engineering Description of Major Services:

The Engineering Division within the City's Public Works Department offers engineering and technical support services for all development projects, including reviewing and approving subdivision maps, civil engineering site plans, and public infrastructure improvement plans. The division also provides construction inspection services to ensure compliance with construction standards, plans, specifications, and regulations. Additionally, the division plays a key role in developing the City's Capital Improvement Program (CIP) to effectively plan for future growth in commercial, industrial, and residential sectors. Design and construction management services are provided for projects approved in the CIP. The Engineering Division also assists in coordinating and managing services provided by the Public Works Department, including support for economic development within the City.

Fiscal Year 2024-25 Highlights and Accomplishments

- ✓ Completed designs for park, recreation, and public facility enhancements
 - New Shafter Aquatics Center Building
 - North Shafter Community Park
 - Police Sub-Station at Gossamer Grove
- ✓ Completed designs for street paving, walkway, and safety improvements.
 - Zerker Road Reconstruction Phase III
 - Santa Fe Way Pavement Resurfacing
 - East Tulare Avenue Pedestrian and Bike Lane Improvements
 - North Shafter Avenue Pedestrian and Bike Lane Improvements
- ✓ Supported the development of operational and technological advancements.
 - New Pavement Management System.
 - Updated City bidding and procurement policy.
- ✓ Provided design, engineering, plan check, and construction inspection services for public and private development projects.

Fiscal Year 2025-26 Goals and Objectives

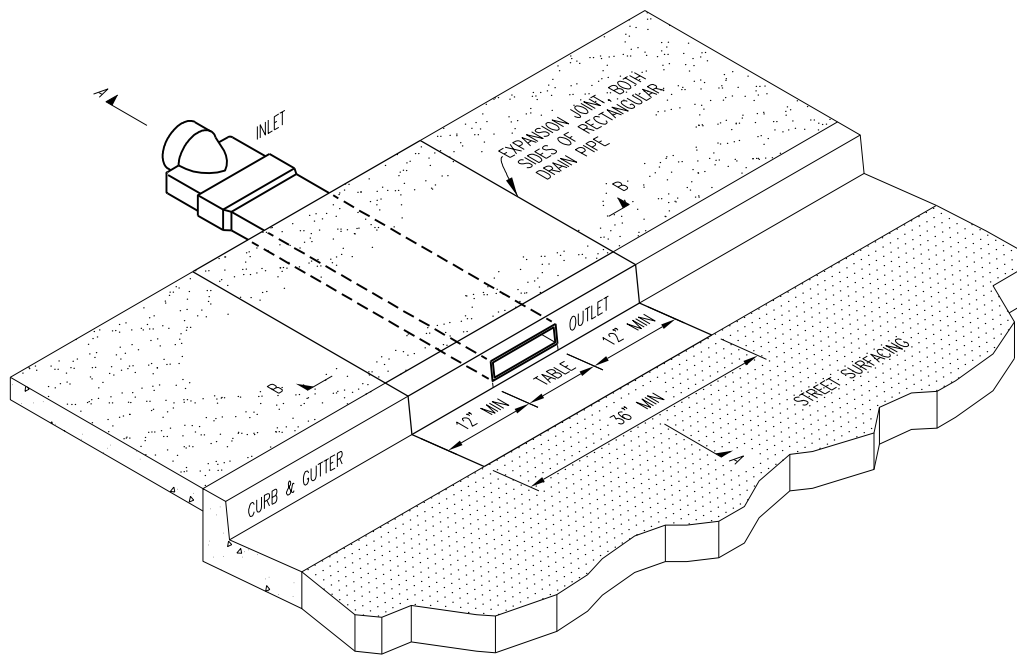
- ☐ Support the advancement of projects to improve regionally significant transportation thoroughfares and corridors.
 - Design and acquisition of public right-of-way for two roundabout projects at Highway 43 intersections of Santa Fe Way and Seventh Standard Road
 - Finalize environmental approval for future widening of Seventh Standard Road between Galpin Street and Highway 43.
 - High-Speed Rail Project Street mitigation
- ☐ Complete designs for street paving, walkway, and safety improvements.
 - Lerdo Highway Reconstruction between Schnaidt Street and Valley Street
 - Zerker Road Reconstruction Phase IV
 - Core City Pedestrian and Bike Lane Improvements
 - Annual Residential Street and Alley Improvement Project
- ☐ Continue to provide engineering and technical support for projects for strategic planning and economic development.
- ☐ Continue to provide design, engineering, plan check, and construction inspection services for public and private development projects.

Engineering

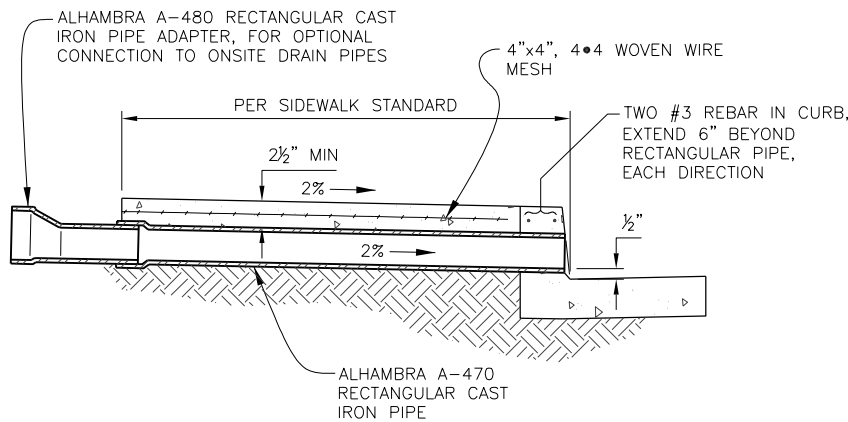
	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
71-Fees for Service						
410700-Engineering Fees - Misc	49,257	25,010	239,948	242,803	260,000	450,000
410701-Offsite Plan Check and Inspect	576,658	32,823	35,000	511,192	35,000	35,350
Total 71-Fees for Service	\$625,915	\$57,833	\$274,948	\$753,995	\$295,000	\$485,350
73-License & Permits						
430200-Encroachment Permit	5,401	7,938	6,398	10,153	4,600	8,000
Total 73-License & Permits	\$5,401	\$7,938	\$6,398	\$10,153	\$4,600	\$8,000
77-Grants & Donations						
470000-CA Grant	-	-	450,000	-	-	-
Total 77-Grants & Donations	\$0	\$0	\$450,000	\$0	\$0	\$0
Revenues	\$631,316	\$65,771	\$731,346	\$764,148	\$299,600	\$493,350
82-Wages & Benefits						
500000-Full Time Wages	624,703	496,029	503,990	421,397	559,500	614,547
500100-Part Time Wages	6,996	3,614	14,041	3,996	11,050	16,748
500400-Overtime	185	211	300	283	570	303
500500-Cellphone Allowance	4,273	4,477	3,540	4,015	5,290	5,520
500501-Auto Allowance	4,578	5,448	4,560	4,506	5,910	6,060
500502-Uniform & Equipment Allowance	1,642	886	2,000	471	2,000	2,020
500504-One-Time Compensation	4,502	29,050	900	-	-	-
500506-Incentive- Bilingual Pay	558	1,073	576	2,433	3,300	3,744
500600-Retirement	55,731	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	3,353	-	-	1,274	1,280	1,290
500603-PERS 3069 Misc. Classic	9,930	18,522	9,255	7,046	9,300	10,007
500604-PERS 26454 Misc. Pepra	11,544	34,114	26,064	26,824	36,400	38,815
500700-OPEB - Health Insurance	-	6,282	-	6,331	13,485	-
500800-Health Insurance	113,940	62,061	46,446	63,627	85,000	81,608
500801-Dental Insurance	3,419	1,657	1,246	1,567	2,090	2,001
500802-Vision Insurance	1,550	693	528	650	870	827
500803-Life Insurance	2,705	1,899	1,622	1,714	2,300	2,175
500880-Work Comp Insurance	71,968	16,239	12,150	10,031	12,500	9,971
500990-Non-Cash Labor Cost Allocation	9,999	15,304	-	-	-	-
509000-Payroll Taxes	47,868	37,873	34,772	31,403	43,900	46,315
Total 82-Wages & Benefits	\$979,444	\$735,432	\$661,990	\$587,568	\$794,745	\$841,951
83-Planned Operations						
510000-Office Supplies	3,167	5,151	5,000	1,604	3,500	3,500
510001-Departmental Supplies	11,521	6,595	5,000	4,232	5,000	5,000
510100-Service Agreements	6,732	9,940	5,000	5,157	5,000	5,000
510103-Postage & Freight	398	96	178	243	200	200
510105-Software Licensing	9,948	64	-	-	-	-
510106-Subscriptions & Dues	271	701	700	259	700	700
510109-Janitorial Services	35,317	30,448	-	-	-	-
510115-Recruitment	7,135	14,683	-	-	-	-
510150-Software Subscription	10,176	22,278	37,500	32,632	37,500	40,000
510200-Repairs & Maintenance	6,015	1,962	2,000	-	1,000	1,000
510202-Hardware & Tools	-	5,301	5,000	2,052	3,000	3,000
510205-Building Repair & Maintenance	6,283	2,615	-	-	-	-
510300-Vehicle Operations	5,678	4,914	5,500	5,364	5,500	5,500
510302-Vehicle Operations - Fuel	8,020	8,272	13,118	14,688	23,000	24,000
510400-Professional Services	23,429	3,937	7,298	1,498	2,000	2,000
510401-Engineering Services	4,000	60,283	549,300	44,274	80,000	80,000
510420-Legal Services	3,763	-	-	-	-	-
510501-Training	7,639	8,897	13,500	6,618	10,000	10,000
510505-Travel	1,743	9,707	11,500	2,703	10,000	10,000
Total 83-Planned Operations	\$151,235	\$195,844	\$660,594	\$121,323	\$186,400	\$189,900
85-Required Operations						
510701-Communications	4,702	5,291	5,100	2,779	3,960	4,000
510704-Water	533	633	730	508	690	700

Engineering

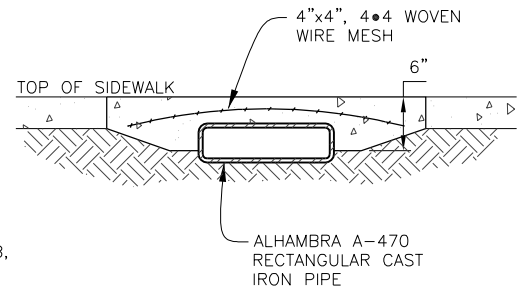
	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
510705-Sewer	36	37	40	32	50	50
510706-Refuse	2,982	2,941	3,880	277	540	560
510707-Power	64	550	260	54	100	105
510805-Bad Debt Expense	-	(4)	-	-	-	-
510807-Regulatory & Permitting	147	-	379	379	380	400
510809-Assessment fees	2,097	3,127	-	-	-	-
Total 85-Required Operations	\$10,561	\$12,575	\$10,389	\$4,029	\$5,720	\$5,815
88-Operations -Internal						
520100-Internal ISF Chrg - Shop	6,893	16,093	12,893	9,136	12,893	13,022
520200-Internal ISF Chrg - Building	9,439	12,666	14,445	16,251	21,885	21,885
520300-Internal ISF Chrg - IT	29,966	49,486	46,440	42,633	59,148	59,148
520400-Internal ISF Chrg - Liability	30,252	48,527	47,660	41,914	61,900	61,900
Total 88-Operations -Internal	\$76,550	\$126,772	\$121,438	\$109,934	\$155,826	\$155,955
90-Debt Service						
550100-Principal Payments	-	3,765	-	-	-	-
Total 90-Debt Service	\$0	\$3,765	\$0	\$0	\$0	\$0
92-Capital Outlay						
570100-Automotive Equipment	-	-	-	32,070	-	-
Total 92-Capital Outlay	\$0	\$0	\$0	\$32,070	\$0	\$0
Expenses	\$1,217,790	\$1,074,388	\$1,454,411	\$854,924	\$1,142,691	\$1,193,621
Total Engineering Net Surplus/(Deficit)	(\$586,474)	(\$1,008,617)	(\$723,065)	(\$90,776)	(\$843,091)	(\$700,271)



ISOMETRIC PLAN



SECTION A-A



SECTION B-B

GENERAL NOTES:

THE USE OF UNDER SIDEWALK DRAINS IS TO BE KEPT TO A MINIMUM. WHENEVER POSSIBLE, RUNOFF SHALL BE DESIGNED TO SURFACE FLOW OVER TOP OF SIDEWALK INTO GUTTER FLOWLINE.

ALTERNATIVE MANUFACTURERS AND/OR DESIGNS MUST BE SUBMITTED & APPROVED BY THE CITY PRIOR TO USAGE.

FOR ALL OTHER REQUIREMENTS, REFER TO THE CITY SIDEWALK STANDARDS AND DRAWINGS.

ALHAMBRA A-480 RECTANGULAR CAST IRON PIPE ADAPTER		
ROUND PIPE	RECT. PIPE	LAYING LENGTH
4"	3"x5"	1'-0"
5"	3"x9"	1'-0"
6"	3"x12½"	1'-0"
8"	4"x14"	1'-0"

ALHAMBRA A-470 RECTANGULAR CAST IRON PIPE				
	OUTSIDE PIPE	OUTSIDE HUBS	FLOW AREA	LAYING LENGTH
FOR USE ON 6" & 8" CURBS	3"x5"	4¼"x6¼"	11.25 SQ. IN.	5'-0"
	3"x5"	4¼"x6¼"	11.25 SQ. IN.	2'-6"
	3"x9"	4¼"x10¼"	21.20 SQ. IN.	5'-0"
	3"x12½"	4¼"x14"	30.00 SQ. IN.	5'-0"
FOR USE ON 8" CURBS	4"x14"	5¼"x15¼"	47.50 SQ. IN.	5'-0"
	4"x14"	5¼"x15¼"	47.50 SQ. IN.	2'-6"



SUBDIVISION & ENGINEERING
DESIGN MANUAL
DEPARTMENT OF PUBLIC WORKS
ENGINEERING DIVISION

APPROVED BY THE CITY COUNCIL:

JULY 21, 2005

DATE

APPROVED:

ORIGINAL SIGNED & ON FILE

CITY ENGINEER

**UNDER SIDEWALK
DRAIN
STANDARD DRAWING**

DRAWN BY:

KLH

SCALE:

NTS

CHECKED BY:

KLH

UPDATED:

6/2005

SD-10

Streets Description of Major Services:

The Streets Division plays a vital role within the Public Works Department, responsible for the maintenance of all city streets, alleys, and rights of way. This division manages a range of activities, including minor to moderate asphalt and concrete repairs, as well as overseeing significant street contracts associated with the capital improvement program. Furthermore, the division is tasked with the repair of sidewalks, curbs, and gutters, maintenance of roadside drainage, upkeep of traffic signals, street striping, and storm drain maintenance.

Fiscal Year 2024-25 Highlights and Accomplishments

- ✓ Zerker Road Reconstruction – Phase III
- ✓ Technologies for Street Monitoring and Management

Fiscal Year 2025-26 Goals and Objectives

- ☐ Continue major thoroughfare improvements
- ☐ Annual residential street project
- ☐ Pedestrian/bicycle lane improvements
- ☐ Traffic calming and safety projects

Streets

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
71-Fees for Service						
410011-In-Kind Contributions	-	-	-	-	-	20,000
410801-Streets Fees - Sweeping	2,739	2,739	2,730	1,370	1,400	1,400
Total 71-Fees for Service	\$2,739	\$2,739	\$2,730	\$1,370	\$1,400	\$21,400
78-Other Revenue						
480100-Misc Refunds	-	535	1,264	4,028	-	-
Total 78-Other Revenue	\$60	\$4,255	\$1,264	\$4,028	\$0	\$0
Revenues	\$2,799	\$6,994	\$3,994	\$5,398	\$1,400	\$21,400
82-Wages & Benefits						
500000-Full Time Wages	147,173	65,595	1,182,092	835,720	1,039,000	1,118,690
500400-Overtime	539	1,475	800	4,703	5,450	5,500
500500-Cellphone Allowance	79	60	3,720	1,829	2,360	2,220
500501-Auto Allowance	2,606	1,937	1,584	1,624	2,130	2,184
500502-Uniform & Equipment Allowance	9,103	10,548	7,500	8,078	9,500	10,000
500504-One-Time Compensation	6,233	14,889	7,100	-	-	-
500506-Incentive- Bilingual Pay	3,229	9,758	8,592	7,142	9,500	9,648
500508-Incentive-Certificate Pay	-	-	-	52	117	-
500600-Retirement	12,446	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	3,622	-	-	2,553	2,560	2,575
500603-PERS 3069 Misc. Classic	27,316	69,833	58,643	33,196	42,250	40,475
500604-PERS 26454 Misc. Pepra	15,107	41,099	49,344	31,037	41,500	61,602
500700-OPEB - Health Insurance	-	2,532	-	9,961	11,165	-
500800-Health Insurance	39,011	10,506	278,719	153,092	205,000	263,373
500801-Dental Insurance	1,426	609	8,023	4,664	6,210	8,038
500802-Vision Insurance	649	270	3,695	2,108	2,820	3,633
500803-Life Insurance	700	310	3,842	2,888	3,810	3,621
500880-Work Comp Insurance	33,083	10,820	145,525	72,515	83,000	50,414
500990-Non-Cash Labor Cost Allocation	1,020	1,548	-	-	-	-
509000-Payroll Taxes	11,925	5,362	86,262	54,217	74,750	84,545
Total 82-Wages & Benefits	\$1,101,605	\$1,578,308	\$1,845,441	\$1,225,379	\$1,541,122	\$1,666,518
83-Planned Operations						
510000-Office Supplies	156	594	9,276	9,367	1,500	1,200
510001-Departmental Supplies	82,613	69,242	108,000	36,811	75,000	100,000
510100-Service Agreements	364	1,645	-	225	-	-
510103-Postage & Freight	58	32	170	170	200	200
510105-Software Licensing	1,789	-	-	-	-	25,000
510106-Subscriptions & Dues	229	(114)	250	-	250	250
510109-Janitorial Services	8,812	8,879	-	-	-	-
510110-Landscaping Services	9,175	42,886	231,810	21,436	170,000	245,950
510114-Contract Services	-	-	20,000	31,190	15,000	-
510115-Recruitment	1,059	322	220	220	500	-
510117-Traffic Sig. Operation & Maint	33,335	66,033	62,500	20,117	50,000	50,000
510121-Streetlight Repair and Maint.	45,640	42,962	152,592	107,820	75,000	75,000
510130-Graffiti Removal	1,241	4,042	5,000	2,977	2,500	2,500
510150-Software Subscription	50,092	16,043	36,000	23,247	36,000	50,000
510200-Repairs & Maintenance	38,070	54,687	95,000	56,673	75,000	75,000
510202-Hardware & Tools	-	11,511	14,634	12,702	15,000	15,000
510204-Equipment Repair	6,855	39,341	38,386	44,021	45,000	40,000
510205-Building Repair & Maintenance	322	750	1,000	39	-	500
510300-Vehicle Operations	74,809	48,573	60,000	21,111	25,000	25,000
510302-Vehicle Operations - Fuel	53,960	64,251	80,423	31,699	45,450	40,000
510400-Professional Services	20,924	14,623	75,000	5,561	30,000	30,000
510420-Legal Services	100	-	2,500	-	2,500	2,500
510501-Training	2,118	4,454	10,000	2,683	7,500	7,500
510505-Travel	134	2,163	5,000	21	5,000	5,000
510601-Equipment Rental	-	-	20,000	10,352	20,000	-
Total 83-Planned Operations	\$494,759	\$519,631	\$1,027,761	\$438,441	\$696,400	\$790,600

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
85-Required Operations						
510701-Communications	-	-	800	-	-	-
510704-Water	266	317	11,000	8,202	11,560	11,680
510705-Sewer	18	19	80	32	60	60
510706-Refuse	3,574	2,941	30,800	277	600	620
510707-Power	-	448	40,240	47,717	59,600	59,800
510807-Regulatory & Permitting	323	44	500	-	-	-
510809-Assessment fees	5,752	9,691	50	50	50	50
Total 85-Required Operations	\$26,200	\$80,404	\$83,470	\$56,278	\$71,870	\$72,210
88-Operations -Internal						
520100-Internal ISF Chrg - Shop	24,812	65,112	46,412	32,886	46,412	46,876
520200-Internal ISF Chrg - Building	2,191	2,936	20,783	23,381	31,487	31,487
520300-Internal ISF Chrg - IT	26,794	44,094	41,520	38,117	52,881	52,881
520400-Internal ISF Chrg - Liability	37,273	59,798	58,730	51,649	76,276	76,276
Total 88-Operations -Internal	\$102,463	\$193,605	\$167,445	\$146,033	\$207,056	\$207,520
90-Debt Service						
550100-Principal Payments	9,997	2,711	-	-	-	-
Total 90-Debt Service	\$9,997	\$2,711	\$0	\$0	\$0	\$0
92-Capital Outlay						
570100-Automotive Equipment	193,174	-	75,000	-	75,000	-
570200-Machinery & Equipment	-	9,921	70,735	70,735	-	-
Total 92-Capital Outlay	\$304,840	\$9,921	\$145,735	\$70,735	\$75,000	\$0
93-Capital Projects						
580100-Capital Prj.- Infrastructure	91,531	45,829	72,778	83,835	-	-
Total 93-Capital Projects	\$91,531	\$45,829	\$72,778	\$83,835	\$0	\$0
Expenses	\$2,131,395	\$2,430,409	\$3,342,630	\$2,020,701	\$2,591,448	\$2,736,848
Total Streets Net Surplus/(Deficit)	(\$2,128,596)	(\$2,423,415)	(\$3,338,636)	(\$2,015,303)	(\$2,590,048)	(\$2,715,448)



Public Facilities Description of Major Services:

The Public Facilities Division, part of the Public Works Department, is tasked with maintaining the landscaping of all City parks, including park restrooms, arterial streets, and designated parkway areas.

Fiscal Year 2024-25 Highlights and Accomplishments

- ✓ Veterans Park Soccer Field Lighting
- ✓ Stringham Park Improvements
- ✓ Skatepark Improvements
- ✓ Veterans Park Memorial Updates
- ✓ Veterans Park Basketball Court

Fiscal Year 2025-26 Goals and Objectives

- ☐ Continue grant-funded park upgrades and additions
- ☐ Learning Center upgrades
- ☐ Reopen Aquatics Center

PUBLIC FACILITIES

Public Facilities

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
71-Fees for Service						
415000-Miscellaneous Fees	360	360	360	300	360	364
Total 71-Fees for Service	\$634	\$485	\$360	\$300	\$360	\$364
75-Rents & Concessions						
450100-Facility Rental	-	-	7,380	5,266	7,000	17,070
450200-Park Rental	-	510	8,358	5,812	6,540	6,607
Total 75-Rents & Concessions	\$11,976	\$16,688	\$15,738	\$11,078	\$13,540	\$23,677
77-Grants & Donations						
470000-CA Grant	94,853	-	-	-	-	-
470060-CA Grant - LCTOP	-	38,000	-	-	-	-
Total 77-Grants & Donations	\$94,853	\$38,000	\$0	\$0	\$0	\$0
Revenues	\$107,463	\$55,173	\$16,098	\$11,378	\$13,900	\$24,041
82-Wages & Benefits						
500000-Full Time Wages	15,067	20,467	395,752	423,834	545,500	558,427
500100-Part Time Wages	146	-	1,070	-	-	-
500400-Overtime	202	593	2,009	4,329	4,500	4,500
500500-Cellphone Allowance	245	214	1,560	1,200	1,520	1,560
500501-Auto Allowance	130	47	240	178	235	240
500502-Uniform & Equipment Allowance	29	-	4,100	3,902	4,420	3,535
500503-Education Reimbursement	-	-	-	209	300	-
500504-One-Time Compensation	457	491	2,000	-	-	-
500506-Incentive- Bilingual Pay	26	192	2,400	4,418	5,970	6,480
500508-Incentive-Certificate Pay	-	-	-	463	-	-
500600-Retirement	1,071	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	290	-	-	1,277	1,280	1,285
500603-PERS 3069 Misc. Classic	-	1,145	26,899	19,590	25,400	26,450
500604-PERS 26454 Misc. Pepra	968	2,684	12,441	16,884	22,600	27,498
500700-OPEB - Health Insurance	-	-	-	2,122	6,786	-
500800-Health Insurance	7,890	12,649	75,387	96,319	129,200	136,410
500801-Dental Insurance	307	434	2,600	2,992	4,010	4,192
500802-Vision Insurance	141	201	1,207	1,393	1,870	1,954
500803-Life Insurance	191	241	1,448	1,638	2,200	2,156
500880-Work Comp Insurance	6,362	7,791	50,867	31,455	36,050	22,728
500990-Non-Cash Labor Cost Allocation	77	693	-	-	-	-
509000-Payroll Taxes	1,217	1,655	29,216	30,008	41,800	43,037
Total 82-Wages & Benefits	\$468,990	\$670,082	\$609,196	\$642,211	\$833,641	\$840,452
83-Planned Operations						
510000-Office Supplies	15	3,005	5,034	619	1,700	1,202
510001-Departmental Supplies	4,627	2,989	86,396	46,397	62,200	62,005
510100-Service Agreements	-	-	50,350	750	50,600	76,300
510103-Postage & Freight	20	22	940	129	305	200
510105-Software Licensing	708	-	-	-	-	-
510106-Subscriptions & Dues	-	826	500	-	250	250
510109-Janitorial Services	3,229	8,879	24,000	21,400	25,000	25,000
510110-Landscaping Services	-	2,403	127,713	7,127	75,600	102,020
510114-Contract Services	-	6,570	62,875	17,980	23,500	317,700
510115-Recruitment	315	602	286	286	300	-
510150-Software Subscription	3,622	2,014	18,500	15,410	18,500	20,000
510200-Repairs & Maintenance	-	974	104,903	39,233	100,505	92,550
510202-Hardware & Tools	-	2,272	28,519	5,476	13,265	12,510
510204-Equipment Repair	-	68	41,365	14,812	31,125	34,505
510205-Building Repair & Maintenance	-	27,848	72,366	27,220	71,939	68,776
510300-Vehicle Operations	-	16	15,000	15,210	15,000	15,000
510302-Vehicle Operations - Fuel	1,115	1,232	17,881	20,123	25,000	25,000
510400-Professional Services	-	10,200	25,000	2,990	15,550	17,812
510420-Legal Services	275	-	-	-	-	-
510501-Training	1	99	10,000	3,024	5,000	5,000
510505-Travel	70	874	5,000	970	5,000	5,000

Public Facilities

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
510600-Rents & Leases	2,400	2,400	2,400	2,000	2,400	2,400
510601-Equipment Rental	-	621	23,528	28	6,050	6,005
510801-Outside Agency Costs	25,000	13,769	25,000	14,429	25,000	25,250
510905-Water Testing/Samples	-	-	25,000	-	-	2,000
Total 83-Planned Operations	\$393,410	\$430,382	\$772,556	\$255,613	\$573,789	\$916,485
85-Required Operations						
510701-Communications	3,049	4,242	6,250	4,148	5,220	7,850
510704-Water	33,005	35,978	167,790	110,153	182,250	186,250
510705-Sewer	178	185	600	465	650	7,640
510706-Refuse	2,306	2,932	6,300	2,635	4,220	4,330
510707-Power	8,721	12,559	77,634	50,583	67,760	85,480
510708-Natural Gas	30	172	2,350	1,432	1,750	1,950
510807-Regulatory & Permitting	-	-	1,050	-	-	-
510809-Assessment fees	174	277	20,155	17,691	17,728	17,985
Total 85-Required Operations	\$175,691	\$204,616	\$282,129	\$187,107	\$279,578	\$311,485
88-Operations -Internal						
520100-Internal ISF Chrg - Shop	2,757	7,357	5,157	3,654	5,157	5,209
520200-Internal ISF Chrg - Building	16,293	21,861	180,568	203,139	273,562	273,562
520300-Internal ISF Chrg - IT	20,762	34,078	32,170	29,533	40,974	40,974
520400-Internal ISF Chrg - Liability	26,221	42,062	42,470	37,349	55,159	55,159
Total 88-Operations -Internal	\$168,461	\$242,999	\$260,365	\$273,675	\$374,852	\$374,904
90-Debt Service						
550100-Principal Payments	-	258	-	-	-	-
Total 90-Debt Service	\$0	\$2,224	\$0	\$0	\$0	\$0
92-Capital Outlay						
570100-Automotive Equipment	-	-	145,000	60,954	145,000	-
570200-Machinery & Equipment	24,523	-	60,738	60,738	-	-
Total 92-Capital Outlay	\$24,523	\$0	\$205,738	\$121,692	\$145,000	\$0
93-Capital Projects						
580200-Capital Prj.- Buildings & Imp.	-	-	1,609,769	223,409	1,470,000	4,801,000
580300-Capital Prj.- Other Imp.	879	-	27,057	26,057	2,909	750,000
Total 93-Capital Projects	\$435,776	\$729,780	\$1,636,826	\$249,466	\$1,472,909	\$5,551,000
Expenses	\$1,666,851	\$2,280,083	\$3,766,810	\$1,729,764	\$3,679,769	\$7,994,326
79-Transfers-In						
490209-Trans In - CDBG	-	65,000	-	-	-	-
Total 79-Transfers-In	\$0	\$65,000	\$0	\$0	\$0	\$0
Revenues	\$0	\$65,000	\$0	\$0	\$0	\$0
Total Public Facilities Net Surplus/(Deficit)	(\$1,559,388)	(\$2,159,910)	(\$3,750,712)	(\$1,718,386)	(\$3,665,869)	(\$7,970,285)



Building Department Description of Major Services:

The Building Department is dedicated to promoting the safety, sustainability, and efficiency of all structures within the City of Shafter. Our objectives for the fiscal year 2025-26 emphasize upholding high regulatory standards, improving customer service, and utilizing innovative technologies to optimize our operations. We are committed to safeguarding the well-being of Shafter's residents and businesses. By engaging in strategic planning, fostering continuous improvement, and striving for excellence, we aim to accomplish these objectives and enhance the services we offer to our community.

Fiscal Year 2024-25 Highlights and Accomplishments

- ✓ Permitted and issued a certificate of occupancy for the improvements on Shafter's second Amazon warehouse facility, MIT2, an Inbound Cross Dock (IXD) facility
- ✓ Permitted a 2,200 sq. ft. shell building for the second Starbucks
- ✓ Permitted improvements for soccer fields, basketball courts, and hardscape at the Grow Public Schools (Phase II)
- ✓ Permitted 431 new single-family homes
- ✓ Permitted and issued occupancy throughout Tract 6490 for Balfanz Homes in Mills Ranch and permitted over 75% of their available lots
- ✓ Permitted and began construction in Marcona Preserve
- ✓ Permitted a 70,000 sq. ft. warehouse expansion for California Paper
- ✓ Permitted and/or completed miscellaneous improvements for downtown businesses, including El Michoacano, Glam Salon & Spa, GrapeCo Farms, and Big Stop
- ✓ Completed the improvements for the new 1,088,027 sq. ft. warehouse for Wonderful and issued a certificate of occupancy
- ✓ Improvements for 1.05M sq. ft. warehouse for Rexco and issued a certificate of occupancy
- ✓ Completed the improvements for LGV Coupling and issued a certificate of occupancy
- ✓ Completed the improvements for Golden Bear Industries
- ✓ Completed the improvements for the Countryside Corner Carwash
- ✓ Completed the improvements for the Kingdom Hall Church
- ✓ Completed all 28 new Self-Help Enterprises homes
- ✓ Improvements for a 45,617 sq. ft. amenity center at the Wonderful Logistics Park
- ✓ Completed two portable classrooms and one 2,880 sq. ft. kindergarten building for Grow Public Schools (Phase I)

Fiscal Year 2025-26 Goals and Objectives

- ☐ Regulatory Compliance and Safety
 - Review plans and issue permits to safeguard life and limb, health, property, and public welfare
 - Regulate and control the design, construction, quality of materials, use and occupancy, location, and maintenance of all buildings and structures within the City
- ☐ Customer Service Enhancement
 - Develop and implement strategies to provide the highest level of customer service to residents, contractors, and stakeholders
 - Foster clear and efficient communication channels to improve service delivery
- ☐ Staff Development and Training
 - Enhance department and field staff through ongoing education and cross-training initiatives
 - Obtain training on upcoming new codes to ensure compliance with regulatory standards
 - Meet or exceed minimum certification, training, and continuing education requirements for all staff members
- ☐ Adoption of 2025 California Codes
- ☐ Implementation of Land Management System (LMS).

Building Inspection

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
71-Fees for Service						
410100-Building Fees - Misc	15,616	15,078	17,500	7,064	16,000	16,000
Total 71-Fees for Service	\$15,616	\$15,078	\$17,500	\$7,064	\$16,000	\$16,000
73-License & Permits						
430300-Building Permits	1,579,694	1,129,271	1,389,044	1,648,763	1,700,000	3,150,000
Total 73-License & Permits	\$1,579,694	\$1,129,271	\$1,389,044	\$1,648,763	\$1,700,000	\$3,150,000
Revenues	\$1,595,310	\$1,144,349	\$1,406,544	\$1,655,827	\$1,716,000	\$3,166,000
82-Wages & Benefits						
500000-Full Time Wages	573,381	683,524	787,817	561,841	779,708	850,808
500100-Part Time Wages	8,223	19,608	3,600	3,820	3,820	-
500400-Overtime	5,342	4,900	6,000	1,562	3,000	3,000
500500-Cellphone Allowance	6,104	6,012	6,000	4,211	5,400	6,060
500501-Auto Allowance	4,819	4,832	4,800	3,569	4,700	4,800
500502-Uniform & Equipment Allowance	1,707	1,534	2,000	1,652	2,000	2,020
500503-Education Reimbursement	576	269	-	399	400	-
500504-One-Time Compensation	6,966	-	-	-	-	-
500506-Incentive- Bilingual Pay	644	1,199	672	1,488	2,000	2,016
500600-Retirement	36,166	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	3,660	-	-	1,930	1,935	1,940
500603-PERS 3069 Misc. Classic	10,299	30,785	25,674	20,077	26,600	29,880
500604-PERS 26454 Misc. Pepra	17,706	48,259	40,819	30,485	40,500	47,540
500700-OPEB - Health Insurance	1,214	-	6,000	-	-	-
500800-Health Insurance	75,016	95,834	100,530	72,786	92,400	101,710
500801-Dental Insurance	3,567	3,925	3,849	2,895	3,750	3,956
500802-Vision Insurance	1,629	1,805	1,736	1,380	1,780	1,886
500803-Life Insurance	2,376	2,738	2,711	2,210	2,890	2,997
500880-Work Comp Insurance	17,198	19,982	18,569	11,448	13,870	12,838
500990-Non-Cash Labor Cost Allocation	7,422	22,357	-	-	-	-
509000-Payroll Taxes	44,804	54,675	56,928	40,331	54,680	61,239
Total 82-Wages & Benefits	\$828,819	\$1,002,238	\$1,067,705	\$762,084	\$1,039,433	\$1,132,690
83-Planned Operations						
510000-Office Supplies	4,381	8,578	4,000	3,404	4,000	4,000
510001-Departmental Supplies	17,167	14,260	14,256	9,996	12,000	30,000
510100-Service Agreements	212	148	300	-	300	300
510103-Postage & Freight	1,531	2,048	2,161	2,292	2,500	4,000
510105-Software Licensing	-	128	-	-	-	-
510106-Subscriptions & Dues	1,780	3,865	1,500	1,257	1,500	1,500
510110-Landscaping Services	1,167	1,520	-	-	-	-
510115-Recruitment	401	318	-	-	1,500	1,500
510150-Software Subscription	67,033	8,516	75,142	77,392	65,800	40,000
510200-Repairs & Maintenance	2,944	2,429	302	302	500	-
510300-Vehicle Operations	14,511	14,364	12,300	9,686	12,300	12,300
510302-Vehicle Operations - Fuel	12,137	10,461	10,500	5,163	9,000	12,000
510400-Professional Services	178,361	75,335	145,000	30,610	150,000	150,000
510501-Training	759	3,325	7,500	6,452	6,500	8,000
510505-Travel	3,469	70	6,759	6,759	6,759	7,500
Total 83-Planned Operations	\$305,853	\$145,365	\$279,720	\$153,313	\$272,659	\$271,100
85-Required Operations						
510701-Communications	1,413	954	2,500	665	1,000	1,000
Total 85-Required Operations	\$1,413	\$954	\$2,500	\$665	\$1,000	\$1,000
88-Operations -Internal						
520000-Asset Replace	-	-	5,100	-	5,100	5,151
520100-Internal ISF Chrg - Shop	5,514	15,414	10,314	7,308	10,314	10,417
520200-Internal ISF Chrg - Building	11,092	14,878	16,969	19,090	25,708	25,708
520300-Internal ISF Chrg - IT	38,993	64,927	60,430	55,477	76,966	76,966
520400-Internal ISF Chrg - Liability	34,514	55,369	54,380	47,824	70,627	70,627
Total 88-Operations -Internal	\$90,113	\$150,588	\$147,193	\$129,699	\$188,715	\$188,869

Building Inspection

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
90-Debt Service						
550100-Principal Payments	13,378	1,439	-	-	-	-
Total 90-Debt Service	\$13,378	\$1,439	\$0	\$0	\$0	\$0
92-Capital Outlay						
570200-Machinery & Equipment	-	10,720	-	-	-	-
Total 92-Capital Outlay	\$0	\$10,720	\$0	\$0	\$0	\$0
Expenses	\$1,239,576	\$1,311,304	\$1,497,118	\$1,045,761	\$1,501,807	\$1,593,659
Total Building Inspection Net Surplus/(Deficit)	\$355,734	(\$166,955)	(\$90,574)	\$610,066	\$214,193	\$1,572,341



Code Compliance Description of Major Services:

The Code Compliance Division, a part of the Building Department, is tasked to help maintain and improve the quality of our community by administering fair and objective enforcement of State laws and local ordinances to correct violations and reduce hazards that create blight and adversely affect the quality of life of residents and businesses in the affected areas of the City.

Fiscal Year 2024-25 Highlights and Accomplishments

- ✓ Refined and distributed door hangers to assist as an educational tool for ongoing code enforcement violations
- ✓ Refined and distributed pamphlets to help educate the community on codes to ensure the safety and maintenance of properties in Shafter
- ✓ Responded to all code enforcement complaints while maintaining accurate and detailed records
- ✓ Strengthened relationships with neighborhoods and the business community

Fiscal Year 2025-26 Goals and Objectives

- ☐ Assisted with voluntary compliance of code violations to reduce legal actions for community violators and gain community support
- ☐ Conduct and maintain rigorous efforts to reduce blight within the City through active code enforcement and community education via public outreach
- ☐ Promptly respond to complaints regarding structures and/or conditions that present health or safety hazards to the public
- ☐ Administer a fair and unbiased enforcement program
- ☐ Meet or exceed training requirements to perform the regulatory enforcement role of the department
- ☐ Continue to meet or exceed the safety standards policy required per SB 296
- ☐ Implement the first Land Management System (LMS) to improve efficiency and streamline processes

CODE COMPLIANCE

Code Compliance

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
71-Fees for Service						
410150-Abatement Fees	27,041	-	-	-	-	-
Total 71-Fees for Service	\$27,041	\$0	\$0	\$0	\$0	\$0
Revenues	\$27,041	\$0	\$0	\$0	\$0	\$0
82-Wages & Benefits						
500000-Full Time Wages	47,553	70,317	80,132	56,959	75,800	85,461
500100-Part Time Wages	11	-	-	-	-	-
500400-Overtime	712	980	3,000	309	3,000	3,030
500500-Cellphone Allowance	231	-	-	-	-	-
500502-Uniform & Equipment Allowance	252	-	-	1,022	1,200	1,300
500504-One-Time Compensation	-	-	4,000	-	-	-
500600-Retirement	1,755	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	425	-	-	158	160	165
500604-PERS 26454 Misc. Pepra	3,475	7,971	5,778	4,483	5,980	6,726
500800-Health Insurance	15,387	21,869	22,752	17,444	23,200	22,932
500801-Dental Insurance	396	518	514	393	520	514
500802-Vision Insurance	147	192	191	146	185	191
500803-Life Insurance	218	319	312	260	335	343
500880-Work Comp Insurance	1,549	2,215	1,991	1,239	1,525	1,333
500990-Non-Cash Labor Cost Allocation	342	2,245	-	-	-	-
509000-Payroll Taxes	3,879	5,419	5,774	4,262	6,120	6,321
Total 82-Wages & Benefits	\$76,332	\$112,045	\$124,444	\$86,675	\$118,025	\$128,316
83-Planned Operations						
510000-Office Supplies	2,741	2,190	2,500	858	2,500	2,500
510001-Departmental Supplies	1,626	2,045	4,000	2,953	4,000	5,500
510100-Service Agreements	206	123	250	-	250	250
510103-Postage & Freight	1,472	2,314	2,000	542	2,000	2,000
510106-Subscriptions & Dues	554	330	940	1,200	1,000	800
510110-Landscaping Services	1,169	1,520	-	-	-	-
510114-Contract Services	-	-	15,000	-	-	15,000
510115-Recruitment	313	-	-	-	-	-
510150-Software Subscription	-	643	3,500	2,012	3,500	4,500
510200-Repairs & Maintenance	1,216	2,156	1,000	165	300	700
510300-Vehicle Operations	-	3,822	2,100	654	2,100	2,100
510302-Vehicle Operations - Fuel	1,637	1,971	1,800	1,289	1,800	1,800
510400-Professional Services	51,618	120	110	138	200	200
510501-Training	3,719	1,651	2,500	85	500	1,900
510505-Travel	1,343	571	900	-	200	900
Total 83-Planned Operations	\$67,614	\$19,456	\$36,600	\$9,896	\$18,350	\$38,150
85-Required Operations						
510701-Communications	-	-	600	-	-	-
Total 85-Required Operations	\$0	\$0	\$600	\$0	\$0	\$0
88-Operations -Internal						
520000-Asset Replace	-	-	1,275	-	1,275	1,288
520300-Internal ISF Chrg - IT	4,016	6,432	6,220	5,710	7,922	7,922
Total 88-Operations -Internal	\$4,016	\$6,432	\$7,495	\$5,710	\$9,197	\$9,210
90-Debt Service						
550100-Principal Payments	-	109	-	-	-	-
Total 90-Debt Service	\$0	\$109	\$0	\$0	\$0	\$0
Expenses	\$147,962	\$138,042	\$169,139	\$102,281	\$145,572	\$175,676
Total Code Compliance Net Surplus/(Deficit)	(\$120,921)	(\$138,042)	(\$169,139)	(\$102,281)	(\$145,572)	(\$175,676)

GENERAL FUND REVENUE DETAILS

Non-Departmental

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
70-Taxes						
400000-Prop Tax - Current Sec	2,169,420	2,638,263	2,795,000	1,699,759	2,795,000	2,822,950
400001-Prop Tax - Current Unsec	264,476	267,050	292,477	293,684	292,476	295,000
400002-Prop Tax - Supp Current Sec	65,157	67,610	50,500	30,558	50,500	51,005
400003-Prop Tax - Supp Current Unsec	1,973	3,558	2,100	2,502	3,270	3,280
400004-Prop Tax - Prior Sec	23,843	15,293	24,400	23,093	23,500	23,500
400005-Prop Tax - Prior Unsec	6,214	892	-	(916)	480	500
400006-Prop Tax - Supp Prior Sec	5,780	9,413	8,000	7,383	8,000	8,080
400008-Prop Tax - State-Aid Home Exem	16,285	17,157	16,700	8,446	14,600	14,800
400009-Prop Tax - Aircraft	(5,437)	10,102	9,616	9,616	10,000	10,000
400010-Prop Tax - In Lieu of VLF	3,933,782	4,400,954	4,455,000	2,429,558	4,455,000	4,499,550
400011-Prop Tax - RDA Pass Thru	61,131	62,914	67,839	67,838	68,000	68,000
400012-Prop Tax - ABx1 26 Excess	250,026	203,020	182,160	182,160	200,000	250,000
400013-Prop Tax - Other In Lieu Taxes	4,825	1,186	5,000	-	5,000	5,050
400100-Sales Tax - Bradley-Burns	25,136,604	18,852,252	15,094,072	14,422,060	17,175,353	17,965,353
400200-Franchise Tax - Electricity	592,859	596,775	605,000	-	605,000	611,050
400201-Franchise Tax - Natural Gas	136,248	157,506	139,000	-	139,000	140,390
400202-Franchise Tax - Refuse	462,093	1,194,512	753,000	497,546	753,000	760,530
400203-Franchise Tax - Cable	90,602	59,735	92,500	53,412	92,500	93,425
400400-Real Property Trans Tax	111,561	95,844	114,800	73,619	114,800	115,948
400700-Motor Vehicle License Fee/Tax	20,999	26,332	35,044	35,044	35,500	37,000
Total 70-Taxes	\$33,348,441	\$28,680,368	\$24,742,208	\$19,835,362	\$26,840,979	\$27,775,411
71-Fees for Service						
412510-Late Fees	9,520	31,677	48,300	51,695	-	-
415000-Miscellaneous Fees	239,687	330,091	80,000	2,409	250,000	250,000
Total 71-Fees for Service	\$249,207	\$361,768	\$128,300	\$54,104	\$250,000	\$250,000
73-License & Permits						
435000-Misc Permits	760	422	750	427	750	758
Total 73-License & Permits	\$760	\$422	\$750	\$427	\$750	\$758
74-Fines, Forfeitures,						
440200-Penalties	10,149	13,334	6,000	6,530	6,000	6,060
Total 74-Fines, Forfeitures,	\$10,149	\$13,334	\$6,000	\$6,530	\$6,000	\$6,060
75-Rents & Concessions						
450000-Lease Revenues	500,237	569,087	500,000	227,055	450,000	505,000
450100-Facility Rental	30	-	-	-	-	-
450400-Mineral Rights	27,432	21,633	26,490	13,454	26,490	26,755
Total 75-Rents & Concessions	\$527,699	\$590,720	\$526,490	\$240,509	\$476,490	\$531,755
76-Investment Earnings						
460100-Interest - Property Tax	1,199	4,514	1,000	241	1,000	1,010
460145-Interest - Leases	14,950	14,520	-	-	-	-
Total 76-Investment Earnings	\$16,149	\$19,034	\$1,000	\$241	\$1,000	\$1,010
77-Grants & Donations						
470108-FED GRNT County Pass Thru	(29,631)	-	-	-	-	-
Total 77-Grants & Donations	(\$29,631)	\$0	\$0	\$0	\$0	\$0
78-Other Revenue						
480000-Sale of Prop - Capitalized	-	1,170	-	2,380	-	-
480100-Misc Refunds	29,835	37,459	30,729	31,589	24,680	24,927
Total 78-Other Revenue	\$29,835	\$38,629	\$30,729	\$33,969	\$24,680	\$24,927
80-Operations -Internal						
416001-Ind Cost Allocation - Operat	1,416,064	1,551,066	1,422,000	1,066,500	1,422,000	1,436,220
Total 80-Operations -Internal	\$1,416,064	\$1,551,066	\$1,422,000	\$1,066,500	\$1,422,000	\$1,436,220
Revenues	\$35,568,673	\$31,255,341	\$26,857,477	\$21,237,642	\$29,021,899	\$30,026,141
83-Planned Operations						
510109-Janitorial Services	-	9,725	-	-	-	-

Non-Departmental

	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
510202-Hardware & Tools	-	3,983	357	357	500	-
Total 83-Planned Operations	\$0	\$13,708	\$357	\$357	\$500	\$0
93-Capital Projects						
580200-Capital Prj.- Buildings & Imp.	7,485	1,531	-	-	3,469	-
Total 93-Capital Projects	\$7,485	\$1,531	\$0	\$0	\$3,469	\$0
Expenses	\$7,485	\$15,239	\$357	\$357	\$3,969	\$0
Total None Net Surplus/(Deficit)	\$35,561,188	\$31,240,102	\$26,857,120	\$21,237,285	\$29,017,930	\$30,026,141



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 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Enterprise Funds							
Water Operations	4,966,140	5,667,715	12,186,988	7,306,331	(4,880,657)	-40.0%	48.8%
Wastewater Operations	1,877,353	2,272,247	3,768,259	4,385,188	616,929	16.4%	29.3%
Refuse	1,902,234	1,963,050	2,140,424	1,940,332	(200,092)	-9.3%	13.0%
Rail Operations	42,458	153,227	127,348	50,698	(76,650)	-60.2%	0.3%
Public Transit	393,021	549,134	557,311	1,057,742	500,431	89.8%	7.1%
Telecommunications	179,649	272,393	618,451	237,786	(380,665)	-61.6%	1.6%
Total Enterprise Funds	\$9,360,855	\$10,877,766	\$19,398,781	\$14,978,077	(\$4,420,704)	-22.8%	100%

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Water Operations Category Expenditures							
82-Wages & Benefits	1,084,132	1,510,088	1,513,944	1,401,847	(112,097)	-7.4%	19.2%
83-Planned Operations	1,007,258	907,639	1,154,185	1,113,350	(40,835)	-3.5%	15.2%
85-Required Operations	1,883,206	2,002,470	2,275,583	2,196,815	(78,768)	-3.5%	30.1%
88-Operations -Internal	990,868	1,246,346	1,074,844	1,139,319	64,475	6.0%	15.6%
90-Debt Service	676	1,172	-	-	-	-	-
92-Capital Outlay	-	-	70,000	-	(70,000)	-	-
93-Capital Projects	-	-	6,098,432	1,455,000	(4,643,432)	-76.1%	19.9%
Total Water Operations	4,966,140	5,667,715	12,186,988	7,306,331	(4,880,657)	-40.0%	100%

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Wastewater Operations Category Expenditures							
82-Wages & Benefits	357,104	552,315	530,894	624,501	93,607	17.6%	14.2%
83-Planned Operations	843,155	897,334	996,688	1,010,100	13,412	1.3%	23.0%
85-Required Operations	100,028	93,080	118,115	110,265	(7,850)	-6.6%	2.5%
88-Operations -Internal	573,990	726,482	622,562	660,322	37,760	6.1%	15.1%
90-Debt Service	3,076	3,036	-	-	-	-	-
92-Capital Outlay	-	-	70,000	-	(70,000)	-	-
93-Capital Projects	-	-	1,430,000	1,980,000	550,000	38.5%	45.2%
Total Wastewater Operations	1,877,353	2,272,247	3,768,259	4,385,188	616,929	16.4%	100%

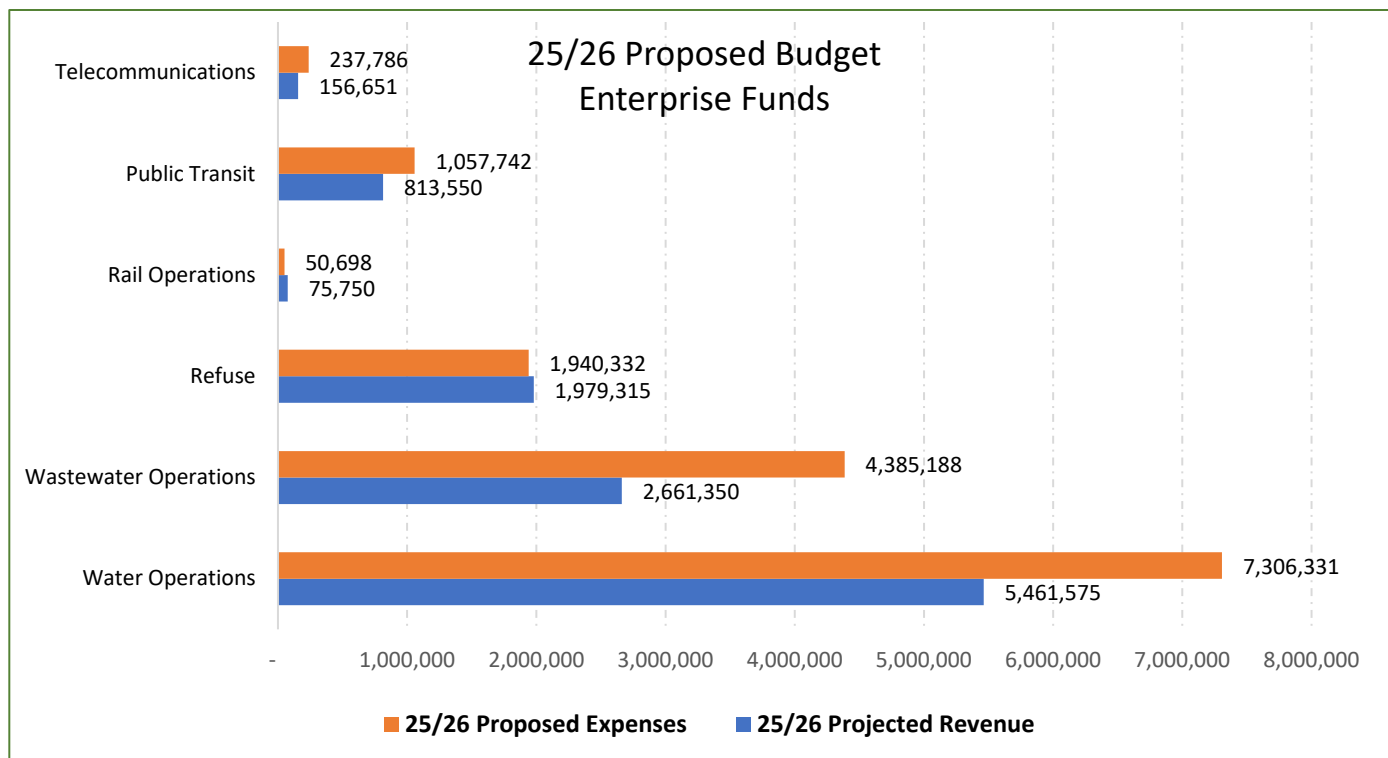
	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Refuse Category Expenditures							
82-Wages & Benefits	93,088	122,217	150,420	70,265	(80,155)	-53.3%	3.6%
83-Planned Operations	1,473,249	1,813,127	1,515,234	1,831,837	316,603	20.9%	94.4%
85-Required Operations	13,170	26,919	77,445	38,230	(39,215)	-50.6%	2.0%
88-Operations -Internal	322,325	-	322,325	-	(322,325)	-	-
90-Debt Service	402	787	-	-	-	-	-
92-Capital Outlay	-	-	75,000	-	(75,000)	-	-
Total Refuse	1,902,234	1,963,050	2,140,424	1,940,332	(200,092)	-9.3%	100%

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Rail Operations Category Expenditures							
82-Wages & Benefits	22,987	17,197	28,437	16,272	(12,165)	-42.8%	32.1%
83-Planned Operations	15,697	34,410	31,348	30,906	(442)	-1.4%	61.0%
85-Required Operations	3,774	6,751	9,580	3,520	(6,060)	-63.3%	6.9%
88-Operations -Internal	-	94,869	57,983	-	(57,983)	-	-
Total Rail Operations	42,458	153,227	127,348	50,698	(76,650)	-60.2%	100%

Public Transit Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	210,924	296,887	318,480	458,952	140,472	44.1%	43.4%
83-Planned Operations	36,959	38,919	51,840	44,310	(7,530)	-14.5%	4.2%
85-Required Operations	9,370	17,241	16,514	26,000	9,486	57.4%	2.5%
88-Operations -Internal	135,768	196,087	164,494	178,480	13,986	8.5%	16.9%
92-Capital Outlay	-	-	5,983	-	(5,983)		
93-Capital Projects	-	-	-	350,000	350,000	0.0%	0.0%
Total Public Transit	393,021	549,134	557,311	1,057,742	500,431	89.8%	100%

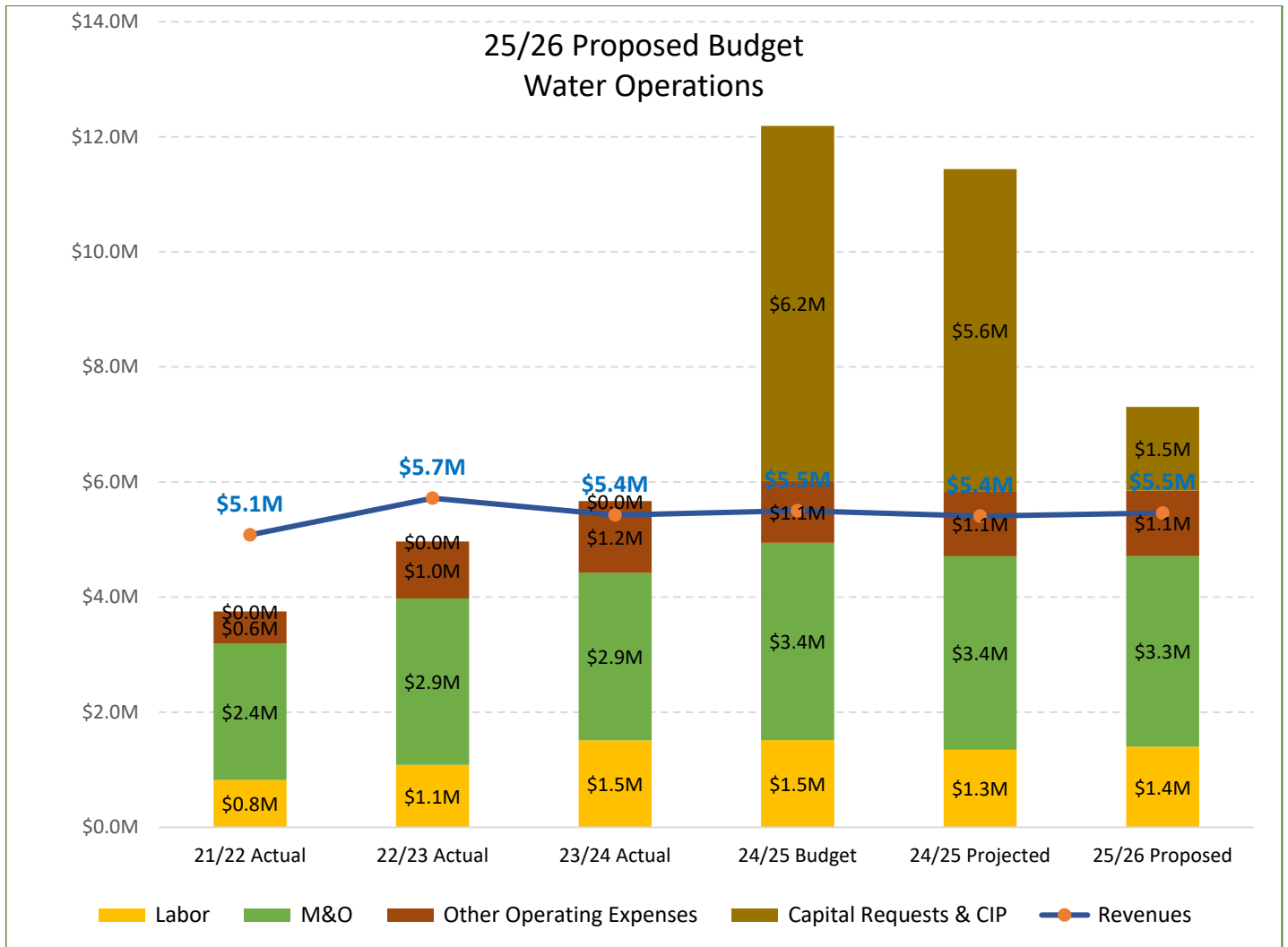
Telecommunications Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
83-Planned Operations	76,693	110,294	64,254	48,000	(16,254)	-25.3%	20.2%
85-Required Operations	15,675	16,094	27,810	17,500	(10,310)	-37.1%	7.4%
88-Operations -Internal	87,281	146,005	135,887	172,286	36,399	26.8%	72.5%
92-Capital Outlay	-	-	-	-			
93-Capital Projects	-	-	390,500	-	(390,500)		
Total Telecommunications	179,649	272,393	618,451	237,786	(380,665)	-61.6%	100%

ENTERPRISE FUNDS SUMMARY CHART



	Water Operations	Wastewater Operations	Refuse	Rail Operations	Public Transit	Fiber	Total
Revenues	\$ 5,461,575	\$ 2,661,350	\$ 1,979,315	\$ 75,750	\$ 813,550	\$ 156,651	\$ 11,148,191
Expenses:							
82-Wages & Benefits	1,401,847	624,501	70,265	16,272	458,952	-	2,571,837
83-Planned Operations	1,113,350	1,010,100	1,831,837	30,906	44,310	48,000	4,078,503
85-Required Operations	2,196,815	110,265	38,230	3,520	26,000	17,500	2,392,330
88-Operations -Internal	1,139,319	660,322	-	-	178,480	172,286	2,150,407
90-Debt Service	-	-	-	-	-	-	-
Operating Expenses	5,851,331	\$2,405,188	\$1,940,332	\$50,698	\$707,742	\$237,786	\$11,193,077
Operating Income (Loss)	\$ (389,756)	\$256,162	\$38,983	\$25,052	\$105,808	(\$81,135)	(\$44,886)
92-Capital Outlay	-	-	-	-	-	-	-
93-Capital Projects	1,455,000	1,980,000	-	-	350,000	-	3,785,000
79-Transfers-In	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Non-Operating Expenses	1,455,000	1,980,000	-	-	350,000	-	3,785,000
Net Income/(Loss)	\$ (1,844,756)	\$ (1,723,838)	\$ 38,983	\$ 25,052	\$ (244,192)	\$ (81,135)	\$ (3,829,886)

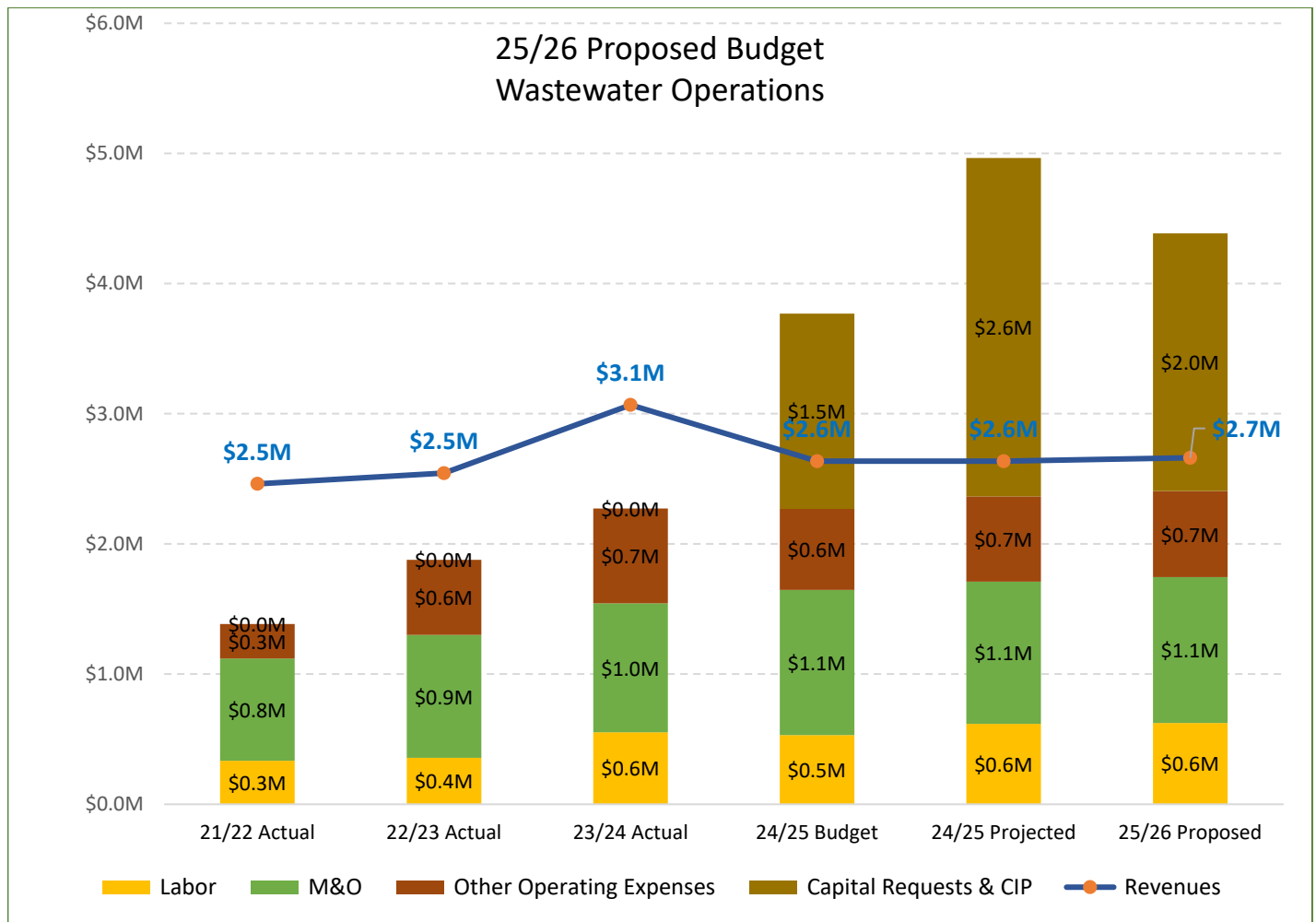
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	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
Revenues	\$ 5,081,964	\$ 5,719,728	\$ 5,424,921	\$ 5,501,153	\$ 5,407,500	\$ 5,461,575
Expenses:						
82-Wages & Benefits	821,677	1,084,132	1,510,088	1,513,944	1,347,190	1,401,847
83-Planned Operations	697,923	1,007,258	907,639	1,154,185	1,183,746	1,113,350
85-Required Operations	1,671,457	1,883,206	2,002,470	2,275,583	2,179,365	2,196,815
88-Operations -Internal	560,561	990,868	1,246,346	1,074,844	1,130,436	1,139,319
90-Debt Service	-	676	1,172	-	-	-
Operating Expenses	\$3,751,618	\$4,966,140	\$5,667,715	\$6,018,556	\$5,840,737	\$5,851,331
Operating Income (Loss)	\$1,330,346	\$753,588	(\$242,794)	(\$517,403)	(\$433,237)	(\$389,756)
92-Capital Outlay	-	-	-	70,000	70,000	-
93-Capital Projects	-	-	-	6,098,432	5,527,580	1,455,000
79-Transfers-In	46,329	33,817	317,489	-	-	-
Non-Operating Expenses	(\$46,329)	(\$33,817)	(\$317,489)	\$6,168,432	\$5,597,580	\$1,455,000
Net Income/(Loss)	\$ 1,376,675	\$ 787,405	\$ 74,695	\$ (6,685,835)	\$ (6,030,817)	\$ (1,844,756)

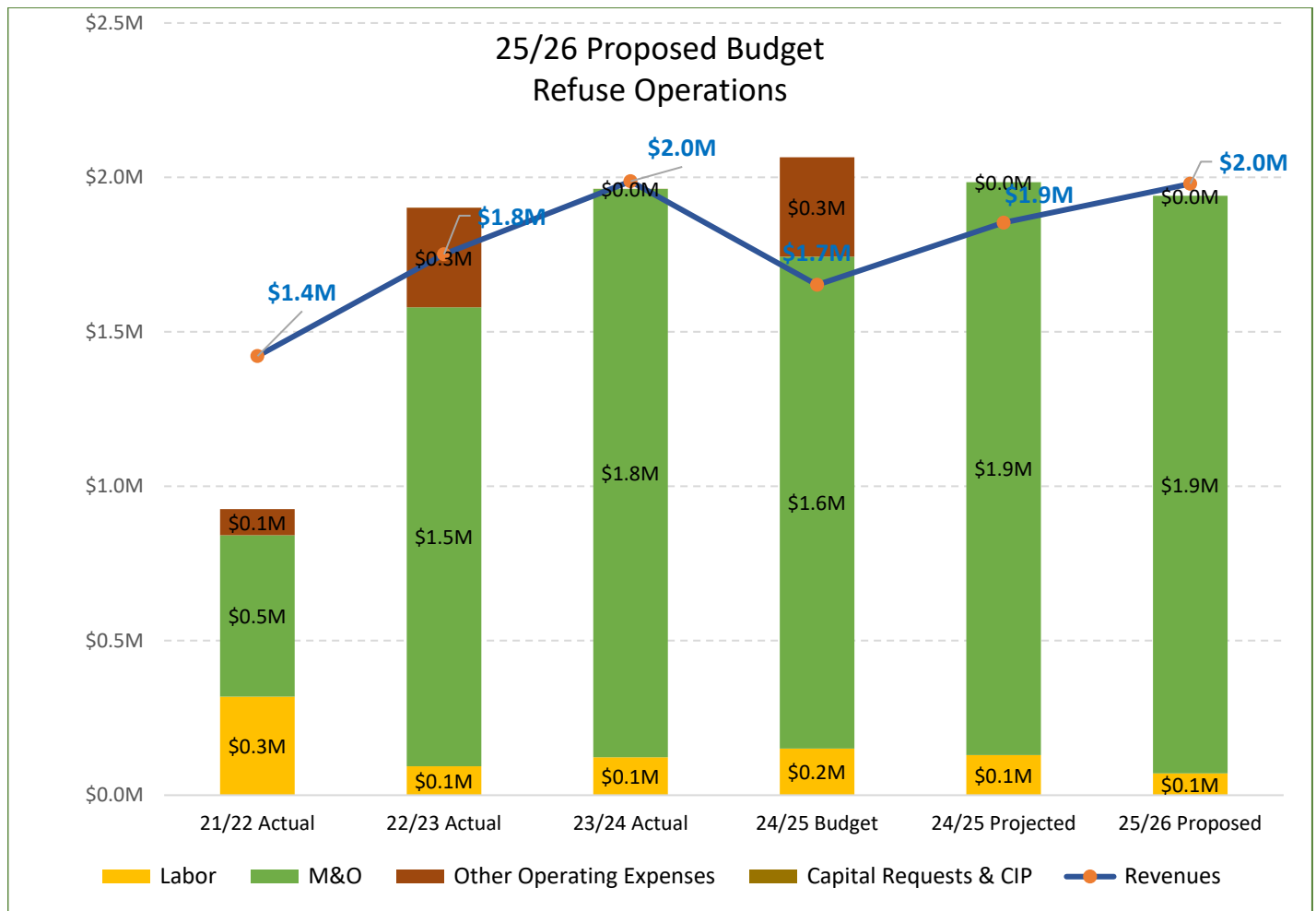
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WASTEWATER SUMMARY



	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
Revenues	\$ 2,461,281	\$ 2,529,763	\$ 2,695,162	\$ 2,635,000	\$ 2,635,000	\$ 2,661,350
Expenses:						
82-Wages & Benefits	333,842	357,104	552,315	530,894	616,840	624,501
83-Planned Operations	721,683	843,155	897,334	996,688	987,930	1,010,100
85-Required Operations	63,242	100,028	93,080	118,115	104,665	110,265
88-Operations -Internal	261,691	573,990	726,482	622,562	655,184	660,322
90-Debt Service	4,227	3,076	3,036	-	-	-
Operating Expenses	\$1,384,685	\$1,877,353	\$2,272,247	\$2,268,259	\$2,364,619	\$2,405,188
Operating Income (Loss)	\$1,076,596	\$652,410	\$422,915	\$366,741	\$270,381	\$256,162
92-Capital Outlay	-	-	-	70,000	70,000	-
93-Capital Projects	-	-	-	1,430,000	2,530,000	1,980,000
79-Transfers-In	-	13,506	372,296	-	-	-
Non-Operating Expenses	-	13,506	372,296	1,500,000	2,600,000	1,980,000
Net Income/(Loss)	\$ 1,076,596	\$ 638,904	\$ 50,619	\$ (1,133,259)	\$ (2,329,619)	\$ (1,723,838)

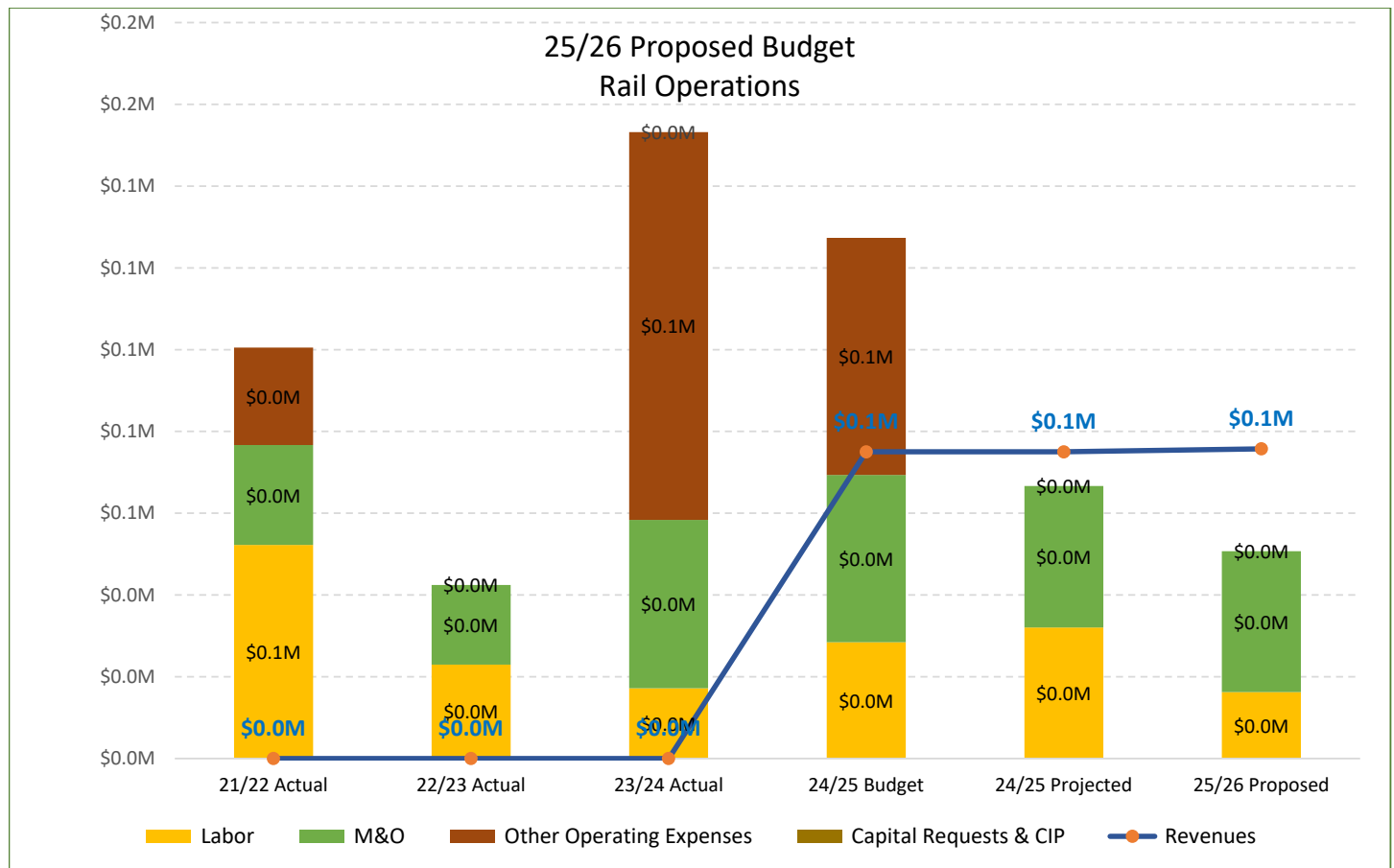
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	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
Revenues	\$ 1,421,358	\$ 1,751,106	\$ 1,987,603	\$ 1,652,178	\$ 1,853,530	\$ 1,979,315
Expenses:						
82-Wages & Benefits	318,829	93,088	122,217	150,420	129,362	70,265
83-Planned Operations	451,842	1,473,249	1,813,127	1,515,234	1,817,147	1,831,837
85-Required Operations	70,708	13,170	26,919	77,445	37,820	38,230
88-Operations -Internal	84,642	322,325	-	322,325	-	-
90-Debt Service	-	402	787	-	-	-
Operating Expenses	\$926,021	\$1,902,234	\$1,963,050	\$2,065,424	\$1,984,329	\$1,940,332
Operating Income (Loss)	\$ 495,337	(\$151,128)	\$24,553	(\$413,246)	(\$130,799)	\$38,983
92-Capital Outlay	-	-	-	75,000	-	-
Non-Operating Expenses	-	-	-	75,000	-	-
Net Income/(Loss)	\$ 495,337	\$ (151,128)	\$ 24,553	\$ (488,246)	\$ (130,799)	\$ 38,983

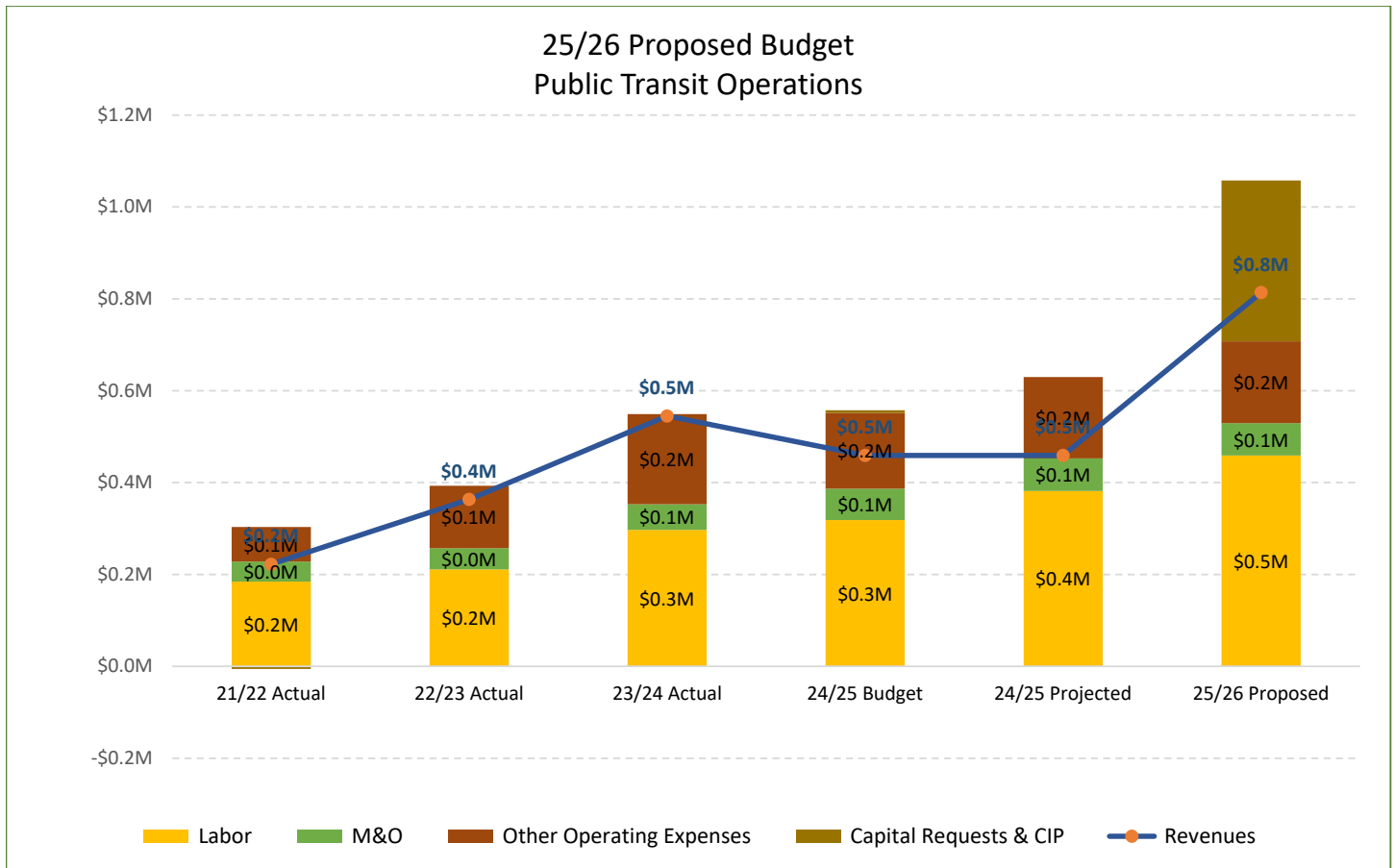
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RAIL SUMMARY



	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
Revenues	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,750
Expenses:						
82-Wages & Benefits	52,250	22,987	17,197	28,437	32,065	16,272
83-Planned Operations	19,808	15,697	34,410	31,348	31,450	30,906
85-Required Operations	4,612	3,774	6,751	9,580	3,150	3,520
88-Operations -Internal	23,868	-	94,869	57,983	-	-
Operating Expenses	\$100,538	\$42,458	\$153,227	\$127,348	\$66,665	\$50,698
Operating Income (Loss)	(\$100,538)	(\$42,458)	(\$153,227)	(\$52,348)	\$8,335	\$25,052
Non-Operating Expenses	-	-	-	-	-	-
Net Income/(Loss)	\$ (100,538)	\$ (42,458)	\$ (153,227)	\$ (52,348)	\$ 8,335	\$ 25,052

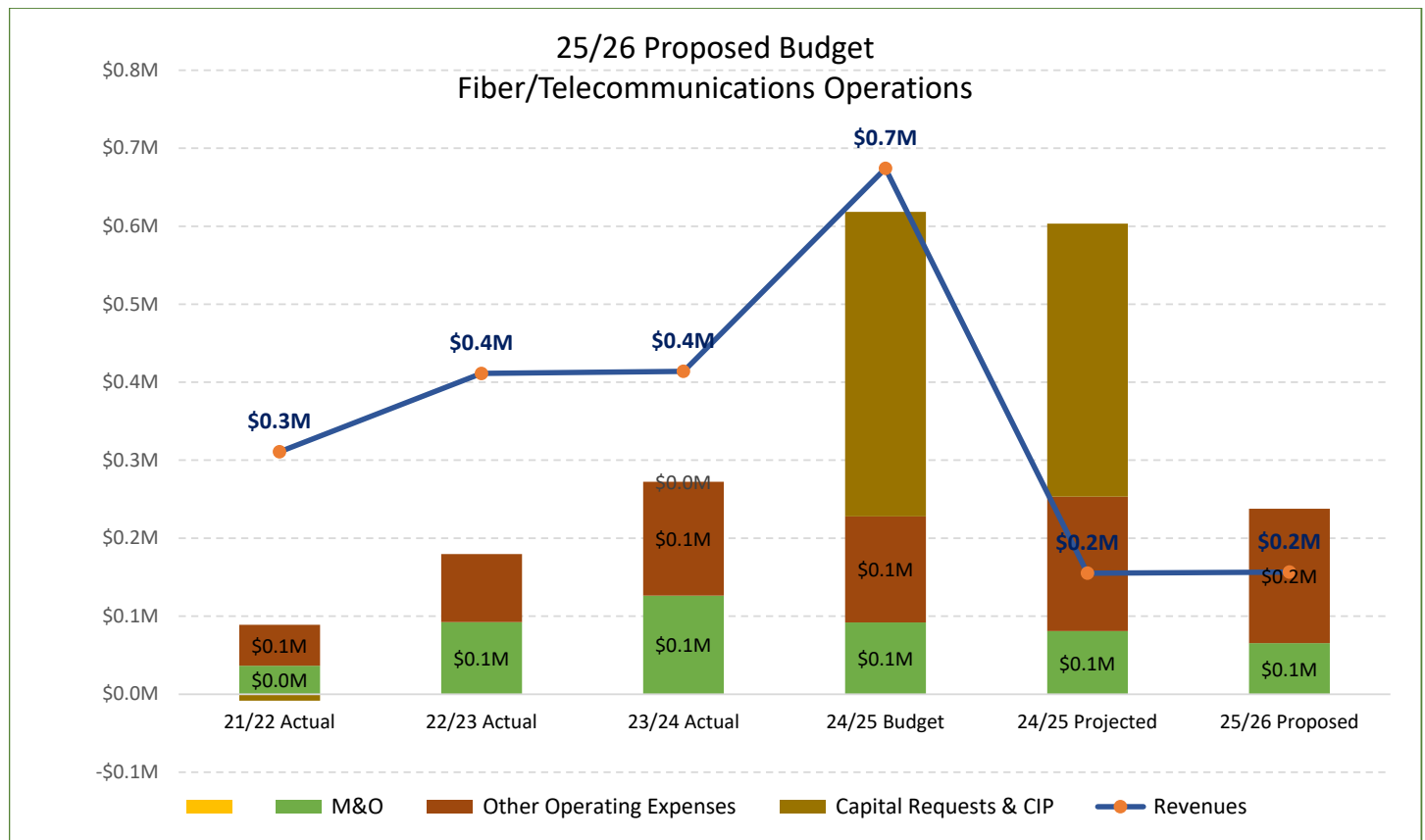
Note: CAPEX do not show on the P&L for Enterprise Funds (historical values) because they are capitalized on the Statement of Net Position at the ACFR.
Historical P&L are shown on the ACFR. Depreciation expense is a non-cash item.



	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
Revenues	\$ 222,208	\$ 363,358	\$ 544,908	\$ 458,960	\$ 458,960	\$ 813,550
Expenses:						
82-Wages & Benefits	184,735	210,924	296,887	318,480	381,672	458,952
83-Planned Operations	31,927	36,959	38,919	51,840	52,710	44,310
85-Required Operations	11,284	9,370	17,241	16,514	18,130	26,000
88-Operations -Internal	75,306	135,768	196,087	164,494	177,268	178,480
Operating Expenses	\$303,252	\$393,021	\$549,134	\$551,328	\$629,780	707,742
Operating Income (Loss)	(\$81,044)	(\$29,663)	(\$4,226)	(\$92,368)	(\$170,820)	\$105,808
92-Capital Outlay	(5,500)	-	-	5,983	-	-
93-Capital Projects	-	-	-	-	-	350,000
Non-Operating Expenses	(5,500)	-	-	5,983	-	350,000
Net Income/(Loss)	\$ (75,544)	\$ (29,663)	\$ (4,226)	\$ (98,351)	\$ (170,820)	\$ (244,192)

Note: CAPEX do not show on the P&L for Enterprise Funds (historical values) because they are capitalized on the Statement of Net Position at the ACFR.
 Historical P&L are shown on the ACFR. Depreciation expense is a non-cash item.

FIBER SUMMARY



	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
Revenues	\$ 310,734	\$ 411,234	\$ 413,875	\$ 674,131	\$ 155,100	\$ 156,651
Expenses:						
Wages & Benefits						
83-Planned Operations	15,898	76,693	110,294	64,254	64,311	48,000
85-Required Operations	20,765	15,675	16,094	27,810	16,600	17,500
88-Operations -Internal	52,314	87,281	146,005	135,887	172,286	172,286
Operating Expenses	88,977	\$179,649	\$272,393	\$227,951	\$253,197	\$237,786
Operating Income (Loss)	\$ 221,757	\$231,585	\$141,482	\$446,180	(\$98,097)	(\$81,135)
92-Capital Outlay	(8,245)	-	-	-	-	-
93-Capital Projects	-	-	-	390,500	350,114	-
Non-Operating Expenses	(\$8,245)	\$0	\$0	\$390,500	\$350,114	\$0
Net Income/(Loss)	\$ 230,002	\$ 231,585	\$ 141,482	\$ 55,680	\$ (448,211)	\$ (81,135)

Note: CAPEX do not show on the P&L for Enterprise Funds (historical values) because they are capitalized on the Statement of Net Position at the ACFR.

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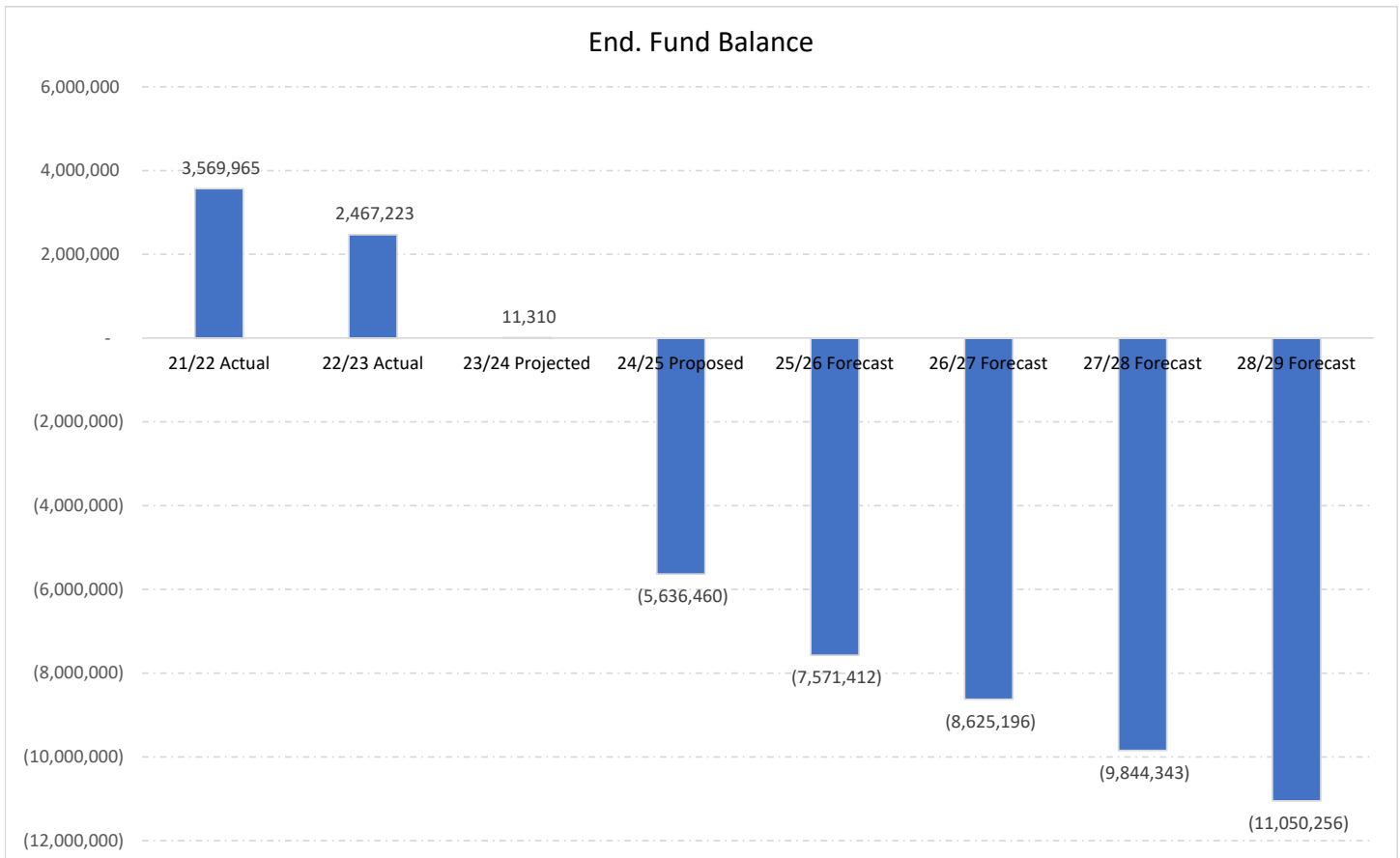
WATER FIVE-YEAR PROJECTION

Five-Year Projection

	21/22 Actual	22/23 Actual	23/24 Projected	24/25 Proposed	25/26 Forecast	26/27 Forecast	27/28 Forecast	28/29 Forecast
Beg. Fund Balance	\$ 1,113,163	\$ 3,569,965	\$ 2,467,223	\$ 11,310	\$ (5,636,460)	\$ (7,571,412)	\$ (8,625,196)	\$ (9,844,343)
Revenues	5,336,098	5,719,728	5,583,943	5,407,500	5,569,725	5,736,817	5,908,922	6,086,190
Grants				450,000	4,000,000	2,500,000		
Labor Costs	868,017	1,084,132	1,430,501	1,507,167	1,552,239	1,597,761	1,643,739	1,690,176
Operating Expenditures	975,717	1,415,480	1,508,450	1,588,250	1,612,074	1,636,255	1,660,799	1,685,711
Utility Costs	1,393,663	1,474,984	1,827,500	1,775,550	1,811,061	1,847,282	1,884,228	1,921,913
Internal Charges	560,561	990,868	1,230,005	1,074,303	1,074,303	1,074,303	1,074,303	1,074,303
Debt Service	-	676	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
ST Operating Expenditures	3,797,958	4,966,140	5,996,456	5,945,270	6,049,677	6,155,601	6,263,069	6,372,103
Capital Equipment & Fleet	-	-	-	70,000	70,000	70,000	70,000	70,000
CIP		1,890,147	2,043,400	5,490,000	5,385,000	3,065,000	795,000	850,000
ST Capital Expenditures	-	1,890,147	2,043,400	5,560,000	5,455,000	3,135,000	865,000	920,000
GAAP Adjustments	744,267	-	-	-	-	-	-	-
Transfers-In	1,662,929	33,817	-	-	-	-	-	-
Net Change	2,456,802	(1,102,742)	(2,455,913)	(5,647,770)	(1,934,952)	(1,053,784)	(1,219,147)	(1,205,913)
End. Fund Balance	3,569,965	2,467,223	11,310	(5,636,460)	(7,571,412)	(8,625,196)	(9,844,343)	(11,050,256)

Note: CAPEX do not show on the P&L for Enterprise Funds (historical values) because they are capitalized on the Statement of Net Position at the ACFR.

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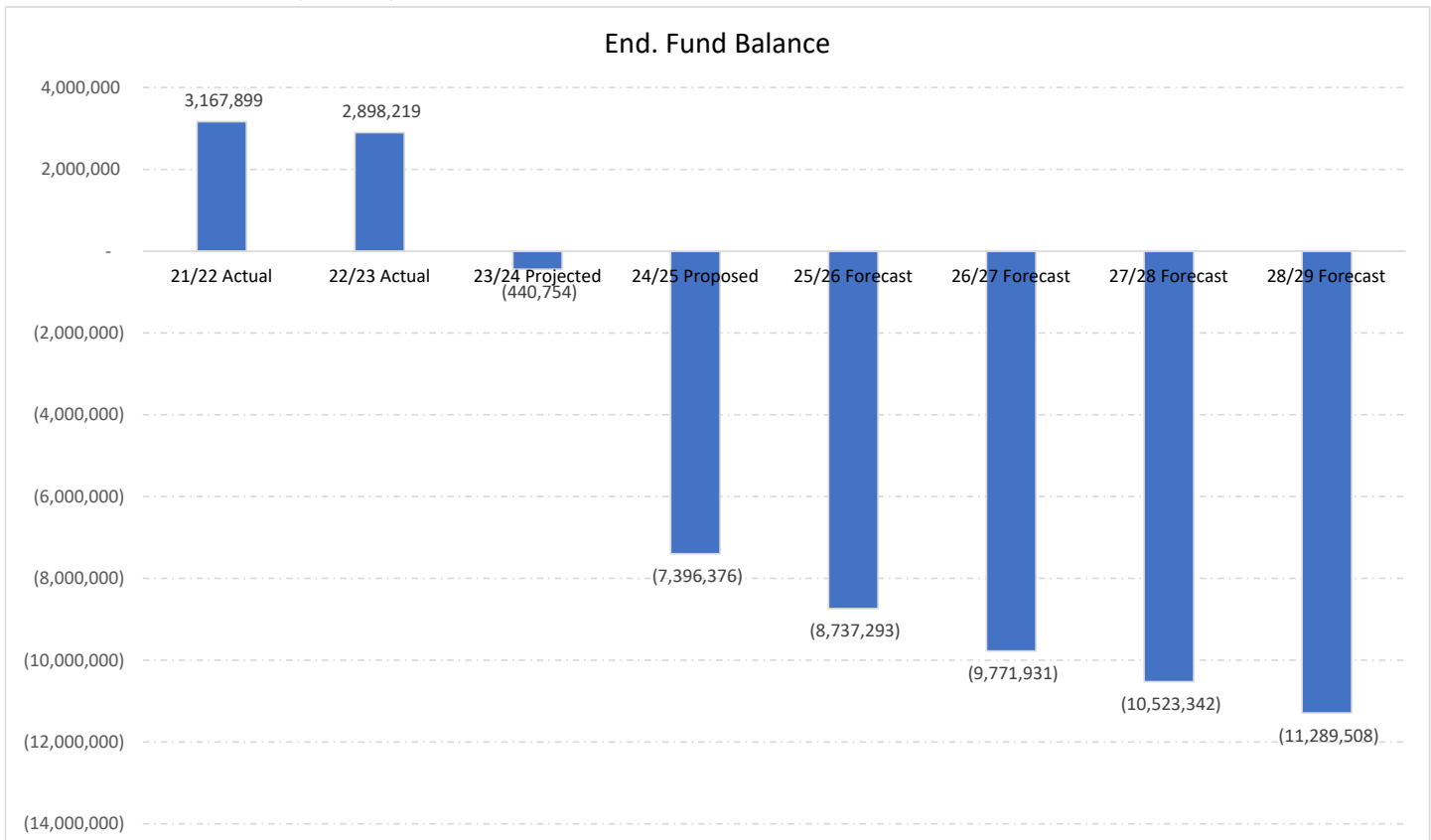
WASTEWATER FIVE-YEAR PROJECTION

Five-Year Projection

			23/24	24/25				
	21/22 Actual	22/23 Actual	Projected	Proposed	25/26 Forecast	26/27 Forecast	27/28 Forecast	28/29 Forecast
Beg. Fund Balance	\$ 2,752,170	\$ 3,167,899	\$ 2,898,219	\$ (440,754)	\$ (7,396,376)	\$ (8,737,293)	\$ (9,771,931)	\$ (10,523,342)
Revenues	2,570,629	2,529,763	2,547,000	2,635,000	2,714,050	2,795,472	2,879,336	2,965,716
Grants								
Labor Costs	350,111	357,104	559,906	526,372	561,636	597,252	633,225	669,557
Operating Expenditures	721,683	860,808	952,190	989,100	998,991	1,008,981	1,019,071	1,029,262
Utility Costs	63,242	82,375	86,800	92,680	94,070	95,481	96,913	98,367
Internal Charges	261,691	573,990	692,160	622,159	625,270	628,396	631,538	634,696
Debt Service	4,227	3,076	70,100	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Other	-	-	-	70,000	-	-	-	-
ST Operating Expenditures	1,400,954	1,877,353	2,361,156	2,230,311	2,279,967	2,330,110	2,380,747	2,431,882
Capital Equipment & Fleet	-	-	750,000	2,530,000	450,000	450,000	450,000	450,000
CIP	770,205	935,596	3,111,156	4,830,311	1,325,000	1,050,000	800,000	850,000
ST Capital Expenditures	770,205	935,596	3,861,156	7,360,311	1,775,000	1,500,000	1,250,000	1,300,000
GAAP Adjustments	-	-	-	-	-	-	-	-
Transfers-In	16,259	13,506	336,339	-	-	-	-	-
Net Change	415,729	(269,680)	(3,338,973)	(6,955,622)	(1,340,917)	(1,034,638)	(751,411)	(766,166)
End. Fund Balance	3,167,899	2,898,219	(440,754)	(7,396,376)	(8,737,293)	(9,771,931)	(10,523,342)	(11,289,508)

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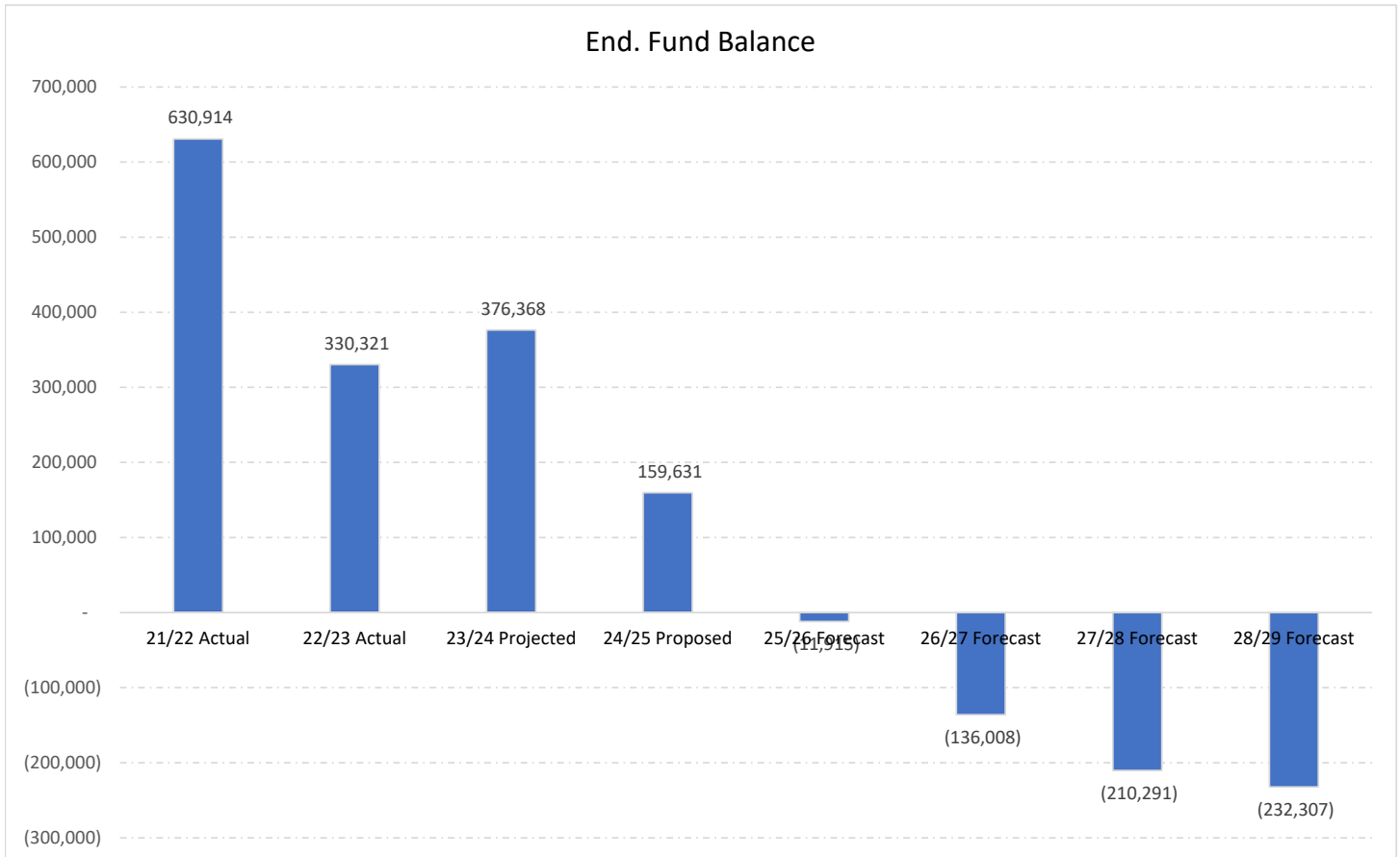
REFUSE FIVE-YEAR PROJECTION

Five-Year Projection

	21/22 Actual	22/23 Actual	23/24 Projected	24/25 Proposed	25/26 Forecast	26/27 Forecast	27/28 Forecast	28/29 Forecast
Beg. Fund Balance	\$ 75,747	\$ 630,914	\$ 330,321	\$ 376,368	\$ 159,631	\$ (11,915)	\$ (136,008)	\$ (210,291)
Revenues	1,421,358	1,751,106	1,781,236	1,508,530	1,568,871	1,631,626	1,696,891	1,764,767
Grants								
Labor Costs	343,597	93,088	202,789	149,917	149,917	149,917	149,917	149,917
Operating Expenditures	463,497	1,473,249	1,500,050	1,515,000	1,530,150	1,545,452	1,560,907	1,576,516
Utility Costs	70,708	13,170	32,350	60,350	60,350	60,350	60,350	60,350
Internal Charges	242,442	322,325	-	-	-	-	-	-
Debt Service	-	402	-	-	-	-	-	-
Depreciation	88,272	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
ST Operating Expenditures	1,208,516	1,902,234	1,735,189	1,725,267	1,740,417	1,755,719	1,771,174	1,786,783
Capital Equipment & Fleet CIP								
ST Capital Expenditures	-	-	-	-	-	-	-	-
GAAP Adjustments	(317,065)	149,465	-	-	-	-	-	-
Transfers-In	25,260	-	-	-	-	-	-	-
Net Change	555,167	(300,593)	46,047	(216,737)	(171,546)	(124,093)	(74,283)	(22,016)
End. Fund Balance	630,914	330,321	376,368	159,631	(11,915)	(136,008)	(210,291)	(232,307)

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WATER

Water Operations

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
410000-Utility User Fees	5,272,048	5,054,404	5,400,000	4,409,785	5,400,000	5,454,000
410001-Construction Water Fees	7,500	6,495	26,547	29,097	-	-
410200-Agreement Services Fees	261,794	206,775	-	-	-	-
412500-Reconnection Fees	2,750	36,264	42,460	51,610	-	-
415000-Miscellaneous Fees	56,987	39,313	29,878	30,261	7,500	7,575
Sub-Total 71-Fees for Service	\$5,601,079	\$5,343,251	\$5,498,885	\$4,520,753	\$5,407,500	\$5,461,575
430300-Building Permits	-	3,748	2,268	2,268	-	-
Sub-Total 73-License & Permits	\$0	\$3,748	\$2,268	\$2,268	\$0	\$0
450000-Lease Revenues	35,253	-	-	-	-	-
Sub-Total 75-Rents & Concessions	\$35,253	\$35,253	\$0	\$0	\$0	\$0
460002-Interest 5691 Saving	3,860	2,555	-	1,661	-	-
460015-Interest CA Class	3,202	4,017	-	827	-	-
460020-Interest LAIF	5,536	2,579	-	116	-	-
460021-Interest Investments	43,609	15,116	-	2,212	-	-
460145-Interest - Leases	15,198	-	-	-	-	-
469900-Allocated Interest	7,991	(8,877)	-	(5,479)	-	-
Sub-Total 76-Investment Earnings	\$79,396	\$37,669	\$0	(\$663)	\$0	\$0
470200-Other Agency Grant-Misc	4,000	5,000	-	-	-	-
Sub-Total 77-Grants & Donations	\$4,000	\$5,000	\$0	\$0	\$0	\$0
Total Revenues	\$5,719,728	\$5,424,921	\$5,501,153	\$4,522,358	\$5,407,500	\$5,461,575
500000-Full Time Wages	635,575	804,800	934,032	647,341	850,500	939,236
500100-Part Time Wages	-	14,373	8,281	8,414	8,620	-
500400-Overtime	9,913	24,638	6,500	16,132	18,980	20,000
500500-Cellphone Allowance	6,420	12,078	22,776	5,039	6,720	7,260
500501-Auto Allowance	2,536	2,207	2,022	1,703	2,280	2,322
500502-Uniform & Equipment Allowance	5,950	6,687	6,000	5,715	6,000	6,200
500504-One-Time Compensation	11,804	12,821	8,600	-	-	-
500506-Incentive- Bilingual Pay	2,622	7,217	6,491	6,066	8,060	8,328
500507-Incentive- Degree	98	290	317	246	330	364
500508-Incentive-Certificate Pay	2,076	2,661	3,784	1,454	1,980	2,190
500600-Retirement	55,505	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	3,823	-	-	2,401	2,420	2,430
500603-PERS 3069 Misc. Classic	30,496	76,785	64,502	46,121	61,500	67,564
500604-PERS 26454 Misc. Pepra	13,411	31,358	27,532	19,882	27,080	28,014
500700-OPEB - Health Insurance	-	1,266	-	1,585	3,900	-
500800-Health Insurance	156,726	205,081	232,819	154,628	206,070	203,155
500801-Dental Insurance	4,433	5,195	5,661	3,785	5,040	4,978
500802-Vision Insurance	2,141	2,583	2,673	1,869	2,490	2,446
500803-Life Insurance	2,746	3,288	3,157	2,564	3,430	3,299
500880-Work Comp Insurance	95,912	112,623	110,982	55,030	63,750	37,386
500990-Non-Cash Labor Cost Allocation	(7,420)	119,205	-	-	-	-
509000-Payroll Taxes	49,365	64,932	67,815	48,508	68,040	66,675
Sub-Total 82-Wages & Benefits	\$1,084,132	\$1,510,088	\$1,513,944	\$1,028,483	\$1,347,190	\$1,401,847
510000-Office Supplies	415	829	1,000	680	1,000	1,000
510001-Departmental Supplies	36,061	27,722	25,000	15,254	20,000	20,000
510100-Service Agreements	364	1,645	3,940	4,165	-	-
510103-Postage & Freight	4,461	4,332	4,250	1,377	4,250	4,250
510104-Advertising	-	467	-	-	-	-
510105-Software Licensing	3,051	-	-	-	-	-
510106-Subscriptions & Dues	7,146	32,579	5,060	4,468	4,500	5,000
510109-Janitorial Services	10,678	8,879	-	-	-	-
510114-Contract Services	-	-	20,000	31,190	15,000	-
510115-Recruitment	409	-	23	23	50	100
510150-Software Subscription	16,322	28,938	46,500	52,311	62,000	72,000
510200-Repairs & Maintenance	200,452	138,191	196,853	143,726	218,498	200,000
510202-Hardware & Tools	-	29,956	20,000	12,626	21,171	20,000
510204-Equipment Repair	11,631	28,746	30,625	14,266	30,625	25,000
510205-Building Repair & Maintenance	322	750	1,000	47	1,000	1,000
510300-Vehicle Operations	18,642	11,416	18,138	19,535	18,000	15,000
510302-Vehicle Operations - Fuel	33,953	34,915	40,000	26,794	40,000	40,000
510400-Professional Services	64,084	77,144	91,796	69,319	97,652	60,000

Water Operations

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
510420-Legal Services	-	-	15,000	-	15,000	15,000
510501-Training	7,146	10,010	10,000	3,748	10,000	10,000
510505-Travel	3,206	9,629	10,000	2,335	10,000	10,000
510900-Treatment Supplies	467,337	357,501	500,000	357,048	500,000	500,000
510905-Water Testing/Samples	121,578	103,990	115,000	90,904	115,000	115,000
Sub-Total 83-Planned Operations	\$1,007,258	\$907,639	\$1,154,185	\$848,276	\$1,183,746	\$1,113,350
510118-Credit Card Processing Fees	12,425	17,580	17,900	24,336	35,800	36,100
510701-Communications	7,338	7,396	7,100	6,412	10,100	10,200
510704-Water	533	633	730	508	690	700
510705-Sewer	36	37	40	32	50	55
510706-Refuse	1,886	2,941	3,200	277	540	550
510707-Power	1,452,867	1,595,003	1,747,480	1,188,364	1,683,500	1,700,500
510708-Natural Gas	330	696	500	125	160	180
510805-Bad Debt Expense	(431)	39,093	47,633	47,302	-	-
510807-Regulatory & Permitting	406,930	331,742	441,000	366,845	441,000	441,000
510809-Assessment fees	1,292	7,149	10,000	7,524	7,525	7,530
510810-Misc Over/Short	-	200	-	-	-	-
Sub-Total 85-Required Operations	\$1,883,206	\$2,002,470	\$2,275,583	\$1,641,725	\$2,179,365	\$2,196,815
520000-Asset Replace	-	-	3,060	-	3,060	3,091
520100-Internal ISF Chrg - Shop	15,164	31,864	28,364	20,098	28,364	28,648
520200-Internal ISF Chrg - Building	2,159	2,894	3,301	3,713	5,001	5,001
520300-Internal ISF Chrg - IT	22,016	36,037	34,120	31,323	43,457	43,457
520400-Internal ISF Chrg - Liability	94,660	151,843	149,130	131,150	193,685	193,685
521000-Internal Admin Charges	236,421	236,421	236,421	177,451	236,421	238,785
521100-Ind Cost Allocation	620,448	787,287	620,448	541,332	620,448	626,652
Sub-Total 88-Operations -Internal	\$990,868	\$1,246,346	\$1,074,844	\$905,067	\$1,130,436	\$1,139,319
550000-Interest Expense	676	1,172	-	-	-	-
Sub-Total 90-Debt Service	\$676	\$1,172	\$0	\$0	\$0	\$0
570100-Automotive Equipment	57,815	-	70,000	60,954	70,000	-
570200-Machinery & Equipment	77,274	8,172	-	-	-	-
570900-Capital Out.- Contra Acct.	(135,089)	(8,172)	-	-	-	-
Sub-Total 92-Capital Outlay	\$0	\$0	\$70,000	\$60,954	\$70,000	\$0
580100-Capital Prj.- Infrastructure	1,200,413	1,753,955	6,093,432	2,298,967	5,522,580	1,450,000
580200-Capital Prj.- Buildings & Imp.	-	-	5,000	-	5,000	5,000
580900-Capital Prj.- Contra Acct.	(357,401)	(1,720,607)	-	-	-	-
580901-Capital Prj.- CIP Contra Acct.	(843,012)	(265,413)	-	-	-	-
Sub-Total 93-Capital Projects	\$0	\$0	\$6,098,432	\$2,298,967	\$5,527,580	\$1,455,000
Total Expenses	\$4,966,140	\$5,667,715	\$12,186,988	\$6,783,472	\$11,438,317	\$7,306,331
490200-Trans In - Federal Grants	33,817	85,424	-	-	-	-
Sub-Total 79-Transfers-In	\$33,817	\$317,489	\$0	\$0	\$0	\$0
Total Revenues	\$33,817	\$317,489	\$0	\$0	\$0	\$0
Total Water Operations Net Surplus/(Deficit)	\$787,405	\$74,695	(\$6,685,835)	(\$2,261,114)	(\$6,030,817)	(\$1,844,756)

WASTEWATER

Wastewater Operations

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
410000-Utility User Fees	2,463,592	2,598,268	2,600,000	2,049,861	2,600,000	2,626,000
Sub-Total 71-Fees for Service	\$2,463,592	\$2,598,268	\$2,600,000	\$2,049,861	\$2,600,000	\$2,626,000
460002-Interest 5691 Saving	4,020	8,750	-	18,054	-	-
460015-Interest CA Class	3,335	13,752	-	8,204	-	-
460020-Interest LAIF	5,766	8,830	-	1,196	-	-
460021-Interest Investments	45,418	51,755	-	22,891	-	-
469900-Allocated Interest	2,946	3,807	35,000	(18,759)	35,000	35,350
Sub-Total 76-Investment Earnings	\$61,485	\$86,894	\$35,000	\$31,586	\$35,000	\$35,350
470200-Other Agency Grant-Misc	4,000	5,000	-	-	-	-
Sub-Total 77-Grants & Donations	\$4,000	\$5,000	\$0	\$0	\$0	\$0
480100-Misc Refunds	686	5,000	-	-	-	-
Sub-Total 78-Other Revenue	\$686	\$5,000	\$0	\$0	\$0	\$0
Total Revenues	\$2,529,763	\$2,695,162	\$2,635,000	\$2,081,447	\$2,635,000	\$2,661,350
500000-Full Time Wages	218,796	304,054	339,198	299,397	393,500	425,068
500100-Part Time Wages	-	14,369	8,278	8,411	8,500	-
500400-Overtime	2,865	6,056	1,700	4,919	5,640	5,700
500500-Cellphone Allowance	1,870	3,081	5,212	1,967	2,640	2,856
500501-Auto Allowance	2,290	1,615	1,434	1,275	1,690	1,734
500502-Uniform & Equipment Allowance	2,449	2,170	2,100	1,705	2,100	2,121
500504-One-Time Compensation	4,449	8,128	3,500	-	-	-
500506-Incentive- Bilingual Pay	1,133	3,153	2,872	2,672	3,610	3,763
500507-Incentive- Degree	98	290	317	246	330	364
500508-Incentive-Certificate Pay	458	497	560	447	600	680
500600-Retirement	17,138	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	1,705	-	-	1,118	1,120	1,130
500603-PERS 3069 Misc. Classic	9,792	25,459	20,201	21,117	27,950	30,928
500604-PERS 26454 Misc. Pepra	5,549	13,805	11,377	9,327	12,950	12,603
500700-OPEB - Health Insurance	-	1,315	-	1,585	3,900	-
500800-Health Insurance	50,621	72,659	78,845	67,511	90,780	87,151
500801-Dental Insurance	1,379	1,706	1,789	1,534	2,040	2,008
500802-Vision Insurance	682	901	906	794	1,060	1,038
500803-Life Insurance	945	1,233	1,160	1,171	1,570	1,502
500880-Work Comp Insurance	21,645	28,174	26,902	21,753	25,030	15,099
500990-Non-Cash Labor Cost Allocation	(3,485)	38,715	-	-	-	-
509000-Payroll Taxes	16,725	24,935	24,543	22,633	31,830	30,756
Sub-Total 82-Wages & Benefits	\$357,104	\$552,315	\$530,894	\$469,582	\$616,840	\$624,501
510000-Office Supplies	176	284	500	451	500	500
510001-Departmental Supplies	9,155	8,667	10,000	3,649	5,000	5,000
510100-Service Agreements	364	1,311	-	225	-	-
510103-Postage & Freight	122	23	200	27	200	200
510104-Advertising	-	466	-	-	-	-
510105-Software Licensing	360	-	-	-	-	-
510106-Subscriptions & Dues	1,596	15,453	3,609	3,014	3,500	400
510109-Janitorial Services	10,368	8,879	-	-	-	-
510114-Contract Services	742,435	680,284	750,000	575,931	750,000	800,000
510150-Software Subscription	10,524	15,803	15,458	23,399	20,500	20,000
510200-Repairs & Maintenance	19,189	10,284	20,000	7,607	20,000	20,000
510202-Hardware & Tools	-	20,320	7,500	528	2,500	2,500
510204-Equipment Repair	1,181	26,523	35,625	15,203	37,434	40,000
510205-Building Repair & Maintenance	322	673	-	-	-	-
510300-Vehicle Operations	194	41	5,000	1,908	2,500	2,500
510302-Vehicle Operations - Fuel	8,530	8,242	12,500	6,785	10,000	10,000
510400-Professional Services	22,189	75,964	56,796	36,822	56,796	50,000
510420-Legal Services	-	-	45,000	-	45,000	25,000
510501-Training	1,758	4,732	5,000	2,171	5,000	5,000
510505-Travel	1,198	3,549	5,000	993	5,000	5,000
510900-Treatment Supplies	13,494	15,836	24,000	12,522	24,000	24,000
510905-Water Testing/Samples	-	-	500	-	-	-
Sub-Total 83-Planned Operations	\$843,155	\$897,334	\$996,688	\$689,693	\$987,930	\$1,010,100
510118-Credit Card Processing Fees	12,426	17,581	17,900	24,337	35,800	36,500

Wastewater Operations

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
510701-Communications	4,094	4,192	4,140	3,726	5,600	5,620
510704-Water	5,838	6,126	6,200	5,200	7,260	7,350
510705-Sewer	36	37	40	32	50	55
510706-Refuse	115	726	800	89	170	200
510707-Power	59,866	57,420	65,000	40,672	53,750	58,500
510805-Bad Debt Expense	-	4,300	20,535	20,535	-	-
510807-Regulatory & Permitting	472	218	500	-	-	-
510809-Assessment fees	17,181	2,280	3,000	2,034	2,035	2,040
510810-Misc Over/Short	-	200	-	-	-	-
Sub-Total 85-Required Operations	\$100,028	\$93,080	\$118,115	\$96,625	\$104,665	\$110,265
520000-Asset Replace	-	-	3,060	-	3,060	3,091
520100-Internal ISF Chrg - Shop	6,893	14,693	12,893	9,136	12,893	13,022
520200-Internal ISF Chrg - Building	1,616	2,160	2,463	2,771	3,733	3,733
520300-Internal ISF Chrg - IT	10,627	17,406	16,470	15,120	20,977	20,977
520400-Internal ISF Chrg - Liability	57,028	91,485	89,850	79,017	116,695	116,695
521000-Internal Admin Charges	115,115	115,115	115,115	86,403	115,115	116,266
521100-Ind Cost Allocation	382,711	485,623	382,711	333,910	382,711	386,538
Sub-Total 88-Operations -Internal	\$573,990	\$726,482	\$622,562	\$526,357	\$655,184	\$660,322
550000-Interest Expense	3,076	3,036	-	-	-	-
Sub-Total 90-Debt Service	\$3,076	\$3,036	\$0	\$0	\$0	\$0
570100-Automotive Equipment	57,815	-	70,000	60,954	70,000	-
570200-Machinery & Equipment	37,037	-	-	-	-	-
570900-Capital Out.- Contra Acct.	(94,852)	-	-	-	-	-
Sub-Total 92-Capital Outlay	\$0	\$0	\$70,000	\$60,954	\$70,000	\$0
580100-Capital Prj.- Infrastructure	441,015	663,646	1,125,000	1,293,127	2,225,000	1,675,000
580200-Capital Prj.- Buildings & Imp.	-	-	5,000	-	5,000	5,000
580300-Capital Prj.- Other Imp.	-	4,883	300,000	14,139	300,000	300,000
580900-Capital Prj.- Contra Acct.	(259,488)	(668,529)	-	-	-	-
580901-Capital Prj.- CIP Contra Acct.	(181,527)	-	-	-	-	-
Sub-Total 93-Capital Projects	\$0	\$0	\$1,430,000	\$1,307,266	\$2,530,000	\$1,980,000
Total Expenses	\$1,877,353	\$2,272,247	\$3,768,259	\$3,150,477	\$4,964,619	\$4,385,188
490200-Trans In - Federal Grants	13,506	35,958	-	-	-	-
490301-Trans In - WW Connection	-	336,338	-	-	-	-
Sub-Total 79-Transfers-In	\$13,506	\$372,296	\$0	\$0	\$0	\$0
Total Revenues	\$13,506	\$372,296	\$0	\$0	\$0	\$0
Total Wastewater Operations Net Surplus/	\$665,916	\$795,211	(\$1,133,259)	(\$1,069,030)	(\$2,329,619)	(\$1,723,838)

REFUSE

Refuse

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
410000-Utility User Fees	1,504,257	1,817,584	1,505,000	1,511,418	1,850,000	1,900,000
410120-Illegal Dumping Fee	115,318	131,050	68,623	68,623	-	-
415000-Miscellaneous Fees	1,349	18,964	1,045	1,044	1,020	1,030
Sub-Total 71-Fees for Service	\$1,620,924	\$1,967,598	\$1,574,668	\$1,581,085	\$1,851,020	\$1,901,030
460002-Interest 5691 Saving	514	1,453	-	2,621	-	-
460015-Interest CA Class	427	2,284	-	1,180	-	-
460020-Interest LAIF	738	1,467	-	173	-	-
460021-Interest Investments	5,809	8,597	-	3,307	-	-
469900-Allocated Interest	440	1,204	2,510	(3,116)	2,510	2,535
Sub-Total 76-Investment Earnings	\$7,928	\$15,005	\$2,510	\$4,165	\$2,510	\$2,535
470000-CA Grant	29,847	-	75,000	-	-	75,750
470200-Other Agency Grant-Misc	4,000	5,000	-	-	-	-
Sub-Total 77-Grants & Donations	\$33,847	\$5,000	\$75,000	\$0	\$0	\$75,750
480000-Sale of Prop - Capitalized	88,407	-	-	-	-	-
Sub-Total 78-Other Revenue	\$88,407	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,751,106	\$1,987,603	\$1,652,178	\$1,585,250	\$1,853,530	\$1,979,315
500000-Full Time Wages	59,342	70,067	92,595	47,484	92,092	47,660
500100-Part Time Wages	-	14,369	8,278	8,411	8,500	-
500400-Overtime	730	514	3,000	380	350	-
500500-Cellphone Allowance	912	697	864	311	425	480
500501-Auto Allowance	473	291	318	178	240	240
500502-Uniform & Equipment Allowance	91	-	500	6	-	-
500504-One-Time Compensation	2,030	2,094	2,000	-	-	-
500506-Incentive- Bilingual Pay	411	1,124	1,279	712	1,040	1,128
500600-Retirement	3,752	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	137	-	-	189	190	195
500603-PERS 3069 Misc. Classic	2,966	6,800	6,555	2,248	2,930	2,993
500604-PERS 26454 Misc. Pepra	1,817	3,770	2,717	1,941	2,940	1,920
500800-Health Insurance	12,305	17,389	21,396	10,145	14,600	11,287
500801-Dental Insurance	301	368	427	175	220	226
500802-Vision Insurance	154	211	245	101	130	131
500803-Life Insurance	259	301	340	146	195	183
500880-Work Comp Insurance	3,226	2,402	2,896	381	490	338
500990-Non-Cash Labor Cost Allocation	(438)	(4,902)	-	-	-	-
500900-Payroll Taxes	4,620	6,722	7,010	3,339	5,020	3,484
Sub-Total 82-Wages & Benefits	\$93,088	\$122,217	\$150,420	\$76,147	\$129,362	\$70,265
510001-Departmental Supplies	5,410	693	10	10	15	-
510100-Service Agreements	246	516	-	-	-	-
510103-Postage & Freight	109	-	27	27	50	-
510112-Recycling Services	-	564	-	-	-	-
510114-Contract Services	1,418,213	1,786,753	1,500,000	1,381,016	1,801,819	1,816,837
510150-Software Subscription	4,289	-	-	-	-	-
510202-Hardware & Tools	1,086	226	137	137	150	-
510300-Vehicle Operations	3,284	-	-	-	-	-
510302-Vehicle Operations - Fuel	16,545	-	-	-	-	-
510400-Professional Services	22,649	23,613	15,000	10,523	15,000	15,000
510420-Legal Services	1,384	-	-	-	-	-
510501-Training	13	217	60	60	100	-
510505-Travel	21	545	-	35	13	-
Sub-Total 83-Planned Operations	\$1,473,249	\$1,813,127	\$1,515,234	\$1,391,808	\$1,817,147	\$1,831,837
510118-Credit Card Processing Fees	12,426	17,581	17,900	24,337	35,800	36,100
510701-Communications	-	-	1,470	314	630	680
510704-Water	533	633	730	508	690	720
510705-Sewer	36	37	40	32	50	50
510706-Refuse	-	-	41,220	-	-	-
510707-Power	175	279	390	148	260	280
510805-Bad Debt Expense	-	7,800	15,306	15,306	-	-
510809-Assessment fees	-	389	389	389	390	400
510810-Misc Over/Short	-	200	-	-	-	-
Sub-Total 85-Required Operations	\$13,170	\$26,919	\$77,445	\$41,034	\$37,820	\$38,230

Refuse

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
521100-Ind Cost Allocation	322,325	-	322,325	-	-	-
Sub-Total 88-Operations -Internal	\$322,325	\$0	\$322,325	\$0	\$0	\$0
550000-Interest Expense	402	787	-	-	-	-
Sub-Total 90-Debt Service	\$402	\$787	\$0	\$0	\$0	\$0
570200-Machinery & Equipment	9,073	-	75,000	59,332	-	-
570900-Capital Out.- Contra Acct.	(9,073)	-	-	-	-	-
Sub-Total 92-Capital Outlay	\$0	\$0	\$75,000	\$59,332	\$0	\$0
Total Expenses	\$1,902,234	\$1,963,050	\$2,140,424	\$1,568,321	\$1,984,329	\$1,940,332
Total Refuse Net Surplus/(Deficit)	(\$151,128)	\$24,553	(\$488,246)	\$16,929	(\$130,799)	\$38,983

RAIL OPERATIONS

Rail Operations

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
410020-Rail User Fees	-	-	15,000	-	15,000	15,150
Sub-Total 71-Fees for Service	\$0	\$0	\$15,000	\$0	\$15,000	\$15,150
450300-Track Rental / Demurrage	-	-	60,000	-	60,000	60,600
Sub-Total 75-Rents & Concessions	\$0	\$0	\$60,000	\$0	\$60,000	\$60,600
Total Revenues	\$0	\$0	\$75,000	\$0	\$75,000	\$75,750
500000-Full Time Wages	15,920	18,193	20,178	21,553	24,300	11,933
500400-Overtime	-	-	60	-	-	-
500500-Cellphone Allowance	109	109	108	61	75	60
500501-Auto Allowance	241	242	240	178	240	240
500502-Uniform & Equipment Allowance	69	85	900	86	200	200
500504-One-Time Compensation	602	640	500	-	-	-
500600-Retirement	1,690	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	102	-	-	66	70	75
500603-PERS 3069 Misc. Classic	1,046	2,790	2,415	1,414	2,415	1,494
500700-OPEB - Health Insurance	-	-	-	424	1,350	-
500800-Health Insurance	1,830	2,089	2,170	1,244	1,760	1,269
500801-Dental Insurance	53	55	54	33	45	34
500802-Vision Insurance	22	23	23	14	20	15
500803-Life Insurance	65	65	63	41	55	39
500880-Work Comp Insurance	513	545	496	260	305	191
500990-Non-Cash Labor Cost Allocation	(356)	(8,940)	-	-	-	-
509000-Payroll Taxes	1,081	1,301	1,230	818	1,230	722
Sub-Total 82-Wages & Benefits	\$22,987	\$17,197	\$28,437	\$26,192	\$32,065	\$16,272
510001-Departmental Supplies	637	-	5,100	-	5,100	5,151
510100-Service Agreements	6,075	2,430	-	-	-	-
510105-Software Licensing	167	-	-	-	-	-
510106-Subscriptions & Dues	-	-	1,020	-	1,020	1,030
510150-Software Subscription	1,332	1,647	430	508	500	-
510200-Repairs & Maintenance	7,290	-	18,360	-	18,360	18,544
510205-Building Repair & Maintenance	-	-	282	282	300	-
510300-Vehicle Operations	43	44	-	-	-	-
510302-Vehicle Operations - Fuel	153	279	36	36	50	-
510400-Professional Services	-	30,000	5,100	117	5,100	5,151
510501-Training	-	-	1,020	-	1,020	1,030
510505-Travel	-	10	-	-	-	-
Sub-Total 83-Planned Operations	\$15,697	\$34,410	\$31,348	\$943	\$31,450	\$30,906
510701-Communications	456	456	1,180	318	460	550
510704-Water	831	862	1,000	735	1,030	1,200
510705-Sewer	178	178	200	149	210	220
510707-Power	2,309	5,255	7,200	987	1,450	1,550
Sub-Total 85-Required Operations	\$3,774	\$6,751	\$9,580	\$2,189	\$3,150	\$3,520
521100-Ind Cost Allocation	-	94,869	57,983	65,231	-	-
Sub-Total 88-Operations -Internal	\$0	\$94,869	\$57,983	\$65,231	\$0	\$0
Total Expenses	\$42,458	\$153,227	\$127,348	\$94,555	\$66,665	\$50,698
Total Rail Operations Net Surplus/(Deficit)	(\$42,458)	(\$153,227)	(\$52,348)	(\$94,555)	\$8,335	\$25,052

DIAL-A-RIDE

Public Transit

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
410004-Transit Farebox Revenue	24,579	27,079	30,760	24,965	30,760	31,068
410200-Agreement Services Fees	19,880	19,383	12,600	47,656	12,600	12,726
Sub-Total 71-Fees for Service	\$44,459	\$46,462	\$43,360	\$72,621	\$43,360	\$43,794
400601-TDA Article 4	-	356,602	355,600	124,347	355,600	359,156
470000-CA Grant	-	-	-	-	-	350,000
470104-FED GRNT 5311 (Operat)	318,899	141,168	60,000	-	60,000	60,600
Sub-Total 77-Grants & Donations	\$318,899	\$497,770	\$415,600	\$124,347	\$415,600	\$769,756
480100-Misc Refunds	-	676	-	-	-	-
Sub-Total 78-Other Revenue	\$0	\$676	\$0	\$0	\$0	\$0
Total Revenues	\$363,358	\$544,908	\$458,960	\$196,968	\$458,960	\$813,550
500000-Full Time Wages	83,658	135,856	192,208	147,723	215,900	294,321
500100-Part Time Wages	51,442	34,956	17,682	17,682	17,682	-
500400-Overtime	884	3,558	1,850	6,122	6,000	3,000
500500-Cellphone Allowance	164	251	240	196	260	264
500501-Auto Allowance	501	724	690	497	750	768
500502-Uniform & Equipment Allowance	782	708	600	-	600	606
500504-One-Time Compensation	25	-	30	-	-	-
500506-Incentive- Bilingual Pay	2,534	3,718	4,408	3,854	4,720	4,924
500507-Incentive- Degree	33	97	106	82	110	121
500600-Retirement	6,093	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	458	-	-	433	440	450
500603-PERS 3069 Misc. Classic	451	1,192	994	815	1,090	1,186
500604-PERS 26454 Misc. Pepra	7,175	17,811	10,763	12,333	15,950	22,403
500800-Health Insurance	23,571	49,086	54,176	52,673	75,500	87,164
500801-Dental Insurance	546	1,196	1,281	1,239	1,640	2,051
500802-Vision Insurance	278	571	606	563	750	898
500803-Life Insurance	370	628	639	695	900	824
500880-Work Comp Insurance	19,153	25,246	17,453	15,736	19,880	17,183
500990-Non-Cash Labor Cost Allocation	1,587	7,151	-	-	-	-
509000-Payroll Taxes	11,219	14,138	14,754	13,544	19,500	22,789
Sub-Total 82-Wages & Benefits	\$210,924	\$296,887	\$318,480	\$274,187	\$381,672	\$458,952
510000-Office Supplies	419	469	791	791	1,000	1,500
510001-Departmental Supplies	756	3,004	1,000	957	1,000	1,500
510100-Service Agreements	-	45	78	152	100	100
510103-Postage & Freight	5	6	10	7	10	10
510104-Advertising	-	-	157	157	200	200
510105-Software Licensing	953	-	-	-	-	-
510106-Subscriptions & Dues	-	1,815	1,500	24	1,500	2,000
510115-Recruitment	-	-	595	880	600	-
510150-Software Subscription	3,302	2,179	3,000	781	3,000	1,500
510155-IT Subscription	-	-	500	-	500	-
510200-Repairs & Maintenance	4,670	6,490	7,000	3,315	7,000	5,000
510202-Hardware & Tools	-	309	-	-	-	-
510300-Vehicle Operations	9,094	10,120	16,209	17,556	16,800	20,000
510301-Vehicle Operations - Supplies	3,267	2,978	2,500	1,015	2,500	2,500
510302-Vehicle Operations - Fuel	10,498	3,899	4,000	1,243	4,000	2,000
510303-Vehicle Operations- Tires	2,076	3,413	2,000	185	2,000	3,500
510400-Professional Services	1,050	716	6,500	1,301	6,500	2,000
510501-Training	347	2,067	3,000	620	3,000	1,500
510505-Travel	522	1,409	3,000	262	3,000	1,000
Sub-Total 83-Planned Operations	\$36,959	\$38,919	\$51,840	\$29,246	\$52,710	\$44,310
510701-Communications	1,736	3,553	2,243	4,421	4,280	6,000
510707-Power	7,634	13,688	14,270	10,727	13,850	20,000
510810-Misc Over/Short	-	-	1	1	-	-
Sub-Total 85-Required Operations	\$9,370	\$17,241	\$16,514	\$15,149	\$18,130	\$26,000
520100-Internal ISF Chrg - Shop	15,164	31,864	28,364	20,098	28,364	28,648
520200-Internal ISF Chrg - Building	1,422	4,334	2,177	2,449	3,297	3,297
520300-Internal ISF Chrg - IT	16,686	27,160	25,860	23,740	32,937	32,937
520400-Internal ISF Chrg - Liability	9,723	15,599	15,320	13,473	19,897	19,897
521000-Internal Admin Charges	2,193	2,193	2,193	1,645	2,193	2,215

Public Transit

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
521100-Ind Cost Allocation	90,580	114,937	90,580	79,030	90,580	91,486
Sub-Total 88-Operations -Internal	\$135,768	\$196,087	\$164,494	\$140,435	\$177,268	\$178,480
570100-Automotive Equipment	-	411,056	5,983	5,983	-	-
570900-Capital Out.- Contra Acct.	-	(411,056)	-	-	-	-
Sub-Total 92-Capital Outlay	\$0	\$0	\$5,983	\$5,983	\$0	\$0
580200-Capital Prj.- Buildings & Imp.	-	-	-	-	-	350,000
Sub-Total 93-Capital Projects	\$0	\$0	\$0	\$0	\$0	\$350,000
Total Expenses	\$393,021	\$549,134	\$557,311	\$465,000	\$629,780	\$1,057,742
Total Public Transit Net Surplus/(Deficit)	(\$29,663)	(\$4,226)	(\$98,351)	(\$268,032)	(\$170,820)	(\$244,192)

Telecommunications

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
410002-Residential Fiber User Fees	-	-	20,000	-	20,000	20,200
410003-Tower Utilization Fees	83,179	84,594	75,000	71,319	75,000	75,750
410005-Business Fiber User Fees	267,886	215,593	75,537	94,427	45,000	45,450
410006-Commercial Fiber User Fees	12,385	12,633	8,584	10,735	7,100	7,171
410007-Dark Fiber User Fees	30,789	31,003	8,000	9,244	8,000	8,080
Sub-Total 71-Fees for Service	\$394,239	\$343,823	\$187,121	\$185,725	\$155,100	\$156,651
450000-Lease Revenues	-	39,045	-	-	-	-
Sub-Total 75-Rents & Concessions	\$0	\$54,615	\$0	\$0	\$0	\$0
460145-Interest - Leases	-	151	-	-	-	-
Sub-Total 76-Investment Earnings	\$16,995	\$15,437	\$0	\$0	\$0	\$0
470000-CA Grant	-	-	487,010	487,010	-	-
Sub-Total 77-Grants & Donations	\$0	\$0	\$487,010	\$487,010	\$0	\$0
Total Revenues	\$411,234	\$413,875	\$674,131	\$672,735	\$155,100	\$156,651
510001-Departmental Supplies	938	4,902	7,000	(95)	7,000	2,000
510100-Service Agreements	1,595	1,489	143	143	200	-
510155-IT Subscription	42,000	14,533	1,450	130	1,450	-
510200-Repairs & Maintenance	6,845	78,973	39,057	66,844	39,057	40,000
510202-Hardware & Tools	-	4,172	-	-	-	-
510400-Professional Services	25,315	1,784	10,404	-	10,404	-
510501-Training	-	662	2,000	-	2,000	2,000
510505-Travel	-	3,779	4,200	1,326	4,200	4,000
Sub-Total 83-Planned Operations	\$76,693	\$110,294	\$64,254	\$35,792	\$64,311	\$48,000
510707-Power	15,675	16,094	27,810	10,759	16,600	17,500
Sub-Total 85-Required Operations	\$15,675	\$16,094	\$27,810	\$10,759	\$16,600	\$17,500
520300-Internal ISF Chrg - IT	87,281	144,995	135,270	124,182	172,286	172,286
521100-Ind Cost Allocation	-	1,010	617	695	-	-
Sub-Total 88-Operations -Internal	\$87,281	\$146,005	\$135,887	\$124,877	\$172,286	\$172,286
570100-Automotive Equipment	-	-	-	5,345	-	-
570900-Capital Out.- Contra Acct.	-	-	-	22,500	-	-
Sub-Total 92-Capital Outlay	\$0	\$0	\$0	\$27,845	\$0	\$0
580100-Capital Prj.- Infrastructure	-	168,910	390,500	390,500	350,114	-
580900-Capital Prj.- Contra Acct.	-	(168,910)	-	-	-	-
Sub-Total 93-Capital Projects	\$0	\$0	\$390,500	\$390,500	\$350,114	\$0
Total Expenses	\$179,649	\$272,393	\$618,451	\$589,773	\$603,311	\$237,786
Total Telecommunications Net Surplus/	\$231,585	\$141,482	\$55,680	\$82,962	(\$448,211)	(\$81,135)





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 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Special Revenue Funds							
Federal Grants	1,302,238	3,689,682	4,560,161	4,425,722	(134,439)	-2.9%	58.3%
Transportation	1,254,587	1,213,400	2,097,299	962,300	(1,134,999)	-54.1%	12.7%
State Gas	174,700	39,943	450,057	710,453	260,396	57.9%	9.4%
Traffic Safety	2,926	142	225,000	-	(225,000)		
SLESF	188,897	205,927	-	-			
LLMD	669,340	1,705,981	683,769	691,254	7,485	1.1%	9.1%
CDBG	-	65,000	-	-			
Road Maint & Rehab	320,570	284,376	1,091,241	801,127	(290,114)	-26.6%	10.6%
Total Special Revenue Funds	\$3,913,258	\$7,204,451	\$9,107,527	\$7,590,856	(\$1,516,671)	-16.7%	100%

Federal Grants Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
93-Capital Projects	509,665	2,799,685	4,560,161	1,425,722	(3,134,439)	-68.7%	32.2%
94-Transfers-Out	792,573	889,997	-	3,000,000	3,000,000	0.0%	0.0%
Total Federal Grants	1,302,238	3,689,682	4,560,161	4,425,722	(134,439)	-2.9%	100%

Transportation Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
93-Capital Projects	1,254,587	1,213,400	2,097,299	962,300	(1,134,999)	-54.1%	100.0%
Total Transportation	1,254,587	1,213,400	2,097,299	962,300	(1,134,999)	-54.1%	100%

State Gas Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
93-Capital Projects	174,700	39,943	450,057	710,453	260,396	57.9%	100.0%
Total State Gas	174,700	39,943	450,057	710,453	260,396	57.9%	100%

Traffic Safety Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
92-Capital Outlay	-	-	225,000	-	(225,000)		
93-Capital Projects	2,926	142	-	-			
Total Traffic Safety	2,926	142	225,000	-	(225,000)	-100.0%	#Error

SLESF Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
94-Transfers-Out	188,897	205,927	-	-			
Total SLESF	188,897	205,927	-	-		#.0%	#Error

LLMD Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
83-Planned Operations	500,425	463,993	512,584	535,804	23,220	4.5%	77.5%
85-Required Operations	168,915	119,321	171,185	155,450	(15,735)	-9.2%	22.5%
94-Transfers-Out	-	1,122,667	-	-			
Total LLMD	669,340	1,705,981	683,769	691,254	7,485	1.1%	100%

CDBG Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
94-Transfers-Out	-	65,000	-	-			
Total CDBG	-	65,000	-	-		#.0%	#Error

Road Maint & Rehab Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
93-Capital Projects	320,570	284,376	1,091,241	801,127	(290,114)	-26.6%	100.0%
Total Road Maint & Rehab	320,570	284,376	1,091,241	801,127	(290,114)	-26.6%	100%

Federal Grants

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
460002-Interest 5691 Saving	5,238	6,487	-	7,835	7,000	7,000
460015-Interest CA Class	4,345	10,197	-	3,673	12,000	12,000
460020-Interest LAIF	7,512	6,547	-	527	7,500	7,500
460021-Interest Investments	59,172	38,373	-	10,091	20,000	20,000
469900-Allocated Interest	9,470	(5,571)	-	(13,909)	6,500	6,500
Sub-Total 76-Investment Earnings	\$85,737	\$56,033	\$0	\$8,217	\$53,000	\$53,000
470100-FED GRNT	-	-	5,088,650	-	-	5,000,000
470103-FED GRNT ISTE A	56,757	-	-	-	-	-
470106-FED GRNT - STPL	496,000	7,735	-	-	-	-
470107-FED GRNT State Pass thru	47,323	121,382	-	-	-	-
470110-FED GRNT CMAQ	6,704	-	-	-	-	-
470115-FED GRANT - RSTP	21,979	1,797,332	59,490	90,873	-	-
Sub-Total 77-Grants & Donations	\$3,068,939	\$1,926,449	\$5,148,140	\$90,873	\$0	\$5,000,000
Total Revenues	\$3,154,676	\$1,982,482	\$5,148,140	\$99,090	\$53,000	\$5,053,000
580100-Capital Prj.- Infrastructure	502,033	2,043,718	2,466,274	144,427	4,854,548	1,325,722
580200-Capital Prj.- Buildings & Imp.	-	56,969	898,387	244,073	898,387	-
580300-Capital Prj.- Other Imp.	7,632	148,097	1,195,500	864,842	769,307	100,000
Sub-Total 93-Capital Projects	\$509,665	\$2,799,685	\$4,560,161	\$1,153,227	\$6,522,242	\$1,425,722
Total Expenses	\$509,665	\$2,799,685	\$4,560,161	\$1,153,227	\$6,522,242	\$1,425,722
590100-Trans Out - Gen Fund	327,667	423,647	-	-	-	-
590207-Trans Out - RMRA	417,308	-	-	-	-	-
595000-Trans Out - WW Operations	13,506	35,958	-	-	-	-
595002-Trans Out - Water Operations	-	-	-	-	-	3,000,000
595103-Trans Out - ISF Info Tech	275	112,903	-	-	-	-
Sub-Total 94-Transfers-Out	\$792,573	\$889,997	\$0	\$0	\$0	\$3,000,000
Total Expenses	\$792,573	\$889,997	\$0	\$0	\$0	\$3,000,000
Total Federal Grants Net Surplus/(Deficit)	\$1,852,438	(\$1,707,200)	\$587,979	(\$1,054,137)	(\$6,469,242)	\$627,278

Transportation

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
460002-Interest 5691 Saving	699	-	-	8,714	-	-
460015-Interest CA Class	580	-	-	3,693	-	-
460020-Interest LAIF	1,002	-	-	557	-	-
460021-Interest Investments	7,892	-	-	10,655	-	-
469900-Allocated Interest	70	(2,598)	-	-	2,500	2,500
Sub-Total 76-Investment Earnings	\$10,243	(\$2,598)	\$0	\$23,619	\$2,500	\$2,500
400602-TDA Article 8	758,145	-	850,000	3,096,990	880,000	858,500
Sub-Total 77-Grants & Donations	\$758,145	\$0	\$850,000	\$3,096,990	\$880,000	\$858,500
Total Revenues	\$768,388	(\$2,598)	\$850,000	\$3,120,609	\$882,500	\$861,000
580100-Capital Prj.- Infrastructure	1,064,754	795,898	1,647,285	1,707,814	735,823	502,300
580300-Capital Prj.- Other Imp.	189,833	417,502	450,014	337,318	450,014	460,000
Sub-Total 93-Capital Projects	\$1,254,587	\$1,213,400	\$2,097,299	\$2,045,103	\$1,185,837	\$962,300
Total Expenses	\$1,254,587	\$1,213,400	\$2,097,299	\$2,045,103	\$1,185,837	\$962,300
Total Transportation Net Surplus/(Deficit)	(\$486,199)	(\$1,215,998)	(\$1,247,299)	\$1,075,506	(\$303,337)	(\$101,300)

State Gas

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
400501-Gas Tax - Section 2103	166,963	193,922	173,401	168,235	173,401	175,135
400502-Gas Tax - Section 2105	116,615	129,325	120,942	105,950	120,942	122,151
400503-Gas Tax - Section 2106	53,433	58,200	51,939	48,201	51,939	52,458
400504-Gas Tax - Section 2107	158,927	175,052	164,818	138,426	164,818	166,466
400505-Gas Tax - Section 2107.5	5,000	5,000	5,000	5,000	5,000	5,050
Sub-Total 70-Taxes	\$500,938	\$561,499	\$516,100	\$465,812	\$516,100	\$521,260
460002-Interest 5691 Saving	2,951	7,683	-	17,870	8,000	8,200
460015-Interest CA Class	2,448	12,077	-	8,100	3,000	3,000
460020-Interest LAIF	4,232	7,754	-	1,183	7,800	7,800
460021-Interest Investments	33,335	45,448	-	22,626	45,000	45,000
469900-Allocated Interest	3,284	5,499	3,000	(16,473)	4,000	40,000
Sub-Total 76-Investment Earnings	\$46,250	\$78,461	\$3,000	\$33,306	\$67,800	\$104,000
Total Revenues	\$547,188	\$639,960	\$519,100	\$499,118	\$583,900	\$625,260
580100-Capital Prj.- Infrastructure	174,700	39,943	450,057	271,192	450,057	710,453
Sub-Total 93-Capital Projects	\$174,700	\$39,943	\$450,057	\$271,136	\$450,057	\$710,453
Total Expenses	\$174,700	\$39,943	\$450,057	\$271,136	\$450,057	\$710,453
Total State Gas Net Surplus/(Deficit)	\$372,488	\$600,017	\$69,043	\$227,982	\$133,843	(\$85,193)

Traffic Safety

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
440003-Fines - Traffic Safety	44,621	28,049	26,520	19,450	26,520	26,785
Sub-Total 74-Fines, Forfeitures,	\$44,621	\$28,049	\$26,520	\$19,450	\$26,520	\$26,785
460002-Interest 5691 Saving	339	859	-	1,603	800	900
460015-Interest CA Class	281	1,350	-	728	1,500	1,500
460020-Interest LAIF	486	867	-	106	900	900
460021-Interest Investments	3,832	5,080	-	2,032	5,100	5,100
469900-Allocated Interest	333	580	3,000	(1,841)	750	750
Sub-Total 76-Investment Earnings	\$5,271	\$8,736	\$3,000	\$2,628	\$9,050	\$9,150
Total Revenues	\$49,892	\$36,785	\$29,520	\$22,078	\$35,570	\$35,935
570100-Automotive Equipment	-	-	225,000	50,000	225,000	-
Sub-Total 92-Capital Outlay	\$0	\$0	\$225,000	\$50,000	\$225,000	\$0
580300-Capital Prj. - Other Imp.	2,926	142	-	-	-	-
Sub-Total 93-Capital Projects	\$2,926	\$142	\$0	\$0	\$0	\$0
Total Expenses	\$2,926	\$142	\$225,000	\$50,000	\$225,000	\$0
Total Traffic Safety Net Surplus/(Deficit)	\$46,966	\$36,643	(\$195,480)	(\$27,922)	(\$189,430)	\$35,935

SUPPLEMENTAL LAW ENFORCEMENT SERVICES

SLESF

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
460002-Interest 5691 Saving	528	1,238	-	2,227	-	-
460015-Interest CA Class	438	1,945	-	1,030	-	-
460020-Interest LAIF	757	1,249	-	149	-	-
460021-Interest Investments	5,964	7,321	-	2,850	-	-
469900-Allocated Interest	332	690	-	(2,653)	-	-
Sub-Total 76-Investment Earnings	\$8,019	\$12,443	\$0	\$3,603	\$0	\$0
470001-CA Grant - SLEBG	165,271	186,159	194,664	194,663	-	-
Sub-Total 77-Grants & Donations	\$165,271	\$186,159	\$194,664	\$194,663	\$0	\$0
Total Revenues	\$173,290	\$198,602	\$194,664	\$198,266	\$0	\$0
590100-Trans Out - Gen Fund	188,897	205,927	-	-	-	-
Sub-Total 94-Transfers-Out	\$188,897	\$205,927	\$0	\$0	\$0	\$0
Total Expenses	\$188,897	\$205,927	\$0	\$0	\$0	\$0
Total SLESF Net Surplus/(Deficit)	(\$15,607)	(\$7,325)	\$194,664	\$198,266	\$0	\$0

SPECIAL PD SERVICES

Special PD Services

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
460002-Interest 5691 Saving	5	11	-	12	-	-
460015-Interest CA Class	4	17	-	5	-	-
460020-Interest LAIF	7	11	-	1	-	-
460021-Interest Investments	52	62	-	15	-	-
469900-Allocated Interest	3	6	-	(23)	-	-
Sub-Total 76-Investment Earnings	\$71	\$107	\$0	\$10	\$0	\$0
Total Revenues	\$71	\$107	\$0	\$10	\$0	\$0
Total Special PD Services Net Surplus/	\$71	\$107	\$0	\$10	\$0	\$0

ASSET FORFEITURE

Asset Forfeitures

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
440100-Asset Forfeitures	-	-	8,210	8,210	-	-
Sub-Total 74-Fines, Forfeitures,	\$0	\$0	\$8,210	\$8,210	\$0	\$0
460002-Interest 5691 Saving	254	578	-	1,264	-	-
460015-Interest CA Class	211	908	-	573	-	-
460020-Interest LAIF	364	583	-	84	-	-
460021-Interest Investments	2,868	3,417	-	1,601	-	-
469900-Allocated Interest	162	294	3,000	(1,238)	3,000	3,030
Sub-Total 76-Investment Earnings	\$3,859	\$5,780	\$3,000	\$2,284	\$3,000	\$3,030
Total Revenues	\$3,859	\$5,780	\$11,210	\$10,494	\$3,000	\$3,030
Total Asset Forfeitures Net Surplus/(Deficit)	\$3,859	\$5,780	\$11,210	\$10,494	\$3,000	\$3,030

LIGHTING, LANDSCAPE AND MAINTENANCE DISTRICT

LLMD

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
400301-Special Asmnt - LLMD	17,275	18,260	981,106	604,829	981,106	990,917
Sub-Total 70-Taxes	\$942,516	\$983,098	\$981,106	\$604,829	\$981,106	\$990,917
460002-Interest 5691 Saving	1,081	2,464	-	12,657	-	-
460015-Interest CA Class	897	3,873	-	5,700	-	-
460020-Interest LAIF	1,551	2,487	-	835	-	-
460021-Interest Investments	609	828	-	15,972	-	-
469900-Allocated Interest	(1,238)	3,459	-	(6,602)	-	-
Sub-Total 76-Investment Earnings	\$27,973	\$58,396	\$0	\$28,562	\$0	\$0
Total Revenues	\$970,489	\$1,041,494	\$981,106	\$633,391	\$981,106	\$990,917
510001-Departmental Supplies	-	1,803	1,200	687	1,200	1,212
510110-Landscaping Services	12,458	13,548	410,875	239,135	366,000	446,765
510114-Contract Services	246	6,022	7,500	4,495	7,500	7,575
510200-Repairs & Maintenance	340	360	68,616	32,573	55,100	59,800
510202-Hardware & Tools	-	25	-	-	-	-
510204-Equipment Repair	700	-	-	-	-	-
510205-Building Repair & Maintenance	-	-	45	45	100	-
510400-Professional Services	-	621	24,348	18,448	24,800	20,452
Sub-Total 83-Planned Operations	\$500,425	\$463,993	\$512,584	\$295,383	\$454,700	\$535,804
510704-Water	3,933	3,910	83,873	81,937	133,400	135,080
510706-Refuse	-	-	1,632	1,896	1,850	-
510707-Power	(5)	27	85,680	16,058	19,650	20,370
Sub-Total 85-Required Operations	\$168,915	\$119,321	\$171,185	\$99,891	\$154,900	\$155,450
Total Expenses	\$669,340	\$583,314	\$683,769	\$395,274	\$609,600	\$691,254
490800-Trans In - LLMD 2002	-	95,523	-	-	-	-
490801-Trans In - LLMD 2005	-	51,067	-	-	-	-
490806-Trans In - LLMD 2007	-	11,624	-	-	-	-
490807-Trans In - LLMD 2007	-	86,986	-	-	-	-
Sub-Total 79-Transfers-In	\$0	\$1,122,667	\$0	\$0	\$0	\$0
590800-Trans Out - LLMD 2002	-	51,067	-	-	-	-
590802-Trans Out - LLMD 02-2005	-	2,457	-	-	-	-
590803-Trans Out - LLMD 03-2005	-	95,887	-	-	-	-
590804-Trans Out - LLMD 04-2005	-	5,007	-	-	-	-
590805-Trans Out - LLMD 01-2006	-	45,204	-	-	-	-
590808-Trans Out - LLMD 01-2015	-	541,402	-	-	-	-
590809-Trans Out - LLMD 01-1995	-	2,825	-	-	-	-
590810-Trans Out - LLMD 01-1998	-	95,523	-	-	-	-
590811-Trans Out - LLMD 01-2009	-	184,685	-	-	-	-
Sub-Total 94-Transfers-Out	\$0	\$1,122,667	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$2,245,334	\$0	\$0	\$0	\$0
Total LLMD Net Surplus/(Deficit)	\$301,149	\$458,180	\$297,337	\$238,117	\$371,506	\$299,663

LOW-MOD INCOME HOUSING

Low-Mod Income Housing

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
460002-Interest 5691 Saving	2,255	5,131	-	11,002	-	-
460015-Interest CA Class	1,871	8,064	-	4,999	-	-
460020-Interest LAIF	3,234	5,178	-	729	-	-
460021-Interest Investments	25,477	30,349	-	13,949	-	-
469900-Allocated Interest	1,439	2,613	25,000	(11,000)	25,000	25,250
Sub-Total 76-Investment Earnings	\$34,276	\$51,335	\$25,000	\$19,679	\$25,000	\$25,250
Total Revenues	\$34,276	\$51,335	\$25,000	\$19,679	\$25,000	\$25,250
Total Low-Mod Income Housing Net Surplus/	\$34,276	\$51,335	\$25,000	\$19,679	\$25,000	\$25,250

CDBG

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
460002-Interest 5691 Saving	-	173	-	-	-	-
460015-Interest CA Class	-	272	-	-	-	-
460020-Interest LAIF	-	175	-	-	-	-
460021-Interest Investments	-	1,025	-	-	-	-
Sub-Total 76-Investment Earnings	\$0	\$1,645	\$0	\$0	\$0	\$0
470102-FED GRNT CDBG	-	65,000	-	-	-	-
Sub-Total 77-Grants & Donations	\$0	\$65,000	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$66,645	\$0	\$0	\$0	\$0
590100-Trans Out - Gen Fund	-	65,000	-	-	-	-
Sub-Total 94-Transfers-Out	\$0	\$65,000	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$65,000	\$0	\$0	\$0	\$0
Total CDBG Net Surplus/(Deficit)	\$0	\$1,645	\$0	\$0	\$0	\$0

ROAD MAINTENANCE & REHAB

Road Maint & Rehab

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
400507-Gas Tax - SB1 (RMRA)	457,197	550,133	460,000	353,489	460,000	464,600
Sub-Total 70-Taxes	\$457,197	\$550,133	\$460,000	\$353,489	\$460,000	\$464,600
460002-Interest 5691 Saving	163	2,810	-	3,724	2,600	2,600
460015-Interest CA Class	135	4,416	-	1,682	4,500	4,500
460020-Interest LAIF	233	2,835	-	246	2,900	2,900
460021-Interest Investments	1,836	16,619	-	4,707	17,000	17,000
469900-Allocated Interest	605	5,419	-	(6,024)	5,400	5,400
Sub-Total 76-Investment Earnings	\$2,972	\$32,099	\$0	\$4,335	\$32,400	\$32,400
Total Revenues	\$460,169	\$582,232	\$460,000	\$357,824	\$492,400	\$497,000
580100-Capital Prj.- Infrastructure	320,570	284,376	1,091,241	1,091,241	500,608	801,127
Sub-Total 93-Capital Projects	\$320,570	\$284,376	\$1,091,241	\$1,091,242	\$500,608	\$801,127
Total Expenses	\$320,570	\$284,376	\$1,091,241	\$1,091,242	\$500,608	\$801,127
490200-Trans In - Federal Grants	417,308	-	-	-	-	-
Sub-Total 79-Transfers-In	\$417,308	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$417,308	\$0	\$0	\$0	\$0	\$0
Total Road Maint & Rehab Net Surplus/	\$556,907	\$297,856	(\$631,241)	(\$733,418)	(\$8,208)	(\$304,127)



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 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Internal Service Funds							
Facility Maintenance	403,660	549,390	1,027,254	861,695	(165,559)	-16.1%	21.4%
Vehicle Maintenance	217,839	271,540	259,563	232,694	(26,869)	-10.4%	5.8%
Risk Management	973,651	1,152,934	1,506,748	1,456,049	(50,699)	-3.4%	36.2%
Information Technology	1,230,831	1,522,999	1,962,409	1,470,204	(492,205)	-25.1%	36.6%
Information Technology	-	-	1,350	-	(1,350)		
Total Internal Service Funds	\$2,825,981	\$3,496,863	\$4,757,324	\$4,020,642	(\$736,682)	-15.5%	100%

Facility Maintenance Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	71,379	124,097	132,494	153,513	21,019	15.9%	17.8%
83-Planned Operations	125,704	241,153	569,413	539,379	(30,034)	-5.3%	62.6%
85-Required Operations	201,939	166,417	310,479	158,021	(152,458)	-49.1%	18.3%
88-Operations -Internal	4,638	17,723	14,868	10,782	(4,086)	-27.5%	1.3%
Total Facility Maintenance	403,660	549,390	1,027,254	861,695	(165,559)	-16.1%	100%

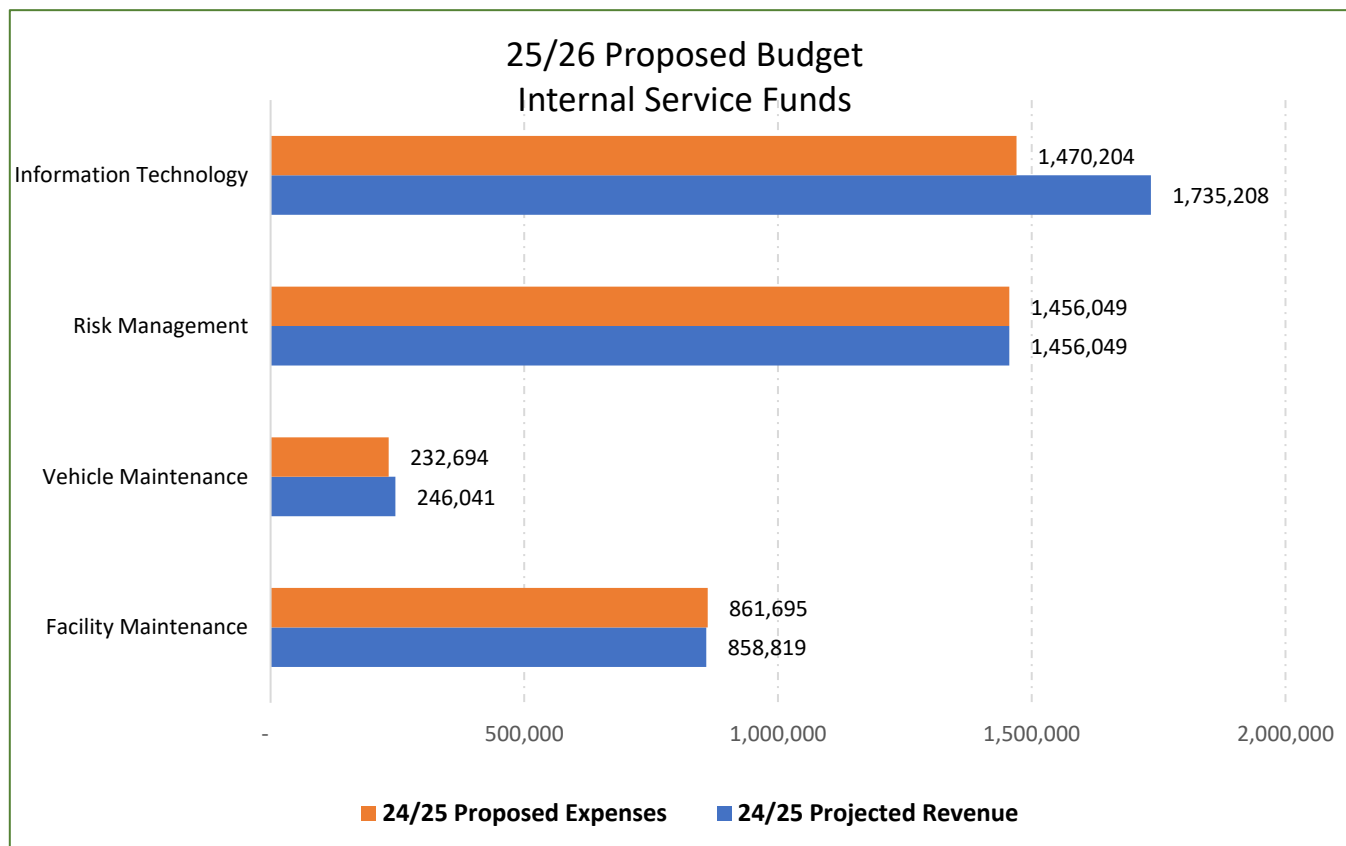
Vehicle Maintenance Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	120,685	148,160	136,980	132,263	(4,717)	-3.4%	56.8%
83-Planned Operations	51,866	43,824	46,195	23,500	(22,695)	-49.1%	10.1%
85-Required Operations	10,749	11,394	12,350	5,100	(7,250)	-58.7%	2.2%
88-Operations -Internal	34,539	68,162	64,038	71,831	7,793	12.2%	30.9%
Total Vehicle Maintenance	217,839	271,540	259,563	232,694	(26,869)	-10.4%	100%

Risk Management Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	66,165	74,934	-	-	-	-	-
85-Required Operations	907,486	1,072,117	1,503,153	1,456,049	(47,104)	-3.1%	100.0%
88-Operations -Internal	-	5,883	3,595	-	(3,595)		
Total Risk Management	973,651	1,152,934	1,506,748	1,456,049	(50,699)	-3.4%	100%

Information Technology Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
82-Wages & Benefits	583,567	787,686	893,624	831,823	(61,801)	-6.9%	56.6%
83-Planned Operations	586,715	581,262	518,729	467,106	(51,623)	-10.0%	31.8%
85-Required Operations	11,500	16,908	14,805	18,780	3,975	26.8%	1.3%
88-Operations -Internal	48,396	131,966	148,136	152,495	4,359	2.9%	10.4%
90-Debt Service	2,653	5,529	-	-	-	-	-
92-Capital Outlay	(2,000)	(352)	387,115	-	(387,115)		
Total Information Technology	1,230,831	1,522,999	1,962,409	1,470,204	(492,205)	-25.1%	100%

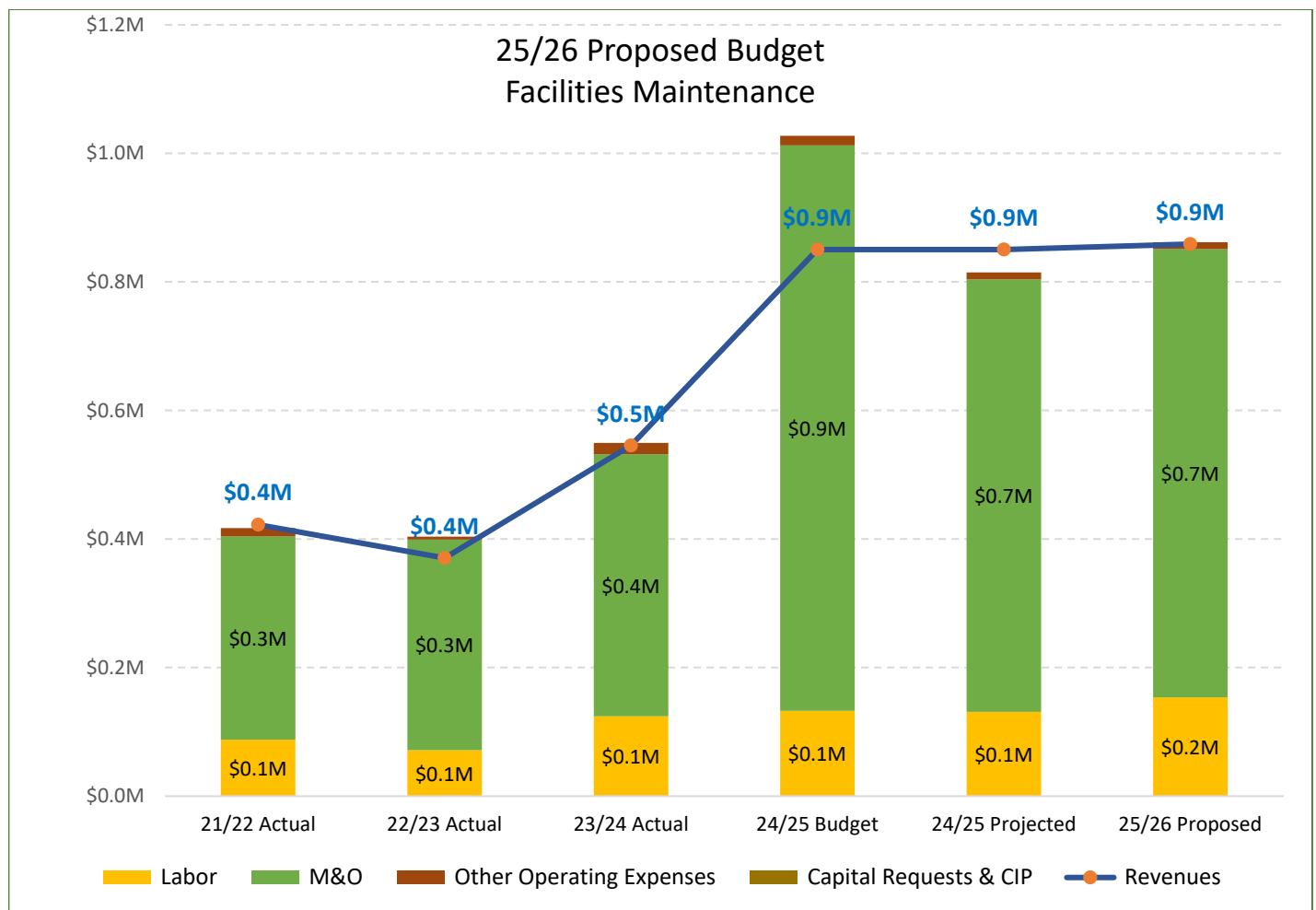
Information Technology Category Expenditures	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
83-Planned Operations	-	-	1,350	-	(1,350)		
Total Information Technology	-	-	1,350	-	(1,350)	-100.0%	#Error

INTERNAL SERVICE FUNDS SUMMARY



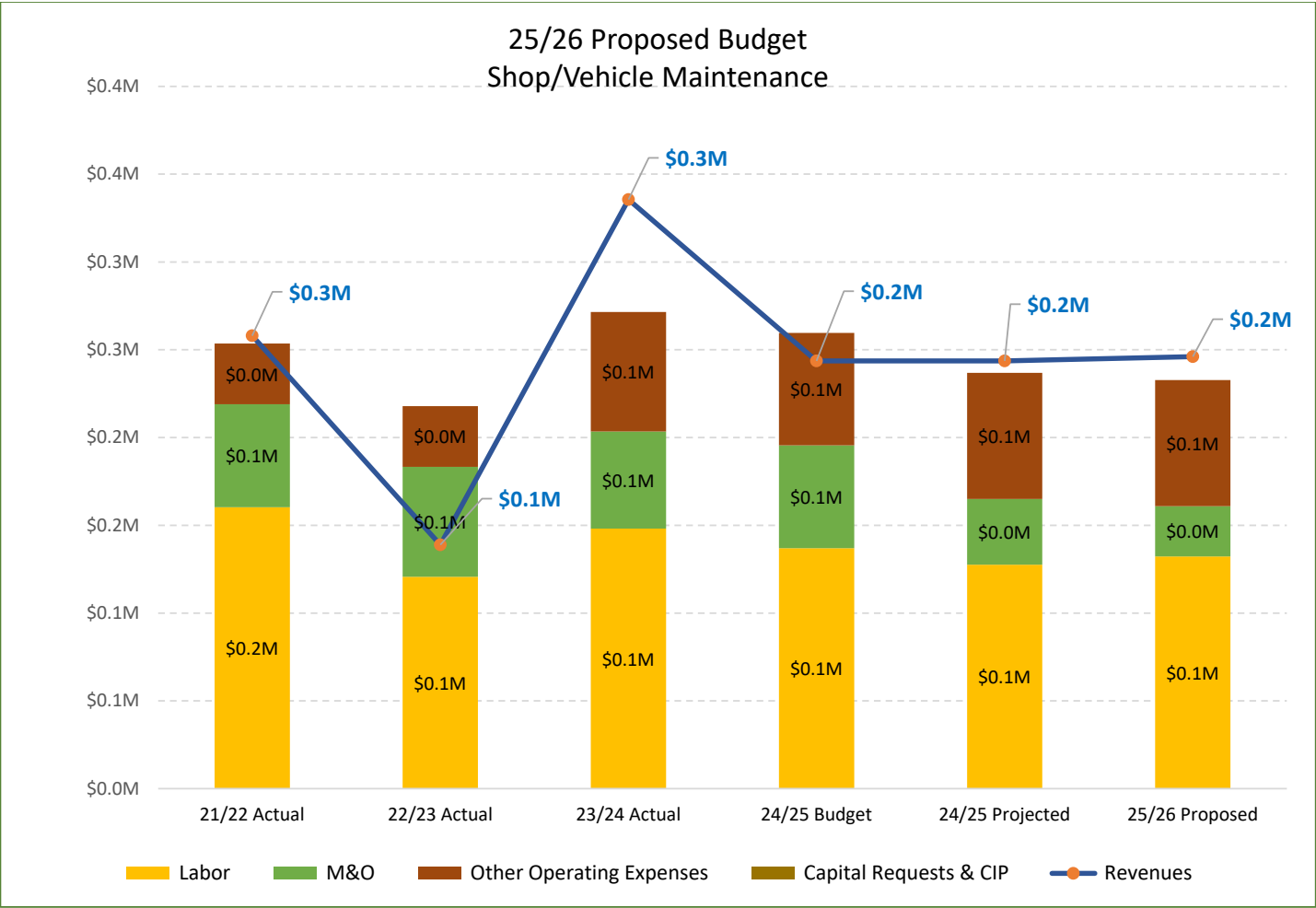
	Facility Maintenance	Vehicle Maintenance	Risk Management	Information Technology	Total
Revenues	\$ 858,819	\$ 246,041	\$ 1,456,049	\$ 1,735,208	\$ 4,296,117
Expenses:					
82-Wages & Benefits	153,513	132,263	-	831,823	1,117,599
83-Planned Operations	539,379	23,500	-	467,106	1,029,985
85-Required Operations	158,021	5,100	1,456,049	18,780	1,637,950
88-Operations -Internal Debt Service	10,782	71,831	-	152,495	235,108
Operating Expenses	\$861,695	\$232,694	\$1,456,049	\$1,470,204	\$4,020,642
Operating Income (Loss)	\$ (2,876)	\$13,347	\$0	\$265,004	\$275,475
92-Capital Outlay CIP	-	-	-	-	-
Transfers					
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0
Net Income/(Loss)	\$ (2,876)	\$ 13,347	\$ -	\$ 265,004	\$ 275,475

FACILITIES MAINTENANCE SUMMARY



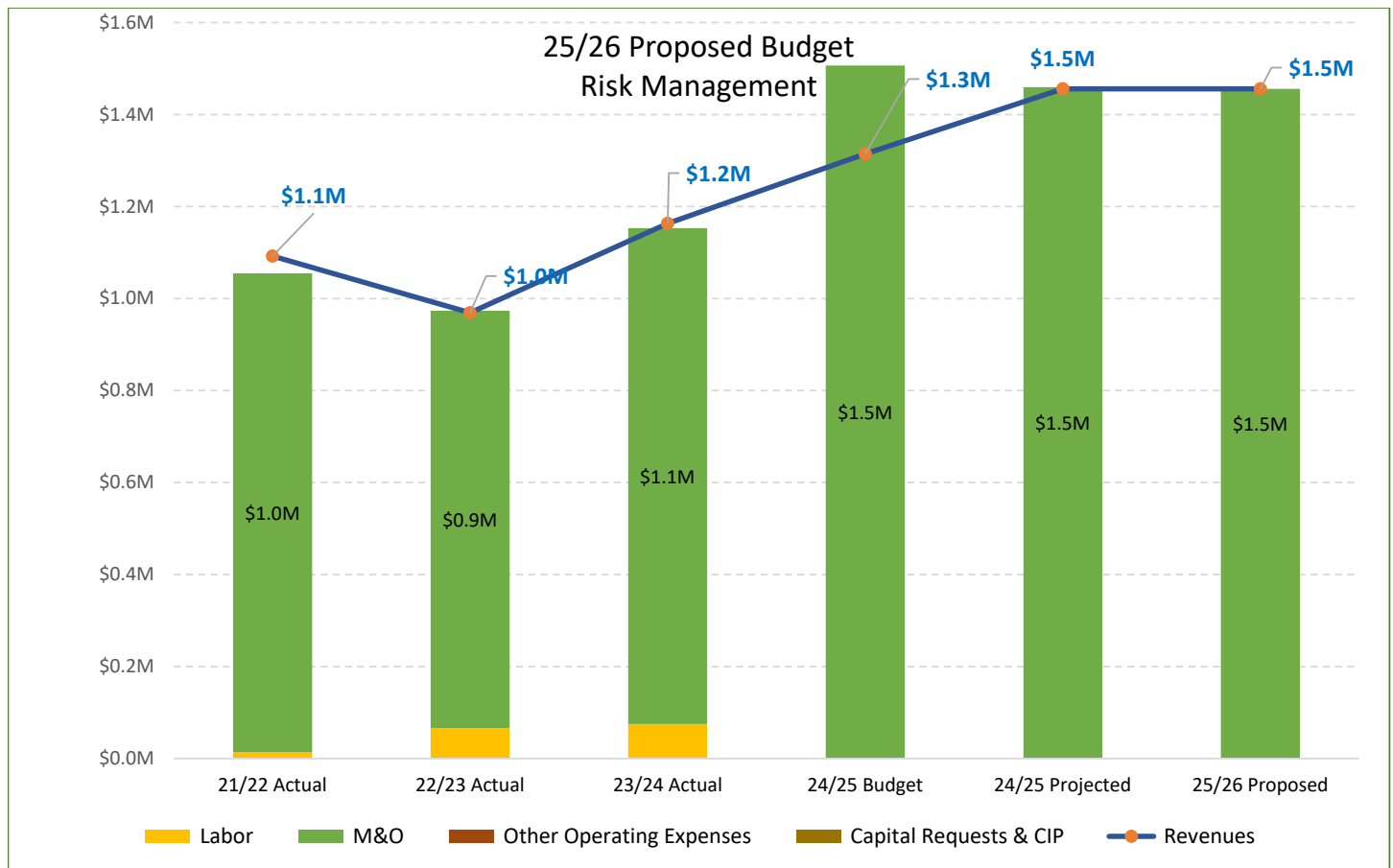
	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
Revenues	\$ 422,227	\$ 370,440	\$ 545,482	\$ 850,316	\$ 850,316	\$ 858,819
Expenses:						
82-Wages & Benefits	87,566	71,379	124,097	132,494	130,892	153,513
83-Planned Operations	164,595	125,704	241,153	569,413	516,036	539,379
85-Required Operations	151,601	201,939	166,417	310,479	157,005	158,021
88-Operations -Internal	13,029	4,638	17,723	14,868	10,769	10,782
Debt Service						
Operating Expenses	416,791	\$403,660	\$549,390	\$1,027,254	\$814,702	\$861,695
Operating Income (Loss)	\$ 5,436	(\$33,220)	(\$3,908)	(\$176,938)	\$35,614	(\$2,876)
Capital Outlay	-	-	-	-	-	-
CIP						
Transfers						
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Net Income/(Loss)	\$ 5,436	\$ (33,220)	\$ (3,908)	\$ (176,938)	\$ 35,614	\$ (2,876)

SHOP SUMMARY



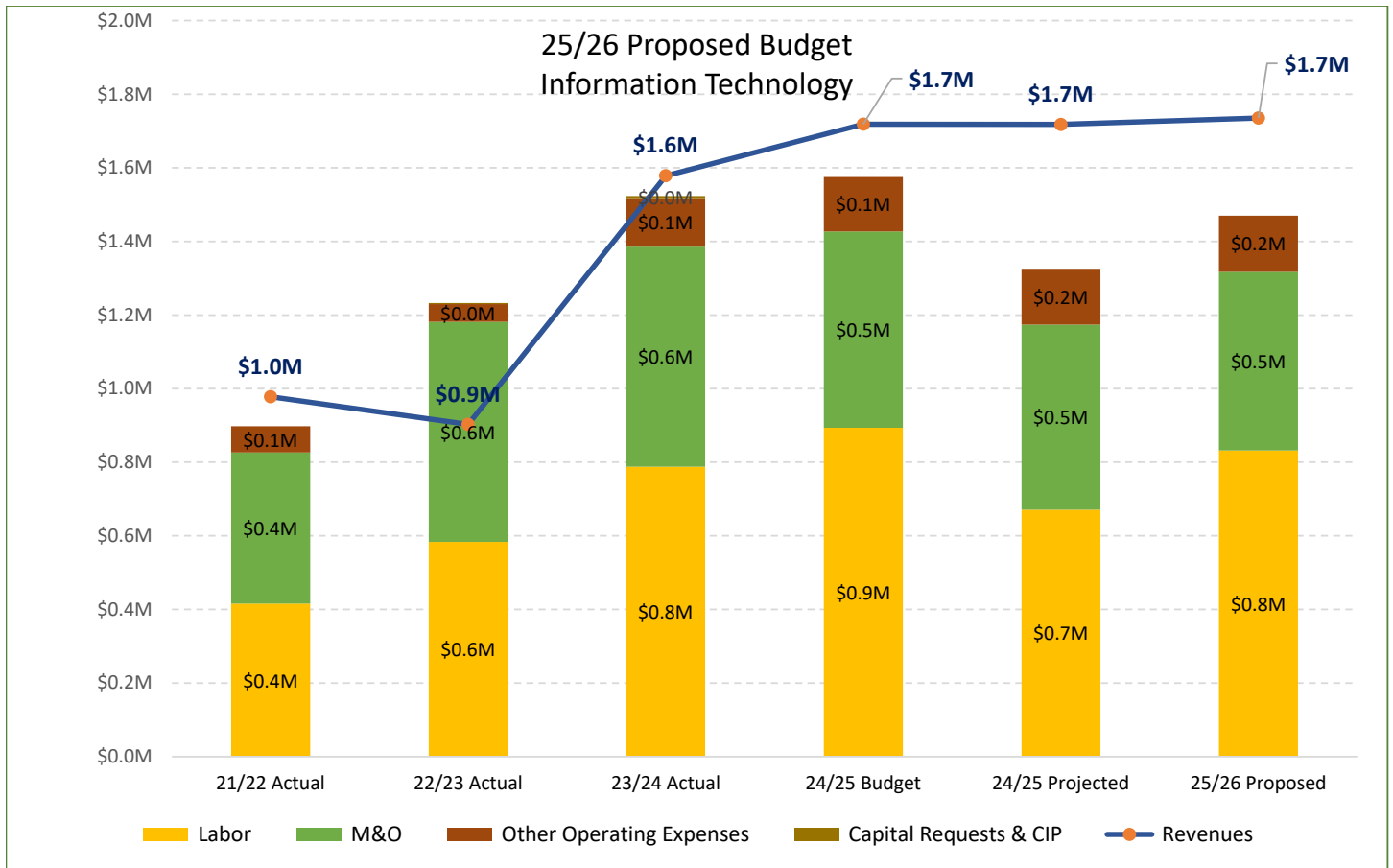
	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
Revenues	\$ 257,974	\$ 138,941	\$ 335,479	\$ 243,605	\$ 243,605	\$ 246,041
Expenses:						
82-Wages & Benefits	160,286	120,685	148,160	136,980	127,625	132,263
83-Planned Operations	46,303	51,866	43,824	46,195	32,300	23,500
85-Required Operations	12,316	10,749	11,394	12,350	5,080	5,100
88-Operations -Internal	34,575	34,539	68,162	64,038	71,831	71,831
Debt Service						
Operating Expenses	\$253,480	\$217,839	\$271,540	\$259,563	\$236,836	\$232,694
Operating Income (Loss)	\$ 4,494	(\$78,898)	\$63,939	(\$15,958)	\$6,769	\$13,347
Capital Outlay						
CIP						
Transfers						
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Net Income/(Loss)	\$ 4,494	\$ (78,898)	\$ 63,939	\$ (15,958)	\$ 6,769	\$ 13,347

RISK MANAGEMENT SUMMARY



	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
Revenues	\$ 1,092,351	\$ 969,093	\$ 1,163,538	\$ 1,314,580	\$ 1,456,049	\$ 1,456,049
Expenses:						
82-Wages & Benefits	13,438	66,165	74,934	-	-	-
85-Required Operations	1,041,600	907,486	1,072,117	1,503,153	1,456,049	1,456,049
88-Operations -Internal	-	-	5,883	3,595	3,596	-
Debt Service						
Operating Expenses	1,055,038	\$973,651	\$1,152,934	\$1,506,748	\$1,459,645	\$1,456,049
Operating Income (Loss)	\$37,313	(\$4,558)	\$10,604	(\$192,168)	(\$3,596)	\$ -
Capital Outlay						
CIP						
Transfers	-	-	-	-	-	-
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Net Income/(Loss)	\$ 37,313	\$ (4,558)	\$ 10,604	\$ (192,168)	\$ (3,596)	\$ -

INFORMATION TECHNOLOGY SUMMARY



	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
Revenues	\$ 977,756	\$ 902,979	\$ 1,578,648	\$ 1,718,528	\$ 1,718,028	\$ 1,735,208
Expenses:						
82-Wages & Benefits	415,634	583,567	787,686	893,624	671,090	831,823
83-Planned Operations	402,748	586,715	581,262	518,729	484,864	467,106
85-Required Operations	8,002	11,500	16,908	14,805	18,180	18,780
88-Operations -Internal Debt Service	71,175	48,396	131,966	148,136	151,959	152,495
Operating Expenses	\$897,559	\$1,230,178	\$1,517,822	\$1,575,294	\$1,326,093	1,470,204
Operating Income (Loss)	\$80,197	(\$327,199)	\$60,826	\$143,234	\$391,935	\$ 265,004
92-Capital Outlay	-	(2,000)	(352)	387,115	-	-
CIP						
Transfers	12,047	275	112,903	-	-	-
Non-Operating Expenses	(\$12,047)	(\$2,275)	(\$113,255)	\$387,115	\$0	\$0
Net Income/(Loss)	\$ 92,244	\$ (324,924)	\$ 174,081	\$ (243,881)	\$ 391,935	\$ 265,004

FACILITIES MAINTENANCE

Facility Maintenance

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
460002-Interest 5691 Saving	-	-	-	248	-	-
460015-Interest CA Class	-	-	-	102	-	-
460020-Interest LAIF	-	-	-	16	-	-
460021-Interest Investments	-	-	-	299	-	-
Sub-Total 76-Investment Earnings	\$0	\$0	\$0	\$665	\$0	\$0
418000-Internal ISF Chrg - Building	370,440	545,482	850,316	637,737	850,316	858,819
Sub-Total 80-Operations -Internal	\$370,440	\$545,482	\$850,316	\$637,737	\$850,316	\$858,819
Total Revenues	\$370,440	\$545,482	\$850,316	\$638,402	\$850,316	\$858,819
500000-Full Time Wages	41,263	76,239	90,163	66,148	85,772	106,524
500400-Overtime	203	1,141	600	-	600	606
500500-Cellphone Allowance	702	1,208	1,200	892	1,100	1,200
500502-Uniform & Equipment Allowance	427	399	400	201	400	404
500600-Retirement	2,267	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	412	-	-	172	175	180
500604-PERS 26454 Misc. Pepra	3,790	8,624	6,002	5,192	7,100	8,383
500800-Health Insurance	15,350	23,998	24,744	18,970	25,205	24,936
500801-Dental Insurance	656	674	687	524	700	687
500802-Vision Insurance	313	309	307	234	310	307
500803-Life Insurance	192	322	301	279	380	335
500880-Work Comp Insurance	1,398	2,440	2,099	1,574	2,030	2,100
500990-Non-Cash Labor Cost Allocation	837	2,803	-	-	-	-
509000-Payroll Taxes	3,569	5,940	5,991	4,871	7,120	7,851
Sub-Total 82-Wages & Benefits	\$71,379	\$124,097	\$132,494	\$99,057	\$130,892	\$153,513
510000-Office Supplies	424	557	1,000	61	500	500
510001-Departmental Supplies	18,271	9,227	32,390	7,260	12,450	12,250
510100-Service Agreements	-	-	72,124	30,303	58,332	60,929
510109-Janitorial Services	58,178	19,416	237,172	178,241	246,220	247,500
510110-Landscaping Services	-	-	33,748	15,672	20,500	26,600
510115-Recruitment	257	-	-	-	-	-
510150-Software Subscription	-	-	2,500	91	2,000	2,000
510200-Repairs & Maintenance	11,417	10,829	17,180	10,642	18,200	29,300
510202-Hardware & Tools	-	-	4,000	1,956	4,000	6,000
510205-Building Repair & Maintenance	-	-	163,260	155,809	147,484	143,500
510300-Vehicle Operations	1,640	218	1,500	1,209	1,500	6,000
510302-Vehicle Operations - Fuel	774	1,798	2,000	1,708	2,300	2,300
510400-Professional Services	220	-	39	39	50	-
510501-Training	-	-	1,500	-	1,500	1,500
510505-Travel	-	-	1,000	-	1,000	1,000
Sub-Total 83-Planned Operations	\$125,704	\$241,153	\$569,413	\$402,990	\$516,036	\$539,379
510701-Communications	16,509	8,466	33,928	14,231	14,660	15,100
510704-Water	8,019	7,692	8,560	6,164	9,250	9,500
510705-Sewer	695	695	720	579	820	900
510706-Refuse	5,352	3,221	24,817	19,750	3,920	4,200
510707-Power	101,311	86,969	218,002	100,895	113,390	114,190
510708-Natural Gas	8,890	260	10,359	4,353	2,875	1,750
510807-Regulatory & Permitting	14	-	1,780	388	400	511
510809-Assessment fees	811	1,290	12,313	11,665	11,690	11,870
Sub-Total 85-Required Operations	\$201,939	\$166,417	\$310,479	\$158,025	\$157,005	\$158,021
520000-Asset Replace	-	-	1,275	-	1,275	1,288
520400-Internal ISF Chrg - Liability	4,638	7,443	7,310	6,429	9,494	9,494
521100-Ind Cost Allocation	-	10,280	6,283	7,069	-	-
Sub-Total 88-Operations -Internal	\$4,638	\$17,723	\$14,868	\$13,498	\$10,769	\$10,782
Total Expenses	\$403,660	\$549,390	\$1,027,254	\$673,570	\$814,702	\$861,695
Total Facility Maintenance Net Surplus/	(\$33,220)	(\$3,908)	(\$176,938)	(\$35,168)	\$35,614	(\$2,876)

Vehicle Maintenance

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
460002-Interest 5691 Saving	75	-	-	249	-	-
460015-Interest CA Class	62	-	-	103	-	-
460020-Interest LAIF	108	-	-	16	-	-
460021-Interest Investments	848	-	-	301	-	-
Sub-Total 76-Investment Earnings	\$1,093	\$0	\$0	\$669	\$0	\$0
418002-Internal ISF Chrg - Shop	137,848	335,479	243,605	182,704	243,605	246,041
Sub-Total 80-Operations -Internal	\$137,848	\$335,479	\$243,605	\$182,704	\$243,605	\$246,041
Total Revenues	\$138,941	\$335,479	\$243,605	\$183,373	\$243,605	\$246,041
500000-Full Time Wages	75,856	88,910	94,874	69,728	92,800	101,315
500400-Overtime	132	144	500	199	200	200
500500-Cellphone Allowance	60	35	60	28	50	60
500502-Uniform & Equipment Allowance	2,536	1,451	2,600	760	1,500	1,500
500504-One-Time Compensation	-	9	-	-	-	-
500600-Retirement	7,477	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	478	-	-	293	295	300
500603-PERS 3069 Misc. Classic	4,414	11,696	10,205	7,315	9,550	11,129
500604-PERS 26454 Misc. Pepra	266	614	522	410	560	644
500800-Health Insurance	1,897	2,162	2,242	1,719	2,290	2,259
500801-Dental Insurance	545	572	569	434	580	568
500802-Vision Insurance	208	217	216	165	220	216
500803-Life Insurance	336	355	338	284	380	368
500880-Work Comp Insurance	17,557	19,352	17,658	9,937	11,300	5,899
500990-Non-Cash Labor Cost Allocation	2,978	15,727	-	-	-	-
509000-Payroll Taxes	5,945	6,916	7,196	5,454	7,900	7,805
Sub-Total 82-Wages & Benefits	\$120,685	\$148,160	\$136,980	\$96,726	\$127,625	\$132,263
510000-Office Supplies	298	763	1,000	779	1,000	1,000
510001-Departmental Supplies	18,285	16,202	18,000	8,073	7,000	5,000
510100-Service Agreements	-	1,442	-	225	-	-
510105-Software Licensing	462	-	-	-	-	-
510106-Subscriptions & Dues	-	72	-	-	-	-
510109-Janitorial Services	10,468	8,879	-	-	-	-
510150-Software Subscription	2,071	2,002	5,000	326	2,500	2,500
510200-Repairs & Maintenance	6,830	2,154	5,000	895	2,500	2,500
510202-Hardware & Tools	-	1,997	2,292	2,595	2,500	2,000
510205-Building Repair & Maintenance	1,756	973	1,500	-	1,500	1,500
510300-Vehicle Operations	3,835	2,831	4,164	6,839	7,000	2,000
510302-Vehicle Operations - Fuel	5,430	4,161	5,000	2,126	5,000	5,000
510400-Professional Services	1,693	215	739	739	800	-
510501-Training	702	1,905	2,000	1,177	2,000	1,500
510505-Travel	36	228	1,500	-	500	500
Sub-Total 83-Planned Operations	\$51,866	\$43,824	\$46,195	\$23,774	\$32,300	\$23,500
510701-Communications	297	114	300	-	-	-
510706-Refuse	1,886	2,941	3,000	277	600	620
510707-Power	2,459	3,351	4,550	1,661	1,830	1,980
510708-Natural Gas	3,756	1,911	3,500	1,736	1,650	1,500
510807-Regulatory & Permitting	671	650	1,000	517	1,000	1,000
510809-Assessment fees	1,680	2,427	-	-	-	-
Sub-Total 85-Required Operations	\$10,749	\$11,394	\$12,350	\$4,191	\$5,080	\$5,100
520200-Internal ISF Chrg - Building	8,596	11,533	13,154	14,798	19,928	19,928
520300-Internal ISF Chrg - IT	16,263	24,031	25,200	23,134	32,096	32,096
520400-Internal ISF Chrg - Liability	9,680	15,527	15,250	13,412	19,807	19,807
521100-Ind Cost Allocation	-	17,071	10,434	11,738	-	-
Sub-Total 88-Operations -Internal	\$34,539	\$68,162	\$64,038	\$63,082	\$71,831	\$71,831
Total Expenses	\$217,839	\$271,540	\$259,563	\$187,773	\$236,836	\$232,694
Total Vehicle Maintenance Net Surplus/	(\$78,898)	\$63,939	(\$15,958)	(\$4,400)	\$6,769	\$13,347

RISK MANAGEMENT

Risk Management

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
460002-Interest 5691 Saving	436	-	-	-	-	-
460015-Interest CA Class	362	-	-	-	-	-
460020-Interest LAIF	626	-	-	-	-	-
460021-Interest Investments	4,929	-	-	-	-	-
Sub-Total 76-Investment Earnings	\$6,353	\$0	\$0	\$0	\$0	\$0
480100-Misc Refunds	251,176	24,543	-	-	-	-
480101-Training Reimbursement	-	-	-	270	-	-
480105-Insurance Claims	-	(2,500)	-	803	-	-
Sub-Total 78-Other Revenue	\$251,176	\$22,043	\$0	\$1,073	\$0	\$0
418004-Internal ISF Chrg - Liability	711,564	1,141,495	1,314,580	985,935	1,456,049	1,456,049
Sub-Total 80-Operations -Internal	\$711,564	\$1,141,495	\$1,314,580	\$985,935	\$1,456,049	\$1,456,049
Total Revenues	\$969,093	\$1,163,538	\$1,314,580	\$987,008	\$1,456,049	\$1,456,049
500000-Full Time Wages	43,829	46,337	-	-	-	-
500500-Cellphone Allowance	482	483	-	-	-	-
500501-Auto Allowance	602	604	-	-	-	-
500504-One-Time Compensation	-	1,034	-	-	-	-
500506-Incentive- Bilingual Pay	386	484	-	-	-	-
500600-Retirement	3,736	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	205	-	-	-	-	-
500603-PERS 3069 Misc. Classic	1,734	4,622	-	-	-	-
500604-PERS 26454 Misc. Pepra	787	1,852	-	-	-	-
500800-Health Insurance	9,777	9,711	-	-	-	-
500801-Dental Insurance	167	138	-	-	-	-
500802-Vision Insurance	130	124	-	-	-	-
500803-Life Insurance	186	181	-	-	-	-
500880-Work Comp Insurance	286	300	-	-	-	-
500990-Non-Cash Labor Cost Allocation	447	5,381	-	-	-	-
509000-Payroll Taxes	3,411	3,683	-	-	-	-
Sub-Total 82-Wages & Benefits	\$66,165	\$74,934	\$0	\$0	\$0	\$0
510441-Employee Assistance Insurance	2,760	2,812	3,500	2,899	3,122	3,122
510442-Employee Risk Mgt Insurance	88,492	63,103	114,080	67,650	162,192	162,192
510443-Property Insurance	358,007	466,431	730,710	730,710	552,677	552,677
510444-Risk Management Administration	490	6,748	9,203	9,203	10,123	10,123
510445-Liability Insurance	455,533	533,023	645,660	662,058	727,935	727,935
Sub-Total 85-Required Operations	\$907,486	\$1,072,117	\$1,503,153	\$1,472,520	\$1,456,049	\$1,456,049
521100-Ind Cost Allocation	-	5,883	3,595	4,045	3,596	-
Sub-Total 88-Operations -Internal	\$0	\$5,883	\$3,595	\$4,045	\$3,596	\$0
Total Expenses	\$973,651	\$1,152,934	\$1,506,748	\$1,476,565	\$1,459,645	\$1,456,049
Total Risk Management Net Surplus/(Deficit)	(\$4,558)	\$10,604	(\$192,168)	(\$489,557)	(\$3,596)	\$0

INFORMATION TECHONOLOGY

Information Technology

	Actual	Actual	Budget	11Mo Actual	Projection	Budget
Account	2022/23	2023/24	2024/25	2024/25	2024/25	2025/26
460002-Interest 5691 Saving	172	-	-	768	-	-
460015-Interest CA Class	142	-	-	317	-	-
460020-Interest LAIF	246	-	-	48	-	-
460021-Interest Investments	1,940	-	-	927	-	-
Sub-Total 76-Investment Earnings	\$2,500	\$0	\$0	\$2,060	\$0	\$0
480100-Misc Refunds	2,110	-	500	500	-	-
Sub-Total 78-Other Revenue	\$2,110	\$1,733	\$500	\$500	\$0	\$0
418001-Internal ISF Chrg - IT	898,369	1,576,915	1,718,028	1,288,521	1,718,028	1,735,208
Sub-Total 80-Operations -Internal	\$898,369	\$1,576,915	\$1,718,028	\$1,288,521	\$1,718,028	\$1,735,208
Total Revenues	\$902,979	\$1,578,648	\$1,718,528	\$1,291,081	\$1,718,028	\$1,735,208
500000-Full Time Wages	32,860	92,992	634,080	375,679	471,460	607,034
500100-Part Time Wages	13,660	10,943	16,000	-	-	-
500400-Overtime	13	13	5,600	3,385	4,400	5,656
500500-Cellphone Allowance	485	1,176	6,240	3,040	5,030	3,840
500501-Auto Allowance	6,425	4,832	9,000	7,412	8,900	10,800
500502-Uniform & Equipment Allowance	-	60	360	878	860	864
500503-Education Reimbursement	3,000	3,282	-	4,309	3,500	-
500504-One-Time Compensation	4,547	-	-	-	-	-
500600-Retirement	14,409	-	-	-	-	-
500602-Unfunded Accr. Liab. (UAL)	-	-	-	1,068	1,075	1,090
500604-PERS 26454 Misc. Pepra	4,810	11,627	45,055	29,119	35,830	44,364
500800-Health Insurance	4,453	14,253	107,642	73,070	88,855	98,083
500801-Dental Insurance	135	409	2,998	2,023	2,500	2,813
500802-Vision Insurance	59	182	1,342	905	1,110	1,252
500803-Life Insurance	130	390	2,195	1,583	1,960	2,156
500880-Work Comp Insurance	1,145	3,107	15,869	8,056	9,420	9,520
500990-Non-Cash Labor Cost Allocation	-	1,493	-	-	-	-
509000-Payroll Taxes	2,648	7,465	47,243	28,661	36,190	44,351
Sub-Total 82-Wages & Benefits	\$583,567	\$787,686	\$893,624	\$539,188	\$671,090	\$831,823
510000-Office Supplies	398	268	750	193	500	758
510001-Departmental Supplies	170	67	26,000	5,293	16,000	22,500
510006-Food/Meals	-	-	-	140	-	-
510100-Service Agreements	1,598	1,462	2,000	347	2,000	2,020
510103-Postage & Freight	115	15	100	12	50	101
510105-Software Licensing	21,543	5,621	-	-	-	-
510106-Subscriptions & Dues	-	(749)	1,650	400	1,650	859
510115-Recruitment	183	519	38	70	50	-
510150-Software Subscription	-	-	298,250	268,715	283,250	304,200
510155-IT Subscription	-	2,703	95,000	63,077	71,000	45,113
510200-Repairs & Maintenance	4,285	365	1,902	1,902	2,500	-
510201-Website Maintenance	117	-	-	-	-	-
510202-Hardware & Tools	-	85,787	22,795	23,280	30,000	20,200
510203-Software Maintenance	2,096	-	-	-	-	-
510204-Equipment Repair	-	-	1,680	1,680	-	-
510205-Building Repair & Maintenance	-	-	2,050	2,050	-	-
510300-Vehicle Operations	936	720	2,000	1,083	2,000	2,020
510302-Vehicle Operations - Fuel	303	184	700	112	700	707
510400-Professional Services	275	24,413	35,404	34,852	45,404	35,758
510501-Training	-	-	6,600	1,753	6,600	7,105
510502-Training - Internal	235	604	500	298	500	505
510505-Travel	263	475	9,660	3,740	9,660	8,250
510602-Property Rental	13,500	13,650	1,000	-	1,000	1,010
510703-Internet	1,311	-	12,000	3,000	12,000	16,000
Sub-Total 83-Planned Operations	\$586,715	\$581,262	\$520,079	\$411,996	\$484,864	\$467,106
510701-Communications	4,331	7,374	3,955	5,050	7,200	7,280
510704-Water	15	48	450	-	-	-
510705-Sewer	37	7	-	-	-	-
510707-Power	7,117	9,479	10,400	6,956	10,980	11,500
Sub-Total 85-Required Operations	\$11,500	\$16,908	\$14,805	\$12,006	\$18,180	\$18,780
520000-Asset Replace	-	-	51,000	-	51,000	51,510
520100-Internal ISF Chrg - Shop	1,378	2,578	2,578	1,827	2,578	2,604
Information Technology	Actual	Actual	Budget	11Mo Actual	Projection	Budget

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CAPITAL FUNDS & IMPACT FEES



CAPITAL & IMPACT FEES FUNDS BUDGET CHANGE

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Capital Funds							
State Grants	259,785	3,539,108	7,835,561	9,751,727	1,916,166	24.5%	84.1%
Water CIP	-	-	-	125,000	125,000	0.0%	0.0%
Wastewater CIP	19,118	355,028	862,500	600,000	(262,500)	-30.4%	5.2%
Public Safety Impact	-	-	1,266,619	370,000	(896,619)	-70.8%	3.2%
Traffic Mitigation	5,731	71,399	674,336	751,769	77,433	11.5%	6.5%
Total Capital Funds	\$284,634	\$3,965,535	\$10,639,016	\$11,598,496	\$959,480	9.0%	100%

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
State Grants Category Expenditures							
93-Capital Projects	259,785	3,539,108	7,835,561	9,751,727	1,916,166	24.5%	100.0%
Total State Grants	259,785	3,539,108	7,835,561	9,751,727	1,916,166	24.5%	100%

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Water CIP Category Expenditures							
93-Capital Projects	-	-	-	125,000	125,000	0.0%	0.0%
Total Water CIP	-	-	-	125,000	125,000	#.0%	100%

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Wastewater CIP Category Expenditures							
93-Capital Projects	19,118	18,690	862,500	600,000	(262,500)	-30.4%	100.0%
94-Transfers-Out	-	336,338	-	-	-	-	-
Total Wastewater CIP	19,118	355,028	862,500	600,000	(262,500)	-30.4%	100%

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Public Safety Impact Category Expenditures							
83-Planned Operations	-	-	370,000	370,000	-	0.0%	100.0%
92-Capital Outlay	-	-	896,619	-	(896,619)	-	-
Total Public Safety Impact	-	-	1,266,619	370,000	(896,619)	-70.8%	100%

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Budget 2025/26	FY25 vs FY26 Change		
					Dollar Change	Pct Chg	% of Total
Traffic Mitigation Category Expenditures							
93-Capital Projects	5,731	71,399	674,336	751,769	77,433	11.5%	100.0%
Total Traffic Mitigation	5,731	71,399	674,336	751,769	77,433	11.5%	100%

State Grants

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
460002-Interest 5691 Saving	6,518	10,725	-	32,657	-	-
460015-Interest CA Class	5,407	16,857	-	14,880	-	-
460020-Interest LAIF	9,348	10,823	-	2,167	-	-
460021-Interest Investments	73,636	63,438	-	41,464	-	-
Sub-Total 76-Investment Earnings	\$94,909	\$101,843	\$0	\$91,168	\$0	\$0
470000-CA Grant	-	241,701	-	59,044	-	-
470045-CA Grant - Clean California	-	1,563,293	6,000,000	-	6,000,000	6,060,000
Sub-Total 77-Grants & Donations	\$6,299,341	\$3,126,447	\$6,000,000	\$59,044	\$6,000,000	\$6,060,000
Total Revenues	\$6,394,250	\$3,228,290	\$6,000,000	\$150,212	\$6,000,000	\$6,060,000
580100-Capital Prj.- Infrastructure	2,738	227,610	381,000	11,672	1,181,000	1,192,557
580200-Capital Prj.- Buildings & Imp.	25,511	12,574	6,435,422	1,338,623	9,339,229	8,559,170
580300-Capital Prj.- Other Imp.	-	640,652	1,019,139	19,138	1,009,960	-
Sub-Total 93-Capital Projects	\$259,785	\$3,539,108	\$7,835,561	\$1,303,266	\$11,530,189	\$9,751,727
Total Expenses	\$259,785	\$3,539,108	\$7,835,561	\$1,303,266	\$11,530,189	\$9,751,727
Total State Grants Net Surplus/(Deficit)	\$6,134,465	(\$310,818)	(\$1,835,561)	(\$1,153,054)	(\$5,530,189)	(\$3,691,727)

WATER CONNECTION FEES

Water CIP

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
420000-Connect Fees	304,712	318,464	423,211	492,970	450,000	450,000
Sub-Total 72-Connection/Impact Fe	\$304,712	\$318,464	\$423,211	\$492,970	\$450,000	\$450,000
460002-Interest 5691 Saving	2,296	6,127	-	14,957	6,200	6,200
460015-Interest CA Class	1,905	9,630	-	6,777	8,500	8,500
460020-Interest LAIF	3,293	6,183	-	990	5,600	5,600
460021-Interest Investments	25,940	36,242	-	18,934	35,000	35,000
469900-Allocated Interest	2,534	4,597	15,404	(13,136)	15,404	15,558
Sub-Total 76-Investment Earnings	\$35,968	\$62,779	\$15,404	\$28,522	\$70,704	\$70,858
Total Revenues	\$340,680	\$381,243	\$438,615	\$521,492	\$520,704	\$520,858
580100-Capital Prj.- Infrastructure	-	-	-	-	-	125,000
Sub-Total 93-Capital Projects	\$0	\$0	\$0	\$0	\$0	\$125,000
Total Expenses	\$0	\$0	\$0	\$0	\$0	\$125,000
Total Water CIP Net Surplus/(Deficit)	\$340,680	\$381,243	\$438,615	\$521,492	\$520,704	\$395,858

WASTEWATER CONNECTION FEES

Wastewater CIP

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
420000-Connect Fees	1,657,110	1,726,616	2,447,117	3,023,376	2,500,000	2,500,000
Sub-Total 72-Connection/Impact Fe	\$1,657,110	\$1,726,616	\$2,447,117	\$3,023,376	\$2,500,000	\$2,500,000
460002-Interest 5691 Saving	12,052	31,310	-	74,920	31,000	31,000
460015-Interest CA Class	9,998	49,213	-	33,911	35,000	35,000
460020-Interest LAIF	17,286	31,597	-	4,954	28,000	28,000
460021-Interest Investments	136,157	185,203	-	94,790	175,000	175,000
469900-Allocated Interest	11,918	22,306	60,000	(67,129)	22,000	60,600
Sub-Total 76-Investment Earnings	\$187,411	\$319,629	\$60,000	\$141,446	\$291,000	\$329,600
Total Revenues	\$1,844,521	\$2,046,245	\$2,507,117	\$3,164,822	\$2,791,000	\$2,829,600
580100-Capital Prj.- Infrastructure	19,118	18,690	862,500	4,481	862,500	600,000
Sub-Total 93-Capital Projects	\$19,118	\$18,690	\$862,500	\$4,481	\$862,500	\$600,000
Total Expenses	\$19,118	\$18,690	\$862,500	\$4,481	\$862,500	\$600,000
595000-Trans Out - WW Operations	-	336,338	-	-	-	-
Sub-Total 94-Transfers-Out	\$0	\$336,338	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$336,338	\$0	\$0	\$0	\$0
Total Wastewater CIP Net Surplus/(Deficit)	\$1,825,403	\$1,691,217	\$1,644,617	\$3,160,341	\$1,928,500	\$2,229,600

PUBLIC SAFETY IMPACT FEES

Public Safety Impact

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
420100-Impact Fees	519,860	364,401	968,510	1,221,677	1,115,000	1,115,000
Sub-Total 72-Connection/Impact Fe	\$831,372	\$625,046	\$968,510	\$1,221,677	\$1,115,000	\$1,115,000
460002-Interest 5691 Saving	1,056	4,174	-	9,997	-	-
460015-Interest CA Class	876	6,561	-	4,487	-	-
460020-Interest LAIF	1,514	4,213	-	658	-	-
460021-Interest Investments	11,925	24,691	-	12,592	-	-
Sub-Total 76-Investment Earnings	\$15,371	\$39,639	\$0	\$27,734	\$0	\$0
Total Revenues	\$846,743	\$664,685	\$968,510	\$1,249,411	\$1,115,000	\$1,115,000
510150-Software Subscription	-	-	370,000	363,435	-	370,000
Sub-Total 83-Planned Operations	\$0	\$0	\$370,000	\$363,435	\$0	\$370,000
570000-Furniture & Fixtures	-	-	66,861	66,860	-	-
570100-Automotive Equipment	-	-	663,233	488,256	492,000	-
570200-Machinery & Equipment	-	-	166,525	82,505	-	-
Sub-Total 92-Capital Outlay	\$0	\$0	\$896,619	\$637,621	\$492,000	\$0
Total Expenses	\$0	\$0	\$1,266,619	\$1,001,056	\$492,000	\$370,000
Total Public Safety Impact Net Surplus/	\$846,743	\$664,685	(\$298,109)	\$248,355	\$623,000	\$745,000

REFUSE CONNECTION FEES

Resufe CIP

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
420000-Conect Fees	257	-	2,329	-	300	300
Sub-Total 72-Connection/Impact Fe	\$257	\$0	\$2,329	\$0	\$300	\$300
460002-Interest 5691 Saving	394	897	-	1,925	900	900
460015-Interest CA Class	327	1,410	-	875	1,500	1,500
460020-Interest LAIF	566	905	-	128	900	900
460021-Interest Investments	4,455	5,307	-	2,440	5,400	5,400
469900-Allocated Interest	253	457	3,379	(1,924)	700	700
Sub-Total 76-Investment Earnings	\$5,995	\$8,976	\$3,379	\$3,444	\$9,400	\$9,400
Total Revenues	\$6,252	\$8,976	\$5,708	\$3,444	\$9,700	\$9,700
Total Resufe CIP Net Surplus/(Deficit)	\$6,252	\$8,976	\$5,708	\$3,444	\$9,700	\$9,700

PARKS CONNECTION FEES

Park CIP

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
420000-Connect Fees	121,555	130,029	141,436	177,935	150,000	155,000
Sub-Total 72-Connection/Impact Fe	\$121,555	\$130,029	\$141,436	\$177,935	\$150,000	\$155,000
460002-Interest 5691 Saving	245	926	-	2,551	950	950
460015-Interest CA Class	203	1,455	-	1,151	1,455	1,500
460020-Interest LAIF	351	934	-	168	934	950
460021-Interest Investments	2,766	5,476	-	3,222	5,400	5,400
469900-Allocated Interest	569	1,074	544	(1,985)	800	549
Sub-Total 76-Investment Earnings	\$4,134	\$9,865	\$544	\$5,107	\$9,539	\$9,349
Total Revenues	\$125,689	\$139,894	\$141,980	\$183,042	\$159,539	\$164,349
Total Park CIP Net Surplus/(Deficit)	\$125,689	\$139,894	\$141,980	\$183,042	\$159,539	\$164,349

ASSET REPLACEMENTS

Asset Replacement

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
460002-Interest 5691 Saving	5,906	13,437	-	28,812	-	-
460015-Interest CA Class	4,899	21,119	-	13,092	-	-
460020-Interest LAIF	8,471	13,560	-	1,909	-	-
460021-Interest Investments	66,721	79,479	-	36,529	-	-
469900-Allocated Interest	3,769	6,843	50,000	(28,808)	50,000	50,500
Sub-Total 76-Investment Earnings	\$89,766	\$134,438	\$50,000	\$51,534	\$50,000	\$50,500
417000-Asset Replace	-	-	111,180	-	111,180	112,292
417001-Asset Replace - Police	-	-	173,400	-	173,400	175,134
417002-Asset Replace - IT	-	-	51,000	-	51,000	51,510
Sub-Total 80-Operations -Internal	\$0	\$0	\$335,580	\$0	\$335,580	\$338,936
Total Revenues	\$89,766	\$134,438	\$385,580	\$51,534	\$385,580	\$389,436
Total Asset Replacement Net Surplus/(Deficit)	\$89,766	\$134,438	\$385,580	\$51,534	\$385,580	\$389,436

Traffic Mitigation

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
420100-Impact Fees	2,423,291	1,673,296	2,750,273	3,316,584	2,800,000	2,821,000
Sub-Total 72-Connection/Impact Fe	\$2,423,291	\$1,673,296	\$2,750,273	\$3,316,584	\$2,800,000	\$2,821,000
460002-Interest 5691 Saving	15,540	-	-	95,090	-	-
460015-Interest CA Class	12,891	-	-	43,080	-	-
460020-Interest LAIF	22,288	-	-	6,291	-	-
460021-Interest Investments	175,559	-	-	120,368	-	-
469900-Allocated Interest	(54,144)	85,530	130,000	(85,530)	75,000	75,000
Sub-Total 76-Investment Earnings	\$172,134	\$464,356	\$130,000	\$179,299	\$75,000	\$75,000
Total Revenues	\$2,595,425	\$2,137,652	\$2,880,273	\$3,495,883	\$2,875,000	\$2,896,000
580100-Capital Prj.- Infrastructure	5,731	71,399	674,336	60,727	1,474,336	751,769
Sub-Total 93-Capital Projects	\$5,731	\$71,399	\$674,336	\$60,727	\$1,474,336	\$751,769
Total Expenses	\$5,731	\$71,399	\$674,336	\$60,727	\$1,474,336	\$751,769
Total Traffic Mitigation Net Surplus/(Deficit)	\$2,589,694	\$2,066,253	\$2,205,937	\$3,435,156	\$1,400,664	\$2,144,231

Median Mitigation

Account	Actual 2022/23	Actual 2023/24	Budget 2024/25	11Mo Actual 2024/25	Projection 2024/25	Budget 2025/26
420100-Impact Fees	-	-	150	150	-	-
Sub-Total 72-Connection/Impact Fe	\$0	\$0	\$150	\$150	\$0	\$0
460002-Interest 5691 Saving	136	310	-	666	-	-
460015-Interest CA Class	113	487	-	303	-	-
460020-Interest LAIF	195	313	-	44	-	-
460021-Interest Investments	1,540	1,834	-	845	-	-
469900-Allocated Interest	87	158	1,600	(665)	1,600	1,616
Sub-Total 76-Investment Earnings	\$2,071	\$3,102	\$1,600	\$1,193	\$1,600	\$1,616
Total Revenues	\$2,071	\$3,102	\$1,750	\$1,343	\$1,600	\$1,616
Total Median Mitigation Net Surplus/(Deficit)	\$2,071	\$3,102	\$1,750	\$1,343	\$1,600	\$1,616

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CAPITAL IMPROVEMENT PROGRAM (CIP)

Introduction Letter

Introduction

Staff is pleased to present the City of Shafter's Five-Year Capital Improvement Program (CIP), updated for FY 2025-2030. This CIP book was prepared by the Public Works Department, Finance Department, and City Manager's Office in conjunction with multiple other departments.

Background

The CIP is a strategic planning tool that focuses on needs and funding for City infrastructure and assets, summarized in one document and used in the annual operating budget preparation and update process. As a planning tool, the CIP document outlines the process and activities required to improve and maintain the City roadways, parks, facilities, and other infrastructure.

The preservation, maintenance, and improvement of capital infrastructure are essential functions. The City cannot plan for the future or sustain its current operation without sustainable infrastructure. The condition of its streets, sidewalks, water, sewer, storm drains, recreation facilities, parks, and other public facilities reflects how well our community is doing and its ability to sustain economic growth. The quality of life, health, safety, and financial well-being are all tied to the cornerstone of its infrastructure.

Generally, CIP improvements are major expenditures that result in maintaining and expanding City assets planned over a multi-year life span, which allows the City Council to forecast better and anticipate upcoming infrastructure needs and improvements. This particular CIP reflects and identifies the most critical infrastructure priorities over the next five years.

Detail and Content of CIP

The capital improvements presented in this document cover the most significant and critical projects, which generally exceed \$10,000 in cost and have long-term life spans. The elements of these projects include cost for funding studies, design, land acquisition, bidding, construction, and ongoing operational and maintenance upon project completion. Also included are the funding sources secured or planned to complete the projects. There are various funding sources for CIP projects, some steady and predictable, while others depend on grants, partnerships, loans, and other resources.

CIP Project Priorities

The upcoming projects identified in this CIP update are those in critical need to keep pace with rapid City growth and meet regulatory mandates. They are also in place to meet needs prioritized by the Council and the public to improve and expand services. Such funding priorities include:

- Water supplies and quality
- Supporting public safety
- Improving traffic circulation and safety for motorists and pedestrians
- Sanitary sewer collection and treatment systems
- Emergency response facilities
- Information technology
- Recreational facilities

Milestones planned for the first year of this CIP update (Fiscal Year 2024-2025) include:

- Construction Completion
 - A new community park and pedestrian street improvements to serve the North Shafter communities.
 - Equipment upgrades and enhancements at an existing community skatepark
 - Lighting at the Veteran Park soccer fields
 - A new City groundwater well to serve the Wonderful Industrial Park

- Recreational and transit improvements at Stringham Park
 - Restoration of the pools as the Shafter Aquatics Center
- Design Completion
 - Gossamer Grove Polic Sub-Station
 - New building at the Shafter Aquatics Center

CIP Challenges

Some of the challenges the City is facing in its attempt to fund and implement the CIP are as follows:

- **Aging Infrastructure:** The City has roads, storm drains, utilities, and buildings with limited service lives.
- **Competing Costs:** The growth of the City has required increases in City services, especially in the area of public safety and expansion of public infrastructure. These costs compete with each other for dollars in City budgets.
- **Deferred Maintenance and Replacement:** Past budgets have yet to keep pace with the required maintenance and replacement of the City's physical assets. Repairs and replacement of buildings, vehicles, and equipment are being addressed on a reactive basis as problems arise.
- **Unassessed Capital Deficiencies:** An inventory of the condition of the City's physical assets is needed to identify all capital needs. Many of these assets have surpassed their useful lives but are still in service. The inventory identifies the asset's physical condition, maintenance needs, or replacement of the asset.
- **Lack of Dedicated Funding:** Capital improvements are funded using cash, borrowing, or grants. Plans and strategies for financing capital projects are needed and past due. Future budgets must address the need for capital and maintenance funds to preserve the City's assets and extend their useful service lives.

Among the efforts currently underway to better detail the City's funding commitments and strategies are:

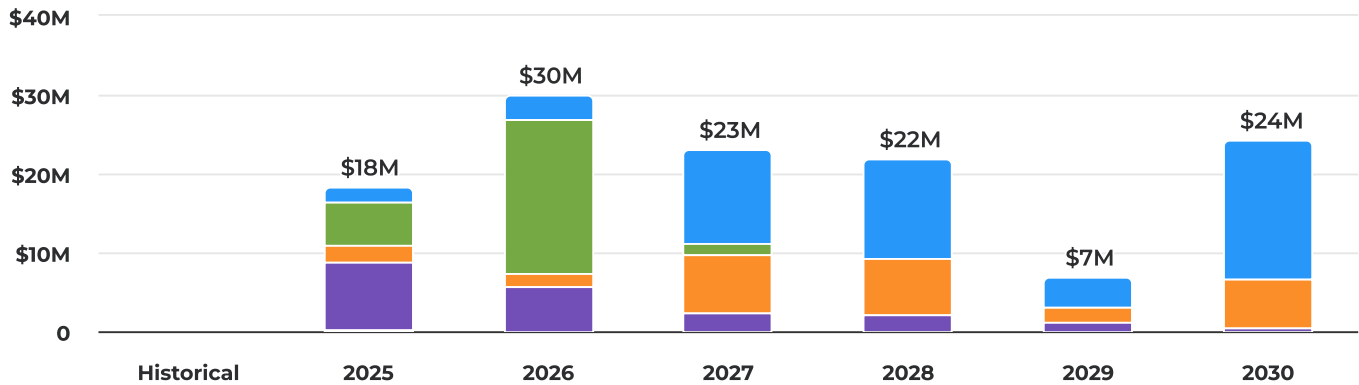
- Utility rate studies.
- Development impact fee studies.
- A General Plan update.
- The deployment of asset management technologies.

Conclusion

Developing the CIP for Fiscal Years 2024-2025 through 2025-26 was a total team effort of City staff. Implementing the CIP will continue to set Shafter on a better path to meeting its infrastructure goals and challenges. As a result, public services and safety will be enhanced to benefit all residents and businesses

Capital Improvement Multi-Year Plan

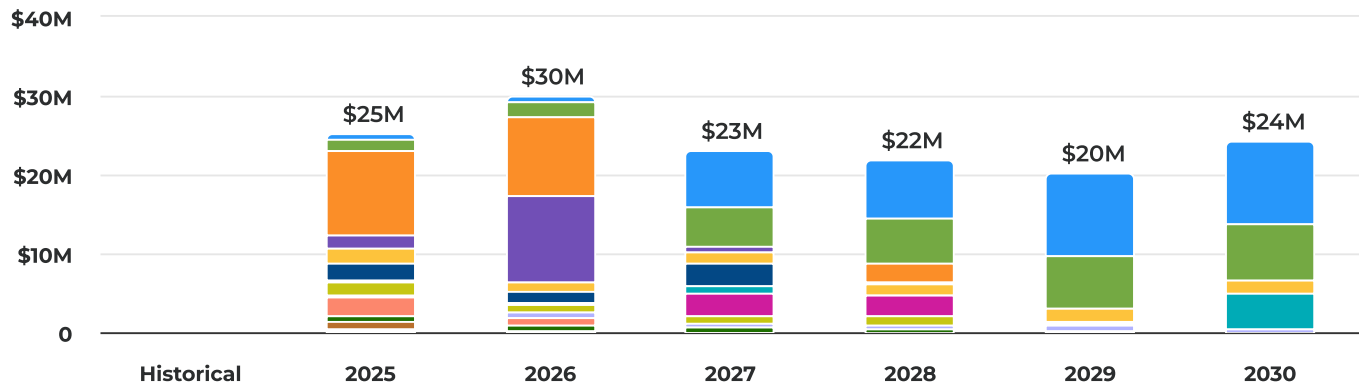
FY25 - FY30 Total Funding Requested by Department (including Historical)



Funding by Department Totals (all years)

Wastewater	\$50,950,000	40.91%
Public Facilities	\$26,702,956	21.44%
Water	\$26,211,283	21.05%
Streets	\$20,321,002	16.32%
Telecommunications	\$350,114	0.28%

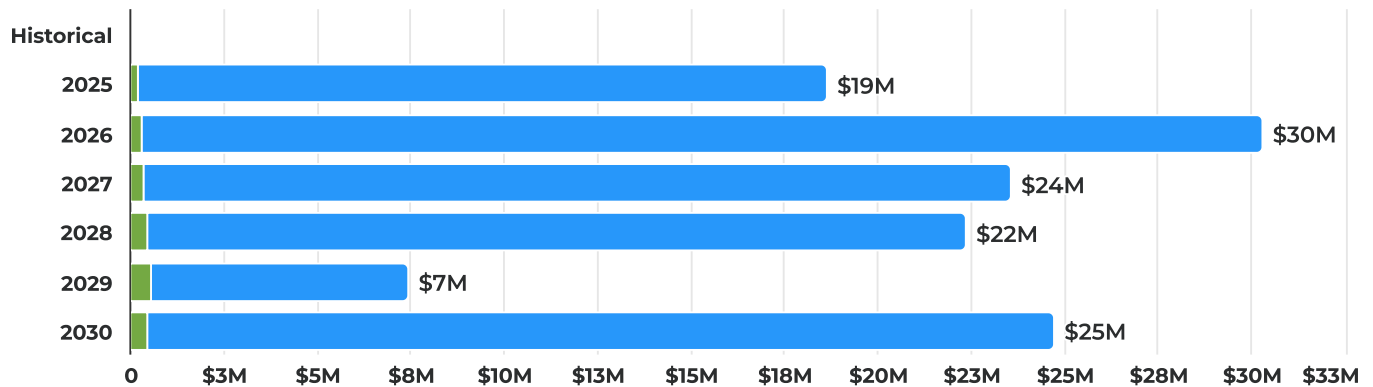
FY25 - FY30 Total Funding Requested by Source (including Historical)



Funding by Source Totals (all years)

Wastewater Connection -030	\$37,100,000	25.60%
WW Rate -5000	\$27,775,000	19.16%
State Grant -0308	\$23,269,138	16.05%
General Fund -0100	\$13,656,028	9.42%
Water Rate -5002	\$9,034,045	6.23%
Fed Grant -0200	\$6,465,043	4.46%
Water Connection -0303	\$6,227,238	4.30%
Water Grant -5002	\$5,575,000	3.85%
TDA -0204	\$4,850,195	3.35%
Gas Tax -0203	\$3,325,791	2.29%
Traffic Mitigation -0305	\$3,227,963	2.23%
Roads & Maint. SB1 -0207	\$2,678,925	1.85%
ARPA -0200	\$961,270	0.66%
Other Funding	\$450,000	0.31%
Fiber -5004	\$350,114	0.24%

FY25 - FY30 Capital Cost Breakdown (including Historical)

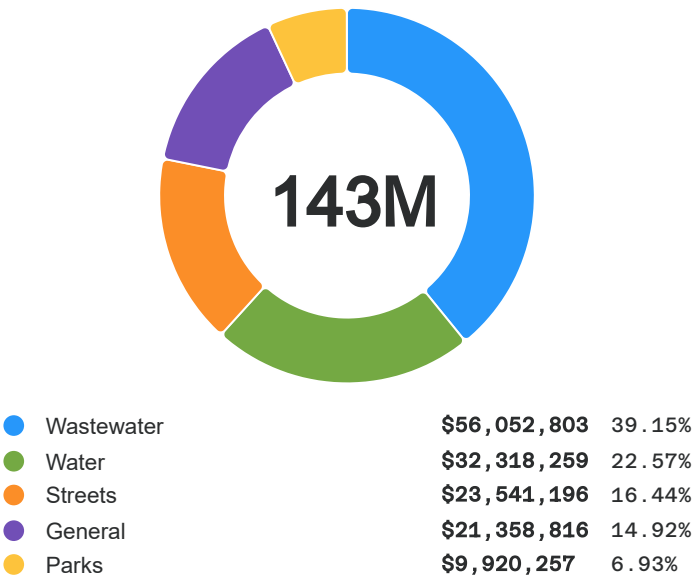


Capital Cost Totals (all years)

Capital Costs	\$124,535,355	98.12%
Operational Costs	\$2,390,000	1.88%

Capital Improvement Plan - Project Types

FY25 - FY30 Capital Costs By Project Type (including Historical)



Wastewater

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
WW00 010 WWTP Expansion Project	\$286,740	\$750,000	\$750,000	\$10,000,000	\$10,000,000	\$1,500,000	\$15,000,000	\$38,286,740
WW00 004 Lift Station Improvements	\$943,508	\$300,000	\$500,000	\$500,000	\$750,000	\$750,000	\$1,000,000	\$4,743,508
WW00 002 Southeast Shafter Sewer Improvements	\$2,814,810	\$0	\$500,000	\$0	\$0	\$0	\$0	\$3,314,810
WW00 006 WWTP Plant Maintenance Proj.	\$673,051	\$300,000	\$300,000	\$350,000	\$350,000	\$400,000	\$400,000	\$2,773,051
WW00 001 Manhole Coating	\$269,022	\$325,000	\$350,000	\$350,000	\$400,000	\$450,000	\$500,000	\$2,644,022
WW00 009 JPA Shared Improvements	\$0	\$200,000	\$250,000	\$300,000	\$350,000	\$400,000	\$450,000	\$1,950,000
WW00 008 Sewer Flowmeter Project	\$0	\$50,000	\$250,000	\$300,000	\$500,000	\$0	\$0	\$1,100,000
WW00 005 WWTP Pre-Treatment Programs	\$110,789	\$100,000	\$125,000	\$125,000	\$150,000	\$150,000	\$175,000	\$935,789
WW00 007 Sewer SCADA Projects	\$4,883	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$304,883
Total Wastewater	\$5,102,803	\$2,075,000	\$3,075,000	\$11,975,000	\$12,550,000	\$3,700,000	\$17,575,000	\$56,052,803

Water

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
WA000 21 Well 24 Development Project	\$0	\$0	\$0	\$0	\$0	\$250,000	\$4,500,000	\$4,750,000
WA000 07 Water Meter Retrofits	\$1,898,905	\$350,000	\$375,000	\$375,000	\$400,000	\$400,000	\$400,000	\$4,198,905
WA000 20 Well 23 Development	\$914	\$100,000	\$200,000	\$1,000,000	\$2,500,000	\$0	\$0	\$3,800,914
WA000 16 Well 22 Development	\$0	\$22,238	\$75,000	\$2,500,000	\$750,000	\$0	\$0	\$3,347,238
WA000 19 Water Tank 6 - NPNS	\$0	\$0	\$25,000	\$75,000	\$2,500,000	\$0	\$0	\$2,600,000
WA000 18 Water Tank 3B - WIP	\$0	\$25,000	\$50,000	\$2,500,000	\$0	\$0	\$0	\$2,575,000
WA000 12 General Water Main Replacement	\$159,666	\$125,000	\$300,000	\$350,000	\$400,000	\$450,000	\$500,000	\$2,284,666
WA000 01 Major Well or Casing Repairs	\$976,164	\$148,644	\$175,000	\$175,000	\$200,000	\$225,000	\$250,000	\$2,149,808
WA000 02 Water Tank Improvements	\$966,050	\$150,000	\$150,000	\$150,000	\$150,000	\$200,000	\$200,000	\$1,966,050
WA000 15 Well 21 Site Development Project	\$1,442,388	\$130,000	\$0	\$0	\$0	\$0	\$0	\$1,572,388
WA000 03 Well Maintenance Projects	\$213,478	\$150,000	\$175,000	\$175,000	\$200,000	\$225,000	\$250,000	\$1,388,478
WA000 17 Water Meter - New Installations	\$367,464	\$943,132	\$0	\$0	\$0	\$0	\$0	\$1,310,596
WA000 05 SCADA Projects	\$81,948	\$32,269	\$50,000	\$50,000	\$50,000	\$55,000	\$55,000	\$374,217
Total Water	\$6,106,976	\$2,176,283	\$1,575,000	\$7,350,000	\$7,150,000	\$1,805,000	\$6,155,000	\$32,318,259

Streets

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
ST0000 6 Pavement Sealing	\$1,211,216	\$400,000	\$400,000	\$400,000	\$400,000	\$0	\$0	\$2,811,216
ST0003 5 Santa Fe Way Improvements	\$23,536	\$1,976,464	\$0	\$0	\$0	\$0	\$0	\$2,000,000
ST0002 9 Hwy 43 Roundabout Project @Santa Fe Way	\$190,187	\$1,582,352	\$40,000	\$0	\$0	\$0	\$0	\$1,812,539
ST0004 2 Hwy 43 Roundabout @ 7th Standard Rd	\$0	\$1,000,000	\$700,000	\$0	\$0	\$0	\$0	\$1,700,000
ST0000 3 Street Striping - Pedestrian & Bike Access	\$36,239	\$1,050,000	\$60,000	\$70,000	\$80,000	\$90,000	\$0	\$1,386,239
ST0002 2 North Shafter Street Improvements	\$58,514	\$191,629	\$954,857	\$0	\$0	\$0	\$0	\$1,205,000
ST0002 3 Street Striping Roadways -	\$238,786	\$175,000	\$200,000	\$225,000	\$250,000	\$0	\$0	\$1,088,786

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
ST0000 2 Annual Maintenance Widen 7th Std.Rd.- Santa Fe to 43	\$681,929	\$100,000	\$98,071	\$0	\$0	\$0	\$0	\$880,000
ST0003 8.1 RSTP - Lerdo Highway Reconstruction - Valley St. to S. Schnaidt St.	\$0	\$0	\$701,000	\$147,000	\$0	\$0	\$0	\$848,000
ST0003 2 7th Standard Rd#2 LN Reconstruction	\$712,749	\$36,944	\$0	\$0	\$0	\$0	\$0	\$749,693
ST0003 8.2 RSTP - Zerker Rd. - 500' South of New Kapittel Rd. to GMC Roofing	\$0	\$0	\$701,000	\$30,000	\$0	\$0	\$0	\$731,000
ST0003 9.24 2024 RMRA- Road Improvement Project (Zerker Rd.)	\$608	\$721,834	\$0	\$0	\$0	\$0	\$0	\$722,443
ST0002 1.24 Residential Road Reconstruction (2024 Project)	\$0	\$719,851	\$0	\$0	\$0	\$0	\$0	\$719,851
ST0003 9.28 2028 RMRA- Road Improvement Project	\$0	\$0	\$0	\$0	\$300,000	\$300,000	\$0	\$600,000
ST0003 9.27 2027 RMRA- Road Improvement Project	\$0	\$0	\$0	\$300,000	\$300,000	\$0	\$0	\$600,000
ST0003 9.26 2026 RMRA- Road Improvement Project	\$0	\$0	\$300,000	\$300,000	\$0	\$0	\$0	\$600,000
ST0003 9.25 2025 RMRA- Road Improvement Project	\$0	\$1,000	\$599,000	\$0	\$0	\$0	\$0	\$600,000
ST0002 1.29 2030 Residential Road Reconstruction	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$500,000
ST0002 1.29 2029 Residential Road Reconstruction	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0	\$500,000
ST0002 1.28 2028 Residential Road Reconstruction	\$0	\$0	\$0	\$0	\$200,000	\$300,000	\$0	\$500,000
ST0002 1.27 2027 Residential Road Reconstruction	\$0	\$0	\$0	\$200,000	\$300,000	\$0	\$0	\$500,000
ST0002 1.26 2026 Residential Road Reconstruction	\$0	\$0	\$200,000	\$300,000	\$0	\$0	\$0	\$500,000

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
ST0002 2025 Residential Road Reconstruction	\$0	\$200,000	\$300,000	\$0	\$0	\$0	\$0	\$500,000
ST0004 High Speed Rail Mitigation Project	\$0	\$100,000	\$250,000	\$100,000	\$0	\$0	\$0	\$450,000
ST0001 ADA Imp. - Streets & Sidewalks	\$42,512	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$0	\$442,512
ST0000 Alley Improvements	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$0	\$400,000
ST0000 Curbs, Gutters, & Sidewalks	\$23,917	\$35,000	\$40,000	\$45,000	\$50,000	\$0	\$0	\$193,917
Total Streets	\$3,220,194	\$8,490,074	\$5,743,928	\$2,317,000	\$2,080,000	\$1,190,000	\$500,000	\$23,541,196

General

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
PD0000 Police Substation at 1 7th Std. Rd.	\$193,901	\$745,929	\$10,040,000	\$500,000	\$0	\$0	\$0	\$11,479,830
PF0000 Aquatics Center Restoration (Pool)	\$1,820,708	\$2,010,439	\$0	\$0	\$0	\$0	\$0	\$3,831,147
PF0000 Shafter Aquatic Center Building Construction	\$59,770	\$560,000	\$2,510,000	\$0	\$0	\$0	\$0	\$3,129,770
IT00003 Citywide Broadband Fiber Expansion	\$487,010	\$350,114	\$0	\$0	\$0	\$0	\$0	\$837,124
PF0000 ADA Upgrades at 1 Public Facilities	\$24,342	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$524,342
GE0000 City Hall Painting 8	\$0	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$400,000
PD4 Police Department Roof Replacement	\$0	\$155,000	\$150,000	\$0	\$0	\$0	\$0	\$305,000
GE0000 City Corporation Yard Improvements 7	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$250,000
GE0000 Door Replacement Project (Vets Hall) 6.3	\$0	\$99,000	\$150,000	\$0	\$0	\$0	\$0	\$249,000
LC0000 Shafter Learning Center Renovation 1	\$8,711	\$175,000	\$0	\$0	\$0	\$0	\$0	\$183,711
PD0000 Animal Control Improvements - Driveway Replacement and Refuse Enclosure 3	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$125,000
PD0000 PD Shooting Range Classroom Repairs 2	\$0	\$43,893	\$0	\$0	\$0	\$0	\$0	\$43,893
Total General	\$2,594,441	\$4,614,375	\$13,200,000	\$650,000	\$150,000	\$150,000	\$0	\$21,358,816

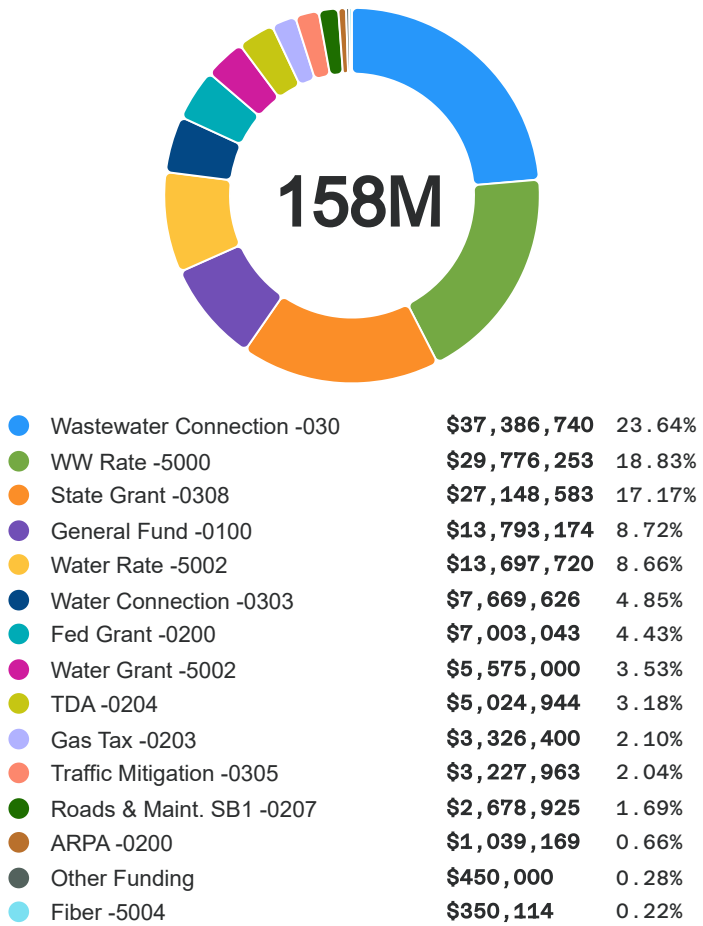
Parks

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
PK00008 North Shafter Community Park	\$302,234	\$101,000	\$5,500,000	\$0	\$0	\$0	\$0	\$5,903,234
PK00007.1 Stringham Park Ammenities Project	\$1,000,844	\$74,386	\$0	\$0	\$0	\$0	\$0	\$1,075,230
PK00010 Rodriguez Park Improvements	\$0	\$0	\$100,000	\$700,000	\$0	\$0	\$0	\$800,000

Project No. / Category		Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
PK00012	Veterans Park Soccer Field Lighting	\$16,454	\$738,023	\$0	\$0	\$0	\$0	\$0	\$754,477
PK13	Kirschenmann Park Lighting Retrofit	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$500,000
PK00011	Mannel Park Irrigation Improvements	\$0	\$0	\$250,000	\$200,000	\$0	\$0	\$0	\$450,000
PK00006	Veterans Park Site Improvements (Basketball Court)	\$312,029	\$100,000	\$0	\$0	\$0	\$0	\$0	\$412,029
PK00009	Community Skatepark Improvements	\$0	\$25,287	\$0	\$0	\$0	\$0	\$0	\$25,287
Total Parks		\$1,631,561	\$1,038,695	\$6,350,000	\$900,000	\$0	\$0	\$0	\$9,920,257

Capital Improvement Plan - Expenditures

FY25 - FY30 Expenditures by Fund (including Historical)



Wastewater Connection -030

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
WW000 10 WWTP Expansion Project	\$286,740	\$600,000	\$600,000	\$7,000,000	\$7,000,000	\$10,500,000	\$10,500,000	\$36,486,740
WA000 20 Well 23 Development	\$0	\$100,000	\$50,000	\$250,000	\$500,000	\$0	\$0	\$900,000
Total Wastewater Connection -030	\$286,740	\$700,000	\$650,000	\$7,250,000	\$7,500,000	\$10,500,000	\$10,500,000	\$37,386,740

WW Rate -5000

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
WW00 010 WWTP Expansion Project	\$0	\$150,000	\$150,000	\$3,000,000	\$3,000,000	\$4,500,000	\$4,500,000	\$15,300,000
WW00 004 Lift Station Improvements	\$943,508	\$300,000	\$500,000	\$500,000	\$750,000	\$750,000	\$1,000,000	\$4,743,508
WW00 006 WWTP Plant Maintenance Proj.	\$673,051	\$300,000	\$300,000	\$350,000	\$350,000	\$400,000	\$400,000	\$2,773,051

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
WW0001 Manhole Coating	\$269,022	\$325,000	\$350,000	\$350,000	\$400,000	\$450,000	\$500,000	\$2,644,022
WW0009 JPA Shared Improvements	\$0	\$200,000	\$250,000	\$300,000	\$350,000	\$400,000	\$450,000	\$1,950,000
WW0008 Sewer Flowmeter Project	\$0	\$50,000	\$250,000	\$300,000	\$500,000	\$0	\$0	\$1,100,000
WW0005 WWTP Pre-Treatment Programs	\$110,789	\$100,000	\$125,000	\$125,000	\$150,000	\$150,000	\$175,000	\$935,789
WW0007 Sewer SCADA Projects	\$4,883	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$304,883
GE0007 City Corporation Yard Improvements	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$25,000
Total WW Rate -5000	\$2,001,253	\$1,480,000	\$1,980,000	\$4,980,000	\$5,555,000	\$6,705,000	\$7,075,000	\$29,776,253

State Grant -0308

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
IT00003 Citywide Broadband Fiber Expansion	\$0	\$6,910,394	\$0	\$0	\$0	\$0	\$0	\$6,910,394
PD00001 Police Substation at 7th Std. Rd.	\$193,901	\$745,929	\$5,060,170	\$0	\$0	\$0	\$0	\$6,000,000
PK00008 North Shafter Community Park	\$0	\$101,000	\$3,499,000	\$0	\$0	\$0	\$0	\$3,600,000
WW00002 Southeast Shafter Sewer Improvements	\$2,814,810	\$0	\$500,000	\$0	\$0	\$0	\$0	\$3,314,810
WA00009 Water Tank 6 - NPNS	\$0	\$0	\$0	\$0	\$2,500,000	\$0	\$0	\$2,500,000
PF00002 Aquatics Center Restoration (Pool)	\$0	\$1,749,082	\$0	\$0	\$0	\$0	\$0	\$1,749,082
ST00002 North Shafter Street Improvements	\$0	\$180,529	\$942,557	\$0	\$0	\$0	\$0	\$1,123,086
ST00003 Street Striping - Pedestrian & Bike Access	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000
PK00007.1 Stringham Park Ammenities Project	\$870,734	\$64,715	\$0	\$0	\$0	\$0	\$0	\$935,449
PK00009 Community Skatepark Improvements	\$0	\$15,762	\$0	\$0	\$0	\$0	\$0	\$15,762
Total State Grant -0308	\$3,879,445	\$10,767,411	\$10,001,727	\$0	\$2,500,000	\$0	\$0	\$27,148,583

General Fund -0100

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
PD00001 Police Substation at 7th Std. Rd.	\$0	\$0	\$4,979,830	\$500,000	\$0	\$0	\$0	\$5,479,830
PF00004 Shafter Aquatic Center Building Construction	\$6,445	\$532,559	\$2,510,000	\$0	\$0	\$0	\$0	\$3,049,004
PK00008 North Shafter Community Park	\$0	\$0	\$2,001,000	\$0	\$0	\$0	\$0	\$2,001,000

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
PK13 Kirschenmann Park Lighting Retrofit	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$500,000
PF00001 ADA Upgrades at Public Facilities	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$500,000
PK00011 Mannel Park Irrigation Improvements	\$0	\$0	\$250,000	\$200,000	\$0	\$0	\$0	\$450,000
GE0000 8 City Hall Painting	\$0	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$400,000
PD4 Police Department Roof Replacement	\$0	\$155,000	\$150,000	\$0	\$0	\$0	\$0	\$305,000
PF00002 Aquatics Center Restoration (Pool)	\$0	\$261,357	\$0	\$0	\$0	\$0	\$0	\$261,357
GE0000 7 City Corporation Yard Improvements	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$200,000
GE0000 6.3 Door Replacement Project (Vets Hall)	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000
PK0000 7.1 Stringham Park Ammenities Project	\$130,110	\$9,671	\$0	\$0	\$0	\$0	\$0	\$139,781
LC00001 Shafter Learning Center Rennovation	\$0	\$129,490	\$0	\$0	\$0	\$0	\$0	\$129,490
PD0000 3 Animal Control Improvements - Driveway Replacement and Refuse Enclosure	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$125,000
PK0000 6 Veterans Park Site Improvements (Basketball Court)	\$0	\$71,882	\$0	\$0	\$0	\$0	\$0	\$71,882
PK0001 2 Veterans Park Soccer Field Lighting	\$591	\$16,535	\$0	\$0	\$0	\$0	\$0	\$17,126
PK0000 9 Community Skatepark Improvements	\$0	\$9,524	\$0	\$0	\$0	\$0	\$0	\$9,524
PD0000 2 PD Shooting Range Classroom Repairs	\$0	\$4,180	\$0	\$0	\$0	\$0	\$0	\$4,180
Total General Fund -0100	\$137,146	\$1,655,198	\$10,880,830	\$840,000	\$140,000	\$140,000	\$0	\$13,793,174

Water Rate -5002

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
WA000 07 Water Meter Retrofits	\$1,898,905	\$350,000	\$375,000	\$375,000	\$400,000	\$400,000	\$400,000	\$4,198,905
WA000 12 General Water Main Replacement	\$159,666	\$125,000	\$300,000	\$350,000	\$400,000	\$450,000	\$500,000	\$2,284,666
WA000 01 Major Well or Casing Repairs	\$976,164	\$148,644	\$175,000	\$175,000	\$200,000	\$225,000	\$250,000	\$2,149,808
WA000 02 Water Tank Improvements	\$966,050	\$150,000	\$150,000	\$150,000	\$150,000	\$200,000	\$200,000	\$1,966,050
WA000 03 Well Maintenance Projects	\$213,478	\$150,000	\$175,000	\$175,000	\$200,000	\$225,000	\$250,000	\$1,388,478
WA000 17 Water Meter - New Installations	\$367,464	\$943,132	\$0	\$0	\$0	\$0	\$0	\$1,310,596
WA000 05 SCADA Projects	\$81,948	\$32,269	\$50,000	\$50,000	\$50,000	\$55,000	\$55,000	\$374,217

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
GE000 City Corporation 07 Yard Improvements	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$25,000
Total Water Rate -5002	\$4,663,675	\$1,904,045	\$1,230,000	\$1,280,000	\$1,405,000	\$1,560,000	\$1,655,000	\$13,697,720

Water Connection -0303

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
WA0002 Well 24 1 Development Project	\$0	\$0	\$0	\$0	\$0	\$250,000	\$4,500,000	\$4,750,000
WA0001 Well 21 Site 5 Development Project	\$1,442,388	\$130,000	\$0	\$0	\$0	\$0	\$0	\$1,572,388
WA0001 Well 22 6 Development	\$0	\$22,238	\$0	\$500,000	\$150,000	\$0	\$0	\$672,238
WA0001 Water Tank 3B - 8 WIP	\$0	\$25,000	\$50,000	\$500,000	\$0	\$0	\$0	\$575,000
WA0001 Water Tank 6 - 9 NPNS	\$0	\$0	\$25,000	\$75,000	\$0	\$0	\$0	\$100,000
Total Water Connection -0303	\$1,442,388	\$177,238	\$75,000	\$1,075,000	\$150,000	\$250,000	\$4,500,000	\$7,669,626

Fed Grant -0200

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
WA00018 Water Tank 3B - WIP	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$0	\$2,000,000
ST00035 Santa Fe Way Improvements	\$0	\$1,976,464	\$0	\$0	\$0	\$0	\$0	\$1,976,464
PK00010 Rodriguez Park Improvements	\$0	\$0	\$100,000	\$700,000	\$0	\$0	\$0	\$800,000
ST00038.1 RSTP - Lerdo Highway Reconstruction - Valley St. to S. Schnaidt St.	\$0	\$0	\$619,710	\$130,139	\$0	\$0	\$0	\$749,849
ST00038.2 RSTP - Zerker Rd. - 500' South of New Kapittel Rd. to GMC Roofing	\$0	\$0	\$619,710	\$26,559	\$0	\$0	\$0	\$646,269
ST00032 7th Standard Rd#2 LN Reconstruction	\$538,000	\$0	\$0	\$0	\$0	\$0	\$0	\$538,000
ST00002 Widen 7th Std.Rd.- Santa Fe to 43	\$0	\$88,000	\$86,302	\$0	\$0	\$0	\$0	\$174,302
ST00029 Hwy 43 Roundabout Project @Santa Fe Way	\$0	\$118,158	\$0	\$0	\$0	\$0	\$0	\$118,158
ST00023 Street Striping Roadways - Annual Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Fed Grant -0200	\$538,000	\$2,182,622	\$1,425,722	\$2,856,698	\$0	\$0	\$0	\$7,003,043

Water Grant -5002

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
WA00020 Well 23 Development	\$0	\$0	\$150,000	\$750,000	\$2,000,000	\$0	\$0	\$2,900,000
WA00016 Well 22 Development	\$0	\$0	\$75,000	\$2,000,000	\$600,000	\$0	\$0	\$2,675,000
Total Water Grant -5002	\$0	\$0	\$225,000	\$2,750,000	\$2,600,000	\$0	\$0	\$5,575,000

TDA -0204

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
ST00006 Pavement Sealing	\$0	\$400,000	\$400,000	\$400,000	\$400,000	\$0	\$0	\$1,600,000
ST00023 Street Striping Roadways - Annual	\$0	\$175,000	\$200,000	\$225,000	\$250,000	\$0	\$0	\$850,000

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Maintenance								
ST0002 1.24 Residential Road Reconstruction (2024 Project)	\$0	\$719,851	\$0	\$0	\$0	\$0	\$0	\$719,851
ST00011 ADA Imp. - Streets & Sidewalks	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$0	\$400,000
ST00005 Alley Improvements	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$0	\$400,000
ST00003 Street Striping - Pedestrian & Bike Access	\$0	\$50,000	\$60,000	\$70,000	\$80,000	\$90,000	\$0	\$350,000
ST00032 7th Standard Rd#2 LN Reconstruction	\$174,749	\$36,944	\$0	\$0	\$0	\$0	\$0	\$211,693
ST00004 Curbs, Gutters, & Sidewalks	\$0	\$35,000	\$40,000	\$45,000	\$50,000	\$0	\$0	\$170,000
ST0003 9.28 2028 RMRA- Road Improvement Project	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0	\$100,000
ST0003 9.27 2027 RMRA- Road Improvement Project	\$0	\$0	\$0	\$50,000	\$50,000	\$0	\$0	\$100,000
ST0003 9.26 2026 RMRA- Road Improvement Project	\$0	\$0	\$50,000	\$50,000	\$0	\$0	\$0	\$100,000
ST00022 North Shafter Street Improvements	\$0	\$11,100	\$12,300	\$0	\$0	\$0	\$0	\$23,400
Total TDA -0204	\$174,749	\$1,627,895	\$962,300	\$1,040,000	\$1,080,000	\$140,000	\$0	\$5,024,944

Gas Tax -0203

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
ST00021.292030 Residential Road Reconstruction	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$500,000
ST00021.292029 Residential Road Reconstruction	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0	\$500,000
ST00021.282028 Residential Road Reconstruction	\$0	\$0	\$0	\$0	\$200,000	\$300,000	\$0	\$500,000
ST00021.272027 Residential Road Reconstruction	\$0	\$0	\$0	\$200,000	\$300,000	\$0	\$0	\$500,000
ST00021.262026 Residential Road Reconstruction	\$0	\$0	\$200,000	\$300,000	\$0	\$0	\$0	\$500,000
ST00021.252025 Residential Road Reconstruction	\$0	\$200,000	\$300,000	\$0	\$0	\$0	\$0	\$500,000
ST00038.1RSTP - Lerdo Highway Reconstruction - Valley St. to S. Schnaidt St.	\$0	\$0	\$81,290	\$16,861	\$0	\$0	\$0	\$98,151
ST00039.242024 RMRA- Road Improvement Project (Zerker Rd.)	\$608	\$95,036	\$0	\$0	\$0	\$0	\$0	\$95,645
ST00038.2RSTP - Zerker Rd. - 500' South of New Kapittel Rd. to GMC Roofing	\$0	\$0	\$81,290	\$3,441	\$0	\$0	\$0	\$84,731
ST00039.252025 RMRA- Road Improvement Project	\$0	\$0	\$47,873	\$0	\$0	\$0	\$0	\$47,873
ST00023Street Striping Roadways - Annual Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Tax -0203	\$608	\$295,036	\$710,453	\$520,302	\$500,000	\$800,000	\$500,000	\$3,326,400

Traffic Mitigation -0305

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
ST00042 Hwy 43 Roundabout @ 7th Standard Rd	\$0	\$1,000,000	\$700,000	\$0	\$0	\$0	\$0	\$1,700,000
ST00029 Hwy 43 Roundabout Project @Santa Fe Way	\$0	\$1,464,194	\$40,000	\$0	\$0	\$0	\$0	\$1,504,194
ST00002 Widen 7th Std.Rd.- Santa Fe to 43	\$0	\$12,000	\$11,769	\$0	\$0	\$0	\$0	\$23,769
ST00023 Street Striping Roadways - Annual Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Traffic Mitigation -0305	\$0	\$2,476,194	\$751,769	\$0	\$0	\$0	\$0	\$3,227,963

Roads & Maint. SB1 -0207

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
ST00039.24 2024 RMRA- Road Improvement Project (Zerker Rd.)	\$0	\$626,798	\$0	\$0	\$0	\$0	\$0	\$626,798
ST00039.25 2025 RMRA- Road Improvement Project	\$0	\$1,000	\$551,127	\$0	\$0	\$0	\$0	\$552,127
ST00039.28 2028 RMRA- Road Improvement Project	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$0	\$500,000
ST00039.27 2027 RMRA- Road Improvement Project	\$0	\$0	\$0	\$250,000	\$250,000	\$0	\$0	\$500,000
ST00039.26 2026 RMRA- Road Improvement Project	\$0	\$0	\$250,000	\$250,000	\$0	\$0	\$0	\$500,000
ST00023 Street Striping Roadways - Annual Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Roads & Maint. SB1 -0207	\$0	\$627,798	\$801,127	\$500,000	\$500,000	\$250,000	\$0	\$2,678,925

ARPA -0200

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
PK00012 Veterans Park Soccer Field Lighting	\$15,863	\$721,488	\$0	\$0	\$0	\$0	\$0	\$737,351
GE00006.3 Door Replacement Project (Vets Hall)	\$0	\$99,000	\$0	\$0	\$0	\$0	\$0	\$99,000
PF00004 Shafter Aquatic Center Building Construction	\$53,325	\$27,441	\$0	\$0	\$0	\$0	\$0	\$80,766
LC00001 Shafter Learning Center Renovation	\$8,711	\$45,510	\$0	\$0	\$0	\$0	\$0	\$54,221
PD00002 PD Shooting Range Classroom Repairs	\$0	\$39,712	\$0	\$0	\$0	\$0	\$0	\$39,712
PK00006 Veterans Park Site Improvements (Basketball Court)	\$0	\$28,118	\$0	\$0	\$0	\$0	\$0	\$28,118
Total ARPA -0200	\$77,899	\$961,270	\$0	\$0	\$0	\$0	\$0	\$1,039,169

Other Funding

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
ST00041 High Speed Rail Mitigation Project	\$0	\$100,000	\$250,000	\$100,000	\$0	\$0	\$0	\$450,000
Total Other Funding	\$0	\$100,000	\$250,000	\$100,000	\$0	\$0	\$0	\$450,000

Fiber -5004

Project No. / Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
IT00003 Citywide Broadband Fiber Expansion	\$0	\$350,114	\$0	\$0	\$0	\$0	\$0	\$350,114
Total Fiber -5004	\$0	\$350,114	\$0	\$0	\$0	\$0	\$0	\$350,114

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.



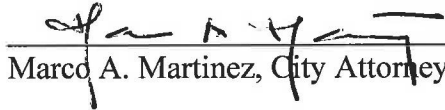
Cathy L. Prout, Mayor

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. 2966

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 2024-2025 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 2024/2025 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 2024/2025 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 18th day of June, 2024.

Chad Givens, Mayor

ATTEST:

Yazmina Pallares, City Clerk

RESOLUTION NO. 2967

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SHAFTER, CALIFORNIA, SETTING FORTH AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2024/2025 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 2024/25 fiscal year at \$458,550,796.

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 2024/25 Appropriations Limit.

PASSED, APPROVED AND ADOPTED this 18th day of June 2024.

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 2967, a Resolution of the City Council of the City of Shafter, was duly passed and adopted at a Regular Meeting held on the 18th day of June 2024, by the following vote:

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

DATED: June 18, 2024

(SEAL)

City Clerk of the City of Shafter

Citywide Authorized FT Positions

Position			FY	FY	YoY
	FY 21/22	FY 22/23	23/24	24/25	Change
Animal Control Manager	1.00	1.00	1.00	1.00	-
Animal Control Officer	1.00	1.00	1.00	1.00	-
Animal Control Services Worker	2.00	2.00	2.00	2.00	-
Animal Control Total	4.00	4.00	4.00	4.00	-
Building Official	1.00	1.00	1.00	1.00	-
Building Inspector Supervisor	1.00	1.00	1.00	1.00	-
Building Inspector II	1.00	1.00	1.00	1.00	-
Building Inspector I	2.00	2.00	2.00	2.00	-
Permit Technician	-	-	1.00	1.00	-
Administrative Assistant I	1.00	1.00	1.00	1.00	-
Clerk Typist	1.00	1.00	-	-	-
Code Enforcement II	1.00	1.00	1.00	1.00	-
Facilities Construction Specialist II	1.00	1.00	-	-	-
Building Total	9.00	9.00	8.00	8.00	-
City Manager	1.00	1.00	1.00	1.00	-
Deputy City Manager	-	-	-	1.00	1.00
Community Engagement Manager	1.00	1.00	1.00	1.00	-
City Clerk	1.00	1.00	1.00	1.00	-
Administrative Analyst I/II	-	-	1.00	-	(1.00)
Office Technician	1.00	1.00	-	-	-
Administrative Assistant I			1.00	1.00	-
MCCF Corrections Chief	1.00	-	-	-	-
City Manager Total	5.00	4.00	5.00	5.00	-
Education Partnership Director	1.00	1.00	1.00	-	(1.00)
Library & Learning Center Manager	1.00	1.00	1.00	-	(1.00)
Community Services Director	-	-	-	1.00	1.00
Community Services Manager	-	-	-	1.00	1.00
Community Services Total	2.00	2.00	2.00	2.00	-
Business Development Director	1.00	1.00	-	-	-
Economic Development Director	-	-	1.00	1.00	-
Economic Development Coordinator	-	-	-	1.00	1.00
Business Development Coordinator	-	-	1.00	-	(1.00)
Administrative Analyst II - ED	-	-	-	1.00	1.00
Economic Development Total	1.00	1.00	2.00	3.00	1.00
Administrative Services Director	1.00	1.00	-	-	-
Finance Director	-	-	1.00	1.00	-
Accounting Manager	1.00	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	2.00	1.00
Accounting Technician I	-	-	2.00	1.00	(1.00)

Position	FY 21/22	FY 22/23	FY 23/24	FY 24/25	YoY Change
Payroll Technician	1.00	1.00	-	-	-
Account Clerk II	1.00	1.00	-	-	-
Account Clerk I	2.00	2.00	-	-	-
Finance Clerk	1.00	1.00	-	-	-
Finance Total	7.00	7.00	7.00	7.00	-
HR Manager	1.00	1.00	1.00	1.00	-
HR Analyst II	1.00	1.00	1.00	1.00	-
Admin Assistant I <i>(PY Office Tech)</i>	1.00	1.00	-	-	-
HR Analyst I	-	-	1.00	1.00	-
Human Resources Total	3.00	3.00	3.00	3.00	-
IT Manager - Systems <i>(PY IT Specialist II)</i>	1.00	1.00	-	-	-
IT Manager - Network	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 II	-	-	-	1.00	1.00
Information Technology Specialist I	1.00	1.00	2.00	1.00	(1.00)
GIS Specialist I	-	-	1.00	1.00	-
Information Technology Total	3.00	3.00	6.00	6.00	-
Planning Director	1.00	1.00	1.00	1.00	-
Senior Planner	1.00	1.00	1.00	1.00	-
Associate Planner	-	-	1.00	1.00	-
Planning Total	2.00	2.00	3.00	3.00	-
Police Chief	1.00	1.00	1.00	1.00	-
Assistant Police Chief	1.00	1.00	-	1.00	1.00
Police Captain	1.00	-	1.00	1.00	-
Police Lieutenant	1.00	2.00	2.00	2.00	-
Administrative Assistant II	1.00	1.00	1.00	1.00	-
Police Sergeant	5.00	5.00	5.00	6.00	1.00
Police Senior Officer	6.00	6.00	7.00	7.00	-
Police Officer	18.00	19.00	19.00	25.00	6.00
Police Service Technician	1.00	1.00	-	-	-
Police Property & Evidence Technician	-	-	1.00	1.00	-
Police Records Supervisor	1.00	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	7.00	1.00
Police Total	42.00	43.00	46.00	55.00	9.00
Public Works Director	1.00	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	-

Position	FY 21/22	FY 22/23	FY 23/24	FY 24/25	YoY Change
Public Works Manager	1.00	1.00	-	-	-
City Engineer	1.00	1.00	1.00	1.00	-
Engineer I	1.00	1.00	1.00	2.00	1.00
Engineer II	-	-	1.00	-	(1.00)
Associate Engineer	1.00	1.00	-	-	-
PW Inspector	1.00	1.00	1.00	1.00	-
GIS Coordinator	1.00	1.00	-	-	-
GIS Technician	1.00	1.00	-	-	-
Administrative Assistant II	-	-	-	1.00	1.00
Administrative Assistant I	1.00	1.00	2.00	1.00	(1.00)
Clerk Typist	1.00	1.00	-	-	-
Parks Foreman	1.00	-	-	-	-
Senior Service Crew Member	-	-	-	1.00	1.00
Service Crew Member II <i>(PY Maint Worker)</i>	3.00	7.00	7.00	9.00	2.00
Service Crew Member I <i>(PY Laborer I/II)</i>	7.00	8.00	8.00	7.00	(1.00)
Utility Manager	1.00	1.00	-	1.00	1.00
Utility Technician	2.00	2.00	2.00	1.00	(1.00)
Utility Operator II	1.00	1.00	1.00	1.00	-
Utility Operator I	2.00	2.00	2.00	3.00	1.00
Equipment Operator	3.00	1.00	1.00	1.00	-
Public Facilities Manager	1.00	1.00	1.00	1.00	-
Mechanic	1.00	1.00	1.00	1.00	-
Facilities Manager	-	-	1.00	1.00	-
Public Works Total	32.00	34.00	34.00	37.00	3.00
Transit Driver, Lead	-	-	-	1.00	1.00
Transit Driver	1.00	1.00	2.00	1.00	(1.00)
Transit Total	1.00	1.00	2.00	2.00	-
Citywide Total	111.00	113.00	122.00	135.00	13.00

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PART-TIME HOURS

Staffing Summary - Part Time Employees (hours)

Fund Name	Department/Division	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget
<u>Administrative Director</u>								
General Fund	Community Services	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<u>Aides</u>								
General Fund	Community Services	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<u>Building Inspector</u>								
General Fund	Building	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<u>Clerk</u>								
General Fund	Community Services	-	125	125	-	-	-	-
		-	125	125	-	-	-	-
<u>Clerk Typist</u>								
General Fund	Planning	686	686	686	440	686	-	-
General Fund	Engineering Services	86	86	86	-	-	-	-
General Fund	Building	686	686	686	440	686	686	686
General Fund	Community Services	-	1,920	1,920	-	-	-	-
General Fund	City Manager	-	-	-	640	-	-	-
Water Fund	Water Operations	86	86	86	-	100	333	333
Wastewater Fund	Wastewater Operations	86	86	86	-	100	333	333
Refuse Fund	Refuse Operations	86	86	86	-	-	333	333
		1,716	3,636	3,636	1,520	1,572	1,685	1,685
<u>Deputy Police Chief</u>								
General Fund	Police Services	-	960	960	-	960	-	-
		-	960	960	-	960	-	-
<u>Drivers</u>								
Transit Fund	Transit Operations	5,600	5,600	5,600	5,600	5,600	4,600	4,600
		5,600	5,600	5,600	5,600	5,600	4,600	4,600
<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	-	-	-	-	-	-	-
Transit Fund	Transit Operations	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<u>Intern</u>								
Information Technology	Automation Maintenance	-	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	640	640	640	640
General Fund	Planning	160	160	160	-	160	160	160
General Fund	City Manager	-	-	-	-	-	-	1,000
General Fund	Community Services	-	-	-	-	-	-	-
		1,800	2,040	2,040	2,120	3,240	2,280	3,280
<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	Community Services	-	125	125	-	-	-	-
		-	125	125	-	-	-	-
<u>Nurse</u>								
CCF Operations Fund	Corrections Operations	480	480	480	-	-	-	-
		480	480	480	-	-	-	-
<u>Planning Director</u>								
General Fund	Planning	-	-	-	-	-	-	-
		-	-	-	-	-	-	-

Fund Name	Department/Division	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget
<u>Police Officer</u>								
General Fund	Police Services	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<u>Principal</u>								
General Fund	Community Services	-	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	Community Services	408	1,350	1,350	408	3,683	3,683	3,683
		408	1,350	1,350	408	3,683	3,683	3,683
<u>Tutor II</u>								
General Fund	Community Services	-	-	-	-	3,919	3,919	3,919
		-	-	-	-	3,919	3,919	3,919
<u>Tutor</u>								
General Fund	Community Services	4,650	4,650	4,650	6,858	2,939	2,939	2,939
		4,650	4,650	4,650	6,858	2,939	2,939	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>		15,654	20,141	20,141	17,506	23,663	20,106	21,106

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

◆ 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

◆ **Pay Period:**

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

Pay Day	2024						Holiday	Pay Day	2024						Holiday	Pay Day	2024						Holiday	Pay Day	2024						Holiday																																																																																
Overtime/Leave Cutoff								Overtime/Leave Cutoff								Overtime/Leave Cutoff								Overtime/Leave Cutoff								Overtime/Leave Cutoff																																																																															
S	M	T	W	TH	F	S		S	M	T	W	TH	F	S		S	M	T	W	TH	F	S		S	M	T	W	TH	F	S		S	M	T	W	TH	F	S																																																																									
January																												April																												July																												October																											
		1	2	3	4	5	6			1	2	3	4	5	6			1	2	3	4	5	6			1	2	3	4	5	6			1	2	3	4	5	6																																																																								
7	8	9	10	11	12	13		7	8	9	10	11	12	13		7	8	9	10	11	12	13		7	8	9	10	11	12	13		7	8	9	10	11	12																																																																										
14	15	16	17	18	19	20		14	15	16	17	18	19	20		14	15	16	17	18	19	20		14	15	16	17	18	19	20		13	14	15	16	17	18	19																																																																									
21	22	23	24	25	26	27		21	22	23	24	25	26	27		21	22	23	24	25	26	27		21	22	23	24	25	26	27		20	21	22	23	24	25	26																																																																									
28	29	30	31					28	29	30						28	29	30	31						28	29	30	31					27	28	29	30	31																																																																										
February																												May																												August																												November																											
					1	2	3					1	2	3	4						1	2	3							1	2						1	2																																																																									
4	5	6	7	8	9	10		5	6	7	8	9	10	11		4	5	6	7	8	9	10		4	5	6	7	8	9	10		3	4	5	6	7	8	9																																																																									
11	12	13	14	15	16	17		12	13	14	15	16	17	18		11	12	13	14	15	16	17		11	12	13	14	15	16	17		10	11	12	13	14	15	16																																																																									
18	19	20	21	22	23	24		19	20	21	22	23	24	25		18	19	20	21	22	23	24		18	19	20	21	22	23	24		17	18	19	20	21	22	23																																																																									
25	26	27	28	29				26	27	28	29	30	31			25	26	27	28	29	30	31		25	26	27	28	29	30	31		24	25	26	27	28	29	30																																																																									
March																												June																												September																												December																											
					1	2								1																																																																																																	
3	4	5	6	7	8	9		3	4	5	6	7	8		2	3	4	5	6	7	8		2	3	4	5	6	7	8		1	2	3	4	5	6	7																																																																										
10	11	12	13	14	15	16		10	10	11	12	13	14	15		9	10	11	12	13	14	15		9	10	11	12	13	14		8	9	10	11	12	13	14																																																																										
17	18	19	20	21	22	23		16	17	18	19	20	21	22		16	17	18	19	20	21	22		15	16	17	18	19	20	21		15	16	17	18	19	20	21																																																																									
24	25	26	27	28	29	30		23	24	25	26	27	28	29		23	24	25	26	27	28	29		22	23	24	25	26	27	28		22	23	24	25	26	27	28																																																																									
31								31								29	30							29	30							29	30	31																																																																													
* 11/20 cutoff will include 11/09-11/22																												* 12/18 cutoff will include 12/07-12/20																																																																																			

* 11/20 cutoff will include 11/09-11/22

* 12/18 cutoff will include 12/07-12/20

◆ **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.

◆ **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

◆ **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 five (5) 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 and 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 PEPRA 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.

Employees are responsible for paying the member contribution rate. The contribution is deposited into the employee's CalPERS member account. The contribution rate for a Classic miscellaneous member is 7% and 9% for a Classic safety member. PEPRA members contribute 50% of the annual

normal cost rate and the contributions are subject to increase, decrease, or stay the same in any given year. The normal cost rate for fiscal year 23/24 is 7.75% for miscellaneous PEPPRA members and 13.75% for PEPPRA Safety members. The City pays an employer contribution which varies annually.

Previously withdrawn funds can be redeposited on a pre-tax basis through payroll deduction. Employees must contact CalPERS to determine the cost.

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 MissionSquare 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.



FY 25/26 OPERATING BUDGET & CAPITAL IMPROVEMENT PROGRAM

April 28, 2025



Agenda

01 Introduction

02 Service Departments' Highlights, Goals & Objectives

03 25/26 Operating Budget Overview

04 Shaping Shafter's Economic Future

05 25/26 Priorities

06 Discussion & Council Guidance

07 Back Up



Introduction

01

Introduction



- Budget Overview
- Priority on Service to Residents
- Purpose of the Draft Budget/Emphasis on Fiscal Conservatism
- Ongoing Development

Service Departments' Highlights, Goals & Objectives

02

Police Department & Animal Control



Year-to-Date Highlights

- Filled Nine Officer & Three Dispatch Positions/Filled Traffic Officer Position after Two-Year Gap
- Expanded Patrol Presence in Gossamer Grove
- Handled 22,117 incidents
- Installed “Flock” License Plate Readers
- Implemented Drone/E-Bike Programs and Expanded Honor Guard/Less-Lethal Programs
- Transitioned to RDS Duty-Weapon System
- Increased Social Media Communication
- Launched Peer Support Group, “Shop with a Cop” Event, and Fentanyl Task Force
- Resumed 7-day Service, Expanded Clinics, and Spay/Neuter Program (AC)
- Animal Control was involved in 1,167 incidents & handled 3,082 animals, an increase of over 20% from the prior Year (AC)

Police Department & Animal Control



25/26
Key Goals
& Objectives

- Continue to Recruit Qualified Applicants to Fill Key Positions
- Implement Body Worn and in-Car Camera System
- Implement New Call Processing Equipment & Radio Console Project
- Continue with Community Engagement at Community Events
- Expand Drone Program
- Implement Commercial Traffic Unit with Current Staffing
- Upgrade and Expansion of the Existing Radio System
- Finalize Security Camera Upgrades, Continue Clinics, and Add Wellness Services (AC)
- Addition of Second Animal Control Officer (AC)

Building & Code Compliance



Year-to-Date Highlights

- Permitted 431 new single-family homes
- Permitted and issued occupancy for major warehouses at the Wonderful Logistics Center (WLC)
- Completed a 45K sq. ft. Amenity Center at the WLC
- Completed the improvements for LGV Coupling and issued a certificate of occupancy
- Completed the Countryside Corner Carwash project
- Completed an expansion for Grow Public Schools
- Permitted improvements for soccer fields, basketball courts, & hardscape at the Grow Public Schools (Ph. II)
- Permitted a 2,200 sq. ft. shell building for the second Starbucks
- Permitted and/or completed misc. improvements for downtown businesses, including El Michoacano, Glam Salon & Spa, GrapeCo Farms, and Big Stop
- Distributed educational pamphlets
- Strengthened relationships with neighborhoods and businesses

Building & Code Compliance



25/26 Key Goals & Objectives

- Regulatory Compliance & Safety
- Customer Service Enhancement
- Staff Development & Training
- Adoption of 2025 California Codes
- Implementation of Land Management System (LMS)
- Assisted with voluntary compliance of code violations to reduce legal actions for community violators and gain community support
- Reduced blight within the City through active code enforcement and community education via public outreach



Year-to-Date Highlights

- Began General Plan Update with background development and initial committee engagement
- Conducted design and strategy for Lerdo Highway corridor
- Approved multiple tract maps, zone amendments, specific plan amendments, conditional use permits, and other planning entitlements

25/26
Key Goals
& Objectives

- Draft General Plan Update and EIR, and continue ongoing community engagement
- Prepare general plan amendments, zone changes, and EIR for Wonderful industrial and residential projects
- Finalize LMS for Planning application submittal
- Update website with required Housing Element information, including ADU/JADU processing

Year-to-Date
Highlights

- Increased Downtown Foot Traffic
- Downtown Study & Strategic Plan
- Downtown Business Roundtable
- First Fridays & Markets Partnership
- Infrastructure & Facility Improvements
- Website Update
- Library Services Expansion
(Scoutmobile, Ebooks)

25/26
Key Goals
& Objectives

- Enhance Downtown Activity
- Boost Library Circulation
- Aquatic Center Contract

A dark blue square containing the text "Year-to-Date Highlights" in white. To the right of the square is a red arrow pointing towards the list of public works projects.

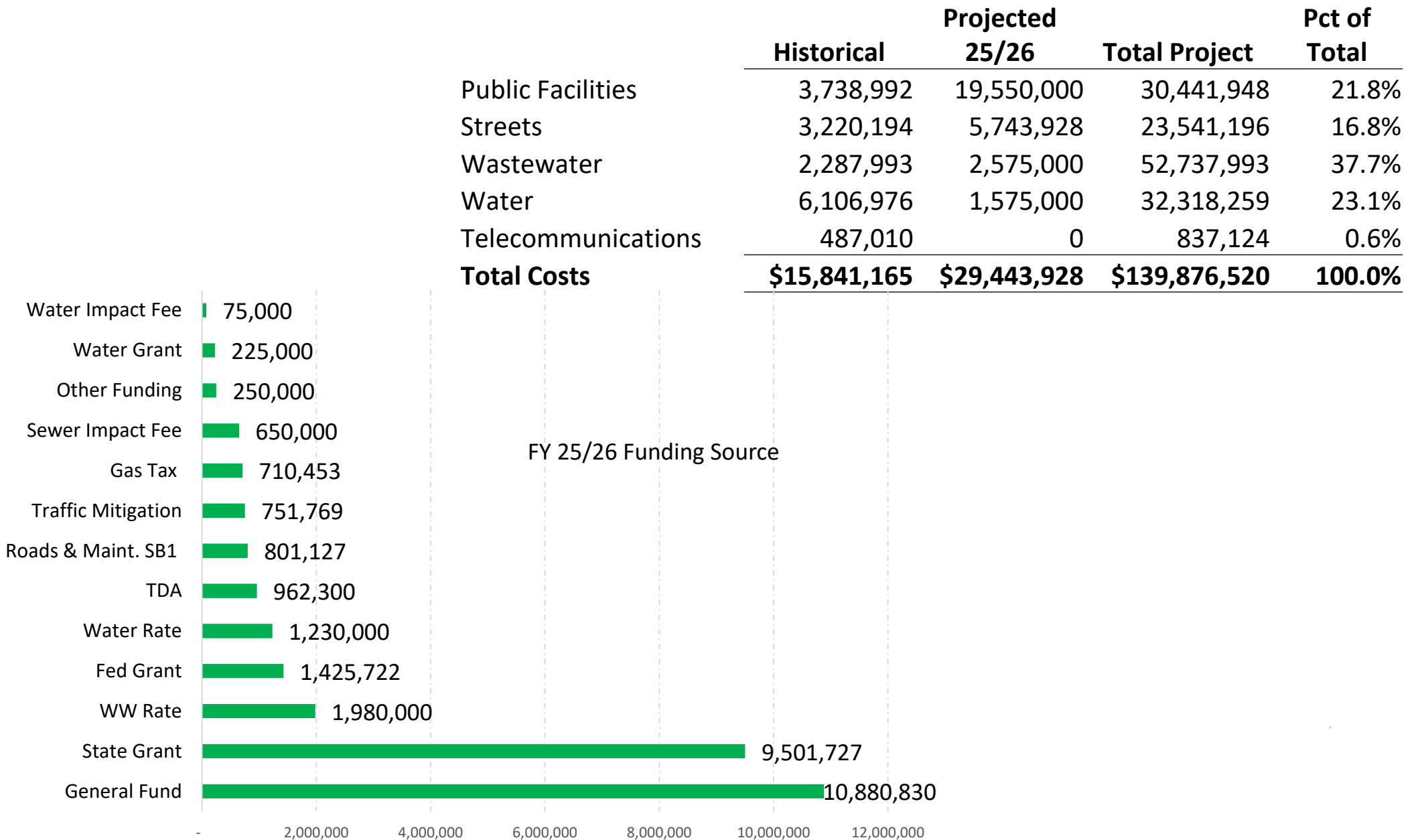
Year-to-Date Highlights

- Park Improvements
- Council Chamber Renovations
- Technologies for Street Monitoring & Management
- Installation of Water Meters Citywide
- Well 21 Development
- Zerker Road Reconstruction – Phase III

25/26
Key Goals
& Objectives

- Strategic Plan Initiatives
- Parks & Public Facilities Enhancements
- Infrastructure Upgrades
- Enhance Efficiency and Conservation Programs

2025 to 2030 Capital Improvement Program



FY 25-26 Project Highlights



Construction Completion

- Aquatic Center Improvements
- North Shafter Community Park
- Major Thoroughfare Improvements
 - Zerker Road Phase IV
 - Lerdo Highway – Schnaidt to Valley
 - Santa Fe Way Resurfacing
- Drill New Groundwater Well in North Shafter
- Core City Bike/Pedestrian Access Improvements
- Residential Street Improvements

FY 25-26 Project Highlights



Design/ Right-of-Way Completion



- Roundabout at Highway 43/Santa Fe Way
- Roundabout at Highway 43/Seventh Standard Rd
- Wastewater Treatment Plant Expansion
- New (2nd) Water Tank at WIP



25/26 Operating Budget Overview

03

General Fund Operating Revenues & Expenditures

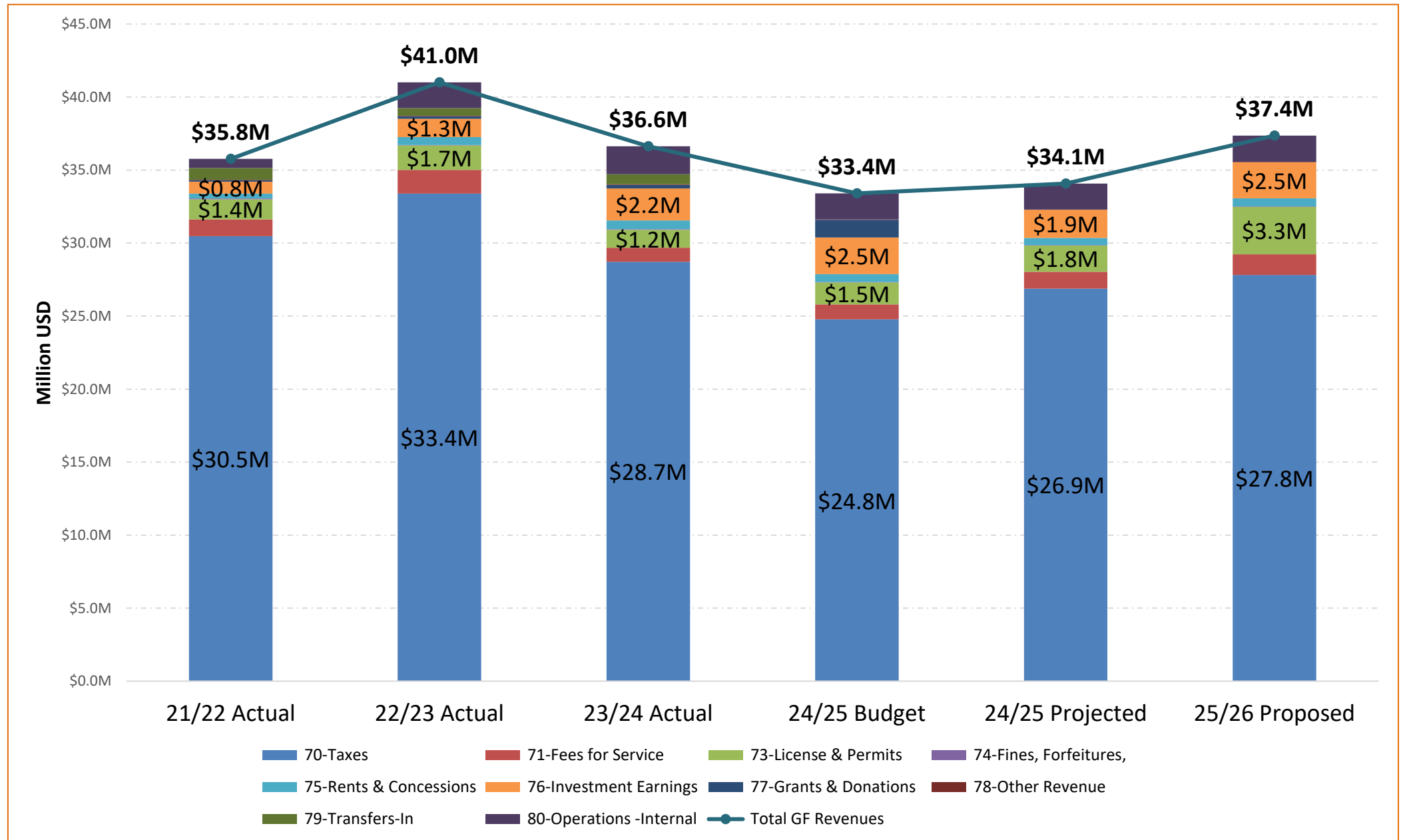


	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	24/25 Projected	25/26 Proposed
Revenues	\$ 34,961,917	\$ 40,488,385	\$ 35,935,219	\$ 33,405,932	\$ 34,074,779	\$ 37,353,870
Expenses:						
82-Wages & Benefits	11,581,496	12,706,620	14,675,162	17,903,636	15,982,265	20,372,847
83-Planned Operations	3,193,089	4,410,909	4,163,760	6,614,076	5,231,587	5,843,169
85-Required Operations	468,148	445,453	595,633	689,925	692,847	698,499
88-Operations -Internal	1,547,495	1,693,075	2,876,825	2,912,134	3,740,024	3,744,318
Other Expenses	13,017,400	12,038,411	2,917,459	2,868,594	2,624,395	2,624,395
Operating Expenses	\$29,807,628	\$31,294,468	\$25,228,839	\$30,988,365	\$28,271,118	\$33,283,228
Operating Income (Loss)	\$5,154,289	\$9,193,917	\$10,706,380	\$2,417,567	\$5,803,661	\$4,070,642

25/26 CIP..... \$10,880,830

25/26 Projected Change... **-\$6,810,188**

General Fund Revenues



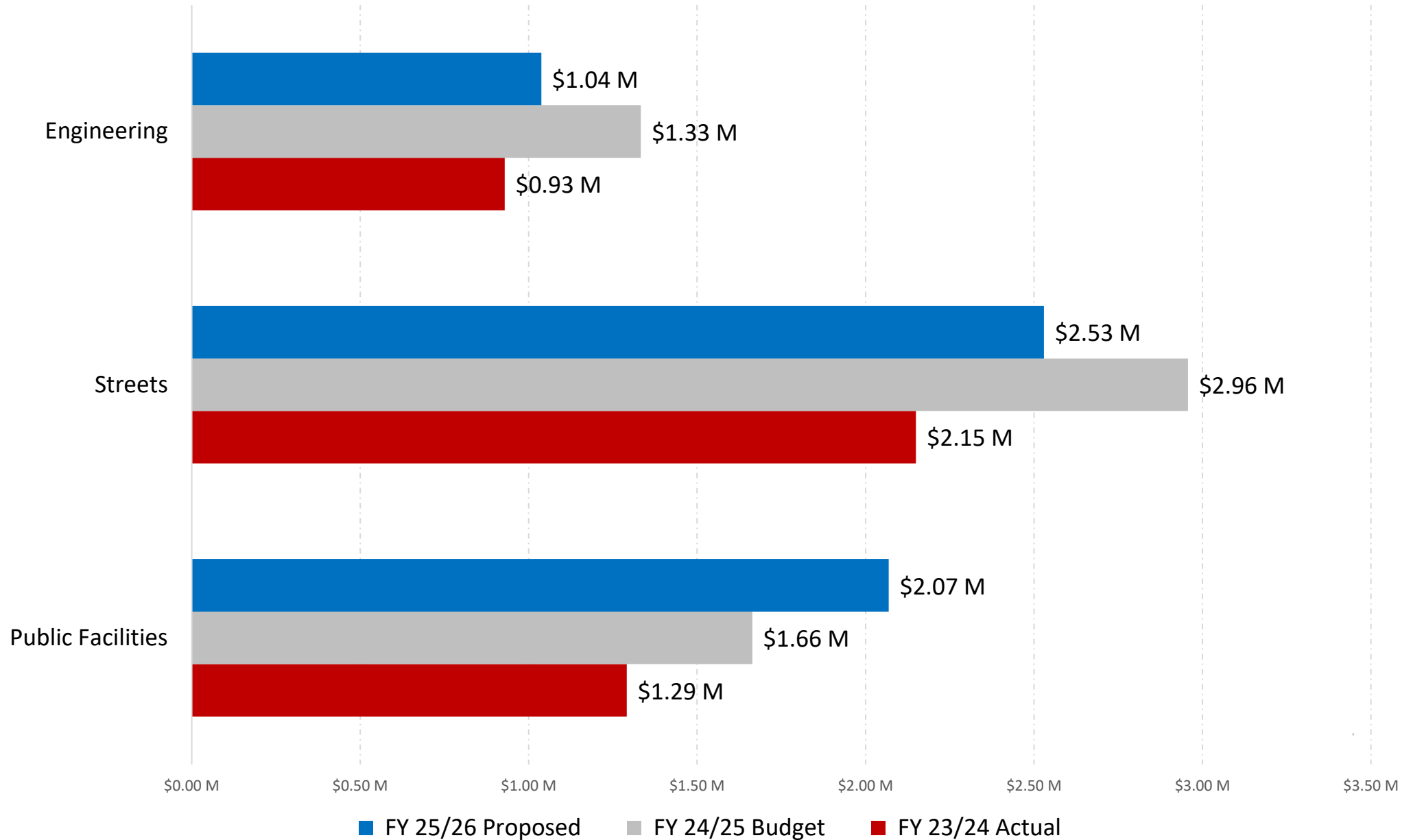
General Fund Expenses



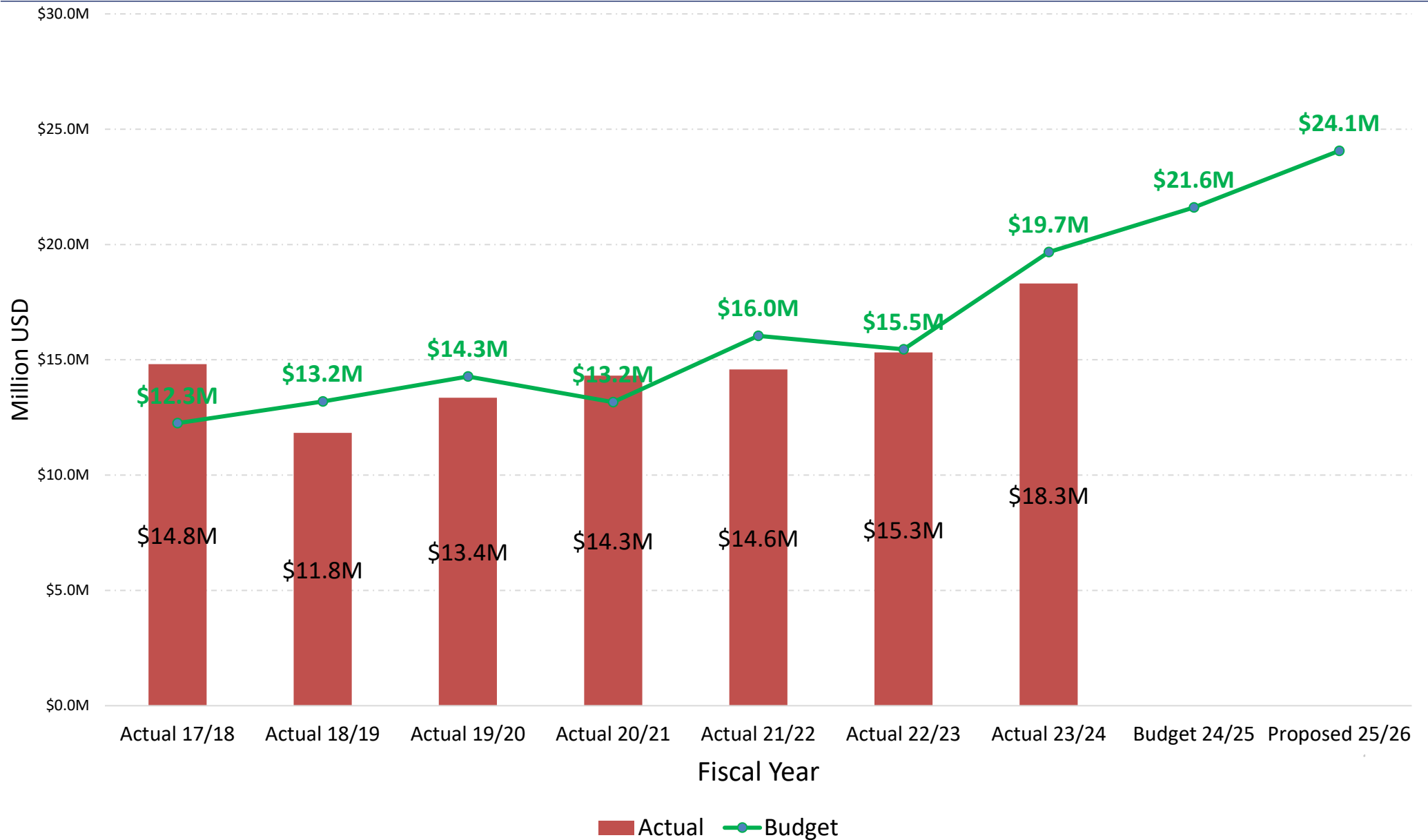
Category	Actual FY 22/23	Actual FY 23/24	Revised FY 24/25	Proposed FY 25/26	Six Year CAGR
Labor Cost	\$12.72M	\$14.37M	\$17.90M	\$20.37M	6.9%
Planned Operations	\$4.41M	\$4.16M	\$6.61M	\$5.84M	5.0%
Utilities	\$0.45M	\$0.60M	\$0.69M	\$0.70M	25.4%
Internal Charges	\$1.69M	\$2.88M	\$2.91M	\$3.74M	11.1%
Other	\$12.04M	\$2.92M	\$2.87M	\$2.62M	-17.0%
Totals	\$31.31M	\$24.93M	\$30.99M	\$33.28M	1.13%

Department	Actual FY 22/23	Actual FY 23/24	Revised FY 24/25	Proposed FY 25/26	Six Year CAGR
200-Police	\$8.20M	\$9.75M	\$12.58M	\$14.21M	9.0%
400-Public Works	\$4.13M	\$4.94M	\$6.50M	\$6.37M	8.9%
125-Economic Development	\$12.32M	\$4.00M	\$3.91M	\$4.02M	-14.1%
405-Building	\$1.38M	\$1.41M	\$1.67M	\$1.77M	8.9%
300-Community Services	\$1.30M	\$1.20M	\$1.51M	\$1.50M	7.1%
140-Administrative Services	\$1.16M	\$1.02M	\$1.08M	\$1.19M	0.3%
145-Planning	\$0.93M	\$0.65M	\$1.39M	\$1.36M	6.9%
110-City Manager	\$0.58M	\$0.64M	\$0.84M	\$0.76M	8.3%
135-Human Resources	\$0.43M	\$0.53M	\$0.68M	\$0.81M	5.6%
Others	\$0.87M	\$0.79M	\$0.83M	\$1.29M	1.3%
Totals	\$31.31M	\$24.93M	\$30.99M	\$33.28M	1.13%

General Fund Public Works

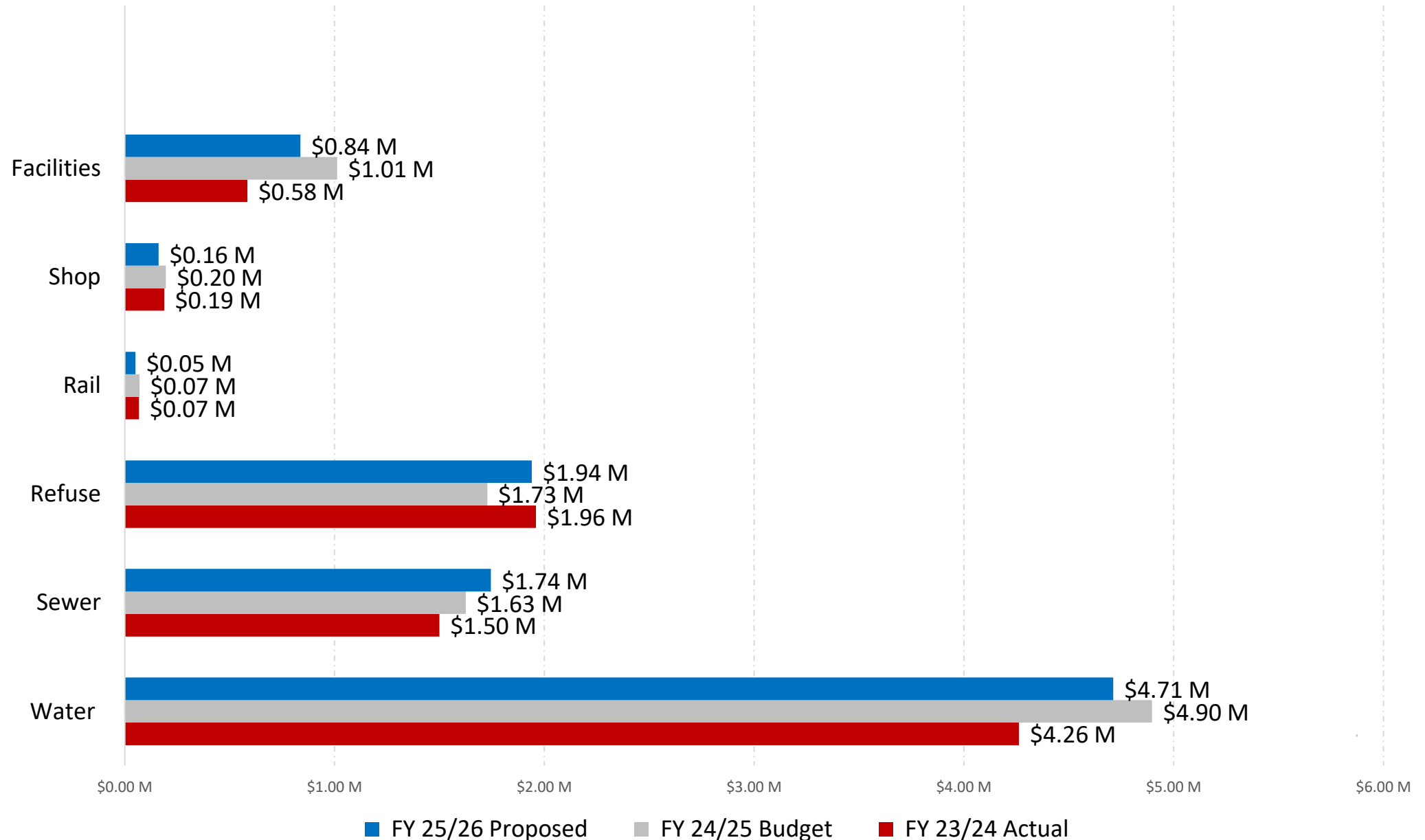


Citywide Labor Cost





Non-General Fund Public Works



General Fund Summary



	Proposed 25/26
Revenues	\$37,353,870
Operating Expenditures	(\$33,283,228)
Operating Income	\$4,070,642
Personnel Requests	(\$578,351)
One-Time Fleet & Consulting	(\$970,000)
FY 25/26 Requests	(\$1,548,351)
General Fund Surplus	\$2,522,291
Less 25/26 CIP (reserves)	(\$10,880,830)
Estimated Change	(\$8,358,539)

Shaping Shafter's Economic Future

04

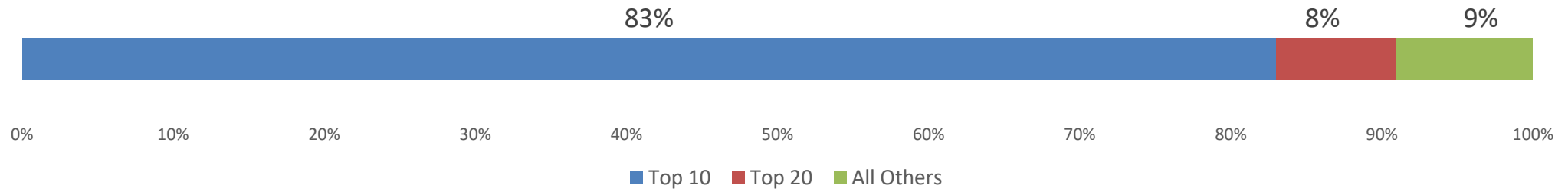
The City of Shafter is at an Inflection Point - from momentum to vision



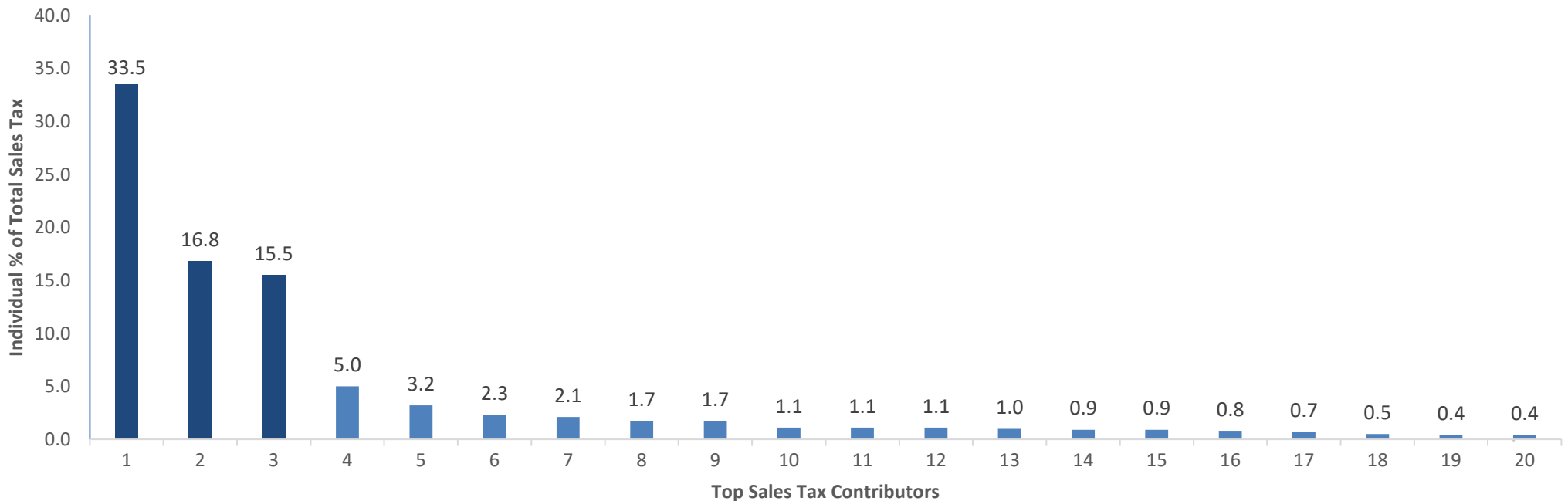
The Risk of Standing Still – “too Much in too Few Buckets”



Total Net Sales Tax Revenue



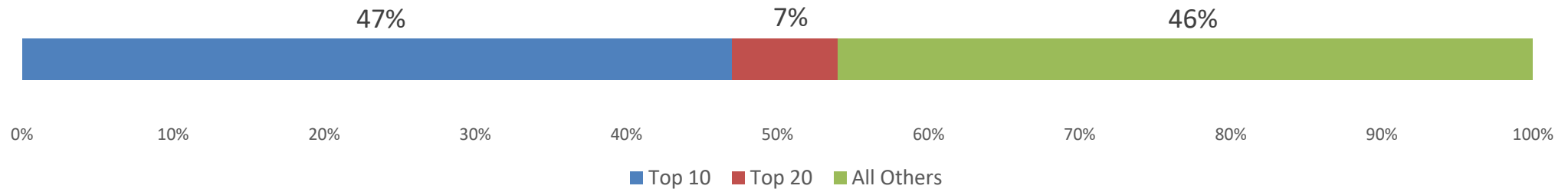
Concentration of Net Sales Tax Revenue (Top 20)



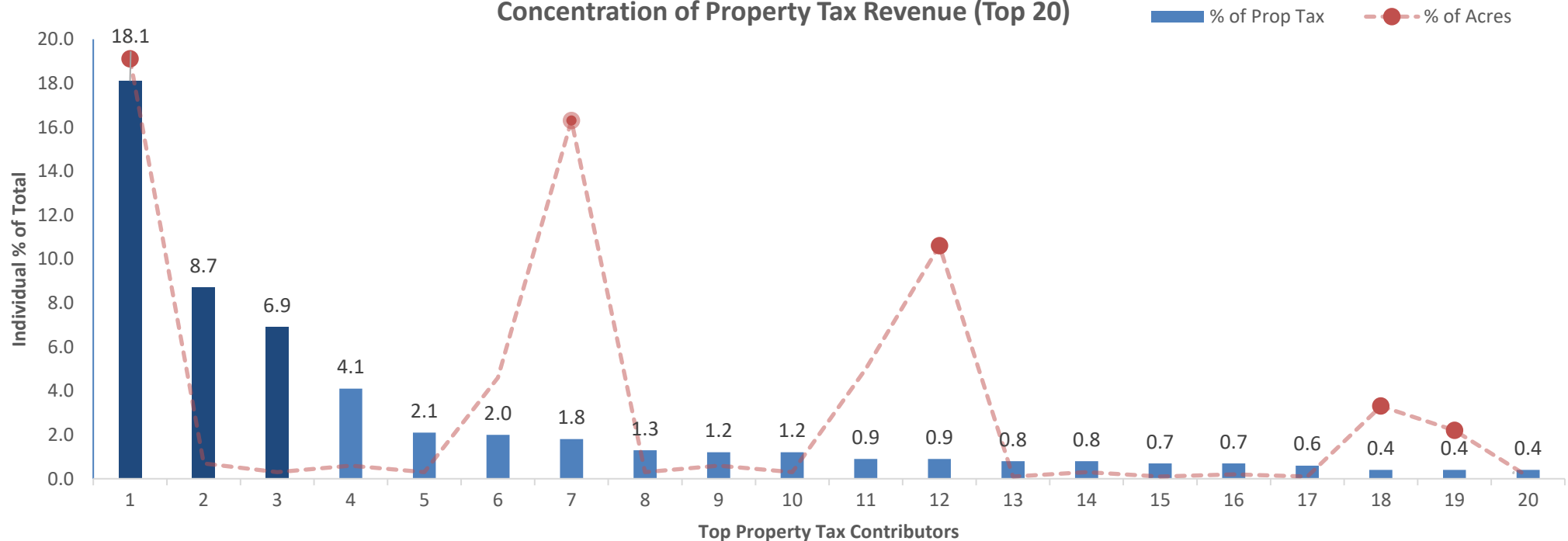
The Risk of Standing Still – “too Much in too Few Buckets”



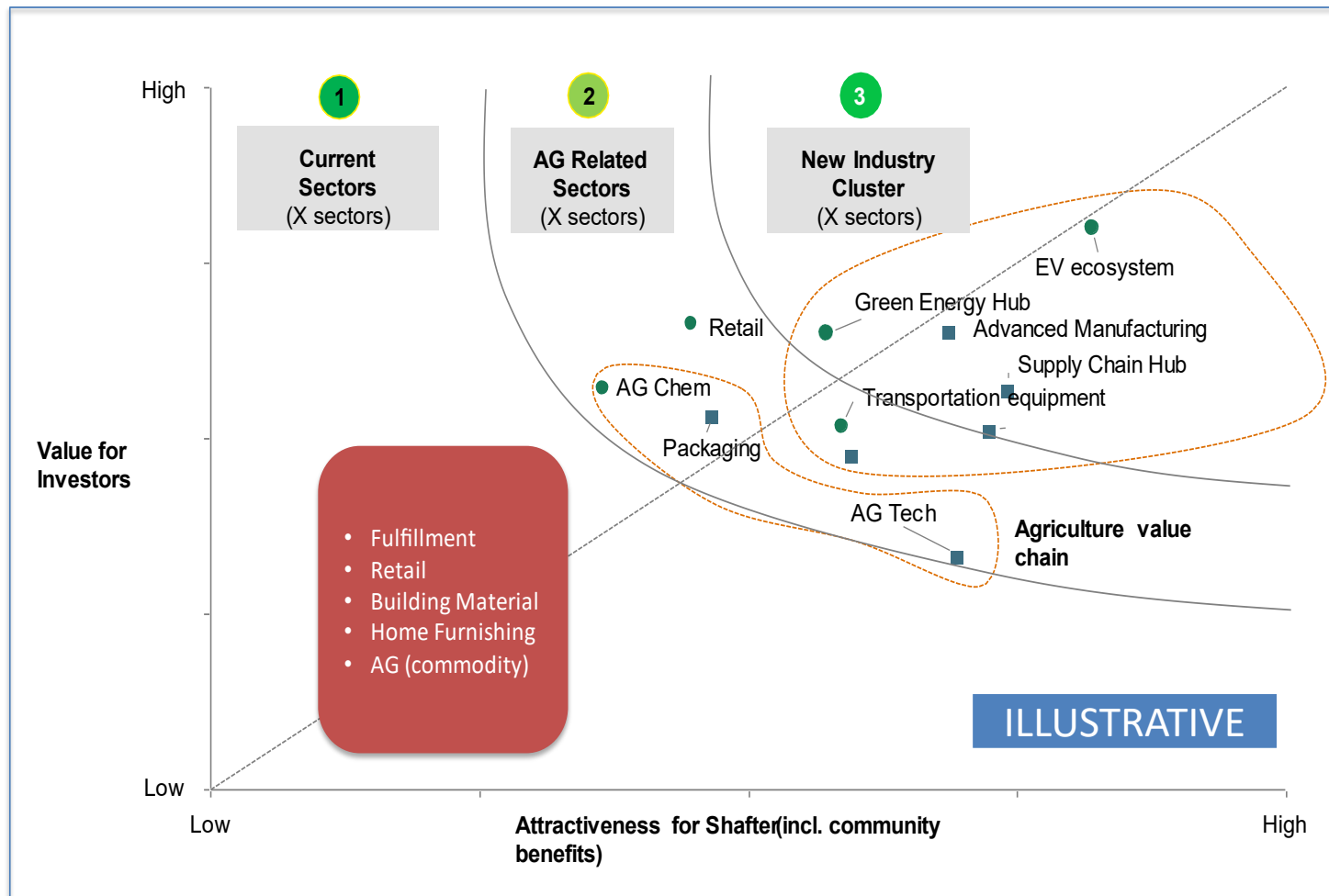
Total Property Tax Revenue



Concentration of Property Tax Revenue (Top 20)



A Blueprint for Diversified Growth – Mitigating Risks & Growing with Purpose



- Advanced Manufacturing – leveraging industrial land + workforce
- Food Processing & Packaging – builds on ag & logistics assets
- Aviation / Aerospace Maintenance – if near regional airports or space
- Clean Energy / Ag-Tech – sustainability meets innovation
- Logistics & E-commerce Distribution – geographic advantage

The Path Forward – Building on Shafter's Strength



Continue to leverage our strengths

- ☐ Entitled land ready for commercial/industrial development
- ☐ Expanding infrastructure (water, broadband, roads)
- ☐ Regional partnerships (EDC, college/workforce programs)
- ☐ Business-friendly permitting culture
- ☐ Supportive City Council leadership
- ☐ Agile city operation – a strong advantage

Build on recent highlights

- ☐ Potential rail lease with WLC to establish an intermodal terminal
- ☐ Major projects - US Cold Storage, Industrial Spec Buildings
- ☐ High impact visit by industrial prospects showcasing Shafter
- ☐ Strong engagement with SLR for commercial development – 7th Standard
- ☐ Planning marketing of city owned land – e.g. Lerdo/Zerker

What comes next - Goals

- ☐ Finalize a long-term economic development strategy
- ☐ Conduct cluster/asset analysis
- ☐ Develop Lerdo & 7th Standard corridor strategy
- ☐ Assess & propose incentive framework
- ☐ Launch strategic outreach (site selectors, regional marketing)
- ☐ Downtown revitalization strategy
- ☐ Council engagement to guide and champion the vision

The Building Blocks of a Bright Future

Let us build a thriving city that future generations will be proud to inherit



LASER
FOCUS

- Inspirational & clear vision –Growth & Innovation
- Strong public-private partnerships
- Short, medium and long term goals
- Clear key performance metrics



SHAFTER's
ROLE

- Enabler & facilitator
- Business friendly approach
- Leverage strengths – supportive council, strong team
- Community benefits – economic, social, environmental



VALUE
CAPTURE

- ✓ Revenue resilience
- ✓ Job creation & work force development
- ✓ Community equity and quality of life
- ✓ Infrastructure optimization – General Plan

25/26 Priorities

05

25/26 Priorities



Request Description	GF Amount	Enterprise Amount	Total
Building Inspector I/II	173,641		173,641
Animal Control Officer	120,934		120,934
Facilities Construction Specialist I/II	129,943		129,943
Executive Assistant (HR)	153,833		153,833
Sub-Total Ongoing Costs	\$578,351		\$578,351
Building Consulting	250,000		250,000
Economic Development Consulting	350,000		350,000
Fire Station Study	100,000		100,000
New employee supplies & furniture	20,000		20,000
Building Truck (Replace)	50,000		50,000
Code Enforcement Truck (Replace)	50,000		50,000
Utility Truck (Replace)	50,000	50,000	100,000
IT Fiber Truck (New)		50,000	50,000
Sub-Total One Time Request	\$870,000	\$100,000	\$970,000
Total Request	\$1,448,351	\$100,000	\$1,548,351

General Fund Summary



	<u>Proposed 25/26</u>
Revenues	\$37,353,870
Operating Expenditures	<u>(\$33,283,228)</u>
Operating Income	<u>\$4,070,642</u>
Personnel Requests	(\$578,351)
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General Fund Surplus	<u>\$2,522,291</u>
Less 25/26 CIP (reserves)	<u>(\$10,880,830)</u>
Estimated Change	<u>(\$8,358,539)</u>

Discussion & Council Guidance

06

Back up

07



Building

Permitted 431 New Homes



Balfanz – Mills Ranch



Lennar – Gossamer Grove



Lennar – Marcona Preserve



Balfanz – Mills Ranch



Lennar – Gossamer Grove



Lennar – Marcona Preserve

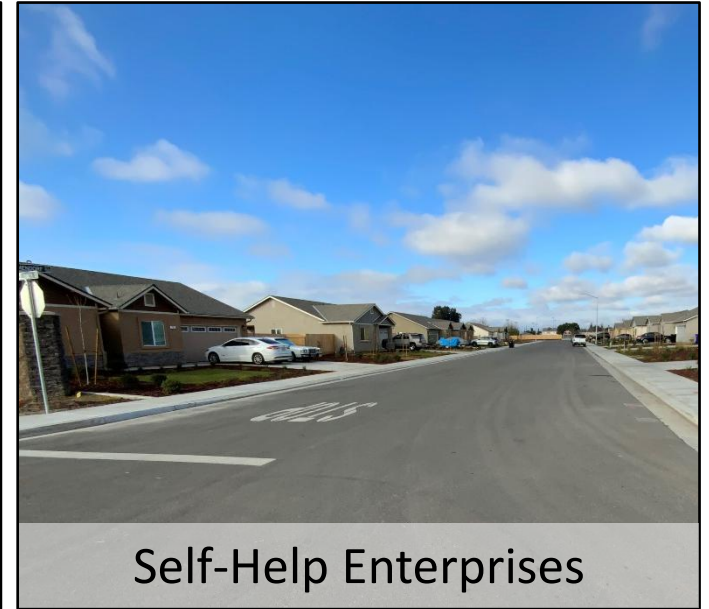
Permitted 431 New Homes



Santorini Homes



Self-Help Enterprises



Self-Help Enterprises



Willow Estates



Willow Estates

Amazon (2nd) – 1 Million SQ. FT. Warehouse



Amazon (2nd) – 1 Million SQ. FT. Warehouse



Wonderful – 1 Million SQ. FT. Warehouse



Wonderful – 1 Million SQ. FT. Warehouse



Amenity Center



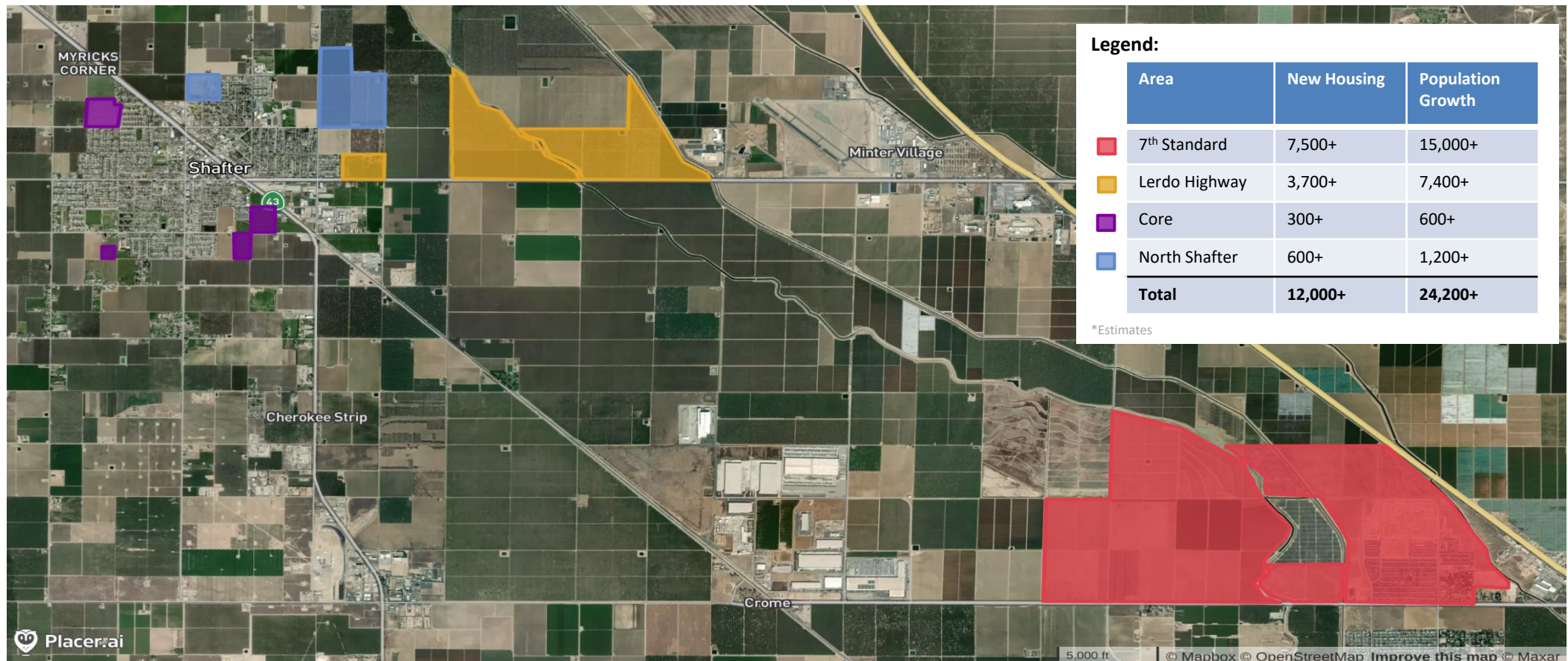
Countryside Car Wash





Economic Development

Population Growth Areas



Flexibility and Focus – Shafter's Value Proposition



Development

Enabling new
investments and
businesses

Results driven internal
process

One stop shop

Review, permits and
approvals happen at a
pace that matches your
urgency

Compressed project cycle
times



Robust Asset Base

Scale & Quality

Scalable
infrastructure –
Water, sewage, fiber
optic network

**Direct rail & intermodal
access leading to
reduced supply chain
costs**

Short access to General
Aviation and commercial
airports

Access to major CA
arteries

Fire & Safety



Support Incentives

Flexibility &
pragmatism

Impact fees – lower
than other cities

Lower sales tax

Property taxes

Permitting & licensing
fees



Human Capital

A regional workforce
magnet

Availability of workforce

Workforce development
programs - CTEC,
Regional Occupation
Center

Wonderful Career Center

Shafter's Business Edge – Speed, Efficiency, Results

