City of REEDLEY

2023-24 Budget



Members of the Reedley City Council



Matthew Tuttle, Mayor Pro-Tempore
District 1

Term
Dec 2020 to Dec 2024



Anita Betancourt, Mayor
District 5

Term
Dec 2020 to Dec 2024



Scott Friesen
District 4

Term
Dec 2022 to Dec 2026

2023-24



Mary Fast
District 2

Term
Dec 2022 to Dec 2026



Suzanne Byers
District 3

Term
Sept 2022 to Dec 2024

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City Management Team 2023-24



Pictured Left to Right: Russ Robertson, Public Works Director; Rodney Horton, Community Development Director; Marilu Morales, City Engineer; Paul Melikian, Assistant City Manager; Nicole Zieba, City Manager; Jerry Isaak, Fire Chief; Sarah Reid, Community Services Director; Joe Garza, Police Chief; Ruthie Greenwood, City Clerk

Acknowledgements

The completion of this budget document simply could not have been accomplished without the skill, dedication, and professionalism of Lori Oken, Amar Bains and Elizabeth Amaya of the Administrative Services Department. Their contributions and work have been invaluable over the many long hours required to plan, prepare, and facilitate an effective budget process, and to put this document together



Cover Photo Credit

Thank you to Danny Jimenez for offering and allowing the use of his work for the 2023-24 Budget Cover



danny_heavy_on_reedley

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Letter from the City Manager

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City of Reedley
2023-24 Budget



Nicole R. Zieba, City Manager

May 2023

"The pessimist complains about the wind. The optimist expects it to change. The leader adjusts the sails." — John C. Maxwell

Budget Introduction

It is my great honor to present this balanced FY 2023-2024 Budget to the City Council and citizens of Reedley. This Budget is a representation of the dollars, human resources, assets, tactics, goals, and strategies that will guide Reedley through a potentially tumultuous year, both economically and socio-politically. While the City can do little to change the national and statewide economic, political, and cultural landscape and its associated turmoil – the winds will blow as they may - it can do much to set the sails to shepherd the organization through these times in the most effective, efficient, and productive way by strategic use of the resources that Reedley's taxpayers have entrusted to us.

The Proposed 2023-2024 Budget is soundly based on the Mission and Vision set by Council, and rallies resources to support the City's Cornerstones of:

- *Enhancing Public Safety*
- *Revitalizing the Community*
- *Championing Solid Financial Management*
- *Demonstrating City Hall Effectiveness*

This Proposed Budget continues the long and lasting legacy of decades of wise Councilmembers who choose to pursue a path that is fiscally prudent, transparent, methodical, and rational. There is a balance of using expected strong sales and property tax receipts for one-time capital expenditures yet also setting aside a portion of those strong receipts for the expected rainy day. This practice over the past decade has yielded a General Fund Reserve in compliance with Council-approved policy, and has allowed the City to replace aging capital items with more efficient versions, such as new energy-efficient HVAC units, new Police patrol vehicles, and a new state-of-the-art Fire Pumper that provide enhanced service to the public while also reducing fleet maintenance costs, and larger mowers to cut down on park maintenance hours (cost).

Policy, Economic and Legislative Issues Facing the City of Reedley

This past year, based on predictions from the nation's top economists, Reedley was poised to weather the economic crisis of record-high inflation, coupled with supply chain issues and an employee hiring crisis. Several key projects that were planned and funded in the FY 2022-2023 Approved Budget, such as the Sports Park Phase 2 construction ($2.2 million infrastructure and soccer field construction), E Street rehabilitation, and Olson Sewer Main Replacement, were delayed by these issues. The employee hiring crisis has kept water system positions, landscape and parks maintenance positions, police officers, and a handful of other positions unfilled. This has put pressure on the budget, as overtime pay and contractor/consultant costs have increased in order to avoid reducing service levels to the public. As FY 2022-2023 winds to a close, recruitments are appearing to yield more favorable results. The City expects that FY 2023-2024 will be less strained when it comes to employee

vacancies. The City has already seen supply chain issues ease as well. To this end, projects budgeted for FY 2023-2024 are expected to come to fruition, along with the held-over projects from FY 2022-2023.

This year brought with it two fresh faces to the City Council after the resignation of Councilmember Bob Beck due to health concerns, and the "retirement" of Ray Soleno, who decided not to run for office again after almost 35 years on the Reedley City Council. Staff felt it prudent to hold several high-level strategic planning workshops, both amongst senior level staff, and also with the City Council directly, to ensure that any policy direction changes of the Council were clear and that staff could shift program priorities in line with the Council's policy desires. These strategic planning sessions confirmed that the staff was still heading in the right direction with a focus on public safety and economic development, and should still move forward with legacy-type project implementation like the Sports Park build out, planning for infrastructure growth in the northeast area of town, and a host of other important goals that set the City on a forward path over the next decade.



The legislative landscape in California continues to dramatically impact Reedley each year. Last year, over 2,000 bills were introduced by the California legislature, with almost 1,000 of those being signed into law. This is roughly the same number of bills introduced and signed into law as in each of the past several years. With thousands of new laws going into effect in short periods of time, City staff are constantly having to monitor how these new laws impact City operations, sometimes forcing the City to adjust local law, policy and procedure in dramatic ways to comply. No area has seen more of this constant, continual, quick change than the housing area. Each year, dramatic change is made to how cities must zone for and incentivize construction of housing units. Oftentimes, outcomes of these bills do not even have a chance to be realized before a new flurry of bills again shifts how cities must deal with housing. This year is no different, and City staff are monitoring several bills that would further strip away local jurisdictional authority with regard to land use and planning.

Several other bills of concern are also being watched, and these include the bill that would prohibit police and law enforcement agencies from utilizing K-9 officers for any use other than "sniffing" uses. The City of Reedley currently has two K-9 officers, Blu and Kona, that are integral to the police in use-of-force situations, providing an extra layer of safety for the City's officers who put their life on the line each and every day, and providing a less lethal option for subduing dangerous suspects. Also being proposed is a bill that would add additional seats to the local Fresno County Transportation Authority (the Board that oversees millions of local Measure C tax dollars), with the State being able to appoint non-elected individuals to this Authority. Currently, the Authority is comprised of elected members, which allows local voters to hold this Authority accountable. With State appointment, local voters would be stripped of their right to hold those Authority seats. This sets a dangerous precedent of the State controlling appointment and membership of voter-approved initiatives and local boards.

Priorities and Issues for FY 2023-24

As this letter is being drafted, Reedley is potentially facing one of the worst flood crises it has seen in 50 years, and the State of California experiencing one of the worst flood events it has ever seen. The historic rain and snow of early 2023 is making its way down the Kings River through the west side of Reedley. The river is continuing to rise as spring temperatures start climbing rapidly and those historic amounts of snow melt are coming down faster and faster. City leadership staff has been, and continues to be, on weekly emergency coordination calls with agencies such as the National Weather Service, the Pine Flat Reservoir Watermaster, the County Office of Emergency Services, and others to proactively mitigate flood potential and to address emergency evacuations and other matters related to the floods. While widescale flooding is not expected to impact any residences at this time, conditions could change rapidly, dramatically impacting the Reedley community. The City's two river recreation areas: Reedley Beach and Cricket Hollow Beach and Boat Launch, are now closed to the public (and almost completely underwater), and are anticipated to stay that way through the summer. These recreation areas are a source of revenue for the City during the summer months, and that revenue will likely not be realized this year. In addition, the rising heat is prompting some residents to seek relief

from the heat in the river, which is currently closed and very dangerous, prompting additional police patrols to keep people out of the river. This is stretching an already thin police force even thinner.

FY 2023-2024 will also likely be a pivotal year for the City in setting the stage for the next ten years, as major decisions need to be made regarding the restoration of the Opera House, timing of construction for a possible new City Hall and expanded police headquarters, purchase of land for future retention/recharge basins in City growth areas, and further prioritization of funds for potential Sports Park build out.

Strategic Goals, Planning Strategies and Process

The City's strategic cornerstones and organizational goals, found on page 2, are informed by several sources, namely City Councilmembers setting organizational policy, city commissions, strategic planning workshops, adoption of regional/national best practices, citizen surveys, and employee recommendations. Department-specific goals for next year have been updated and reviewed by staff, and will be presented to the City Council and public during the budget workshops. Furthermore, departmental performance measures were developed to review and communicate progress towards meeting the goals, and the work being carried out to meet specific goals is discussed for every department under their Accomplishments section.

Performance Measures

I encourage the community to review the Performance Measures in every department that are intended to demonstrate achievement of department-specific and citywide goals. Performance Measures can be found in each department section of this document, including what is being measured, the target/goal, and actual data. When establishing the Performance Measures, staff was diligent in setting goal thresholds based on best practices, or if none existed, established a 'stretch' target to motivate further progress in certain areas such as streets maintenance, or per capita water consumption.

This balanced budget proposal represents the cumulative work of each department in the City. Staff at all levels of the organization played a key role in evaluating the City's cornerstones and goals, establishing specific strategies and tactics to meet those goals, and analyzing the needed resources to accomplish the tasks necessary to reach the outcomes.

These outcomes align with the City's four Cornerstone Areas:

- *Enhancing Public Safety*
- *Revitalizing the Community*
- *Championing Solid Financial Management*
- *Demonstrating City Hall Efficacy*

Over the course of past years, the City's budget has undergone a dramatic evolution from simple spreadsheet pages that could not be of any use or meaning to the general public, to becoming a transparent and clear public award-winning policy document that reflects the strategic priorities of the Council. In the current culture of wanting things fast and easy, a budget document this large can seem frustrating and daunting. But it would be a disservice to the community at large to try to condense the important numbers, policies, project narratives, charts and tables into something that would be almost meaningless to the person looking for important data. Despite its size, the budget is easily read and the public can find each section broken down in the Table of Contents. The public is enthusiastically invited to reach out to the City Manager's Office for assistance in locating items of importance to them in this budget. Staff relishes the ability to educate residents about the City's budget and what it contains. Transparency and accessibility are the hallmarks of this administration, and the budget document, along with other critical financial documents, is part of that.

Several years ago, the budget document was amended further to meet Government Finance Officers' Association standards, including additional financial schedules and the inclusion of Council-adopted long-term fiscal policies, such as the General Fund Reserve policy, the Fund Balance Policy, Balanced Budget Policy, and

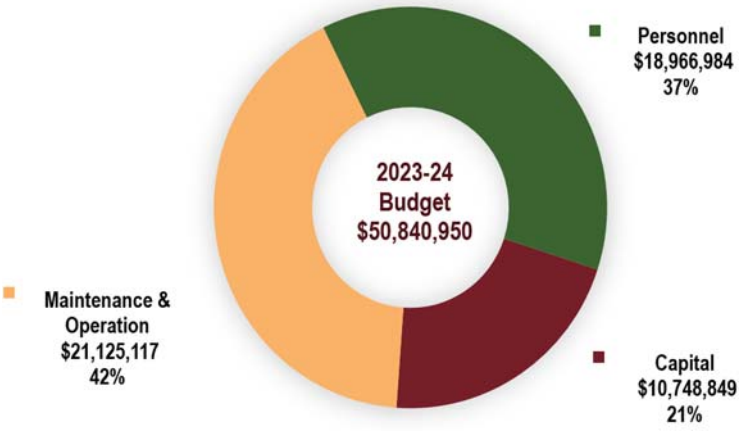
Capital and Debt Issuance Policies. The City was awarded for its efforts and received the GFOA *Distinguished Budget Presentation Award for* the eighth year running for the FY 2022-23 Budget. For the sixth consecutive year, the City also received the *Excellence Award* from the California Society of Municipal Finance Officers (CSMFO) for the City's FY 2022-23 operating budget, a statewide award program. This year, the budget remains in adherence with GFOA best practices and has only been refined to address GFOA/CSMFO suggestions for further clarity on important policy and strategic matters.

The budget is clearly broken out by department, with each department's accomplishments of the past year, goals for the next year, and unmet challenges and needs laid out in a concise and easy-to-read format. The leadership staff's goal is to present the community with a document that nearly every Reedley resident can pick up and understand. Even with limited financial skills, taxpayers can identify where their money is going and what it is being used for. Much effort was made to get to this level of clarity in the City's annual budget, and further effort will be made to continually refine this transparency in every future budget document.

Major Changes in Budget for Service and Funding Levels

The FY 2023-24 Proposed Budget does not contain any significant changes to operating service levels; however, there is continued attention on employee retention efforts and deferred maintenance items such as streets maintenance, equipment replacements, water treatment facilities, and priority facility improvements.

This year, the City was able to complete or encumber funding towards approximately $17.8 million of projects, which is almost double the value of improvements the prior year. Next year the City plans another $10.7M in capital projects, including $256,000 of important sidewalk improvements that contribute to our efforts to improve Americans with Disabilities Act (ADA) access throughout the city. Continuing with available funding is the Façade Improvement Program. To date, five Reedley businesses have completed improvements and several more are in the pipeline.



Building on the success of the new public safety communications tower, the City plans to utilize a $1.5M allocation in last year's State budget to fully upgrade the police & fire radio systems, and utilize local sales tax measure funding of $329,000 to continue to invest in new patrol vehicles to replace 10+ year old units that are still in service. Staff are also looking forward to construction of the new animal shelter, fire department storage facility, and the next phase of the Reedley Sports Park. Lastly, there are $2.3M in road rehabilitation projects planned for next year. Additional information on the entirety and detail of the City's Capital Improvement Program (CIP) can be found in each Department as well as in the CIP section on page 165.

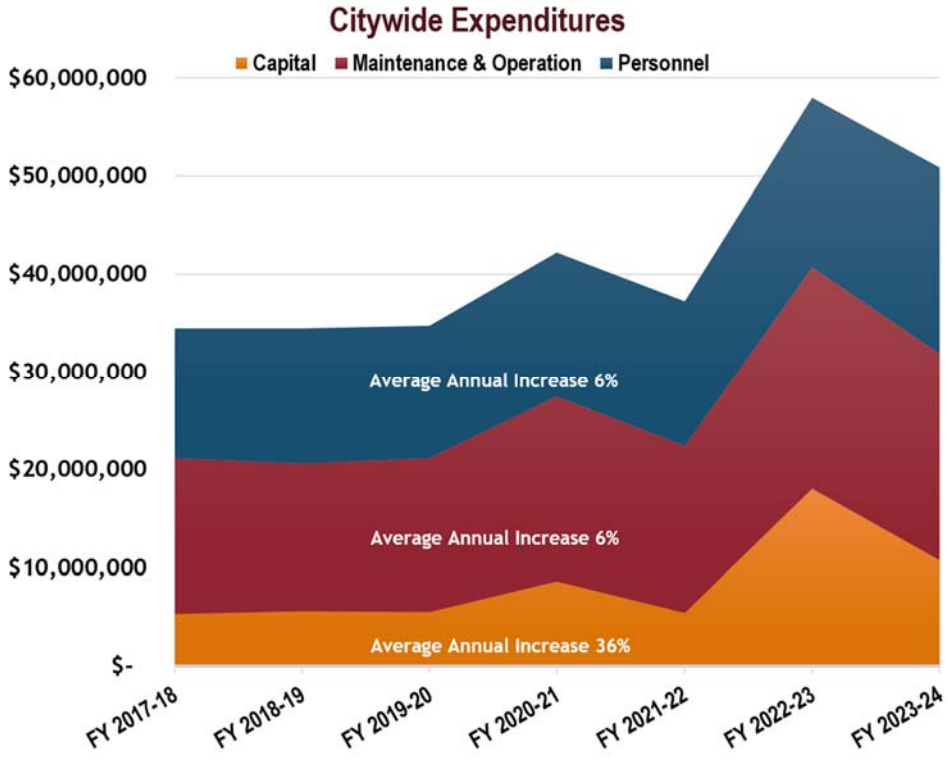
Finally, the American Rescue Plan Act of 2021 included $350 billion in fiscal relief funding for States, territories, Tribal governments, counties, cities, and small local governments. The funding allows governments to support vital public health and economic responses to the pandemic, provide premium pay to essential workers, replace lost government revenue to prevent harmful cuts to government services, and make necessary investments in water, sewer, and broadband infrastructure. The City received $6,137,939 from the American Rescue Plan, and did not waste any time putting the funds to work upgrading the City's water system, repainting the iconic downtown water towers, and storefront façade upgrades, among other important projects that are detailed in the Capital Improvement Program section. It is anticipated the City will have spent or encumbered its entire ARPA allocation by June 30, 2024, well in advance of the December 31, 2026 deadline included in the Federal regulations for this funding.

Financial Trend Indicators and Associated Analysis

The City's Proposed Budget for FY 2023-24 is balanced, funds all debt service obligations, makes contributions to the General Fund Reserve and important discretionary payments to the City's pension and retiree health plan obligations, and funds critical deferred maintenance items. As has been the case for the last several years, the City continues to grapple with rising costs for pension contributions and other benefit areas, and increased costs for goods and services passed along to the City by vendors and service providers. These factors are largely out of the City's control, though meaningful actions are still being taken throughout the City to mitigate their impact on the budget.

The City has survived in the lean years by strategic use of one-time revenues to bolster reserves and make smart investments in technology or facility improvements that save operational dollars and make existing staff more efficient. The primary revenue and expense components of the City's budget are performing steadily over the long-term, with sharp fluctuations experienced only in isolated areas such as sales tax revenue and water consumption, both of which are being dealt with using conservative estimates. The City has far less control over its revenue streams than it does over its expenditures; therefore, City staff continue to focus on projects that sometimes only produce incremental savings, however, compound over time into significant dollars.

The chart below illustrates the total expenditures of the City for all funding sources for the last five years, with the estimated and proposed expenditures for FY 2022-23 and FY 2023-24, respectively. The average annual increases of the three primary categories of budget expenditures, Personnel, Maintenance & Operation, and Capital, are broken out with the average annual increase to each category over the seven-year period. The City's continued focus on capital improvement projects is demonstrated through an average annual increase of 36%. The projects encompass a broad range of activities, such as road improvements, equipment replacement, facility rehabilitation, security and technology upgrades, and investments in water and sewer systems.



During the same period, the average annual increase to maintenance and operations of 6% is a more moderate number, though this category has been impacted more recently by inflationary increases passed along by the hundreds of vendors and providers used by the City. Most striking is the average increase of 6% to personnel expenditures, which includes employee pension, medical, and other benefit costs. This is a testament to the ongoing work that staff does to maintain a competitive pay & benefits package for employees amidst rising costs for pension liability, medical coverage, and workers' compensation insurance.

General Fund Reserves

The City maintains a General Fund Reserve that acts as an 'emergency' fund for the City to respond to unexpected events that negatively affect the budget and ensure critical services can be sustained to the community. In February 2021, the City Council adopted a revised General Fund Reserve Policy that increased the minimum target amount of 'cash on hand' to 90 days (equivalent to three months) worth of average monthly operating expenditures, upwards from the previous target of 60 days. The higher target was met one year later, after several contributions to the Reserve Fund that were authorized by the City Council. This revision follows an overall trend of California cities moving to build their reserves since the Great Recession in light of economic uncertainty and volatility. Use of one-time revenue or savings from lower expenditures to add to the Reserve is a recommended practice in the City's Reserve Policy.

The Proposed Budget includes an additional contribution of $225,000 to the Reserve, which, with estimated interest earnings, will bring the estimated balance of the Reserve Fund to $3,401,985 on June 30, 2024. As the City's budget increases over time, it is necessary to make regular contributions to the Reserve Fund in order to maintain the 90-day target. There is no planned use of the General Fund Reserve in FY 2023-24.

General Fund Status

General Fund Carryover

'Carryover' is a budgeting term used to define the amount of fund balance that is "carried over" from one fiscal year to the next. As part of the annual budget process, staff must make forecasts of hundreds of revenue and expenditure accounts to get to the expected ending fund balances for all City operating and capital funds.

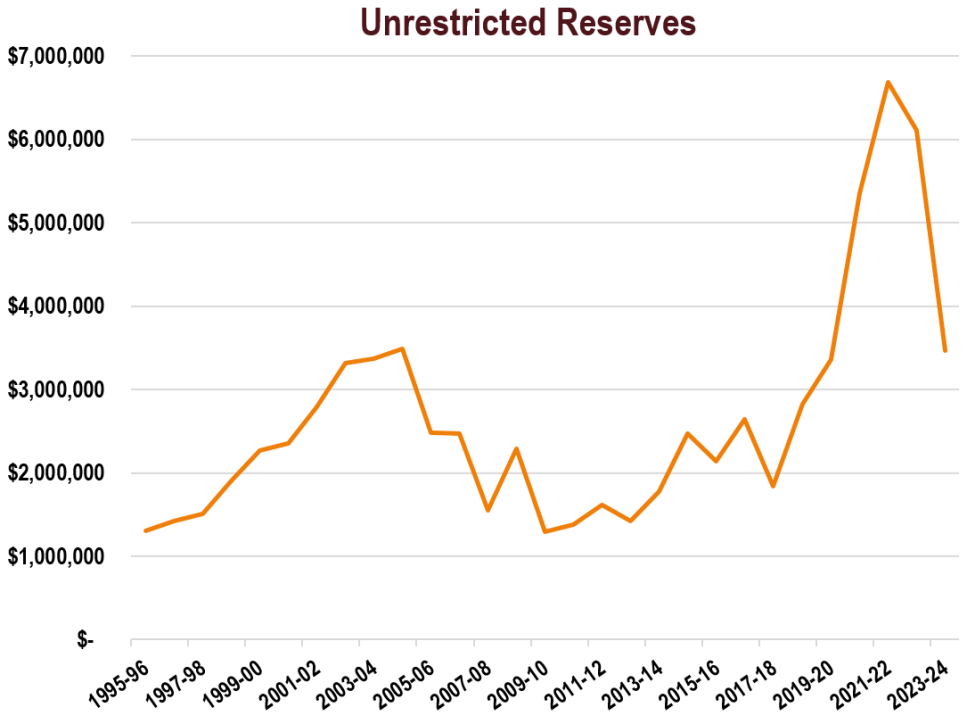
Actual operating carryover this year was $1,135,655 higher than anticipated, due to higher than anticipated revenue of $580,000, and lower than estimated expenditures of $555,655. During the year, the City Council has authorized the use of $861,826 of the higher than anticipated carryover for the following one-time uses:

$ 300,000 – Mid-year contribution to General Fund Reserve
300,000 – Set aside for future capital projects/deferred maintenance
42,526 – Facility rehabilitation/repairs
65,000 – Additional Road improvements
30,000 – Year 2 payment to the FAITH House Transitional Housing Facility
84,300 – Replacement vehicles
40,000 – Legal services

The unallocated portion of the higher than anticipated carryover was included in the available General Fund balance and considered during the FY 2023-2024 budget process for strategic one-time uses. Assuming all personnel, operating, and capital outlay items are funded as proposed, and revenue estimates come in as forecasted, the ending balance of the General Fund on June 30, 2024, will be $66,734. The primary reason for this forecasted reduction is due to a large number of capital expenditures proposed to be funded from the General Fund that are included in this year's budget, totaling $4,323,954.

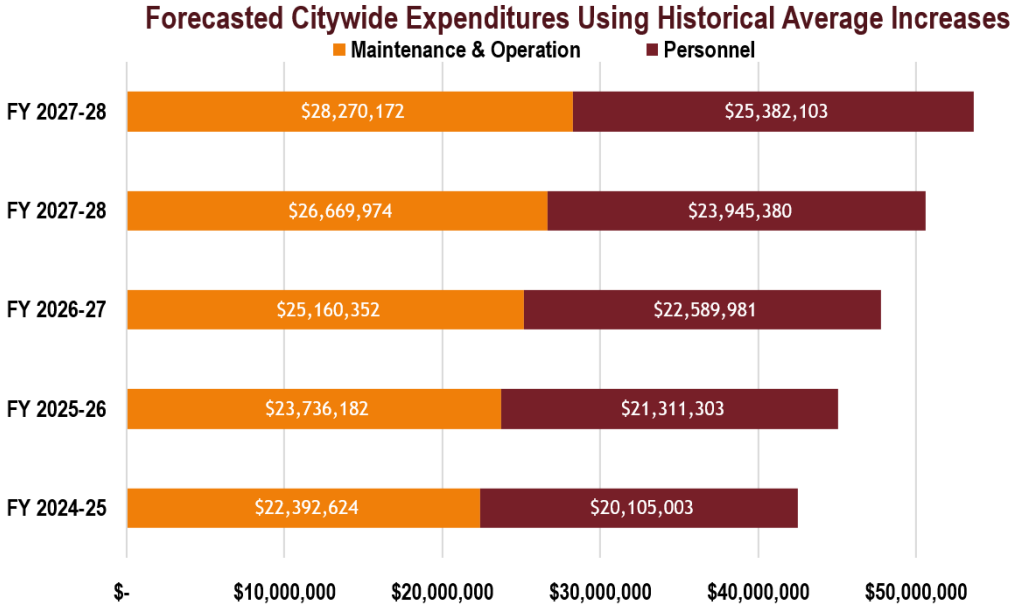
In past practice, staff estimates are close to what ultimately happens, but never exact, due to literally thousands of variables that can affect the outcome. Revenue and expenditure estimates are almost always conservative, but not overly so, meaning that there is usually some amount of additional resources that 'carryover' into the new fiscal year.

The General Fund (not Reserve) is expected to have an ending fund balance of $2,942,061 on June 30, 2023. The chart below depicts the total unrestricted reserves in the General Fund and the General Fund Reserve.



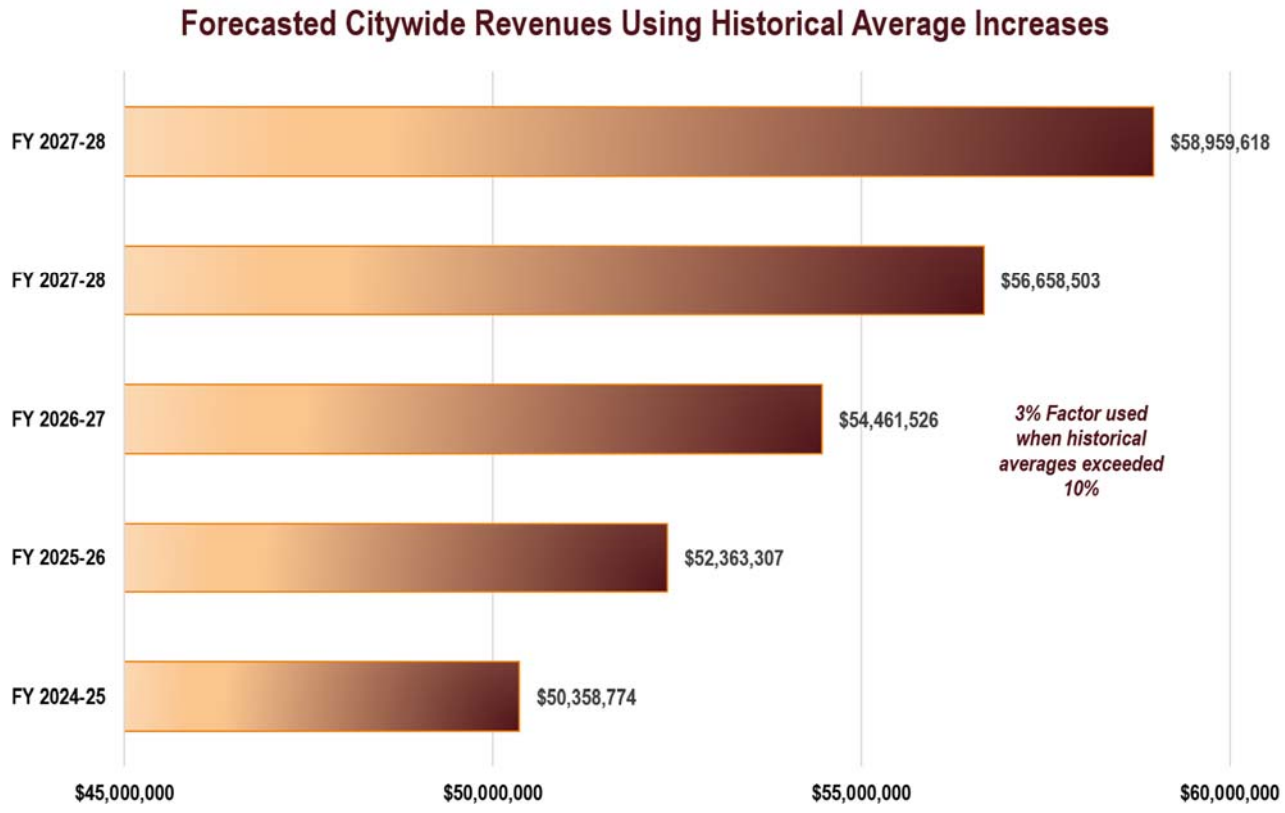
Financial Forecast and Long-Term Fiscal Expectations

The City's personnel and operating expenditures tend to behave in a linear fashion over time, meaning that they predictably trend with inflationary cost increases. The chart below depicts forecasted citywide expenditures (all funds) for the coming five years utilizing historical average increases to the major ongoing expense categories of personnel and maintenance & operations. This forecast assumes that the City will not make any significant changes in the breadth and scope of the services it currently provides the community. By FY 2027-28, personnel costs will have increased approximately 34% and maintenance & operation budgets will increase by roughly the same amount.



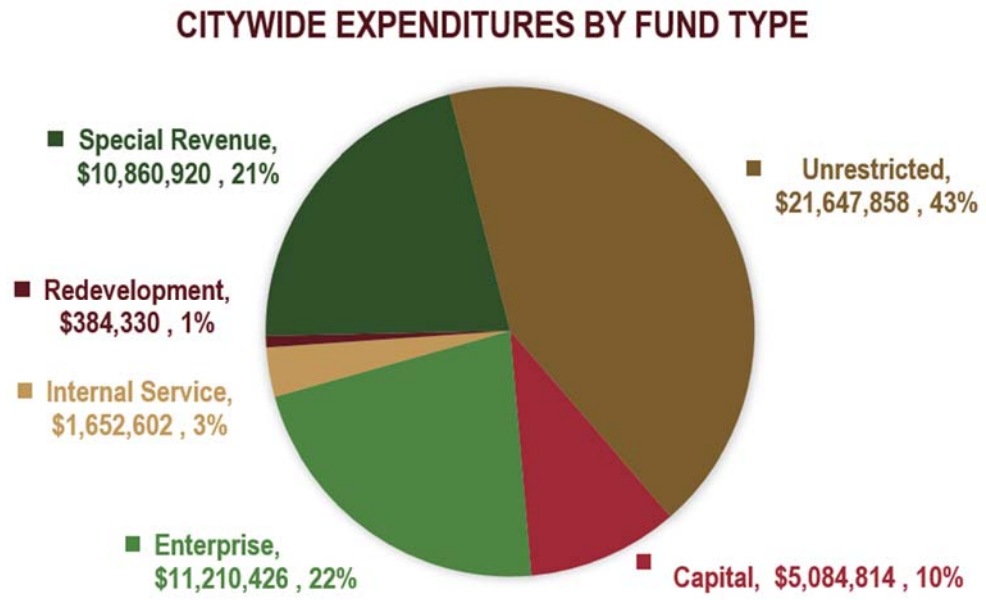
Increases to maintenance and operational budgets are primarily derived from outside vendors that the City relies upon to serve the community, for commodities such as fuel, electricity, lumber, building materials, and chemicals. This data does not reflect expenditure activity from capital projects.

Municipal revenue streams are more volatile than its expenditures and behave more unpredictably, especially in the General Fund, the City's only discretionary fund. The chart below illustrates all City revenues by year, forecasted over the coming five years using historical average increases to primary revenue categories. The result of the analysis is that over the same period that expenditures are forecasted to grow 34%, the City's overall revenue will increase by 22%. While past performance is not a reliable indicator of future events, this is a possible trend that the City will need to be mindful of, by looking to reduce operating costs as much as possible and continuing to invest in deferred maintenance of City infrastructure that will only get more costly to address in future years. Most of the City's revenue streams are restricted in nature, meaning they are defined by statute as to what they can be used for, so although revenue in one area may be sufficient, it cannot automatically be used to cover a deficit in another operation of the City.

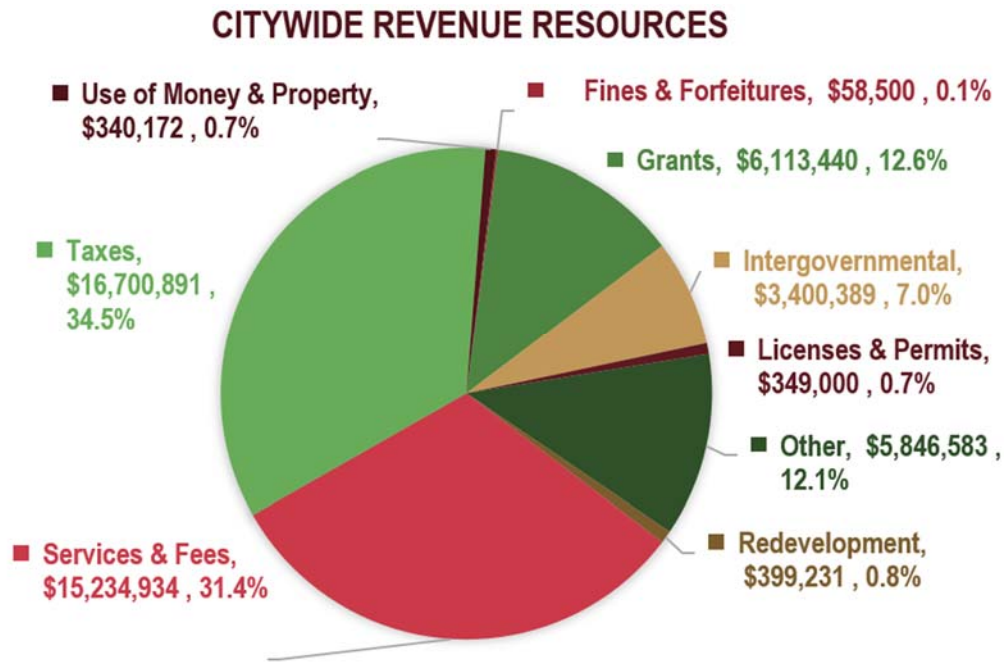


Budget Highlights

The following chart highlights that of the $50,840,950 in proposed appropriations, 22% of the total budget is made up of Enterprise funds (Water, Wastewater, and Airport), 5% is from dedicated capital expenditure funds (i.e., projects and equipment), and 43% is Unrestricted, which represents expenditures in the General Fund, which by its definition is an unrestricted fund. Special Revenue expenditures consist of approximately 24 restricted revenue sources such as Measure C, Local Transportation Funds, Public Safety Sales Tax, and various grant funds, to name a few. Expenditures classified as "Redevelopment" are primarily annual debt service payments on the 2020 RDA Refunding Bonds.



Citywide revenue sources across all funds are highlighted in nine categories and shown below as a percentage of the total budget. Services & Fees (i.e., utility revenue, Community Services programs) and Taxes make up 66% of the total estimated revenue of $48,443,140 to the City next year. The Intergovernmental category is used for revenue received from another governmental entity; i.e. County, State, School District, etc. Of special note is the Redevelopment category, which is primarily the amount of property tax increment the City receives and uses to make the required debt service payment on the 2020 RDA Refunding Bonds.



Expenditures in the General Fund are grouped into four functions: Community Development, Culture & Leisure activities, General Government, and Public Safety. Detailed in the table below, Public Safety expenditures in the General Fund will comprise 47% of the 2023-24 Proposed Budget, up from 41% this year, primarily due to public safety capital projects and salary and benefit increases.

GENERAL FUND EXPENDITURE BUDGET

	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2023-24 Proposed
Community Development	$ 1,283,620	$ 2,531,397	$ 1,835,840
Culture and Leisure	$ 3,224,270	$ 6,983,431	$ 5,975,252
General Government	$ 2,601,209	$ 4,145,241	$ 3,574,618
Public Safety	$ 7,233,255	$ 7,944,375	$ 10,262,147
Grand Total	$ 14,342,354	$ 21,604,444	$ 21,647,858

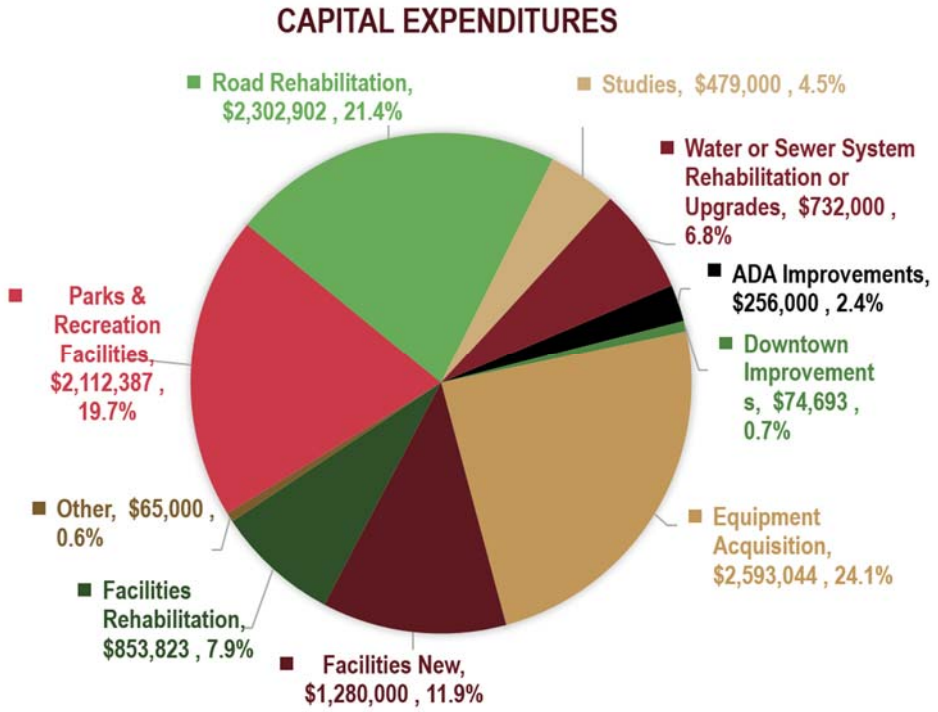
Capital Improvement Plan

Detailed discussion and information regarding the City's Five-Year Capital Improvement Plan (CIP) begins on page 165 of the document. Great effort has been made into how project information is presented for transparency and detail starting with grouping planned expenditures/projects by category. Ten categories are used to differentiate the type of projects each department was either completing in FY 2022-23 or proposing for years 2023-24 through 2027-28.

The categories include:

- ADA Improvements
- Downtown Improvements
- Equipment Acquisition
- Facilities New
- Facilities Rehabilitation
- Other
- Parks & Recreation Facilities
- Road Rehabilitation
- Studies
- Water or Sewer System Rehabilitation or Upgrades

For example, the use of categories allows the approximately 60 projects planned for FY 2023-24 to be summarized and digested at a high level, such as the chart below that represents the amount each category makes up of the CIP.



A quick glance at the chart on the previous page communicates to the reader that for FY 2023-24, the City plans to spend $2,302,902 on Road Rehabilitation projects, which makes up 21% of the total capital program, and $2,593,044 on equipment purchases, representing 24% of the total capital program for next year. It is important to note that the dollar amounts (and corresponding percentages) will fluctuate, sometimes dramatically, from year to year. For example, projects that have been in the planning stage for 1-2 years will transition to the construction phase, or the receipt of a competitive grant may temporarily increase a particular category.

The CIP section goes on to present project and funding information in a multitude of different ways meant to give the reader an opportunity to review the expenditures by funding source, by project, and detailing all funding sources for a particular project. Also continuing this year are detailed department discussions regarding their individual capital programs that are included in the CIP section, meant to give the reader a better understanding of issues they are facing, detailed information concerning projects, and how projects are prioritized. As in previous years, staff identified Unfunded Projects as part of the planning process so as funding opportunities arise, needs have been formally documented. The following list highlights planned capital projects totaling $10,748,849 for FY 2023-24.

2023-24 List of Planned Capital Projects

	Project Number and Description	Cost
1	Airport Above Ground Fuel Tank Design	$ 109,000
2	Airport Hangar Design Project	10,000
3	ALPR Cameras	34,000
4	Animal Shelter Design	360,000
5	Automatic Samplers	20,000
6	Axon Equipment	10,000
7	Body Armor and Carrier System	49,000
8	Business Façade Improvement Program	57,693
9	CalOES Public Safety Communication Upgrade	1,500,000
10	CDBG 23571 North Ave Improvements	348,000
11	Columbia Avenue Sidewalks	50,000
12	Community Center Floor Repair	158,200
13	Community Center Furniture	8,000
14	Community Parkway Improvements	250,000
15	Cricket Hollow Storage Facility	350,000
16	CSD Maintenance Shop	26,000
17	Dinuba Avenue Improvements	353,402
18	Equipment Steam Cleaner	8,500
19	Federal Homeland Security Grant	4,500
20	Fire Department Bunkroom Privacy Walls	15,000
21	Fire Dept Roof Repair	10,000
22	Fire Filter Replacement	7,800
23	Frankwood Ave Improvements	136,500
24	Government Building ADA Improvements	6,000
25	Hope Ave Improvements	350,000
26	Housing Element	79,000
27	HVAC Replacements	57,510
28	Industrial Park Lift Station Masonry Wall	35,000
29	Influent Pump	37,000
30	Jefferson Elem School Safe Routes To School	200,000

	Project Number and Description	Cost
31	Lab Autoclave	$ 8,500
32	Lift Station Enclosures with Canopy Install	60,000
33	Main Kitchen Upgrade	18,000
34	Master Plan Update	400,000
35	Mini Excavator & Haul Trailer	130,000
36	Mobile Data Terminal Replacement	25,000
37	New City Hall	920,000
38	Olson Ave Improvements	600,000
39	Opera House Repair	50,000
40	PD and FD Vent Cleaning	2,500
41	PLC48 Replacement	60,000
42	Police Dept Lighting and Ceiling Tile Replacement	37,000
43	Reed Ave Lift Station Generator Replacement	135,000
44	Reed Ave Reedley College Traffic Signal	515,000
45	Safety Equipment	27,000
46	Safety Vests	6,000
47	SB1383 Procurement Requirements	45,000
48	SCADA Integration	35,000
49	Seal Coat Rail To Trail Phase 2	15,000
50	Sports Park Construction	1,800,000
51	St Homeland Security Grant Equipment	5,744
52	Streetscape General Improvement	17,000
53	Sweeper CMAQ	348,000
54	Traffic Signal UPS Replacement	20,000
55	Utility Cart	40,000
56	Vehicles	389,000
57	Water Main Connection	50,000
58	Water Meter Replacement	150,000
59	Water Well GAC Replacement	150,000
60	WWTP Administrative Bldg Flooring	30,000

TOTAL CAPITAL	$ 10,748,849

Operating Impact from Capital Projects

The Proposed Budget includes all expected capital expenditures for FY 2023-24 and includes the City's Adopted Five-Year Capital Improvement Plan. Staff is ever mindful of additional maintenance costs associated with new capital projects; therefore, these costs are always weighed against the benefits of specific projects. The lion's share of the City's capital program is in the areas of facility improvement and rehabilitation, and equipment replacements; therefore, most projects serve to reduce future maintenance costs and impact to future year budgets. A few notable exceptions are:

- The planned expansion of the Sports Complex totaling $2,200,000, including design, will require additional resources from the General Fund for the maintenance & operations of the facility upon completion. The Public Works Department is planning to mitigate some of the impacts by purchasing a larger mower that will allow for the additional field space to be maintained in less time than with the current equipment
- In January 2023, the City Council approved Phase One initial design work for a future City Hall facility to begin. At the time of this writing, City staff are evaluating a conceptual design package and providing feedback to the architect. If the new City Hall is constructed and operations are moved to the new facility, it is anticipated that the Police Department will expand next door into the former City Hall space, providing space for the next 25-30 years. The future new City Hall Facility and expanded Police Department Headquarters facilities will have a measurable impact to the City operating budget once completed, including annual debt service, utilities, maintenance, and future capital set aside. As these projects are still several years away the specific impacts will be addressed at that time; however, staff is mindful to evaluate commitments in other areas of the budget to make sure future operational expenses are not crowded out
- Lastly, the construction of a new Animal Shelter in FY 2023-24 will have a small impact to the General Fund as it will be a larger facility than the existing one. The facility is being designed to be as low maintenance as possible while ensuring that animals are properly taken care of

Each departmental budget narrative contains a more detailed list of the projects anticipated to be completed in 2022-23, as well as upcoming capital projects that have been budgeted for in the 2023-24 Proposed Budget. In addition, the CIP section of the document includes department level discussions regarding their individual capital programs and impacts to operations, meant to give the reader a better understanding regarding issues they are facing and how projects are prioritized.

Basis for Assumptions of Key Revenue Estimates

The City has traditionally been conservative in its revenue estimates for major General Fund sources and does not rely on historical performance of nearby communities or regions, due to the disparate nature of communities in the Central Valley. Staff uses local year-end estimates to set next year's revenue targets instead of just using what was budgeted for the current year to inform next year's budget. Where possible, outside sources are used for revenue estimates as some revenue streams (such as gas taxes and sales tax) are complex in nature and historical results cannot be relied upon to accurately forecast future performance.

Enterprise fund revenues tend to be more stable than revenues in the General Fund, though staff has been vigilant in monitoring ongoing fund balances in the utility enterprise funds. This is to ensure that an adequate fund balance (i.e., savings account) is maintained to cover rising operational and regulatory costs that are largely out of the City's control. In some years the increase to operational costs exceeds the growth in revenue from utility rates. An adequate fund balance is also critical to cover unanticipated expenditures or revenue shortfalls, and necessary to safeguard compliance with legally required debt service coverage ratios for utility revenue bond issuances.

In-Depth Discussion of Revenue

The summary below provides a high-level overview of the key revenue figures in this year's budget. The tables on the following page show all revenue categories in the General Fund as a high-level overview. Fluctuations between categories can be significant, mostly due to one-time revenue streams like grants or economic stimulus payments. The overall expected growth in General Fund Revenue year over year is $571,371, or 3%.

GENERAL FUND REVENUE RESOURCES

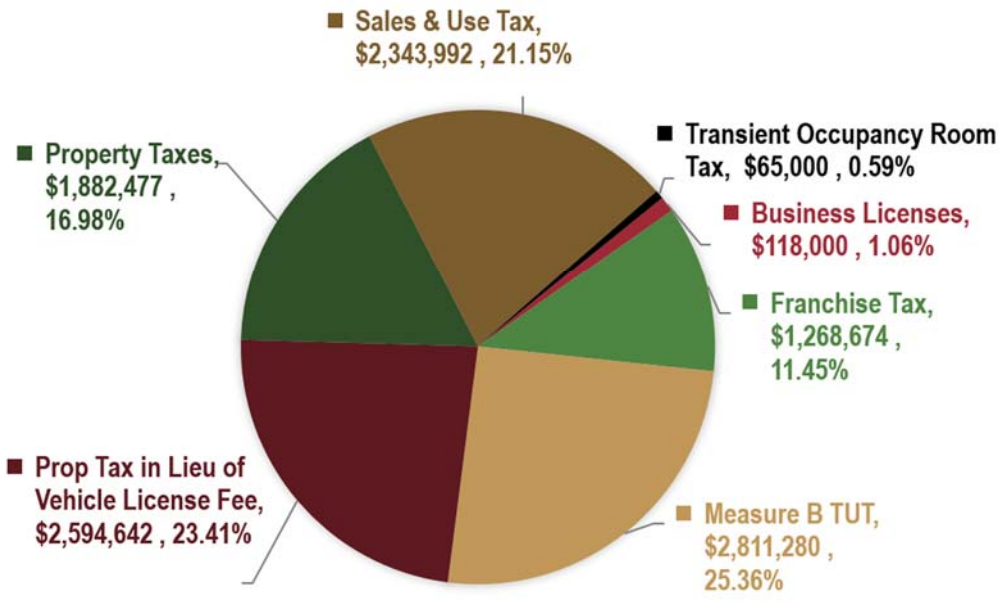
	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2023-24 Proposed
Fines & Forfeitures	$ 75,672	$ 65,500	$ 58,500
Grants	$ 920,082	$ 2,190,639	$ 2,989,340
Intergovernmental	$ 453,568	$ 754,180	$ 796,834
Licenses & Permits	$ 762,857	$ 348,000	$ 349,000
Other	$ 1,214,993	$ 3,218,734	$ 1,532,505
Services & Fees	$ 1,503,579	$ 1,369,476	$ 1,861,986
Taxes	$ 10,268,891	$ 10,181,830	$ 11,084,066
Use of Money & Property	$ 57,441	$ 72,801	$ 100,301
Grand Total	$ 15,257,083	$ 18,201,160	$ 18,772,531

Staff expects that a portion of the recent sales tax revenue increases will be impacted due to rising inflation that saps purchasing power from businesses and families. Rising inflation is also leading to increasing interest rates. These are concerning developments that have led more and more economists to question if a recession is coming sooner than later. Like many other California cities, Reedley is highly dependent on sales tax to fund critical services. Sales tax is the most volatile major revenue stream in the General Fund and is highly sensitive to changes in the economy, positive or negative.

Despite uncertainty and headwinds, revenue from the 2020 Measure B general sales tax measure is allowing the City to maintain service levels and pursue deferred capital projects such as streets and parks improvements, vehicle and equipment replacements, as well as contributions toward unfunded pension liability.

The chart below further details how much a specific tax makes up of the total tax revenue in the General Fund.

GENERAL FUND TAX REVENUES



Sales Tax Revenue

Historically, sales tax has been a relatively volatile revenue source and should be budgeted conservatively. For FY 2022-23 (year ending June 30, 2023), staff estimates the City will receive $2,288,935 in Bradley-Burns (traditional) sales tax revenue, a 2% decrease from the Adopted Budget amount of $2,337,000. Next year, sales tax is estimated at $2,343,992 which is 2% more than this year's year end estimate, which is a more typical growth estimate due to the effects of inflation on goods purchased that are subject to this tax. So, while sales tax revenue continues to be healthy, the rate of increase that the City is seeing over several years has slowed.

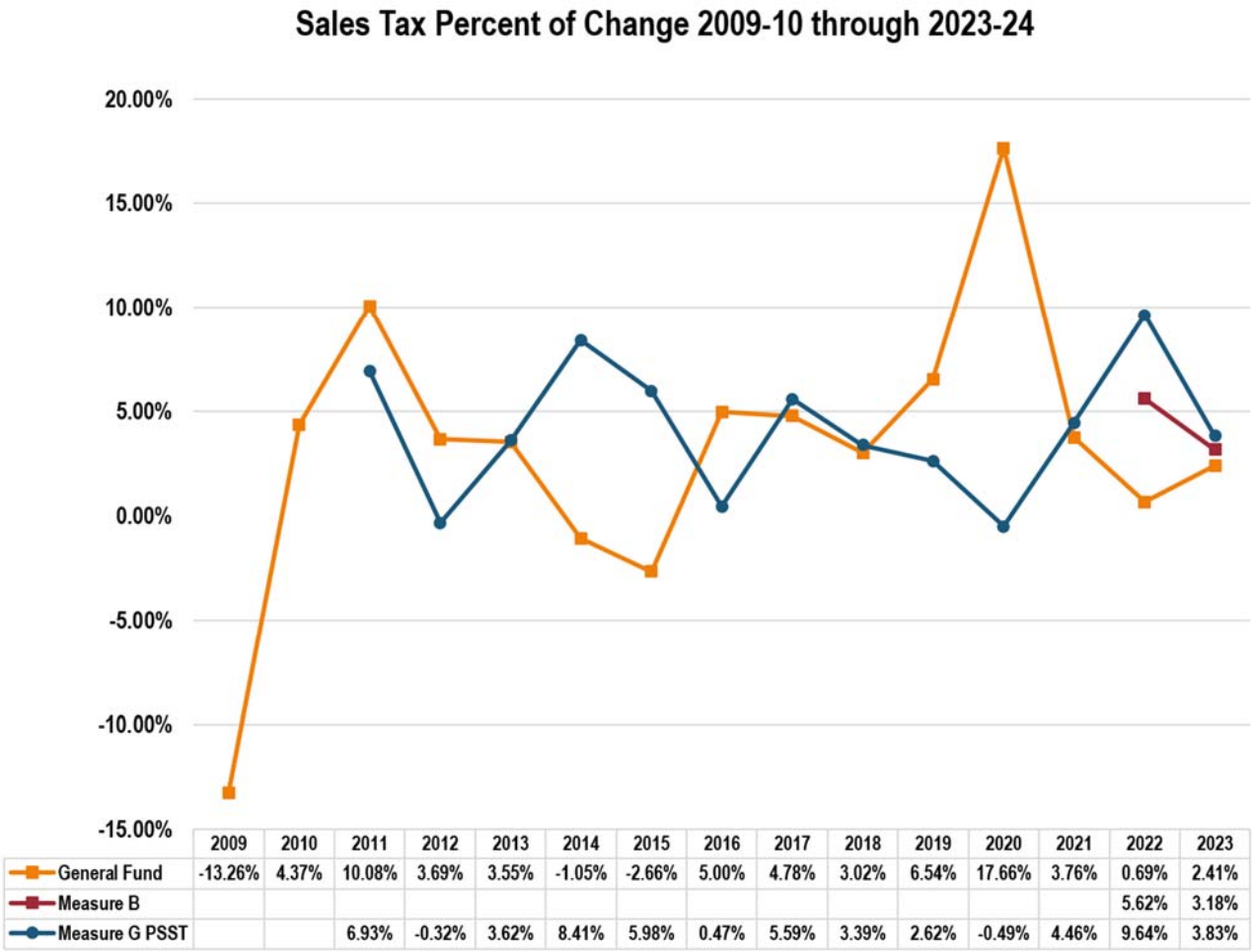
For FY 2022-23, staff estimates the City will receive $1,792,366 in Public Safety Sales Tax revenue, a 5.7% increase from the Adopted Budget amount of $1,695,000. This difference in growth percentages from the Bradley-Burn sales tax is primarily attributable to out-of-town automobile purchases made by Reedley residents. For 2023-24, staff is estimating this sales tax revenue at $1,817,376, which is 1.4% more than the ending estimate for this year. The Public Safety Sales Tax is a district tax, so the characteristics are a little different than the Bradley-Burns (traditional) sales tax. For example, purchases of large taxable items outside of City limits, such as automobiles and equipment, are subject to the tax if the buyer resides in Reedley. For the Public Safety Sales Tax, 70% of revenue goes to policing services, and 30% is used for the Fire Department.

As discussed elsewhere in this transmittal, in March 2020, Reedley voters approved a 0.75% general sales tax measure, called Measure B, to maintain vital public services. This tax measure had a July 1, 2020 effective date, with the City receiving first payment in September 2020. The same one-time factors affecting Bradley-Burns (traditional) and Public Safety Sales Tax have benefitted this revenue stream as well, which is allowing some much-needed projects to be proposed to move forward. The City Council and staff will closely monitor the use of this revenue stream so that every dollar is spent on maintaining 911 response times; replacement of front-line public safety equipment; streets and parks maintenance; and community service programs.

Many residents are surprised at how little of their property and sales tax stays 'local' in Reedley. For example, out of every $1.00 of sales tax paid, the City retains about $0.23. The graphic below illustrates the breakout:



As discussed above, the sales tax is the most volatile major revenue stream in the General Fund and is highly sensitive to changes in the economy and consumer sentiments. The chart on the next page shows the trend of sales tax growth and decrease percentages for the City's three sales tax revenue streams since 2006 for Bradley-Burns, 2011 for the Public Safety Sales Tax, and 2020 for Measure B. With sales tax anticipated to make up 27.5% of the General Fund revenue next year, it is important to manage this revenue stream carefully, having adequate reserves in place to cover ongoing personnel, operating, and maintenance costs for City services during years in which revenue is lower. The Public Safety Sales Tax is restricted, so it is accounted for and budgeted for in a separate fund from the General Fund.



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund	-13.26%	4.37%	10.08%	3.69%	3.55%	-1.05%	-2.66%	5.00%	4.78%	3.02%	6.54%	17.66%	3.76%	0.69%	2.41%
Measure B														5.62%	3.18%
Measure G PSST			6.93%	-0.32%	3.62%	8.41%	5.98%	0.47%	5.59%	3.39%	2.62%	-0.49%	4.46%	9.64%	3.83%

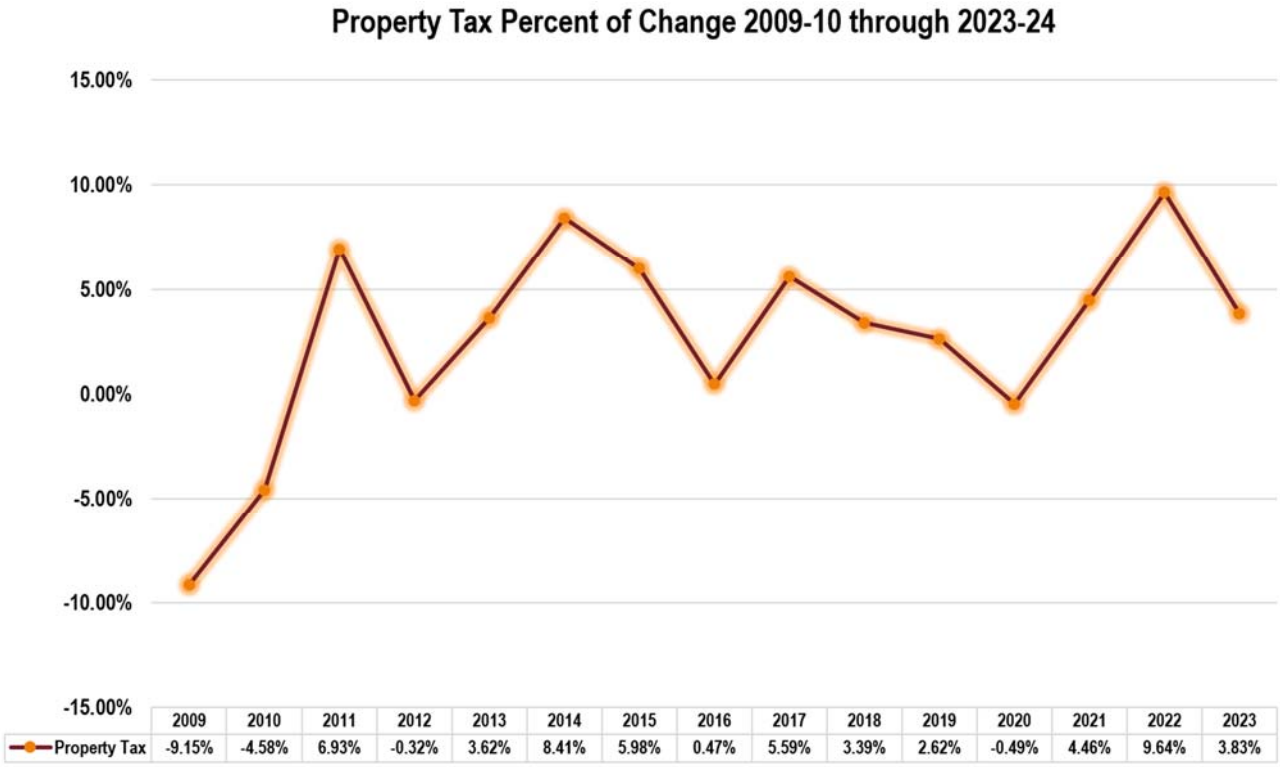
Property Tax, Secured and In Lieu of Motor Vehicle Fees

Property tax revenue continues to perform steadily, with nowhere near the growth or volatility experienced by the sales tax. By June 30, 2023, staff estimates the City will receive $1,366,930 in secured property tax revenue, ahead of the Adopted Budget amount by almost 10%. Property tax is a trailing metric of economic activity, as revenue received today is based on increased property valuations from real estate transactions that occurred months, or even a year ago. The recent growth in this revenue is primarily due to increased assessed valuations on properties due to a lack of available supply of homes for sale in Reedley that put upward pressure on home values. For several years low interest rates also allowed people to qualify for bigger loans, further increasing transaction prices. Rising interest rates this past year have cooled the housing market. Therefore the 2023-24 Budget assumes relatively conservative growth in property tax revenue of 3.8%.



Property Tax in Lieu of Vehicle License Fees accounted for separately, is the largest single account for Property Tax revenue. In addition to the City's regular apportionment of property taxes, cities (and counties) receive property tax revenues in lieu of Vehicle License Fees (VLF). In 2004, the California Legislature permanently reduced the VLF rate from two percent to 0.65 percent and compensated cities and counties for their revenue

loss with a like amount of property taxes, dollar-for-dollar. The City's property tax in lieu of VLF allocation increases annually in proportion to the growth in gross assessed valuation in Reedley, so its growth rate is similar, but not identical, to secured property tax. For FY 2022-23, staff estimates the City will receive $2,543,767, which is 8.2% more than the Adopted Budget amount. The FY 2023-24 Budget assumes approximately 2% growth to this revenue stream.



The chart above illustrates that over the last 12 years, the nature of property tax is steadier in performance than the sales tax, with the notable exception of the significant impact of the Great Recession on property values from 2007 to 2011.

Personnel Discussion

The City has three labor groups; Reedley Public Safety Employees Association (RPOA), General Services Unit employees (GSU), and Unrepresented Management, Professional & Technical employees (unrepresented). Salary & Benefits are generally set by Memorandum of Understanding (MOU) for the RPOA and GSU groups, an annual benefit resolution for unrepresented employees, and the Master Salary Table which sets compensation for all employees. Executed Memorandums of Understanding are available for download from the City's website.

The City has been careful about adding full-time positions in order to control ongoing costs and this year is no different.

New position

- (1) Fire Lieutenant (100% PSST funded)

The proposed Fire Lieutenant is the first new full-time position for the Fire Department since the passage of the Measure G Public Safety Sales Tax in 2008, which resulted in the addition of a full-time Fire Battalion Chief and Life Safety/Code Enforcement Officer at that time. The need for a Fire Lieutenant position has been carefully considered over the last several years as command staff have struggled to maintain adequate coverage as volunteer Firefighter turnover has increased and the average tenure of volunteers has fallen over time. An

additional full-time command position would fill in coverage gaps and 'deepen the bench' by developing the competence and number of employees ready to fill leadership and other positions.

Part-time to Full-time

- (1) Laborer to Parks Maintenance Worker I
- (1) Laborer to Facilities Coordinator



Also included in the annual budget is the conversion of two existing 40-hour part-time positions to full-time due to increased maintenance responsibilities that have evolved into ongoing 'permanent' duties within their respective areas of facilities and parks. The conversion to full-time positions also serves to maintain the City's compliance with CalPERS regulations concerning part-time employees. Further discussion on proposed position changes will occur during public budget workshops

Reclassification of Existing Position

- (1) Human Resources Technician to Human Resources Analyst

Master Salary Table Adjustments

The following job classifications are proposed to be converted from hourly to FLSA Exempt, based on their duties and responsibilities. There are no proposed changes to pay ranges.

- Assistant Planner (Filled position)
- Associate Planner (Job classification only, not a current/proposed position)
- Human Resources Analyst (Filled effective July 1, 2023)

Reedley Police Officers Association (RPOA)

The Reedley Public Safety Employees Association MOU expires June 30, 2024. All City employees covered under the agreement with the RPOA received a 6.0% cost of living adjustment (COLA) effective July 1, 2022, and will receive a 5.0% COLA effective July 1, 2023, along with a one-time non-pensionable 2.0% stipend in January 2024.

General Services Unit (GSU), Local 39

The General Services Unit MOU also expires on June 30, 2024. All City employees covered under the agreement with the GSU received a 3.0% cost of COLA effective July 1, 2020, a 2.5% COLA effective July 1, 2021, and would have received a 2.5% COLA effective July 1, 2022. Due to higher than anticipated inflation, the City approached the unit mid contract and offered the unit a higher COLA. As a result, the City and GSU executed a Side Letter in March 2022, with both parties agreeing to extend the existing MOU one additional year, through June 30, 2024, with a 5.0% COLA effective July 1, 2022 and a 4.0% for the extension year, effective July 1, 2023.

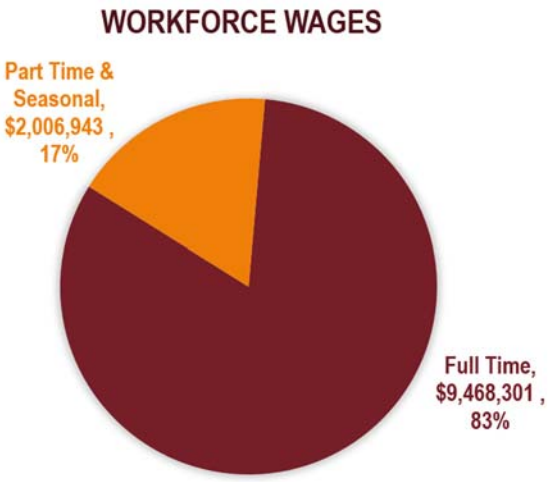
Unrepresented Staff

All Unrepresented staff, which includes executive management, mid-management, and professional/technical employees are proposed to receive a 4.0% COLA effective July 1, 2023.

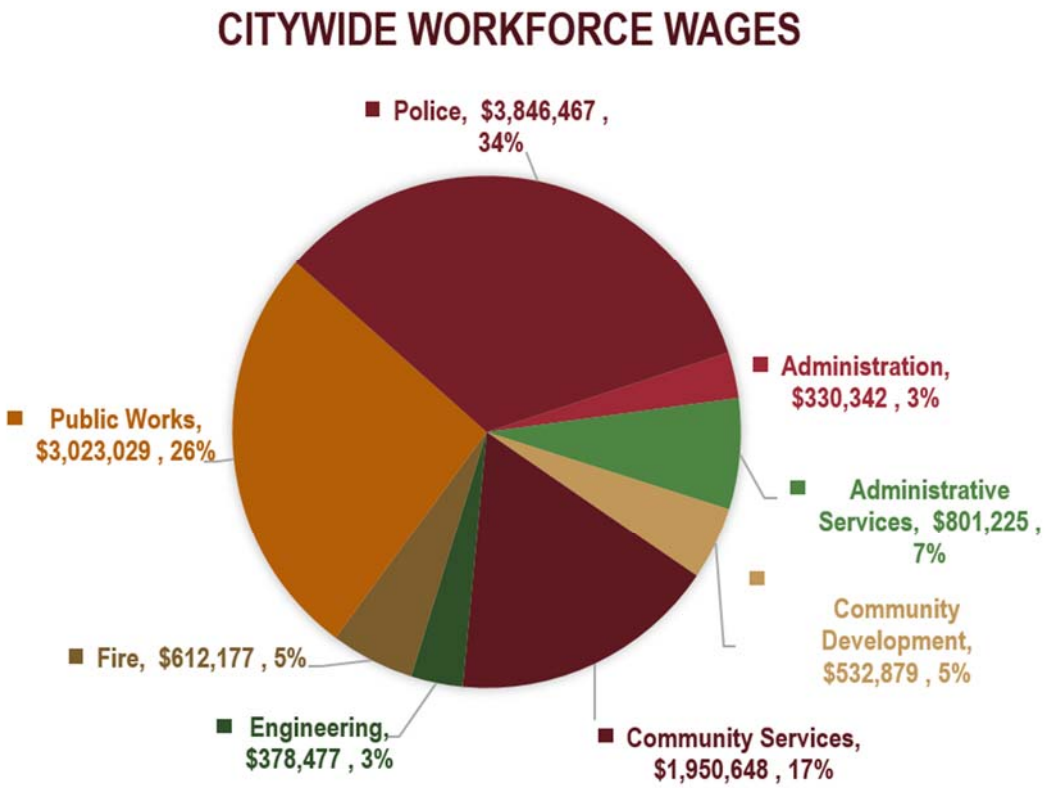
All full-time employees received a special one-time 5.0% COLA in January 2023 due to continued significant inflation.

In Depth Discussion of Employee Compensation and Benefits

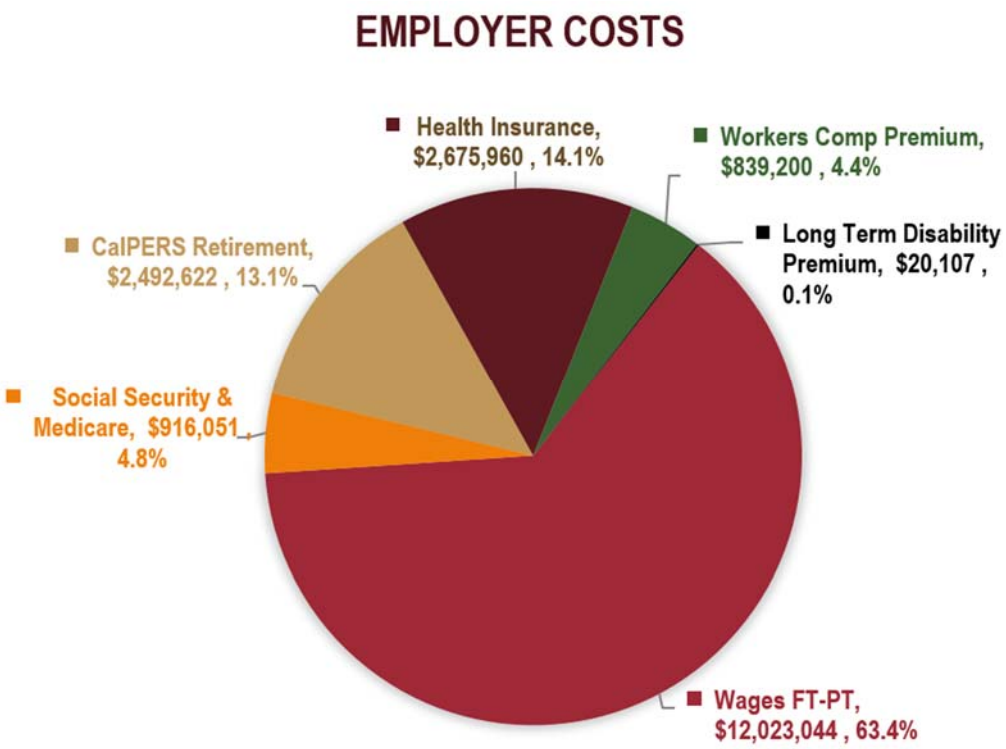
The following charts and tables graphically detail the City's personnel costs across all funds, which total $18,966,984 or 37% of the Proposed Budget. For a similar comparison, estimated Personnel costs will be $17,245,160 or 30% of the budget this year. The difference in percentage share is primarily attributable to a smaller capital improvement program for FY 2023-24. Total personnel costs are expected to be 10% higher for FY 2023-24, primarily driven by cost-of-living adjustments for employees, pension contributions, expected increases to medical insurance in 2024, and a continued rise in worker's compensation costs. The first chart shows salary/wage expenses (not including benefits) to highlight that full time staff makes up 83% of the total personnel budget, which was the same percentage as this time last year.



Total salary/wages (not including benefits) across all City funds total $11,475,244 and are broken down by department in this chart, with Police making up the largest share of salary and wage expense, at 34%, followed by Public Works and Community Services, respectively.



Lastly, the breakout of employer personnel costs below shows all expenditure accounts for all funds rolled up to a Citywide level. As a percentage of the total FY 2023-24 expenditures, salary/wages for full-time and part-time staff comprise roughly 63.4% of the total personnel costs, followed by 14.1% for medical insurance, 13% for CalPERS pension contributions, 4.8% for Social Security and Medicare, and 4.4% for worker's compensation premiums. These percentages are similar to the last several years.



Pension Costs

One of the most concerning areas of discussion amongst any public agency belonging to CalPERS is the significant ramp up in employer contributions that are occurring. For Reedley, the ramp up began in the 2018-19 fiscal year that has effectively doubled the amount the City pays to CalPERS over the last five years. With few exceptions, CalPERS has been hit hard by investment losses in its portfolio, with actual returns falling well below their assumed rate of return, known officially as the "Discount Rate."

For public sector pension systems, the lion's share of employees' future retirement pensions is supposed to be funded by interest earnings from employer and employee contributions that are made into the system with the passing of each pay period. CalPERS first began to run into trouble in the year 2000 when the pension plan was super funded (above 100%), the State of California granted vastly improved pension benefits to State retirement plans and made some benefits retroactive, meaning that money had never been collected for it and invested over time. Shortly afterward, the pension plan took a significant hit from the dot.com bubble and fell below "super funded" status. CalPERS was further impacted by the Great Recession with a 27% or $67 billion drop in value and fell to 61% funded status.

In 2012, the Public Employee Pension Reform Act (PEPRA) was signed into law, which established a new tier of employee pensions with less generous benefits. New employees hired after January 1, 2013, having no prior public agency years of service automatically fall under a different retirement tier under PEPRA legislation. The law did not modify the existing active employee or retiree formulas.

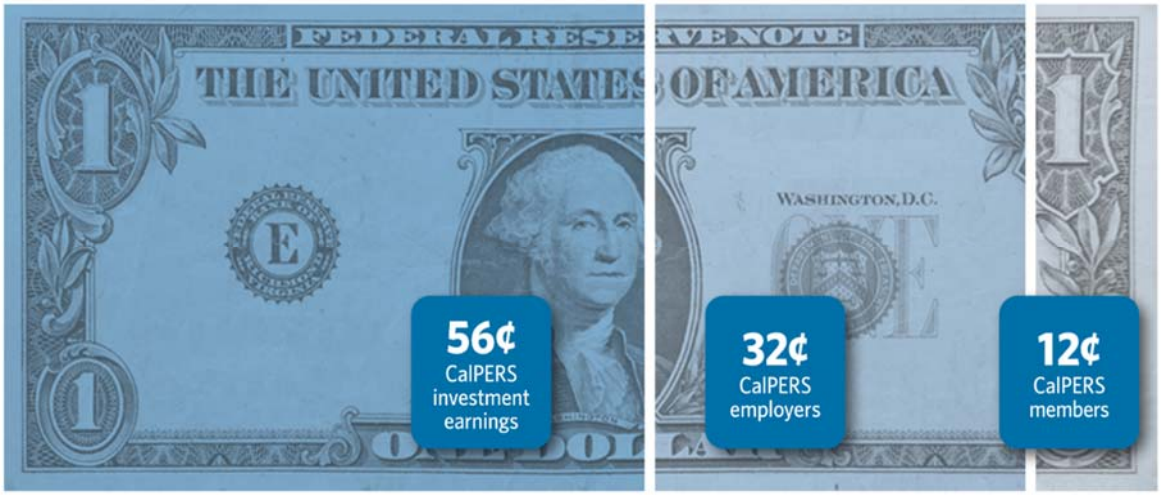
In 2014, CalPERS took initial action to shore up the funding crises by lowering the discount rate from 7.75% to 7.50%. Other changes were also made, including modifying mortality rate assumptions due to people living longer and adopting a new "smoothing" policy to spread gains/losses over a

fixed 30-year period. These changes have driven up employer contribution rates, forced the City to contribute more to pension payments, and increased the budget impact to Reedley over the last several years.

In 2016, the CalPERS Board of Administration took further action, moving to lower the discount rate from 7.50% to 7.00% over three years. The pension contribution rates for Reedley were negatively impacted by this change in that the reduced assumption on investment returns will force the City to contribute drastically more to pension payments. The discount rate has been at 6.8% since July 2021, when a strong double-digit fiscal year investment return automatically triggered a reduction under the CalPERS Funding Risk Mitigation Policy.

How are Pensions funded?

The CalPERS 'Pension Buck' as of June 30, 2022

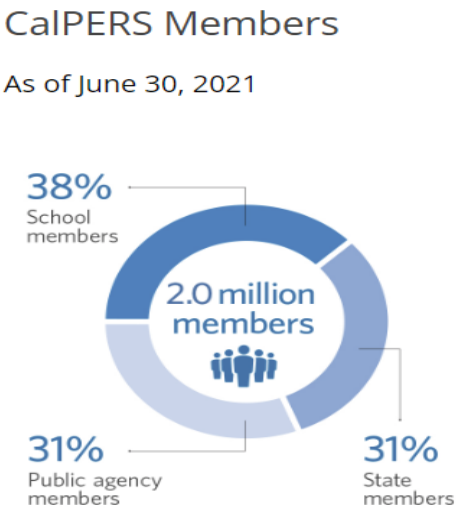


The 'Pension Buck' graphic clearly illustrates that only 56% of pension costs are currently paid by investment earnings, down from 60% just one year ago, and significantly lower than 65% in 2015. Drastic and ineffective environmental, social and corporate governance (ESG) investment policies of the CalPERS Board continue to act as an additional tax on Reedley citizens. This is because rising pension costs in the City budget crowd out the ability to fund other community needs. These rising pension costs are not a reflection of local control, as the City has managed its pension liability prudently - the City has no control over how CalPERS invests pension contributions.

Projected Future Employer Contribution Rates

Beginning on page 61, staff have assembled four charts to illustrate pension cost breakout by plan, enrollment by plan, historical employer contribution rates for pension plans since FY 2013-14, and finally, projected employer contribution rates for all pension plans through FY 2028-29. The chart on page 63 illustrating the changes to contribution rates shows the dramatic increases beginning in the 2018-19 fiscal year.

If there is a silver lining to this situation it may be that, as of the latest actuarial valuations provided by CalPERS, the projected increases through FY 2028-29 show a leveling off and even a gradual reduction. This is welcome news, notably for the Classic Police pension plan, which has experienced sharp increases to employer contributions that will reach 86.5% of payroll next year. For comparison, the City's contribution to the Classic Police Plan just 10 years ago was approximately 27% of payroll in FY 2013-14.



These increases were one of the factors that contributed to the City's long term financial forecast that served as the impetus for the Measure B sales tax measure. Although the latest available information shows steady pension contribution rates, and even a gradual reduction, it is important to note that this fairly rosy forecast is based heavily on the stellar investment returns of 21.3% as of June 30, 2021. Next year's updated pension valuation reports will be heavily impacted by the negative investment return of -6.1% as of June 30, 2022.

The California Public Employees' Pension Reform Act (PEPRA), which took effect in January 2013, changes the way CalPERS retirement benefits are applied to new members hired after December 31, 2012. PEPRA contribution rates will not see the same level of increases that the Classic plans will experience, due to lower benefit levels and little unfunded accrued liability to make up for. The contribution percentage for employees will also automatically be adjusted upwards to keep pace with the employer contribution rates, once actuarial rates move upward more than 1.0%. As of April 2023, about two thirds (66%) of full-time employees are covered under PEPRA pension plans, up from 61% last year, and 55% two years ago; however, significant cost savings from these plans will not be realized for many years. The City's three PEPRA plans are fully funded as of the June 30, 2021 actuarial report.

Forecasted CalPERS Retirement Employer Rates

CalPERS Retirement Plan	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
PEPRA Miscellaneous	7.680%	7.700%	7.700%	7.700%	7.700%	7.700%
PEPRA Police	13.540%	25.500%	25.500%	25.500%	25.500%	25.500%
PEPRA Fire	13.540%	13.500%	13.500%	13.500%	13.500%	13.500%
Classic Fire	36.718%	35.984%	34.336%	31.864%	29.969%	30.381%
Classic Police	86.492%	86.438%	85.044%	83.451%	62.039%	63.533%
Classic Miscellaneous	34.617%	34.180%	33.089%	31.929%	30.291%	31.042%

The takeaway from these illustrations is that the shortcomings of others to effectively manage pension assets and obligations have led to these draconian efforts to increase cash infusions into the pension system and dramatically impact local agency budgets. Even in a high inflation environment, these increases will continue to represent some of the largest increases to any expenditure area of the budget. However, paying these pension contributions is an essential expenditure to maintain critical public services to the community. With the passage of Measure B, the City has begun making efforts to reduce the impacts of future pension cost increases on the budget with the adoption of a Pension & Other Post-Employment Benefits Funding Policy, discussed below.

Unfunded Accrued Liability (UAL) for City Pension Plans

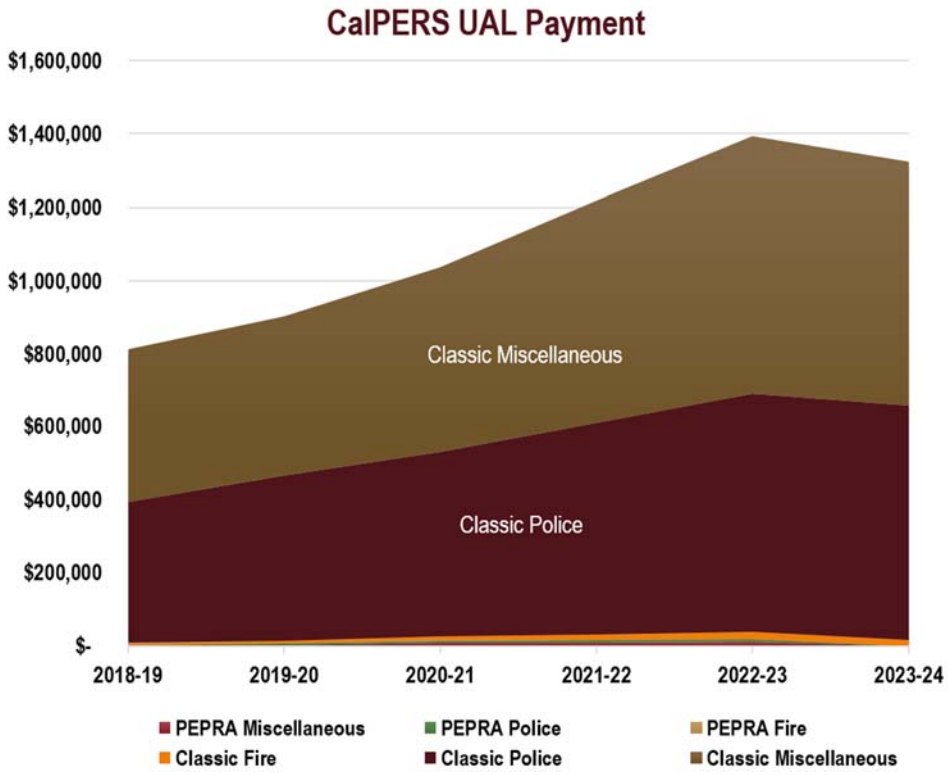
The City's Classic employee pension plans are cumulatively 84.5% funded as of the last valuation date, which is significantly higher than the 71.7% funded ratio last year. The accrued liability, rather, the estimated value of all pension obligations to present and future retirees, is $59,653,188. The market value of the City's pension assets, on deposit with CalPERS, is $48,101,198, which is $6,278,944 higher than this time last year.

The difference between the accrued pension liability and the market value of the assets is the UAL, which occurs when the value of the assets on a pension plan is not projected to be sufficient to cover the estimated future pension payments. For Reedley, the UAL is $11,551,990 as of June 30, 2021, which has reduced considerably from last year's amount of $16,486,480. The increase in the value of the City's pension assets and corresponding decrease in unfunded pension liability is primarily due to the strong investment returns of 21.3% as of June 30, 2021. Next year's updated pension valuation reports - that will be incorporated in the FY 2024-25 Adopted Budget - will be heavily impacted by the negative investment return of -6.1% as of June 30, 2022.

CalPERS currently allows prepayment on the UAL portion of the City's pension contributions, which saves 3.40% (½ of the current discount rate) over the cost if CalPERS were to 'bill' the agency for the UAL over the course of the fiscal year. In Reedley's case, this amounts to $42,834 of savings across all City funds for next year, so the actual UAL payment will be $1,280,888 instead of $1,323,722. This savings is guaranteed and is equivalent (at

today's treasury pool rate) to the amount of potential interest earnings if the funds were instead invested in the City's investment vehicles. The City has been making the full prepayment for several years now and plans to take advantage of the option again in July 2023 for the City's three Classic pension plans.

The graph below details the UAL payment for each of the six pension plans since FY 2016-17. The cumulative UAL payment seven years ago, in FY 2016-17 was $562,081 and will be $1,280,888 next year.



CalPERS Additional Discretionary Payments

This year marked the second time the City has made an Additional Discretionary Payment (ADP) of $336,839 to CalPERS that was applied to the City's unfunded pension liability. Since the City pays interest at the current discount rate, the option effectively works like a family who wants to save future interest expenses by making extra mortgage payments on their home loan. ADPs are rising in use among public agencies, with hundreds participating in the option. The payments allow maximum flexibility because they are made on an ad hoc basis.

Forecasted CalPERS Retirement Mandatory UAL Payments

CalPERS Retirement Plan	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
PEPRA Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -
PEPRA Police	$ -	$ -	$ -	$ -	$ -	$ -
PEPRA Fire	$ -	$ -	$ -	$ -	$ -	$ -
Classic Fire	$ 16,855	$ 16,000	$ 14,000	$ 11,000	$ 8,700	$ 9,200
Classic Police	$ 639,237	$ 639,000	$ 625,000	$ 609,000	$ 394,000	$ 409,000
Classic Miscellaneous	$ 667,630	$ 656,000	$ 624,000	$ 590,000	$ 542,000	$ 564,000
Total UAL Payment	$ 1,323,722	$ 1,311,000	$ 1,263,000	$ 1,210,000	$ 944,700	$ 982,200
ADP Payment - 25% of UAL	$ 330,931	$ 327,750	$ 315,750	$ 302,500	$ 236,175	$ 245,550

In October 2021, the City adopted its first ever Pension & Other Post-Employment Benefits Funding policy, which requires the City to budget and make ADPs to CalPERS in the amount of 25% of the required annual minimum payment on the Unfunded Actuarial Liability. Pension funding policies are identified as a best practice in

municipal finance, and Reedley's policy makes ADPs a budget priority over the long term and demonstrates the financial discipline needed for the City to make meaningful and sustained progress on paying down pension liability in a systematic manner.

For FY 2023-24, the budgeted ADP amount is $330,931. The ADP payment is funded entirely from the General Fund and is a similar approach to the current pre-funding strategy for the City's retiree medical plan, which requires the City to contribute 25% of the annual premium payments to an irrevocable trust. The annual ADP is applied to the 'layers' of the pension liability that would give the biggest savings to the City. Next year's pension actuarial valuation reports, which will be as of June 30, 2022, will be the first to include the positive impact of the ADPs, since the first payment was made to CalPERS in August of 2021.

Benefit Costs

The largest component of personnel benefits is for medical insurance premiums, which are anticipated to comprise 14.1% of the total Citywide personnel budget, using an 8% assumption increase in medical premiums for active employees and non-Medicare eligible retirees for the 2024 plan year. The City has historically used a 5% growth assumption; however, inflationary pressures will likely impact renewal rates again next year. This past year, the City was faced with an overall 12.5% increase to medical premiums for the 2023 plan year. Working with the City's broker, staff investigated every available option to mitigate the impact to City funds and employees. The result was an 8.56% increase to premiums (slightly below the budget assumption) or $154,257, to City contributions for 2023 based on current enrollment in the HMO, PPO and Kaiser Plans, with no change to providers or reduction of benefit levels. By all accounts, this was a very good outcome for the City and its employees.

The City also pays for medical premiums for eligible retirees and dependents, subject to a tiered benefit structure established by the City Council in 2013 and revised on several occasions by resolution. Based on current enrollment and anticipated premiums, $336,100 has been budgeted for estimated retiree medical premiums for the 2023-24 fiscal year.

Several years ago, the City Council wisely approved the establishment of a Section 115 trust to hold pre-funded contributions to earn interest and eventually be available to pay future medical premiums, eventually allowing the trust to replace City funds to pay the monthly premiums. In FY 2020-21, the City Council authorized a significant change to increase the amount of pre-funding of the benefit for future liability, from 15% of anticipated annual pay-as-you-go premiums to 25%. The liability associated with the retirement medical plan is valued by an independent actuary every two years. The latest valuation report illustrates that the financial status of the plan continues to improve, with unfunded liability decreasing from $6,807,000 on June 30, 2019, to $6,357,000 as of June 30, 2021. Most importantly, the Plan's funded ratio has increased from 3.3% to 6.8%. The actuary has noted that the increase to pre-funded contributions was a significant driver in increasing the funded status of the benefit. The City has budgeted for on an updated valuation, which will be as of June 30, 2023, and will share the results with the City Council as soon as they are available.

For FY 2023-24, 25% of the anticipated pay-as-you-go premiums equates to a pre-funding contribution of $84,025. As of March 31, 2023, the City has $572,730 in the trust, derived from a combination of annual contributions and positive investment earnings of $72,308 (or 4.20%) over the life of the trust.

Risk Management - Central San Joaquin Risk Management Authority

The City continues to be covered for worker's compensation, liability, crime, auto, property, and employer's liability insurance, with coverage that is pooled with 52 other cities in the Central San Joaquin Valley Risk Management Authority (CSJVRMA). Membership in the CSJVRMA allows the City to be self-funded for liability, property, worker's compensation, high value auto, and other program areas, which is a proven cost-effective approach as opposed to relying upon traditional insurance carriers for these essential coverages.

$2,089,089 has been appropriated for the City's pooled Worker's Compensation, Liability, Property, Auto, & Employment liability programs, representing an overall 16% increase ($293,211) over current year premiums:

- Workers' Compensation rates are only increasing by 1% ($5,564). This is a testament to staff efforts over many years in actively managing outstanding worker's compensation claims, and preventing them from occurring in the first place by maintaining safe working environments and supporting the efforts of the Citywide Safety Committee.
- Liability coverage is increasing by 14% ($72,890)
- Auto Physical Damage coverage is increasing by 40% ($26,966). The CSJVRMA, and, in particular, the member cities of Madera, Reedley, Dinuba, Selma and Sanger, have all experienced high instances of vehicle damage for law enforcement vehicles, which has driven higher than typical rate increases.
- Property coverage program premium is increasing 48% ($175,410) due to the continuing overall 'hardening' of the insurance market because of the ongoing number and severity of natural disasters. This coverage experienced a 26% increase last year; and 97% two years ago

Although all member cities in the CSJVRMA are experiencing these large premium increases year over year, membership remains a tremendous value for taxpayers as it affords an incredible level of coverage for a wide array of City assets and potential liability exposures. As one example, the City will pay $94,672 next year to insure 115 vehicles with a combined replacement value of $11.5 million. This works out to $823 per vehicle which ranges from specialized work trucks and sedans to police vehicles and high value fire suppression vehicles that are valued in the hundreds of thousands of dollars.

Comparison of Financial Status to Other Jurisdictions

The City of Reedley is comparable to a majority of nearby cities in that it has made a tremendous effort to live within its means and to only ask for additional tax revenue or utility rate increases when it is necessary. The City generally has far less tax revenue per capita than other similarly sized cities in the region. For example, as exhibited on page 18, the annual Bradley-Burns (traditional) sales tax revenue for Reedley and nearby cities shows that Reedley has the lowest among those cities with similar populations. For example, Selma and Dinuba's economic base generates approximately $9.5 million and $23.6 million in sales tax revenue, respectively, compared to Reedley's annual revenue of approximately $2.3 million. Sanger's tax base generated $3.6 million in traditional sales tax for the same period. (These figures do not take into account tax sharing agreements, where applicable) These disparities highlight the tremendous work of staff to serve similar sized populations with quality public services, at the same time highlighting some of the reasons behind the need for the Measure B sales tax measure of 2020.

Closing Thoughts

A City's budget is so much more than just a series of numbers on a page. Those numbers align the people and resources needed to work towards the goals and strategies that guide an organization. When those numbers are aligned correctly, organizations can achieve the outcomes that support their Vision and Mission. In Reedley's case, those numbers represent services to the community and critical projects that enhance quality of life, reduce crime rates, catalyze economic development, and produce greater efficiencies and taxpayer dollar savings. Staff would like to thank the City Council for their continued leadership in guiding Reedley towards a bright future. The cooperation, compromise, respect, and integrity that Reedley's Councilmembers exhibit sets Reedley apart from other cities and is a primary reason that Reedley is on firm financial footing and can move projects forward. It is a true honor to work for this Council and this community.

Sincerely,

Nicole R. Zieba, City Manager

Mission Statement and City Goals

Mission Statement & Goals

We, the members of the Reedley City Council and the employees of the City of Reedley foster a high quality of life for our entire community by creating an environment of open communication, progressive partnerships, economic opportunities, and the delivery of efficient, responsive, and excellent community services.

City Strategic Cornerstones

- **Enhance Public Safety**
- **Revitalize the Community**
- **Champion Solid Financial Management**
- **Demonstrate City Hall Efficacy**

These Cornerstones are the foundation of all that the City organization works for. The organizational goals serve to continually strengthen and renew the cornerstones. Every City Department supports and strengthens these cornerstones by incorporating and blending the organizational goals with their specific department goals as outlined by their department mission and responsibilities.

Goal Setting Process

The City's strategic organizational goals are developed through many sources, namely a tenured body of councilmembers, commissioners and committee members, Organizational Policy Community Workshops, Regional and National Best Practices, citizen surveys, and employee recommendations. The City continually engages with the public through a number of communications channels in order to solicit feedback and to encourage participation through open council meetings, virtual meetings, public workshops, social media, quarterly newsletters, email updates, and phone messages.

Department-specific goals are proposed by staff each year during the budget building process, and reviewed by the City Manager before being presented to the City Council and public during the annual budget process. Previous and current year objectives are also reviewed throughout the year to determine progress and potential allocation of necessary resources. The discussion of work being carried out to meet departmental goals is discussed in detail for every department in their individual narrative section.

Performance Measures

The City has approved and implemented specific departmental Performance Measures that demonstrate and evaluate continued diligence surrounding the importance of the City strategic cornerstones. These can be found in the individual departmental narrative sections of this document with two years of measurement data along with the desired target for the upcoming year. Ongoing review and tracking of target data is monitored and discussed by staff and Council throughout the fiscal year.

Cornerstone #1 - Enhancing Public Safety

Fire Department

- The City's Fire Department uses the National Fire Protection Association NFPA Codes and Standards to measure and monitor response times and the volunteer staffing levels required to respond to 911 calls and events
- Continued efforts to recruit and maintain sufficient staffing to protect Reedley's citizens with the cost efficiencies associated with an effective volunteer based Fire Department
- Strategize, plan and procure grant opportunities identified with the future needs necessary to sustain the levels of service to existing and future constituents

Police Department

- The City's Police Department works diligently to maintain Reedley's position of having one of the lowest overall crime rates per capita in Fresno County
- Proactive Community Outreach, through a variety of methods, is implemented in an effort to continuously reduce the number of Violent Crime Cases
- Driver Awareness for safety issues is addressed through preemptive positive methods to reduce the number of traffic collisions that result in injury
- When necessary, traffic enforcement through citations will be implemented to safeguard drivers, passengers and pedestrians
- Continued partnership with regional and federal agencies to actively monitor repeat violent offenders and target auto thefts
- Dedicated law enforcement responses to mental health cases and homelessness issues
- Ongoing crime analysis pursuant to Departmental requests; officers will be provided with a comprehensive analysis that will lead to actionable outcomes
- Fleet replacements and technology investments to maximize front line law enforcement services

Engineering Department

- The City's Engineering Department utilizes the National Pavement Condition Index standards to evaluate the condition of Arterial Streets, Collector Streets and Residential Streets. Continued enhancement of pavement conditions provides for a safer environment for traffic, bicyclists and pedestrian movements



- Multiple Street and Sidewalk improvement projects
- Safe Routes to School projects for pedestrian protection
- Active Transportation and Parkway project for safer pedestrian and bicycle networks that travel throughout the City

Public Works Department

- The City's Public Works Department maintains critical public health infrastructure for the municipal water and wastewater systems
- Public Water System maintenance and compliance with federal and state regulations, citywide water well improvements, ongoing water meter replacements, public outreach projects and other required infrastructure projects to maintain a safe public health enterprise
- Public Wastewater System maintenance and compliance with federal and state regulations which include smart sewer manhole cover upgrades, sanitary sewer line inspections and improvements, public outreach projects and other required infrastructure projects to maintain a safe public health enterprise
- Underground Service Alert Requests from the public processed within 24-hours to identify municipal water and wastewater service line areas to avoid potential catastrophic disruption
- Continued community outreach to safely handle and divert dangerous pharmaceuticals from the City's waste systems

Cornerstone #2 - Revitalizing the Community

Community Development Department



- Continued partnerships with the Chamber of Commerce, the Economic Development Corporation, and private developers to maximize incentives to new and existing businesses and to provide welcome packets for new businesses opening within Reedley
- Collaboration with local stakeholders to attract national and international companies to Reedley
- Continued effort and support for the Arts in Public Places Program and public art within designated crosswalks in high pedestrian areas of the City
- Ongoing updates as necessary for the General Plan, Zoning Code, and Housing Element
- Efficient and effective processing of Entitlements applications (Planning, Site Plan, Design Review and Preservation type applications)
- Increased number of issued permits, building valuations and inspections performed throughout the year to assist both residential and commercial development, improvements and neighborhood enhancements
- Faster turnaround time to complete plan checking and permit issuance for projects without negatively impacting service levels
- Ongoing implementation of the latest California Building Code standards to provide information to developers, contractors and the public on relevant changes
- Inspection completion within 48-hours of initial request

Community Services Department



- Engage all members of the public with a variety of new and ongoing recreational programs that result in increased participation
- Provide the public with affordable facility rental opportunities and to increase the number of park uses

- Renewed focus on programs targeted for children in the preschool, pre-kindergarten and youth age groups

Engineering Department

- Sports Park improvement project for soccer fields, parking lots, lighting, irrigation and public amenities
- Pavement improvement projects with alleys

Fire Department

- Proactive Fire Department Code Enforcement and Case Closure for property beautification and the enhancement of community property values
- Targeted Fire Department Code Enforcement for blighted vacant properties based on the implementation of Council-approved Public Nuisance and Private Property Maintenance Ordinances

Public Works Department

- Rehabilitation and preservation of the historic park monuments
- Turf, plant and tree replacements throughout the City
- Community Parkway (Rail Trail) improvements with lighting upgrades and tree replacements
- Ongoing seal maintenance of cracks in the roadways to extend the life and viability
- Continued public outreach and education for water conservation

Cornerstone #3 – Champion Solid Financial Management

Administrative Services Department



- The City will continue to work towards and maintain 90-day operating reserves in the General Fund and a minimum of 45-days in the Water, Airport and Wastewater enterprise funds
- Oversight to maintain a balanced budget throughout the fiscal year
- Annually review and approve a Master Fee Schedule to ensure fees are appropriately recovering costs of specialized services
- Continued efforts to assist all Departments in finding ways to reduce expenditures and maximize revenues to address critical fiscal challenges
- Obtain the annual City Financial Audit at the highest level (Unmodified Audit Opinion) with no material findings
- Maintain annual budget awards from the prestigious Government Finance Officers Association of the U.S. and Canada, and the California Society of Municipal Finance Officers
- Populate and maintain written and video-based procedures on functions associated with financial, payroll, investment, business licenses, grant management, utility billing and contracts
- Continued oversight assistance for grant management

- Management of the City's Information Technology needs, hardware and software
- Risk Management and oversight for protection of City assets and full cost recovery on City property damage claims

Engineering Department

- Maximize all opportunities of Grant Reimbursement use associated with public infrastructure projects

Cornerstone #4 - Demonstrate City Hall Efficacy

Administration Leadership and Team Building

- Foster an environment that champions Effective Decision-Making
- Ensure compliance with all Local, State and Federal Law
- Continued Councilmember Training in Brown Act, Council Roles, Responsibilities, and Ethics
- Contract compliance activities that maintain transparency and protect the taxpayer's interests
- Maintain a low number of General Liability claims and quick resolution of all filed claims



Community Communication

- Expand the use of City social media for better community outreach
- Continue to make frequent website updates to provide fresh data to the public
- Expand Spanish-speaking constituent outreach

Administrative Services Department

- Risk Management oversight and support for the Citywide Safety Committee to facilitate safe work environments and practices for employees
- Annual updates to the City's Personnel and Policy Manual to reflect new state and federal laws
- Continued Staff Training for all departments to modernize skills and knowledge
- Hire qualified candidates that serve in a variety of positions for all departments
- Provide the public with multiple options for payment of municipal services and to increase the number of customers utilize electronic payment methods

Community Services Department

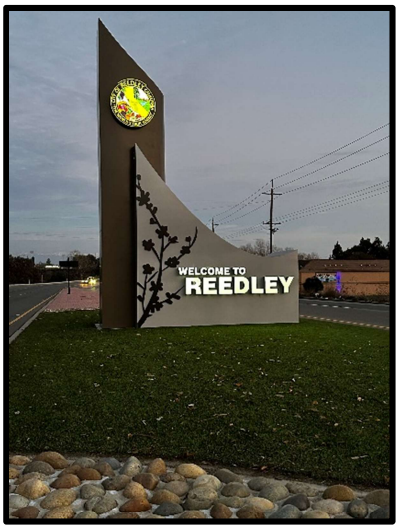
- Increase the number of social media followers so that every citizen is provided information on available quality of life programs
- Implementation of software based maintenance work orders for more efficient tracking of necessary upkeep and needed repairs of city facilities

Community Profile

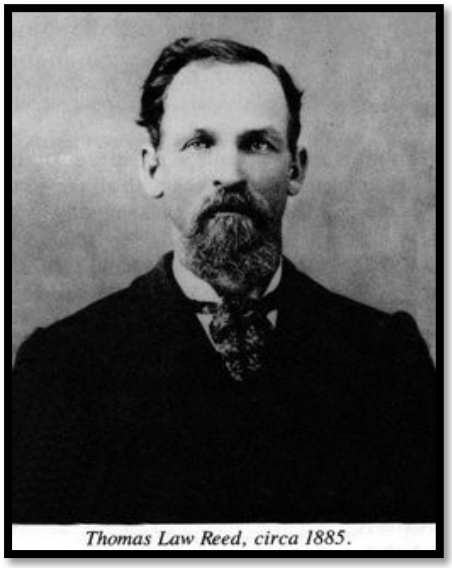
Community Profile

"The World's Fruit Basket"

Reedley is located in the central San Joaquin Valley portion of California, lying just inland between the State's coastal mountain ranges and the Sierra Nevada Mountains. The valley floor is the richest intensive agricultural production area in the world. Reedley's economy continues as predominately based upon agricultural production and an agriculturally-oriented industry. The area's rich, fertile soil produces the finest fruit, nut, vegetable, grain, and cotton varieties in Fresno County. In 2013, Reedley celebrated 100 years of incorporation with a community characterized by its strong civic leadership, converging cultures and people, and the ability to work together for Reedley's betterment.



Manning Avenue Monument



Thomas Law Reed, circa 1885.

Civil war hero Thomas Law Reed settled here to provide wheat for Gold Rush miners in the mid-1800s. His donation of land for a railroad station site established the town as the center of the Valley's booming wheat business. Railroad officials commemorated his vision by naming the City in his honor. When mining fever began to fade, wheat demand slackened. The Kings River water was diverted for crop irrigation, and the region began its over 100-year tradition of bountiful field, tree, and vine fruit harvests.

With water and railroad services in place, farming families of European immigrants were recruited, and the settlement was incorporated in 1913, with Ordinance No. 1 adopting and prescribing the style of a Common Seal on February 25, 1913. An important element in the early town was a colony of German Mennonites, whose strong traditions and values still shape Reedley's culture. The population today is diverse and multicultural.

Each of the town's major ethnic groups has shown strong civic leadership and a desire to retain cultural and religious traditions. Among the community's twenty-five churches are Anglican, Armenian, Baptist, Buddhist, Catholic, Christian, Mennonite, and many other congregations. Among the many sports, cultural, conservation, charitable and civic associations there are forty-one organizations and twelve civic clubs that include a Filipino community organization, a Finnish organization, American Lebanese Women's Club, several Hispanic and Latin American organizations, and a Japanese organization.



St. La Salle Catholic School and Church



Reedley High School Campus

Education is a vital part of community life, with seven elementary, three junior, and two high schools, both public and private. Over 6,000 students are served by these facilities as part of the Kings Canyon Unified School District. For 70 years, Reedley College has capped the local educational structure, providing area residents with an assortment of classes, programs, and activities. Small classes, on-campus housing, an excellent library, strong career guidance resources, and a spirited athletic program add to the college's appeal. Students can select a certificate or Associate Degree program in a wide variety of educational majors.

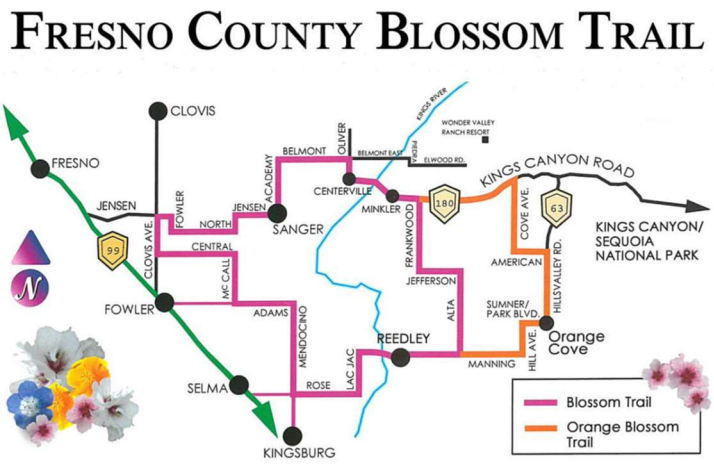
Key to Reedley is its exceptional recreational amenities. On the banks of the Kings River, sandy beaches and clear stretches of open water lure enthusiasts for swimming, fishing, boating, and water-skiing. Parks along the river draw families and friends from great distances for frequent picnics and festivities. The City's public parks, swimming pool, and comprehensive recreational program, along with its annual community-wide pageants and festivals, complete with three area golf courses, nearby Pine Flat Reservoir, and the redwoods, lakes, streams, and hiking trails minutes away in the mountains.



Kings River

Blossom Trail

A seasonal recreational amenity for Reedley is the Fresno County Blossom Trail. It is a self-guided tour on a 60-mile trail flowing through eastern Fresno County that showcases the springtime blooms of deciduous tree fruit, nuts, and citrus crops. The season runs from the end of February through mid-March and brings many tourists from throughout California.



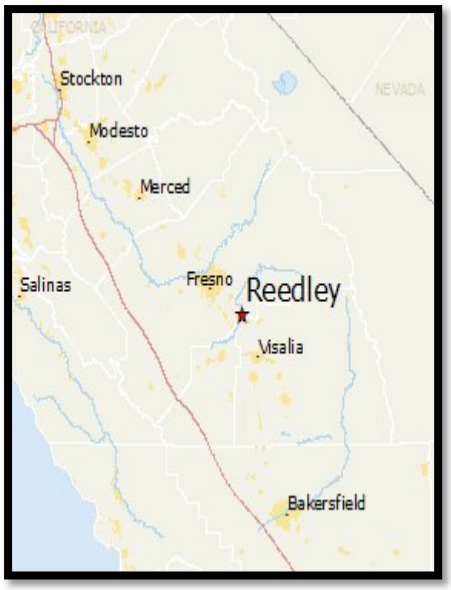
Recreation is bountiful in the Reedley area. Fishermen, water skiers, boaters, swimmers, and picnickers find the scenic Kings River a paradise. The river winds through Reedley's backyard, providing a natural beach and beautiful park areas. There are several wonderful golf courses that serve our community. Within easy driving, distances are the High Sierra Nevada Mountains with Kings Canyon and Sequoia National Parks and their beautiful, majestic redwoods, cool lakes, streams, and scenic beauty. Twenty-five miles away is Pine Flat Dam on the Kings River, a favorite recreation spot.

The Greater Reedley Chamber of Commerce

The City of Reedley is fortunate to have an active partnership with The Greater Reedley Chamber of Commerce. The organization is responsible for significant ongoing economic development and revitalization efforts, city-wide beautification projects and a multitude of diverse cultural events and tourism draws.

City Location & City Services

Reedley is situated approximately twenty-five miles southeast of the City of Fresno and equidistant from the City of Visalia. Manning Avenue, a four-lane divided major arterial street, connects the city with State Highway 99 twelve miles to the west. State Highway 180 is located eight miles north of the City, and both highways are heavily used by local, regional, and national residents, travelers, and motor carriers. In addition to its location near these major highways, the community lies adjacent to the Tulare Valley Railroad and the Southern Pacific Railroad lines.



The City of Reedley is a full-service city offering a municipal airport, water system, wastewater treatment plant, and trash collection. The managing City Department's narratives will discuss detailed information of these services and infrastructure components (i.e. Community Services, Public Works). Aside from these municipal services, Reedley also boasts multiple healthcare centers, the most well-known being Adventist Medical Center, a modern, acute-care hospital with a new birthing center that provides comprehensive medical coverage.

City Boards & Commissions

There are numerous boards and commissions that serve in various oversight and advisory capacities for the City that contribute to the effectiveness of local government and improve quality of life.



- Airport Commission
- Public Safety Oversight Committee (Measure G)
- Community Services Commission
- Planning Commission
- Traffic Safety Commission
- Downtown Parking and Business Improvement Area "Streetscape Maintenance" Committee

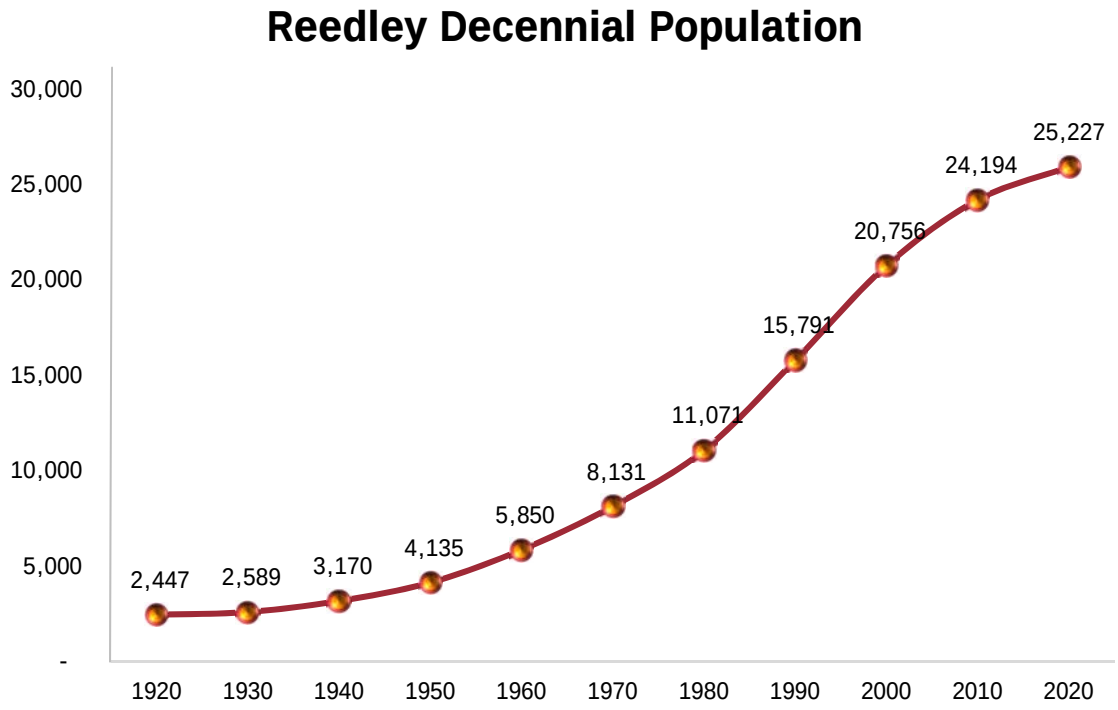
Additional information about opportunities to serve and the eligibility requirements can be found on the City website at http://www.reedley.ca.gov/commissions.

City Demographics & Statistics

City Demographics & Statistics

A variety of demographics and statistical data about Reedley is presented here for the reader. This is meant to provide a broad understanding of the different characteristics that make Reedley unique. This information is particularly useful to governments for making crucial policy decisions. Non-governmental bodies, corporations, and other businesses also use demographics to develop a better understanding of the public and, accordingly, make strategic business and marketing plans. An understanding of demographics and statistical information possibilities is incredibly important for everyone. The decisions that are made using this data can have a profound impact on our everyday lives.

Reedley City's population is currently estimated at 26,087. The graph below provides total population counts for the City of Reedley from ten (10) decennial U.S. Censuses, 1920-2020.



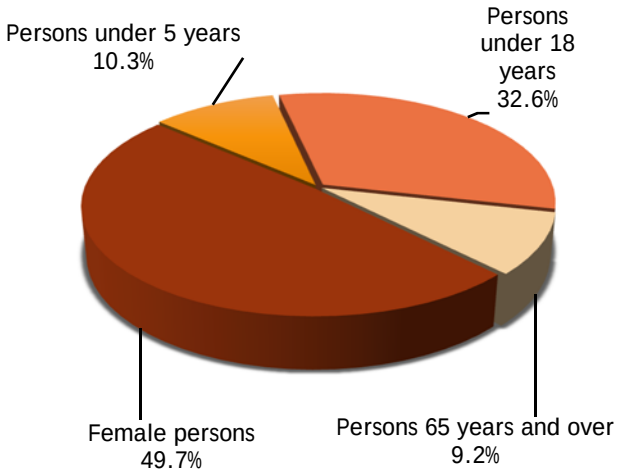
Reedley's Citizens

Demographics are the various characteristics of a population. These can include factors such as race, gender, and age of a population. The statistical information on the population's socioeconomic conditions is known as demographic data. This data may include a range of information about the population such as birth rates, death rates, marriage rates, religious affiliation, political affiliation, language, education, employment, income, lifestyle, location, and homeownership. The following graphs provide the reader with demographic data on Reedley's population.

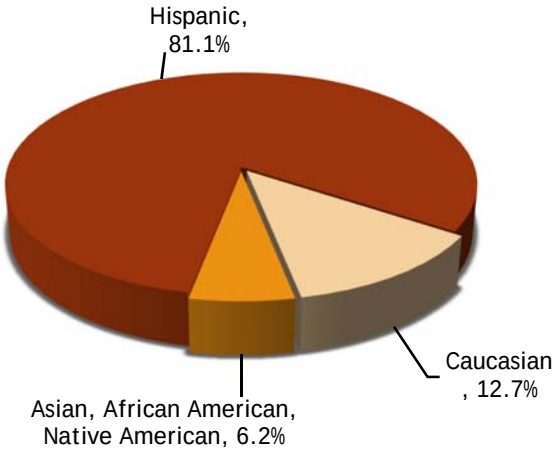
Data Source: California Department of Finance – 1850-2020 Historical US Census Populations of Cities

Population: Data used in the pie charts and bar graphs below has been obtained from U.S. Census Bureau. The Bureau collects race data by guidelines provided by the U.S. Office of Management and Budget (OMB), and these data are based on self-identification. OMB requires that race data be collected for a minimum of five groups: White, Black or African American, American Indian or Alaska Native, Asian, and Native Hawaiian or Other Pacific Islander. OMB permits the Census Bureau to also use a sixth category - Some Other Race.

Population by Age and Gender

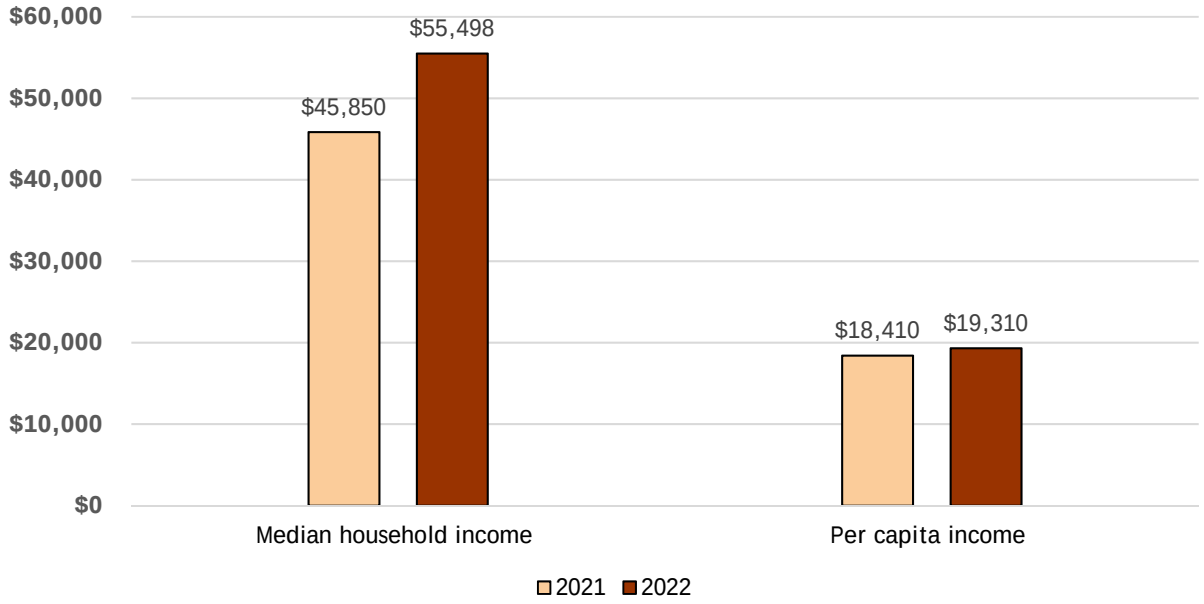


Population by Race and Ethnicity



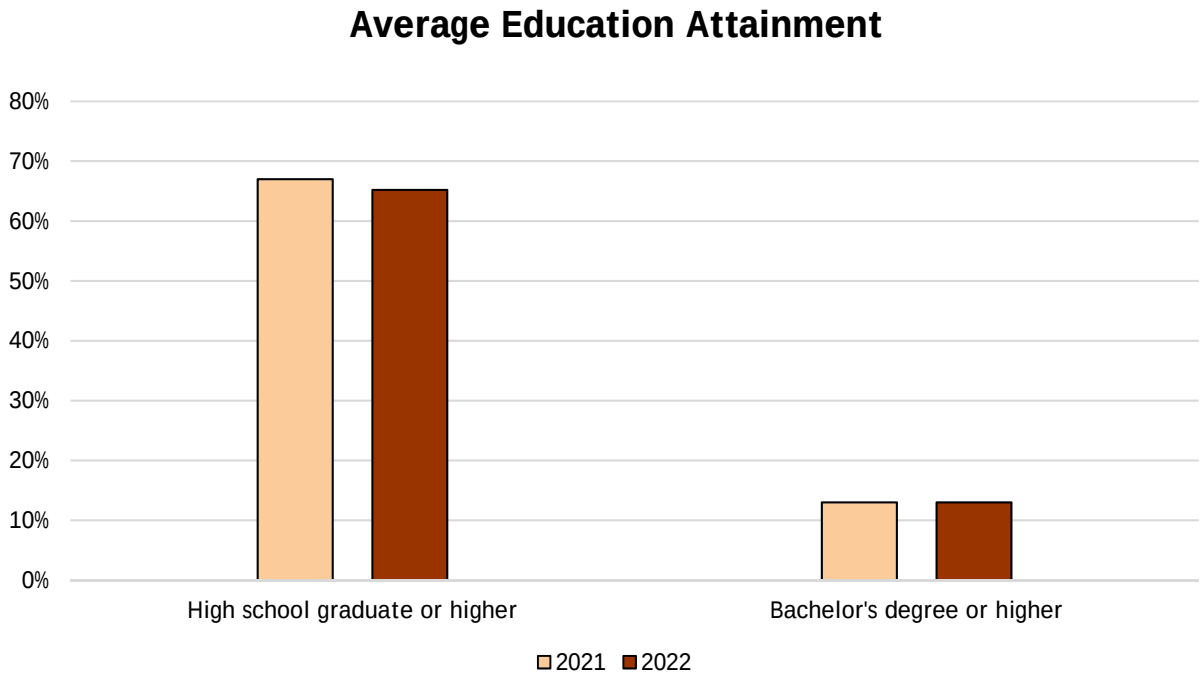
Average Household Income: The bar graph below includes the income of the householder and all other individuals 15 years old and over in the household, whether they are related to the householder or not. Because many households consist of only one person, average household income is usually less than average family income. Both median household income and per capita income improved in 2022.

Average Household Income



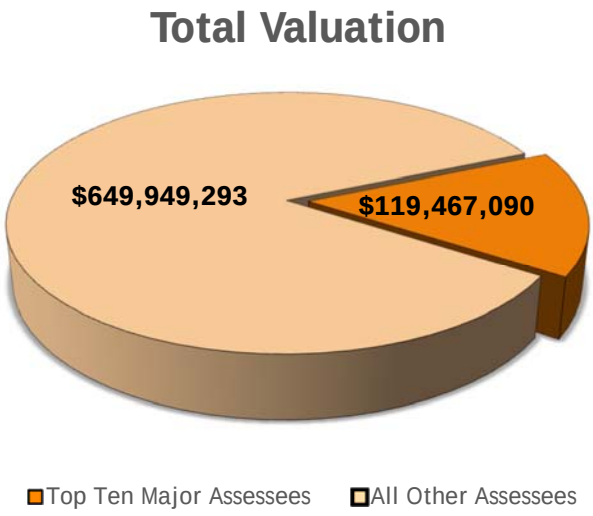
Data Source: United States Census Bureau

Average Education Attainment: The graph below shows the City of Reedley's average education attainment of persons aged 25 years+. High School Graduates include people whose highest degree was a high school diploma or its equivalent, people who attended college but did not receive a degree, and people who received an associate's, bachelor's, master's, or professional or doctorate. People who reported completing the 12th grade but not receiving a diploma are not included. Persons with a Bachelor's Degree or Higher are those who have received a bachelor's degree from a college or university, or a master's, professional, or doctorate degree.



Top 10 Property Valuations

The table and the chart below show the top ten (10) major property tax assessments for 2022-23 and are based on both secured and unsecured property values within Reedley's jurisdiction.



Data Source: United States Census Bureau, Records of Fresno County, and Fraser Associates

TOP TEN MAJOR PROPERTY TAX OWNERS OF 2022-23

Owner	Type of Use	Total Value
Sun Pacific Facilities LP	Industrial	$17,877,769
Stone Cold LP	Commercial	17,761,000
Otani Properties	Industrial	15,999,546
Wells Fargo Equipment	Residential	14,421,200
Meadowbrook Reedley	Commercial	11,455,874
Reedley Center Inc.	Commercial	9,882,619
Youngstown Grape District	Agriculture	9,782,200
Reedley Properties	Commercial	8,362,608
Isaac Ventures	Industrial	7,674,274
Ahdi and Ibtisam Nashashibi Trustees	Commercial	6,250,000
		$119,467,090

Surrounding Municipalities Comparisons

The following municipalities are also located within Fresno County:

Clovis, Coalinga, Firebaugh, Fowler, Fresno, Huron, Kerman, Kingsburg, Mendota, Orange Cove, Parlier, San Joaquin, Sanger, and Selma. Fresno, Clovis, and Fresno County have been excluded from comparison statistics because of their large size

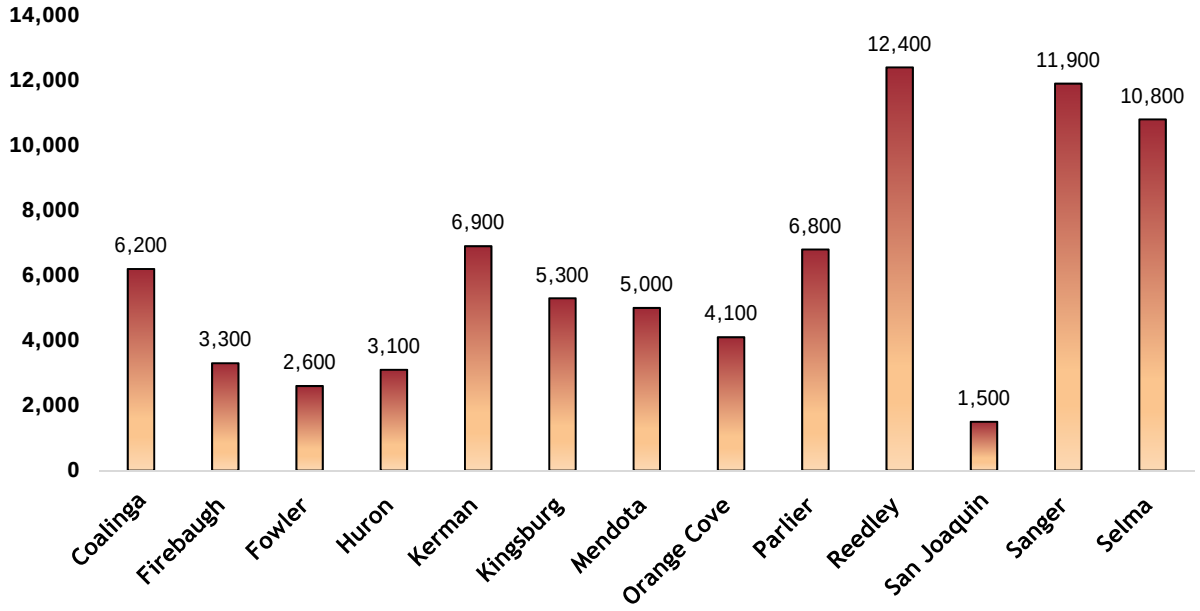


Data Source: Records of Fresno County and Fraser Associates

Number of People Labor Force

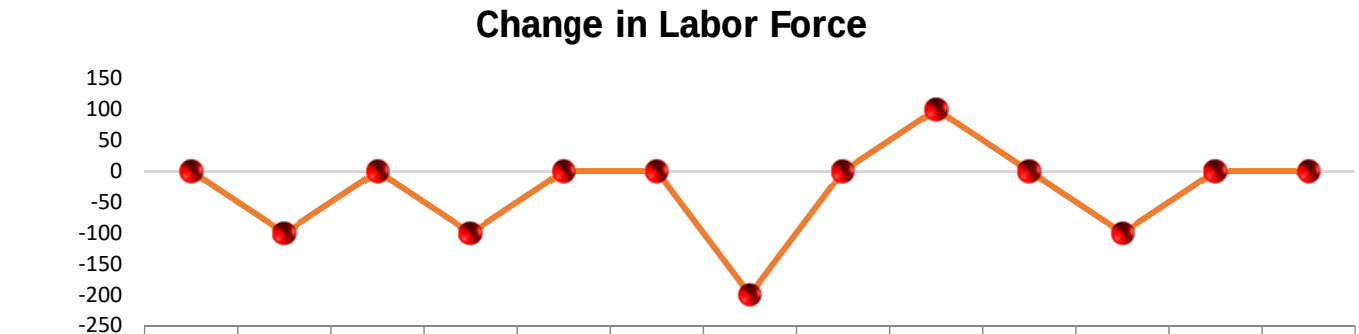
Each month the Employment Development Department (EDD), Labor Market Information Division releases unemployment rates and employment by industry data for California and sub-state areas. Monthly estimates of employment and unemployment for Cities and Census Designated Places are calculated by using the share of county-level employment and unemployment in the area at the time of the most current five-year American Community Survey (ACS) estimates, which are updated annually. The employment and unemployment estimates are then added to determine the total labor force and unemployment rate.

This bar chart depicts the number of people in the labor force using Annual Average 2021 Labor Force Data for Cities in Fresno County.



Change in Labor Force

The line graph below represents the increase or decrease in the labor force in 2021 in comparison to labor force in 2020. To find this the annual averages for 2021 and 2020 were compared. Due to the impact of COVID-19, the City of Reedley like the majority of its neighboring cities experienced a decline in its labor force in 2020 and the number has remained unchanged in 2021.



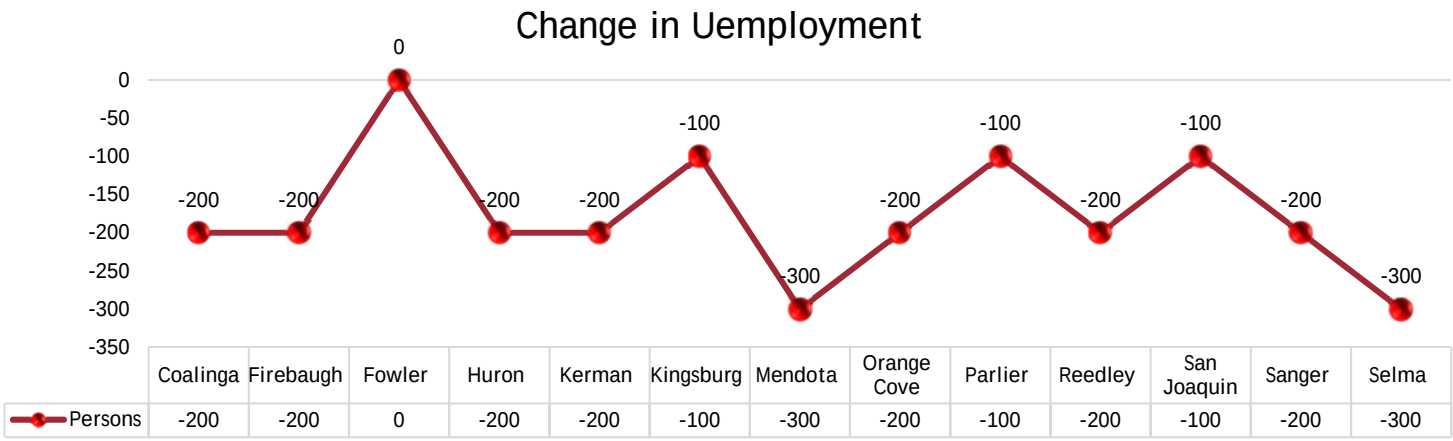
	Coalinga	Firebaugh	Fowler	Huron	Kerman	Kingsburg	Mendota	Orange Cove	Parlier	Reedley	San Joaquin	Sanger	Selma
Persons	0	-100	0	-100	0	0	-200	0	100	0	-100	0	0

Data Source: Employment Development Department, State of California

Change in Unemployment Number

The same source of information and methodology for generating data as the previous page has been used to reflect unemployment rates in the City of Reedley and other surrounding Cities.

This bar chart depicts the unemployment rate using 2021 Annual Average.

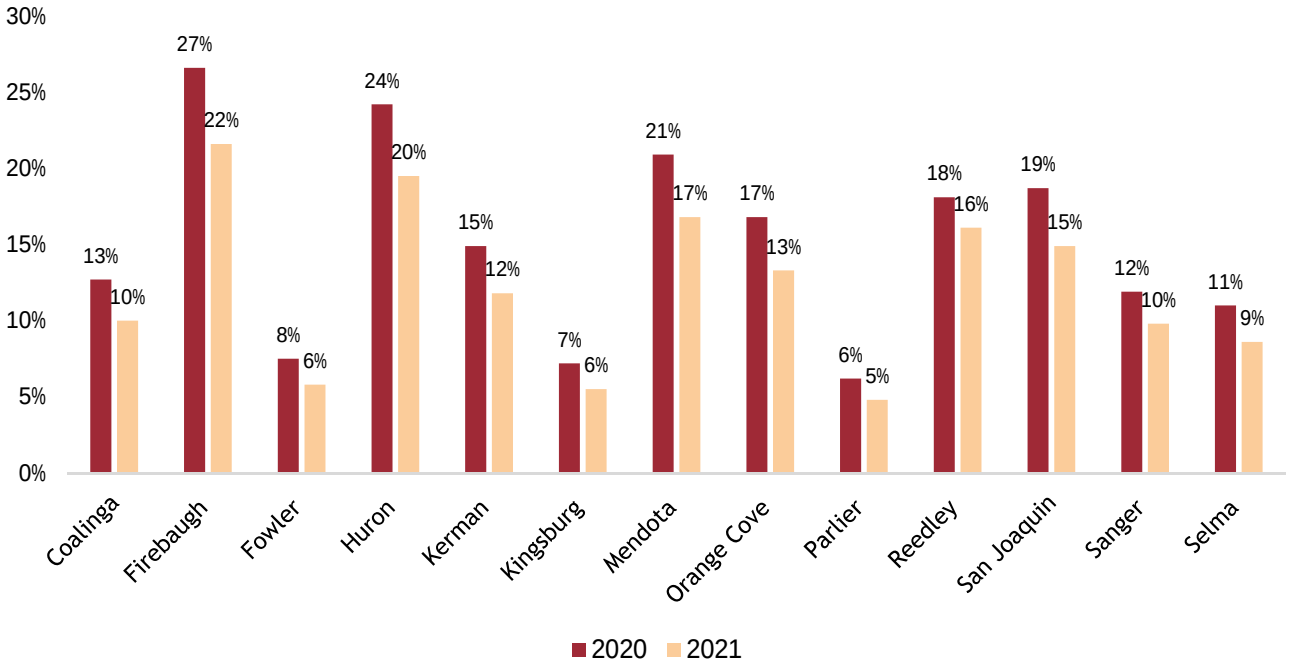


	Coalinga	Firebaugh	Fowler	Huron	Kerman	Kingsburg	Mendota	Orange Cove	Parlier	Reedley	San Joaquin	Sanger	Selma
Persons	-200	-200	0	-200	-200	-100	-300	-200	-100	-200	-100	-200	-300

Change in Unemployment Rate

The graph below represents the percentage change in unemployment rate in 2021 compared to the rate in 2020. While in the prior year, all cities had seen an increase in unemployment and COVID-19 pandemic was the main contributing factor to this increase, things have improved in 2021.

The City of Reedley saw a 2.0% decline in 2021 compared to 2020.



Data Source: Employment Development Department, State of California

Sales Tax Revenue Comparison

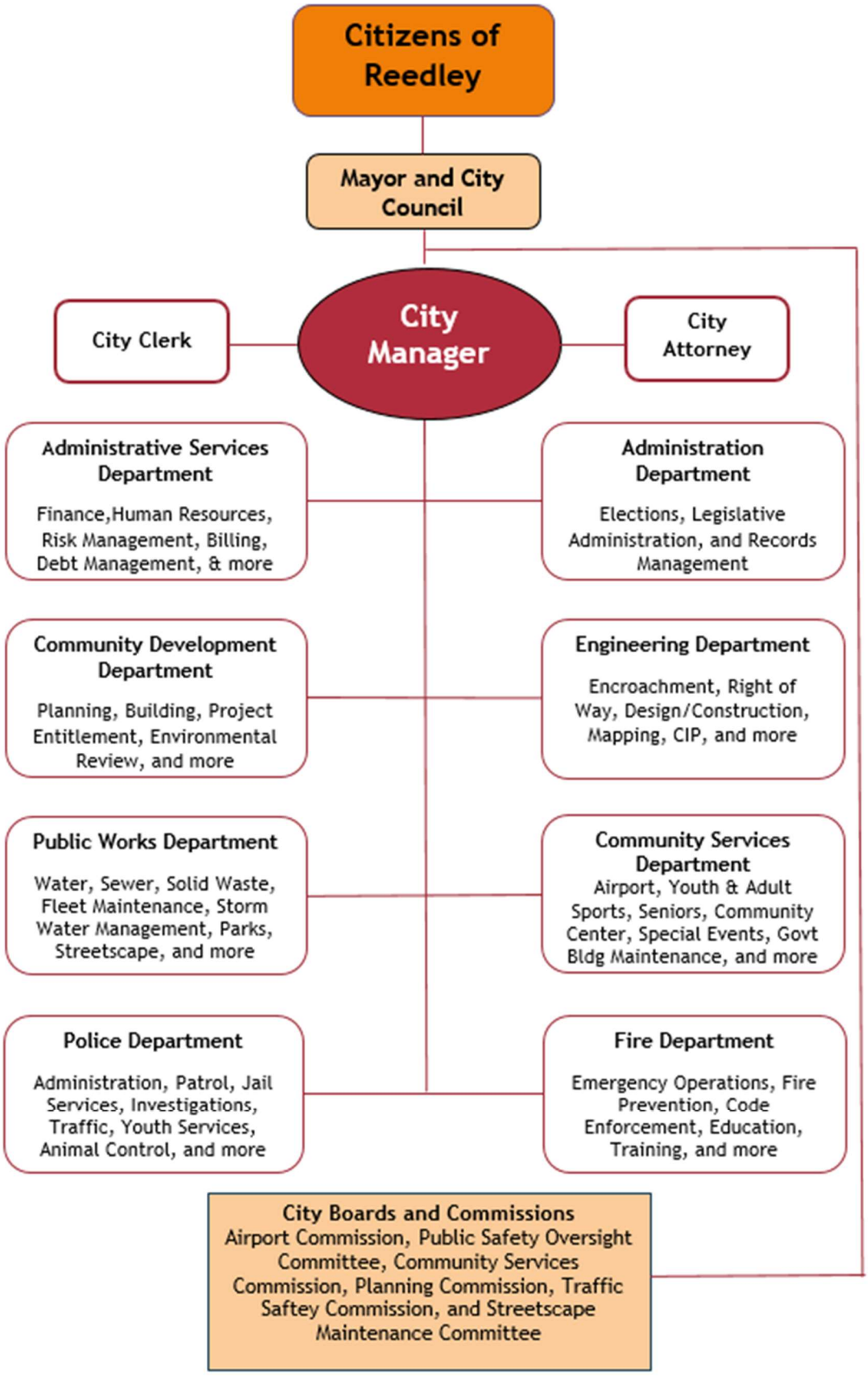
As shown in the table below, all cities of Fresno County have been included for comparison except Fresno and Clovis have been excluded due to their large size. Although the City of Dinuba is in Tulare County, it has been included because of its geographical proximity. These amounts represent the General Fund Bradley Burns Sales Tax Revenue for the fiscal year ending 2022. This revenue excludes any voter approved District Tax Add On Measures, such as Public Safety Sales Tax amounts.

CITY	SALES TAX REVENUE
Reedley	**$2,308,886**
Coalinga	1,257,683
Dinuba	23,591,784
Firebaugh	1,052,077
Fowler	1,942,128
Huron	246,324
Kerman	2,171,515
Kingsburg	1,608,072
Mendota	1,061,450
Orange Cove	298,382
Parlier	691,223
San Joaquin	315,472
Sanger	3,632,583
Selma	9,521,163

Data Source: Avenu Insight

Jurisdiction Organizational Chart

Jurisdiction Organizational Chart

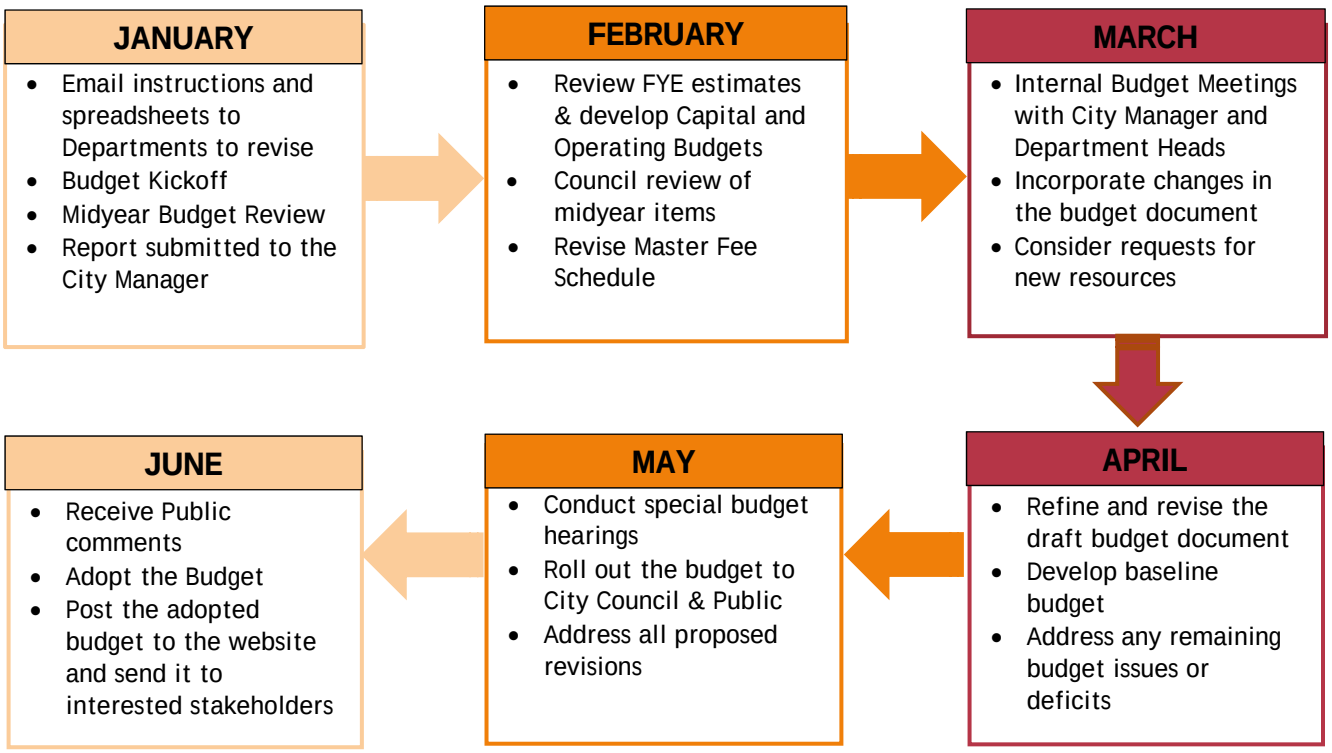


Budget Process and Control

Budget Preparation Process and Control

The City of Reedley prepares a comprehensive line-item budget. The City's budget preparation process eclipses a six (6) month window each year, beginning in January and typically ending in June. The following is a brief discussion about the process.

Budget Calendar



January: Budget Kick-Off

Every January, the City completes its mid-year budget review, which covers the first six (6) months of the fiscal year from July 1st through December 31st. Typically most attention is paid to major operating funds, such as the General Fund, Public Safety Sales Tax, Gas Tax, and Water, Sewer, and Solid Waste Enterprise funds; however other City funds with special circumstances may be reviewed in detail. The City's largest and most vital revenue sources are reviewed and compared to prior periods. Economic factors, legislative changes, and local events are all considered and evaluated for their possible impact on the current year's City budget.

The Mid-Year Review is a citywide process that starts with Department heads taking time to meet with their respective staff to review six months of their operations. Reports are then submitted to the City Manager and the Administrative Services Department, where they are reviewed on an individual basis, with specific issues and opportunities in regards to mid-year revenue and expenditures. This review process is done in great detail at mid-year; however,

Department heads are kept up-to-date on the financial status of their operations every month to avoid unanticipated surprises at year-end.

Possible actions that may be taken by the City Council at mid-year include:

- Contributing one-time or higher than anticipated revenue to the General Fund Reserve fund or other high-priority use.
- Re-budgeting capital projects or requesting appropriations for unforeseen events.
- Identify budget shortfalls and options to mitigate them.

February: Dept Submissions of Operating and Capital Budgets

Each February, staff in individual City Departments work on their fiscal year-end estimates for both revenue and expenditure accounts, as well as building their operating and capital budgets for the new fiscal year. City Council reviews the midyear items. The Citywide Master Fee Schedule is also reviewed to determine if any revisions or new fees are necessary.

March: Internal Budget Meetings with City Manager



The Administrative Services Department typically spends the first couple of weeks compiling and inputting all departmental year-end estimates and budget requests into a draft budget document. The City Manager is then given an initial 'status' of the budget based on initial departmental estimates and requests. Staff from each City department then meets directly with the City Manager to go through their budget submission in detail. Any changes to the department's budget as a result of these meetings are incorporated into the draft budget. Any proposed changes to departmental fees are usually taken to the City Council in March for staff to have ample time to include any new or revised revenue streams into the Proposed Budget.

April: Refining and Updating the Document

Typically, departmental meetings with the City Manager are wrapped up in early April, and Administrative Services Department begins the process of putting together the budget document. Any remaining budgetary issues or deficits are addressed through an even more detailed analysis. Year-end revenue and expenditure estimates are addressed a final time, in great detail, to ensure that the most current level of activity is included in the Proposed Budget.

May: Proposed Budget Presentation to City Council

The Proposed City Budget is typically rolled out to the public and City Council in early May. Copies of the Proposed Budget are distributed to the community and placed on the City's website. Special budget hearings are scheduled for mid to late May, where the budget is rolled out by the City Manager and Director of Finance & Administrative Services, and each City department presents its portion of the budget. All meetings are open to the public in person and streamed online for Zoom participation. Special ADA accommodations are also available for the hearing impaired.

There are two ways in which the Proposed Budget is revised before being adopted:

1) The first is that the City Manager may propose an amendment to the Proposed Budget. Typical reasons for this would be a significant assumption in the budget has changed

due to an event, such as legislative changes at the State level, an inadvertent omission of staff during the budget build process, or a development in labor negotiations.

2) The second way to revise the budget is if any member of the City Council makes a motion to add, alter, or remove appropriations for a particular program or project. If the motion is seconded by another member of the Council, the motion is voted on at the meeting, or sometimes saved until the scheduled day of budget adoption.

Any council or public requests for additional information during the budget hearings is considered a high priority for staff and responded to at the meeting or before the next scheduled budget hearing.

June: Adoption of the Budget



Budget hearings usually extend into early or mid-June. Any Council motions to revise the Proposed Budget are voted on (unless previously voted on), and the budget is scheduled for adoption at a regular Council meeting. Other documents are typically considered and adopted along with the annual budget, specifically:

- ❖ Benefit Schedule for Unrepresented employees (employees not represented by a bargaining group)
- ❖ Master Salary Table (sets compensation levels for all employees, required by State statute)
- ❖ Requests to approve service contracts associated with the budget, such as the provision of benefits for employees or service agreements with outside vendors.
- ❖ Adoption of Memorandums of Understanding (MOU) with labor groups.

The City's budget must be adopted by June 30th each year unless a special resolution is passed that extends appropriations into the new fiscal year. Once adopted, the Proposed Budget becomes the Adopted Budget, and Administrative Services Department staff enter all new appropriations into the financial system in time for the first day of the new fiscal year (July 1st). The Adopted Budget document is created from the Proposed, posted on the City's website, and distributed to interested parties.

Amendment Process After Adoption & Legal Budgetary Controls

The City's annual budget is adopted by Resolution every June and covers a 12-month fiscal year beginning July 1st and ending June 30th. The City Council authorizes all appropriations, which is essentially the legal authority to spend public tax or rate dollars for a specific purpose. All appropriations lapse on June 30th every fiscal year and must be reauthorized by the City Council if still needed for the purpose for which they were initially approved. From time to time, it becomes necessary to recognize new revenue and request new appropriations that were not included in the Adopted Budget. As outlined in the legal resolution adopting the annual budget, budget appropriations may be revised at any time during the year by taking a Budget Amendment Resolution to the City Council. The process to amend the budget starts with a staff request to the City Manager, and a staff report to the City Council justifying the request. All budget amendment resolutions are reviewed by the Administrative Services Department for their financial assumptions and technical accuracy. Typical budget amendments include:



- ❖ Receipt of a State grant for a new project or program, such as improving a City park

- The progress/timing of a capital project has changed since the estimates developed in the budget
- The City is facing a significant unfunded need, such as emergency facility repairs
- An existing program or service to the community will be expanded with additional grant revenue, such as an after school program

Budgetary control has been established at the *fund level* to maintain the budget's integrity. The resolution adopting the annual City budget grants the City Manager the authority to transfer appropriations between expenditure accounts within the same fund, as long as the fund balance is not affected. These transfers occur infrequently and are typically transferred within the same department/division. Appropriations may be transferred from one City department to another as long as the appropriation stays within the same fund and the fund balance is not affected.

Administrative Budget Amendment

Transfers of existing appropriations within any City fund can be made with an Administrative Budget Amendment requiring justification by a Department Head, review by the Assistant City Manager, and approval by the City Manager. Appropriations may be moved *within a fund* between divisions or departments, provided funds are not restricted otherwise. All transfers of appropriations must balance. After approval, the accounting staff enters the revised appropriations into the City's financial system.

Administrative Budget Amendments allow Staff to align appropriations with actual expenditure requirements, since circumstances, projects and priorities routinely change during a fiscal year. Expenses are to be coded to the proper account and department/division, therefore the amendment process encourages proper tracking of expenditures. Unless emergency in nature, expenditures utilizing transferred appropriations should not be made unless the Administrative Budget Amendment has been approved by the City Manager.

Budget Amendments Requiring Council Approval



New and/or additional appropriations requiring the use of fund balance shall be made by resolution. All requests for new and/or additional appropriations must be reviewed by the Assistant City Manager or designee, recommended by the City Manager before placement on the Council agenda, and be accompanied by transmittal to the City Council that addresses the purpose, fiscal impact, other approval items (i.e. corresponding approval of a contract that the new appropriations are needed for).

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Budget Summaries

Budget Summaries

The Budget Summaries section of the budget document is intended to give the reader an overview of the City's Budget as it pertains to the areas described below, in the order in which they appear:

Consolidated Financial Statements

Consolidated financial statements are the combined financial revenues and expenditures of the City and its various funds into a single table. It provides the reader with an aggregated look at the financial position of the City as a whole. This schedules provides the reader with a consolidated look at all of the revenues and expenditures for the entire entity (which the exception of Redevelopment Successor Agencies). It includes revenues by type of revenue and expenditures by function. Three years of data are provided.

Expenditures and Functional Revenue Areas

The functions of the City will be reflected in one of the following categories:

- General Government
- Public Safety
- Transportation
- Community Development
- Health – Sewer and Solid Waste
- Culture & Leisure – Parks and Recreation
- Public Utilities
- Other (Water and Wastewater Development Impact Fees)



General Revenues

General Revenue (non-functional revenue) for City-wide operations will be shown in one of the following categories:

- Taxes
- Licenses and Permits
- Fines and Forfeitures
- Revenue from Use of Money and Property
- Intergovernmental
- Other
- Other General



Summary of Fund Balances 2021-22 through 2023-24

The fund balance summary shows the impact, over several years that the annual revenue and expenditure activity has on the fund balance of all the City's individual funds. In some cases, the fund balance may show a negative amount which can be due to several factors; including timing differences in expenditures and grant reimbursements, a previous operating deficit that is being addressed, or inter-fund loan activity.



Restricted Funds ~ Reserved Shared Fund Balances

The City has numerous revenue streams that are treated as restricted fund balances, which reflects resources that are subject to externally enforceable legal restrictions (e.g. debt covenants, grantors, etc.) and/or when revenues are restricted to a particular purpose pursuant to enabling legislation (e.g. gasoline taxes). This schedule shows 3-years' worth of balances for only those restricted funds that have sub-categories; which includes the Public Safety Sales Tax (Police/Fire), Landscape, Lighting & Maintenance Districts (multiple Zones), and the Community Facilities District (Police/Fire/Parks/Administration).

2023-24 Budget Summary by Fund

This summary is meant to give the reader an understanding of how requested appropriations breakout for each fund between personnel-related costs, maintenance & operating accounts, and capital expenditures.

2022-23 Fiscal Year End Expense Estimates by Fund

This summary provides information similar to the current Budget Summary by Fund, but for year-end estimated expenditures of the current fiscal year that is ending; reflecting staff estimates for personnel-related costs, maintenance & operating accounts, and capital expenditures.

Summary of Revenues by Fund

This schedule provides a summary of revenues by fund for a 3-year period.



Summary of Expenditures by Fund

This schedule provides a summary of expenditures by fund for a 3-year period.

Summary of City Department Expenditures by Fund

Providing more detail than the summary of expenditures described above, this summary gives an overview of the actual amount of expenditures over a 3-year period for each City department.

Overview of All Expenditures by Department and Classification

This schedule provides the reader with the detail of the total amount appropriated for each department by standard classifications of expenditures for a 3-year period.

General Fund Summary of Expenditures by Department

Providing more detail than the fund summaries described above, this summary provides the reader with a detail of General Fund appropriations for each Department and operating sections within each for a 3-year period. Some City departments, such as enterprise operations, have no appropriations in the General Fund; whereas other departments, such as Engineering or Community Services have only a portion of their appropriations in the General Fund.



General Fund Subsidized Revenue Requirement by Department

Most departments within the City anticipate receiving revenue from fees and grants to offset their anticipated expenditures for the year. The subsidized revenue requirement is calculated by taking the total budget less the anticipated revenue. Subsidized revenue comes from general governmental revenues such as property tax and sales tax.

The summary identifies the amount of direct revenue (i.e. program revenue) that a particular department generates in support of its activities. For example, the resources in the General Fund used for legal services (i.e. City Attorney) does not have any direct offsetting revenue, therefore the subsidizing revenue to support this activity is equal to the appropriation. However a department such as Community Services generates well in excess of $300,000 annually in program revenue (not including capital/grant activity) to partially offset the cost of its activities.

Effect on Carryover Fund Balance for General Fund



This summary provides an important analysis of annual revenue and expenditures in the General Fund, and their impact to carryover fund balance. Carryover is essentially the resources 'leftover' in a fund at the end of a fiscal year after all revenue is deposited and expenditures incurred for the period. The summary demonstrates the City's utilization of carryover resources for the next year's budget.

Consolidated Financial Statement

All City Funds - Excludes Redevelopment

	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Expenditures				
Community Development	$ 1,414,669	$ 3,032,897	$ 2,561,180	$ 2,091,933
Culture and Leisure	$ 3,383,122	$ 7,247,764	$ 5,524,880	$ 6,436,503
General Government	$ 3,486,931	$ 4,897,853	$ 4,931,129	$ 5,278,853
Health	$ 8,537,309	$ 12,624,477	$ 13,095,510	$ 9,358,132
Other	$ 595,018	$ 789,823	$ 362,982	$ 718,638
Public Safety	$ 10,013,449	$ 11,911,335	$ 11,037,416	$ 14,092,360
Public Utilities	$ 5,592,836	$ 10,060,258	$ 9,604,624	$ 5,488,991
Transportation	$ 3,893,206	$ 12,466,165	$ 10,485,941	$ 6,991,209
	$ 36,916,540	$ 63,030,572	$ 57,603,661	$ 50,456,620
Functional Revenue				
Community Development	$ 623,157	$ 1,247,100	$ 827,000	$ 990,800
Culture and Leisure	$ 1,465,046	$ 2,081,846	$ 2,317,471	$ 2,073,751
General Government	$ 7,805,908	$ 2,736,976	$ 5,895,572	$ 1,711,719
Health	$ 7,898,230	$ 11,451,387	$ 8,978,737	$ 12,526,169
Public Safety	$ 4,214,660	$ 4,222,292	$ 4,622,358	$ 6,927,081
Public Utilities	$ 4,508,933	$ 4,540,092	$ 4,563,812	$ 4,737,538
Transportation	$ 5,863,205	$ 10,407,759	$ 10,249,114	$ 7,226,607
	$ 32,379,139	$ 36,687,452	$ 37,454,064	$ 36,193,664
Net Expenditures (Excess) of Functional Revenues				
Community Development	$ 791,512	$ 1,785,797	$ 1,734,180	$ 1,101,133
Culture and Leisure	$ 1,918,076	$ 5,165,918	$ 3,207,409	$ 4,362,752
General Government	$ (4,318,977)	$ 2,160,877	$ (964,443)	$ 3,567,134
Health	$ 639,079	$ 1,173,090	$ 4,116,773	$ (3,168,036)
Public Safety	$ (3,619,642)	$ (3,432,469)	$ (4,259,376)	$ (6,208,443)
Public Utilities	$ 5,504,516	$ 7,371,243	$ 6,473,604	$ 9,354,822
Transportation	$ (270,369)	$ (347,501)	$ (644,490)	$ (1,737,616)
	$ 644,195	$ 13,876,955	$ 9,663,657	$ 7,271,747
General Revenue				
Taxes	$ 10,268,891	$ 10,181,830	$ 10,773,955	$ 11,084,066
Licenses and Permits	$ 698,259	$ 292,000	$ 416,000	$ 288,000
Fines and Forfeitures	$ 75,672	$ 65,500	$ 41,500	$ 58,500
Use of Money and Property	$ 37,180	$ 69,801	$ 108,888	$ 95,301
Intergovernmental State	$ 69,589	$ 60,000	$ 80,000	$ 80,000
Other	$ 499,712	$ 152,500	$ 337,005	$ 160,000
Other General	$ 231,116	$ 2,328,184	$ 2,366,542	$ 81,078
	$ 11,880,419	$ 13,149,815	$ 14,123,891	$ 11,846,945

Consolidated Financial Statement

All City Funds - Excludes Redevelopment

	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Net Expenditures (Excess) with General Revenue Included				
Total All Areas	$ 12,524,614	$ 27,026,770	$ 23,787,548	$ 19,118,691
Net Expenditures (Excess) of Internal Service Fund Charges over ISF Expenditures				
Fund 060 Equipment Shop	$ 88,775	$ 20,012	$ 3,013	$ 2,938
Fund 065 Dental ISF	$ 15,466	$ 13,600	$ 2,392	$ (6,100)
Fund 068 Human Resources ISF	$ 11,860	$ 10,835	$ (1,848)	$ (12,692)
Working Capital - All Funds				
Beginning of Fiscal Year	$ 30,551,513	$ 27,473,123	$ 27,473,123	$ 21,489,283
End of Fiscal Year	$ 27,473,123	$ 21,489,283	$ 21,489,283	$ 19,091,473
Appropriations Limit	$ 21,583,131	$ 21,583,131	$ 23,261,404	$ 24,719,359

Summary of Fund Balances

	Fund Number and Name	FY 2021-22 Working Capital	FY 2022-23 Estimated Revenues	FY 2022-23 Estimated Expenditures	FY 2022-23 Calculated Fund Balance	FY 2023-24 Budgeted Revenues	FY 2023-24 Budgeted Expenditures	FY 2023-24 Calculated Fund Balance
001	General Fund	$ 4,069,340	$ 18,611,300	$ 19,738,579	$ 2,942,061	$ 18,772,531	$ 21,647,858	$ 66,734
002	General Fund Reserve	$ 2,617,985	$ 551,500	$ -	$ 3,169,485	$ 232,500	$ -	$ 3,401,985
003	Public Safety Sales Tax	$ 1,084,075	$ 1,794,288	$ 1,822,345	$ 1,056,018	$ 1,818,876	$ 2,216,833	$ 658,061
005	Gas Tax	$ -	$ 632,194	$ 632,194	$ 0	$ 702,691	$ 652,929	$ 49,762
006	GF Capital Set Aside	$ -	$ 901,000	$ -	$ 901,000	$ 3,500	$ -	$ 904,500
007	Federal Street Projects - Federal Funds	$ 80,591	$ 2,693,696	$ 2,807,484	$ (33,197)	$ 1,288,105	$ 1,003,303	$ 251,605
010	LTF Article 3 Bicycle & Pedestrian	$ 25,722	$ 26,042	$ 17,000	$ 34,764	$ 26,250	$ 23,000	$ 38,014
011	LTF Article 8 Streets & Roads	$ 689,184	$ 1,025,947	$ 921,996	$ 793,135	$ 890,000	$ 1,017,431	$ 665,704
014	FCTA Flexible Funding	$ 672,825	$ 490,928	$ 497,321	$ 666,432	$ 491,128	$ 282,000	$ 875,560
015	FCTA ADA Compliance	$ (1,398)	$ 13,897	$ -	$ 12,499	$ 14,147	$ -	$ 26,646
016	FCTA Street Maintenance	$ 985,933	$ 397,137	$ 665,552	$ 717,518	$ 397,137	$ 552,599	$ 562,056
017	FCTA Pedestrians & Trails	$ 276,920	$ 8,176	$ 25,400	$ 259,696	$ 100	$ 250,000	$ 9,796
018	FCTA Bike Facilities	$ 69,507	$ 2,032	$ 10,000	$ 61,539	$ 100	$ -	$ 61,639
021	Local Early Action Planning Grant (LEAP)	$ -	$ 51,500	$ 51,500	$ -	$ 96,000	$ 96,000	$ -
022	SB2 Planning Grant	$ -	$ 104,000	$ 104,000	$ -	$ 102,400	$ 102,400	$ -
023	Road Repair and Accountability Act 2017	$ 574,199	$ 548,629	$ 1,117,353	$ 5,475	$ 621,058	$ 600,000	$ 26,533
024	Community Development Block Grants	$ 22,722	$ 465,050	$ 465,000	$ 22,772	$ 230,050	$ 230,000	$ 22,822
025	American Rescue Plan Act 2021	$ 967,552	$ 3,068,969	$ 2,427,828	$ 1,608,693	$ -	$ 1,608,693	$ -
027	Senior Citizen Nutrition Grant	$ -	$ 40,008	$ 40,008	$ -	$ 27,596	$ 27,596	$ 0
029	Public Educational & Govt Access Fees	$ 19,599	$ 26,705	$ 38,770	$ 7,534	$ 26,005	$ 33,500	$ 39
030	Landscape Lighting Maintenance District	$ 222,662	$ 288,021	$ 267,616	$ 243,067	$ 312,140	$ 362,952	$ 192,255
032	Community Facilities Mtce District	$ 57,876	$ 1,070,941	$ 908,000	$ 220,817	$ 1,265,223	$ 1,467,377	$ 18,663
034	Streetscape Assessment District	$ 20,824	$ 26,525	$ 26,580	$ 20,769	$ 25,800	$ 33,850	$ 12,719
038	Prop 68 Park Bond	$ -	$ 147,213	$ 147,213	$ -	$ -	$ -	$ -
041	Airport	$ (19,311)	$ 2,001,297	$ 1,984,633	$ (2,647)	$ 897,526	$ 351,156	$ 543,723
047	Groundwater Treatment Settlement	$ 3,876,571	$ 8,000	$ 2,658,514	$ 1,226,057	$ 5,000	$ 230,000	$ 1,001,057

Summary of Fund Balances

	Fund Number and Name	FY 2021-22 Working Capital	FY 2022-23 Estimated Revenues	FY 2022-23 Estimated Expenditures	FY 2022-23 Calculated Fund Balance	FY 2023-24 Budgeted Revenues	FY 2023-24 Budgeted Expenditures	FY 2023-24 Calculated Fund Balance
048	Water Rate Stabilization	$ 157,443	$ 25	$ -	$ 157,468	$ 150	$ 157,618	$ 0
049	Water Capital	$ 639,696	$ 295,025	$ 321,361	$ 613,360	$ 100,500	$ 334,250	$ 379,610
050	Water	$ 657,642	$ 4,260,762	$ 4,616,523	$ 301,881	$ 4,631,888	$ 4,767,123	$ 166,646
051	Sewer Capital	$ 2,128,618	$ 860,400	$ 4,147,562	$ (1,158,544)	$ 3,303,750	$ 496,250	$ 1,648,956
052	Sewer	$ 1,964,100	$ 6,019,752	$ 6,310,555	$ 1,673,297	$ 6,368,596	$ 6,092,147	$ 1,949,746
053	Solid Waste	$ 612,811	$ 2,098,585	$ 2,637,394	$ 74,002	$ 2,853,823	$ 2,769,735	$ 158,090
060	Equipment Shop ISF	$ 36,249	$ 1,034,543	$ 1,037,120	$ 33,672	$ 997,375	$ 999,963	$ 31,084
065	Dental Benefit ISF	$ 9,452	$ 92,628	$ 95,000	$ 7,080	$ 101,150	$ 95,000	$ 13,230
068	Human Resources ISF	$ 2,109	$ 549,599	$ 547,483	$ 4,225	$ 570,357	$ 557,640	$ 16,942
075	COPS Program	$ 57,985	$ 165,981	$ 125,990	$ 97,976	$ 168,250	$ 231,006	$ 35,220
078	CASp Certification & Training	$ 32,098	$ 7,615	$ -	$ 39,713	$ 1,575	$ 40,000	$ 1,288
080	City Bond Funds from RDA	$ 159,348	$ 5	$ 89,846	$ 69,507	$ -	$ 69,507	$ -
082	Blighted Properties Remediation	$ 65,359	$ 5	$ 12,500	$ 52,864	$ 69,532	$ 20,000	$ 102,396
100	Development Impact Fee Transportation Facilities	$ 1,331,972	$ 353,000	$ 10,692	$ 1,674,280	$ 203,500	$ 51,026	$ 1,826,754
102	Development Impact Fee Law Enforcement Facilities	$ 27,931	$ 9,075	$ 270	$ 36,736	$ 5,250	$ 487	$ 41,499
103	Development Impact Fee Fire Facilities	$ 161,456	$ 78,600	$ 691	$ 239,365	$ 51,500	$ 72,564	$ 218,301
104	Development Impact Fee Storm Drain Facilities	$ 1,194,931	$ 242,000	$ 131,641	$ 1,305,290	$ 129,500	$ 186,725	$ 1,248,065
105	Development Impact Fee Wastewater Facilities	$ 840,571	$ 151,000	$ 139,341	$ 852,230	$ 77,500	$ 251,679	$ 678,051
109	Development Impact Fee Parks and Recreation Facilities	$ 337,429	$ 171,500	$ 2,395	$ 506,534	$ 75,500	$ 303,274	$ 278,760
110	Development Impact Fee General Government Facilities	$ 27,314	$ 6,860	$ 258	$ 33,916	$ 2,550	$ 423	$ 36,043
111	Development Impact Fee Water Facilities	$ 383,850	$ 186,000	$ 2,154	$ 567,696	$ 82,500	$ 170,727	$ 479,469
896	RDA Successor Housing	$ 44,241	$ 25,400	$ 599	$ 69,042	$ 5,600	$ 1,025	$ 73,617
897	RDA Successor Retirement	$ 287,138	$ 398,803	$ 381,736	$ 304,205	$ 396,931	$ 383,305	$ 317,831
Total		$ 27,473,123	$ 52,002,157	$ 57,985,996	$ 21,489,283	$ 48,443,140	$ 50,840,950	$ 19,091,473

Summary of Funds with Restricted Reserved Shared Fund Balances

Fund - Reserved Department Balance	FY 2021-22 FYE Fund Balance	FY 2022-23 FYE Fund Balance	FY 2023-24 FYE Fund Balance
Public Safety Sales Tax - Fund 003			
Police	$ 432,279	$ 261,925	$ 152,431
Fire	$ 651,796	$ 794,093	$ 505,630
	$ 1,084,075	$ 1,056,018	$ 658,061
Landscape Lighting & Maintenance District - Fund 030			
Zone A	$ 285	$ (22)	$ (733)
Zone B	$ 330	$ (0)	$ (0)
Zone D	$ 3,098	$ (0)	$ (0)
Zone E	$ 16,791	$ 17,652	$ 17,858
Zone F	$ 3,901	$ (0)	$ (0)
Zone G	$ 16,388	$ 16,601	$ 3,857
Zone H	$ 19,692	$ 19,914	$ 19,651
Zone I	$ 3,703	$ 3,596	$ 1,372
Zone J	$ 37,020	$ 49,329	$ 45,211
Zone K	$ 5,589	$ 7,875	$ 8,830
Zone L	$ 5,758	$ 5,476	$ 2,508
Zone M	$ 2,100	$ 2,151	$ 2,074
Zone N	$ 2,351	$ 1,693	$ 1,709
Zone O	$ 17,619	$ 17,719	$ 16,902
Zone P	$ 61,497	$ 63,428	$ 50,385
Zone Q	$ 4,576	$ 5,109	$ 5,368
Zone R	$ (2,032)	$ (1,388)	$ (5,654)
Zone S	$ 15,954	$ 17,281	$ 17,408
Zone T	$ 3,577	$ 4,129	$ 4,294
Zone U	$ 7,470	$ 7,443	$ 7,523
Zone W	$ 835	$ 1,255	$ 1,084
Zone X	$ 4,951	$ 5,597	$ 5,910
Zone Y	$ (3,849)	$ (7,386)	$ (10,911)
Zone Z	$ 159	$ 347	$ 38
Zone AA	$ (1,532)	$ 2,287	$ 258
Zone BB	$ (2,036)	$ (897)	$ (4,300)
Zone CC	$ (1,532)	$ 1,609	$ (749)
Zone DD	$ -	$ 2,271	$ 2,363
	$ 222,662	$ 243,067	$ 192,255
Community Facilities District - Fund 032			
Police	$ 42,289	$ 162,865	$ 13,271
Fire	$ 8,476	$ 32,917	$ 2,593
Parks	$ 5,351	$ 20,015	$ 1,821
Administration	$ 1,761	$ 5,020	$ 978
	$ 57,876	$ 220,817	$ 18,663

Summary of 2023-24 Budget by Fund

	Fund Number and Name	FY 2023-24 Personnel Expenditures	FY 2023-24 Maintenance & Operation	FY 2023-24 Capital Outlay Expenditures	FY 2023-24 Total Estimated Expenditures	FY 2023-24 Total Estimated Revenues
001	General Fund	$ 11,481,818	$ 5,842,086	$ 4,323,954	$ 21,647,858	$ 18,772,531
002	General Fund Reserve	$ -	$ -	$ -	$ -	$ 232,500
003	Public Safety Sales Tax	$ 1,274,643	$ 358,890	$ 583,300	$ 2,216,833	$ 1,818,876
005	Gas Tax	$ 620,108	$ 32,821	$ -	$ 652,929	$ 702,691
006	GF Capital Set Aside	$ -	$ -	$ -	$ -	$ 3,500
007	Federal Street Projects - Federal Funds	$ -	$ -	$ 1,003,303	$ 1,003,303	$ 1,288,105
010	LTF Article 3 Bicycle & Pedestrian	$ -	$ 23,000	$ -	$ 23,000	$ 26,250
011	LTF Article 8 Streets & Roads	$ 124,812	$ 869,619	$ 23,000	$ 1,017,431	$ 890,000
014	FCTA Flexible Funding	$ -	$ 67,000	$ 215,000	$ 282,000	$ 491,128
015	FCTA ADA Compliance	$ -	$ -	$ -	$ -	$ 14,147
016	FCTA Street Maintenance	$ -	$ -	$ 552,599	$ 552,599	$ 397,137
017	FCTA Pedestrians & Trails	$ -	$ -	$ 250,000	$ 250,000	$ 100
018	FCTA Bike Facilities	$ -	$ -	$ -	$ -	$ 100
021	Local Early Action Planning Grant (LEAP)	$ -	$ 96,000	$ -	$ 96,000	$ 96,000
022	SB2 Planning Grant	$ -	$ 102,400	$ -	$ 102,400	$ 102,400
023	Road Repair and Accountability Act 2017	$ -	$ -	$ 600,000	$ 600,000	$ 621,058
024	Community Development Block Grants	$ -	$ -	$ 230,000	$ 230,000	$ 230,050
025	American Rescue Plan Act 2021	$ -	$ 581,000	$ 1,027,693	$ 1,608,693	$ -
027	Senior Citizen Nutrition Grant	$ 27,596	$ -	$ -	$ 27,596	$ 27,596
029	Public Educational & Govt Access Fees	$ -	$ 33,500	$ -	$ 33,500	$ 26,005
030	Landscape Lighting Maintenance District	$ 238,005	$ 124,947	$ -	$ 362,952	$ 312,140
032	Community Facilities Mtce District	$ -	$ 1,467,377	$ -	$ 1,467,377	$ 1,265,223
034	Streetscape Assessment District	$ -	$ 16,850	$ 17,000	$ 33,850	$ 25,800
041	Airport	$ 71,596	$ 160,560	$ 119,000	$ 351,156	$ 897,526
047	Groundwater Treatment Settlement	$ -	$ 230,000	$ -	$ 230,000	$ 5,000
048	Water Rate Stabilization	$ -	$ 157,618	$ -	$ 157,618	$ 150
049	Water Capital	$ -	$ -	$ 334,250	$ 334,250	$ 100,500
050	Water	$ 1,773,034	$ 2,844,089	$ 150,000	$ 4,767,123	$ 4,631,888
051	Sewer Capital	$ -	$ -	$ 496,250	$ 496,250	$ 3,303,750
052	Sewer	$ 1,796,370	$ 4,295,777	$ -	$ 6,092,147	$ 6,368,596
053	Solid Waste	$ 417,922	$ 2,306,813	$ 45,000	$ 2,769,735	$ 2,853,823
060	Equipment Shop ISF	$ 462,476	$ 528,987	$ 8,500	$ 999,963	$ 997,375
065	Dental Benefit ISF	$ -	$ 95,000	$ -	$ 95,000	$ 101,150
068	Human Resources ISF	$ 450,928	$ 106,712	$ -	$ 557,640	$ 570,357
075	COPS Program	$ 227,677	$ 3,329	$ -	$ 231,006	$ 168,250
078	CASp Certification & Training	$ -	$ 40,000	$ -	$ 40,000	$ 1,575
080	City Bond Funds from RDA	$ -	$ 69,507	$ -	$ 69,507	$ -
082	Blighted Properties Remediation	$ -	$ 20,000	$ -	$ 20,000	$ 69,532

Summary of 2023-24 Budget by Fund

	Fund Number and Name	FY 2023-24 Personnel Expenditures	FY 2023-24 Maintenance & Operation	FY 2023-24 Capital Outlay Expenditures	FY 2023-24 Total Estimated Expenditures	FY 2023-24 Total Estimated Revenues
100	Development Impact Fee Transportation Facilities	$ -	$ 51,026	$ -	$ 51,026	$ 203,500
102	Development Impact Fee Law Enforcement Facilities	$ -	$ 487	$ -	$ 487	$ 5,250
103	Development Impact Fee Fire Facilities	$ -	$ 2,564	$ 70,000	$ 72,564	$ 51,500
104	Development Impact Fee Storm Drain Facilities	$ -	$ 36,725	$ 150,000	$ 186,725	$ 129,500
105	Development Impact Fee Wastewater Facilities	$ -	$ 101,679	$ 150,000	$ 251,679	$ 77,500
109	Development Impact Fee Parks and Recreation Facilities	$ -	$ 3,274	$ 300,000	$ 303,274	$ 75,500
110	Development Impact Fee General Government Facilities	$ -	$ 423	$ -	$ 423	$ 2,550
111	Development Impact Fee Water Facilities	$ -	$ 70,727	$ 100,000	$ 170,727	$ 82,500
896	RDA Successor Housing	$ -	$ 1,025	$ -	$ 1,025	$ 5,600
897	RDA Successor Retirement	$ -	$ 383,305	$ -	$ 383,305	$ 396,931
Total		$ 18,966,984	$ 21,125,117	$ 10,748,849	$ 50,840,950	$ 48,443,140

Summary of Fiscal Year End Estimates by Fund

	Fund Number and Name	FY 2022-23 Personnel Expenditures	FY 2022-23 Maintenance & Operation	FY 2022-23 Capital Outlay Expenditures	FY 2022-23 Total Estimated Expenditures	FY 2022-23 Total Estimated Revenues
001	General Fund	$ 10,403,192	$ 6,900,781	$ 2,434,606	$ 19,738,579	$ 18,611,300
002	General Fund Reserve	$ -	$ -	$ -	$ -	$ 551,500
003	Public Safety Sales Tax	$ 1,069,397	$ 416,901	$ 336,047	$ 1,822,345	$ 1,794,288
005	Gas Tax	$ 602,182	$ 30,012	$ -	$ 632,194	$ 632,194
006	GF Capital Set Aside				$ -	$ 901,000
007	Federal Street Projects - Federal Funds	$ -	$ -	$ 2,807,484	$ 2,807,484	$ 2,693,696
010	LTF Article 3 Bicycle & Pedestrian	$ -	$ 17,000	$ -	$ 17,000	$ 26,042
011	LTF Article 8 Streets & Roads	$ 114,820	$ 694,676	$ 112,500	$ 921,996	$ 1,025,947
014	FCTA Flexible Funding	$ -	$ 2,000	$ 495,321	$ 497,321	$ 490,928
015	FCTA ADA Compliance	$ -	$ -	$ -	$ -	$ 13,897
016	FCTA Street Maintenance	$ -	$ -	$ 665,552	$ 665,552	$ 397,137
017	FCTA Pedestrians & Trails	$ -	$ -	$ 25,400	$ 25,400	$ 8,176
018	FCTA Bike Facilities	$ -	$ -	$ 10,000	$ 10,000	$ 2,032
021	Local Early Action Planning Grant (LEAP)	$ -	$ 51,500	$ -	$ 51,500	$ 51,500
022	SB2 Planning Grant	$ -	$ 104,000	$ -	$ 104,000	$ 104,000
023	Road Repair and Accountability Act 2017	$ -	$ -	$ 1,117,353	$ 1,117,353	$ 548,629
024	Community Development Block Grants	$ -	$ -	$ 465,000	$ 465,000	$ 465,050
025	American Rescue Plan Act 2021	$ -	$ -	$ 2,427,828	$ 2,427,828	$ 3,068,969
027	Senior Citizen Nutrition Grant	$ 32,508	$ 7,500	$ -	$ 40,008	$ 40,008
029	Public Educational & Govt Access Fees	$ -	$ 38,770	$ -	$ 38,770	$ 26,705
030	Landscape Lighting Maintenance District	$ 178,517	$ 71,286	$ 17,813	$ 267,616	$ 288,021
032	Community Facilities Mtce District	$ -	$ 908,000	$ -	$ 908,000	$ 1,070,941
034	Streetscape Assessment District	$ -	$ 15,580	$ 11,000	$ 26,580	$ 26,525
038	Prop 68 Park Bond	$ -	$ -	$ 147,213	$ 147,213	$ 147,213
041	Airport	$ 68,512	$ 152,810	$ 1,763,311	$ 1,984,633	$ 2,001,297
047	Groundwater Treatment Settlement	$ -	$ 2,558,414	$ 100,100	$ 2,658,514	$ 8,000
048	Water Rate Stabilization	$ -	$ -	$ -	$ -	25
049	Water Capital	$ -	$ -	$ 321,361	$ 321,361	$ 295,025
050	Water	$ 1,468,686	$ 2,894,837	$ 253,000	$ 4,616,523	$ 4,260,762
051	Sewer Capital	$ -	$ -	$ 4,147,562	$ 4,147,562	$ 860,400
052	Sewer	$ 1,830,345	$ 4,480,210	$ -	$ 6,310,555	$ 6,019,752
053	Solid Waste	$ 417,848	$ 2,189,546	$ 30,000	$ 2,637,394	$ 2,098,585

Summary of Fiscal Year End Estimates by Fund

	Fund Number and Name	FY 2022-23 Personnel Expenditures	FY 2022-23 Maintenance & Operation	FY 2022-23 Capital Outlay Expenditures	FY 2022-23 Total Estimated Expenditures	FY 2022-23 Total Estimated Revenues
060	Equipment Shop ISF	$ 482,012	$ 555,108	$ -	$ 1,037,120	$ 1,034,543
065	Dental Benefit ISF	$ -	$ 95,000	$ -	$ 95,000	$ 92,628
068	Human Resources ISF	$ 454,427	$ 93,056	$ -	$ 547,483	$ 549,599
075	COPS Program	$ 122,714	$ 3,276	$ -	$ 125,990	$ 165,981
078	CASp Certification & Training	$ -	$ -	$ -	$ -	$ 7,615
080	City Bond Funds from RDA	$ -	$ -	$ 89,846	$ 89,846	$ 5
082	Blighted Properties Remediation	$ -	$ 12,500	$ -	$ 12,500	$ 5
100	Development Impact Fee Transportation Facilities	$ -	$ 9,472	$ 1,220	$ 10,692	$ 353,000
102	Development Impact Fee Law Enforcement Facilities	$ -	$ 270	$ -	$ 270	$ 9,075
103	Development Impact Fee Fire Facilities	$ -	$ 691	$ -	$ 691	$ 78,600
104	Development Impact Fee Storm Drain Facilities	$ -	$ 6,641	$ 125,000	$ 131,641	$ 242,000
105	Development Impact Fee Wastewater Facilities	$ -	$ 4,341	$ 135,000	$ 139,341	$ 151,000
109	Development Impact Fee Parks and Recreation Facilities	$ -	$ 2,273	$ 122	$ 2,395	$ 171,500
110	Development Impact Fee General Government Facilities	$ -	$ 258	$ -	$ 258	$ 6,860
111	Development Impact Fee Water Facilities	$ -	$ 2,032	$ 122	$ 2,154	$ 186,000
896	RDA Successor Housing	$ -	$ 599	$ -	$ 599	$ 25,400
897	RDA Successor Retirement	$ -	$ 381,736	$ -	$ 381,736	$ 398,803
Total		$ 17,245,160	$ 22,701,075	$ 18,039,761	$ 57,985,996	$ 52,002,157

Summary of Revenues by Fund

	Fund Number and Name	FY 2021-22 Actual Revenue	FY 2022-23 Budgeted Revenue	FY 2022-23 Estimated Revenue	FY 2023-24 Budgeted Revenue
001	General Fund	$ 15,257,083	$ 18,201,160	$ 18,611,300	$ 18,772,531
002	General Fund Reserve	$ 446,014	$ 557,500	$ 551,500	$ 232,500
003	Public Safety Sales Tax	$ 1,746,596	$ 1,696,500	$ 1,794,288	$ 1,818,876
005	Gas Tax	$ 607,549	$ 748,307	$ 632,194	$ 702,691
006	GF Capital Set Aside	$ -	$ 900,000	$ 901,000	$ 3,500
007	Federal Street Projects - Federal Funds	$ 175,290	$ 3,401,855	$ 2,693,696	$ 1,288,105
010	LTF Article 3 Bicycle & Pedestrian	$ 21,174	$ 21,100	$ 26,042	$ 26,250
011	LTF Article 8 Streets & Roads	$ 824,930	$ 880,750	$ 1,025,947	$ 890,000
014	FCTA Flexible Funding	$ 371,837	$ 320,250	$ 490,928	$ 491,128
015	FCTA ADA Compliance	$ 12,869	$ 11,750	$ 13,897	$ 14,147
016	FCTA Street Maintenance	$ 374,300	$ 332,100	$ 397,137	$ 397,137
017	FCTA Pedestrians & Trails	$ 76,629	$ 69,550	$ 8,176	$ 100
018	FCTA Bike Facilities	$ 19,844	$ 17,850	$ 2,032	$ 100
021	Local Early Action Planning Grant (LEAP)	$ -	$ 97,500	$ 51,500	$ 96,000
022	SB2 Planning Grant	$ 45,799	$ 104,000	$ 104,000	$ 102,400
023	Road Repair and Accountability Act 2017	$ 506,315	$ 594,394	$ 548,629	$ 621,058
024	Community Development Block Grants	$ 75,955	$ 464,950	$ 465,050	$ 230,050
025	American Rescue Plan Act 2021	$ 6,137,938	$ -	$ 3,068,969	$ -
027	Senior Citizen Nutrition Grant	$ -	$ 34,715	$ 40,008	$ 27,596
029	Public Educational & Govt Access Fees	$ 26,595	$ 26,750	$ 26,705	$ 26,005
030	Landscape Lighting Maintenance District	$ 203,872	$ 288,399	$ 288,021	$ 312,140
032	Community Facilities Mtce District	$ 807,159	$ 900,150	$ 1,070,941	$ 1,265,223
034	Streetscape Assessment District	$ 20,130	$ 21,000	$ 26,525	$ 25,800
038	Prop 68 Park Bond	$ 87,647	$ -	$ 147,213	$ -
041	Airport	$ 387,338	$ 2,113,103	$ 2,001,297	$ 897,526
047	Groundwater Treatment Settlement	$ (134,950)	$ 7,500	$ 8,000	$ 5,000
048	Water Rate Stabilization	$ (5,346)	$ 1,000	$ 25	$ 150
049	Water Capital	$ 522,825	$ 295,500	$ 295,025	$ 100,500
050	Water	$ 4,126,404	$ 4,236,092	$ 4,260,762	$ 4,631,888
051	Sewer Capital	$ 60,346	$ 3,667,400	$ 860,400	$ 3,303,750
052	Sewer	$ 5,848,243	$ 5,754,400	$ 6,019,752	$ 6,368,596
053	Solid Waste	$ 1,989,641	$ 2,029,587	$ 2,098,585	$ 2,853,823
055	Vehicle Impact Fee	$ 319	$ -	$ -	$ -
060	Equipment Shop ISF	$ 925,833	$ 867,901	$ 1,034,543	$ 997,375
065	Dental Benefit ISF	$ 76,382	$ 86,500	$ 92,628	$ 101,150

Summary of Revenues by Fund

	Fund Number and Name	FY 2021-22 Actual Revenue	FY 2022-23 Budgeted Revenue	FY 2022-23 Estimated Revenue	FY 2023-24 Budgeted Revenue
068	Human Resources ISF	$ 349,289	$ 469,704	$ 549,599	$ 570,357
075	COPS Program	$ 160,147	$ 150,050	$ 165,981	$ 168,250
078	CASp Certification & Training	$ 6,405	$ 7,750	$ 7,615	$ 1,575
080	City Bond Funds from RDA	$ (9,726)	$ -	$ 5	$ -
082	Blighted Properties Remediation	$ (2,287)	$ -	$ 5	$ 69,532
083	Transitional Housing Grant	$ 14	$ -	$ -	$ -
100	Development Impact Fee Transportation Facilities	$ 676,650	$ 152,500	$ 353,000	$ 203,500
102	Development Impact Fee Law Enforcement Facilities	$ 16,600	$ 4,250	$ 9,075	$ 5,250
103	Development Impact Fee Fire Facilities	$ 136,824	$ 25,500	$ 78,600	$ 51,500
104	Development Impact Fee Storm Drain Facilities	$ 582,371	$ 102,000	$ 242,000	$ 129,500
105	Development Impact Fee Wastewater Facilities	$ 276,154	$ 76,500	$ 151,000	$ 77,500
109	Development Impact Fee Parks and Recreation Facilities	$ 176,750	$ 20,750	$ 171,500	$ 75,500
110	Development Impact Fee General Government Facilities	$ 14,523	$ 2,750	$ 6,860	$ 2,550
111	Development Impact Fee Water Facilities	$ 233,284	$ 76,000	$ 186,000	$ 82,500
896	RDA Successor Housing	$ 3,689	$ 5,100	$ 25,400	$ 5,600
897	RDA Successor Retirement	$ 688,817	$ 392,812	$ 398,803	$ 396,931
Total		$ 44,952,064	$ 50,235,179	$ 52,002,157	$ 48,443,140

Summary of Expenditures by Fund

	Fund Number and Name	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001	General Fund	$ 14,342,354	$ 21,604,444	$ 19,738,579	$ 21,647,858
003	Public Safety Sales Tax	$ 1,657,603	$ 2,066,584	$ 1,822,345	$ 2,216,833
005	Gas Tax	$ 607,504	$ 726,824	$ 632,194	$ 652,929
007	Federal Street Projects - Federal Funds	$ 177,179	$ 3,665,643	$ 2,807,484	$ 1,003,303
010	LTF Article 3 Bicycle & Pedestrian	$ 23,031	$ 23,000	$ 17,000	$ 23,000
011	LTF Article 8 Streets & Roads	$ 820,332	$ 1,014,404	$ 921,996	$ 1,017,431
014	FCTA Flexible Funding	$ 16,371	$ 1,080,749	$ 497,321	$ 282,000
016	FCTA Street Maintenance	$ 122,053	$ 516,935	$ 665,552	$ 552,599
017	FCTA Pedestrians & Trails	$ 34,475	$ 25,000	$ 25,400	$ 250,000
018	FCTA Bike Facilities	$ -	$ 10,000	$ 10,000	$ -
021	Local Early Action Planning Grant (LEAP)	$ -	$ 97,500	$ 51,500	$ 96,000
022	SB2 Planning Grant	$ 45,799	$ 104,000	$ 104,000	$ 102,400
023	Road Repair and Accountability Act 2017	$ -	$ 1,208,470	$ 1,117,353	$ 600,000
024	Community Development Block Grants	$ 77,217	$ 465,000	$ 465,000	$ 230,000
025	American Rescue Plan Act 2021	$ 2,066,795	$ 3,888,776	$ 2,427,828	$ 1,608,693
027	Senior Citizen Nutrition Grant	$ -	$ 34,715	$ 40,008	$ 27,596
029	Public Educational & Govt Access Fees	$ 16,203	$ 36,160	$ 38,770	$ 33,500
030	Landscape Lighting Maintenance District	$ 195,110	$ 295,920	$ 267,616	$ 362,952
032	Community Facilities Mtce District	$ 772,953	$ 906,900	$ 908,000	$ 1,467,377
034	Streetscape Assessment District	$ 31,763	$ 32,600	$ 26,580	$ 33,850
038	Prop 68 Park Bond	$ 87,647	$ 147,213	$ 147,213	$ -
041	Airport	$ 486,471	$ 2,003,415	$ 1,984,633	$ 351,156
047	Groundwater Treatment Settlement	$ 72,538	$ 2,894,323	$ 2,658,514	$ 230,000
048	Water Rate Stabilization	$ -	$ -	$ -	$ 157,618
049	Water Capital	$ 158,623	$ 438,549	$ 321,361	$ 334,250
050	Water	$ 3,801,073	$ 4,638,610	$ 4,616,523	$ 4,767,123
051	Sewer Capital	$ 334,082	$ 4,124,566	$ 4,147,562	$ 496,250
052	Sewer	$ 5,308,150	$ 5,893,699	$ 6,310,555	$ 6,092,147

Summary of Expenditures by Fund

	Fund Number and Name	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
053	Solid Waste	$ 2,895,077	$ 2,606,212	$ 2,637,394	$ 2,769,735
055	Vehicle Impact Fee	$ 251,427	$ -	$ -	$ -
060	Equipment Shop ISF	$ 1,011,604	$ 887,513	$ 1,037,120	$ 999,963
065	Dental Benefit ISF	$ 92,561	$ 100,000	$ 95,000	$ 95,000
068	Human Resources ISF	$ 361,801	$ 480,514	$ 547,483	$ 557,640
075	COPS Program	$ 102,162	$ 118,205	$ 125,990	$ 231,006
078	CASp Certification & Training	$ -	$ 15,000	$ -	$ 40,000
080	City Bond Funds from RDA	$ 469,244	$ 101,687	$ 89,846	$ 69,507
082	Blighted Properties Remediation	$ 2,176	$ 20,000	$ 12,500	$ 20,000
083	Transitional Housing Grant	$ 438	$ -	$ -	$ -
100	Development Impact Fee Transportation Facilities	$ 38,669	$ 10,692	$ 10,692	$ 51,026
102	Development Impact Fee Law Enforcement Facilities	$ 1,095	$ 270	$ 270	$ 487
103	Development Impact Fee Fire Facilities	$ 304,839	$ 70,691	$ 691	$ 72,564
104	Development Impact Fee Storm Drain Facilities	$ 11,725	$ 281,641	$ 131,641	$ 186,725
105	Development Impact Fee Wastewater Facilities	$ 12,276	$ 289,341	$ 139,341	$ 251,679
109	Development Impact Fee Parks and Recreation Facilities	$ 3,249	$ 2,395	$ 2,395	$ 303,274
110	Development Impact Fee General Government Facilities	$ 1,098	$ 258	$ 258	$ 423
111	Development Impact Fee Water Facilities	$ 101,773	$ 102,154	$ 2,154	$ 170,727
896	RDA Successor Housing	$ 6	$ 25	$ 599	$ 1,025
897	RDA Successor Retirement	$ 359,450	$ 376,061	$ 381,736	$ 383,305
Total		$ 37,275,996	$ 63,406,658	$ 57,985,996	$ 50,840,950

Summary of City Department Expenditures by Fund

City Department	Fund Number and Fund Name	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
Administration					
001	General Fund	$ 543,675	$ 587,123	$ 611,974	$ 613,287
Administration Total		$ 543,675	$ 587,123	$ 611,974	$ 613,287
Administrative Services					
001	General Fund	$ 1,756,051	$ 2,893,965	$ 2,847,242	$ 2,423,800
025	American Rescue Plan Act 2021	$ 494,793	$ 1,000,000	$ 327,295	$ 920,000
029	Public Educational & Govt Access Fees	$ 16,203	$ 36,160	$ 38,770	$ 33,500
032	Community Facilities Mtce District	$ 32,987	$ 35,680	$ 36,780	$ 47,673
050	Water	$ 1,407,760	$ 1,447,412	$ 1,491,535	$ 1,519,411
052	Sewer	$ 2,233,812	$ 2,062,367	$ 2,105,959	$ 2,131,501
053	Solid Waste	$ 578,302	$ 559,507	$ 592,877	$ 621,514
065	Dental Benefit ISF	$ 92,561	$ 100,000	$ 95,000	$ 95,000
068	Human Resources ISF	$ 361,801	$ 480,514	$ 547,483	$ 557,640
078	CASp Certification & Training		$ 15,000	$ -	$ 40,000
080	City Bond Funds from RDA	$ -			$ 69,507
100	Development Impact Fee Transportation Facilities	$ 6,240	$ 9,472	$ 9,472	$ 21,456
102	Development Impact Fee Law Enforcement Facilities	$ 99	$ 209	$ 209	$ 487
103	Development Impact Fee Fire Facilities	$ 4,839	$ 691	$ 691	$ 2,564
104	Development Impact Fee Storm Drain Facilities	$ 5,746	$ 6,275	$ 6,275	$ 14,659
105	Development Impact Fee Wastewater Facilities	$ 12,276	$ 4,341	$ 4,341	$ 7,966
109	Development Impact Fee Parks and Recreation Facilities	$ 1,256	$ 2,273	$ 2,273	$ 3,274
110	Development Impact Fee General Government Facilities	$ 1,098	$ 258	$ 258	$ 423
111	Development Impact Fee Water Facilities	$ 2,578	$ 2,032	$ 2,032	$ 5,631
896	RDA Successor Housing	$ 6	$ 25	$ 599	$ 1,025
897	RDA Successor Retirement	$ 359,450	$ 376,061	$ 381,736	$ 383,305
Administrative Services Total		$ 7,367,858	$ 9,032,242	$ 8,490,826	$ 8,900,336
Community Development					
001	General Fund	$ 917,333	$ 1,052,777	$ 1,004,870	$ 1,163,889
021	Local Early Action Planning Grant (LEAP)	$ -	$ 97,500	$ 51,500	$ 96,000
022	SB2 Planning Grant	$ 45,799	$ 104,000	$ 104,000	$ 102,400
025	American Rescue Plan Act 2021	$ 11,400	$ 300,000	$ 92,307	$ 57,693
080	City Bond Funds from RDA	$ 89,816			
102	Development Impact Fee Law Enforcement Facilities	$ 996	$ 61	$ 61	
111	Development Impact Fee Water Facilities	$ 97,202			
Community Development Total		$ 1,162,546	$ 1,554,338	$ 1,252,738	$ 1,419,982
Community Services					
001	General Fund	$ 2,236,007	$ 3,704,276	$ 3,827,551	$ 3,499,495

Summary of City Department Expenditures by Fund

City Department	Fund Number and Fund Name	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
025	American Rescue Plan Act 2021		$ 500,000	$ -	$ 631,000
027	Senior Citizen Nutrition Grant		$ 34,715	$ 40,008	$ 27,596
038	Prop 68 Park Bond	$ 87,647	$ 147,213	$ 147,213	
041	Airport	$ 486,471	$ 2,003,415	$ 1,984,633	$ 351,156
109	Development Impact Fee Parks and Recreation Facilities	$ 1,993	$ 122	$ 122	$ 300,000
Community Services Total		$ 2,812,118	$ 6,389,741	$ 5,999,527	$ 4,809,247
Engineering					
001	General Fund	$ 366,287	$ 1,478,620	$ 1,308,503	$ 671,951
007	Federal Street Projects - Federal Funds	$ 177,179	$ 3,665,643	$ 2,807,484	$ 1,003,303
014	FCTA Flexible Funding	$ 16,371	$ 1,080,749	$ 497,321	$ 282,000
016	FCTA Street Maintenance	$ 122,053	$ 516,935	$ 665,552	$ 552,599
017	FCTA Pedestrians & Trails	$ 34,475	$ 25,000	$ 25,400	$ 250,000
018	FCTA Bike Facilities		$ 10,000	$ 10,000	$ -
023	Road Repair and Accountability Act 2017	$ -	$ 1,208,470	$ 1,117,353	$ 600,000
024	Community Development Block Grants	$ 77,217	$ 465,000	$ 465,000	$ 230,000
025	American Rescue Plan Act 2021		$ 500,000	$ 500,000	$ -
050	Water	$ 95,040	$ 103,081	$ 110,773	$ 110,537
051	Sewer Capital	$ 6,836	$ 3,203,950	$ 3,203,950	$ -
052	Sewer	$ 238,495	$ 256,723	$ 275,406	$ 164,708
100	Development Impact Fee Transportation Facilities	$ 32,429	$ 1,220	$ 1,220	$ 29,570
104	Development Impact Fee Storm Drain Facilities	$ 5,979	$ 275,366	$ 125,366	$ 172,066
105	Development Impact Fee Wastewater Facilities		$ 285,000	$ 135,000	$ 243,713
111	Development Impact Fee Water Facilities	$ 1,993	$ 100,122	$ 122	$ 165,096
Engineering Total		$ 1,174,354	$ 13,175,879	$ 11,248,450	$ 4,475,543
Fire					
001	General Fund	$ 821,212	$ 851,658	$ 850,205	$ 874,469
003	Public Safety Sales Tax	$ 550,433	$ 671,816	$ 395,990	$ 826,326
032	Community Facilities Mtce District	$ 113,260	$ 133,350	$ 133,350	$ 217,302
082	Blighted Properties Remediation	$ 2,176	$ 20,000	$ 12,500	$ 20,000
103	Development Impact Fee Fire Facilities	$ 300,000	$ 70,000	$ -	$ 70,000
Fire Total		$ 1,787,081	$ 1,746,824	$ 1,392,045	$ 2,008,097
Police					
001	General Fund	$ 6,412,043	$ 7,092,717	$ 7,186,909	$ 9,387,678
003	Public Safety Sales Tax	$ 1,107,170	$ 1,394,768	$ 1,426,356	$ 1,390,507
032	Community Facilities Mtce District	$ 558,750	$ 657,860	$ 657,860	$ 1,072,021
075	COPS Program	$ 102,162	$ 118,205	$ 125,990	$ 231,006
083	Transitional Housing Grant	$ 438			

Summary of City Department Expenditures by Fund

City Department	Fund Number and Fund Name	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
Police Total		$ 8,180,563	$ 9,263,550	$ 9,397,115	$ 12,081,211
Public Works					
001	General Fund	$ 1,289,746	$ 3,943,308	$ 2,101,326	$ 3,013,288
005	Gas Tax	$ 607,504	$ 726,824	$ 632,194	$ 652,929
010	LTF Article 3 Bicycle & Pedestrian	$ 23,031	$ 23,000	$ 17,000	$ 23,000
011	LTF Article 8 Streets & Roads	$ 820,332	$ 1,014,404	$ 921,996	$ 1,017,431
025	American Rescue Plan Act 2021	$ 1,560,602	$ 1,588,776	$ 1,508,226	$ -
030	Landscape Lighting Maintenance District	$ 195,110	$ 295,920	$ 267,616	$ 362,952
032	Community Facilities Mtce District	$ 67,956	$ 80,010	$ 80,010	$ 130,381
034	Streetscape Assessment District	$ 31,763	$ 32,600	$ 26,580	$ 33,850
047	Groundwater Treatment Settlement	$ 72,538	$ 2,894,323	$ 2,658,514	$ 230,000
048	Water Rate Stabilization				$ 157,618
049	Water Capital	$ 158,623	$ 438,549	$ 321,361	$ 334,250
050	Water	$ 2,298,273	$ 3,088,117	$ 3,014,214	$ 3,137,175
051	Sewer Capital	$ 327,246	$ 920,616	$ 943,612	$ 496,250
052	Sewer	$ 2,835,843	$ 3,574,609	$ 3,929,190	$ 3,795,938
053	Solid Waste	$ 2,316,775	$ 2,046,705	$ 2,044,517	$ 2,148,221
055	Vehicle Impact Fee	$ 251,427			
060	Equipment Shop ISF	$ 1,011,604	$ 887,513	$ 1,037,120	$ 999,963
080	City Bond Funds from RDA	$ 379,428	$ 101,687	$ 89,846	$ -
Public Works Total		$ 14,247,801	$ 21,656,961	$ 19,593,322	$ 16,533,246
Grand Total		$ 37,275,996	$ 63,406,658	$ 57,985,996	$ 50,840,950

Overview of All Expenditures by Department and Classification

Department - Expenditure Type	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
Administration				
Capital Outlay				
Employer Costs & Benefits	$ 155,853	$ 169,889	$ 183,255	$ 193,666
Internal Service Fund Charges	$ 7,169	$ 7,475	$ 7,549	$ 11,361
Professional & Contracted Services	$ 49,808	$ 70,660	$ 60,760	$ 29,013
Salaries & Wages	$ 275,423	$ 293,590	$ 312,578	$ 330,342
Services & Supplies	$ 53,305	$ 43,024	$ 45,500	$ 46,350
Utilities	$ 812	$ 1,000	$ 1,000	$ 1,100
Administration Total	$ 543,675	$ 587,123	$ 611,974	$ 613,287
Administrative Services				
Capital Outlay	$ 66,528	$ 1,000,000	$ 327,295	$ 920,000
Employer Costs & Benefits	$ 361,289	$ 360,576	$ 423,167	$ 429,903
Internal Service Fund Charges	$ 15,174	$ 23,458	$ 26,977	$ 20,609
Other	$ 1,987,578	$ 3,026,069	$ 3,000,069	$ 2,646,465
Principal & Interest Payments	$ 2,871,572	$ 2,682,560	$ 2,682,555	$ 2,685,480
Professional & Contracted Services	$ 321,542	$ 362,480	$ 371,050	$ 427,819
Salaries & Wages	$ 1,007,986	$ 793,278	$ 847,938	$ 901,225
Services & Supplies	$ 723,876	$ 771,491	$ 798,725	$ 853,934
Utilities	$ 12,313	$ 12,330	$ 13,050	$ 14,900
Administrative Services Total	$ 7,367,858	$ 9,032,242	$ 8,490,826	$ 8,900,336
Community Development				
Capital Outlay	$ 208,418	$ 415,000	$ 138,307	$ 136,693
Employer Costs & Benefits	$ 143,619	$ 159,544	$ 153,471	$ 191,437
Internal Service Fund Charges	$ 13,212	$ 21,509	$ 24,475	$ 24,724
Other	$ 10,645	$ 22,252	$ 21,694	$ 11,224
Professional & Contracted Services	$ 366,097	$ 379,395	$ 411,184	$ 457,775
Salaries & Wages	$ 354,226	$ 474,179	$ 427,436	$ 532,879
Services & Supplies	$ 65,175	$ 80,034	$ 73,746	$ 62,825
Utilities	$ 1,154	$ 2,425	$ 2,425	$ 2,425
Community Development Total	$ 1,162,546	$ 1,554,338	$ 1,252,738	$ 1,419,982

Overview of All Expenditures by Department and Classification

Department - Expenditure Type	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
Community Services				
Capital Outlay	$ 471,137	$ 2,840,651	$ 2,351,793	$ 734,210
Employer Costs & Benefits	$ 306,463	$ 418,391	$ 460,991	$ 489,959
Internal Service Fund Charges	$ 117,424	$ 165,356	$ 191,441	$ 221,188
Other	$ 10,553	$ 20,580	$ 19,073	$ 603,140
Principal & Interest Payments	$ 15,706			
Professional & Contracted Services	$ 60,126	$ 79,392	$ 80,242	$ 81,963
Salaries & Wages	$ 1,249,270	$ 1,778,598	$ 1,768,983	$ 1,950,648
Services & Supplies	$ 505,390	$ 1,008,098	$ 1,028,969	$ 628,414
Utilities	$ 76,049	$ 78,675	$ 98,035	$ 99,725
Community Services Total	$ 2,812,118	$ 6,389,741	$ 5,999,527	$ 4,809,247
Engineering				
Capital Outlay	$ 471,553	$ 12,285,089	$ 10,501,402	$ 3,550,902
Employer Costs & Benefits	$ 166,601	$ 216,425	$ 200,580	$ 191,339
Internal Service Fund Charges	$ 11,545	$ 18,779	$ 19,965	$ 22,612
Professional & Contracted Services	$ 23,881	$ 61,910	$ 22,550	$ 24,681
Salaries & Wages	$ 343,367	$ 424,321	$ 405,024	$ 378,477
Services & Supplies	$ 155,565	$ 165,481	$ 96,144	$ 92,600
Utilities	$ 1,089	$ 1,465	$ 1,465	$ 1,700
Engineering Total	$ 1,174,354	$ 13,175,879	$ 11,248,450	$ 4,475,543
Fire				
Capital Outlay	$ 767,298	$ 360,761	$ 24,178	$ 388,744
Employer Costs & Benefits	$ 227,356	$ 249,221	$ 242,257	$ 288,542
Internal Service Fund Charges	$ 72,518	$ 128,943	$ 172,624	$ 147,865
Other	$ 25,961	$ 27,392	$ 27,859	$ 44,234
Principal & Interest Payments				
Professional & Contracted Services	$ 28,069	$ 51,350	$ 42,878	$ 48,285
Salaries & Wages	$ 415,084	$ 500,884	$ 486,546	$ 612,177
Services & Supplies	$ 226,515	$ 400,998	$ 366,377	$ 445,551
Utilities	$ 24,280	$ 27,275	$ 29,326	$ 32,700
Fire Total	$ 1,787,081	$ 1,746,824	$ 1,392,045	$ 2,008,097

Overview of All Expenditures by Department and Classification

Department - Expenditure Type	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
Police				
Capital Outlay	$ 603,826	$ 946,500	$ 664,647	$ 2,409,300
Employer Costs & Benefits	$ 2,319,583	$ 2,584,952	$ 2,740,420	$ 3,008,549
Internal Service Fund Charges	$ 481,544	$ 580,300	$ 677,695	$ 678,086
Other	$ 39,669	$ 49,558	$ 46,632	$ 48,538
Principal & Interest Payments	$ 57,127			
Professional & Contracted Services	$ 156,489	$ 164,960	$ 192,000	$ 127,650
Salaries & Wages	$ 3,464,437	$ 3,722,590	$ 3,855,161	$ 4,197,467
Services & Supplies	$ 1,013,665	$ 1,179,190	$ 1,182,560	$ 1,569,121
Utilities	$ 44,223	$ 35,500	$ 38,000	$ 42,500
Police Total	$ 8,180,563	$ 9,263,550	$ 9,397,115	$ 12,081,211
Public Works				
Capital Outlay	$ 2,777,146	$ 6,263,530	$ 4,032,139	$ 2,609,000
Employer Costs & Benefits	$ 1,707,673	$ 2,011,726	$ 2,054,331	$ 2,205,344
Internal Service Fund Charges	$ 554,183	$ 411,603	$ 477,767	$ 468,508
Other	$ 704,730	$ 3,928,965	$ 3,926,880	$ 1,333,111
Principal & Interest Payments	$ 75,838			
Professional & Contracted Services	$ 2,221,055	$ 2,272,227	$ 2,220,918	$ 2,337,456
Salaries & Wages	$ 2,404,253	$ 2,763,766	$ 2,683,022	$ 3,065,029
Services & Supplies	$ 2,400,423	$ 2,697,285	$ 2,569,459	$ 2,776,779
Utilities	$ 1,402,500	$ 1,307,859	$ 1,628,806	$ 1,738,019
Public Works Total	$ 14,247,801	$ 21,656,961	$ 19,593,322	$ 16,533,246
Grand Total	$ 37,275,996	$ 63,406,658	$ 57,985,996	$ 50,840,950

Summary of General Fund Expenditures by Department

Department - Budget Division			FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
Administration	4110	City Council	$ 55,464	$ 63,464	$ 59,738	$ 62,337
	4120	Administration	$ 369,703	$ 395,179	$ 423,641	$ 455,125
	4130	City Clerk	$ 92,031	$ 81,480	$ 91,496	$ 95,826
	4160	City Attorney	$ 26,477	$ 35,000	$ 35,000	
	4250	Elections		$ 12,000	$ 2,100	$ -
Administration Total			$ 543,675	$ 587,123	$ 611,974	$ 613,287
Administrative Services	4140	Finance	$ 598,850	$ 649,928	$ 600,748	$ 1,356,224
	4290	Shared Governmental	$ 1,157,201	$ 2,244,037	$ 2,246,494	$ 1,067,576
Administrative Services Total			$ 1,756,051	$ 2,893,965	$ 2,847,242	$ 2,423,800
Community Development	4410	Planning	$ 498,725	$ 680,702	$ 588,649	$ 750,827
	4420	Building Inspection	$ 418,608	$ 372,075	$ 416,221	$ 413,062
Community Development Total			$ 917,333	$ 1,052,777	$ 1,004,870	$ 1,163,889
Community Services	4127	Opera House	$ 30,740	$ 62,716	$ 62,712	$ 36,706
	4610	CSD Administration	$ 254,701	$ 294,774	$ 329,397	$ 335,029
	4620	Aquatics Summer	$ 77,829	$ 98,048	$ 98,862	$ 99,229
	4625	Aquatics Year Round	$ 26,551	$ 28,631	$ 29,826	$ 31,269
	4630	Adult Sports	$ 8,008	$ 25,924	$ 15,651	$ 13,585
	4635	PreSchool Program	$ 31,455	$ 39,753	$ 37,247	$ 36,854
	4640	Enrichment	$ 121,446	$ 126,556	$ 142,808	$ 128,603
	4650	Youth Sports	$ 79,457	$ 101,229	$ 102,032	$ 86,236
	4657	Save The Children Washington Literacy	$ 93,014	$ 79,241	$ 83,265	$ -
	4658	ASES TL Reed School	$ 113,257	$ 193,302	$ 196,719	$ 244,464
	4659	ASES Washington School	$ 75,462	$ 156,989	$ 159,130	$ 189,117
	4660	Community Center	$ 273,153	$ 382,449	$ 424,875	$ 485,383
	4661	KCUSD Expansion Washington	$ 210,323	$ 579,305	$ 582,908	$ 599,826
	4662	KCUSD Summer TL Reed	$ 84,703	$ 56,263	$ 56,452	$ 77,739
	4663	KCUSD Expansion TL Reed	$ 306,771	$ 658,788	$ 675,553	$ 629,957
	4664	KCUSD Summer Washington	$ 78,137	$ 61,602	$ 62,189	$ 97,611
	4665	Parks	$ 19,023	$ 147,411	$ 147,411	$ -
	4667	Seasonal Parks	$ 15,045	$ 17,959	$ 12,840	$ 18,764
	4670	Government Buildings	$ 184,768	$ 368,961	$ 405,783	$ 268,512
	4685	Senior Citizen Programs	$ 152,164	$ 224,375	$ 201,894	$ 120,613
Community Services Total			$ 2,236,007	$ 3,704,276	$ 3,827,551	$ 3,499,495
Engineering	4400	Engineering	$ 366,287	$ 1,478,620	$ 1,308,503	$ 671,951
Engineering Total			$ 366,287	$ 1,478,620	$ 1,308,503	$ 671,951
Fire	4300	Fire	$ 708,634	$ 689,208	$ 727,933	$ 744,859
	4305	Fire CURE	$ 112,578	$ 162,450	$ 122,272	$ 129,610
Fire Total			$ 821,212	$ 851,658	$ 850,205	$ 874,469
Police	4310	Police Administration	$ 846,460	$ 889,307	$ 1,014,888	$ 1,046,779

Summary of General Fund Expenditures by Department

Department - Budget Division			FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
Police	4320	Police Patrol	$ 2,506,953	$ 2,998,533	$ 2,733,246	$ 2,933,419
	4330	Police Investigations	$ 596,112	$ 418,472	$ 696,436	$ 804,418
	4335	Police Restorative Justice Grant	$ 20,037	$ 20,000	$ 20,000	$ 20,000
	4340	Police Records	$ 268,763	$ 151,931	$ 308,696	$ 304,915
	4350	Police Support Services	$ 1,306,716	$ 1,543,245	$ 1,327,237	$ 3,162,178
	4360	Police Dispatch	$ 347,318	$ 463,689	$ 480,618	$ 515,064
	4373	Police Fresno County AB109 Grant	$ 119,853	$ 172,281	$ 203,401	$ 154,174
	4374	Tobacco Intervention Grant	$ 108,592	$ 128,263	$ 128,524	$ 131,123
	4390	Police Community Services	$ 291,239	$ 306,996	$ 273,863	$ 315,608
Police Total			$ 6,412,043	$ 7,092,717	$ 7,186,909	$ 9,387,678
Public Works	4290	Shared Governmental	$ 16,791	$ 5,000	$ 5,000	
	4425	Street Administration	$ 99,924	$ 290,692	$ 263,340	$ 269,519
	4665	Parks	$ 1,173,031	$ 3,647,616	$ 1,832,986	$ 2,743,769
Public Works Total			$ 1,289,746	$ 3,943,308	$ 2,101,326	$ 3,013,288
Grand Total			$ 14,342,354	$ 21,604,444	$ 19,738,579	$ 21,647,858

Summary of General Fund Subsidized Revenue Requirement by Department

	Department	FY 2022-23 Total Budget	FY 2022-23 Direct Revenue from Fees and Grants	FY 2022-23 Subsidized Revenue Requirement	FY 2022-23 Estimated Expenditures	FY 2022-23 Estimated Direct Revenue from Fees and Grants	FY 2022-23 Subsidized Revenue Requirement	FY 2023-24 Total Budget	FY 2023-24 Direct Revenue from Fees and Grants	FY 2023-24 Subsidized Revenue Requirement
4110	City Council	$ 63,464	$ -	$ 63,464	$ 59,738	$ -	$ 59,738	$ 62,337	$ -	$ 62,337
4120	Administration	$ 395,179	$ -	$ 395,179	$ 423,641	$ -	$ 423,641	$ 455,125	$ -	$ 455,125
4127	Opera House	$ 62,716	$ 12,600	$ 50,116	$ 62,712	$ 12,600	$ 50,112	$ 36,706	$ 12,600	$ 24,106
4130	City Clerk	$ 81,480	$ -	$ 81,480	$ 91,496	$ -	$ 91,496	$ 95,826	$ -	$ 95,826
4140	Finance	$ 649,928	$ 81,202	$ 568,726	$ 600,748	$ 88,502	$ 512,246	$ 1,356,224	$ 117,660	$ 1,238,564
4160	City Attorney	$ 35,000	$ -	$ 35,000	$ 35,000	$ -	$ 35,000	$ -	$ -	$ -
4250	Elections	$ 12,000	$ -	$ 12,000	$ 2,100	$ -	$ 2,100	$ -	$ -	$ -
4290	Shared Governmental	$ 2,249,037	$ -	$ 2,249,037	$ 2,251,494	$ -	$ 2,251,494	$ 1,067,576	$ -	$ 1,067,576
4300	Fire	$ 689,208	$ 92,386	$ 596,822	$ 727,933	$ 86,270	$ 641,663	$ 744,859	$ 83,522	$ 661,338
4305	Fire CURE	$ 162,450	$ -	$ 162,450	$ 122,272	$ -	$ 122,272	$ 129,610	$ -	$ 129,610
4310	Police Administration	$ 889,307	$ 291,956	$ 597,351	$ 1,014,888	$ 356,698	$ 658,190	$ 1,046,779	$ 356,751	$ 690,028
4320	Police Patrol	$ 2,998,533	$ -	$ 2,998,533	$ 2,733,246	$ -	$ 2,733,246	$ 2,933,419	$ -	$ 2,933,419
4330	Police Investigations	$ 418,472	$ -	$ 418,472	$ 696,436	$ -	$ 696,436	$ 804,418	$ -	$ 804,418
4335	Police Restorative Justice Grant	$ 20,000	$ -	$ 20,000	$ 20,000	$ -	$ 20,000	$ 20,000	$ -	$ 20,000
4340	Police Records	$ 151,931	$ -	$ 151,931	$ 308,696	$ -	$ 308,696	$ 304,915	$ -	$ 304,915
4350	Police Support Services	$ 1,543,245	$ -	$ 1,543,245	$ 1,327,237	$ -	$ 1,327,237	$ 3,162,178	$ 1,500,000	$ 1,662,178
4360	Police Dispatch	$ 463,689	$ -	$ 463,689	$ 480,618	$ -	$ 480,618	$ 515,064	$ -	$ 515,064
4373	Police Fresno County AB109 Grant	$ 172,281	$ 180,000	$ (7,719)	$ 203,401	$ 175,000	$ 28,401	$ 154,174	$ 180,000	$ (25,826)
4374	Tobacco Intervention Grant	$ 128,263	$ 118,000	$ 10,263	$ 128,524	$ 118,000	$ 10,524	$ 131,123	$ 118,000	$ 13,123
4390	Police Community Services	$ 306,996	$ -	$ 306,996	$ 273,863	$ -	$ 273,863	$ 315,608	$ -	$ 315,608
4400	Engineering	$ 1,478,620	$ 243,000	$ 1,235,620	$ 1,308,503	$ 172,000	$ 1,136,503	$ 671,951	$ 579,000	$ 92,951
4410	Planning	$ 680,702	$ 692,600	$ (11,898)	$ 588,649	$ 358,100	$ 230,549	$ 750,827	$ 113,000	$ 637,827
4420	Building Inspection	$ 372,075	$ 397,000	$ (24,925)	$ 416,221	$ 552,400	$ (136,179)	$ 413,062	$ 383,400	$ 29,662
4425	Street Administration	$ 290,692	$ -	$ 290,692	$ 263,340	$ -	$ 263,340	$ 269,519	$ -	$ 269,519
4610	CSD Administration	$ 294,774	$ 5,250	$ 289,524	$ 329,397	$ (36,166)	$ 365,563	$ 335,029	$ 5,300	$ 329,729
4620	Aquatics Summer	$ 98,048	$ 30,024	$ 68,024	$ 98,862	$ 30,024	$ 68,838	$ 99,229	$ 39,000	$ 60,229
4625	Aquatics Year Round	$ 28,631	$ 14,495	$ 14,136	$ 29,826	$ 14,495	$ 15,331	$ 31,269	$ 15,000	$ 16,269
4630	Adult Sports	$ 25,924	$ 14,470	$ 11,454	$ 15,651	$ 4,350	$ 11,301	$ 13,585	$ 6,115	$ 7,470
4635	PreSchool Program	$ 39,753	$ 27,080	$ 12,673	$ 37,247	$ 23,321	$ 13,926	$ 36,854	$ 25,810	$ 11,044
4640	Enrichment	$ 126,556	$ 49,100	$ 77,456	$ 142,808	$ 41,356	$ 101,452	$ 128,603	$ 50,200	$ 78,403
4650	Youth Sports	$ 101,229	$ 25,556	$ 75,673	$ 102,032	$ 28,000	$ 74,032	$ 86,236	$ 26,000	$ 60,236
4657	Save The Children Washington Literacy	$ 79,241	$ 84,740	$ (5,499)	$ 83,265	$ 72,554	$ 10,711	$ -	$ -	$ -

Summary of General Fund Subsidized Revenue Requirement by Department

	Department	FY 2022-23 Total Budget	FY 2022-23 Direct Revenue from Fees and Grants	FY 2022-23 Subsidized Revenue Requirement	FY 2022-23 Estimated Expenditures	FY 2022-23 Estimated Direct Revenue from Fees and Grants	FY 2022-23 Subsidized Revenue Requirement	FY 2023-24 Total Budget	FY 2023-24 Direct Revenue from Fees and Grants	FY 2023-24 Subsidized Revenue Requirement
4658	ASES TL Reed School	$ 193,302	$ 191,932	$ 1,370	$ 196,719	$ 191,932	$ 4,787	$ 244,464	$ 194,789	$ 49,675
4659	ASES Washington School	$ 156,989	$ 158,817	$ (1,828)	$ 159,130	$ 158,817	$ 313	$ 189,117	$ 153,045	$ 36,072
4660	Community Center	$ 382,449	$ 25,000	$ 357,449	$ 424,875	$ 25,000	$ 399,875	$ 485,383	$ 25,000	$ 460,383
4661	KCUSD Expansion Washington	$ 579,305	$ 565,663	$ 13,642	$ 582,908	$ 565,663	$ 17,245	$ 599,826	$ 585,687	$ 14,139
4662	KCUSD Summer TL Reed	$ 56,263	$ 51,971	$ 4,292	$ 56,452	$ 40,658	$ 15,794	$ 77,739	$ 118,820	$ (41,081)
4663	KCUSD Expansion TL Reed	$ 658,788	$ 637,180	$ 21,608	$ 675,553	$ 637,180	$ 38,373	$ 629,957	$ 616,334	$ 13,623
4664	KCUSD Summer Washington	$ 61,602	$ 59,483	$ 2,119	$ 62,189	$ 34,920	$ 27,269	$ 97,611	$ 105,755	$ (8,144)
4665	Parks	$ 3,795,027	$ 29,500	$ 3,765,527	$ 1,980,397	$ 42,787	$ 1,937,610	$ 2,743,769	$ 31,500	$ 2,712,269
4667	Seasonal Parks	$ 17,959	$ -	$ 17,959	$ 12,840	$ -	$ 12,840	$ 18,764	$ -	$ 18,764
4670	Government Buildings	$ 368,961	$ -	$ 368,961	$ 405,783	$ -	$ 405,783	$ 268,512	$ -	$ 268,512
4685	Senior Citizen Programs	$ 224,375	$ 110,320	$ 114,055	$ 201,894	$ 111,005	$ 90,889	$ 120,613	$ 28,800	$ 91,813
		$ 21,604,444	$ 4,189,325	$ 17,415,119	$ 19,738,579	$ 3,905,466	$ 15,833,113	$ 21,647,858	$ 5,471,088	$ 16,176,770

Summary of General Fund Working Capital

Use of Carryover Fund 001 Balance as Revenue Resource

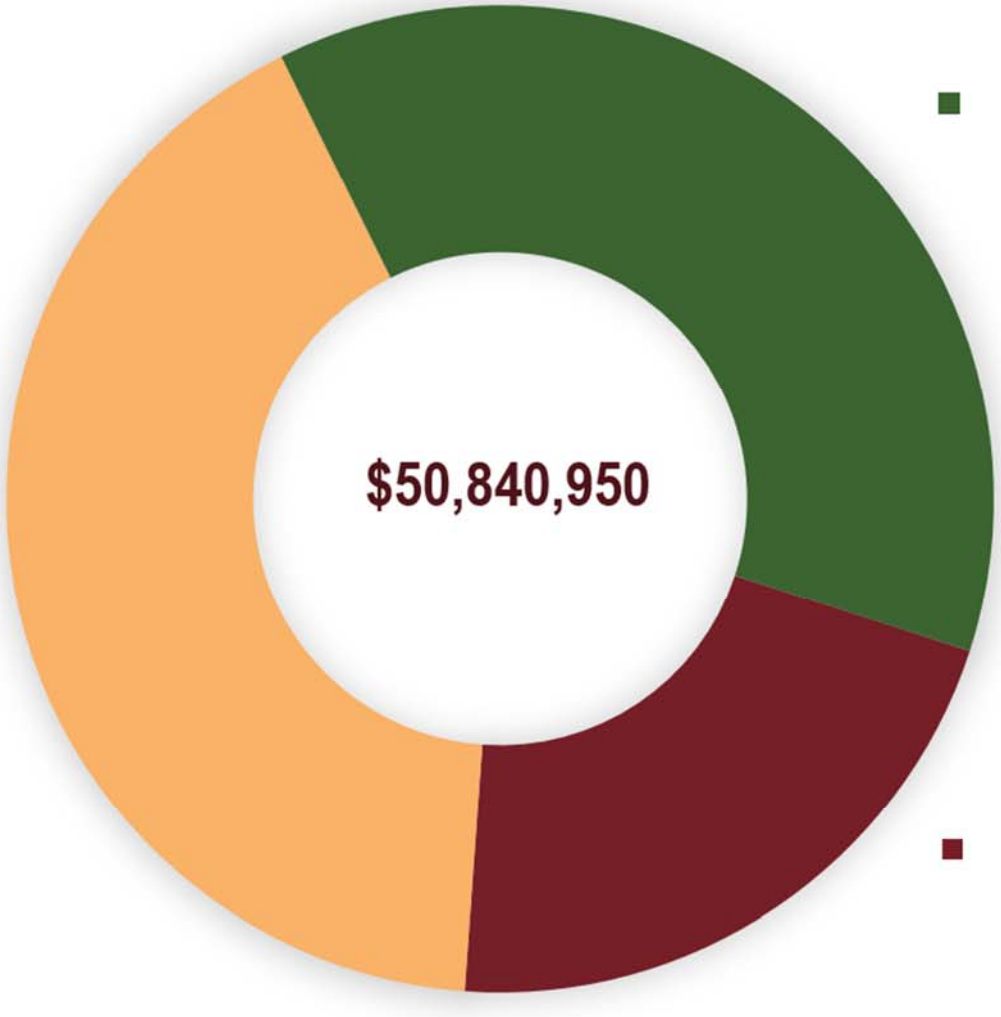
Excludes General Fund Reserve Fund 002

FY 2022-23	Estimated GF Expenditures - All Departments	$	19,738,579
FY 2022-23	Estimated Direct Revenue from GF Fees and Grants	$	3,612,466
FY 2022-23	Estimated Revenue Subsidized from Shared Resources (Taxes)	$	14,998,834
FY 2022-23	Excess (Shortfall) of Revenue vs Expenditures	$	(1,127,279)
FY 2022-23	Increase (Decrease) in Working Capital from Prior Year	$	(1,127,279)
FY 2022-23	Required Use of Working Capital as Revenue	$	1,127,279
FY 2022-23	Estimated June 30th Working Capital Available for Next Fiscal Year	$	2,942,061
FY 2023-24	Budgeted GF Expenditures - All Departments	$	21,647,858
FY 2023-24	Budgeted Direct Revenue from GF Fees and Grants	$	3,673,088
FY 2023-24	Budgeted Revenue Subsidized from Shared Resources (Taxes)	$	15,099,444
FY 2023-24	Excess (Shortfall) of Revenue vs Expenditures	$	(2,875,327)
FY 2023-24	Increase (Decrease) in Working Capital from Prior Year	$	(2,875,327)
FY 2023-24	Required Use of Working Capital as Revenue	$	2,875,327
FY 2023-24	Estimated June 30th Working Capital Available for Next Fiscal Year	$	66,734
FY 2021-22	Actual June 30th General Fund Working Capital	$	4,069,340
FY 2022-23	Estimated June 30th General Fund Working Capital	$	2,942,061
FY 2023-24	Estimated June 30th General Fund Working Capital	$	66,734

Budget Charts

2023-24 Citywide Total Expenditure Budget by Type

This is what the money is used for ... how much is budgeted for the year



Personnel
$18,966,984
37%

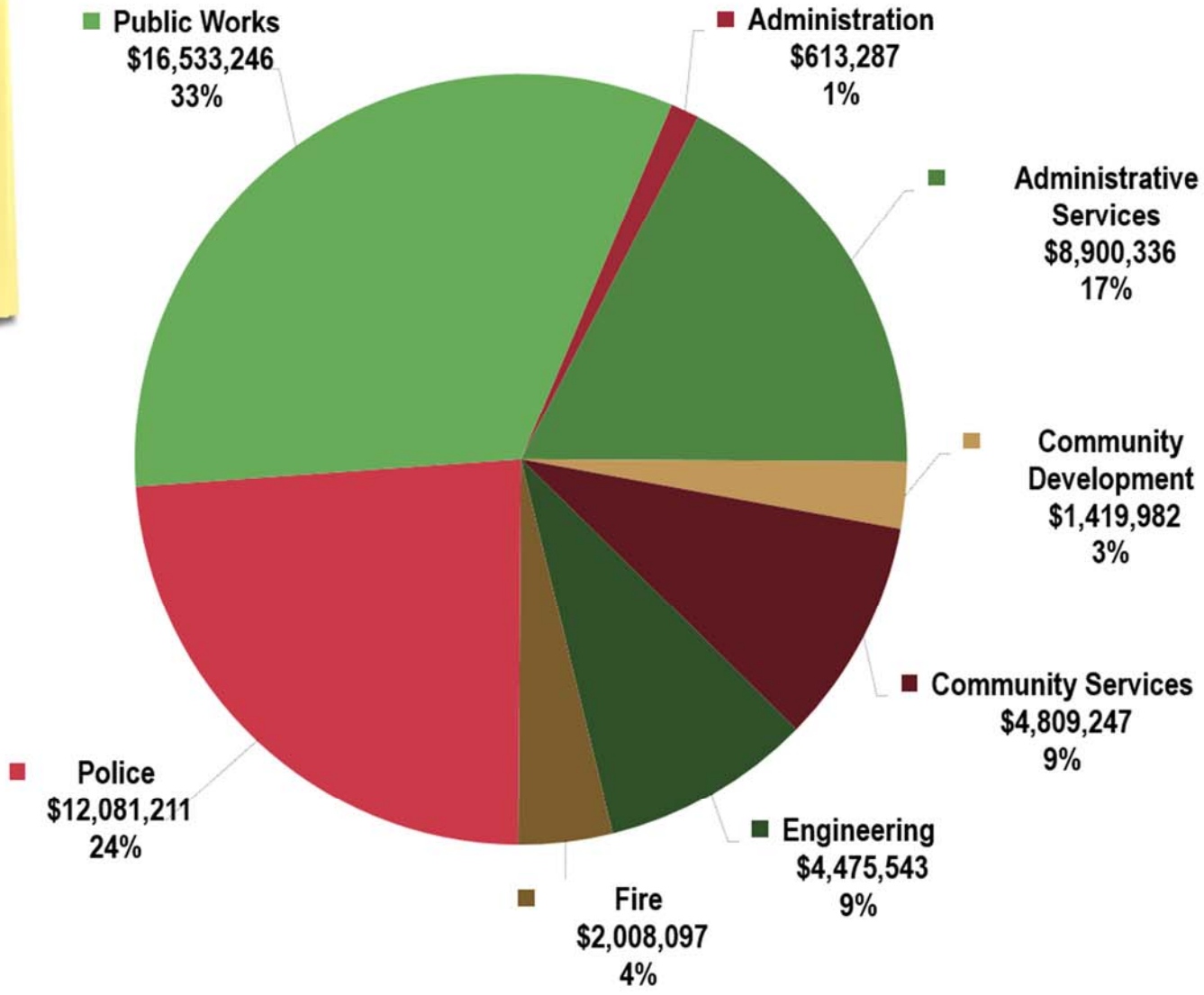
Maintenance & Operation
$21,125,117
42%

Capital
$10,748,849
21%

2023-24 Citywide Total Expenditure Budget by Department

$50,840,950

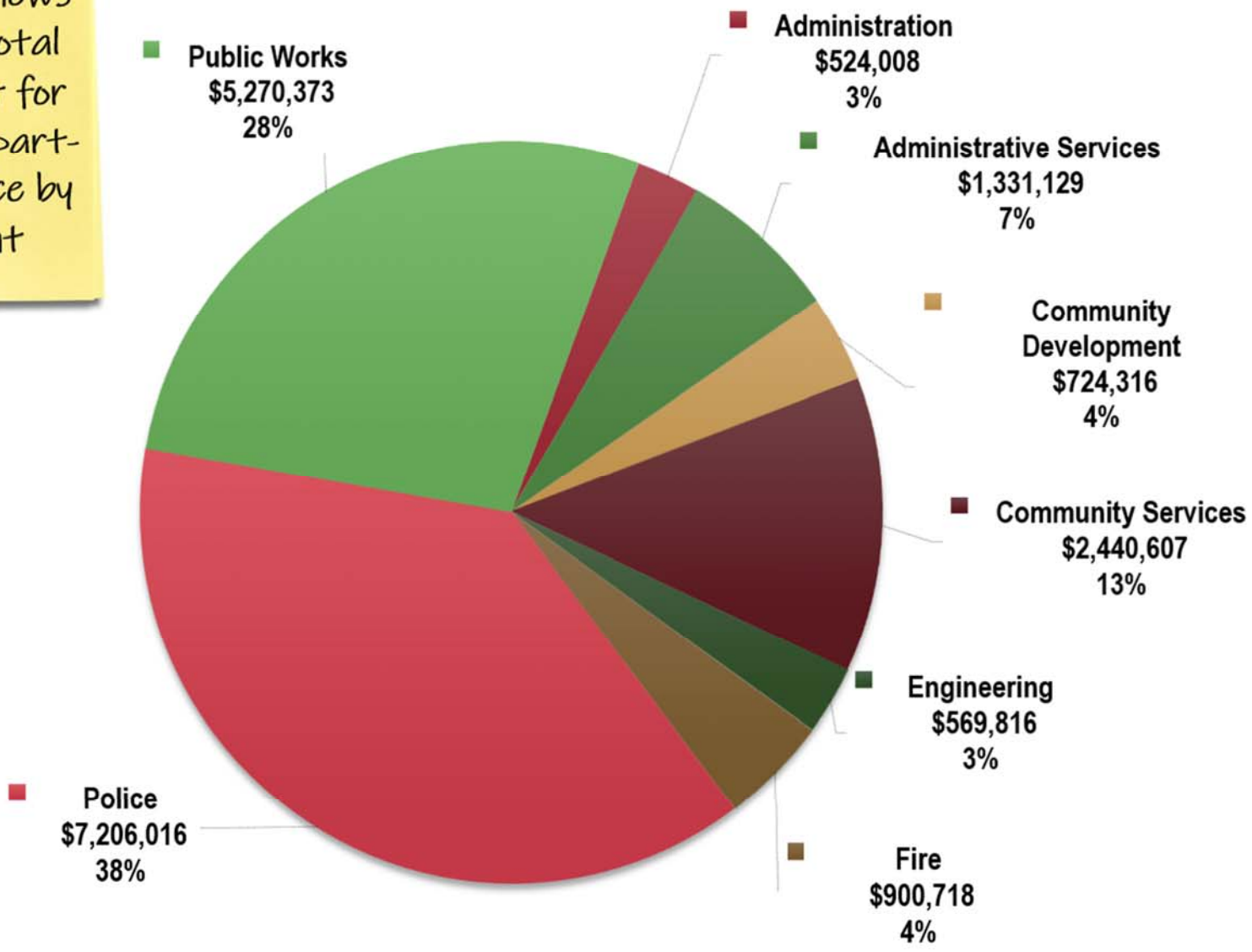
Shows how much is being budgeted for the year and which departments oversee the spending



2023-24 Citywide Personnel Costs by Department

$18,966,984

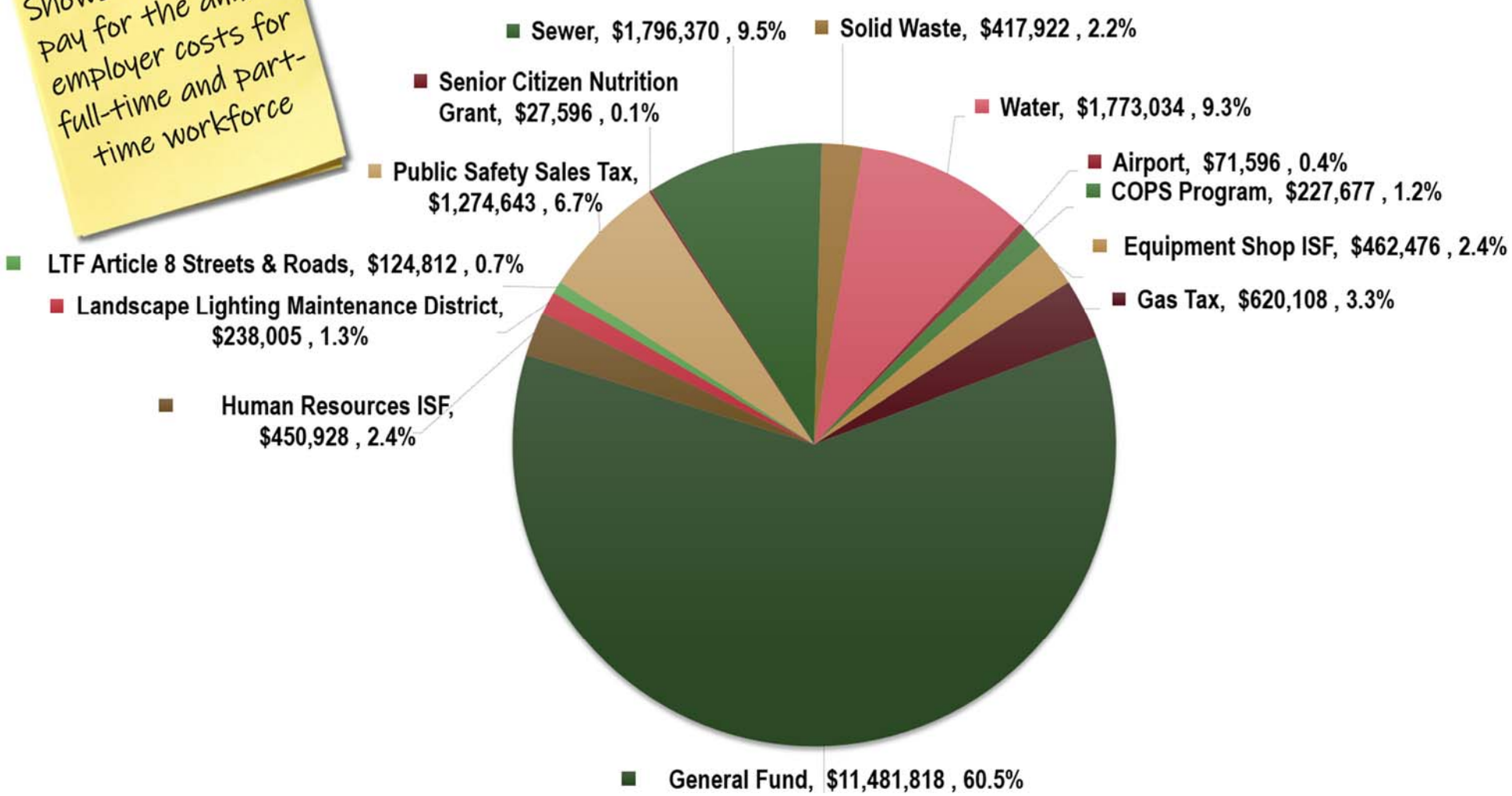
This chart shows the annual total employer cost for full-time and part-time workforce by department



2023-24 Citywide Personnel Costs by Funding Source

$18,966,984

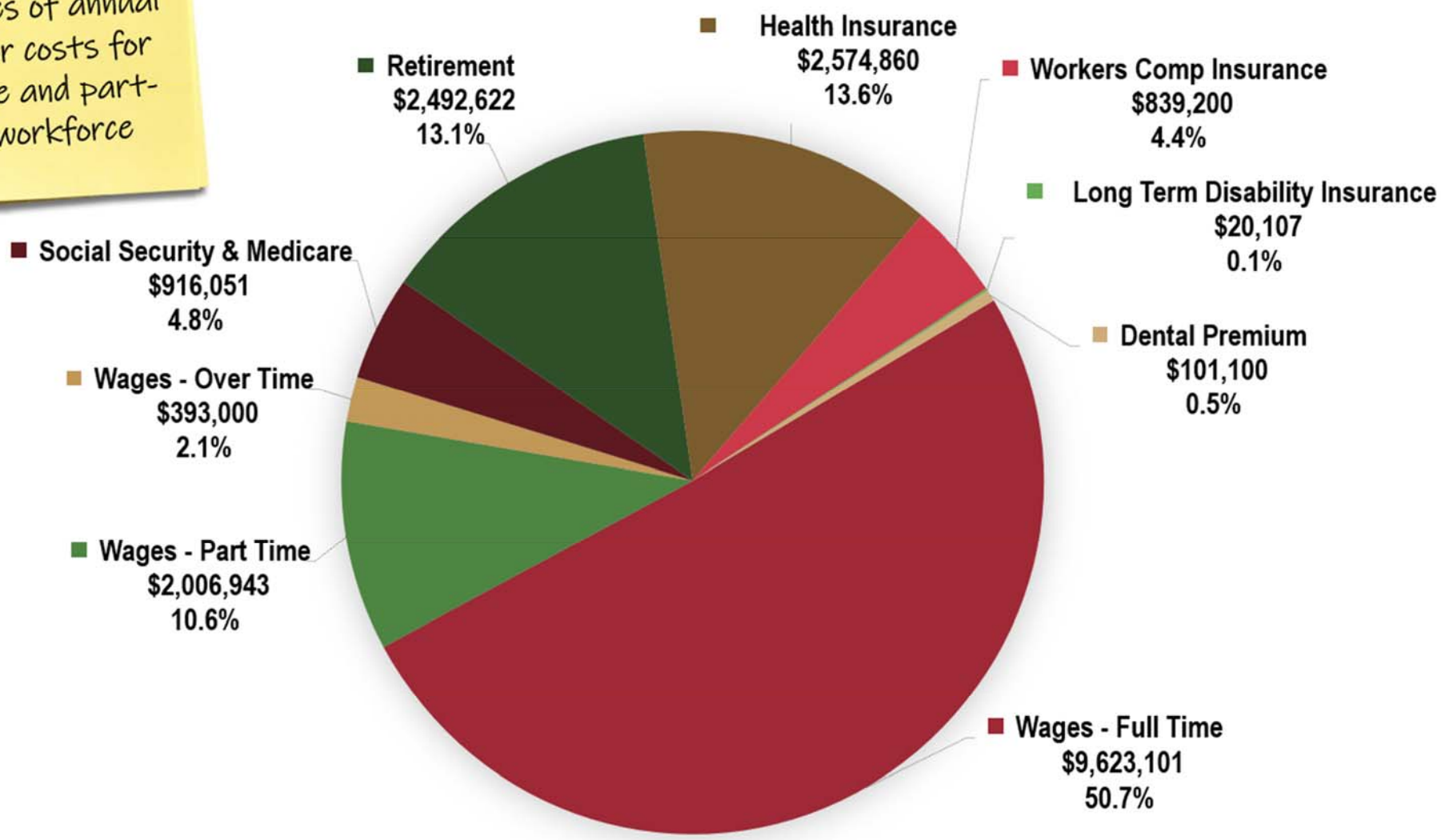
Shows which funds pay for the annual employer costs for full-time and part-time workforce



2023-24 Citywide Personnel Costs by Category

$18,966,984

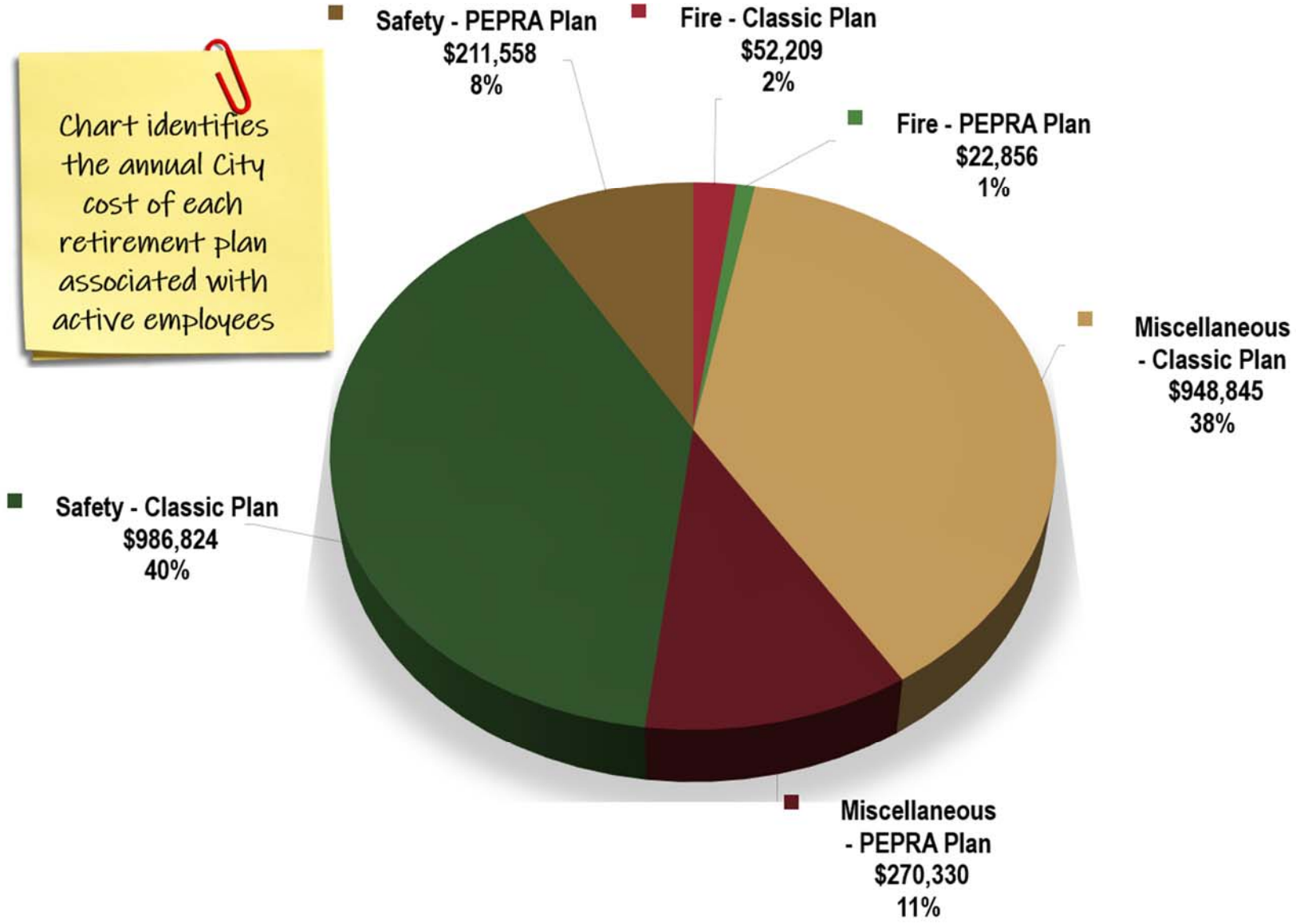
This chart depicts the types of annual employer costs for full-time and part-time workforce



2023-24 CalPERS Retirement Active Employees

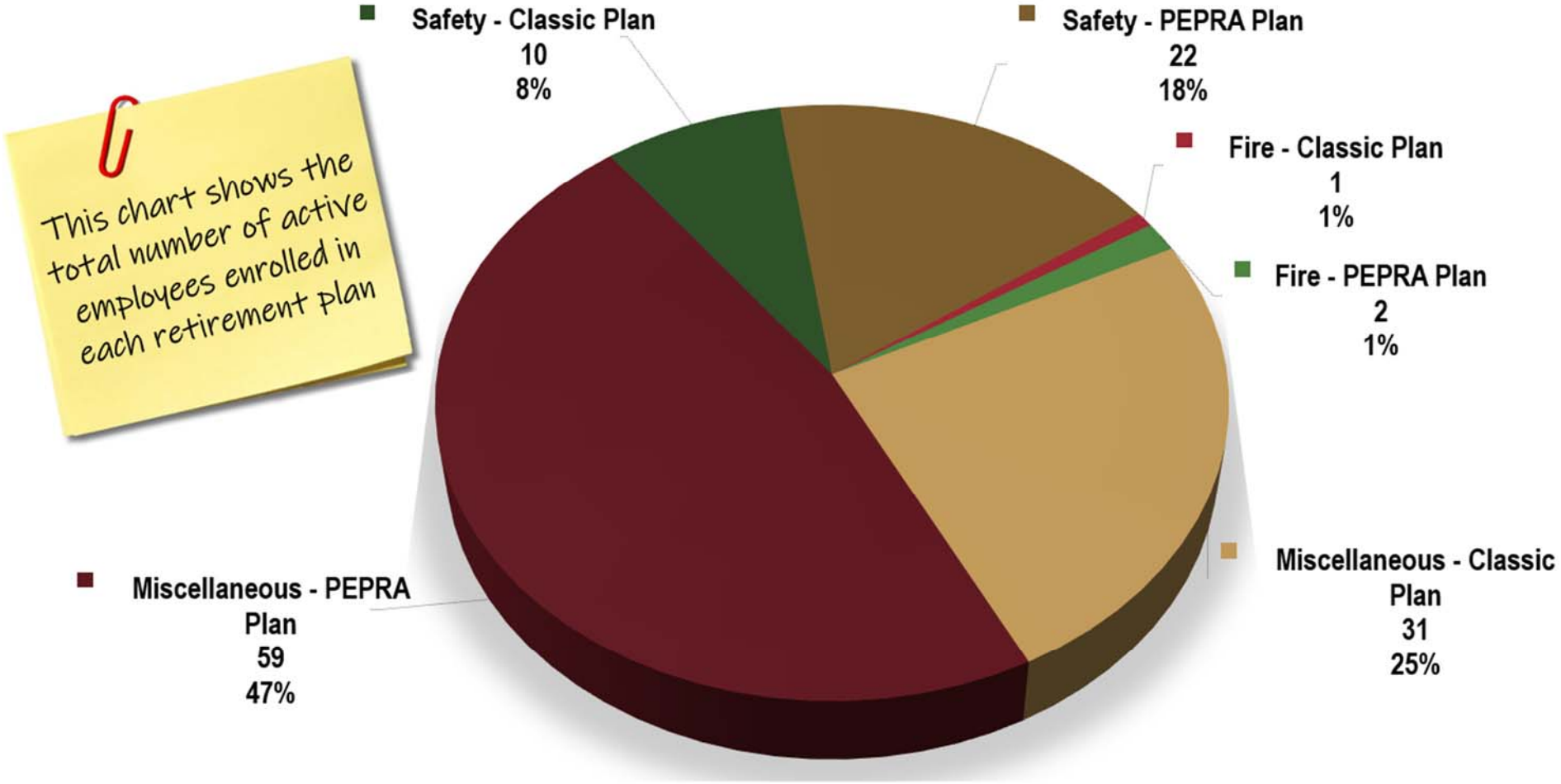
Annual Cost by Retirement Plan $2,492,622

Chart identifies the annual City cost of each retirement plan associated with active employees

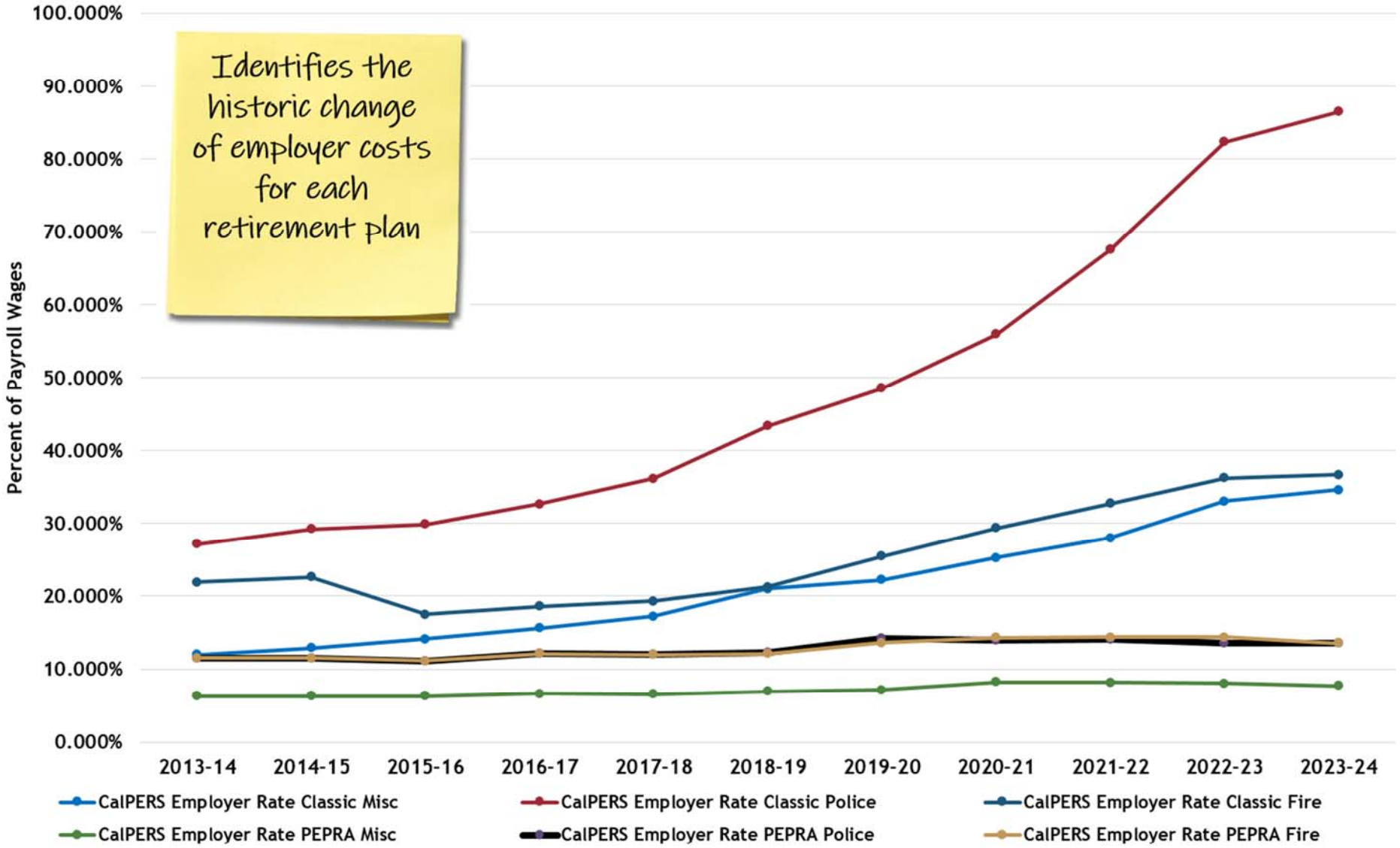


2023-24 CalPERS Retirement Active Employees

CalPERS Plan Enrollment Employee Count 125

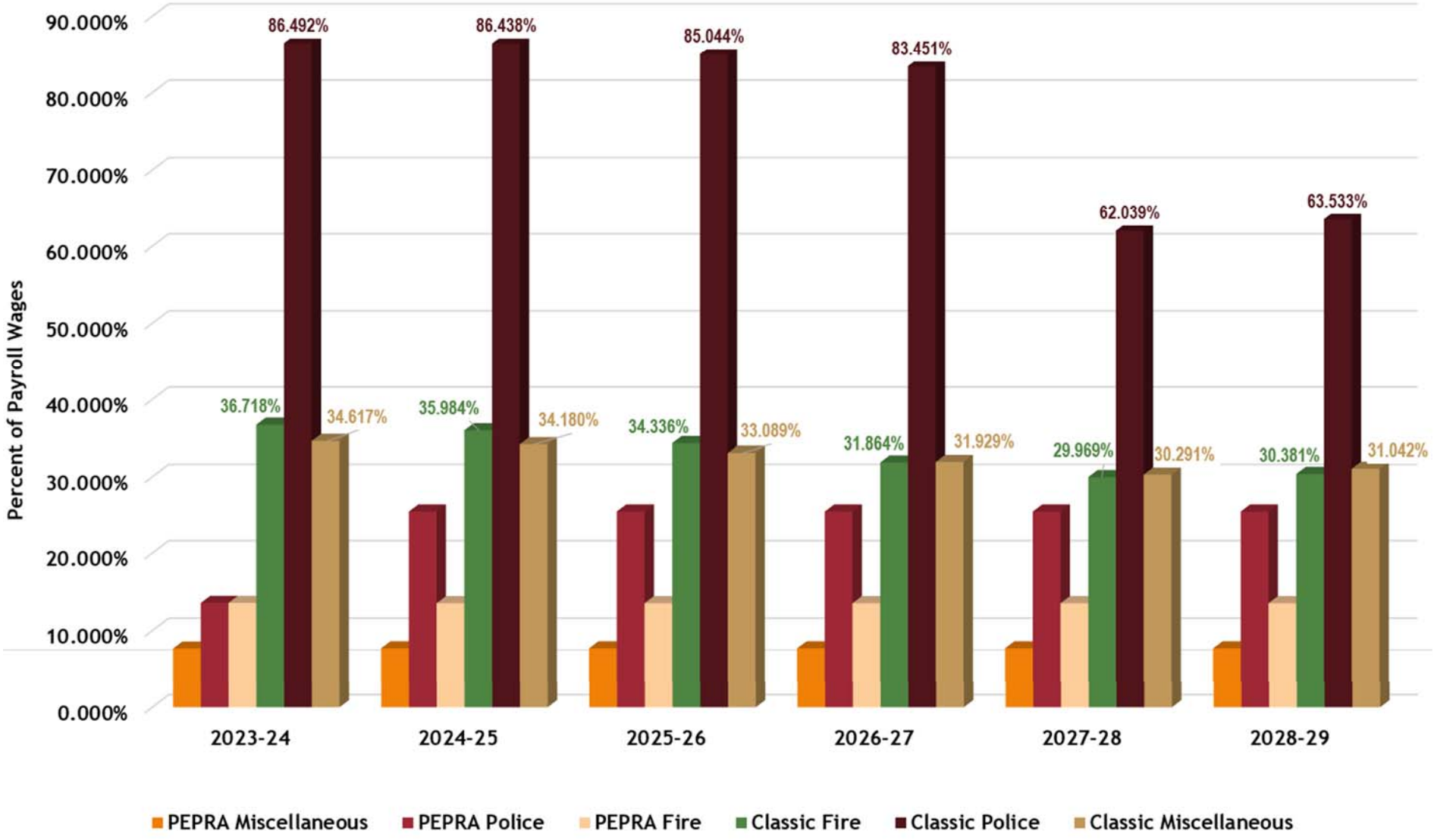


CalPERS Employer Rates for Retirement Plans



CalPERS Employer Rates for Retirement Plans

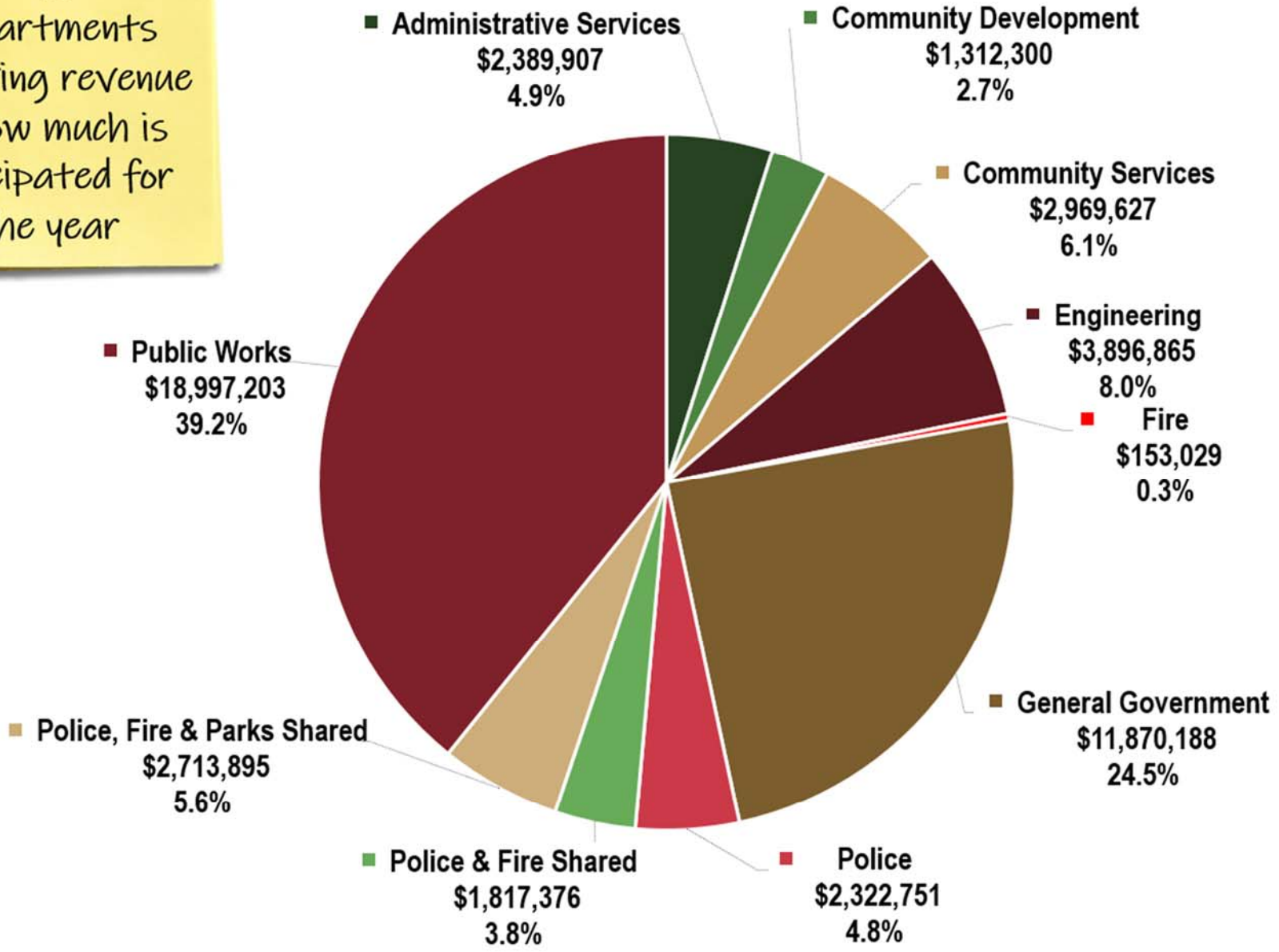
Forecasted Rates for each Retirement Plan



2023-24 Citywide Total Revenue by Department

$48,443,140

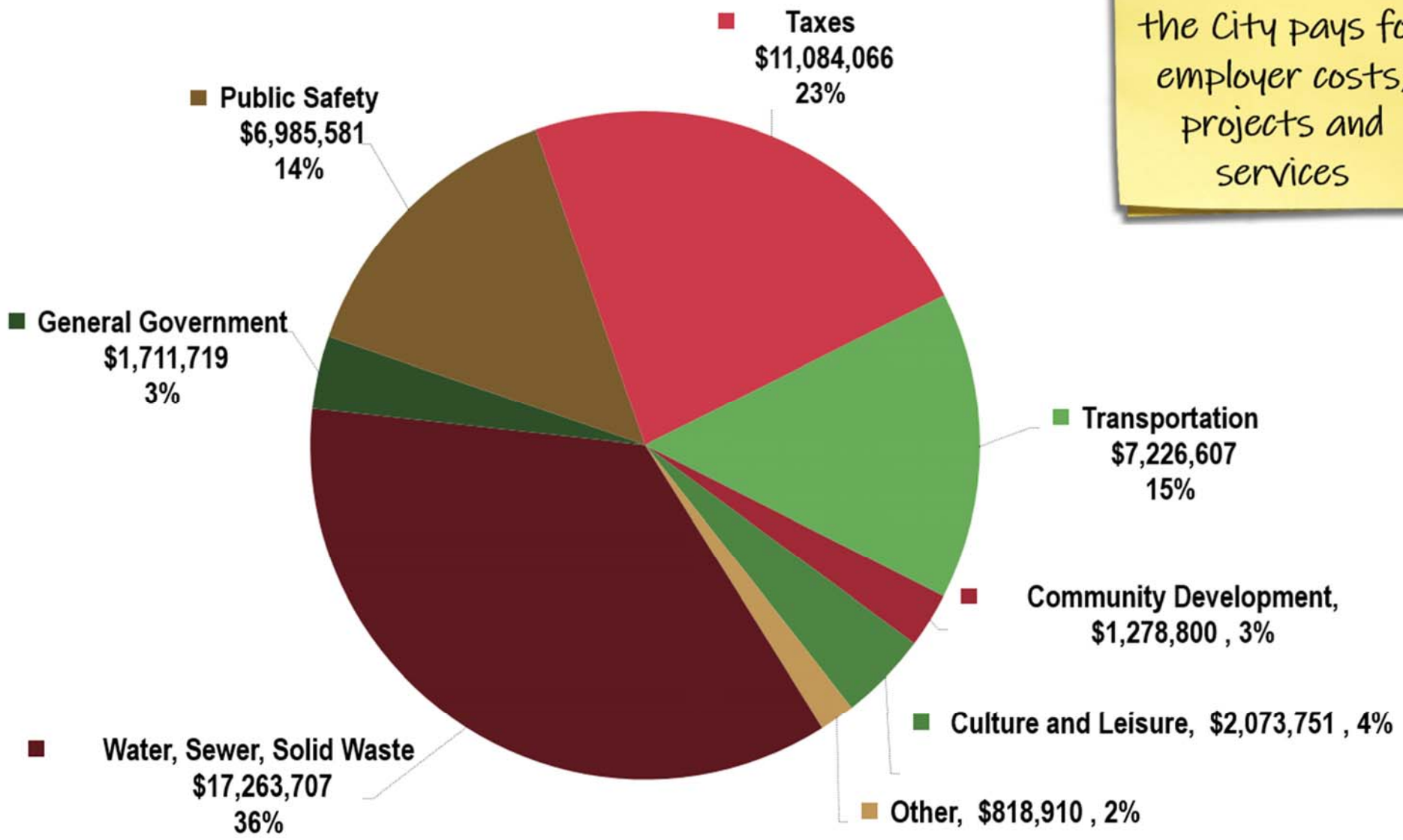
The different departments receiving revenue & how much is anticipated for the year



2023-24 Citywide Total Revenue by Type

$48,443,140

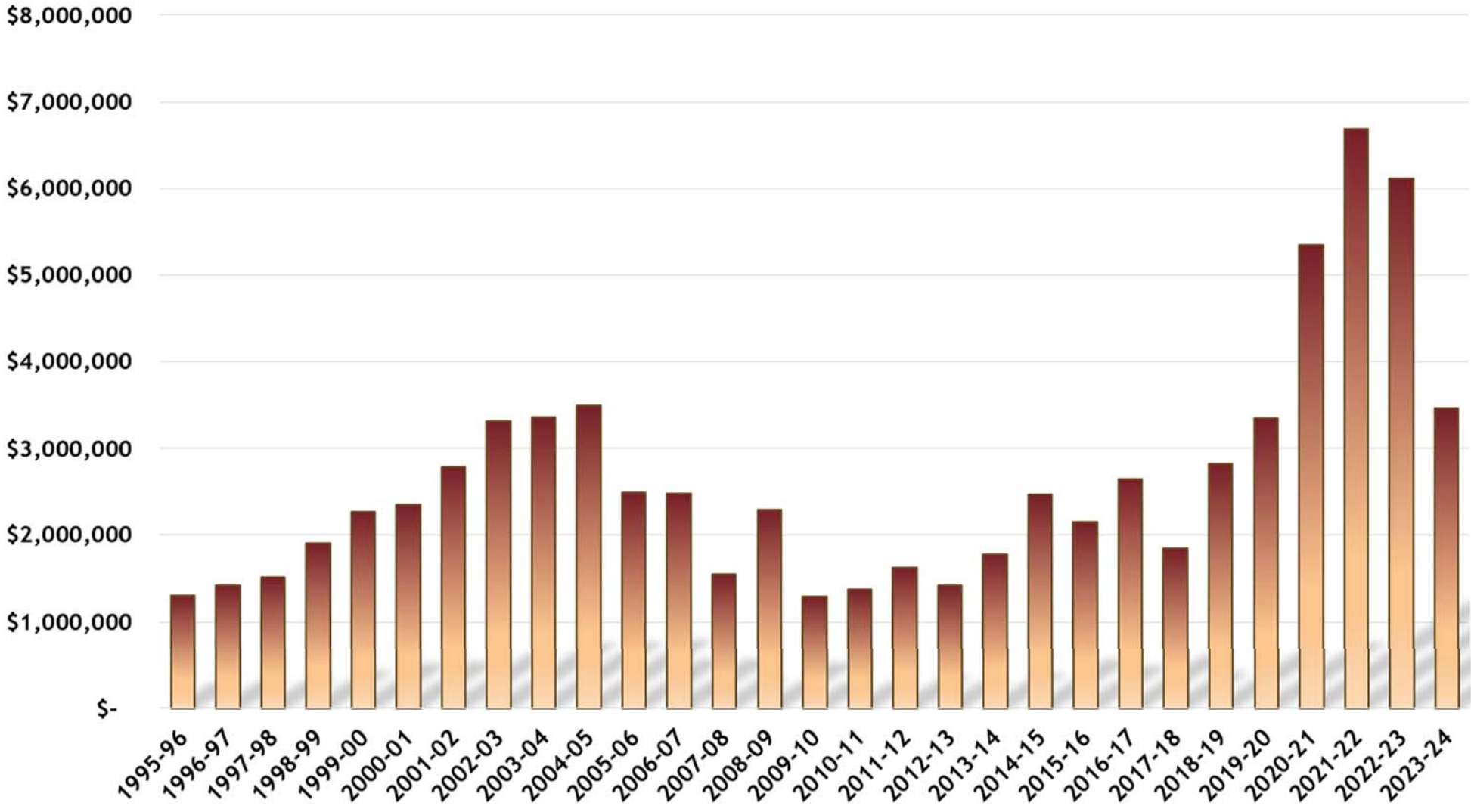
Types of Revenue & how the City pays for employer costs, projects and services



General Fund Reserves

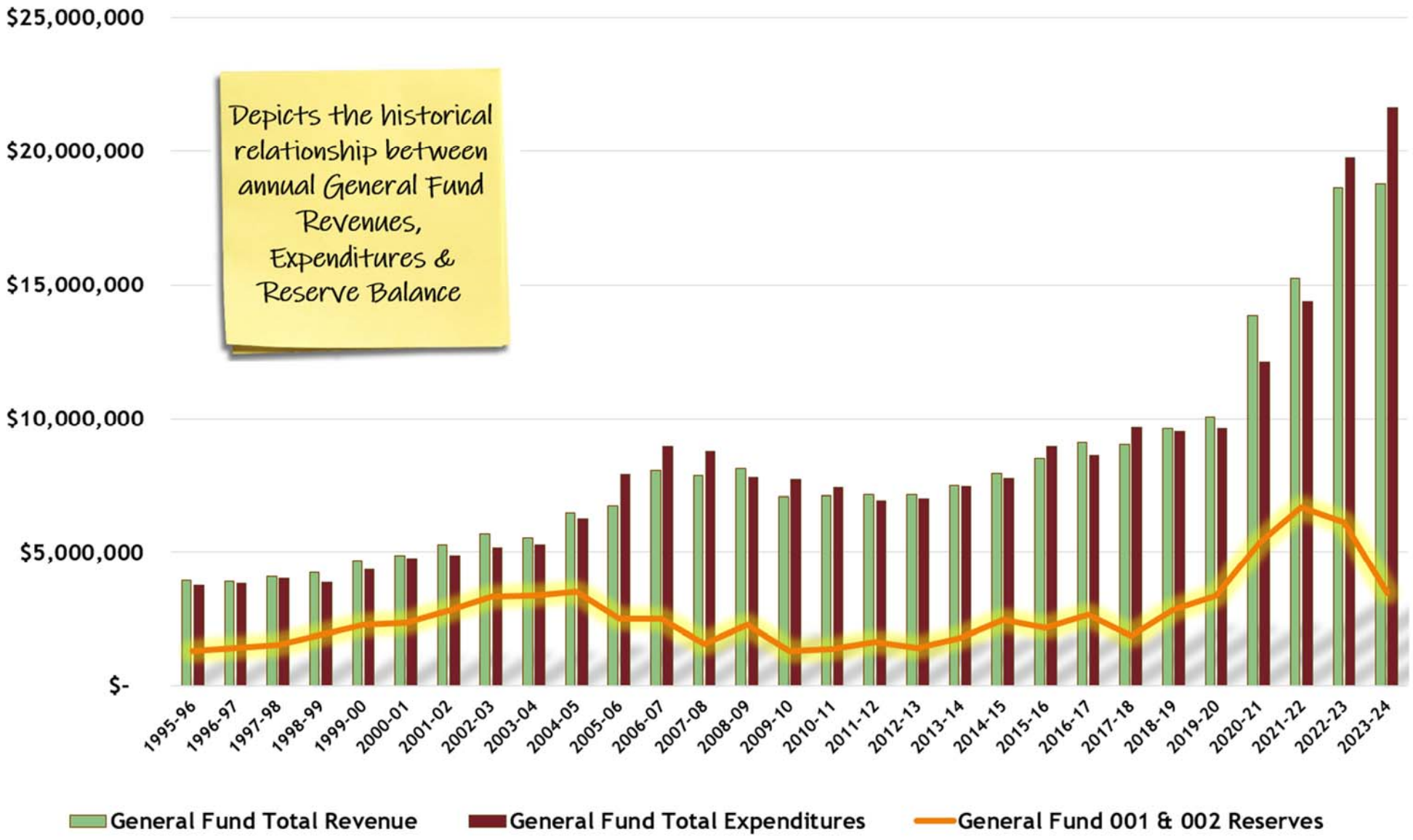
General Fund 001 and 002 Reserves

This chart depicts the annual change in General Fund and General Fund Reserve funds, generally considered "rainy day" funds that could be used for unforseeen contingencies



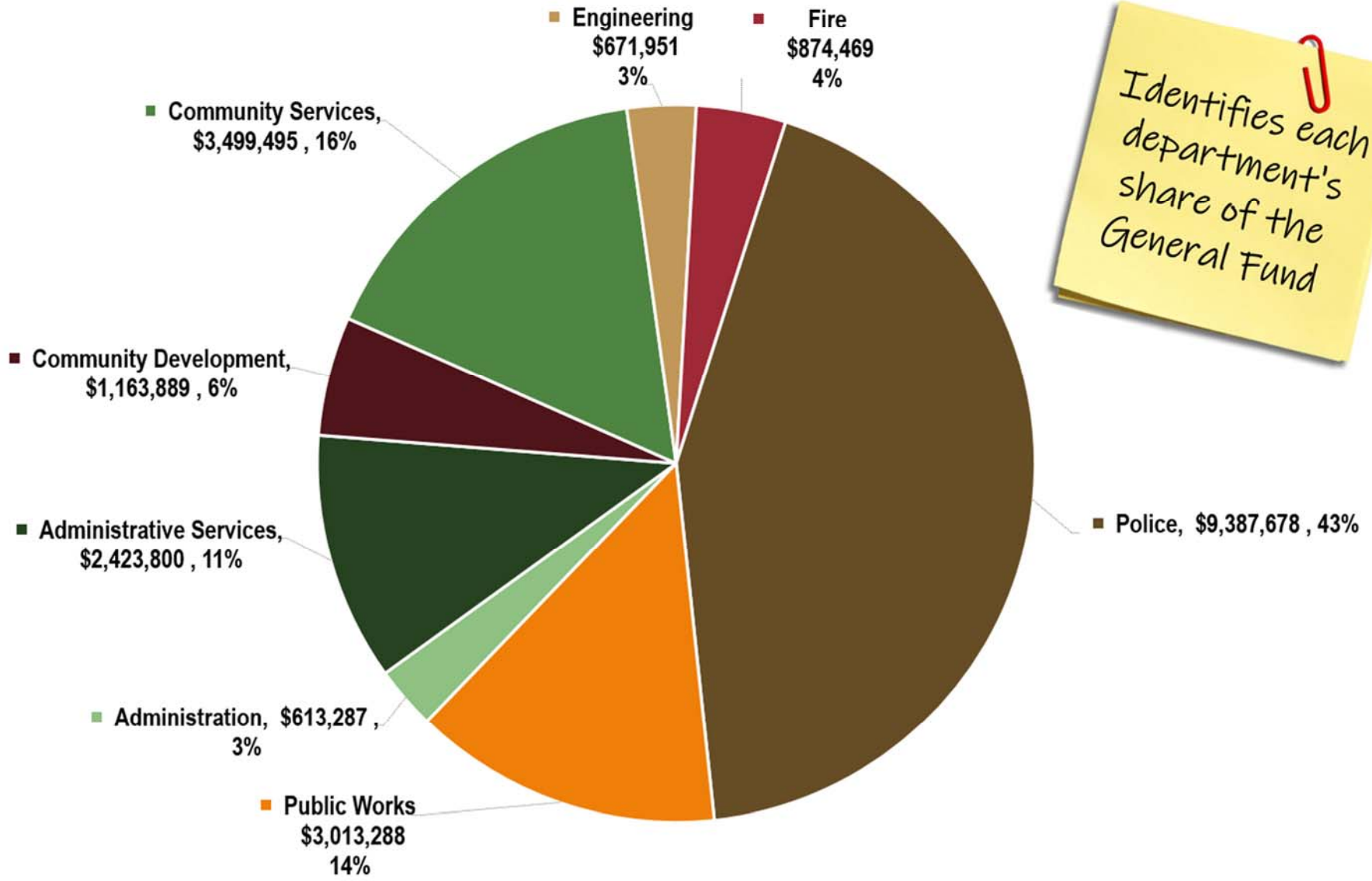
General Fund Reserves

GF Revenue and Expenditure Comparison to Reserve Balance



2023-24 General Fund Expenditures by Department

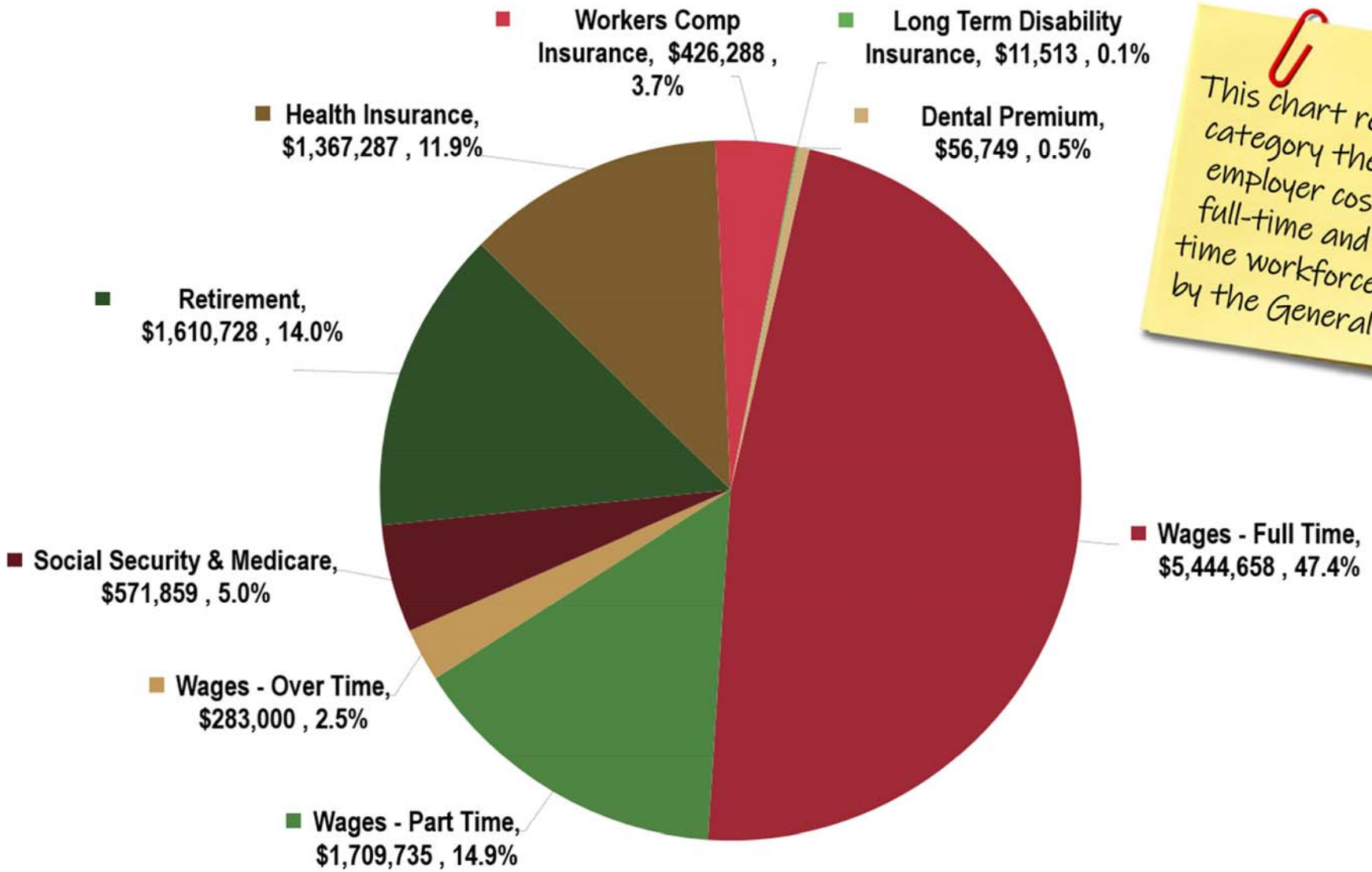
$21,647,858



Identifies each department's share of the General Fund

2023-24 General Fund Personnel Costs by Category

$11,481,818

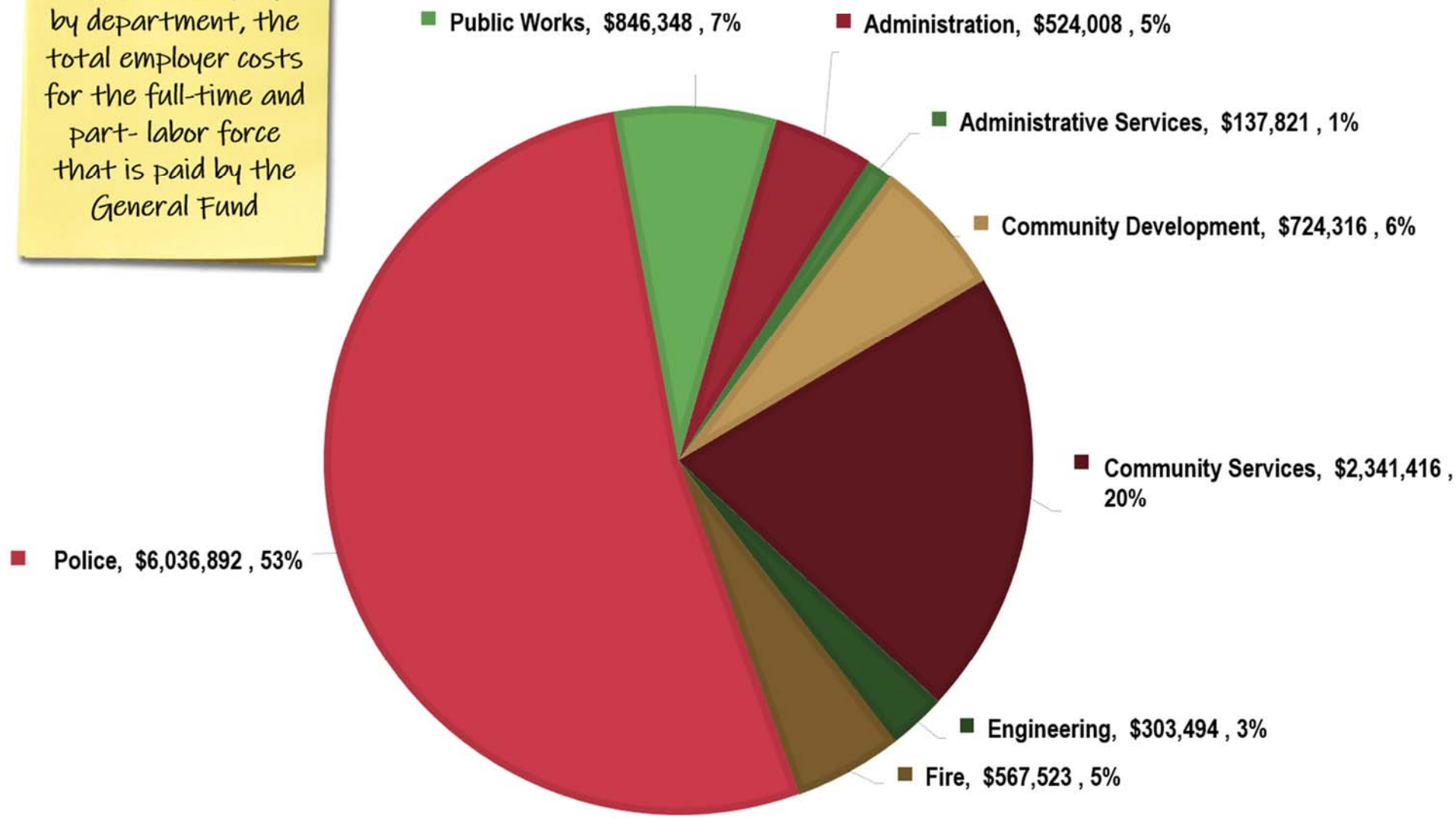


This chart reflects by category the annual employer costs, for full-time and part-time workforce, paid by the General Fund

2023-24 General Fund Personnel Costs by Department

$11,481,818

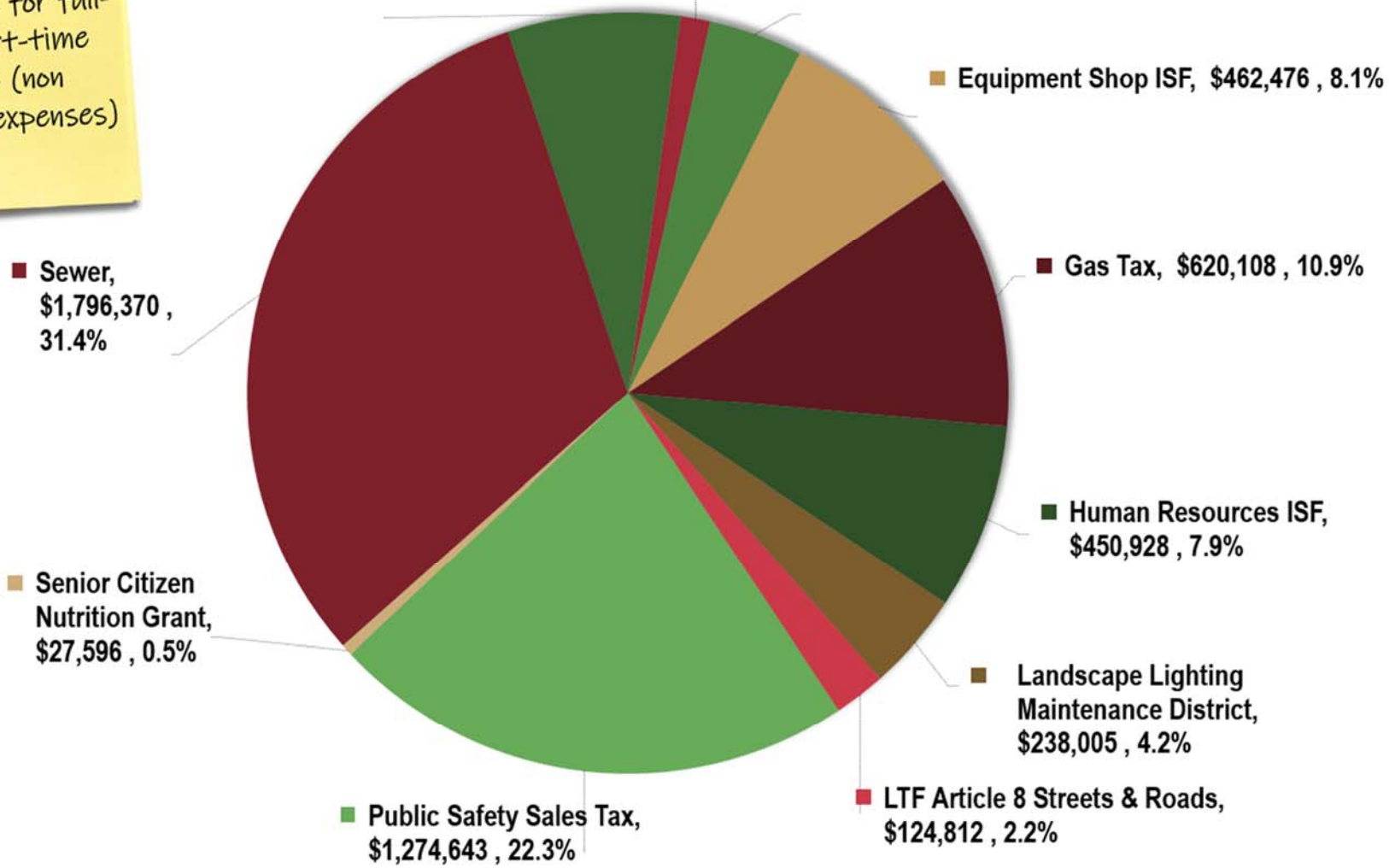
This chart displays, by department, the total employer costs for the full-time and part- labor force that is paid by the General Fund



2023-24 Non General Fund Personnel Costs by Fund

$7,485,166

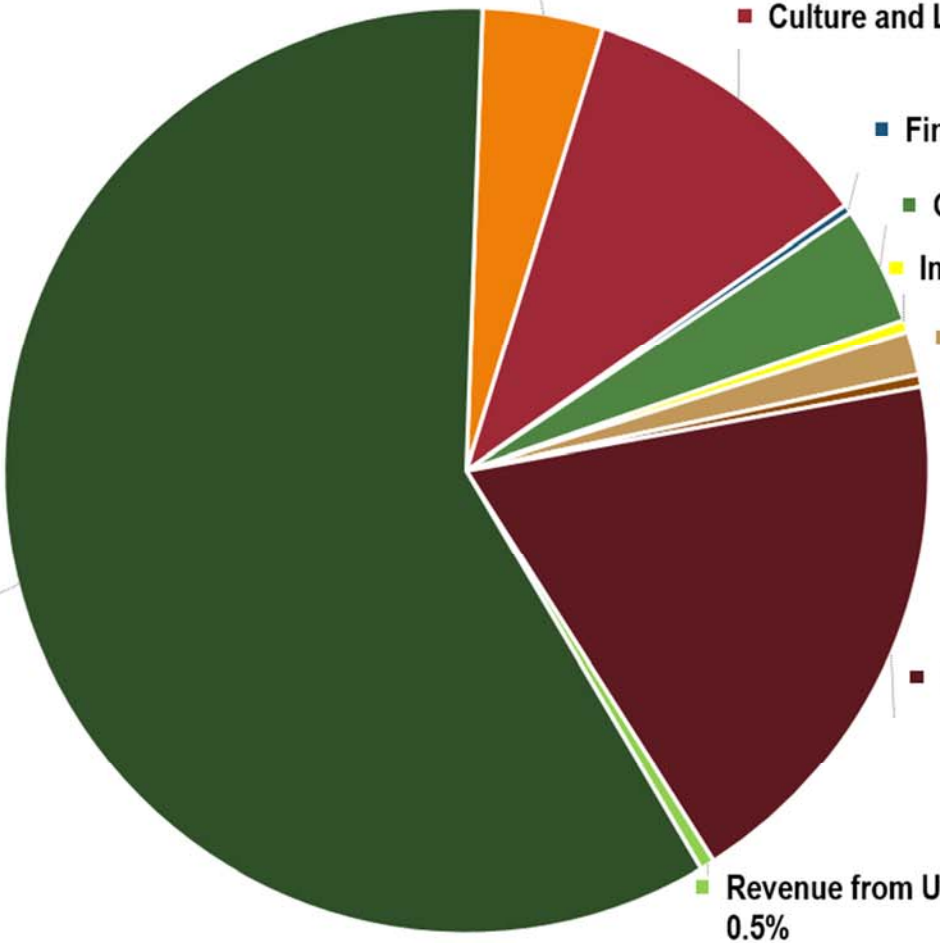
Accounting funds and amounts paid for employer costs for full-time and part-time labor force (non General Fund expenses)



2023-24 General Fund Revenue by Type

$18,772,531

This chart reflects the different types of anticipated General Fund Revenue

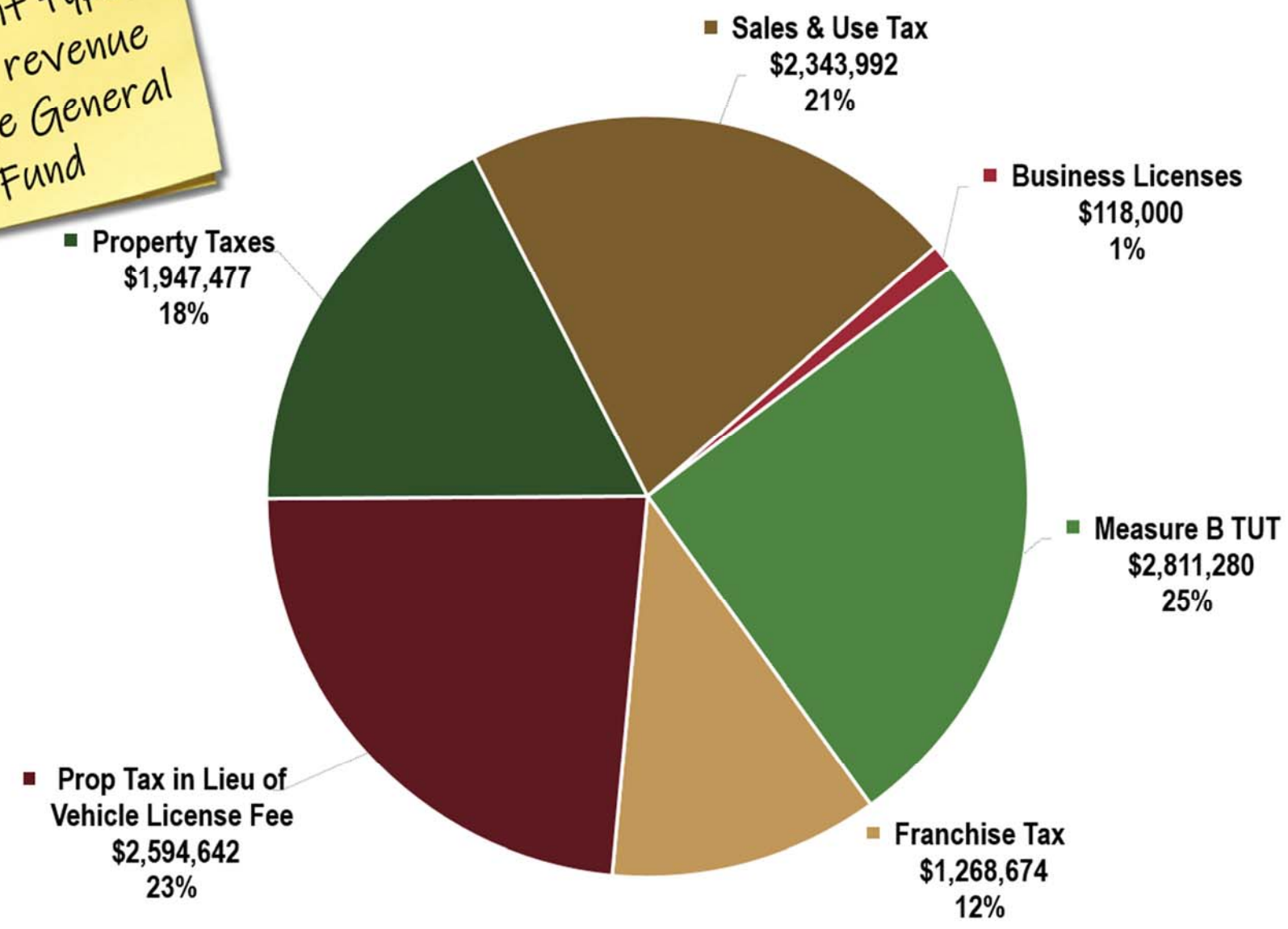


- Community Development, $792,400 , 4.2%
- Culture and Leisure, $1,970,655 , 10.5%
- Fines and Forfeitures, $58,500 , 0.3%
- General Government, $774,082 , 4.1%
- Intergovernmental State, $80,000 , 0.4%
- Licenses and Permits, $288,000 , 1.5%
- Other General, $81,078 , 0.4%
- Public Safety, $3,548,450 , 18.9%
- Revenue from Use of Money and Property, $95,301 , 0.5%
- Taxes, $11,084,066 , 59.0%

2023-24 General Fund Taxes

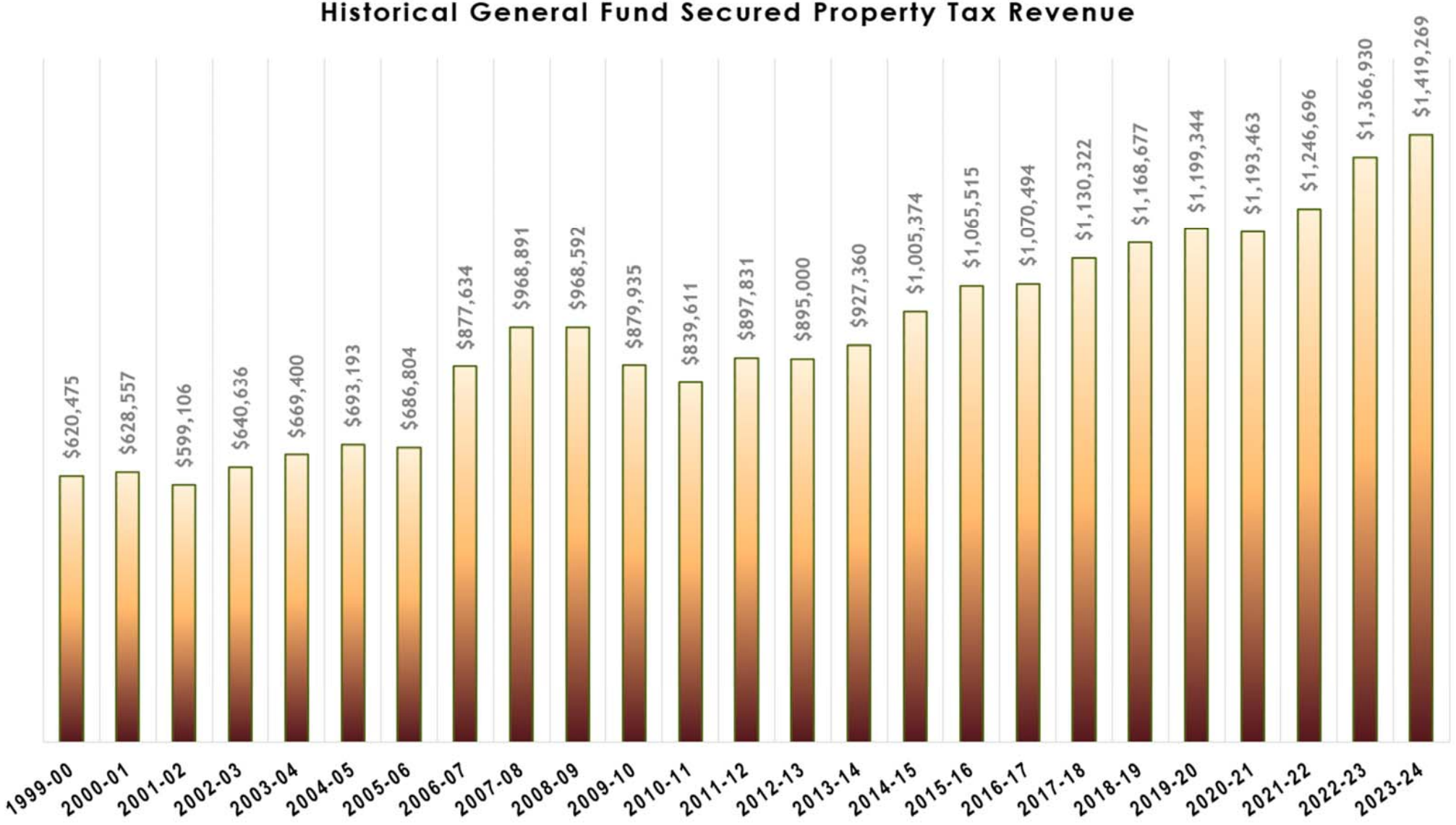
$11,084,066

Identifies the different types of tax revenue for the General Fund



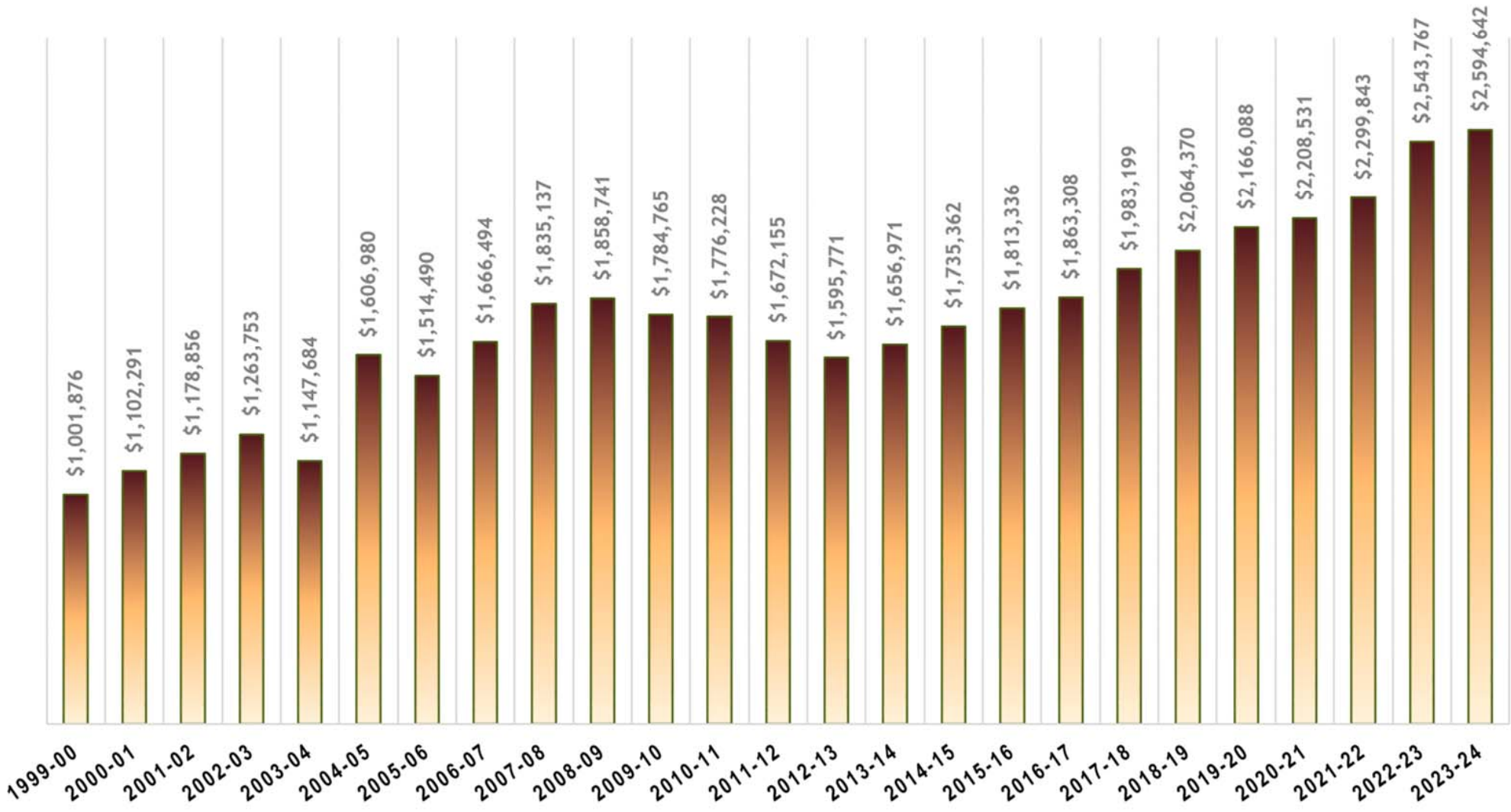
Property Tax Revenue

Historical General Fund Secured Property Tax Revenue



Property Tax Revenue

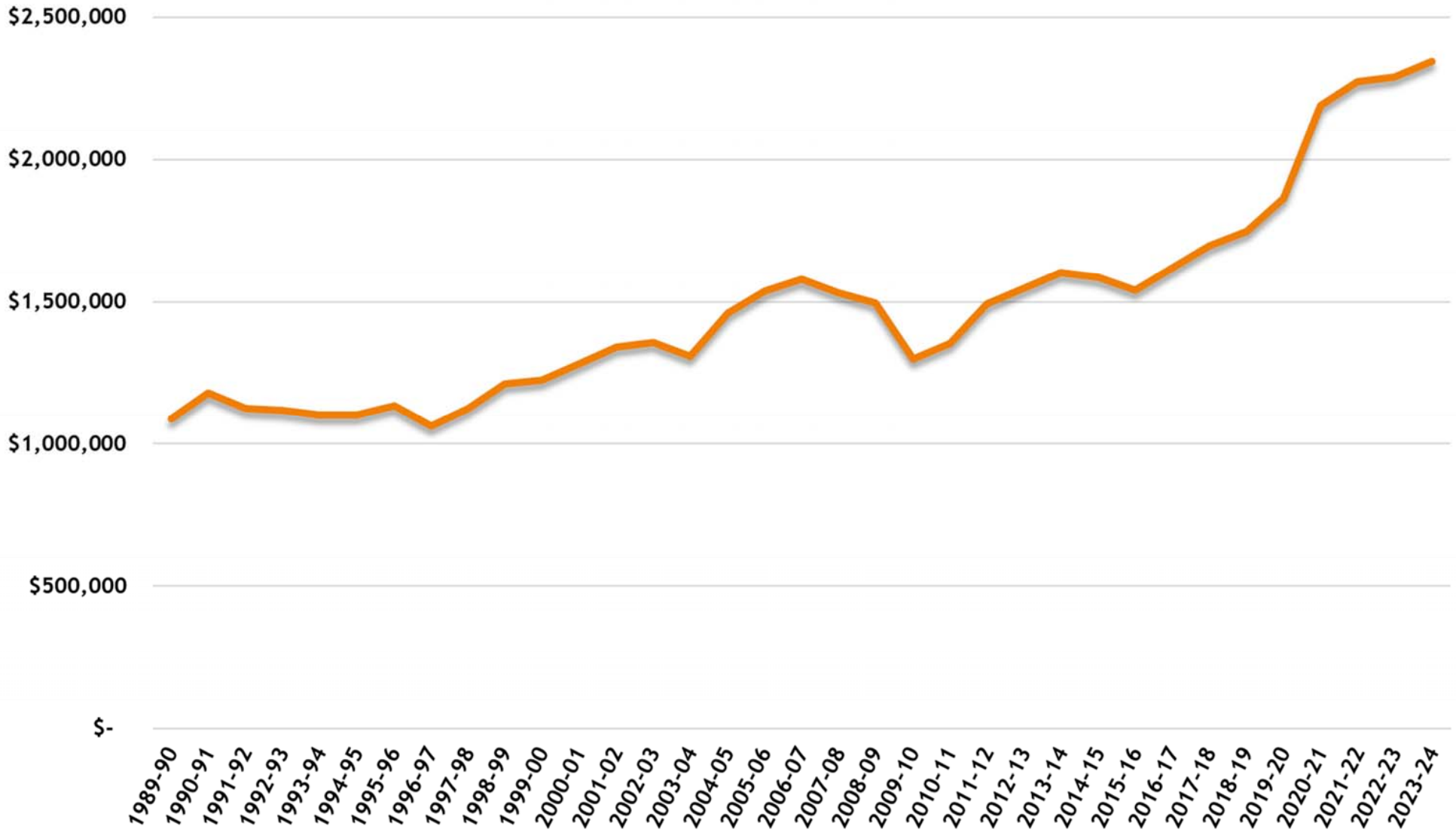
Historical General Fund Property Tax IN LIEU OF VEHICLE LICENSE FEE Revenue





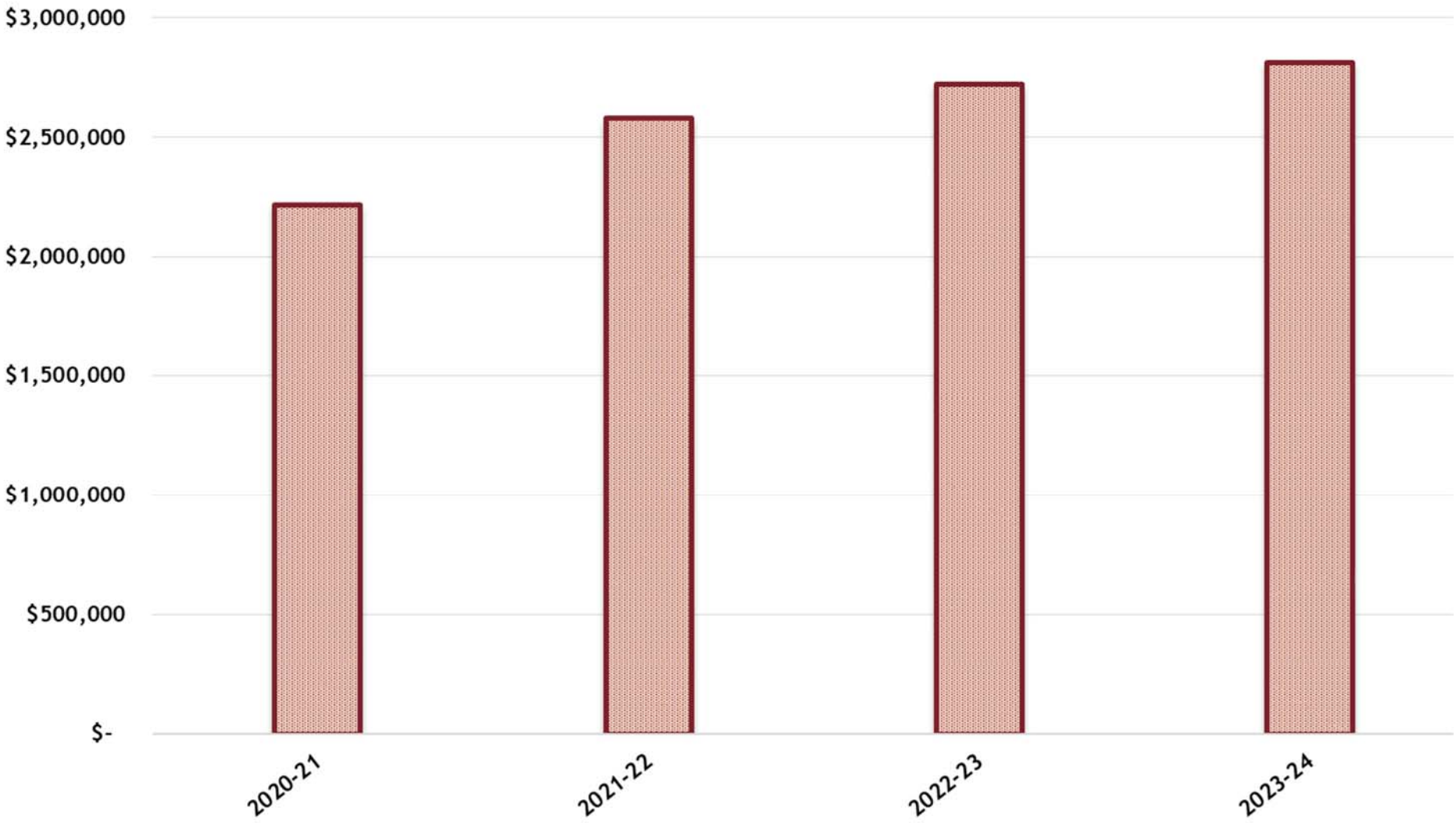
Sales Tax Revenue

Historic General Fund Bradley-Burns Sales Tax Revenue Amounts



Sales Tax Revenue

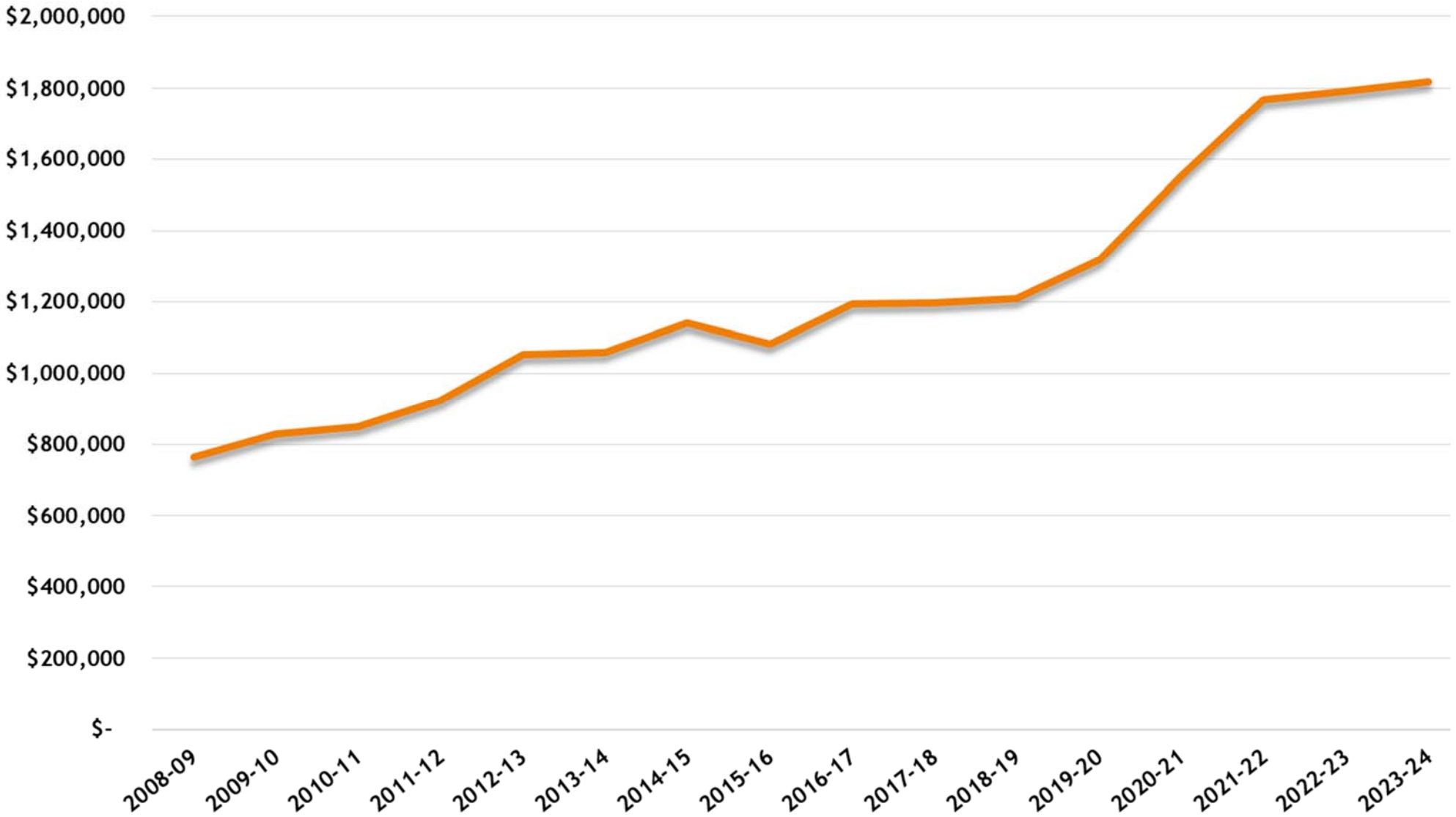
Historical Measure B TUT District $0.75 Add On Revenue - Effective July 1, 2020





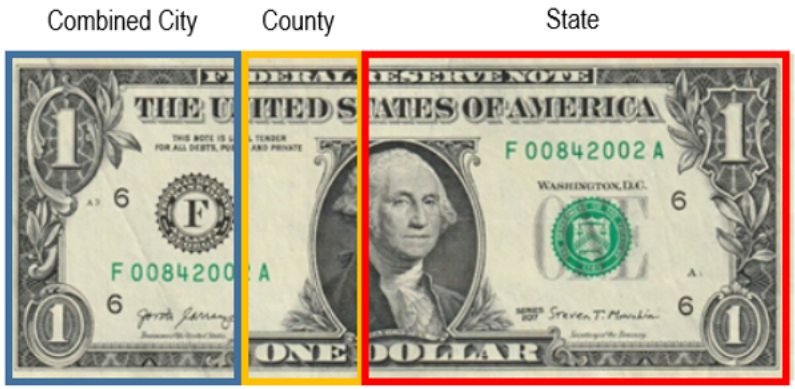
Sales Tax Revenue

Historic Public Safety Sales Tax District $0.50 Add-On Revenue

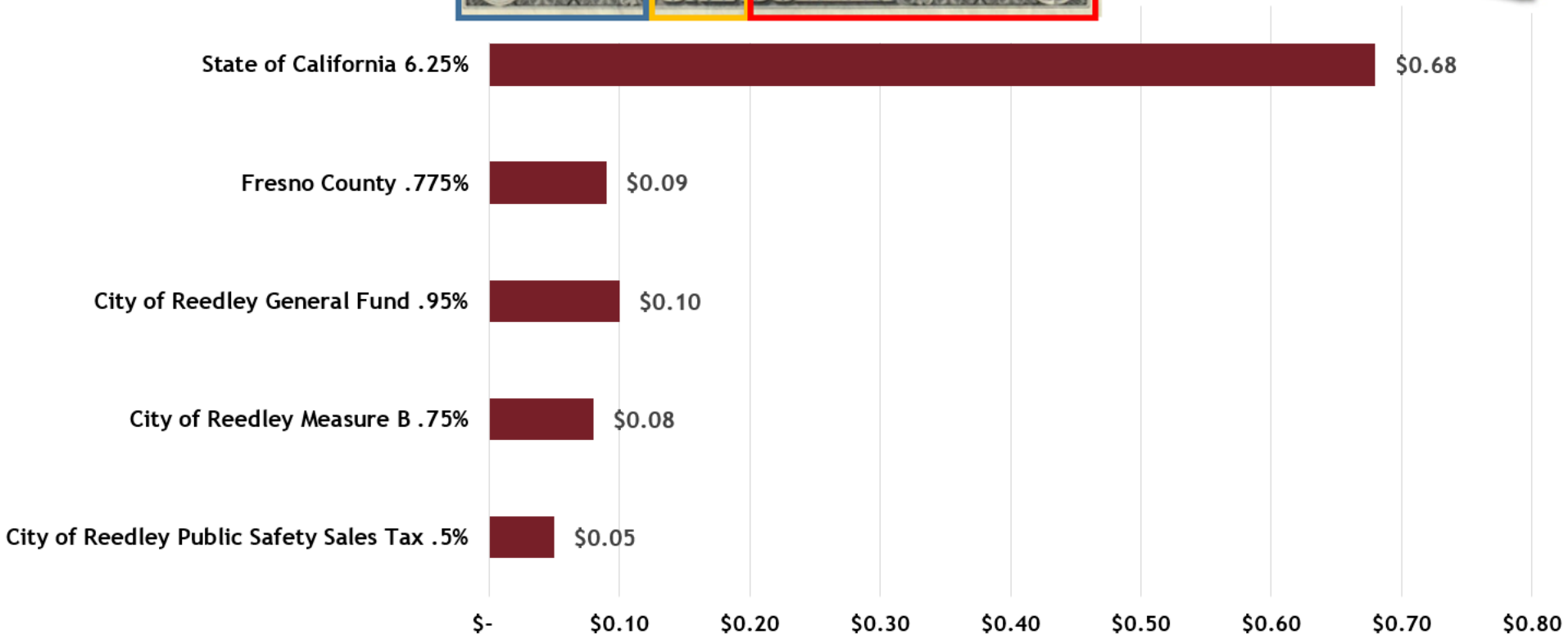


Sales Tax Revenue

Reedley Rate 9.225% effective July 1, 2020



This is where my sales tax money actually goes. For every $1 that I pay, the City only keeps $0.23!



Administration

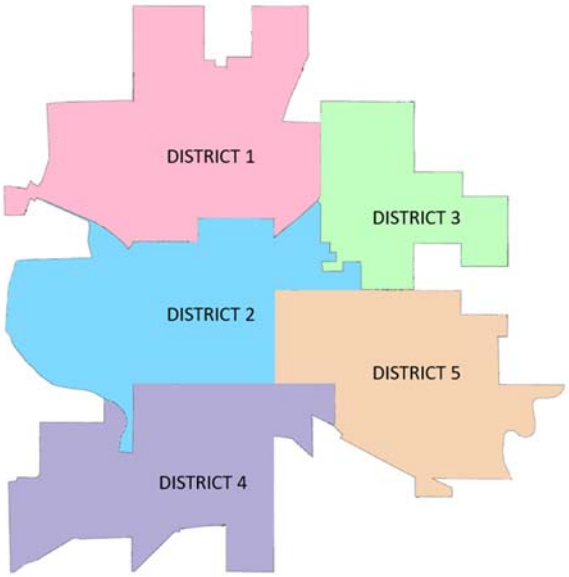
Administration Department

City Council



From L to R: Mayor Pro-Tempore Matthew Tuttle, Council Member Suzanne Byers, Mayor Anita Betancourt, Council Member Mary Fast, Council Member Scott Friesen

The City Council serves as the policy-making body of the City. The City Council is composed of five members elected at large by the voters. Council members hold office for four-year terms. The Council members select from among themselves a Mayor and Mayor Pro-Tempore on a rotational basis by Council District number, and they generally serve for two years. The Mayor presides at meetings of the City Council, signs documents and executes agreements on behalf of the City Council, and acts as the official representative of the City.



The Mayor and members of the Council are responsive to citizen concerns and enact legislation that reflects the needs, wishes, and priorities of Reedley residents. They strive to promote the economic, cultural, and governmental wellbeing of the community. They represent the City at community ceremonies, meetings, and other functions as well as participating in regional, state, and national organizations.

The City Council appoints a City Manager as the Chief Executive Officer of the City government and a City Attorney who serves as legal advisor to the Council and City officials. The Council enacts ordinances and resolutions and approves the budget and City expenditures. In addition to its legislative duties, the Council also appoints citizens to serve on committees and commissions that operate in an advisory capacity to the Council.

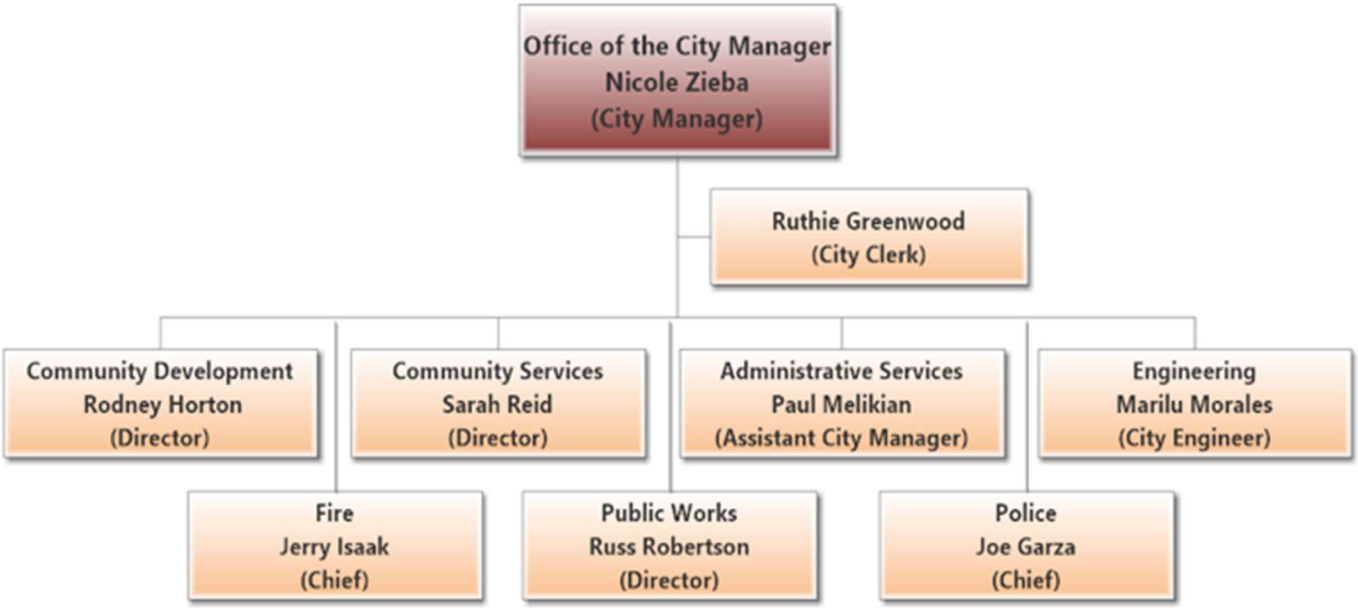
In March of 2022, the City Council adopted new Council district boundary lines, in response to state and federal laws requiring a review of U.S. Census data every decade. The City Council held multiple Public Workshops on the redistricting process, and ultimately adopted a map that placed boundary lines for districts that follow all California Fair Map Act principles, including making sure the new districts are substantially equal in population, geographically contiguous, respect existing local neighborhoods and communities of interest, are easily identifiable, geographically compact, and neither favor nor discriminate against political parties.

City Manager

The City Manager, as Chief Executive Officer of the City, is responsible for various functions assigned by the City's Municipal Code, California Government Code, and the City Council. These include overseeing the implementation and administration of Council policy, supervising the activities of all departments, enforcing City ordinances, preparing the operating and capital improvement budgets, and other such duties and responsibilities as may be assigned by the City Council.



Nicole Zieba
City Manager



City Clerk

The primary responsibility of the City Clerk is to serve as Clerk to the City Council and to prepare City Council agendas and minutes for all City Council meetings. Additionally, the Clerk is the official holder of all City records, agreements, and contracts. The City Clerk holds the additional responsibility of being the Executive Assistant to the City Manager.



Ruthie Greenwood
City Clerk

City Attorney



Laurie Avedisian-Favini
City Attorney

The City Attorney advises the City officials in all legal matters pertaining to City business. The attorney approves language in ordinances and resolutions required by the City Council and shall perform other legal services required from time to time by the City Council and City staff.



From L to R: Mayor Pro-Tempore Matthew Tuttle, Council Member Mary Fast, Mayor Anita Betancourt, Council Member Suzanne Byers, Council Member Scott Friesen

Departmental Budget Summary

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Revenue by Category						

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Revenue by Fund						

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Expenditures by Category						
Administration		Salaries & Wages	$ 275,423	$ 293,590	$ 312,578	$ 330,342
Administration		Employer Costs & Benefits	$ 155,853	$ 169,889	$ 183,255	$ 193,666
Administration		Services & Supplies	$ 53,305	$ 43,024	$ 45,500	$ 46,350
Administration		Utilities	$ 812	$ 1,000	$ 1,000	$ 1,100
Administration		Professional & Contracted Services	$ 49,808	$ 70,660	$ 60,760	$ 29,013
Administration		Internal Service Fund Charges	$ 7,169	$ 7,475	$ 7,549	$ 11,361
Administration		Other	$ 1,305	$ 1,485	$ 1,332	$ 1,455
Administration		Capital Outlay	$ -	$ -	$ -	$ -
Administration Total			$ 543,675	$ 587,123	$ 611,974	$ 613,287

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Expenditures by Fund						
Administration	001	General Fund	$ 543,675	$ 587,123	$ 611,974	$ 613,287
Administration Total			$ 543,675	$ 587,123	$ 611,974	$ 613,287

			FY 2021-22	FY 2022-23	FY 2023-24
Departmental Full-Time Personnel					
Administration		City Manager	1	1	1
Administration		Executive Assistant / City Clerk	1	1	1
Administration Total			2	2	2

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Administrative Services

Administrative Services Department

Department Mission

The Administrative Services Department is committed to providing quality support, training, and fostering an environment conducive to accountability to all operating departments within the City, assisting in the day-to-day operations, and providing financial services and excellent customer service to the citizens of Reedley. The Department strives to be efficient, friendly, and professional and instill ethical standards to build trust and respect among the City, public, and community stakeholders.



Paul A. Melikian
Assistant City Manager



Department Overview

The Department assures the effective management and financial integrity of the City's programs, activities, and resources by developing, implementing, and monitoring policies and systems in the areas of budget, financial administration, accounting, utility billing and collections, purchasing, internal controls, and information technology functions. The Department also strives to provide professional and cost-effective services to the community and support functions for other City departments in the areas of Human Resources, Payroll & Benefits Administration, Risk Management, Contract Management, Grant Oversight, and administration of the City's Community Facilities District. Over the last several years, the Department has taken greater ownership over diversified functions and processes that required closer oversight and put into place many administrative and financial policies to improve the long-term operational and financial stability of the City.

The Department is currently staffed by ten (10) full-time positions. Two (2) full-time positions handle Human Resources, payroll, and benefits administration, and two (2) positions handle the accounts payable function for the City, including providing backup for payroll processing. Three (3) staff positions work almost exclusively with utility billing and collection activities. Finally, two (2) positions handle the financial reporting, accounting, budget development, business license, risk management, community facilities district administration, grant administration, and accounts receivable functions. In addition to providing direct oversight and leadership of the aforementioned functional areas, the Department head also leads the investment program, coordinates citywide purchasing and contracts, manages the information technology activities, and provides technical support to the City Manager.



L to R: Darla Bello, Stella Parra, Ashley De La Vega, Elizabeth Amaya, Paul Melikian, Nic Elizondo Lori Oken, Amar Bains, Amber Vaquera & Yajaira Bonilla

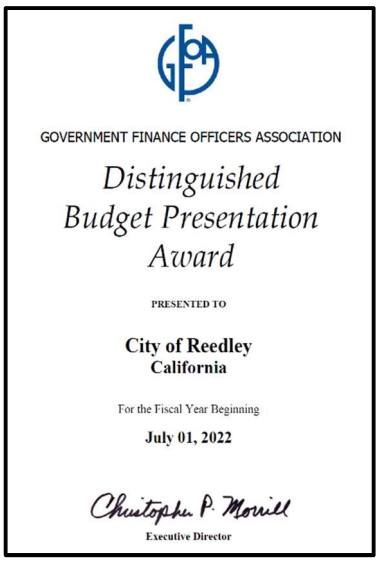
Department Accomplishments

This year, the Department has been active in striving to meet the goals set forth in last year's budget, with tangible results and continued effort needed to meet the remaining targets. The following is a summary of Department accomplishments by functional area:

Finance, Accounting & Budget

- Pre-funded a portion of accrued pension and retiree medical benefit liability in accordance with the City's *Pension & Other Post Employment Benefits Funding Policy*. Pre-funding benefit plans provides near term budget stability and long term fiscal sustainability
- General Fund Reserve progress: The current year's Adopted Budget included a transfer of $250,000 to the General Fund Reserve. In January 2023, the City Council authorized using of a portion of higher than anticipated carryover in the General Fund to make an additional contribution of $300,000. These two actions resulted in an approximate $550,000 increase to the Reserve this fiscal year, allowing the City to maintain its policy of having at least 90 days of operating expendiures set aside in the Reserve

- For FY 2022-2023, the City again received the national Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA), which included new standards for performance measures. The City first received this prestigious award for the FY 2015-2016 budget


GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Reedley
California

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

- The City also received the California Society of Municipal Finance Officers (CSMFO) Excellence Award for the City's 2022-23 operating budget, a statewide award program
- Completed the annual comprehensive review and update of fees in the Citywide Master Fee Schedule to ensure that cost recovery rates for specific fees are reviewed, and fiscal impacts from fee revisions have been built into the following year's budget to offset increasing or decreasing costs of providing certain services
- The City received an "unmodified" audit opinion (best available) for the City and Successor Agency to the City of Reedley Redevelopment Agency for the Fiscal year ended June 30, 2022
- Working with a consultant, the City submitted $61,830 in additional claims as provided for under State law SB 90, which provides for reimbursement of costs incurred by local agencies for various State-mandated services
- Continued to manage the City's idle cash investments in compliance with the City's *Statement of Investment Policy*, including identifying a new (for the City) investment option that allowed the staff to take advantage of rapidly increasing interest rates and higher yields


California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award
Fiscal Year 2022-2023

Presented to the

City of Reedley

For meeting the criteria established to achieve the CSMFO Excellence Award in Budgeting.

February 10, 2023

Scott Catlett
2022 CSMFO President

James Russell-Field, Chair
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting

- Took advantage of a pre-payment option through CalPERS to prepay $1,346,330 for the current year's portion of unfunded actuarial liability (UAL) of all City pension plans, resulting in savings to the City of 3.40%, or $47,386 across all City funds
- Completed or updated more than 100 written and video-based procedures for all department functions, including accounts payable, accounts receivable, payroll, investments, utility billing, and business license functions

Risk Management

- Data Table below shows the number of property damage claims filed in response to damage to City property and recoveries made in calendar year 2022

Category	Number	Amount
Total Claims Filed	10	$ 92,273.28
Claims Recovered	6	$ 11,559.00
Claims sent to Collections	2	$ 924.86
Claim in a payment arrangement	1	$ 579.51
Claims Denied by Insurance	1	$ 39,276.32

- Successfully administered five (5) claims against the City in the past year
- Conducted several reviews into incidents of workplace injuries, unsafe work practices, and near misses
- Reviewed five City construction contracts for compliance with insurance and bond requirements, resulting in legal review cost savings
- Led the Citywide Safety Committee in the ongoing administration of the City's Injury & Illness Prevention Program (IIPP), including meeting on a quarterly basis, conducting facility inspections, and receiving reports on safety hazards from all departments, resulting in improvements in safety procedures. In addition, the IIPP was amended to be compliant with emergency regulations from the State of California resulting from the pandemic

HR, Payroll & Benefits

- HR staff conducted 47 recruitments for full-time and part-time positions during the calendar year ending December 31, 2022, resulting in onboardings of 53 new employees
- Successfully implemented the deferred compensation matching plan for all eligible full-time employees, effective July 1, 2022. 47 employees are currently participating
- Completed the annual comprehensive review and update of the Citywide Policies & Procedures Manual, resulting in revisions and refinements to stay abreast of current laws and employment practices
- Faced an overall 12.5% increase in medical premiums for the 2023 plan year. Working with the City's broker, staff investigated every available option to mitigate the impact on City funds and employees resulting in only a 8.56% increase in premiums and an overall 2.45% increase in employee/retiree contributions for 2023
- Modified several collective bargaining agreements to reflect mid-contract benefit revisions
- Continued to closely manage outstanding workers' compensation claims to successful resolution, balancing the needs of injured employees with the fiscal considerations of the City



Community Facilities District (CFD) & Developer Impact Fee Admin

- Completed Annexation # 20 for properties coming into the CFD
- Set annual CFD rates for the 2023-24 tax year
- Working with other City departments, completed the Development Impact Fee update study in order to comply with the mandates of the Mitigation Fee Act. The study demonstrates the nexus and relationship between new development and the need for expanded public facilities to maintain existing service levels
- Published the annual Developer Impact Fee report, an accounting for developer impact fees, as required by AB 1600

Information Technology

- Renewed the services contract for the City's primary vendor providing network maintenance and desktop support, allowing for seamless IT support services to continue
- Issued a Request for Proposals for copiers, resulting in a new 60 month lease that covers a majority of copiers used by City departments. There is an estimated savings to the City of $742.75 per month, or $44,565 over the 60-month term of the new lease over the previous lease cost
- One of four City computer servers was replaced, reducing the probability of unplanned equipment downtime, and ensuring hardware is keeping pace with software demands
- Audio/video upgrades were completed at the California Room at the Community Center to allow for greater use by the community. This is the second location at the center that has benefited from these improvements, after the Senior Centor was upgraded last year
- Completed the construction of a new communications tower site behind C.F. Mueller Park to provide critical public safety radio communications
- Working with the Police Deparment, completed the upgrade and replacement of the network that supports the community camera system. The upgrade will allow for the future expansion of the system and replacment of cameras for higher resolution models that require more bandwidth

Future Planning

- Conducted a strategic planning exercise for department leadership staff to consider City facility needs and capital project priorities out to the year 2035
- Held multiple strategic capital planning workshops with the City Council to discuss the findings of the planning exercise and solicit input from councilmembers and the public
- Began initial planning & design work for a new City Hall facility, which will provide needed space for the Police Department and other City departments. Reedley's City Hall and Police Headquarters have been in their current location since the year 1960 and 1978, respectively, and were last expanded in 1996 – 26 years ago

Department Performance Measures

The Administrative Services Department has identified the following measures to determine its efficiency and performance.

Performance Measures	Actual 2021	Actual 2022	Target 2023
Receive GFOA (National) and CSMFO (State) Budget Awards	Yes	Yes	Yes
Receive an Unmodified Audit Opinion with no material findings	Yes	Yes	Yes
Increase the annual percentage of recurring billing accounts that choose online electronic payments	54%	54%	58%

Department Goals

Specific goals for the upcoming year are shown below by functional area:

Finance, Accounting & Budget

- Maintain the *Distinguished Budget Presentation and Budget Excellence* awards from the Government Finance Officers Association (GFOA) and California Society of Municipal Finance Officers (CSMFO), respectively. Although the City has received the highest-level awards from each of these professional associations, there are still areas for improvement to make the document more understandable and transparent



- Continue work on written and video-based procedures for all department functions, including financial, payroll, investments, contracts, utility billing, grant management, and business license functions
- Continue cross-training staff in departmental functions, specifically utility billing and accounts payable, accounts receivable, business license, and permit issuance
- Working with an actuary, complete the required biennial actuarial valuation for the City's OPEB plan as required by the Governmental Accounting Standards Board (GASB) Statement No. 75

Grant Administration



- Continue departmental assistance with administration and ongoing reporting for all operating and capital grants.
- Continue to manage and report American Rescue Plan Act of 2021 (ARPA) funds in compliance with Federal regulations
- Prepare a complete and accurate Schedule of Expenditures of Federal Awards meeting the auditor requirements for all Federal & State Awards

HR, Payroll & Benefits

- Complete the required actuarial valuation of the City's Retiree Healthcare Plan ('Plan') as of June 30, 2023. The Plan was established by resolution in 2013 and has been amended from time to time. The last valuation report, dated June 30, 2021, illustrates that the financial status of the Plan continues to improve
- Complete the annual review and update of the Citywide Policies & Procedures Manual
- Plan and schedule periodic Reedley 'U' training seminars and the Annual Employee Appreciation & Service Award Event for City staff
- Offer continuing supervisor training in specialized areas of HR and employment topics
- Continue to review and update job descriptions, with a goal to review 10-15 per year, so that all City job descriptions are reviewed approximately every five years

Risk Management

- Work towards full cost recovery for City Property Damage Claims
- Continue to lead and support the Citywide Safety Committee, to fulfill its mission of facilitating safe work environments and practices



Information Technology

- Continue to facilitate replacement of end-of-life computers

Utility Billing & Collections

- Implement QR codes on utility bills to speed up payment processing

2023-24 Budget Specifics

The Administrative Services Department (ASD) budget includes the following items of interest:

- A promotion of (1) full-time Human Resources Technician to a Human Resources Analyst is included in the Proposed Budget to recognize the higher skill set needed to handle increased demands from recruitment activities and supporting a greater number of employees
- All-City debt service obligations have been fully funded. For more information, please refer to the Debt Summary or the Debt Service Schedule
- The City currently pays for medical premiums for eligible retirees and dependents, a benefit known as *Other Post-Employment Benefits* (OPEB). This benefit is subject to a tiered benefit structure established by the City Council in 2013 and revised on several occasions by resolution. Based on current enrollment, $336,101 has been budgeted for estimated retiree medical premiums for the 2023-24 Fiscal year. There are two types of plans for retirees: 1) a Medicare Supplement for those eligible, and 2) for those retirees not eligible for Medicare, enrollment in the City's plan as offered to current employees
- In accordance with the City's *Pension & Other Post Employment Benefits Funding Policy*, adopted October 12, 2021, the City has budgeted required Additional Discretionary Payments to CalPERS in the amount of 25% of the required annual contribution towards the City's Unfunded Actuarial Liability (UAL). For FY 2023-24, this amount is $330,931 and budgeted in the General Fund
- Under the *Pension & Other Post Employment Benefits Funding Policy,* the City also pre-funds future OPEB liability by setting aside 25% of expected annual premiums into an irrevocable trust through the CalPERS California Employers Retiree Benefits Trust (CERBT). The pre-funding amount equates to $84,025 for next year. This funding improves the financial sustainability of the benefit, as the contributions will earn interest from investments over time, and reduce the overall cost of the benefit to the City over the years. As of December 31, 2022, the City has $470,303 in the trust with a 3.19% life to date return
- $2,088,370 has been appropriated for the City's pooled Worker's Compensation, Liability, Property, Auto, & Employment liability programs through the City's membership in the Central San Joaquin Valley Risk Management Authority, representing a 16% increase ($290,331) over current year premiums. Major program areas include:
    - Workers' Compensation rates are increasing 1% ($7,938);

- Liability coverage is increasing 14% ($74,717);
- Auto Physical Damage coverage is increasing 40% ($27,254);
- Property coverage program premium is increasing 49% ($177,055)

- Continue to take advantage of an annual pre-payment option through CalPERS to prepay $1,280,888 for next year's portion of unfunded accrued liability (UAL) of all City pension plans, resulting in savings to the City of 3.2%, or $42,834 across all City funds. This pre-payment amount is $66,468 (or 4.9%) less than the pre-payment in FY2022-23 due to positive investment return by CalPERS of 21.3% for the year ended June 30, 2021, and preliminary effects of pension pre-funding pursuant to the City's policy. CalPERS investment return was -6.1% for year ended June 30, 2022, which will negatively impact the City's pension contributions for the FY 2024-25 budget year

Department Challenges/Unmet Needs

The ongoing changes to laws, increasing reporting requirements, and overall complexity of the public-sector finance and human resources environment will continue to serve as a catalyst for staff to leverage outside resources and identify more efficient methods of accomplishing the mission.



In addition, the physical work environment has begun to present challenges for staff. As the population grows, and demand for City services and programs along with it, there is no room to develop additional staff work spaces beyond the current level. This challenge is being addressed by the current planning for a new City Hall facility.

Departmental Budget Summary

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Revenue by Category						
Administrative Services		Taxes	$ 26,866	$ 26,700	$ 26,700	$ 26,000
Administrative Services		Licenses & Permits	$ 64,448	$ 55,000	$ 60,000	$ 60,000
Administrative Services		Services & Fees	$ 40,263	$ 38,602	$ 44,137	$ 75,860
Administrative Services		Use of Money & Property	$ (815,792)	$ 51,676	$ 96,465	$ 106,956
Administrative Services		Other	$ 816,321	$ 3,032,713	$ 3,164,801	$ 1,676,860
Administrative Services		Intergovernmental	$ 6,162,320	$ 25,000	$ 3,126,299	$ 50,000
Administrative Services		Redevelopment	$ 704,098	$ 392,662	$ 396,103	$ 394,231
Administrative Services Total			$ 6,998,524	$ 3,622,353	$ 6,914,505	$ 2,389,907
Departmental Revenue by Fund						
Administrative Services	001	General Fund	$ 138,231	$ 2,342,637	$ 2,434,017	$ 244,989
Administrative Services	002	General Fund Reserve	$ (153,955)	$ 7,500	$ 1,500	$ 7,500
Administrative Services	003	Public Safety Sales Tax	$ (20,401)	$ 1,500	$ 1,922	$ 1,500
Administrative Services	005	Gas Tax	$ 46	$ 50	$ 120	$ 120
Administrative Services	006	GF Capital Set Aside	$ -	$ -	$ 1,000	$ 3,500
Administrative Services	007	Federal Street Projects - Federal Funds	$ (1,882)	$ 50	$ 50	$ 50
Administrative Services	010	LTF Article 3 Bicycle & Pedestrian	$ (627)	$ 100	$ 400	$ 250
Administrative Services	011	LTF Article 8 Streets & Roads	$ (23,428)	$ 750	$ 15,000	$ 10,000
Administrative Services	014	FCTA Flexible Funding	$ (17,978)	$ 750	$ 1,300	$ 1,500
Administrative Services	015	FCTA ADA Compliance	$ (529)	$ 150	$ 50	$ 300
Administrative Services	016	FCTA Street Maintenance	$ (28,863)	$ 1,000	$ 1,500	$ 1,500
Administrative Services	017	FCTA Pedestrians & Trails	$ (8,821)	$ 750	$ 100	$ 100
Administrative Services	018	FCTA Bike Facilities	$ (1,988)	$ 250	$ 50	$ 100
Administrative Services	023	Road Repair and Accountability Act 2017	$ (12,142)	$ (250)	$ 5,500	$ 2,000
Administrative Services	024	Community Development Block Grants	$ (1,262)	$ (50)	$ 50	$ 50
Administrative Services	025	American Rescue Plan Act 2021	$ 6,137,938	$ -	$ 3,068,969	$ -
Administrative Services	029	Public Educational & Govt Access Fees	$ 26,595	$ 26,750	$ 26,705	$ 26,005
Administrative Services	030	Landscape Lighting Maintenance District	$ (6,252)	$ 750	$ 372	$ 750
Administrative Services	032	Community Facilities Mtce District	$ (9,999)	$ 150	$ (7,500)	$ 5
Administrative Services	034	Streetscape Assessment District	$ (1,241)	$ 250	$ 25	$ 50
Administrative Services	041	Airport	$ (2,522)	$ 250	$ (4,969)	$ 250
Administrative Services	047	Groundwater Treatment Settlement	$ (134,950)	$ 7,500	$ 8,000	$ 5,000
Administrative Services	048	Water Rate Stabilization	$ (5,346)	$ 1,000	$ 25	$ 150
Administrative Services	049	Water Capital	$ (14,495)	$ 500	$ 25	$ 500
Administrative Services	050	Water	$ 70,968	$ 60,100	$ 90,472	$ 85,100
Administrative Services	051	Sewer Capital	$ (74,654)	$ 7,500	$ 500	$ 7,500
Administrative Services	052	Sewer	$ (44,920)	$ 9,650	$ 21,721	$ 16,850
Administrative Services	053	Solid Waste	$ 174,904	$ 186,850	$ 188,275	$ 887,950
Administrative Services	055	Vehicle Impact Fee	$ 319	$ -	$ -	$ -
Administrative Services	060	Equipment Shop ISF	$ (1,996)	$ 250	$ 436	$ 150
Administrative Services	065	Dental Benefit ISF	$ 76,382	$ 86,500	$ 92,628	$ 101,150
Administrative Services	068	Human Resources ISF	$ 349,289	$ 469,704	$ 549,599	$ 570,357
Administrative Services	075	COPS Program	$ (1,503)	$ 50	$ 600	$ 250

Departmental Budget Summary

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Administrative Services	078	CASp Certification & Training	$ 6,405	$ 7,750	$ 7,615	$ 1,575
Administrative Services	080	City Bond Funds from RDA	$ (9,726)	$ -	$ 5	$ -
Administrative Services	082	Blighted Properties Remediation	$ (2,287)	$ -	$ 5	$ 25
Administrative Services	083	Transitional Housing Grant	$ 14	$ -	$ -	$ -
Administrative Services	100	Development Impact Fee Transportation Facilities	$ (33,275)	$ 2,500	$ 3,000	$ 3,500
Administrative Services	102	Development Impact Fee Law Enforcement Facilities	$ (668)	$ 250	$ 75	$ 250
Administrative Services	103	Development Impact Fee Fire Facilities	$ (2,821)	$ 500	$ 600	$ 1,500
Administrative Services	104	Development Impact Fee Storm Drain Facilities	$ (30,171)	$ 2,000	$ 2,000	$ 4,500
Administrative Services	105	Development Impact Fee Wastewater Facilities	$ (24,066)	$ 1,500	$ 1,000	$ 2,500
Administrative Services	109	Development Impact Fee Parks and Recreation Facilities	$ (8,378)	$ 750	$ 1,500	$ 500
Administrative Services	110	Development Impact Fee General Government Facilities	$ (709)	$ 250	$ 60	$ 50
Administrative Services	111	Development Impact Fee Water Facilities	$ (10,718)	$ 1,000	$ 1,000	$ 2,500
Administrative Services	896	RDA Successor Housing	$ 21,189	$ 100	$ 400	$ 600
Administrative Services	897	RDA Successor Retirement	$ 688,817	$ 392,812	$ 398,803	$ 396,931
Administrative Services Total			$ 6,998,524	$ 3,622,353	$ 6,914,505	$ 2,389,907

		FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Expenditures by Category					
Administrative Services	Salaries & Wages	$ 1,007,986	$ 793,278	$ 847,938	$ 901,225
Administrative Services	Employer Costs & Benefits	$ 361,289	$ 360,576	$ 423,167	$ 429,903
Administrative Services	Services & Supplies	$ 723,876	$ 771,491	$ 798,725	$ 853,934
Administrative Services	Utilities	$ 12,313	$ 12,330	$ 13,050	$ 14,900
Administrative Services	Professional & Contracted Services	$ 321,542	$ 362,480	$ 371,050	$ 427,819
Administrative Services	Principal & Interest Payments	$ 2,871,572	$ 2,682,560	$ 2,682,555	$ 2,685,480
Administrative Services	Internal Service Fund Charges	$ 15,174	$ 23,458	$ 26,977	$ 20,609
Administrative Services	Other	$ 1,987,578	$ 3,026,069	$ 3,000,069	$ 2,646,465
Administrative Services	Capital Outlay	$ 66,528	$ 1,000,000	$ 327,295	$ 920,000
Administrative Services Total		$ 7,367,858	$ 9,032,242	$ 8,490,826	$ 8,900,336

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Expenditures by Fund						
Administrative Services	001	General Fund	$ 1,756,051	$ 2,893,965	$ 2,847,242	$ 2,423,800
Administrative Services	025	American Rescue Plan Act 2021	$ 494,793	$ 1,000,000	$ 327,295	$ 920,000
Administrative Services	029	Public Educational & Govt Access Fees	$ 16,203	$ 36,160	$ 38,770	$ 33,500
Administrative Services	032	Community Facilities Mtce District	$ 32,987	$ 35,680	$ 36,780	$ 47,673
Administrative Services	050	Water	$ 1,407,760	$ 1,447,412	$ 1,491,535	$ 1,519,411
Administrative Services	052	Sewer	$ 2,233,812	$ 2,062,367	$ 2,105,959	$ 2,131,501
Administrative Services	053	Solid Waste	$ 578,302	$ 559,507	$ 592,877	$ 621,514
Administrative Services	065	Dental Benefit ISF	$ 92,561	$ 100,000	$ 95,000	$ 95,000
Administrative Services	068	Human Resources ISF	$ 361,801	$ 480,514	$ 547,483	$ 557,640
Administrative Services	078	CASp Certification & Training	$ -	$ 15,000	$ -	$ 40,000
Administrative Services	080	City Bond Funds from RDA	$ -	$ -	$ -	$ 69,507
Administrative Services	100	Development Impact Fee Transportation Facilities	$ 6,240	$ 9,472	$ 9,472	$ 21,456

Departmental Budget Summary

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Administrative Services	102	Development Impact Fee Law Enforcement Facilities	$ 99	$ 209	$ 209	$ 487
Administrative Services	103	Development Impact Fee Fire Facilities	$ 4,839	$ 691	$ 691	$ 2,564
Administrative Services	104	Development Impact Fee Storm Drain Facilities	$ 5,746	$ 6,275	$ 6,275	$ 14,659
Administrative Services	105	Development Impact Fee Wastewater Facilities	$ 12,276	$ 4,341	$ 4,341	$ 7,966
Administrative Services	109	Development Impact Fee Parks and Recreation Facilities	$ 1,256	$ 2,273	$ 2,273	$ 3,274
Administrative Services	110	Development Impact Fee General Government Facilities	$ 1,098	$ 258	$ 258	$ 423
Administrative Services	111	Development Impact Fee Water Facilities	$ 2,578	$ 2,032	$ 2,032	$ 5,631
Administrative Services	896	RDA Successor Housing	$ 6	$ 25	$ 599	$ 1,025
Administrative Services	897	RDA Successor Retirement	$ 359,450	$ 376,061	$ 381,736	$ 383,305
Administrative Services Total			$ 7,367,858	$ 9,032,242	$ 8,490,826	$ 8,900,336

		FY 2021-22	FY 2022-23	FY 2023-24
Departmental Full-Time Personnel				
Administrative Services	Accountant / Senior	1	1	1
Administrative Services	Accounting Manager	1	1	1
Administrative Services	Accounting Technician I / II	4	5	5
Administrative Services	Assistant City Manager	1	1	1
Administrative Services	Human Resources Analyst / Senior	1	1	2
Administrative Services	Human Resources Technician	1	1	0
Administrative Services Total		9	10	10

Community Development

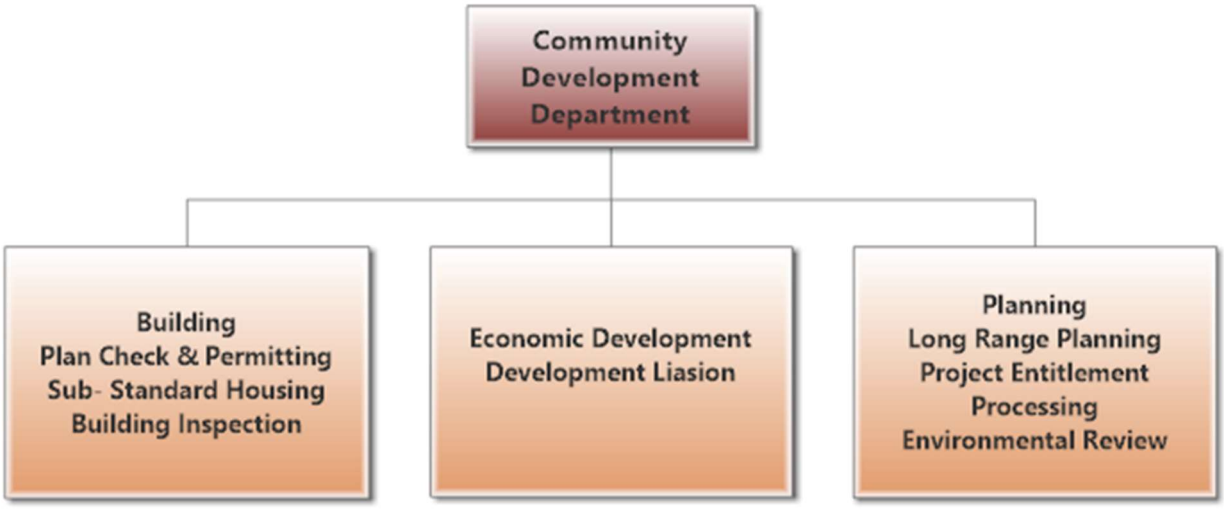
Community Development Department

Department Mission

The Community Development Department is charged with implementing the 2030 General Plan adopted in 2014 by the City Council. It is responsible for planning, housing, building safety services, economic development and retention, and making Reedley a destination, not a stop. Additionally, the Department is geared toward the development of strong neighborhoods complimented and supported by a full range of retail and commercial amenities. Lastly, the goal is to work with residents, business owners, and the development community to achieve the vision of the 2030 General Plan, compliance of the municipal code, and compatibility of the built environment.



Rodney L. Horton
Community Development Director



Department Overview

The Community Development Department consists of the Planning and Building Divisions, as well as economic development programs and initiatives. It is committed to the guiding principles that promote quality, clarity, and consistency in the processing and approval of entitlement applications and issuance of building permits. In addition, the Department is designed to be a single point of contact to help developers and businesses navigate what can seem like a very complex maze of government processes and regulations.

The Department is currently staffed by six (6) full-time positions (1) Director, (1) Building Official, (1) City Planner, (1) Assistant City Planner, (1) Building Permit Technician, and (1) Staff Assistant. The Staff Assistant shares responsibilities between the Planning and Building Division. Additional support for intake, inspections, and plan checks are provided through consulting services, as needed.



L-to-R: *Victoria Esquivel, Jeremy Harrison, Rodney L. Horton, Ellen Moore, and Laura Friesen*

Planning



The Planning Division provides land use planning and land development services. These services are available to the development community, the general public, and public agencies including all City of Reedley Departments.

Services offered by this division also include processing of land use entitlement applications, long-range community planning, general plan implementation and maintenance, and preparation of urban development studies and mapping.

Additionally, the Division provides zoning and land development information to decision-makers, development professionals, and the public. The Division coordinates and facilitates the Planning Commission agendas and public hearing schedules. Where City Council approval is required for land use entitlements, the Division prepares the necessary reports.

Building

The Building Division provides Construction Permitting & Development Review services to the general public, the Building and Development Community, and other City Divisions. The services include: Building Code interpretation, Plan Check services, Building Permit issuance, and inspections. The Division has also developed standard plans and guidelines for minor structures such as patios and sheds, which are made available to homeowners.



The Division's staff also provides Building Code Enforcement services and Substandard Housing Abatement services. The Division assists and supports fire and life safety code enforcement activities. The staff works diligently to ensure compliance with minimum standards to safeguard life, health, property, and public welfare within the City of Reedley. The Building Division is available to the public to provide renter assistance and renter rights information pertaining to building code violations. When necessary, the Building Division facilitates the Building Code Appeal Board.

Economic Development

The Department staff is often the first to greet and welcome a prospective developer or business to Reedley. The Department is designed to provide a single point of contact to help the developer navigate a multitude of processes and standards. The staff has experience in working with various-sized clients from independent start-ups to industrial, retail, or office uses. The Division also provides statistical and demographic data to end-users to facilitate investment in Reedley.



The Department works hand-in-hand with local, national, and international businesses, organizations, schools, and those expressing an interest in joining the community. The Department is dedicated to ensuring prompt, immediate responses to all the client's queries. Once a client decides to invest in Reedley, the Department acts as a liaison between the investor and other City departments to ensure a smooth development process. This commitment has led to recent collaborations with major national and international businesses within the aeronautics, agricultural, and manufacturing industries, which have the potential to put Reedley at the center of emerging technologies.

The Department works closely with the City's many local partners to leverage economic development opportunities through a variety of professional service agreements. The Greater Reedley Chamber of Commerce plays a large part in recruiting new businesses, with an emphasis on companies that provide new jobs and/or enhancements to the City's sales tax base. The Chamber also provides outreach to local businesses to identify areas of opportunity. The City provides support to the Chamber and is an active participant in the community-wide activities they coordinate. Department and Chamber staff continuously work together to balance business attraction and retention.

Department Accomplishments

Planning



- Implemented the General Plan for years 2022 through 2023
- Completed the Annual Housing Element Progress Report
- Substantially completed progress on the zoning code update
- Processed 83 entitlement applications with 98% of the applications processed by city staff
- Made significant progress on the 6th cycle Multi-jurisdictional housing element update
- Completed the entitlement application and environmental analysis concerning a large tract of land that will produce retail, commercial, and residential development opportunity
- Continued focus on improving customer service by expanding staff coverage at the public-facing counter and simplified entitlement application forms
- Introduced and incorporated Reedley Street Eats monthly event starting in August 2022

Building

- Building plan activities increased year over year, with over 695 plan reviews completed, which includes both new construction and improvements
- Investigated building and housing complaints and worked with Code Enforcement to getting the structure remediating health and safety violations
- Implemented additional technology equipment to allow for faster field work resulting in quicker response times and accurate documentation
- Implementation of the 2022 California Building Code
- Educated and guided community members through the building permit application process
- Changed consultant firm to enhance services to users while lowering departmental costs
- Received sixty-four (64) hours of training to Building Division staff on the best practices regarding code changes, permit technician skills, and permit administration

Department Performance Measures

Development activity remains steady in Reedley, and that is confirmed through the building valuation, which reflects the total cost of building construction, which can include plumbing, electrical, mechanical, and permanently fixed equipment. Building valuation is steady; the decrease in building valuation in 2022 is a result of ninety (90) less building permits for new single-family homes. However, the number of permits, entitlement applications, and inspections have increased from the previous year.

Additionally, as construction work progresses, the amount of required inspections increases. Inspections ensure compliance with the 2022 California Building Code and conformity with approved plan applications. To prevent service interruptions to the public, the Department utilizes professional consulting services to process entitlement applications, conduct environmental assessments, inspections, and complete plan reviews. The financial careful use of professional consultant firms will continue to ensure applications submitted to the Department are processed in a manner consistent with State law and the Department's goal to be responsive to the general public.

Performance Measures	Actual 2021	Actual 2022	Target 2023
Increase the number of Entitlements Processed	82	83	84
Increase the number of Permits Processed	986	1062	1,063
Increase the number of Building Valuations	$61.1 Million	$43.1 Million	$44 Million
Increase the number of Inspections Completed	4,145	6,156	6,157

Department Goals

Planning

- Continue implementation of the General Plan 2030
- Complete the zoning code update
- Complete the 6th cycle update to the Housing Element
- Begin the framework for the General Plan update
- Continue to work with other departments to provide an adequate response to existing and new businesses with a desire to expand or move to the City of Reedley
- Continue to develop a strategy to incorporate public art within other realms of the public right-of-way
- Continue to develop policy and design guidelines for long-term parklet use within the downtown parking district
- Continue to process entitlement applications in a timely manner

Building

- Reduce the time necessary for the completion of plan checking projects and permit processes
- Track the time it takes to complete an inspection upon receiving an initial request to look at ways in which the division can enhance the consumer experience
- Implement unused components of the permitting software to improve functionality and inter-department coordination
- Reduce the use of professional consulting services without negatively impacting service levels



- Produce and implement best practices through various professional development opportunities offered by the California Building Officials Association
- Implement the 2022 California Building Code, and provide information to developers, contractors, and the public on relevant changes
- Completing inspections within 48 hours of the initial request

Economic Development

- Continue collaborations with local stakeholders to attract national and international companies to Reedley
- Work with the Greater Reedley Chamber of Commerce to develop a welcome packet for new businesses opening within Reedley
- Create and publish an inventory of undeveloped, underutilized, and vacant residential, commercial, and industrial properties

2023-24 Budget Specifics

The Community Development Department budget includes the following items of interest:

- Conduct a comprehensive zoning code update (SB 2 and AB 101 funded)
- Provide continued level of support for the Arts in Public Places Program ($10,000)
- Continue implementation and improvement of permit and project tracking software to allow for digital record-keeping within the existing budget
- Update the Official Zoning Map and the General Plan Planned Land Use Map
- Create a public-facing user-friendly GIS Toolbox that residents and business owners will be able to access to collect property information such as Assessor's Parcel Number (APN), zone district, planned land use, and council district

Department Challenges/Unmet Needs

PThe Department, like most planning agencies in California, is continuing to face significant changes in housing and land use policies. In an effort to address housing needs, members of both houses of the California Legislature introduce a significant amount of housing bills that impact cities. As an example, the State has required a "one-size-fits-all" law requiring reduced processing times for the issuance of building permits, not accounting for staffing challenges within smaller cities. Another example of this impact includes the needed update to the Zoning Code to ensure compliance with state law, especially as it pertains to housing.



To meet the challenges created by state law, the Department expects to use professional consulting services, as needed. This Department is the steward of the vision created by the community as reflected in the General Plan. Every legislative term results in the vision being perilously altered by the political whims of distant state lawmakers.

Departmental Budget Summary

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Revenue by Category						
Community Development		Licenses & Permits	$ 691,090	$ 287,000	$ 411,000	$ 283,000
Community Development		Services & Fees	$ 2,623,584	$ 626,000	$ 1,560,200	$ 825,900
Community Development		Grants	$ 45,799	$ 829,600	$ 283,600	$ 198,400
Community Development		Redevelopment	$ (17,500)	$ 5,000	$ 25,000	$ 5,000
Community Development Total			$ 3,342,973	$ 1,747,600	$ 2,279,800	$ 1,312,300
Departmental Revenue by Fund						
Community Development	001	General Fund	$ 1,090,712	$ 1,089,600	$ 910,500	$ 496,400
Community Development	021	Local Early Action Planning Grant (LEAP)	$ -	$ 97,500	$ 51,500	$ 96,000
Community Development	022	SB2 Planning Grant	$ 45,799	$ 104,000	$ 104,000	$ 102,400
Community Development	100	Development Impact Fee Transportation Facilities	$ 709,925	$ 150,000	$ 350,000	$ 200,000
Community Development	102	Development Impact Fee Law Enforcement Facilities	$ 17,268	$ 4,000	$ 9,000	$ 5,000
Community Development	103	Development Impact Fee Fire Facilities	$ 139,645	$ 25,000	$ 78,000	$ 50,000
Community Development	104	Development Impact Fee Storm Drain Facilities	$ 612,542	$ 100,000	$ 240,000	$ 125,000
Community Development	105	Development Impact Fee Wastewater Facilities	$ 300,220	$ 75,000	$ 150,000	$ 75,000
Community Development	109	Development Impact Fee Parks and Recreation Facilities	$ 185,128	$ 20,000	$ 170,000	$ 75,000
Community Development	110	Development Impact Fee General Government Facilities	$ 15,232	$ 2,500	$ 6,800	$ 2,500
Community Development	111	Development Impact Fee Water Facilities	$ 244,002	$ 75,000	$ 185,000	$ 80,000
Community Development	896	RDA Successor Housing	$ (17,500)	$ 5,000	$ 25,000	$ 5,000
Community Development Total			$ 3,342,973	$ 1,747,600	$ 2,279,800	$ 1,312,300

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Expenditures by Category						
Community Development		Salaries & Wages	$ 354,226	$ 474,179	$ 427,436	$ 532,879
Community Development		Employer Costs & Benefits	$ 143,619	$ 159,544	$ 153,471	$ 191,437
Community Development		Services & Supplies	$ 65,175	$ 80,034	$ 73,746	$ 62,825
Community Development		Utilities	$ 1,154	$ 2,425	$ 2,425	$ 2,425
Community Development		Professional & Contracted Services	$ 366,097	$ 379,395	$ 411,184	$ 457,775
Community Development		Internal Service Fund Charges	$ 13,212	$ 21,509	$ 24,475	$ 24,724
Community Development		Other	$ 10,645	$ 22,252	$ 21,694	$ 11,224
Community Development		Capital Outlay	$ 208,418	$ 415,000	$ 138,307	$ 136,693
Community Development Total			$ 1,162,546	$ 1,554,338	$ 1,252,738	$ 1,419,982
Departmental Expenditures by Fund						
Community Development	001	General Fund	$ 917,333	$ 1,052,777	$ 1,004,870	$ 1,163,889
Community Development	021	Local Early Action Planning Grant (LEAP)	$ -	$ 97,500	$ 51,500	$ 96,000
Community Development	022	SB2 Planning Grant	$ 45,799	$ 104,000	$ 104,000	$ 102,400
Community Development	025	American Rescue Plan Act 2021	$ 11,400	$ 300,000	$ 92,307	$ 57,693
Community Development	080	City Bond Funds from RDA	$ 89,816	$ -	$ -	$ -
Community Development	102	Development Impact Fee Law Enforcement Facilities	$ 996	$ 61	$ 61	$ -

Departmental Budget Summary

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Community Development	111	Development Impact Fee Water Facilities	$ 97,202	$ -	$ -	$ -
Community Development Total			$ 1,162,546	$ 1,554,338	$ 1,252,738	$ 1,419,982

		FY 2021-22	FY 2022-23	FY 2023-24
Departmental Full-Time Personnel				
Community Development	Assistant Planner	1	1	1
Community Development	Building Official	1	1	1
Community Development	Building Permit Technician	1	0	1
Community Development	City Planner	1	1	1
Community Development	Community Development Director	1	1	1
Community Development	Community Development Technician	0	1	0
Community Development	Staff Assistant	1	1	1
Community Development Total		6	6	6

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Community Services

Community Services Department

Department Mission

The Community Services Department encompasses a variety of divisions and responsibilities with the primary goal of serving the entire community from children to seniors. The Department's main focus is to provide quality programming at an affordable price and customer service that enhances the quality of life for the residents of Reedley. In addition to the City-provided activities and programs, the Department partners with other organizations to provide additional opportunities for children and adults. These include Reedley-based youth organizations, churches, health facilities, service clubs, schools, and other governmental agencies.



Sarah Reid
Community Services Director



Department Overview

The Department is comprised of the following divisions: Aquatics, Adult Sports, Youth Sports, Enrichments, Expanded Learning Programs, Community Center, Special Events, Opera House, Senior Programs, Senior Nutrition, Preschool, Government Buildings, and Airport.

It is also responsible for the following Commissions: Airport and Community Services. City-wide special events are coordinated and monitored by the Department staff.

Aquatics



2021 Free Swim Lessons

The Reedley High School Pool was very busy this summer. The Department was awarded a Mini-Grant of $5,000 by Sierra Kings Health Care District (SKHCD). This program has been offered for two years now and it is a great way for low-income families in the community to participate in swim lessons. This program was a huge success, serving 128 children in 2021 and 141 in 2022. The Kings Canyon Unified School District (KCUSD) increased its district swim lessons to three (3) schools. Two (2) Family Nights were hosted in the pool where many enjoyed swimming and watching a movie.

Also offered this summer were fee-based programs: Intro to diving, adult swim lessons, and youth swim lessons. The Water Aerobics and Lap Swim programs continue to have consistent participation. Reedley's avid swimmers appreciate keeping the pool open year-round. Staff is working on Aquatics for the 2023 summer season. The focus will continue to be swim instruction with Friday Family Nights. The staff has reapplied for a Mini-Grant with SKHCD to offer low-income swim lessons this summer and is working with KCUSD to offer lessons to students and recreation swim during summer school.

Adult Sports

- Adult Basketball: Both Men's and Women's basketball seasons were offered with no interest received. The Department is considering other options since this program has not received interest in the past four years and will not be offered in 2024
- Adult Softball: The Adult Softball program in FY22-23 had 10 teams. This program is offered during the summer months of June-August at Camacho Park
- Adult Hip Hop: This will be new for FY23-24 and staff plans to offer an adult dance class

Youth Sports

- Girls Volleyball, Jr. Cager Basketball, Youth Baseball, and Jr. Giants Baseball are the youth sports offered throughout the year. Within Jr. Giants Baseball is the addition of a girls' softball program

- Tiny Tots Sports are offered for ages 3-5 yrs. old. Sports for this age group include flag football, basketball, and baseball. For FY23-24 staff will offer cheer classes



Jr. Cager Program



Youth Baseball

Enrichments

- The Red Ribbon Celebration (October) was hosted at the Community Center and received great participation. The Toys for Tots (December) event continues to stay as a drive-thru format since it flows so nicely. This year's Fiesta Walk/Run (October) received 960 participants. This is a partnership with the Parks and Recreation Foundation. All proceeds go to the Reedley Parkway. The Easter Egg Carnival (April) was hosted in person at Mueller Park but will take place in the Community Center for 2023. The format will be the same as what staff used for the Red Ribbon Celebration

- Seasonal Day Camps – Seasonal camps are offered at Community Center from 7:45 a.m. to 5:15 during Thanksgiving, Winter, and Spring breaks. Expanded Learning staff is used to facilitate these camps. New this year a day camp was offered on February 13. This offers parents a childcare option during the time most programs are closed

- Special Interest Classes – The Department continues to receive high participation in the instructor-taught classes. Current classes include: Tumbling, Jazz, Ballet, Yoga, and Tai Chi. Zumba continues to be a popular class and is offered free to the community



Day Camp visits Reedley Police Department

- Paint Nights for all ages are being offered every other month and have received lots of interest. The plan for FY23-24 is to offer Paint Nights six (6) times a year, during the popular holidays

Preschool

Karen Rubalcaba (Teacher) has worked for the City of Reedley since 2017 and was joined by Stacy Johnson (Teacher's Aide) last year. Together they offer a quality program for 3–5-year-olds. The curriculum used was provided by KCUSD some years ago and continues to serve the City Preschool very well. The class continues to be offered as a combo class combining ages 2.5-5 years old and is working well. Class meets on Monday, Wednesday, and Friday from 9am-12pm. The school aligns with KCUSD school calendar honoring the same holidays.



Karen Rubalcaba, Teacher
Stacy Johnson, Teacher's Aide

The tiny tot classes offered in the summer continue to receive high interest. The drop-in classes were led by Teacher Karen who created the curriculum. This program worked out nicely and is a great addition for using the Preschool Room and is meant to introduce families to the City Preschool Program. The classes are offered two (2) classes per week for six (6) weeks.

Expanded Learning Program (ELP) previously known as After School Program (ASP)

Since 2006, the Department has been the service provider for the ELP at Washington and TL Reed. The TL Reed site is funded by three (3) sources ASES Grant, Expanded Learning Opportunity Program (ELOP) and KCUSD. The Washington site has four (4) funding sources – ASES Grant, KCUSD, Expanded Learning Opportunity Program and the Save the Children Literacy Program. The Department hires 45 seasonal employees to run the day-to-day activities and requirements of the funding sources. Employees have stayed with the City for many years because of their love for students.



Washington ELP San Jose Tech Museum Field Trip

New this year was the addition of the State ELOP funding. This funding has three goals; 1. No students on the waiting list, 2. Include Transitional Kinder (TK) students in the programs and 3. Enhance the already existing programs. The funding provided an opportunity for the City of Reedley to hire a full time Recreation Coordinator to oversee both sites and provide support with scheduling field trips and opportunities and make sure both sites are compliant with all grant requirements. This funding also provided for a transition from a part time Office Assistant to a full time Staff Assistant to assist the Community Services and Administrative Services Department with all the paperwork associated with the increased purchasing. This year is a non-audit year and has allowed for establishing practices in preparation of future auditing years. The Department is responsible for monitoring and billing the $1,345,143 which is an increase of $647,202 from FY2022-23. With the addition of the ELOP funding source, this will be the last year KCUSD works with the Save the Children program. Staff salaries and supply funding which was provided by this funding source will be absorbed into ELOP budgets.



ELP Dance Class

As a response to the resume of school after Covid-19, the City provides staff during the normal day to support the school administration with any supervision gaps, student support, or whatever the need of the school is for that day. This support has worked out so well that it has become part of the on-going service offered through the City with ELP. This contract supports the hiring of ten employees with a contract amount of $169,307.



ELP Yoga Class

New this year is the High School Intern Program. Through the ELOP funding, the City of Reedley has hired 14 Reedley High School students as City of Reedley employees to work alongside the ELP staff and assistant with their daily responsibilities. This is providing work experience to young people and creating a pipeline for hiring staff for ELP that will come with experience in the programs. The high school students are vetted by high school staff and recommended to the City for hire. The City puts these students through all hiring process and training before placing them on site. This program has worked out very well and will continue into the summer and 2023-24 school year.



Senior Get Moving Program

The City has focused on using the recreation instructors in ELP. Currently being offered at T L Reed and Washington are sewing, pottery, dance, yoga and diving classes. Bringing these private style lessons into the school setting has worked out well. Staff will continue to focus on using local talent and opportunities in ELP.

School Summer Programs

ELP continues to run during the summer months to support the summer learning programs offered by KCUSD. For the first month the ELP program starts at the end of the summer learning day and extends the program hours to be nine hours per day, until 4:30pm. Once summer learning is over, ELP will continue offering a nine-hour day until the end of July, 7:30am-4:30pm. The City works with KCUSD and Community Youth Ministries to offer more student swim lessons and selected Silas Bartsch, Jefferson, and Washington to receive these. The schools received a two-week, 30-min swim lesson for 90 students. Recreation Swim continues to be available during any down time at the pool to ELP. This was a nice way to get more youth into water and serves more participants than public recreation swim did.

Opera House



Princess Tea Party

Addressing deferred maintenance concerns continues to be the focus of the Opera House with a five-year plan to address the major, high-ticket items. There is only one more HVAC unit out of the five that is 40 years old. Evidence of termites were found in the court yard so a heat treatment was performed since the termites were isolated and the building is connected to other buildings; tenting is not an option unless the entire block is tented. Staff has worked to utilize the Opera House for public events since the agreement allows for ten City uses. This past year the Princess Tea and Senior Night at Opera House were held in the building along with the Preschool Christmas program.

Senior Programs

Since reopening the doors in July of 2021, the Senior Center has flourished with programs, outings and special events. The Senior Center is open daily for coffee and pastries and three times per week for free senior exercise classes in the California Room. There are weekly hobby time and Tai Chi classes. The Gleaners program remains a drive-thru service providing 40-50 seniors every Wednesday with free fruit, vegetables, and bread items. Monthly the Senior Center hosts pizza and bingo,



Senior Craft Class

cooking classes, movie afternoons and lunch around the world. Every other month craft/paint classes are offered for seniors to enjoy and trips to different local destinations. Four times per year, a free lunch is hosted in the California Room for 100+ seniors with entertainment and a special meal. Sierra View Homes continues to be a partner with these meals by providing the main dish and one side dish. The Senior Coordinator works closely with Reedley Senior Commission Inc. which is a non-profit organization that exists to support senior citizen activities. This group pays the postage of the monthly newsletter, purchases items for the special lunches and co-hosts the Senior Prom with the City.

New this year, CSD partnered with Sierra View Homes to offer a get moving class which provides balance exercises from a licensed physical therapist. Sierra View Homes received a grant from Sierra Kings Health Care District to offer these classes to their residents and expanded the program to the public with classes hosted at the Community Center.



Senior Elvis Dinner and Show

A monthly newsletter is provided to keep in contact with seniors. Our monthly calendar has been beneficial in keeping seniors up to date with activities. Staff hosted a new event called "Senior Night" at the Reedley Opera House in 2022 and it was sold out in one day. This event will happen again in the spring and continue annually until the interest is no longer there. Jeremy "Elivs" Pearce is the entertainment and provided a rocking show.

The Senior division received $92,172.41 from Community Development Block Grant Coronavirus Response (CDBG-CV) funding to provide food for seniors. Staff's approach to spending the funding was enhancing already existing programs with providing food, special treats and monthly produce boxes. This funding will expire in May of 2023.

Senior Nutrition



FMAAA Lunch Program

Reedley Senior Meals Program is partially funded by grants from Fresno Madera Area Agency on Aging (FMAAA). The FMAAA program returned October 2022. A goal this year is to increase participation as staff continues to promote the return of the program. The grant also provided one-time funding to restart the program. The funding was used for program supplies, a new faucet in the senior room, new fridge and new prep table.

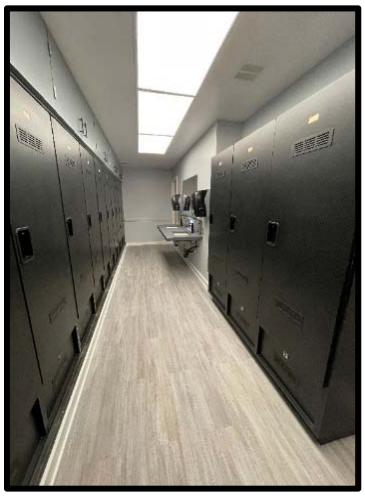
Community Center

The Community Center continues to stay very busy with rentals and recreation programs. Due to the lack of space for CSD operations, the City provided the Boys and Girls Club notice after many years of utilizing three sections of the Community Center at no cost. With this change comes the loss of having coverage until 7 p.m. to lock up after evening reservations and programs. Maintenance staff will now cover these responsibilites but having the much needed space back will meet current operation needs.

The Community Center projects over this past year included adding ADA parking to the Springfield side parking, audio and visual upgrades in the California Room and new round tables for rentals to use.

Government Buildings

The Department is responsible for general maintenance and custodial at the Police Department, Fire Department, City Hall, and Community Center. Additionally, the Department's maintenance team provides custodial services at the Waste Water Treatment Plant. Projects within the different City facilities included: replacing four additional HVAC units, construction of the new Human Resources offices, LED lighting in the interior of City Hall, remodeling of the PD female locker room, repainting the outside of the Fire Department.



PD Locker Room Remodel

Airport

The Reedley Municipal Airport is a general aviation airport with 65 based aircraft. Jet-A and Avgas fuel are available for purchase and a fixed-based operator is on-site.

The next project on the Airport Capital Improvement Program (ACIP) is the reconstruction of the apron which will span over the next ten years. This year's project covered the area south of the hangars. FY23 project is the design of the above ground fuel tanks. In 2024, the Airport Layout Plan (ALP) is scheduled for a narrative update to the Airport Master Plan 2020. This is an important piece to stay compliant with the Federal Aviation Administration capital project requirements and identify the future development at the Airport.



Apron Reconstruction Project

Reedley College is in the process of transitioning the Aviation Technology and Flight Science program to the Airport. This requires an update to the existing ALP, classroom space, tiedown space, and a hangar rental. Restroom facilities are also a need so staff is working to construct a restroom on the north end of the property which will serve the college and the airport needs. Water lines have been taken to the north end of the property in anticipation of the restroom project.

Due to the Ag Well drying up in July of 2021, this was the last year of the orange grove lease. The lessee was able to get one more season of crop from the trees with the lease expiring in August. Current land leases include a fixed-base operator and the BMX bike track.



Removal of Orange Grove

The Airport has four long-term land leases that start to expire in 2024. The hangars will become the ownership of the City at termination. As these long-term land leases start to expire, this will provide a much-needed increase in revenue for the Airport Enterprise Account. The Department handles agreements for 25 City hangars, and 9 tiedown tenants; as well as pest control, rodent control, and monthly fuel inspections. All City-owned hangars are full, with a waiting list. For the past year, staff has been working through the Federal Aviation Administration (FAA) process to update the ALP to include the buildout of the next

row of hangars and hopes to have a request for proposals out this coming fiscal year. It has not been determined if these will be City-owned or if the City will consider a long-term land lease to construct the hangars.

The Airport Open House and BBQ was canceled this year due to the apron project but is being planned for October of 2023.



New Pioneer Park Play Structure

Park Planning

The final project funded through Prop 68 Per Capita Funding was completed this year with the removing and replacing of the rubber play surface in Citizens Park. The rubber surface at the Sports Park was also failing so these projects were joined together and provided a cost savings.

The playground equipment in Pioneer Park was very old and needed to be replaced. This project was completed and provided a new play structure for this area.

Replacement pieces were needed for the playground structure in Mueller Park so this equipment received some much-needed attention with a new paint job and repairs.
Staff continues to look for grant opportunities to get projects completed and knows continued development of the Sports Park is a high priority.



Citizens Park Rubber Surface Project

The City has committed $2.2 million for the design and construction of the North Soccer Phase. When the project was put out to bid only one proposal was received and was over double what staff anticipated for the design cost. This project will go out to bid again with a refined scope of work in the hopes to get the next phase designed and constructed soon.

Staffing Levels

The Department currently has eight (8) full-time staff: one (1) Senior Coordinator, two (2) Recreation Coordinators, one (1) Recreation Supervisor, one (1) Facilities Supervisor, one (1) Staff Assistant, one (1) Administrative Assistant and the department Director. The Department utilizes four (4) year-round part-time staff: one (1) Office Assistant and three (3) Laborers. It also has 110 Seasonal part-time employee positions - 45 in Expanded Learning Programs; 20 in School Summer Programs; 15 in Aquatics; 11 in Youth Sports; two (2) in Summer Day Camp; two (2) in Preschool; four (4) in Specialty Classes; seven (7) in Adult Sports; and four (4) in River Fee Collection.



From L to R: Sarah Reid, Kayla Cheney, Claudia Villatoro, Silvia Rodriguez, Taylor Cardenas, Helen Bedolla, Cross Conway, Jess Hinojosa, Nathaniel Gonzales, Frankie Hernandez, Jodi Botello, Madison Mitchell, Karen Rubalcaba & Stacy Johnson

Department Accomplishments

- Replaced City Hall Interior Lighting to LED
- Demolished and redesigned Community Center Springfield entrance to ADA accessible and handicap parking
- Completed all Proposition 68 Per Capita funded projects and requested the final reimbursement
- Restructured staffing level to meet ELP program demands and created new processes for grant auditing purposes
- Successfully spent the CDBG-CV funding to support Senior programs with food items
- Resumed the FMAAA daily lunch program in the Senior Center after two years of being closed
- Completed the full implementation of iWorQ for maintenance work orders and tracking of City assets
- Provided field trip opportunities for senior citizens by utilizing Reedley Transit for local trips within Fresno County
- Completed two new murals for the Reedley Parkway



Mural on the Parkway

Department Performance Measures

The Department has identified the following performance measures and targets for 2023.

Performance Measures	Actual 2021	Actual 2022	Target 2023
Increase the number of Social Media Followers by 5%	5,244	6,042	6,344
Increase the number of Recreation Program Participation by 5%	6,104	7,707	8,093
Increase the Park and Facility Rentals by 5%	253	534	561

Department Goals

- Offer Adult Hip Hop Classes
- Offer a Tiny Tot Cheer Program
- Continue to utilize the Opera House Building for public events
- Establish a work area for the building maintenance division which will free up other space to meet current department needs

- Creating partnerships with local organizations to support senior programs and serve as guest speakers on topics of interest for the senior population
- Work to get the murals from the Royal Valley Building refurbished and rehung

2023-24 Budget Specifics

The department experienced an increase in managing funding related to the CDBG-CV funding and the expansion within the ELP with the ELOP funding. This increased the normal department purchases by over $700,000 and required much monitoring and planning to be good steward of the funding. This will continue to be a focus as processes are still being fine-tuned.

With the termination of the Boys and Girls Club agreement, the department is setting up for better managing of the building maintenance division with much needed work space, office space and storage.



ELP Staff Training



T L Reed ELP Magic Mountain Field Trip

Continuous recruitments is anticipated to continue to be a challenge for FY 2023-24 which causes consistent interviewing, on-boarding and training of PT staff. CSD depends very heavily on part time employees for the recreation programs and continuously strive to enhance their skills.

The Reedley Municipal Airport continues to see many changes and with the addition of the Reedley College program to the property this will continue to evolve things. Major projects are anticipated in the coming years which will stretch staff time in this division.

Department Challenges/Unmet Needs

- Gym space continues to be limited as the schools start to offer more sports programs in their facilities. This is affecting the number of practices that City teams can schedule and will start limiting participation
- Lack of enough lighted field space for all sports programs. With the addition of the North Soccer Phase at the Sports, Park staff is anticipating this will no longer be an unmet need for FY2024-25
- Hiring, training, and retaining qualified part time staff

Departmental Budget Summary

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Revenue by Category						
Community Services		Taxes	$ 93,675	$ 6,100	$ 153,313	$ 6,100
Community Services		Services & Fees	$ 324,347	$ 270,123	$ 244,516	$ 270,225
Community Services		Use of Money & Property	$ 211,900	$ 192,826	$ 187,837	$ 188,126
Community Services		Other	$ 79,555	$ 150,607	$ 111,453	$ 621,746
Community Services		Intergovernmental	$ 337,876	$ 647,180	$ 647,180	$ 626,334
Community Services		Grants	$ 785,108	$ 2,979,213	$ 2,851,759	$ 1,257,096
Community Services Total			$ 1,832,461	$ 4,246,049	$ 4,196,058	$ 2,969,627
Departmental Revenue by Fund						
Community Services	001	General Fund	$ 1,354,954	$ 2,098,481	$ 2,002,571	$ 2,044,755
Community Services	027	Senior Citizen Nutrition Grant	$ -	$ 34,715	$ 40,008	$ 27,596
Community Services	038	Prop 68 Park Bond	$ 87,647	$ -	$ 147,213	$ -
Community Services	041	Airport	$ 389,860	$ 2,112,853	$ 2,006,266	$ 897,276
Community Services Total			$ 1,832,461	$ 4,246,049	$ 4,196,058	$ 2,969,627

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Expenditures by Category						
Community Services		Salaries & Wages	$ 1,249,270	$ 1,778,598	$ 1,768,983	$ 1,950,648
Community Services		Employer Costs & Benefits	$ 306,463	$ 418,391	$ 460,991	$ 489,959
Community Services		Services & Supplies	$ 505,390	$ 1,008,098	$ 1,028,969	$ 628,414
Community Services		Utilities	$ 76,049	$ 78,675	$ 98,035	$ 99,725
Community Services		Professional & Contracted Services	$ 60,126	$ 79,392	$ 80,242	$ 81,963
Community Services		Principal & Interest Payments	$ 15,706	$ -	$ -	$ -
Community Services		Internal Service Fund Charges	$ 117,424	$ 165,356	$ 191,441	$ 221,188
Community Services		Other	$ 10,553	$ 20,580	$ 19,073	$ 603,140
Community Services		Capital Outlay	$ 471,137	$ 2,840,651	$ 2,351,793	$ 734,210
Community Services Total			$ 2,812,118	$ 6,389,741	$ 5,999,527	$ 4,809,247

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Expenditures by Fund						
Community Services	001	General Fund	$ 2,236,007	$ 3,704,276	$ 3,827,551	$ 3,499,495
Community Services	025	American Rescue Plan Act 2021	$ -	$ 500,000	$ -	$ 631,000
Community Services	027	Senior Citizen Nutrition Grant	$ -	$ 34,715	$ 40,008	$ 27,596
Community Services	038	Prop 68 Park Bond	$ 87,647	$ 147,213	$ 147,213	$ -
Community Services	041	Airport	$ 486,471	$ 2,003,415	$ 1,984,633	$ 351,156
Community Services	109	Development Impact Fee Parks and Recreation Facilities	$ 1,993	$ 122	$ 122	$ 300,000
Community Services Total			$ 2,812,118	$ 6,389,741	$ 5,999,527	$ 4,809,247

Departmental Budget Summary

		FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
		FY 2021-22		FY 2022-23	FY 2023-24
Departmental Full-Time Personnel					
Community Services	Administrative Assistant	1		1	1
Community Services	Community Services Director	1		1	1
Community Services	Facilities Coordinator	0		0	1
Community Services	Facilities Supervisor	1		1	1
Community Services	Recreation Coordinator	1		2	2
Community Services	Recreation Supervisor	1		1	1
Community Services	Senior Citizen Coordinator	1		1	1
Community Services	Staff Assistant	0		1	1
Community Services Total		6		8	9

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Engineering

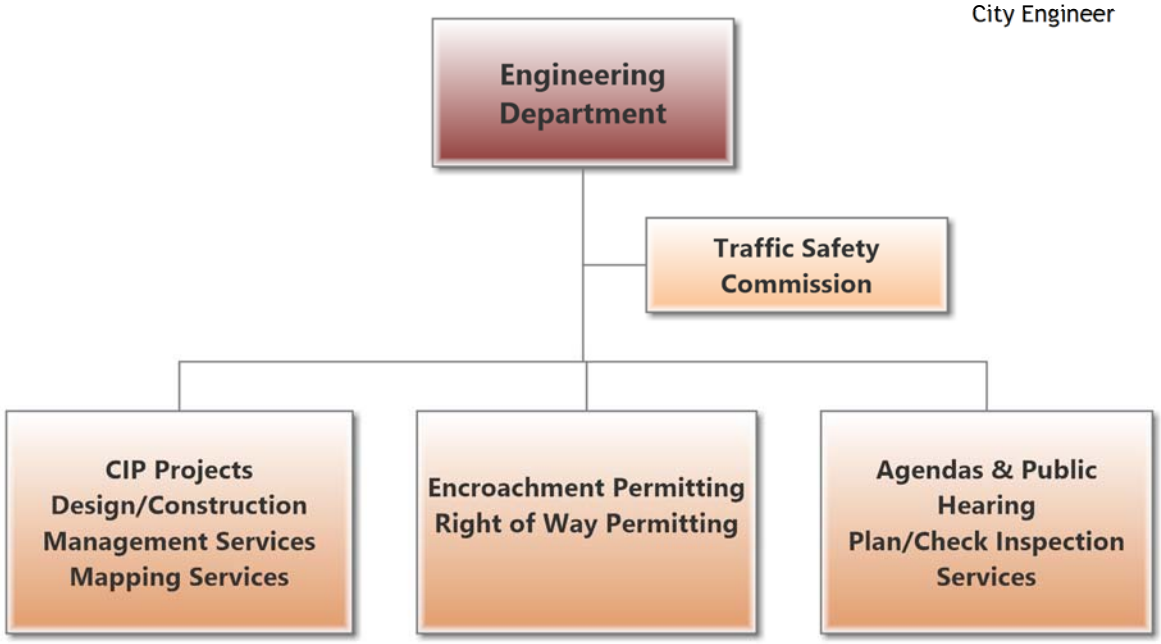
Engineering Department

Department Mission

The Engineering Department is committed to the guiding principles that promote quality, clarity, and consistency in processing and approval of entitlement applications, issuance of encroachment permits, and overall management of Capital Improvement Program.



Marilu S. Morales
City Engineer



Department Overview

The Department is responsible for planning, designing, and construction of the City's capital projects related to streets, water systems, sanitary sewers, storm drain facilities, curbs, gutters, sidewalks, recreational trails & parks, landscaping, street lighting, and traffic signals.

Additionally, the Department conducts engineering and construction surveys, title and property searches, and assists citizens and developers with information. It also works closely with other City Departments by providing plan development review, inspection services, and design/construction management services. By working collaboratively with other Departments, the Department can prioritize, plan, design, and construct projects that meet the needs of the community while meeting all State and Federal regulations.

The Current Department staff includes one (1) City Engineer, one (1) Assistant Engineer, two (2) Engineering Assistants, and one (1) Administrative Assistant. The Department is using consultants to assist in the inspection and management of federally funded transportation projects on an as-needed basis



From L to R: Seth Regier, Linda Thao, Marilu Morales, and Salina Gonzalez
Not pictured - new engineering assistant

In addition to the specific responsibilities previously mentioned, the Department also performs the following services:



- Reviews, approves, and inspects all projects that require encroachment permits
- Creates, updates, and maintains zoning maps, street maps, and utility plats
- Reviews and approves all parcel maps, final maps, lot line adjustments, lot mergers, and easements
- Coordinates and facilitates the Traffic Safety Commission agenda and public hearings
- Updates City standards and specifications to remain in compliance with State and Federal regulations as required

Department Accomplishments

The Department delivered approximately $12,600,000 in improvements to the City's roadway, sewer, and water systems during the 22-23 fiscal year. It also inspected multiple developments throughout the City that includes wet utilities, dry utilities, and roadway improvements. Specific projects are:

East Avenue Heavy Rehabilitation

Initiated pavement rehabilitation on East Avenue from 11th Street to G Street. Project improvements included grind and overlay and traffic striping. This project was funded using Measure B and Groundwater Treatment funds. The groundwater treatment funds were used on areas disturbed by the Well 12 Project.

Construction Costs - Approx. $510,000

Alley Paving Project

Completed full reconstruction of nine alleys in various locations throughout the City. Project improvements included alley approaches, minor sidewalk improvements, minor storm drain improveements valley gutters and new asphalt pavement. This project was funded using CMAQ and Measure C Flexible funds.

Construction Costs - Approx. $1,142,000



Reconstructed Alley

E Street Reconstruction

Initiated full reconstruction of E street from 10th Street to 12th Street. Project improvements included ADA-compliant curb ramps and driveway approaches, new asphalt pavement and traffic striping. This project was funded using CDBG and Measure C funds.

Construction Costs - Approx. $580,000

North Avenue Water Main Replacement

Completed replacement of asbestos concrete water main in North Avenue from G Street to Frankwood Avenue. The project also included replacement of clay sewer pipe and grind and overlay of roadway. This project was funded using American Rescue Plan Act 2021 funds.

Construction Project Costs - Approx. $700,000

Olson Avenue Wastewater Line Upgrade and WWTP Updates

Initiated construction on the upsizing and replacement of the existing 24-inch trunk main from Olson Avenue across the bridge to the WWTP including improvements at the WWTP. This project was funded through State Water Resources Control Board and Wastewater Enterprise funds.

Construction Costs - Approx. $3,200,000

11th Street Improvements

Began heavy maintenance on 11th Street from Reed Avenue to East Avenue and six additional railroad crossings. Project improvements included dig-outs, grinding, pavement overlay, slurry seal, concrete curb ramp replacement, concrete driveway replacement, traffic striping and replacement of loop detectors. This project was funded through SB1 and Measure C funds.

Construction Costs - Approx. $1,459,000

Hollywood, Acacia, Birch, and Myrtle Reconstruction

Initiated full reconstruct of Hollywood Avenue from North to Myrtle Avenues, Acacia Avenue from North to Manning Avenue, Birch Avenue from North to Myrtle Avenues, Myrtle Avenue from Hollywood to Frankwood Avenues and Linden Avenue from end to Frankwood Avenue. The project included water main upsizing and replacement and sewer main replacement. This project was funded using Measure B, Sewer Capital, and Water Capital funds.

Construction Costs - Approx. $1,020,00

Reed Ave. Reedley College Traffic Signal

Initiated the design of a new traffic signal at the northernmost entrance to Reedley College and Reed Avenue. The project will include the installation of a traffic signal, curb ramps, and traffic striping. Construction is anticipated in the Fall of 2023. This project is funded using Measure C Flexible, KCUSD and SCCCD funds.

Project Costs - Approx. $600,000



Reedley College at Reed Ave

Manning Avenue Ph. 3 Improvements

Started street improvements on Manning Avenue from Columbia to Buttonwillow Avenues. Project improvements included heavy maintenance including dig-outs, grinding, pavement overlay, concrete curb ramp replacement, median islands, street lights, traffic loop replacement, sewer main upsizing, and traffic striping. This project was funded through STBG, Measure C, and Sewer Capital funds.

Construction Costs - Approx. $3,110,000

Active Transportation and Parkway Master Plan

Commenced the development of a plan that addresses pedestrian and bicyclist needs for residents of all ages and abilities. The plan evaluated existing pedestrian and bicycle networks, identified gaps in existing facilities, developed a parkway alignment encompassing the entire city, and engaged with the community to solicit input on these items. This project was funded through a Caltrans Sustainable Communities Grant.

Project Costs - Approx. $300,000

Various Development Inspections

Staff inspected the installation of improvements on various housing and commercial developments throughout the year. Inspections included the installation of sewer, water, storm drain, street lights, curb, gutter, driveways, sidewalks, curb ramps, and pavement for Tract 6178 Phases 2 and 3 located at Frankwood and South Avenues, Tract 6196 Phase 3 located at Reed and Aspen Avenues and Tract 6229 Phase 1 located at Buttonwillow and Duff Avenues. Staff also inspected commercial developments including Master Storage, Circle K, Grant Middle School, Washington Elementary School, and various minor residential and commercial inspections as encroachment permits were submitted.

Department Performance Measures

According to the National Pavement Condition Index (PCI) standards, a numerical index between 0 and 100, is used to indicate the general condition of a road. A PCI range between 100-91 is considered ‘Excellent,’ between 90-71 ‘Good,’ between 70-51 ‘Fair,’ between 50-31 ‘Poor,’ and between 30-0 ‘Failed’. The PCI is widely used in civil engineering and many municipalities use it to measure the performance of their roads and for planning capital improvement projects. It is a statistical measure and requires a manual survey of the pavement.

Performance Measures	Actual 2021	Actual 2022	Target 2023
Arterial Streets PCI	58	57	59
Collector Streets PCI	46	42	44
Residential Streets PCI	53	51	53
Alleys PCI	16	14	16
Installation of City Sidewalks Minimum of 1,000 LF per year	3,275 LF	4,735 LF	1,180 LF
Grant Reimbursement Requests Submitted within 90 days of expense	96%	99%	98%

Department Goals

The Engineering Department will move projects currently in the design phase to the right of way phase and construction phase and begin designing several projects during the 2023-24 fiscal year. The projects include:

Existing Sports Park Improvements

The project includes the construction of the North Soccer Fields Phase of the Reedley Sports Park. Improvements include one National Collegiate Athletic Association (NCAA) soccer field with two youth soccer field overlays, a secondary entrance to the sports park, parking lots, landscaping, irrigation, lighting, and installation of utilities with the capacity to connect to for future phases of the sports park. This project is funded through the General fund.

Estimated Project Costs - Approx. $2,200,000

Columbia Avenue Sidewalk and Widening

The project includes right-of-way acquisition, the installation of curb, gutter, sidewalk, American Disabilities Act (ADA) compliant driveway approaches, curb ramp, shoulder paving, and traffic striping on the east side of Columbia Avenue from 380 feet north of Ann Drive to Parlier Avenue. The project is funded using Congestion Mitigation and Air Quality (CMAQ) funds.

Estimated Project Costs - Approx. $242,000

Jefferson Elementary Safe Routes to School

The project includes right-of-way acquisition and the installation of sidewalk and curb ramps on Lincoln Avenue from East to Pecan Avenues, Washington and Jefferson Avenues from East to Columbia Avenues, and Sunset and Columbia Avenues from Duff to Dinuba Avenues. This project is funded through the Active Transportation Program and Measure C funds.

Estimated Project Costs - Approx. $1,428,000

Dinuba Avenue Improvements

The project includes full reconstruction of the existing roadway along Dinuba Avenue from East Avenue to Buttonwillow Avenue, grind and overlay of existing AC pavement on G Street from Dinuba Avenue to East Avenue, removal of non-ADA compliant concrete improvements, installation of ADA compliant curb ramps, ADA compliant driveway approaches, sidewalks to close gaps, curb, gutter, valley gutter, street lights, minor storm drain improvements, and traffic striping. This project is funded through Surface Transportation Block Grant (STBG) funds.

Estimated Project Costs - Approx. $3,653,000

Olson Avenue Improvements

The project includes full reconstruction of the northern half of the existing roadway along Olson Avenue from Kings River Road to the bridge, slurry seal of southern half of the existing roadway, curb, gutter, sidewalks, curb ramps, driveway approaches and traffic striping. This project is funded through SB1 funds.

Estimated Project Costs - Approx. $600,000

Hope Avenue Improvements

The project includes full reconstruction of the existing roadway along Hope Avenue from Curtis Avenue to Olson Avenue, minor concrete improvements as needed and traffic striping. This project is funded through Measure C funds.

Estimated Project Costs - Approx. $350,000



Hope Ave looking north near Olson Ave

North Avenue Improvements

The project includes grind and overlay of the existing roadway along North Avenue from Columbia Avenue to Haney Avenue, including the parking area adjacent to Camacho Park, replacement of non-ADA compliant curb ramps, and installation of ADA compliant driveway and sidewalk on the northern side of North Avenue at the eastern edge of Camacho Park to create an ADA path of travel. This project is funded through Community Development Block Grant (CDBG) and Measure C Flexible funds.

Estimated Project Costs - Approx. $348,000

Frankwood Avenue Improvements

The project includes grind and overlay of the existing roadway along Frankwood Avenue from Dinuba Avenue to Herbert Avenue and slurry seal Frankwood Avenue from Herbert Avenue to the souther City Limits. The project will also close minor sidewalk gaps, replace non-ADA compliant curb ramps, install minor curb and gutter as needed and obtain right of way from a few property owners. This project is funded through STBG and Measure C Street Maintenance funds.

Estimated Project Costs - Approx. $1,218,000

Community Parkway Improvements

The project includes the installation of lighting along the existing parkway from Dinuba Avenue to Buttonwillow Avenue. This project is funded through Measure C Pedestrian and Trails fund.

Estimated Project Costs – Approx. $250,000

2023-24 Budget Specifics

The Engineering Department budget includes the following items of interest:

- No significant changes or increase in the operational funding request
- Inclusion of various software licenses for improved mapping and dataset analysis capabilities
- Decrease in consultant inspection services due to slow down in housing development and the addition of an Engineering Assistant

Department Challenges/Unmet Needs

It is necessary to train staff and integrate them into the department especially with the addition of a new engineering assistant. The Department staff continues to gain experience and knowledge, as they are involved with more projects and developments throughout the City. The Department delivered nearly $12.6 million in capital projects during the 2022-2023 fiscal year. The challenge for the Department will be continuing to meet delivery expectations for capital projects as staff is designing more projects instead of relying on consultants, however, there is additional workload due to development projects. The addition of a new engineering assistant helped in keeping projects and inspections in house and not using consultants for items staff can conduct. There was a delay in hiring the new engineering assistant, which caused some capital improvement projects to be delayed, however, now that the engineering assistant is on board staff anticipates meeting targeted dates for capital projects.



The Department staff is quickly learning the ins and outs of all facets of the tasks the Department performs on a daily basis. However, the mentoring and training of employees continues to be a challenge. The Department did not attend any in-person training during the 2022-23 fiscal year due to limited in-person training opportunities, however, staff attended virtual training as time permitted with the current workload. Staff is anticipating that during the 2023-24 fiscal year more in-person training will be available and staff will be able to attend them. Many training opportunities occur outside of the City and Fresno County boundaries, which increases costs for training and time away from the office and projects. It will be imperative that each training opportunity is evaluated to determine its effectiveness and appropriateness of a training opportunity.

Departmental Budget Summary

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Revenue by Category						
Engineering		Taxes	$ 1,642,239	$ 1,610,771	$ 1,719,826	$ 1,799,560
Engineering		Services & Fees	$ 177,990	$ 243,250	$ 172,250	$ 579,250
Engineering		Intergovernmental	$ 254,389	$ 3,866,805	$ 3,158,646	$ 1,518,055
Engineering Total			$ 2,074,618	$ 5,720,826	$ 5,050,722	$ 3,896,865

Departmental Revenue by Fund						
Engineering	001	General Fund	$ 177,990	$ 243,250	$ 172,250	$ 579,250
Engineering	007	Federal Street Projects - Federal Funds	$ 177,172	$ 3,401,805	$ 2,693,646	$ 1,288,055
Engineering	014	FCTA Flexible Funding	$ 389,815	$ 319,500	$ 489,628	$ 489,628
Engineering	015	FCTA ADA Compliance	$ 13,398	$ 11,600	$ 13,847	$ 13,847
Engineering	016	FCTA Street Maintenance	$ 403,163	$ 331,100	$ 395,637	$ 395,637
Engineering	017	FCTA Pedestrians & Trails	$ 85,450	$ 68,800	$ 8,076	$ -
Engineering	018	FCTA Bike Facilities	$ 21,832	$ 17,600	$ 1,982	$ -
Engineering	023	Road Repair and Accountability Act 2017	$ 518,457	$ 594,644	$ 543,129	$ 619,058
Engineering	024	Community Development Block Grants	$ 77,217	$ 465,000	$ 465,000	$ 230,000
Engineering	030	Landscape Lighting Maintenance District	$ 210,124	$ 267,527	$ 267,527	$ 281,390
Engineering Total			$ 2,074,618	$ 5,720,826	$ 5,050,722	$ 3,896,865

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Expenditures by Category						
Engineering		Salaries & Wages	$ 343,367	$ 424,321	$ 405,024	$ 378,477
Engineering		Employer Costs & Benefits	$ 166,601	$ 216,425	$ 200,580	$ 191,339
Engineering		Services & Supplies	$ 155,565	$ 165,481	$ 96,144	$ 92,600
Engineering		Utilities	$ 1,089	$ 1,465	$ 1,465	$ 1,700
Engineering		Professional & Contracted Services	$ 23,881	$ 61,910	$ 22,550	$ 24,681
Engineering		Internal Service Fund Charges	$ 11,545	$ 18,779	$ 19,965	$ 22,612
Engineering		Other	$ 753	$ 2,409	$ 1,320	$ 213,232
Engineering		Capital Outlay	$ 471,553	$ 12,285,089	$ 10,501,402	$ 3,550,902
Engineering Total			$ 1,174,354	$ 13,175,879	$ 11,248,450	$ 4,475,543

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Expenditures by Fund						
Engineering	001	General Fund	$ 366,287	$ 1,478,620	$ 1,308,503	$ 671,951
Engineering	007	Federal Street Projects - Federal Funds	$ 177,179	$ 3,665,643	$ 2,807,484	$ 1,003,303
Engineering	014	FCTA Flexible Funding	$ 16,371	$ 1,080,749	$ 497,321	$ 282,000
Engineering	016	FCTA Street Maintenance	$ 122,053	$ 516,935	$ 665,552	$ 552,599
Engineering	017	FCTA Pedestrians & Trails	$ 34,475	$ 25,000	$ 25,400	$ 250,000
Engineering	018	FCTA Bike Facilities	$ -	$ 10,000	$ 10,000	$ -
Engineering	023	Road Repair and Accountability Act 2017	$ -	$ 1,208,470	$ 1,117,353	$ 600,000
Engineering	024	Community Development Block Grants	$ 77,217	$ 465,000	$ 465,000	$ 230,000
Engineering	025	American Rescue Plan Act 2021	$ -	$ 500,000	$ 500,000	$ -
Engineering	050	Water	$ 95,040	$ 103,081	$ 110,773	$ 110,537
Engineering	051	Sewer Capital	$ 6,836	$ 3,203,950	$ 3,203,950	$ -

Departmental Budget Summary

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Engineering	052	Sewer	$ 238,495	$ 256,723	$ 275,406	$ 164,708
Engineering	100	Development Impact Fee Transportation Facilities	$ 32,429	$ 1,220	$ 1,220	$ 29,570
Engineering	104	Development Impact Fee Storm Drain Facilities	$ 5,979	$ 275,366	$ 125,366	$ 172,066
Engineering	105	Development Impact Fee Wastewater Facilities	$ -	$ 285,000	$ 135,000	$ 243,713
Engineering	111	Development Impact Fee Water Facilities	$ 1,993	$ 100,122	$ 122	$ 165,096
Engineering Total			$ 1,174,354	$ 13,175,879	$ 11,248,450	$ 4,475,543

		FY 2021-22	FY 2022-23	FY 2023-24
Departmental Full-Time Personnel				
Engineering	Administrative Assistant	1	1	1
Engineering	Assistant Engineer	1	1	1
Engineering	City Engineer	1	1	1
Engineering	Engineering Assistant / Senior	1	2	2
Engineering Total		4	5	5

Fire

Fire Department

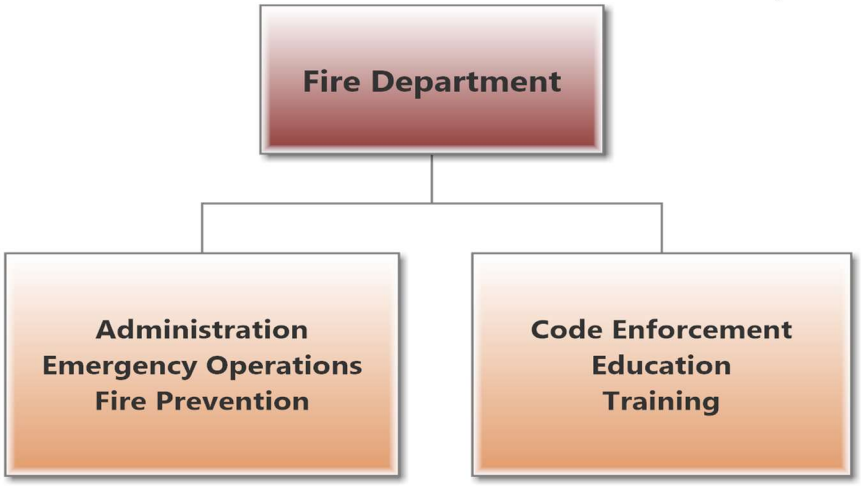
Department Mission

The Reedley Volunteer Fire Department has a proud and storied history dating back to when the town was founded in 1888. When a fire erupted, it was the townsfolk who banded together to extinguish the fire. Today, the Department is still composed of Reedley residents who are dedicated to protecting and serving the City and its visitors twenty-four hours a day, 365 days a year.

The Department's mission is to promptly and professionally serve the needs of the community and surrounding areas with duty, honor, faith, and tradition, never failing to deliver quality emergency services



Jerry Isaak, Fire Chief



Department Overview

The Department is a combination type "all-hazards" response organization that prides itself on its ability to effectively prepare for and efficiently respond to a variety of emergencies and requests for assistance from the community and the surrounding areas.

All members of this Department have diverse emergency medical and fire suppression-related responsibilities and duties that vary not only day-to-day but sometimes minute-by-minute. The Department is staffed with one (1) full-time Fire Chief, one (1) Battalion Chief, one (1) Life Safety/Code Officer, one (1) part-time Office Assistant, one (1) part-time Life Safety/Code Officer, 38 Volunteer Paid-Per-Call Firefighters, and ten (10) Volunteer Fire Explorers.

This past year, the Department responded to 1,368 calls for service including 147 fire-related calls, 46 hazardous conditions calls, 848 medical-related calls and 327 good intent or other type calls. The Fire Departament is proud to have attained and maintains an Insurance Services Office (ISO) and Class 3 Public Protection Classification (PPC) which places Reedley in the top 10% of communities nationwide with a PPC of Class 3 or better. With a communities' Class 3 rating, many insurance companies provide better rates on annual insurance premiums for residences and businesses.



The Department provides a multitude of core public safety services to the City. These services include:

All-Risk Emergency Response



Fire Incident on Manning & Reed

The all-risk emergency response includes fire suppression, motor vehicle accidents, water rescue, hazardous conditions, and medical first response. The Department currently has two (2) full-time and 38 volunteer paid-per-call firefighters. The City currently owns millions of dollars worth of sophisticated equipment including; three (3) pumper engines, one (1) wildland urban-interface engine, one (1) aerial platform ladder truck, one (1) OES water tender, one (1) mini-pumper/squad, one (1) technical/water rescue van, two (2) PWC rescue boats, one (1) rescue utility, two (2) command vehicles, and one (1) utility vehicle.

Emergency Management

Emergency management for all incidents includes scene safety and the utilization of the Incident Command System to mitigate the incident in a coordinated and controlled effort. Emergency management is necessary to accomplish goals that support the incident.

Fire Prevention

Fire Prevention tasks include a variety of inspections, investigations, pre-incident planning, new development review, plan checks, and water systems testing. These activities are beneficial in keeping the merchants in business and the general population and responding emergency personnel safe.

Public Education



Fire Staff with T.L Reed Students

Public education is paramount and considered a major factor in reducing fires and injuries. Targeted educational groups include children, adults, seniors, and disadvantaged community members. The Department delivers educational programs in a variety of ways, including visits to schools and senior residential communities, community events, media articles, and the Department's annual Open House. It encourages the public and local schools to schedule tours or visits.

Municipal Code Enforcement

One (1) full-time and one (1) part-time Life Safety/Code Officers conduct municipal Code Enforcement. The purpose is to enforce City codes that will contribute to improving the overall health and safety of the community. The matters dealt with include property maintenance, abandoned vehicles, illegal dumping, substandard housing, illegal sales and vending, and many others. The program intends to educate and gain the cooperation of the public to prevent unsafe conditions and improve the quality of life throughout the community. In 2022, 1,253 code enforcement cases were opened.



Code Enforcement Vehicle at Electrical Parade

Training



Training at Central Valley Transportation Center

Training is essential to deliver the necessary emergency services to the public. The Department must constantly strive to maintain legal requirements and to ensure that all personnel maintain the knowledge, skills, and abilities to perform their job safely and efficiently. High-quality training accounts for high recruitment and retention rates of the community-based Fire Department and motivates them to participate and serve. The Department trains in Core Competencies, Technical Competencies, Emergency Medical Services, Officer Training, City Familiarization among other mandated training.

Administration

Administering the Department to the community consists of ongoing tasks and strategies. The personnel must constantly plan, equip, train, exercise, and evaluate the programs and services provided to the community. The Firefighters must be good stewards of the tools, vehicles, and equipment used to protect life and property. While honoring the past and embracing the future, the Fire Administration must always continue to look forward to ensuring that the essential safety needs of the public are being met with facilities, staffing, equipment, and technology.

The Department is also responsible for the maintenance and training of the City's Emergency Operations Plan. This plan establishes an emergency organization and identifies planning, response, policies, and procedures in the event of an extraordinary event/disaster.

Additional Services and Programs Include

- General safety training for local businesses and other City departments
- Fire extinguisher training for local businesses and other City departments
- Replacement of smoke / Carbon monoxide (CO) alarms for senior citizens
- Free smoke / CO alarms for qualifying households
- Internships for local high school students and other program partners



Fire Explorers at 9/11 Memorial

Fire Explorer Post 57

The Department is a host to Fire Explorer Post 57. Fire Department Staff oversees the program and instructs the Fire Explorers using Fire Service training standards. The Explorers can participate in all fire ground activities except for entering a burning building. The Explorers range in age from 14 to 20 years. The Department currently has ten (10) Fire Explorers where majority choose to become Reedley Volunter Firefighters after graduating from the program. As the host agency, the Department is committed to providing the following:

- An insight into fire-rescue and public service
- Personal Safety awareness through training in fire prevention, suppression, & first-aid
- A uniform system of training so that all techniques and methods learned will conform to the accepted standards of the Reedley Fire Department
- Skills that benefit those who desire to enter the fire service as a career by providing pre-training and test passing knowledge
- Supporting individual success in academic achievement through minimum standards for participation (2.0 GPA)

Department Accomplishments

The Department has achieved the following in the past year:

- Recruited and accepted six (6) new volunteer firefighters
- Received a new Type 1 Fire Pumper to replace the 23-year-old first-out unit
- Purchased handheld radios and HazMat decontamination equipment provided by a State Homeland Security Grant
- Responded to and remained ready to assist Local, State, and Federal government agencies on major California wildfires
- Continued successful assignment with California OES Water Tender 52
- Conducted wildland fire training locally and with other area agencies
- Responded to multiple mutual and automatic aid responses in the Cities of Dinuba, Orange Cove, Tulare, and Fresno Counties
- Continued partnership with Valley Regional Occupational Program, Reedley High School, and Reedley College to support wildland and structural firefighting technology programs
- The VROP Urban/Rural Firefighting Class is hosted at the Reedley Fire Department, giving students a "hands-on" experience
- Participated in the local school and community-based programs promoting fire service as a career
- Continued partnership with Alert Medical Providers to receive continuing education credits for medical aid instruction and certification
- Continued training and development of the Closed Point of Dispensing (POD) plan in partnership with Fresno County OES. The purpose of the Closed POD plan is to rapidly and safely dispense countermeasures to employees and immediate family members. A Closed POD site will be used to administer vaccines and dispense medications in response to a declared public health emergency



Fiesta Parade

- Opened over 1,250 Code Enforcement cases in 2022 with compliance rates above 91%
- Continued to provide smoke detectors/CO alarms for qualifying households through the Home SAFE Program
- Brought several blighted properties up to acceptable standards
- Investigated and referred suspicious business operations to local, state and federal authorities
- Continued to implement the Instructional Services Agreement with Fresno City College (FCC) to compensate the City of Reedley for the instruction of FCC-approved courses targeted to meet the educational needs and requirements of the personnel. The firefighters are enrolled as students at FCC and receive credit and the City receives compensation for each instructional hour per student
- Participated in local "Read Across America" programs

- Participated in local parades and events
- Participated in the Alisa Ann Ruch Burn Foundation relay
- Convened annual testing and certification of all fire hoses, fire apparatus pumps, ground ladders, aerial ladders, atmospheric monitors, SCBA bottles, packs and masks, Jaws-of-Life tools, air refill compressor, rescue boats, and fire apparatus annual service and inspections.

Department Performance Measures

The Department provides a multitude of services to protect life and property. This includes responding to fires, medical calls, traffic collisions, acts of nature, and enforcing local and state codes. The Department prides itself on the ability to respond to emergencies promptly with staffing and necessary equipment for mitigation. There are nationally established performance measures that can be applied to some of the services that the Department provides. The Department sets its performance measures based on the National Fire Protection Association (NFPA) Codes & Standards. According to NFPA, a Fire Department shall identify minimum staffing requirements to ensure that a sufficient number of members are available to operate safely and effectively.

Performance Measures	Actual 2021	Actual 2022	Target 2023
Response Time - Meet or exceed NFPA Standard (under 9 minutes, 90% of the time)	6.4	8.0	6.25
Staff Required to Respond - Meet or exceed NFPA Standard (15 minimum staff)	21	23	21
Code Enforcement Case Closure	99%	91%	100%

Department Goals

The Department continues to look ahead and is planning for additional facilities, apparatus, equipment, and training opportunities. An important ongoing goal is to acquire a site suitable for the construction of an additional fire station. A second station would provide the City with increased levels of service. For the coming year, a storage facility is proposed to be built near the Cricket Hollow Boat Launch providing quicker access to the river for water rescue equipment. A vehicle replacement program has been established and provides a guideline as to when some of the aging fire apparatus will need to be replaced. The firefighters must have modern and working equipment to complete their mission safely and effectively. Other short and long-term goals include the following:

- Make needed renovations to the kitchen and bunkroom
- Continue to maintain sufficient volunteer staffing to sustain high levels of service to the constituents
- Continue to foster and develop relationships with mutual partners to provide the best possible service and protection to the City of Reedley

- Continue to meet and/or exceed the needs of a growing population and City with the cost efficiencies of maintaining an effective volunteer-based Fire Department
- Continue to strategize the development of future fire station location(s) and procure necessary properties to expand
- Continue to pursue grant opportunities to increase service capabilities and firefighter safety
- Continue to pursue long-term or alternative funding sources with City administration to realize strategic public safety obligations



New Rosenbauer Pumper

2023-24 Budget Specifics

The Department budget request for 2023-2024 remains relatively unchanged. The volunteer-based department operates very efficiently and the 2023-2024 budget will provide for a baseline of costs based on historic maintenance and operating expenses with inflationary adders. A request for a full time Fire Lieutenant will provide for increased daily apparatus checks and maintenance, coordination of mandated testing and certification of equipment, apparatus and PPE along with various public education events and business inspections.

The Measure G (PSST) benefit assessment continues to provide a stable stream of funding for the Department. The PSST supports the Battalion Chief position, along with the much-needed equipment and capital projects the General Fund cannot provide for. For 2023-24, Capital projects identified include the construction of a new storage facility near the Cricket Hollow Boat Launching Facility. Other projects include renovating the fire department kitchen and bunkroom. Revenues generated by the Fire Department are projected to remain near current levels.

Department Challenges/Unmet Needs

The Department is charged with protecting over $950 million worth of infrastructure amid a growing population. This translates into maintaining appropriate staffing levels, equipment, apparatus, facilities, and providing ongoing training, public education, and municipal code enforcement. The City of Reedley is fortunate to have members of the community who step forward and commit themselves to learn training and provide emergency services at a professional level, all at efficiencies the City could not otherwise afford. Challenges such as retention of volunteer firefighters are constant, so recruitment efforts are mostly ongoing.

The Department must keep a sufficient number of firefighters trained and ready to serve as its strength during all hours of the day and night is in its numbers. It is one of the busiest volunteer departments in the State. Strategic planning sessions have identified much-needed improvements and projects including the new storage building near Cricket Hollow Park. Other projects include an enclosed turn-out room at the fire station and the 2nd fire station. Currently, the Department is limited to how much equipment it can house, how many personnel can be trained, and the types of training that are provided. It operates from a single station located in central Reedley. All of the volunteers drive to the station first to don their protective clothing and then respond to the emergency. Moving forward, the Department is looking forward to having more room and additional facilities to properly train, respond and maintain the high level of emergency services the City is accustomed to.

Departmental Budget Summary

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Revenue by Category						
Fire		Fines & Forfeitures	$ 23,567	$ 15,000	$ 8,000	$ 10,000
Fire		Services & Fees	$ 43,781	$ 43,125	$ 42,925	$ 47,278
Fire		Other	$ -	$ -	$ -	$ 69,507
Fire		Intergovernmental	$ 40,222	$ 22,000	$ 23,084	$ 20,500
Fire		Grants	$ 6,261	$ 12,261	$ 12,261	$ 5,744
Fire Total			$ 113,831	$ 92,386	$ 86,270	$ 153,029
Departmental Revenue by Fund						
Fire	001	General Fund	$ 113,831	$ 92,386	$ 86,270	$ 83,522
Fire	082	Blighted Properties Remediation	$ -	$ -	$ -	$ 69,507
Fire Total			$ 113,831	$ 92,386	$ 86,270	$ 153,029

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Expenditures by Category						
Fire		Salaries & Wages	$ 415,084	$ 500,884	$ 486,546	$ 612,177
Fire		Employer Costs & Benefits	$ 227,356	$ 249,221	$ 242,257	$ 288,542
Fire		Services & Supplies	$ 226,515	$ 400,998	$ 366,377	$ 445,551
Fire		Utilities	$ 24,280	$ 27,275	$ 29,326	$ 32,700
Fire		Professional & Contracted Services	$ 28,069	$ 51,350	$ 42,878	$ 48,285
Fire		Principal & Interest Payments	$ -	$ -	$ -	$ -
Fire		Internal Service Fund Charges	$ 72,518	$ 128,943	$ 172,624	$ 147,865
Fire		Other	$ 25,961	$ 27,392	$ 27,859	$ 44,234
Fire		Capital Outlay	$ 767,298	$ 360,761	$ 24,178	$ 388,744
Fire Total			$ 1,787,081	$ 1,746,824	$ 1,392,045	$ 2,008,097
Departmental Expenditures by Fund						
Fire	001	General Fund	$ 821,212	$ 851,658	$ 850,205	$ 874,469
Fire	003	Public Safety Sales Tax	$ 550,433	$ 671,816	$ 395,990	$ 826,326
Fire	032	Community Facilities Mtce District	$ 113,260	$ 133,350	$ 133,350	$ 217,302
Fire	082	Blighted Properties Remediation	$ 2,176	$ 20,000	$ 12,500	$ 20,000
Fire	103	Development Impact Fee Fire Facilities	$ 300,000	$ 70,000	$ -	$ 70,000
Fire Total			$ 1,787,081	$ 1,746,824	$ 1,392,045	$ 2,008,097

			FY 2021-22	FY 2022-23	FY 2023-24
Departmental Full-Time Personnel					
Fire		Battalion Chief	1	1	1
Fire		Fire Chief	1	1	1
Fire		Fire Lieutenant	0	0	1
Fire		Life Safety ~ Code Officer / Senior	1	1	1
Fire Total			3	3	4

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Police

Police Department

Department Mission

The City of Reedley Police Department's mission is to promote a safe and secure environment for this community by delivering quality services. It is responsive to the community's concerns and improves the quality of life for the citizens of Reedley by working together in a problem-solving partnership.



Jose L. Garza Police Chief



Department Overview

The Department has a proud history of integrity and service to the community of Reedley. In Fiscal Year (FY) 2022-23, PD has authorized a full-time workforce of thirty (32) sworn police officers, six (6) dispatchers, one (1) Police Support Services Supervisor, two (2) Records Technicians, four (4) Specialized Community Service Officers, one (1) Administrative Assistant and one (1) Animal Control Officer. There are also numerous part-time positions, including reserve police officers, reserve police dispatchers, and other support staff. The Department also utilizes volunteer programs such as Police Chaplains and Police Explorers, which are essential to the public safety effort.

Although focused on front-line law enforcement, the Department also engages in meaningful community partnerships with schools, businesses, civic organizations, and professional organizations.

The staff strives to provide the highest level of service, focusing on four core values: *Integrity*; *Service*; *Professionalism*; and *Commitment*. While focusing on these four core values, the Department can maintain a healthy and safe community through a measured response to the following areas:

- Enforcement of criminal law
- Crime Intelligence and Analysis
- Quality of life
- Traffic Enforcement
- Driving Under the Influence Enforcement
- Victim Advocacy
- Restorative Justice Practices
- Homeless Outreach Services & Partnerships
- Community Engagement
- Youth Engagement

To that end, the Department is divided into the following divisions, each having specific responsibilities in accomplishing the overall goal:

Administrative Division

Functions of the Administrative Division include:

- Personnel & Recruitment
- POST Training & Compliance
- Professional Standards
- Policy Decisions & Maintenance
- News Media & social media relations
- Community Outreach and Programs
- Chaplaincy Program



Cops, Jocks & Kids Program 2022

Operations (Patrol) Division

Three-quarters of all sworn officers work in the Patrol division that focuses on patrolling city streets, responding to calls for service, and identifying potential crime problems. In addition to patrol officers, this division includes Police Reserve Officers and Reserve Community Service Officers who perform non-hazardous duties.

Collateral duties for sworn personnel in the Patrol Division include:



Officer Canada & Officer Batty

- Use of Force Training
- Reedley Peace Building Initiative
- Field Training Officer Program
- Fleet Management
- Police Explorers
- Special Events
- Cadet Program
- Canine Unit
- Drone Unit
- Traffic

Investigations & Support Services Division

This division is responsible for providing investigation and follow-up services associated with major crimes, answering calls from the public, and overseeing the centralized functions of the Department.

Collateral duties for personnel in the Support Services Division include:

- Investigations
- School Resource Officer
- Tobacco Enforcement Officer
- Adult Compliance Team Officer
- Criminal Intelligence
- Communications
- Jail Services
- Technology
- Victim Services & Advocacy
- Property & Evidence
- Records Management
- Building Maintenance

Investigations

For almost any crime victim to obtain justice in the courts (i.e., for a suspect to be convicted), detectives conduct intensive follow-ups and prepare cases for the district attorney. Investigative assignments include homicide, robbery, sex crimes, assault and battery, weapons violations, missing persons, fraud and identity theft, automobile theft, burglary, and court liaison. Certain officers are involved in specialized interagency task forces, and the Department's domestic violence victim advocate is assigned here.



Marjaree Mason Domestic Violence Prayer Vigil

Support Staff

Focusing on centralized functions of the Department is the responsibility of the Records Division, Dispatch Operations, and the Property & Evidence Unit.

Department Accomplishments

- **Community Partnerships and Outreach**
  - Conducted Homeless Liaison / Outreach programs
  - Performed outreach through various social media platforms (Facebook & Nextdoor)
  - Reported weekly police activity summaries via Nextdoor
  - Maintained a presence via Facebook, keeping the community up to date on major crimes occurring in the community

- **Personnel**
  - Maintained an active list of applicants to fill unanticipated vacancies for police officers and police dispatchers
  - Hired one (1) new Reserve Community Service Officer from a prior Explorer Program
  - Hired one (1) new Police Cadet from Explorer Program
  - Recruited and hired a Criminal Intelligence Analyst to fill a vacant position
  - Recruited and hired an Animal Control Officer to fill a vacant position

- **Administration**
  - Continued to reach new heights and maintained a steady 6% recidivism rate with the Reedley Peace Building Initiative (RPBI)
  - Received grant through the Department of Justice for bulletproof vest replacement
  - Submitted grant request and approved for overtime through the State of California to address sales of alcohol to minors
  - Continued involvement with the California Police Chief's Association
  - Participation with the Marjaree Mason Center as a Board of Directors

- **Operations**
  - Continued direct focus on the homeless with the Homeless Outreach Team
  - Collaborated with county-wide service providers creates a streamlined effort to serve those in need of housing due to homelessness
  - Purchased six (6) new police vehicles (four (4) patrol vehicles and two (2) staff vehicles)
  - Delivered excellent service while handling over 27,028 calls for service in 2022 (a 19% increase from 2021 (22,597))
  - Continue to provide superior service and quality enforcement to the public



Sgt. Gary Kincaid and Chief Garza at Supervisor Leadership Institute graduation

- **Support Services**
  - Recruited and hired two (2) new Police Dispatchers
  - Provide crime analysis in response to Administration, Patrol, and Investigation requests, including violence and property crime summaries and event/crime trending

Department Performance Measures

Performance measures for modern Police Departments primarily focus on identifying potential crime trends within their community and determining the best and most efficient way of addressing those issues. Historically, the following measures have been used to determine the effectiveness of this Department.

Performance Measures	Actual 2021	Actual 2022	Target 2023
Reduce the number of Violent Crime Cases by 10% through Proactive Community Outreach	151	150	136
Reduce the number of traffic collisions by 10% through Driver Awareness	192	177	173
Reduce the number of Property Crime Cases by 10% through Proactive Community Outreach	263	358	237

Department Goals



The Department's operational goals and the excellent objectives they encompass are all geared toward the City Council's goal of maintaining public safety.

- Continue to focus on the core mission of providing front-line law enforcement services to the community
- Work to provide quality safety services and traffic enforcement within the limits of available resources
- Work closely with regional and federal partners to monitor repeat violent offenders and target auto thefts
- Explore opportunities to expand and improve volunteer and reserve programs, meet Department needs, and enhance cost-effective employment experiences
- Provide dedicated law enforcement responses to mental health cases and homelessness
- Continue delivering superior service to the public to engender public support and legitimize the Police profession
- Focus on employee development to include leadership, tactics, and responsibilities
- Continue technology investments to improve Department efficiency
- Continue to improve the Police Station working environment
- Conduct needed repairs and alternative workspace changes inside the Police Station
- Maintain current standards of training excellence
- Prioritize training needs through the chain of command, determining what is mandatory, vital, and cost-effective
- Continue to provide crime analysis pursuant to Departmental requests; provide officers with a comprehensive analysis that will lead to actionable outcomes
- Pursue available training reimbursements

2023-24 Budget Specifics

The 2023-2024 budget strives to provide the community of Reedley with the most effective police service possible with the lowest associated cost. Innovation is critical since the more traditional approaches have either been exhausted or, in this changing world, become obsolete. This proposed 2023-2024 budget accommodates such innovation.

Fiscal Year 2022-2023 presented several challenges for the Department in personnel while providing opportunities for the Department to try new approaches. Considering the vacancies created by officers leaving the police department or failing to complete the Field Training Program and the need for qualified police officer applicants, this agency continued providing full law enforcement services. It did not allow technology to replace the human touch (ex. online reporting or not responding to specific calls for service).

The goal is to secure adequate funding to address staff recruitment, and staff retention, continue to plan for the next five (5) years with a Capital Improvement Plan (CIP), and promote the philosophy of being a "full service" Police Department.

Expenses

As with the prior year, the Department experienced resignations, long-term leave due to on-the-job injuries, and COVID-19 exposures to its employees. This caused the Department to deplete and incur an overage of budgeted overtime to maintain minimum staffing levels.

Public Safety Sales Tax

The Department continues to depend on the Public Safety Sales Tax (PSST) to provide some relief to expenses as three (3) Police Officers, and two (2) Community Service Officers are funded 100% from the revenue received from Measure G. Additionally, this sales tax funds all part-time personnel and some maintenance & operations costs, including a vehicle replacement fund. Although this fund has not increased significantly for several years, the costs to maintain personnel have continued to grow. Fortunately, the increase in tax base over this past fiscal year has proven to benefit the Public Safety Sales Tax.

Fiscal Year 2022-2023 marked the 14th year since PSST existed. As per the ordinance, when adopted, a 10-year review was required to be completed to ensure the effectiveness of the tax. During the fiscal year 2018-2019, a review by the PSST Committee confirmed that funds collected because of this tax were being spent appropriately. The police and fire Departments continue to monitor this fund and report yearly to the PSST Committee expenses incurred and future desired purchases.

Revenues

Revenues collected by the Department continue to have a minimal impact on the overall budget. Due to legal constraints and the ability of those billed to pay, the Department is limited on what it may seek reimbursements for. Very few State or Federal grants are available, but the Department takes advantage of equipment grants when they become available.



PD Staff at Reedley College Safari Days

Funding through Peace Officers Standards and Training (POST) remained steady in FY 22-23 as promised by the state, opening opportunities for advanced officer training. Officers are required to attend advanced officer training. Allowances for in-class training were made for state-mandated training and perishable skills updates allowing the PD to maintain state accreditation.

FY 2022-2023 marked the 7th year of the Department's participation in the Fresno County AB109 Team or Adult Compliance Team (ACT). AB109 continues to fund 100% of the officer's salary and benefits while assigned to this team. This team has proven effective in Reedley and Fresno County by monitoring and ensuring compliance with those placed on probation. This past fiscal year, the police department purchased a new unmarked vehicle to be explicitly used by the officer assigned to this team.

Community Oriented Policing Services (COPS) AB3229 continues to reimburse the City of Reedley for approx. $110,000 for the funding of a front-line police officer. Although this reimbursement does not fully fund the officer, it provides approximately 90% of the funding.

In FY 21-22, a Tobacco Enforcement grant was submitted and approved by the State of California Department of Justice. This three (3) year grant funding will end this fiscal year, allowing the Department to hire a police officer to address tobacco access to the youth in the community. The assigned officer worked with the School Resource Officer to educate and prevent tobacco and its impacts on minors. The team utilized the Reedley Peace Building Initiative (RPBI) as a primary mechanism to deal with the issue of smoking and access to the youth. The police department will seek continued funding for this officer as it has proven effective.

The City of Reedley and the Kings Canyon Unified School District (KCUSD) continue to partner in co-funding School Resource Officers. KCUSD funds 52% of the officer's salary and benefits, while the City of Reedley covers 48% of wages and benefits. This partnership allows for the presence of a police officer on the campuses of KCUSD to provide police services and presence to deter violence or crime.

The City of Reedley will contribute $20,000 to KCUSD as its contribution to the Restorative Justice program. This $20,000 allows the city to share in the expense of the Restorative Justice Coordinator.

Department Challenges/Unmet Needs

The law enforcement profession faced many risks and challenges in 2022. From the ongoing recruitment and retention crisis to the spotlight on police use of force, successful agencies, like Reedley Police Department, remained ahead of the curve by embracing the five pillars of organizational success:

"To be successful, you must first get and keep good PEOPLE, derive and maintain good POLICY, make sure there is adequate TRAINING regarding the policies, have appropriate SUPERVISION of workers to make sure policies are being followed, and take appropriate DISCIPLINE when there is a deviation from established policy," Lexipol co-founder Gordon Graham.

The Department needs help finding qualified applicants to fill vacancies in police officer and dispatcher ranks. Reedley is competing against other agencies looking at the small pool of qualified candidates. When looking at filling vacancies, the Department must continue recruiting the most qualified candidates and not settle for less. It is not wise to lower the Department's standards for the sake of filing positions.

The demand for more training is expected to increase in FY 23-24, while budgets will continue to be strained by the expected downtown to the economy. Technology will continue to be the answer for increasing training while holding costs down.

In summary, the Police Department Budget outlines a plan for the upcoming fiscal year based on the most current projections of revenues and expenditures available. Police Management Staff will continue to monitor key economic indicators, sources of revenues, and spending levels as part of ongoing efforts to provide a sound conservative approach.

Departmental Budget Summary

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Revenue by Category						
Police		Fines & Forfeitures	$ 52,105	$ 50,500	$ 33,500	$ 48,500
Police		Licenses & Permits	$ 150	$ 1,000	$ 320	$ 1,000
Police		Services & Fees	$ 178,938	$ 162,956	$ 191,464	$ 189,751
Police		Other	$ 80,781	$ -	$ 110	$ -
Police		Intergovernmental	$ 242,443	$ 220,000	$ 280,271	$ 278,000
Police		Grants	$ 233,203	$ 305,500	$ 309,414	$ 1,805,500
Police Total			$ 787,620	$ 739,956	$ 815,079	$ 2,322,751

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Revenue by Fund						
Police	001	General Fund	$ 625,970	$ 589,956	$ 649,698	$ 2,154,751
Police	075	COPS Program	$ 161,650	$ 150,000	$ 165,381	$ 168,000
Police Total			$ 787,620	$ 739,956	$ 815,079	$ 2,322,751

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Expenditures by Category						
Police		Salaries & Wages	$ 3,464,437	$ 3,722,590	$ 3,855,161	$ 4,197,467
Police		Employer Costs & Benefits	$ 2,319,583	$ 2,584,952	$ 2,740,420	$ 3,008,549
Police		Services & Supplies	$ 1,013,665	$ 1,179,190	$ 1,182,560	$ 1,569,121
Police		Utilities	$ 44,223	$ 35,500	$ 38,000	$ 42,500
Police		Professional & Contracted Services	$ 156,489	$ 164,960	$ 192,000	$ 127,650
Police		Principal & Interest Payments	$ 57,127	$ -	$ -	$ -
Police		Internal Service Fund Charges	$ 481,544	$ 580,300	$ 677,695	$ 678,086
Police		Other	$ 39,669	$ 49,558	$ 46,632	$ 48,538
Police		Capital Outlay	$ 603,826	$ 946,500	$ 664,647	$ 2,409,300
Police Total			$ 8,180,563	$ 9,263,550	$ 9,397,115	$ 12,081,211

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Expenditures by Fund						
Police	001	General Fund	$ 6,412,043	$ 7,092,717	$ 7,186,909	$ 9,387,678
Police	003	Public Safety Sales Tax	$ 1,107,170	$ 1,394,768	$ 1,426,356	$ 1,390,507
Police	032	Community Facilities Mtce District	$ 558,750	$ 657,860	$ 657,860	$ 1,072,021
Police	075	COPS Program	$ 102,162	$ 118,205	$ 125,990	$ 231,006
Police	083	Transitional Housing Grant	$ 438	$ -	$ -	$ -
Police Total			$ 8,180,563	$ 9,263,550	$ 9,397,115	$ 12,081,211

			FY 2021-22	FY 2022-23	FY 2023-24
Departmental Full-Time Personnel					
Police		Administrative Assistant	1	1	1
Police		Animal Control Officer	1	1	1
Police		Community Services Officer / Senior	4	4	4
Police		Dispatcher I / Dispatcher II	6	6	6
Police		Police Chief	1	1	1

Departmental Budget Summary

		FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Police	Police Lieutenant	2		2	2
Police	Police Officer	21		22	22
Police	Police Records & Com Supervisor	1		1	1
Police	Police Records Specialist	2		2	2
Police	Police Sergeant	7		7	7
Police Total		46		47	47

Public Works

Public Works Department

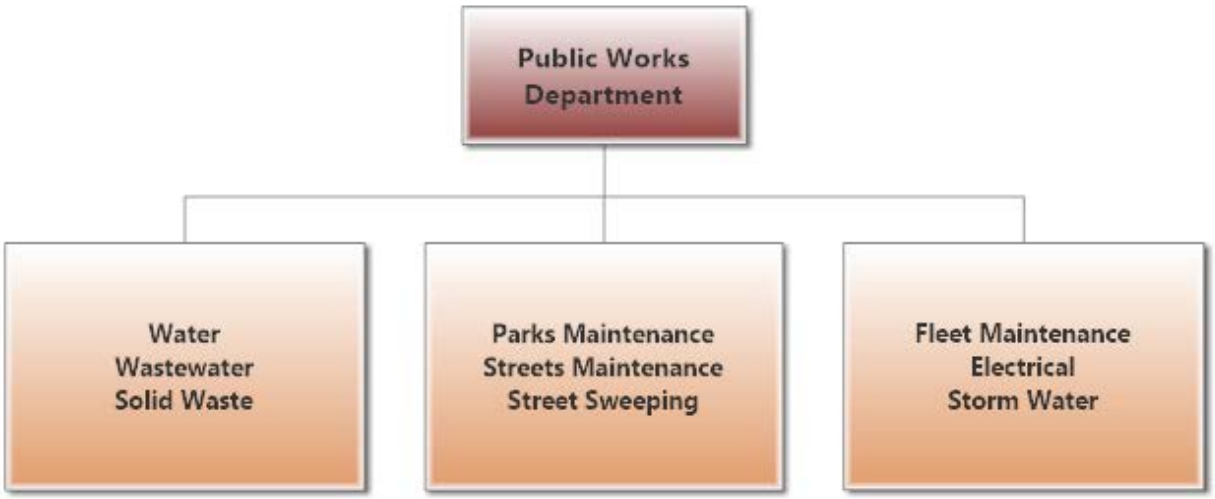
Department Mission

Public Works Department's mission is to continually provide effective and efficient essential services to the public. This includes safe drinking water, environmentally sound wastewater collection and treatment, stormwater management, solid waste collection, recycling and disposal, fleet maintenance, and well-managed streets, parks, and public facilities.

The Department strives to build community confidence by providing quality services to its citizens in a safe, responsive, and cost-effective manner. It is dedicated to the pursuit of new technologies and innovations that result in service improvements and enhance the quality of life for the residents. The Department continues to expand upon the commitment to meet the challenges of the future, yet maintain and enrich the historic integrity of the community.



Russ Robertson
Public Works Director



Department Overview

The Department is comprised of 42 Full-Time and 11 Part-Time employees in the following divisions and responsibilities:

Administration

The Administration provides general administrative coordination and support among all divisions of the Department. Responsibilities include budget preparation and administration, preparation of contracts, agreements, resolutions, ordinances, and bid documents about public works operations. It monitors and recommends utility rate adjustments and ensures compliance with environmental and regulatory laws and mandates that pertain to Public Works Divisions. The administration also acts as a liaison between the Community and Public Works divisions, processing and managing grants, providing oversight of the Downtown Streetscape Committee, and overseeing the Solid Waste Franchise Agreement.

Water Department

The Water Division operates and maintains the City's municipal water wells, over 98 miles of water distribution pipeline, 835 fire hydrants, over 6,000 water meters, three (3) water treatment facilities, fourteen (14) Granulated Activated Carbon (GAC) filters and three (3) water storage towers, the City's cross-connection control program, Underground Service Alert (USA) marking for wastewater, storm drain, and water infrastructure in addition to water quality control monitoring.

Wastewater

The Wastewater Division manages, operates, and maintains over 75 miles of sewer main pipeline, five (5) sewer lift stations, a State certified laboratory, the Wastewater Treatment Plant Facility (WTTP), twelve groundwater monitoring wells, one (1) nitrate remediation well, 36 acres of percolation pond maintenance, and the Industrial Pre-Treatment Program specifically the Food Facility Fats-Oil-Grease (FOG) Program. The wastewater collection systems crew also assists the Streets Maintenance Division with storm drain issues and storm drain interceptor service. The Sewer Plant processed and treated 656 million gallons of sewer water in 2022.



Wastewater Treatment Plant

Street Maintenance

The Street Maintenance Division maintains over 89 miles of streets and alleys, City parking lots, 34 miles of storm drain pipeline, all of the City sidewalks, curbs, gutters, ponding basins, signage, and City-owned trees, signage, and street striping.

Fleet Maintenance

The Fleet Maintenance Division manages, maintains, and repairs approximately 242 City vehicles (Diesel, Electric, & Gas) and various pieces of equipment. They are responsible for on and off-Road vehicle registry (DOORS), SMOG & opacity testing & reporting, 90-Day bit inspection, work order & data management, and hazardous materials handling programs.

Electrical

The Electrician is charged with the maintenance of over 1,300 City-owned streetlights, traffic signals, pedestrian crossing lights, security cameras, electrical needs of parks and government buildings, generators, lift stations, booster pumps, and water well electrical.

Parks Maintenance

Parks Maintenance Division provides landscape, irrigation, playground, and general maintenance for the City's eleven (11) parks plus the 3.25-mile Rails to Trails Parkway, government building landscape, median islands, and sports fields for community sports.

Graffiti Abatement

The Department is responsible for documenting and removing graffiti from public properties.

Landscape & Lighting Maintenance Districts

The Department is responsible for all irrigation devices and maintenance of the City's 25 Landscape Zones.

The Department also provides staff oversight and support to the Downtown Streetscape Committee, and Reedley Parkway Committee.

Department Accomplishments

Administration

- Completed the exterior restoration of the downtown water towers
- Rehabilitated the historic wood gazebo at Pioneer Park
- Completed the rehabilitation of the public parking lot on F street near the Catholic Church
- Completed exterior painting of the Reedley Museum
- Completed construction of a one megawatt solar project near the Sports Park to offset City electrical costs
- Presented updated Street Tree ordinance for City Council review and adoption
- Installed new light poles at Pioneer Park
- Completed phases 3 and 4 of the river bottom slurry seal project
- Completed phase 1 seal coat project on the Rail to Trail pathway from Manning Ave. to Dinuba Ave
- Completed repairs and slurry seal on downtown alleys
- Pressure washed all downtown sidewalks (Streetscape funds)
- Completed Landscape Lighting Maintenance Zones (LLMD) cost analysis and assessment
- Completed the wellhead treatment facility project for a water well #12
- Completed the downtown improvement projects
- Provided administration & oversight to the City's edible food waste program as required by SB 1383
- Continued implementation of an expansive annual Strategic Capital Improvement Plan review
- Captured and disposed of sharps as part of the 2022 Sharps Program
- Captured, disposed, and diverted over 919 pounds of pharmaceuticals in 2022
- Facilitated Downtown Parking Sign upgrade
- Completed PG&E usage and rate analysis
- Completed the Risk and Resiliency Assessment as required by the America Water Infrastructure Act
- Rehabilitated the bandshell structure at Pioneer Park
- Complied with State mandates including initiation of SB 1383 requirements
- Completed the Emergency Response Plan as required by the America Water Infrastructure Act



Downtown Parking Sign

Water Division

- Completed AWWA Water Loss Audit Required by the State
- Completed the Water Demand Assessment Report as required by the America Water Infrastructure Act
- Secured over 700 water quality samples for testing

- Completed all mandated annual reports to California State Water Boards and DWR
- Completed 2021 Consumer Confidence Report
- Continued Stage 4 Unregulated Contaminant Monitoring Rule (UCMR) compliance testing
- Continued non-functioning water meter replacement project
- Provided support to Engineering and Building departments on public improvement projects
- Assisted contractors with water main tie-ins for Monte Vista Estates, Self Help, DR Horton, and the Manning Avenue Reconstruction Project
- Assisted with the construction and inspection of well #12 water treatment facility
- Completed valve trees and flow meter replacement at Well #14, Filter Vessels 1-4
- Participated in plan check and review of new construction projects
- Responded to over 1350 Under Ground Service Alerts (USA) Marking City water, sewer, and storm drain utilities
- Responded to over 368 work orders for service and 742 on/off work orders for a total of 1110 work orders

Wastewater Division

- Video inspected 7.9 miles of Sanitary Sewer Distribution System in Calendar Year 2022
- Jetted, vectored and flushed 91 miles of Sanitary Sewer Distribution in Calendar Year 2022
- The laboratory analyzed 796 drinking water samples; 1,155 in-house regulatory samples, and 1,026 out-sourced regulatory samples and permitted 79 Food Facilities for the FOG Program in 2022
- Treated 474 sewer manholes as part of the Citywide Insect Abatement Program
- Extensively cross-trained staff in operations, lab, and wastewater collections
- Continued the Nitrate Remediation Program on Groundwater Well #3; remediated and processed 270,790 gallons of groundwater
- Decommissioned, abandoned, and demolished two Groundwater Monitoring Wells with the Regional Boards approval
- Performed the WWTP Electrical Preventive Maintenance Program and flow meter calibration



Sewer Camera/Monitoring Truck

- Disposed of over 571 dry metric tons of biosolids (3155 total wet tons)
- Monitored and reported the Biosolids production as part of the Cal-Recycle Organics Reduction Program
- Monitored and reported the WWTP Annual Volumetric Report (656 million gallons of sewer processed in 2022
- Reviewed the Nitrate Control Plan submitted to the State Regional Board in 2021 and obtained tentative approval to proceed with Pathway A; saving the City over $400,000 per year in Coalition Fees
- Completed the 5-year California Integrated Water Quality System (CIWQS) Sanitary Sewer Management Plan review
- Prepared and submitted all Monthly, Quarterly, and Annual Permitting Reports
- Treated 4,833 feet of sewer sanitation distribution line as part of the Root Control Plan

- Reviewed the submitted CV-Salts Control Plan in 2021 with the State Regional Board and provided additional information for them to reconsider allowing the City to follow Pathway 1. If approved it will save the City over $13,000 in startup fees and over $5,000 every year thereafter
- Consulted and inspected with Engineering on the commissioning of two (2) new lift stations
- Obtained final certification for the Laboratory through the Environmental Laboratory Accreditation Program as part of the 2022 Renewal Process
- Completed the Equipment End of Life Projects with Variable Frequency Drive (VFD) replacements for the Centrifuge, influent, Headworks, Returned Activated Sludge Pumps, Anoxic Basin Pumps, and Effluent Station
- Replaced damaged infrastructure wiring underground and ran new fiber optic and terminated with ethernet from the Influent Lift Station to the Master Control Room No. 2
- Ran fiber optic from the Master Control Room No. 2 to the Effluent Lift Station and terminated with ethernet
- Replaced three (3) pumps at the Reed Ave Lift Station
- Installed Safety Rails at Reed Ave Lift Station and rehabilitated the cement areas
- Assisted the Engineering Department with the Olsen Sewer Line Replacement Design Plan, Influent Lift Station, Headworks Rehab Projects, Subdivision Developments, and Capital Improvement Projects
- Painted the WWTP Pipe yard and Reed Ave Lift Station
- Installed new Polymer Feed Pumps for the Centrifuge process



- Installed a new Plant Water Screen System
- Performed a Polymer Bench Study to determine the best Polymer type available to obtain optimal performance in the wasting process in the centrifuge
- Performed a GAP Assessment of the WWTP Lab in preparation for the Third Party Lab Assessment as part of the lab certification renewal process through Environmental Laboratory Accreditation Program (ELAP) due in 2024 Sought and Contracted out a Third Party Assessor to audit the WWTP Lab as part of the 2024 ELAP Renewal Process

Street Maintenance Division

- Completed over 500 work orders to repair potholes, cleared storm drains, trimmed/removed/replaced street trees, replaced signage, replaced/grinded concrete sidewalk and gutter, asphalt paving, weed abatement, striping, and more
- Sealed cracks in numerous areas of Right of Way (ROW) including Tobu Ave, Reedley Rails to Trails Parkway, and River bottom area
- Installed decorative cobblestone endcaps at City-owned Parking Lots
- Removed, resized, and painted old banner poles for downtown and installed electrical and cabling
- Painted downtown signal light poles and hardware
- Programmed Slurry projects on Rails to Trails Parkway
- Continued recycling program for damaged/non-compliant street signs
- Completed numerous asphalt patches
- Completed numerous sidewalk repairs and replacements throughout the City
- Removed more than 30 hazardous/diseased/dead trees

- Continued replacing street signage to meet new retro-reflectivity requirements
- Continued ongoing storm drain inlet cleaning throughout the City
- Completed over 400 sidewalk repairs by using concrete grinding
- Trimmed over 300 trees throughout the City
- Painted all pavement markings in the City
- A seal coated Rail-to-Trail pathway from Dinuba Ave to Manning Ave
- Built a new metal stand and restored the granite plaque for Pioneer Park's historic gazebo
- Obtained a new traffic sign printer which has been useful in the ongoing effort to replace out-of-date traffic signs
- Removed broken concrete from Kingswood Parkway and river rock added to the median island
- Remove and replaced broken valley gutters at King's Drive
- Trimmed and removed large trees at the Olson Avenue bridge

Electrical

- Completed work orders to repair street lights, traffic signals, pedestrian lighted crosswalks, building electrical repairs, WWTP, SCADA, pump and lift stations, and general electrical maintenance
- Installed Radar speed limit feedback signs on Thompson Ave
- Installed Rapid Flashing Beacon at the pedestrian crossing on 11th St near East Ave
- Continued LED lighting upgrade at WWTP
- Continued to upgrade facility and street lighting to LED
- Installed Light pole and video camera in the Police Department Parking lot
- Installed new data and electrical wiring in the new HR offices as well as fans
- Added Lighting and electrical wire to the PD evidence storage area
- Completed Generator and electrical work at the communications tower at Mueller Park
- Installed Rapid Flashing Beacons at the Rail-to-Trail pedestrian crossing at Manning Ave
- Replaced VFD at Sports Park
- Upgraded UPS and Battery at traffic lights
- Upgraded VFD at River Ridge
- Installed new LED lights at Pioneer Park



Man with truck

Parks Maintenance

- Completed numerous work orders to repair irrigation, mark lines for sports programs, field repair, playground repair, and general park maintenance
- Planted new trees at City-owned Parking Lots
- Installed new park signage at Cricket Hollow and Kingswood Parkway
- Continued repairs of planters at Citizens Park
- Continued replacing damaged irrigation on Reedley Parkway
- Replaced dead/missing plant material on Manning Ave
- Graffiti removal at Park facilities
- Complied with and passed regulations and inspections by the Fresno County Agriculture Commissioners' office for pesticide application

- Provided weed management on 12 City-owned properties to reduce fire threats
- Planted over 60 trees at Rail-to-Trail from Dinuba Ave to Buttonwillow Ave
- Planted bushes at Rail-to Trail from North Ave to 10th street
- Purchased a 96" diesel mower that has outperformed our regular mowers by 35%
- Implemented a new live spreadsheet to improve graffiti abatement efforts around town
- Removed dead bushes and replanted trees at S Frankwood median islands and by block wall

Fleet Maintenance

- Maintained and updated inventory tracking
- Monitored and complied with State and Federal vehicular maintenance requirements
- Completed the 2022 Smog Check & Smoke Test requirements
- Completed required 90-day Bit inspections on heavy equipment
- Continued to oversee the preventive maintenance program to safeguard the drivability of the City Fleet and prolong the life of the fleet
- Updated the DOORS On and Off-Road Registry Program
- Updated the Master Vehicle Fleet List
- Processed over 345 work orders with corresponding invoices for various fleet and equipment maintenance and repairs



Landscape Maintenance

- Oversaw and maintained the Hazardous Waste Program
- Managed the surplus process for various pieces of equipment and vehicles through GovDeals
- Installed a new rotary lift in the Fleet Shop for light to medium vehicle loads
- Installed a new access door for the rotary lift

Department Performance Measures

Performance Measures	Actual 2021	Actual 2022	Target 2023
Decrease Per Capita Water Usage per Reedley Resident by 3%	75.89 Gallons Per Day	73.61 Gallons Per Day	71.4 Gallons Per Day
Divert at least 500 Pounds of Pharmaceuticals from the City's Waste System	740 lb	919 lb	At least 500 lb
Process 95% of Underground Service Alert Requests within 24 hours	100%	100%	100%
Seal at least 50,000 Linear Feet (LF) of Cracks in the Roadway to extend its life	60,000 LF	56,000 LF	At least 50,000 LF

Department Goals

The primary goal of the Public Works Department is to continue to challenge the status quo by embracing and initiating beneficial changes that result in continuous improvement in the delivery of services and customer/resident satisfaction. Specific goals for the upcoming year include:

- Seal Coat Rail to Trail from Dinuba Ave to the Sports Park
- Update master plan and design for Central Valley Transportation Center-Corporation yard
- Update identification numbering system for Sewer Manhole Covers throughout the City
- Implement the Globalized Harmonization Labeling System (Safety Data Sheets)
- Improvements to the Department's website page to better inform the public of services
- Promote the FOG Program and Public Outreach Program
- Develop a Priority Sewer Rehabilitation List based on the Sanitary Sewer Line Inspection Program using the CCTV System
- Continue updating Water & Sewer Plats (w/Engineering)
- Initiate the 12th Phase of the Citywide Insect Abatement Program
- Rehabilitate Olson Bridge Sewer Line, Influent Lift Station & Headworks
- Install Air Quality Monitoring devices in Fleet Shop & Centrifuge areas
- Continue to replace sewer clean-outs with manholes
- Evaluate the need to suspend and/or relocate the Nitrates Rehabilitation Well Site
- Re-evaluate the WWTP Monitoring requirements under the WDR Permit with the State Regional Board
- Begin operations of two (2) new sewer lift stations for new developments
- Replace 600 non-functioning water meters
- Complete a Standard Operating Procedure (SOP) for water main leak repairs for National Pollution Discharge Elimination System (NPDES) compliance
- Complete an SOP for water main flushing for NPDES compliance
- Replace electronic flow meters at each well location
- Replace valve trees at Well#14, filter vessels 1 & 2 and 3 & 4.
- Complete the construction of a wellhead treatment facility for Well #12
- Continue with Street Name sign replacement
- LLMD area plant replacement
- Expand pre-emergent and pesticide program
- Replace turf areas at Dinuba/Buttonwillow Roundabout
- Improve lighting on Rail Trail
- Establish tree replacement program for species such as Bradford/Evergreen Pear
- Establish pocket park assessment and improvement plan
- Replace diseased trees on Rail to Trail parkway
- Continue with the expansion of the Slurry program
- Continue crack sealing program on specific streets as outlined in the Pavement Management Plan



Streets Division Laying Down Concrete

- Replacement of outdated signage at Reedley Beach, Cricket Hollow Park, and Smith Ferry Park
- Add decorative concrete and river rock to median islands on Frankwood Ave
- Install traffic cameras at intersections on I street
- Install Rapid Flashing Beacon at Duff Ave in front of Jefferson School

2023-24 Budget Specifics

- Continue to replace aging equipment at Wastewater Treatment Plant
- Replace obsolete generator at Reed Ave sewer lift station
- Procure new equipment steam cleaner for the Fleet Maintenance division
- Install enclosure and canopies at Reed Ave and Industrial park lift stations to protect pumps and SCADA equipment
- Replace outdated LAB Autoclave units
- Procure a mini-excavator and trailer for the water division to improve water line repair operations in small areas such as alleys
- Seal coat Rail to Trail from Dinuba Ave to the Sports Park
- Replace flooring in the wastewater administration building
- Procure small electric utility vehicle for parks and LLMD maintenance – grant funded
- Replace worn out and faded signage at Mueller Park
- Update the Sewer System Management Plan to the newly adopted Order of 2022
- Install a new Influent Lift Station Pump
- Apply for the WWTP ELAP Certification Renewal Process which expires in January 2024
- Complete the Sewer System Master Plan
- Continue replacement of non-functional water meters
- Electronic static and residual water level reporting units at each well location
- Water GAC Media Replacement

Department Challenges/Unmet Needs

- Relocate Corporation Yard to the Central Valley Transportation Center
- Purchase a portable, standby generator to operate municipal water wells that currently do not have backup generators in power outage emergencies
- SCADA R/F units at each water well location
- Procure a graffiti abatement trailer
- Electronic static and residual water level reporting units at each well location
- Continue to seek and pursue necessary funding for critical infrastructure projects such as sewer and water main line replacements
- Install 24-hour well production electronic monitoring (flow meters w/SCADA)
- Complete priority infrastructure projects per the City of Reedley Utility Master Plan
- Reconstruct/repair alleys throughout the City
- Integrate Public Works assets into Geographic Information System (GIS)
- Develop and implement a database for street tree inventory
- Sign management database creation in iWorq
- Find funding mechanisms for Lift Station Generator Replacements
- Update the master plan and design for the Central Valley Transportation Center
- Build a green waste disposal area at the Central Valley Transportation Center

Departmental Budget Summary

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Revenue by Category						
Public Works		Taxes	$ 607,503	$ 748,257	$ 632,074	$ 702,571
Public Works		Services & Fees	$ 11,628,254	$ 11,752,712	$ 12,088,950	$ 12,734,049
Public Works		Use of Money & Property	$ 78,806	$ 43,580	$ 54,541	$ 45,090
Public Works		Other	$ 1,381,167	$ 2,042,873	$ 2,217,291	$ 1,781,293
Public Works		Intergovernmental	$ 829,468	$ 902,000	$ 1,020,773	$ 907,500
Public Works		Grants	$ 337,320	$ 2,861,737	$ 44,294	$ 2,826,700
Public Works Total			$ 14,862,518	$ 18,351,159	$ 16,057,923	$ 18,997,203

Departmental Revenue by Fund						
Public Works	001	General Fund	$ -	$ 75,000	$ 75,000	$ 75,000
Public Works	005	Gas Tax	$ 607,503	$ 748,257	$ 632,074	$ 702,571
Public Works	010	LTF Article 3 Bicycle & Pedestrian	$ 21,801	$ 21,000	$ 25,642	$ 26,000
Public Works	011	LTF Article 8 Streets & Roads	$ 848,358	$ 880,000	$ 1,010,947	$ 880,000
Public Works	030	Landscape Lighting Maintenance District	$ -	$ 20,122	$ 20,122	$ 30,000
Public Works	034	Streetscape Assessment District	$ 21,371	$ 20,750	$ 26,500	$ 25,750
Public Works	049	Water Capital	$ 537,320	$ 295,000	$ 295,000	$ 100,000
Public Works	050	Water	$ 4,055,436	$ 4,175,992	$ 4,170,290	$ 4,546,788
Public Works	051	Sewer Capital	$ 135,000	$ 3,659,900	$ 859,900	$ 3,296,250
Public Works	052	Sewer	$ 5,893,163	$ 5,744,750	$ 5,998,031	$ 6,351,746
Public Works	053	Solid Waste	$ 1,814,737	$ 1,842,737	$ 1,910,310	$ 1,965,873
Public Works	060	Equipment Shop ISF	$ 927,829	$ 867,651	$ 1,034,107	$ 997,225
Public Works Total			$ 14,862,518	$ 18,351,159	$ 16,057,923	$ 18,997,203

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Expenditures by Category						
Public Works		Salaries & Wages	$ 2,404,253	$ 2,763,766	$ 2,683,022	$ 3,065,029
Public Works		Employer Costs & Benefits	$ 1,707,673	$ 2,011,726	$ 2,054,331	$ 2,205,344
Public Works		Services & Supplies	$ 2,400,423	$ 2,697,285	$ 2,569,459	$ 2,776,779
Public Works		Utilities	$ 1,402,500	$ 1,307,859	$ 1,628,806	$ 1,738,019
Public Works		Professional & Contracted Services	$ 2,221,055	$ 2,272,227	$ 2,220,918	$ 2,337,456
Public Works		Principal & Interest Payments	$ 75,838	$ -	$ -	$ -
Public Works		Internal Service Fund Charges	$ 554,183	$ 411,603	$ 477,767	$ 468,508
Public Works		Other	$ 704,730	$ 3,928,965	$ 3,926,880	$ 1,333,111
Public Works		Capital Outlay	$ 2,777,146	$ 6,263,530	$ 4,032,139	$ 2,609,000
Public Works Total			$ 14,247,801	$ 21,656,961	$ 19,593,322	$ 16,533,246

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Departmental Expenditures by Fund						
Public Works	001	General Fund	$ 1,289,746	$ 3,943,308	$ 2,101,326	$ 3,013,288
Public Works	005	Gas Tax	$ 607,504	$ 726,824	$ 632,194	$ 652,929
Public Works	010	LTF Article 3 Bicycle & Pedestrian	$ 23,031	$ 23,000	$ 17,000	$ 23,000
Public Works	011	LTF Article 8 Streets & Roads	$ 820,332	$ 1,014,404	$ 921,996	$ 1,017,431
Public Works	025	American Rescue Plan Act 2021	$ 1,560,602	$ 1,588,776	$ 1,508,226	$ -

Departmental Budget Summary

			FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget
Public Works	030	Landscape Lighting Maintenance District	$ 195,110	$ 295,920	$ 267,616	$ 362,952
Public Works	032	Community Facilities Mtce District	$ 67,956	$ 80,010	$ 80,010	$ 130,381
Public Works	034	Streetscape Assessment District	$ 31,763	$ 32,600	$ 26,580	$ 33,850
Public Works	047	Groundwater Treatment Settlement	$ 72,538	$ 2,894,323	$ 2,658,514	$ 230,000
Public Works	048	Water Rate Stabilization	$ -	$ -	$ -	$ 157,618
Public Works	049	Water Capital	$ 158,623	$ 438,549	$ 321,361	$ 334,250
Public Works	050	Water	$ 2,298,273	$ 3,088,117	$ 3,014,214	$ 3,137,175
Public Works	051	Sewer Capital	$ 327,246	$ 920,616	$ 943,612	$ 496,250
Public Works	052	Sewer	$ 2,835,843	$ 3,574,609	$ 3,929,190	$ 3,795,938
Public Works	053	Solid Waste	$ 2,316,775	$ 2,046,705	$ 2,044,517	$ 2,148,221
Public Works	055	Vehicle Impact Fee	$ 251,427	$ -	$ -	$ -
Public Works	060	Equipment Shop ISF	$ 1,011,604	$ 887,513	$ 1,037,120	$ 999,963
Public Works	080	City Bond Funds from RDA	$ 379,428	$ 101,687	$ 89,846	$ -
Public Works Total			$ 14,247,801	$ 21,656,961	$ 19,593,322	$ 16,533,246

		FY 2021-22	FY 2022-23	FY 2023-24
Departmental Full-Time Personnel				
Public Works	Administrative Assistant	1	0	0
Public Works	Assistant Water System Supervisor	0	1	1
Public Works	Electrician I / II / III	1	1	1
Public Works	Equipment Mechanic	2	2	2
Public Works	Maintenance Worker I / II / Senior	7	7	7
Public Works	Management Analyst / Senior	1	1	1
Public Works	Parks Maintenance Worker I / II / Senior	5	5	6
Public Works	Public Works Director	1	1	1
Public Works	Roads & Grounds Supervisor	1	1	1
Public Works	Sewer Collection System Mtce Worker / Senior	3	3	3
Public Works	Staff Assistant	1	3	3
Public Works	Waste Water Systems Supervisor	1	1	1
Public Works	Water System Specialist I / II / Senior	6	6	6
Public Works	Water System Supervisor	1	1	1
Public Works	Water System Utility Worker	3	3	3
Public Works	WWTP Operator I / II / III / Training	4	4	4
Public Works	WWTP Operator II / Lab Technician	1	1	1
Public Works Total		39	41	42

Capital Improvement Plan

Capital Improvement Plan

Capital Improvement Plans (CIP) for municipalities serve as a valuable tool for the Council, Staff, and the Community to understand the current and future needs of the City.

The budget document shows projects by Department, with a brief description of the project, funding source(s), current year appropriations in Year 1, and a projection of needs for the next 5-years for planning purposes only. Amounts shown in Year 1 column correspond to projects listed in each respective Department's budget. An area of particular note is that the CIP identifies both funded and unfunded projects/needs so that a full picture of current and future needs is illustrated.

Capital Improvement Plan Criteria

The criteria used to qualify a project for the CIP includes new facilities, equipment/vehicles, building refurbishment, and infrastructure projects; and includes the design, construction, and major rehabilitation of capital improvements that have long-term life spans and typically cost more than $10,000, though you may find a few exceptions to this cost threshold in the document. The criteria used include:

- Elimination of potentially hazardous or unsafe conditions and potential liabilities
- Replacement of high-maintenance and inefficient/ineffective infrastructure
- Improvement to and/or creation of new public services
- Outside agency regulatory requirements and mandates
- Stimulation of the local economy/eliminate blighted conditions
- Compliance with the City's General Plan and/or
- Preservation of existing assets

Process to Identify Funded Projects

Management Staff evaluates capital projects during the budgetary planning process based upon the project priority, replacement cycle, availability of funds & potential ongoing maintenance, and operational expense requirements. Typical replacement cycles for projects are as follows:

Replacement Type	Replacement Strategy	Replacement Cycle
Major Facility and Infrastructure	10–15 years for major renovation and repair; 45-75 years of useful life	Generally 7-10 years for major renovation and repair; 30 years for building renovation
IT Infrastructure and Equipment	Rapid changes in technology require continuous upgrades and replacement of computer equipment to guarantee access to information resources	Generally, every 3-5 years
ADA Related Improvements	As identified	In accordance with replacement cycles of other types

Replacement Type	Replacement Strategy	Replacement Cycle
Fleet and Vehicle Replacement	As determined by Fleet Manager	Generally, every 5-7 years; heavy equipment is 10 years
Medium Capital Projects (i.e. equipment and projects between $5,000 and $50,000)	Replace when items become unusable due to obsolescence or wear and tear. Typical useful life is less than 10 years	Generally, less than 10 years
Large Capital Projects (i.e. equipment and projects between $50,000 and $500,000)	Replace when items become unusable due to obsolescence or wear and tear. Typical useful life is more than 10 years	Generally, more than 10 years

Summary of Capital Improvement Program by Category

The first summary schedule highlights expenditures by category for all projects and identifies the amounts funded/unfunded for upcoming projects. The following categories included:

- ADA Improvements
- Downtown Improvements
- Equipment Acquisition
- Facilities New
- Facilities Rehabilitation
- Other
- Parks & Recreation Facilities
- Road Rehabilitation
- Software
- Studies
- Water or Sewer System Rehabilitation or Upgrades

Detail of Capital Improvement Program by Category

This schedule highlights each category and lists the projects that relate to that specific category. Each category provides the amount planned for an appropriation for each project in the current fiscal year through year 5 of the CIP.

Summary of Capital Improvement Program Costs by Fund

This schedule provides an overview of the total amount that will be funded per fund for the Capital Improvement Program. The schedule begins with the amount that was budgeted for the

current year, the fiscal year-end estimates for the current year, and the proposed budget, followed by the amount that each fund will be responsible for over the next four years.

Detail of Capital Improvement Program Costs by Fund

When attempting to determine what resources are available to fund capital improvements, it is important to carefully examine the current financial condition of the City, as well as possible funding alternatives. This schedule provides the project name and the fund from which the project will be funded. Multiple projects are funded out of multiple funds, and the project name remains consistent throughout the schedule. Each fund specifies the amount of the project that it is responsible for, and the year that the funding is anticipated.

Detail of Capital Improvement Program by Project

The detail of this schedule provides the project name and the funding source of each project. The schedule highlights the amount that each fund will be responsible for, and the year that the funding will take place.

Capital Improvement Program Unfunded Projects



The Capital Improvement Program Unfunded Projects is a list of projects anticipated to be completed over the next five years. The schedule specifies the category the future project falls under, along with the department, description of the project, and the projected cost that the project will cost in future years. Staff reviews and updates this list annually as necessary, and projects may change in priority based on safety issues with various park features, the opportunity to provide matching funds for specific grants, or other changes as needed to meet Council or City Manager requirements.

Administrative Services Department Capital Improvement Plan

Overview

The Administrative Services Department (ASD) does not typically have a large capital program; however, due to the Information Technology function falling under the department's purview, projects of this nature will be highlighted. In addition, the coordination of technology-based projects and future facility planning is oftentimes done by ASD staff, so the discussion may entail projects and associated budgets that are not specifically shown in the ASD budget.



Fiscal Year-End Estimates & Status of Current Projects

Computer Replacements

FY 2022-23 marked the first year that substantially all of the City computer inventory is caught up on the recommended replacement schedule, and newer technology computers with solid-state hard drives are the standard desktop model in use. Solid-state hard drive computers typically have longer service lives, and as a result, staff will be monitoring device performance to see if future replacements can be delayed 1-2 years over the historical 5-6 year replacement cycle. This is especially important as device costs have increased substantially over the past two years. Computer replacements are budgeted in individual department budgets, typically in the .6021 account, but purchased in bulk to take advantage of special pricing.

Community Center Audio/Video Upgrades, Part 2

The audio/video system was upgraded in the California Room at the Community Center to replace the original and antiquated 1970's era equipment so that the room is of greater use to the community. This project comes on the heels of the recent upgrades in the Senior Room at the Community Center and is part of a multi-year effort to modernize technology.

Server Replacements

A planned replacement of an end of life computer server was completed at a cost of $22,640. A large portion of the cost was the required new operating system software of $8,500, which covers the City for this replacement and other servers in future years. Due to the high cost, staff has worked to spread out replacements in such a way that no more than one server needs to be replaced per fiscal year.

Communications Tower

Construction of the new public safety communications tower and supporting infrastructure at the former City water well #6 site was completed and brought online in January 2023. The project was being managed on a tight timeline to accommodate a need from the Kings Canyon Unified School District to remove the existing communication tower at the high school campus that is owned and operated by the Fresno County Office of Education. The project was funded by the American Rescue Plan Act of 2021 funding.

FY 2023-2024 New Projects/Capital Items

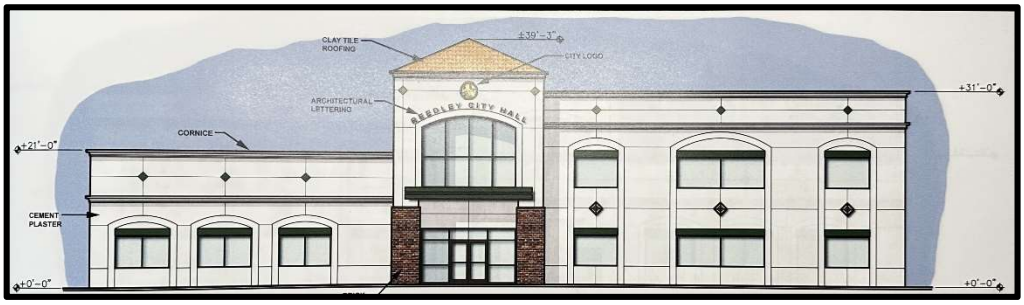
New City Hall & Expanded Police Department Headquarters Facilities

City Hall and Police Headquarters are currently both at capacity, with no room to develop additional workspaces. Staff has begun the process of planning and initial design work of a new facility to accommodate current and future space needs for the next generation, to serve the City for the next 25-30 years.

Reedley's City Hall and Police Headquarters have been in their current location since the year 1960 and 1978, respectively, and were last expanded in 1996 – 27 years ago. In 2001, the City took possession of the Royal Valley Building property (behind City Hall) with an eye towards future expansion. In 2015, the City added a double-wide trailer to the parking lot next to the Police Department as a permitted temporary structure to accommodate immediate office space needs at that time. Both City Hall and Police Headquarters have been reconfigured several times over the years to maximize the use of available space. Each time office space is reconfigured, staff have to be ever more creative in finding space, which over the last few years has resulted in some unconventional working spaces that are not ideal in the long term.

On November 8, 2022, the City Council authorized the use of up to $100,000 of Coronavirus State and local Fiscal Recovery Funds under the ARPA of 2021 for initial planning and design work associated with a future City Hall facility located on the City-owned vacant parcel behind the former Fresno County courthouse. At the time, it was communicated that City staff would meet with an architect over the coming months to discuss space needs with the goal of developing a draft site plan, floor plan, and building elevations for the Council's further consideration and input, which would occur sometime in mid-2023. On January 10, 2023, the City Council approved a Professional Services Agreement with Integrated Designs by SOMAM, Inc. for Phase One initial design work associated with a future City Hall facility, in an amount of $45,000 but not to exceed $60,000. At the time of this writing, City staff are evaluating a conceptual design package and providing feedback to the architect.

Once the new City Hall is constructed and operations are moved to the new facility, it is anticipated that the Police Department will expand next door into the former City Hall space.



Conceptual Design

Server Replacements

As a general rule, the City works to replace servers every 5-6 years, which is a slightly more aggressive schedule than less critical desktop/mobile devices. A replacement of one of three servers at City Hall is planned for FY 2023-24 at a total projected cost of $15,800. The server was installed in July 2017 and will be six years old at the time of replacement. There is one remaining server replacement planned for FY 2024-25 before there is a break of a few years and the replacement cycle begins again.

Operating Budget Impact from New Projects/Capital Items

Generally, routine IT hardware replacements have a negligible impact on the operating budget. Some concern is the steady transition from purchase to renting of operating software which does look to increase ongoing costs in the long run.

The recently completed public safety communications tower will have an ongoing impact to the operating budget. Previously a former municipal water well site, the equipment housed at the site, including security and air conditioning equipment, is increasing in electricity use. In addition, there is a backup power generator onsite with a propane fuel tank that will need to be refilled annually. Lastly, the City is now paying for a monthly service agreement for the communications equipment vendor to conduct periodic maintenance checks. The annual cost of maintaining this new asset is estimated to be less than $10,000; however, actual costs are unknown at this time since it has only been operational since January 2023. It should be noted that there is some offset to the operational costs, in that the City is no longer paying to lease tower space on the soon to be demolished communication tower at the high school campus that is owned and operated by the Fresno County Office of Education. Staff also anticipate leasing out tower space to the Kings Canyon Unified School District for their transportation communications equipment. After this lease revenue is considered, and cost savings from the cancellation of the previous lease, it is estimated that the new impact to the operating budget will be around $7,000 annually.

Lastly, the construction of a new City Hall Facility and expanded Police Department Headquarters facilities will have a measurable impact to the City operating budget once completed. Operating impacts will include annual bond debt service, utilities, maintenance and future capital set aside. As these projects are still several years away the specific impacts will be addressed at that time; however, staff is mindful to evaluate commitments in other areas of the budget to make sure future operational expenses are not crowded out.

Future Years Projects/Capital Items 2025-2028

The Department will continue to spearhead information technology planning and purchases, including planning for future big-ticket purchases such as computer servers. For FY 2024-25, staff intend to resume technology upgrades at the Community Center, moving on to the Redwood Room, a well utilized room at the facility, at a projected cost of $45,525. Going out further years, into FY 2025-26, there is one smaller meeting space that could benefit from technology upgrades to make it more functional.



Unfunded Projects/Needs

The construction of the aforementioned new City Hall and expanded Police Department Headquarters facilities, expected to serve the City for the next 25-30 years, are generational projects that will require debt financing to complete. Issuing debt for a long term facility is appropriate and allowable under the City's Capital & Debt Issuance Policy. The City intends to pay some of the project costs from current budget years to balance the amount of debt service payments that future year budgets would need to incur.

Conclusion

Many City facilities were designed and built decades ago and are reaching capacity limits. By 2035, the population of Reedley is projected to be 32,900, a growth of 6,813 residents over the 2021 level of 26,087. ASD staff will continue facilitating discussion and planning of capital and facility needs for the City to continue providing service at current levels while balancing the impact to the operating budget.

Community Services Department Capital Improvement Plan

Overview

The Community Services Department is proposing capital improvement projects in the coming year for the different City facilities. These projects include maintenance needs, lighting upgrades, facility upgrades, and remodels.

Fiscal Year-End Estimates & Status of Current Projects

The Community Services Department is anticipating, for the year-end estimate, the Airport Capital Improvement Project "Apron Reconstruction Project" will be complete. Over the next ten years, pavement rehabilitation is a major priority.

With the termination of the Boys and Girls Club agreement, this section of the Community Center will need some modernizing and reworking of the space to make it suitable for CSD operations. Storage has been an ongoing concern so the closet outside the building was remodeled for maintenance supplies.



Opera House Brick Deterioration

Staff provided an update to City Council in January related to maintenance items in the Opera House building that need attention. This past year a termite heat treatment was performed. The prep table in the commercial kitchen is not operational and the project to remove and replace the deteriorated bricks was approved at mid-year.

Four (4) HVAC units were replaced this past fiscal year which included: two (2) at the Police Department and two (2) at City Hall. The lighting within City Hall has been upgraded to LED. Staff continues to address the lighting concerns by designating a new area every year.



Sports Park Rubber Surface Project

The Police Department female locker room was remodeled due to damage done to the floor to fix the piping in the male locker room. Since the floor was torn up it made sense to do a remodel to the females' locker room as was done to the males' locker room.

Over this past fiscal year, there have been multiple projects completed within the parks. The rubber fall surface was removed and replaced at both the Sports Park and Citizens Park. The play structure in Pioneer Park was replaced.

An upgrade to the existing audio and visual equipment in the California Room has been completed. This provided a ceiling mounted projector, drop down screen, new stage lighting and speaker system.

The addition of the human resources office in City Hall was completed this past year. There was a delay in finding a contractor so the project spanned over two fiscal years and was completed this past October. Staff continues to work through the ADA transition plan from 2013 and new necessary ADA projects. This year's project was handicap parking on the Springfield side of the Community Center and upgrades to the ramp to meet ADA standards.

FY 2023-2024 New Projects/Capital Items



Springfield Entrance ADA parking

For FY23-24 staff is requesting funding to refurbish the audience chairs at the Opera House and plans to have an evaluation of the roof as there are some major leaks in the building.

Funding to replace the last four (4) HVAC units that are over 20+ years old. After this last wave of units all HVAC units will be 2005 (Community Center, California Room) or newer. With the bi-annual maintenance on the units, staff has noticed there hasn't been as many maintenance concerns and feels a great system has been established to stay on top of these more proactively.

As staff continues to upgrade the City facility lighting to LED, this year's project will focus on the interior lighting of the Police Department.

The tile floor in the California and Senior Room is starting to lift in areas. Staff conducted a moisture test and discovered there is issues. Because of the heavy use these two rooms receive, staff is recommending the tile floors are replaced as this has become a high priority and tripping concern with loose tiles.

At the annual meeting with the Federal Aviation Administration, it was approved to have the above ground fuel tank project listed on the Airport Capital Improvement Plan (ACIP). The design of this project is scheduled for FY23.

Operating Budget Impact from New Projects/Capital Items

Deferred maintenance and rehabilitation projects are the majority of capital project requests. Annual maintenance will not only result in cost savings to the City over time but also improve staff's availability to plan other CIP projects, tackle issues before they become a problem and increase the useful life of the equipment.

Fuel is one of the main revenue generators for the Airport Enterprise Account. Underground fuel tanks require many inspections and create challenges with managing the reordering of fuel. Since the current Jet- A Fuel Tank is undersized, staff is unable to take advantage of lower prices offered for a full load. The Above-Ground Fuel Tank project will evolve the sale of fuel at the Airport to a more cost-effective system. Additionally, annual maintenance and efficient fuel systems will be beneficial to the environment in general.

Future Years Projects/Capital Items 2025-2028

Airport Capital Improvement Projects (ACIP) have been identified for the year 2024-2028 period and provided to the FAA and Caltrans.

The interior lighting upgrade for the Community Center is scheduled for FY 2024-25. At this time staff will also replace tiles that are discolored and cracking.



Community Center Kitchen

The commercial kitchen at the Community Center is used on a regular basis. There are items getting to the point of needing to be replaced. These include ice machine, dishwasher and oven hood. Staff was able to get the oven door fixed but the unit is very old and at some point, will be a high expense.

The exterior of the Fire Department was painted this past year and the interior of this building has been identified as a need for a future year.

The Opera House has wooden countertops that should be replaced with stainless steel, a stage that is starting to fail and needs to be refurbished or replaced and carpet that will need to be replaced in the coming years.

Unfunded Projects/Needs

The Community Center currently has two marquees that are used for advertising programs but are outdated. A great advertising tool is to update these with one digital marquee.

The Community Center serves as an emergency response location and does not have a backup generator to keep the building operational. The building is also at capacity and does not allow for growth beyond the current operations. An expansion of the Community Center and backup generator has been identified as a need.

The current fire alarm that services City Hall and the Police Department has been evaluated and is to old of a system to repair. Replacing this system has been identified as it continues to send error codes and should be replaced to an operating system.

Staff has applied for multiple grants to do much needed improvements in Camacho Park. These included: upgrading the current light system, adding an ADA ramp that is up to code, replacing the existing restroom and storage facility and replacing the existing bleachers.

There are multiple skylights on the roof of the Opera House that do not have safety cages.

The fifty skylights on the old hangar at the Airport are starting to fail and will need to be replaced in the coming years. With limited funding in the Airport Enterprise account, staff is addressing the ones that have to be replaced first and as funding is available deal with more.

Conclusion

The Community Services Department plans to continue the improvements that are necessary for the ADA Improvement Program, along with prioritizing other necessary deferred maintenance capital items in the coming years. The Department will continue to seek grants, and state and federal funding for airport improvements.

Engineering Department Capital Improvement Plan

Overview

Using the Integrated Master Plan for Water/Storm Drain/Wastewater and planned roadway projects, the Engineering Department in conjunction with the Public Works Department has identified a five-year Capital Improvement Plan identifying approximately $38 million of needed improvements. The majority of the identified projects are related to the rehabilitation or replacement of the City's water, storm drain, and sewer infrastructure. Other priorities include identified roadway rehabilitation projects.

Fiscal Year-End Estimates & Status of Current Projects



During the 22-23 Fiscal Year, the Engineering Department delivered approximately $12,600,000 of capital projects that range from roadway rehabilitation/reconstruction, sidewalk and ADA curb ramp improvements and water/wastewater pipe replacement and rehabilitation. The Engineering Department began the design on multiple capital projects that will move into right of way next fiscal year.

FY 2023-2024 New Projects/Capital items

During the 22-23 Fiscal Year the Engineering Department will deliver the following capital projects for construction:

- Hope Avenue Improvements – Curtis to Olson - estimated construction cost of approx. $350,000 (Funded with Measure B)
- Olson Avenue Improvements – Kings River Road to Bridge – estimated cost of construction approx. $600,000 (Funded with SB1)
- North Avenue Improvements – Columbia to Haney – estimated cost of construction approx. $348,000 (Funded with CDBG)
- Community Parkway Improvements – Dinuba to Buttonwillow – estimated cost of construction approx. $250,000 (Funded with Measure C)



Operating Budget Impact from New Projects/Capital Items

The capital expenditures that are completed on City streets help to reduce the cost of future operations since keeping up with street maintenance allows a road's life to be extended and not require a full reconstruction, which is very costly. Keeping up with maintenance reduces future financial costs. The reconstruction of very poor roadways within the City reduces staff time required to fill potholes and maintain the deteriorating roadway. The inclusion of new roadways with all the housing developments that occurred during the past fiscal year will increase the future operation and financial costs associated with maintaining those roadways.

The added tax revenue from those new developments, however, will help offset some of the future operational expenses.

Maintaining City water and wastewater mains is also critical, as planned upgrades are far less costly than a leak since time is of the essence in repairing a leak. Keeping up with capital expenditures minimizes future operational and financial expenses. Replacing water mains that are known to leak reduces staff time required to constantly repair the main. Replacing old clay sewer pipe reduces the potential for failure in the future and is cost prohibitive when a roadway is already being opened up due to street reconstruction.

Future Years Projects/Capital Items 2025-2028

The City will receive a set amount of funds from Measure B, CDBG, and SB1 over the 2025 – 2028 fiscal years that will be combined with other federal funding sources not yet identified to complete, upgrade, or improve roadways with the focus on arterials and collectors. A set amount of Measure C funds will be received by the City until 2026, however, it is uncertain if this funding source will continue beyond 2026. In addition, staff will continue to seek grants to complete future projects. Needed improvements or upgrades to water, wastewater, and storm drain lines will be identified with the roadway projects and constructed if enterprise or development impact funds are available to fund this work.



Unfunded Projects/Needs

The majority of unfunded future capital projects are associated with water, wastewater, and storm drain projects. Though identified as needed improvements per the master plan, the location of future development greatly impacts the need and timing of these improvements. The Engineering and Public Works Departments are preparing an update to the integrated utility master plan this fiscal year. Due to changes in the assumptions of the amount and timing of development, the needed upsizing or modifications of this infrastructure may change.

A potential revenue source for these projects will be funds that come from collected Developmental Impact Fees (DIF). The recent construction of housing developments has resulted in DIF revenue generation.

Conclusion

The City's Pavement Management Plan identified that the City would need to spend approx. $5.2 million annually in construction costs to maintain the current citywide Pavement Condition Index of 48. In FY 22-23 the City spent approximately $6.6 million on roadway improvements, which also includes expenses for concrete improvements, street lighting and design and construction management fees. At this time, the City is funding at a minimum, approximately $1.7 million for roadway projects. Though less than the required amount identified above, the roadway funding is fairly consistent and available.

The Pavement Management Plan allows the Department to prioritize the available revenue stream to maximize its impact on overall road conditions. The greater challenge is identifying funding to perform necessary improvements to the City's wet utility system. The collection of DIFs does help to provide funding but it is not enough to offset the total amount needed to address the system's needed improvements. To manage available resources, the Engineering and Public Works staff work together to identify the systems priorities and direct funds accordingly.

Fire Department
Capital Improvement Plan

Overview

The Fire Department has a five-year Capital Improvement Plan (CIP) which identifies funded projects at nearly $1 million and unfunded projects valued at nearly $7.5 million. The CIP would provide for needed rehabilitation of current facilities and equipment, with new projects providing for the future needs and responsibilities of a growing city. The majority of the resources are aimed at building a new fire facility and acquiring new fire apparatus.

Fiscal Year-End Estimates & Status of Current Projects

Fiscal year-end estimates are projected to be at or near the budgeted amounts. The Fire Department constantly strives to be resourceful and provide services cost effectively. All projects are important to accomplish the mission of the Department.

The only capital project for 2022-2023 included a new storage building at Cricket Hollow Park. This project was put on hold pending completion of a Public Works project in the area and has been moved to the 2023-2024 fiscal year.

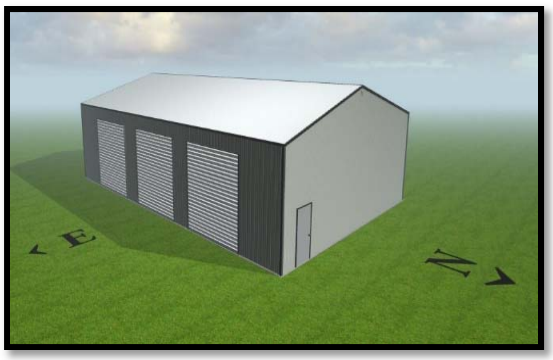
FY 2023-2024 New Projects/Capital Items

The proposed storage building at Cricket Hollow Park is a carry-over project from 2022-23. The funding for this project will come from the Public Safety Sales Tax (PSST) Balance Reserve and Fire DevelopmentImpact Fee (DIF) accounts. A remodel of the main kitchen at the fire department will renovate the 45 year old counters and cabinets. A project for the bunkroom includes adding walls to provide for individual privacy for overnight stays at the fire station. Both of the aforementioned projects will be funded by the PSST.

Operating Budget Impact from New Projects/Capital Items

Reinvesting in the organization is crucial to the health, safety, and operation of the Fire Department. The capital expenditure projects identified will have both short- and long-term impacts on fire service.

The Cricket Hollow storage facility will have a substantial impact on the physical operations of the Fire Department. Currently, the single centrally located fire station is home to all administrative responsibilities, classroom training and equipment, and vehicle storage. The Department maintains a fleet of specialized equipment and vehicles that support many facets of emergency response. The current facility is at capacity. The construction of the Cricket Hollow storage facility will enable the relocation of specialized water rescue equipment and vehicles, creating a timelier response to the river and also making more space available for training. The new facility will create more space at the main station and will provide the volunteer firefighters with a safer and healthier environment to don their PPE for emergencies. The project will be funded 80% from PSST and 20% from Fire DIF. This project is seen as an investment in enhancing operational capabilities and reducing liability to the City.



Minor ongoing expenses for upkeep and utilities will be incurred and absorbed in the current budget.

The kitchen renovation will create a more modern atmosphere as formica countertops will be replaced, backsplash added and cabinets will be resurfaced and painted. This project will be funded by the PSST at a cost of $18,000.

The privacy walls in the bunkroom will create a healthy, safe and private environment for those who spend the night at the fire station. This project will be funded by the PSST at a cost of $15,000.

Future Years Projects/Capital Items 2025-2028

Upcoming capital projects include a firefighter turnout room at the fire station to enhance firefighter health and safety, additional/replacement fleet vehicles, and interior painting of the fire department.

Unfunded Projects/Needs

Unfunded projects at this time include a second fire station and a radio voter system. The second fire station will be necessary to meet the needs of our growing community and deliver emergency services within a nationally accepted time frame.

The radio voter system is anticipated to deliver clear and powerful radio transmission and reception to the riverbottom area. This is highly important as the fire department engages wildfire and water rescue operations in the low-lying areas of the Kings River.

Conclusion

The Fire Department continues to look ahead and is planning for additional facilities, apparatus, and equipment. An important goal is to acquire a site suitable for the construction of a new fire station. The Department has developed a vehicle replacement program that provides a guideline as to when some of the aging fire apparatus will need to be replaced. It is crucial that the City's firefighters have facilities and reliable equipment to provide services in a timely, safe and effective manner.



Police Department
Capital Improvement Plan

Overview

The Police Department (PD) has a five-year Capital Improvement Plan (CIP) identifying approximately $2,334,500 in improvements over five years, specifically $489,500 of improvements requested in the 2023-24 FY. Most requested funds would be for the replacement/upgrade of critical front-line vehicles, front-line safety equipment, and critical law enforcement technology equipment. Other priorities include upgrading first responder radio communications equipment and upgrading city-wide camera systems that will be more cost-effective and provide technology-based crime solutions to enhance investigations and real-time statistics.

Fiscal Year-End Estimates & Status of Current Projects

PD projects an FY 2022-23 year-end estimate within the budgeted general fund amounts, with overage in some areas that are compensated by savings in others. A majority of savings can be attributed to vacancies in personnel positions. The year-end estimates on CIP amounts are within budgeted tolerances, with several major proposed projects completed.

The Police Fleet Replacement program has provided (3) new patrol vehicles, (2) new unmarked policed vehicles, and one (1) new special response/crime scene van. During the project timeline, there were some unforeseen cost increases, both in the vehicle and their upfit costs. The Department also purchased new mobile data terminals and portable radios to replace aging first responder equipment.

The Special Response Team purchased and acquired additional non-lethal munitions equipment to provide potentially safer force options when dealing with high-risk encounters. A total of (10) new ballistic helmets and (5) new tactical rifles were purchased to ensure preparedness in responding to critical tactical incidents and improve officer safety. The Unmanned Aircraft Systems (UAS) Unit purchased an additional smaller UAS to be utilized in-door and for searching confined areas to limit officer placement in potentially deadly situations; the Department continues to train qualified employees as UAS pilots.

The combined City Hall/PD generator replacement project has been completed, with the new generator installed, and is fully functional for both PD and City Hall. The generator replacement has improved emergency power capabilities for critical PD communications systems, critical office spaces, and jail facilities.

FY 2023-24 New Projects/Capital Items

Police Department's CIP requests for FY 2023-24 consists of previously discussed priority improvements. Continued funding for the Police Vehicle Replacement Program has been included in the budgeted expenditures, including six (4) new patrol and unmarked vehicles and (1) patrol pickup. This request to replace an aging fleet is necessary for efficient front-line response, saving repair and maintenance costs on numerous police vehicles near their useful

life. PD plans to continue the body-worn cameras for all patrol personnel, financed for three years.

The Department must replace aging mobile data terminals (MDT) for in-vehicle use by each patrol officer. These are critical to sharing real-time information with officers on the street and report writing efficiency, keeping officers available in the community more frequently. The current replacement need is (3) new MDTs.



As the Department continues to expand, its UAS (drone) unit, the need for updated technology, and more in-car UAS units are a CIP expenditure is critical to providing more officers the equipment to be available pilots while on patrol. In addition to UAS, the Investigations Unit needs updated surveillance technology to assist with and further its investigative capabilities. The UAS unit plans to expand to include an additional Thermal / FLIR capable drone for use at night and in dense foliage.

The Special Response Team acquired all its planned equipment during the 2022-23 fiscal budget year, including several helmet-mounted, 5th-generation night vision units. These greatly enhance officer safety and visibility in low light and darkness situations. The SRT Unit needs (3) night vision optics to continue outfitting the remaining team members. If faced with a deadly threat of a high-powered weapon, SRT needs to be upgraded ballistic shields to cover/conceal SRT members safely. This will ensure the safe movement of the team to a tactical situation, significantly improving the chance of survival in a gun battle.

The Department has seen significant success in apprehending suspects driving stolen vehicles and locating felony crime vehicles since installing the FLOCK LPR camera system in several locations within the city. The Department is asking for an additional 3-4 LPR cameras during the 23-24 FY, which will allow for more coverage in critical traffic areas within the city.

Several needed office space upgrades are required to complete the CIP projects requested during the upcoming fiscal year, and a few more minor CIP requests are under ($10,000) each. The addition of these critical CIP projects and funding will continue to allow the Police Department to operate with the highest level of service possible to the City and enhance safety for its employees, and utilize technology to its fullest potential.



Capital Expenditure Impact

The largest Capital Expenditure (CAPEX) impact on PD operations will be the Vehicle Replacement Program. Purchasing six (6) patrol and unmarked vehicles will significantly reduce maintenance, parts, and labor costs due to the aging patrol fleet. It will also reduce the amount of “vehicle sharing” by patrol officers, which has resulted in certain vehicles being driven consistently over 24 hours, causing them to reach the end of their useful life much sooner. PD also participates in numerous community events/programs, and additional unmarked vehicles greatly expand capabilities to attend multiple functions simultaneously.

Several critical equipment CAPEX items are requested in the 2023-24 fiscal year and the next four-year plan. These include mobile data terminals (MDTs), police radios, UAS / drones, night vision optics, updated ballistic safety vests for patrol officers, additional LPR cameras, and continued minor office upgrades to an aging police facility. These equipment items are critical to the efficiency and safety of officers on front-line patrol. Implementing BWC continues to provide transparency and accountability and reduce fraudulent misconduct claims by police officers.

Lastly, the current animal shelter expansion project is moving toward the design/engineering phase. The goal will be to have a new Animal Shelter built during the 2023-24 FY. Having proper facilities and adequate care for animals is a constant need for the Department. Improving and expanding the current facility will reduce liability by keeping animals safer through additional room for separation, proper summer cooling, and proper winter heating.



Future Years Projects/Capital Items

2024-2028

The Department has assessed critical future operational needs outlined in the FY 2024-2028 CIP plan. As PD's patrol fleet continues to age, this will be a priority to continue to fund replacement front-line vehicles. The continued implementation of the BWC System this year will require subsequent budgeted payments in future years. Radio communication equipment has also been evaluated for its current function and lifespan. A replacement plan for alternate budget cycles has been included to maintain optimum reliability in Officer communication and protection.

PD will continue to request incremental CIP budget items to upgrade technology, with continues to aid in the future of policing. Yearly expenditures secured through Federal Grants will continue in future fiscal years to replace/upgrade front-line safety and communications equipment (e.g., safety vests, ballistic helmets, computer terminals, virtual briefing tools, and crime tip services).



Conclusion

The Reedley PD will continue to look at ways to fund projects that are considered unfunded. Funding mechanisms can come in the form of grants, federal or state money for specific purchases, or possibly through private donations.

Public Works Department
Capital Improvement Plan

Overview

The Public Works Department's Strategic Plan established specific goals. Those goals include:

- Maintain a Desirable Quality of Life
- Improve City Infrastructure, Facilities, and Equipment
- Explore New Technology and Efficiencies
- Responsible Stewardship of Public Funds

The Department's Capital Improvement Plan (CIP) and associated expenditures align with the aforementioned goals.

The Department has a five-year CIP identifying $4.3 million of improvements, with an emphasis on the rehabilitation of the City's sewer and water infrastructure. Other priorities include the ongoing replacement of aging equipment and the rehabilitation of City streets.

Fiscal Year-End Estimates & Status of Current Projects

The 2022-2023 fiscal year CIP included:

- $25,000 was appropriated for the procurement of a Street sign printer which will allow the City to print all custom street regulatory and street name signs in house
- $103,000 was appropriated for the procurement of two new vehicles for the Water Systems division. The division was able to purchase the two trucks despite having several supply issues with various dealership
- $75,000 was appropriated for the procurement of Well sounding systems. The Water division was able to purchase systems for Wells 5A, 6A, and 10
- $60,000 was appropriated for to replace Emergency Transfer Switches in Wells 5,6,10 and 11. The transfer switches were installed and will allow staff to quickly connect a portable generator in the event of a power outage



Rehabilitated Gazebo at Pioneer Park

- $45,000 was appropriated for a large deck mower. The mower was purchased and has been placed into operation
- $30,000 was appropriated for the Pioneer Park Gazebo rehabilitation. The construction was completed in the fall of 2022
- $155,000 was appropriated to replace two Variable Frequency Drives at the Waste Water Treatment Plant. The project has been delayed due to supply chain issues, however staff still anticipates project completion prior to the end of the fiscal year
- $50,000 was appropriated to replace the Traffic Signal Controller at F and 11th streets. The project has been completed
- $150,000 was appropriated for the replacement of non-functioning water meters and appropriations have been expended for that purpose

FY 2023-2024 New Projects/Capital items

For the FY 2023-2024 budget, the Department is proposing $257,000 for equipment and vehicle upgrades, including the procurement of a Mini Excavator to assist the Water division with inground repairs to the existing water system in alleyways and tight areas.

An appropriation of $90,000 is proposed to add masonry walls and enclosures to protect the City's vital sewer pumps and lift stations.

Capital Expenditure Impact

Replacement of aging equipment and vehicles will increase productivity and help alleviate rising repair and maintenance costs. The Department is also investing to protect current facilities with new masonry walls at lift stations and beginning to plan and expand CVTC yard.

Future Years Projects/Capital Items 2024-2028

For years 2024-2028, priorities for the department include:

- Continuing the replacement of aging sewer and water infrastructure
- Continue the water meter replacement program, replacing non-functioning water meters
- Procure a thermoplastic kettle which will greatly improve efficiencies in the street striping program
- Continue to prioritize available funding for street maintenance and rehabilitation
- Continue to rotate aging vehicles and equipment out of the fleet
- Install lighted LED street name signs at major intersections to provide better direction and service to the public
- Replace several sewer lift station generators throughout the City

Unfunded Projects/Needs

Unfunded items include the procurement of a standby generator to power water wells that do not have a stationary generator in the event of a long-term power outage. Staff is pursuing the possibility of Federal Emergency Management Agency (FEMA) or emergency related grants to partially or fully fund this item.

The City will continue to pursue any possible funding opportunities for the replacement of aging water and sewer infrastructure. Staff will also continue to seek funding opportunities to construct a new corporation yard on leased property at the CVTC.

Conclusion

The mission of the Public Works Department is to continually provide effective and efficient essential services to the public. This includes safe drinking water, environmentally sound wastewater collection and treatment, solid waste collection, recycling and disposal, and well managed streets, parks, and public facilities. The planning and implementation of the Department's Capital Improvement Plan is symbolic of this mission.

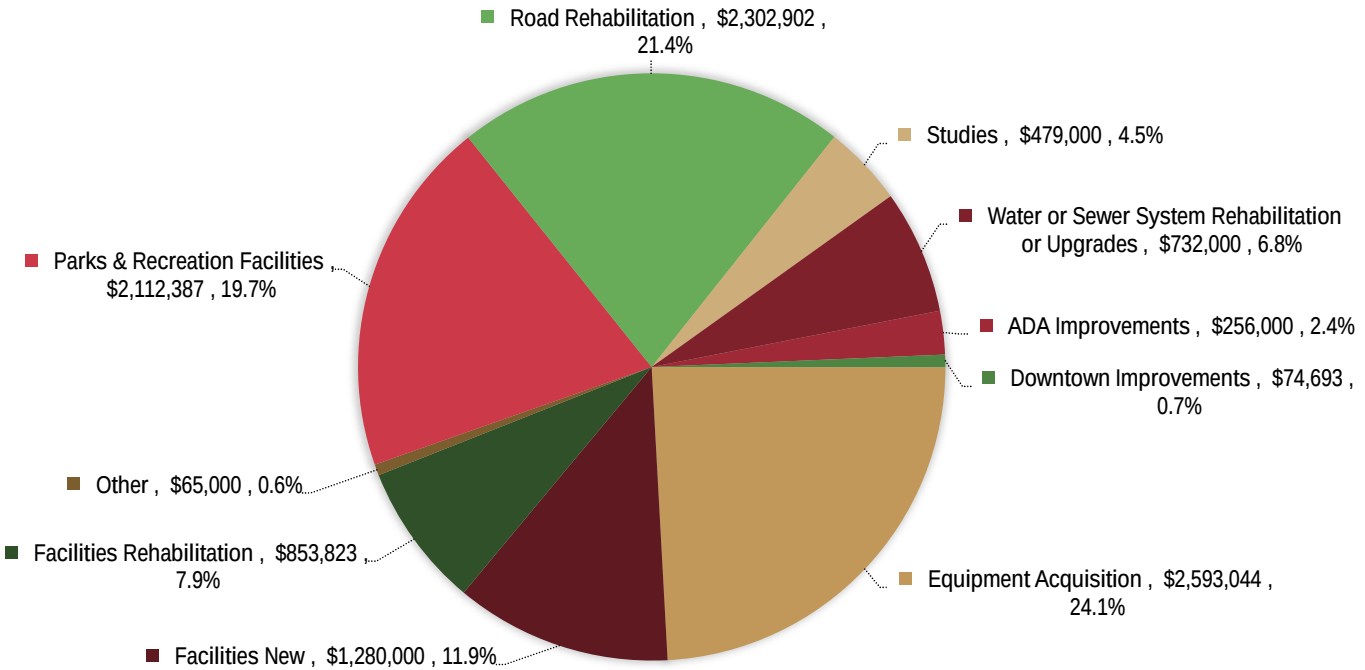
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Summary of Capital Improvement Program by Category

Summary of Capital Improvement Program by Category

	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
ADA Improvements	$ 383,500	$ 183,500	$ 256,000	$ 1,361,600	$ 236,500		
Downtown Improvements	$ 418,687	$ 192,994	$ 74,693				
Equipment Acquisition	$ 1,413,341	$ 1,003,126	$ 2,593,044	$ 788,000	$ 1,083,000	$ 1,878,000	$ 508,000
Facilities New	$ 793,500	$ 86,500	$ 1,280,000	$ 30,000			
Facilities Rehabilitation	$ 3,364,723	$ 2,057,665	$ 853,823	$ 1,372,525	$ 625,000	$ 481,000	$ 1,271,000
Other	$ 130,000	$ 100,000	$ 65,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Parks & Recreation Facilities	$ 2,611,341	$ 811,320	$ 2,112,387				
Road Rehabilitation	$ 7,008,864	$ 6,371,930	$ 2,302,902	$ 850,000	$ 5,013,703	$ 780,000	$ 780,000
Studies	$ 714,153	$ 46,000	$ 479,000	$ 375,000	$ 250,000		
Water or Sewer System Rehabilitation or Upgrades	$ 7,273,422	$ 6,938,872	$ 732,000				
Grand Total	$ 24,111,531	$ 17,791,907	$ 10,748,849	$ 4,797,125	$ 7,228,203	$ 3,159,000	$ 2,579,000

2023-24 CAPITAL IMPROVEMENT PROGRAM BY CATEGORY



Detail of Capital Improvement Program by Category

Detail of Capital Improvement Program by Category

Category and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
ADA Improvements							
ADA Improvements	$ 18,500	$ 18,500	$ 6,000				
Columbia Ave Sidewalk & Widening				$ 170,100			
Columbia Avenue Sidewalks	$ 25,000	$ 25,000	$ 50,000				
Dinuba Ave Sidewalks				$ 58,500	$ 236,500		
Jefferson Elementary Safe Routes to School	$ 340,000	$ 140,000	$ 200,000	$ 1,133,000			
ADA Improvements Total	$ 383,500	$ 183,500	$ 256,000	$ 1,361,600	$ 236,500		
Downtown Improvements							
Business Facade Improvement Program	$ 150,000	$ 92,307	$ 57,693				
Downtown Banner - Wreath Poles	$ 12,000						
Downtown Business Assistance	$ 150,000						
General Improvement	$ 17,000	$ 11,000	$ 17,000				
Prior Year Purchase Orders	$ 89,687	$ 89,687					
Downtown Improvements Total	$ 418,687	$ 192,994	$ 74,693				
Equipment Acquisition							
ALPR Cameras	$ 17,000	$ 17,600	$ 34,000	$ 34,000	$ 34,000	$ 34,000	$ 34,000
Axon Equipment			$ 10,000	$ 5,000	$ 10,000	$ 5,000	$ 10,000
Back-Hoe						$ 350,000	
Body Armor and Carrier System			$ 49,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Body Worn Cameras				$ 54,000	$ 54,000	$ 54,000	$ 54,000
CalOES Public Safety Communication Upgrade			$ 1,500,000				
Drinking Water Incubator				$ 10,000			
Dump Trailer	$ 13,000	$ 13,000					
Dump Truck						$ 145,000	
Equipment Steam Cleaner			$ 8,500				
Fire Department Homeland Security Grant Equipment	$ 12,261	$ 12,678	$ 5,744				
Fire Filter Replacement			$ 7,800				
Fire Pumper Type 2						$ 700,000	
Fire Rescue and Wildland Squad					$ 200,000		

Detail of Capital Improvement Program by Category

Category and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Flatbed Truck with Hoist					$ 60,000		
Furniture	$ 15,952	$ 15,951					
Industrial Park Lift Station Pump Replacement				$ 35,000	$ 35,000		
Irrigation Booster Pump						$ 50,000	
Lab Autoclave			$ 8,500				
Landscape Trailer				$ 15,000			
Mini Excavator & Haul Trailer			$ 130,000				
Motel Lift Station Masonary						$ 30,000	
Mower	$ 64,193	$ 64,186		$ 20,000	$ 20,000	$ 20,000	
Police Detective Special Equipment				$ 5,000		$ 5,000	
Police Drone Technology Equipment				$ 5,000	$ 10,000	$ 5,000	$ 10,000
Police Homeland Security Grant Equipment	$ 4,500	$ 4,500	$ 4,500				
Police Mobile Data Terminal Replacement	$ 20,000	$ 20,000	$ 25,000	$ 10,000		$ 25,000	
Police Safety Equipment	$ 18,000	$ 22,000	$ 27,000				
Police Safety Vests	$ 6,000	$ 6,000	$ 6,000				
Police Special Response Team Equipment				$ 20,000	$ 20,000	$ 20,000	$ 30,000
Portable Air Compressor						$ 90,000	
Portable Pump 6-8"					$ 60,000		
Radar Trailer	$ 5,000	$ 5,000		$ 5,000			
Sign Printer	$ 25,000	$ 25,000					
Skid Steer					$ 75,000		
Striper Equipment Long Line				$ 80,000			
Sweeper CMAQ	$ 348,000		$ 348,000				
Utility Cart			$ 40,000				
Vehicles	$ 814,435	$ 797,211	$ 389,000	$ 405,000	$ 495,000	$ 315,000	$ 360,000
Water Shop Roof and Facia Replacement						$ 20,000	
Water Well Generator	$ 50,000						
Water Well Sounding System Well #10				$ 25,000			
Water Well Sounding System Well #11				$ 25,000			
WWTP Sweeper				$ 25,000			
Equipment Acquisition Total	$ 1,413,341	$ 1,003,126	$ 2,593,044	$ 788,000	$ 1,083,000	$ 1,878,000	$ 508,000

Detail of Capital Improvement Program by Category

Category and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Facilities New							
Airport Hangar Construction - Design Phase			$ 10,000				
City Hall	$ 100,000	$ 80,000	$ 920,000				
Courthouse Purchase	$ 350,000						
Cricket Hollow Storage Facility	$ 343,500	$ 6,500	$ 350,000				
CVTC Design				$ 30,000			
Facilities New Total	$ 793,500	$ 86,500	$ 1,280,000	$ 30,000			
Facilities Rehabilitation							
Airport Above Ground Fuel Tank	$ 500,000						
Airport Above Ground Fuel Tank - Construction Phase				$ 500,000			
Airport Above Ground Fuel Tank - Design Phase City Share			$ 10,000				
Airport Above Ground Fuel Tank - Design Phase FAA Share			$ 99,000				
Airport Apron - Design Phase City Share	$ 96,982	$ 96,982					
Airport Apron - Design Phase FAA Share	$ 1,586,980	$ 1,586,980					
Airport Apron - Design Phase State Share	$ 79,349	$ 79,349					
Airport Apron Pavement Reconstruction - Construction Phase 1							$ 1,200,000
Airport Runway End Light - Construction Phase						$ 100,000	
Airport Runway End Light - Design Phase					$ 85,000		
Airport Runway Light LED Replacement						$ 150,000	
Airport Taxiway Pavement Preservation - Construction Phase						$ 185,000	
Animal Shelter Design	$ 300,000	$ 20,000	$ 380,000				
Building (Police Only)				$ 10,500	$ 100,000	$ 20,000	$ 20,000
Carpet Replacement					$ 20,000		
City Hall Interior Lighting	$ 11,500	$ 11,500					
City Hall Remodel	$ 10,586	$ 41,728					
Community Center California Room Paint				$ 30,000			
Community Center Emergency Backup Generator				$ 175,000			
Community Center Floor Repair			$ 158,200				
Community Center Kitchen Counter Tops					$ 15,000		

Detail of Capital Improvement Program by Category

Category and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Community Center Kitchen Equipment				$ 50,000			
Community Center Main Restroom Remodel					$ 50,000		
Community Center Redwood Room Sound System				$ 45,525			
Community Center Stage Overlay or Replacement				$ 50,000			
Courthouse Renovation	$ 550,000						
Fire Department Bunkroom Privacy Walls			$ 15,000				
Fire Department Firefighter Turnout Room				$ 55,000			
Fire Department Interior Paint				$ 15,000			
Fire Department Main Kitchen Upgrade			$ 18,000				
Fire Department Roof Repair			$ 10,000				
Generator PLC Controls					$ 295,000		
HVAC Replacement	$ 55,926	$ 55,926	$ 44,123			$ 25,000	
Interior Lighting				$ 15,000			
Midtown Pressure Relief Tank				$ 100,000			
Mueller Park Project	$ 20,000	$ 20,000					
Opera House Repairs			$ 50,000				
Police and Fire Department Vent Cleaning	$ 14,000	$ 14,000	$ 2,500				
Police Department Ballistic Windows	$ 40,000	$ 40,000					
Police Department Front Lobby Remodel	$ 8,200						
Police Department Keyless Entry				$ 2,000	$ 10,000	$ 1,000	$ 1,000
Police Department Remodel	$ 36,800	$ 36,800					
Police Dept Lighting and Ceiling Tile Replacement			$ 37,000				
River Ridge Lift Station Masonary				$ 27,000			
Roadbase and Sand Stock				$ 100,000			
Roof Replacement Building				$ 27,000			
Rotary Pavillion Roof				$ 15,000			
Shop Coolers	$ 15,000	$ 15,000					
Vent Cleaning - All New Units				$ 5,500			
Water Well Motor Well #12					$ 50,000		
WWTP Administrative Bldg Flooring			$ 30,000				
WWTP Asphalt Slurry Seal							$ 50,000

Detail of Capital Improvement Program by Category

Category and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
WWTP Solids Grate Replacement and Floor Resurfacing				$ 150,000			
WWTP Yard Paint	$ 39,400	$ 39,400					
Facilities Rehabilitation Total	$ 3,364,723	$ 2,057,665	$ 853,823	$ 1,372,525	$ 625,000	$ 481,000	$ 1,271,000
Other							
SB1383 Procurement Requirements	$ 60,000	$ 30,000	$ 45,000				
Traffic Signal Controller Replacement	$ 50,000	$ 50,000					
Traffic Signal UPS Replacement	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Other Total	$ 130,000	$ 100,000	$ 65,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Parks & Recreation Facilities							
Community Center California Room Sound System Upgrade	$ 70,195	$ 70,195					
Community Parkway Improvements			$ 250,000				
Community Services Department Maintenance Shop			$ 26,000				
Furniture	$ 1,400	$ 1,400	$ 8,000				
HVAC Replacement			$ 13,387				
Pioneer Park Gazebo Rehab	$ 30,000	$ 29,979					
Prior Year Purchase Orders	$ 147,335	$ 147,335					
Seal Coat Rail To Trail Phase 2			$ 15,000				
Shop Coolers	$ 15,000	$ 15,000					
Sports Park Construction	$ 2,200,000	$ 400,000	$ 1,800,000				
Sports Park Playground Rubber Surface Replacement	$ 147,411	$ 147,411					
Parks & Recreation Facilities Total	$ 2,611,341	$ 811,320	$ 2,112,387				
Road Rehabilitation							
11th Street Improvements	$ 1,458,470	$ 1,458,470					
CDBG 21571 E Street Reconstruction	$ 495,000	$ 565,000					
CDBG 23571 North Ave Improvements			$ 348,000				
CDBG 24571 Rupert and Church Heavy Rehab				$ 230,000			
CDBG 25571 Lincoln, Washington, Jefferson, Sunset and Columbia					$ 230,000	$ 230,000	
CDBG 27571 Residential Slurry							$ 230,000

Detail of Capital Improvement Program by Category

Category and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Dinuba Avenue Improvements	$ 430,902	$ 212,500	$ 353,402		$ 3,111,915		
East Ave Heavy Rehab G-14th	$ 300,000	$ 300,000					
Frankwood Ave Improvements			$ 136,500	$ 30,000	$ 1,046,788		
Hollywood, Acacia, Birch & Myrtle Reconstruction	$ 650,000	$ 650,000					
Hope Ave Improvements			$ 350,000				
LED Street Names Signs				$ 40,000			
Manning Ave Pavement Rehab Phase 3	$ 1,663,361	$ 1,663,361					
Olson Ave Improvements			$ 600,000				
Prior Year Purchase Orders	$ 296,205	$ 296,205					
Reed Ave Reedley College Traffic Signal	$ 600,000	$ 85,000	$ 515,000				
Reedley Alley Paving 2020	$ 1,114,926	$ 1,141,394					
SB1 Parlier Ave (PMP Poor / Very Poor Quality)				$ 550,000	$ 550,000		
SB1 Residential Streets (PMP Poor / Very Poor Quality)						$ 550,000	$ 550,000
Thermoplastic Kettle					$ 30,000		
Thermoplastic PreMelter					$ 45,000		
Road Rehabilitation Total	$ 7,008,864	$ 6,371,930	$ 2,302,902	$ 850,000	$ 5,013,703	$ 780,000	$ 780,000
Studies							
Active Transportation & Parkway Masterplan	$ 199,153						
Airport Apron Pavement Reconstruction - Design Phase					$ 175,000		
Airport Narrative Update Airport Layout Plan				$ 375,000			
Airport Taxiway Pavement Preservation - Design Phase					$ 75,000		
Housing Element	$ 115,000	$ 46,000	$ 79,000				
Master Plan Update	$ 400,000		$ 400,000				
Studies Total	$ 714,153	$ 46,000	$ 479,000	$ 375,000	$ 250,000		
Water or Sewer System Rehabilitation or Upgrades							
Anoxic Basin Pump	$ 39,000	$ 42,000					
Automatic Samplers			$ 20,000				
Bar Screen PLC Replacement	$ 16,700	$ 16,700					
East Ave Heavy Rehab G-14th	$ 209,809						

Detail of Capital Improvement Program by Category

Category and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Effluent Pump VFD Replacement	$ 77,000	$ 80,000					
Frankwood Ave Water Well	$ 90,000	$ 58,160					
Industrial Park Lift Station Masonry Wall			$ 35,000				
Influent Pump	$ 91,000	$ 91,000	$ 37,000				
Influent Pump Station Rehab	$ 305,000	$ 305,000					
Lift Station Enclosures with Canopy			$ 60,000				
Muffin Monster PLC Replacement	$ 15,700	$ 15,700					
North Ave Water Main Replacement: G to Frankwood	$ 500,000	$ 500,000					
Olson Sewer Main	$ 3,203,950	$ 3,203,950					
PLC20 Replacement	$ 33,000	$ 33,000					
PLC44 Replacement	$ 47,000	$ 49,000					
PLC48 Replacement			$ 60,000				
Prior Year Purchase Orders	$ 1,701,763	$ 1,653,050					
RAS Pump VFD Replacement	$ 72,000	$ 75,000					
Reed Ave Lift Station Generator Replacement			$ 135,000				
Reed Lift Station Pump Upsize	$ 135,000	$ 135,000					
SCADA Integration	$ 55,000	$ 65,000	$ 35,000				
SCADA Master Plan and Upgrades	$ 50,000	$ 50,000					
Shoemake & Enns Storm Drain Pipeline Upsizing	$ 125,000	$ 125,000					
Turbine Mixer	$ 38,000	$ 40,000					
Water Main Connection	$ 10,000		$ 50,000				
Water Meter Replacement	$ 150,000	$ 92,812	$ 150,000				
Water Well Emergency Transfer Switch	$ 60,000	$ 60,000					
Water Well GAC Replacement	$ 150,000	$ 150,000	$ 150,000				
Water Well Well Sounding System	$ 75,000	$ 75,000					
WWTP Ethernet Conversion	$ 23,500	$ 23,500					
Water or Sewer System Rehabilitation or Upgrades Total	$ 7,273,422	$ 6,938,872	$ 732,000				
Grand Total	$ 24,111,531	$ 17,791,907	$ 10,748,849	$ 4,797,125	$ 7,228,203	$ 3,159,000	$ 2,579,000

Summary of Capital Improvement Program Costs by Fund

Summary of Capital Improvement Program Costs by Fund

		FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
001	General Fund	$ 4,559,439	$ 2,434,606	$ 4,323,954	$ 709,525	$ 571,500	$ 670,000	$ 290,000
003	Public Safety Sales Tax	$ 596,500	$ 336,047	$ 583,300	$ 284,000	$ 311,500	$ 554,000	$ 239,000
007	Federal Street Projects - Federal Funds	$ 3,665,643	$ 2,807,484	$ 1,003,303	$ 1,300,754	$ 3,842,344		
011	LTF Article 8 Streets & Roads	$ 112,500	$ 112,500	$ 23,000	$ 200,000	$ 230,000	$ 145,000	$ 20,000
014	FCTA Flexible Funding	$ 1,078,749	$ 495,321	$ 215,000	$ 30,846			
016	FCTA Street Maintenance	$ 516,935	$ 665,552	$ 552,599		$ 552,859		
017	FCTA Pedestrians & Trails	$ 25,000	$ 25,000	$ 250,000	$ 60,000			
018	FCTA Bike Facilities	$ 10,000	$ 10,000					
023	Road Repair and Accountability Act 2017	$ 1,208,470	$ 1,117,353	$ 600,000	$ 550,000	$ 550,000	$ 550,000	$ 550,000
024	Community Development Block Grant	$ 465,000	$ 465,000	$ 230,000	$ 230,000	$ 230,000	$ 230,000	$ 230,000
025	American Rescue Plan Act 2021	$ 3,888,776	$ 2,180,533	$ 1,027,693				
030	Landscape Lighting Maintenance District	$ 17,820	$ 17,813					
034	Streetscape Assessment District	$ 17,000	$ 11,000	$ 17,000				
038	Prop 68 Park Bond	$ 147,213	$ 147,213					
041	Airport	$ 1,783,311	$ 1,763,311	$ 119,000	$ 875,000	$ 335,000	$ 435,000	$ 1,200,000
047	Groundwater Treatment Settlement	$ 309,909	$ 100,100					
049	Water Capital	$ 438,549	$ 321,361	$ 334,250	$ 265,000	$ 165,000	$ 195,000	
050	Water	$ 253,000	$ 253,000	$ 150,000				
051	Sewer Capital	$ 4,124,566	$ 4,147,562	$ 496,250	$ 247,000	$ 440,000	$ 380,000	$ 50,000
053	Solid Waste	$ 60,000	$ 30,000	$ 45,000				
060	Equipment Shop			$ 8,500	$ 45,000			
080	City Bond Funds from RDA	$ 101,687	$ 89,687					
100	Development Impact Fee Transportation Facilities	$ 1,220	$ 1,220					
103	Development Impact Fee Fire Facilities	$ 70,000		$ 70,000				
104	Development Impact Fee Storm Drain Facilities	$ 275,000	$ 125,000	$ 150,000				
105	Development Impact Fee Wastewater Facilities	$ 285,000	$ 135,000	$ 150,000				
109	Development Impact Fee Parks and Recreation Facilities	$ 122	$ 122	$ 300,000				
111	Development Impact Fee Water Facilities	$ 100,122	$ 122	$ 100,000				
Grand Total		$ 24,111,531	$ 17,791,907	$ 10,748,849	$ 4,797,125	$ 7,228,203	$ 3,159,000	$ 2,579,000

Detail of Capital Improvement Program Costs by Fund

Detail of Capital Improvement Program Costs by Fund

Fund and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
001							
General Fund							
ADA Improvements	$ 16,000	$ 16,000	$ 3,000				
ALPR Cameras	$ 17,000	$ 17,600	$ 34,000	$ 34,000	$ 34,000	$ 34,000	$ 34,000
Animal Shelter Design	$ 300,000	$ 20,000	$ 380,000				
Axon Equipment				$ 5,000	$ 10,000	$ 5,000	$ 10,000
Body Armor and Carrier System			$ 24,500	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Building (Police Only)				$ 10,500	$ 100,000	$ 20,000	$ 20,000
CalOES Public Safety Communication Upgrade			$ 1,500,000				
Carpet Replacement					$ 20,000		
City Hall Interior Lighting	$ 11,500	$ 11,500					
City Hall Remodel	$ 10,586	$ 41,728					
Community Center California Room Paint				$ 30,000			
Community Center California Room Sound System Upgrade	$ 70,195	$ 70,195					
Community Center Emergency Backup Generator				$ 175,000			
Community Center Floor Repair			$ 158,200				
Community Center Kitchen Counter Tops					$ 15,000		
Community Center Kitchen Equipment				$ 50,000			
Community Center Main Restroom Remodel					$ 50,000		
Community Center Redwood Room Sound System				$ 45,525			
Community Center Stage Overlay or Replacement				$ 50,000			
Community Services Department Maintenance Shop			$ 26,000				
CVTC Design				$ 15,000			

Detail of Capital Improvement Program Costs by Fund

Fund and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Dump Trailer	$ 13,000	$ 13,000					
East Ave Heavy Rehab G-14th	$ 300,000	$ 300,000					
Fire Department Homeland Security Grant Equipment	$ 12,261	$ 12,678	$ 5,744				
Fire Department Interior Paint				$ 15,000			
Fire Department Roof Repair			$ 10,000				
Fire Pumper Type 2						$ 350,000	
Fire Rescue and Wildland Squad					$ 100,000		
Furniture	$ 8,252	$ 8,252	$ 8,000				
Hollywood, Acacia, Birch & Myrtle Reconstruction	$ 650,000	$ 650,000					
Housing Element	$ 115,000	$ 46,000	$ 79,000				
HVAC Replacement	$ 55,926	$ 55,926	$ 57,510			$ 25,000	
Interior Lighting				$ 15,000			
Irrigation Booster Pump						$ 50,000	
Landscape Trailer				$ 15,000			
Mower	$ 46,373	$ 46,373		$ 20,000	$ 20,000	$ 20,000	
Mueller Park Project	$ 20,000	$ 20,000					
Pioneer Park Gazebo Rehab	$ 30,000	$ 29,979					
Police and Fire Department Vent Cleaning	$ 14,000	$ 14,000	$ 2,500				
Police Department Keyless Entry				$ 2,000	$ 10,000	$ 1,000	$ 1,000
Police Detective Special Equipment				$ 5,000		$ 5,000	
Police Drone Technology Equipment				$ 5,000	$ 10,000	$ 5,000	$ 10,000
Police Homeland Security Grant Equipment	$ 4,500	$ 4,500	$ 4,500				
Police Mobile Data Terminal Replacement	$ 10,000	$ 10,000	$ 10,000	$ 10,000		$ 25,000	

Detail of Capital Improvement Program Costs by Fund

Fund and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Police Safety Equipment	$ 8,000	$ 12,000	$ 15,000				
Police Safety Vests	$ 6,000	$ 6,000	$ 6,000				
Radar Trailer	$ 5,000	$ 5,000		$ 5,000			
Reed Ave Reedley College Traffic Signal			$ 300,000				
Roof Replacement Building				$ 27,000			
Rotary Pavillion Roof				$ 15,000			
Seal Coat Rail To Trail Phase 2			$ 15,000				
Shop Coolers	$ 15,000	$ 15,000					
Sports Park Construction	$ 2,200,000	$ 400,000	$ 1,500,000				
Sports Park Playground Rubber Surface Replacement	$ 147,411	$ 147,411					
Vehicles	$ 473,435	$ 461,464	$ 185,000	$ 150,000	$ 197,500	$ 125,000	$ 210,000
Vent Cleaning - All New Units				$ 5,500			
1 Total	$ 4,559,439	$ 2,434,606	$ 4,323,954	$ 709,525	$ 571,500	$ 670,000	$ 290,000
003							
Public Safety Sales Tax							
Axon Equipment			$ 10,000				
Body Armor and Carrier System			$ 24,500	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Body Worn Cameras				$ 54,000	$ 54,000	$ 54,000	$ 54,000
Cricket Hollow Storage Facility	$ 273,500	$ 6,500	$ 280,000				
Fire Department Bunkroom Privacy Walls			$ 15,000				
Fire Department Firefighter Turnout Room				$ 55,000			
Fire Department Main Kitchen Upgrade			$ 18,000				

Detail of Capital Improvement Program Costs by Fund

Fund and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Fire Filter Replacement			$ 7,800				
Fire Pumper Type 2						$ 350,000	
Fire Rescue and Wildland Squad					$ 100,000		
Police Department Ballistic Windows	$ 40,000	$ 40,000					
Police Department Front Lobby Remodel	$ 8,200						
Police Department Remodel	$ 36,800	$ 36,800					
Police Dept Lighting and Ceiling Tile Replacement			$ 37,000				
Police Mobile Data Terminal Replacement	$ 10,000	$ 10,000	$ 15,000				
Police Safety Equipment	$ 10,000	$ 10,000	$ 12,000				
Police Special Response Team Equipment				$ 20,000	$ 20,000	$ 20,000	$ 30,000
Vehicles	$ 218,000	$ 232,747	$ 164,000	$ 150,000	$ 132,500	$ 125,000	$ 150,000
3 Total	$ 596,500	$ 336,047	$ 583,300	$ 284,000	$ 311,500	$ 554,000	$ 239,000
007							
Federal Street Projects - Federal Funds							
Active Transportation & Parkway Masterplan	$ 199,153						
Columbia Ave Sidewalk & Widening				$ 170,100			
Columbia Avenue Sidewalks			$ 50,000				
Dinuba Ave Sidewalks				$ 43,500	$ 236,500		
Dinuba Avenue Improvements	$ 405,902	$ 200,000	$ 340,902		$ 3,111,915		
Frankwood Ave Improvements			$ 64,401	$ 14,154	$ 493,929		
Jefferson Elementary Safe Routes to School	$ 340,000	$ 140,000	$ 200,000	$ 1,073,000			
Manning Ave Pavement Rehab Phase 3	$ 1,472,573	$ 1,472,573					

Detail of Capital Improvement Program Costs by Fund

Fund and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Prior Year Purchase Orders	$ 263,838	$ 263,838					
Reedley Alley Paving 2020	$ 636,177	$ 731,073					
Sweeper CMAQ	$ 348,000		$ 348,000				
7 Total	$ 3,665,643	$ 2,807,484	$ 1,003,303	$ 1,300,754	$ 3,842,344		
011							
LTF Article 8 Streets & Roads							
ADA Improvements	$ 2,500	$ 2,500	$ 3,000				
LED Street Names Signs				$ 40,000			
Portable Air Compressor						$ 60,000	
Shop Coolers	$ 15,000	$ 15,000					
Sign Printer	$ 25,000	$ 25,000					
Skid Steer					$ 75,000		
Striper Equipment Long Line				$ 80,000			
Thermoplastic Kettle					$ 30,000		
Thermoplastic PreMelter					$ 45,000		
Traffic Signal Controller Replacement	$ 50,000	$ 50,000					
Traffic Signal UPS Replacement	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Vehicles				$ 60,000	$ 60,000	$ 65,000	
11 Total	$ 112,500	$ 112,500	$ 23,000	$ 200,000	$ 230,000	$ 145,000	$ 20,000
014							
FCTA Flexible Funding							

Detail of Capital Improvement Program Costs by Fund

Fund and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Dinuba Ave Sidewalks				$ 15,000			
Frankwood Ave Improvements				$ 15,846			
Reed Ave Reedley College Traffic Signal	$ 600,000	$ 85,000	$ 215,000				
Reedley Alley Paving 2020	$ 478,749	$ 410,321					
14 Total	$ 1,078,749	$ 495,321	$ 215,000	$ 30,846			
016							
FCTA Street Maintenance							
11th Street Improvements	$ 250,000	$ 341,117					
CDBG 21571 E Street Reconstruction	$ 30,000	$ 100,000					
CDBG 23571 North Ave Improvements			$ 118,000				
Dinuba Avenue Improvements	$ 25,000	$ 12,500	$ 12,500				
Frankwood Ave Improvements			$ 72,099		$ 552,859		
Hope Ave Improvements			$ 350,000				
Manning Ave Pavement Rehab Phase 3	$ 180,788	$ 180,788					
Prior Year Purchase Orders	$ 31,147	$ 31,147					
16 Total	$ 516,935	$ 665,552	$ 552,599		$ 552,859		
017							
FCTA Pedestrians & Trails							
Columbia Avenue Sidewalks	$ 25,000	$ 25,000					
Community Parkway Improvements			$ 250,000				
Jefferson Elementary Safe Routes to School				$ 60,000			

Detail of Capital Improvement Program Costs by Fund

Fund and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
17 Total	$ 25,000	$ 25,000	$ 250,000	$ 60,000			
018							
FCTA Bike Facilities							
Manning Ave Pavement Rehab Phase 3	$ 10,000	$ 10,000					
18 Total	$ 10,000	$ 10,000					
023							
Road Repair and Accountability Act 2017							
11th Street Improvements	$ 1,208,470	$ 1,117,353					
Olson Ave Improvements			$ 600,000				
SB1 Parlier Ave (PMP Poor / Very Poor Quality)				$ 550,000	$ 550,000		
SB1 Residential Streets (PMP Poor / Very Poor Quality)						$ 550,000	$ 550,000
23 Total	$ 1,208,470	$ 1,117,353	$ 600,000	$ 550,000	$ 550,000	$ 550,000	$ 550,000
024							
Community Development Block Grant							
CDBG 21571 E Street Reconstruction	$ 465,000	$ 465,000					
CDBG 23571 North Ave Improvements			$ 230,000				
CDBG 24571 Rupert and Church Heavy Rehab				$ 230,000			
CDBG 25571 Lincoln, Washington, Jefferson, Sunset and Columbia					$ 230,000	$ 230,000	
CDBG 27571 Residential Slurry							$ 230,000
24 Total	$ 465,000	$ 465,000	$ 230,000	$ 230,000	$ 230,000	$ 230,000	$ 230,000

Detail of Capital Improvement Program Costs by Fund

Fund and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
025							
American Rescue Plan Act 2021							
Airport Above Ground Fuel Tank	$ 500,000						
Business Facade Improvement Program	$ 150,000	$ 92,307	$ 57,693				
City Hall	$ 100,000	$ 80,000	$ 920,000				
Courthouse Purchase	$ 350,000						
Courthouse Renovation	$ 550,000						
Downtown Business Assistance	$ 150,000						
Frankwood Ave Water Well	$ 90,000	$ 58,160					
North Ave Water Main Replacement: G to Frankwood	$ 500,000	$ 500,000					
Opera House Repairs			$ 50,000				
Prior Year Purchase Orders	$ 1,498,776	$ 1,450,066					
25 Total	$ 3,888,776	$ 2,180,533	$ 1,027,693				
030							
Landscape Lighting Maintenance District							
Mower	$ 17,820	$ 17,813					
30 Total	$ 17,820	$ 17,813					
034							
Streetscape Assessment District							
General Improvement	$ 17,000	$ 11,000	$ 17,000				

Detail of Capital Improvement Program Costs by Fund

Fund and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
34 Total	$ 17,000	$ 11,000	$ 17,000				
038							
Prop 68 Park Bond							
Prior Year Purchase Orders	$ 147,213	$ 147,213					
38 Total	$ 147,213	$ 147,213					
041							
Airport							
Airport Above Ground Fuel Tank - Construction Phase				$ 500,000			
Airport Above Ground Fuel Tank - Design Phase City Share			$ 10,000				
Airport Above Ground Fuel Tank - Design Phase FAA Share			$ 99,000				
Airport Apron - Design Phase City Share	$ 96,982	$ 96,982					
Airport Apron - Design Phase FAA Share	$ 1,586,980	$ 1,586,980					
Airport Apron - Design Phase State Share	$ 79,349	$ 79,349					
Airport Apron Pavement Reconstruction - Construction Phase 1							$ 1,200,000
Airport Apron Pavement Reconstruction - Design Phase					$ 175,000		
Airport Hangar Construction - Design Phase			$ 10,000				
Airport Narrative Update Airport Layout Plan				$ 375,000			
Airport Runway End Light - Construction Phase						$ 100,000	
Airport Runway End Light - Design Phase					$ 85,000		
Airport Runway Light LED Replacement						$ 150,000	
Airport Taxiway Pavement Preservation - Construction Phase						$ 185,000	

Detail of Capital Improvement Program Costs by Fund

Fund and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Airport Taxiway Pavement Preservation - Design Phase					$ 75,000		
Vehicles	$ 20,000						
41 Total	$ 1,783,311	$ 1,763,311	$ 119,000	$ 875,000	$ 335,000	$ 435,000	$ 1,200,000
047							
Groundwater Treatment Settlement							
East Ave Heavy Rehab G-14th	$ 209,809						
Prior Year Purchase Orders	$ 50,100	$ 50,100					
SCADA Master Plan and Upgrades	$ 50,000	$ 50,000					
47 Total	$ 309,909	$ 100,100					
049							
Water Capital							
CVTC Design				$ 15,000			
Dump Truck						$ 145,000	
Flatbed Truck with Hoist					$ 60,000		
Lab Autoclave			$ 4,250				
Midtown Pressure Relief Tank				$ 100,000			
Mini Excavator & Haul Trailer			$ 130,000				
Portable Air Compressor						$ 30,000	
Prior Year Purchase Orders	$ 93,549	$ 93,549					
Roadbase and Sand Stock				$ 100,000			
Vehicles					$ 55,000		

Detail of Capital Improvement Program Costs by Fund

Fund and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Water Main Connection	$ 10,000		$ 50,000				
Water Meter Replacement	$ 150,000	$ 92,812	$ 150,000				
Water Shop Roof and Facia Replacement						$ 20,000	
Water Well Emergency Transfer Switch	$ 60,000	$ 60,000					
Water Well Generator	$ 50,000						
Water Well Motor Well #12					$ 50,000		
Water Well Sounding System Well #10				$ 25,000			
Water Well Sounding System Well #11				$ 25,000			
Water Well Well Sounding System	$ 75,000	$ 75,000					
49 Total	$ 438,549	$ 321,361	$ 334,250	$ 265,000	$ 165,000	$ 195,000	
050							
Water							
Vehicles	$ 103,000	$ 103,000					
Water Well GAC Replacement	$ 150,000	$ 150,000	$ 150,000				
50 Total	$ 253,000	$ 253,000	$ 150,000				
051							
Sewer Capital							
Anoxic Basin Pump	$ 39,000	$ 42,000					
Automatic Samplers			$ 20,000				
Back-Hoe						$ 350,000	
Bar Screen PLC Replacement	$ 16,700	$ 16,700					

Detail of Capital Improvement Program Costs by Fund

Fund and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Drinking Water Incubator				$ 10,000			
Effluent Pump VFD Replacement	$ 77,000	$ 80,000					
Furniture	$ 9,100	$ 9,099					
Generator PLC Controls					$ 295,000		
Industrial Park Lift Station Masonry Wall			$ 35,000				
Industrial Park Lift Station Pump Replacement				$ 35,000	$ 35,000		
Influent Pump	$ 91,000	$ 91,000	$ 37,000				
Influent Pump Station Rehab	$ 305,000	$ 305,000					
Lab Autoclave			$ 4,250				
Lift Station Enclosures with Canopy			$ 60,000				
Motel Lift Station Masonary						$ 30,000	
Muffin Monster PLC Replacement	$ 15,700	$ 15,700					
Olson Sewer Main	$ 3,203,950	$ 3,203,950					
PLC20 Replacement	$ 33,000	$ 33,000					
PLC44 Replacement	$ 47,000	$ 49,000					
PLC48 Replacement			$ 60,000				
Portable Pump 6-8"					$ 60,000		
Prior Year Purchase Orders	$ 59,216	$ 59,213					
RAS Pump VFD Replacement	$ 72,000	$ 75,000					
Reed Ave Lift Station Generator Replacement			$ 135,000				
River Ridge Lift Station Masonary				$ 27,000			
SCADA Integration	$ 55,000	$ 65,000	$ 35,000				
Turbine Mixer	$ 38,000	$ 40,000					

Detail of Capital Improvement Program Costs by Fund

Fund and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Utility Cart			$ 40,000				
Vehicles			$ 40,000		$ 50,000		
WWTP Administrative Bldg Flooring			$ 30,000				
WWTP Asphalt Slurry Seal							$ 50,000
WWTP Ethernet Conversion	$ 23,500	$ 23,500					
WWTP Solids Grate Replacement and Floor Resurfacing				$ 150,000			
WWTP Sweeper				$ 25,000			
WWTP Yard Paint	$ 39,400	$ 39,400					
51 Total	$ 4,124,566	$ 4,147,562	$ 496,250	$ 247,000	$ 440,000	$ 380,000	$ 50,000
053							
Solid Waste							
SB1383 Procurement Requirements	$ 60,000	$ 30,000	$ 45,000				
53 Total	$ 60,000	$ 30,000	$ 45,000				
060							
Equipment Shop							
Equipment Steam Cleaner			$ 8,500				
Vehicles				$ 45,000			
60 Total			$ 8,500	$ 45,000			
080							
City Bond Funds from RDA							

Detail of Capital Improvement Program Costs by Fund

Fund and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Downtown Banner - Wreath Poles	$ 12,000						
Prior Year Purchase Orders	$ 89,687	$ 89,687					
80 Total	$ 101,687	$ 89,687					
100							
Development Impact Fee Transportation Facilities							
Prior Year Purchase Orders	$ 1,220	$ 1,220					
100 Total	$ 1,220	$ 1,220					
103							
Development Impact Fee Fire Facilities							
Cricket Hollow Storage Facility	$ 70,000		$ 70,000				
103 Total	$ 70,000		$ 70,000				
104							
Development Impact Fee Storm Drain Facilities							
Master Plan Update	$ 150,000		$ 150,000				
Shoemake & Enns Storm Drain Pipeline Upsizing	$ 125,000	$ 125,000					
104 Total	$ 275,000	$ 125,000	$ 150,000				
105							
Development Impact Fee Wastewater Facilities							
Master Plan Update	$ 150,000		$ 150,000				

Detail of Capital Improvement Program Costs by Fund

Fund and Project	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Reed Lift Station Pump Upsize	$ 135,000	$ 135,000					
105 Total	$ 285,000	$ 135,000	$ 150,000				
109							
Development Impact Fee Parks and Recreation Facilities							
Prior Year Purchase Orders	$ 122	$ 122					
Sports Park Construction			$ 300,000				
109 Total	$ 122	$ 122	$ 300,000				
111							
Development Impact Fee Water Facilities							
Master Plan Update	$ 100,000		$ 100,000				
Prior Year Purchase Orders	$ 122	$ 122					
111 Total	$ 100,122	$ 122	$ 100,000				
Grand Total	$24,111,531	$17,791,907	$10,748,849	$ 4,797,125	$ 7,228,203	$ 3,159,000	$ 2,579,000

Detail of Capital Improvement Program by Project

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
11th Street Improvements							
FCTA Street Maintenance	$ 250,000	$ 341,117					
Road Repair and Accountability Act 2017	$ 1,208,470	$ 1,117,353					
11th Street Improvements Total	$ 1,458,470	$ 1,458,470					
Active Transportation & Parkway Masterplan							
Federal Street Projects - Federal Funds	$ 199,153						
Active Transportation & Parkway Masterplan Total	$ 199,153						
ADA Improvements							
General Fund	$ 16,000	$ 16,000	$ 3,000				
LTF Article 8 Streets & Roads	$ 2,500	$ 2,500	$ 3,000				
ADA Improvements Total	$ 18,500	$ 18,500	$ 6,000				
Airport Above Ground Fuel Tank							
American Rescue Plan Act 2021	$ 500,000						
Airport Above Ground Fuel Tank Total	$ 500,000						
Airport Above Ground Fuel Tank - Construction Phase							
Airport				$ 500,000			
Airport Above Ground Fuel Tank - Construction Phase Total				$ 500,000			
Airport Above Ground Fuel Tank - Design Phase City Share							
Airport			$ 10,000				
Airport Above Ground Fuel Tank - Design Phase City Share Total			$ 10,000				

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Airport Above Ground Fuel Tank - Design Phase FAA Share							
Airport			$ 99,000				
Airport Above Ground Fuel Tank - Design Phase FAA Share Total			$ 99,000				
Airport Apron - Design Phase City Share							
Airport	$ 96,982	$ 96,982					
Airport Apron - Design Phase City Share Total	$ 96,982	$ 96,982					
Airport Apron - Design Phase FAA Share							
Airport	$ 1,586,980	$ 1,586,980					
Airport Apron - Design Phase FAA Share Total	$ 1,586,980	$ 1,586,980					
Airport Apron - Design Phase State Share							
Airport	$ 79,349	$ 79,349					
Airport Apron - Design Phase State Share Total	$ 79,349	$ 79,349					
Airport Apron Pavement Reconstruction - Construction Phase 1							
Airport							$ 1,200,000
Airport Apron Pavement Reconstruction - Construction Phase 1 Total							$ 1,200,000
Airport Apron Pavement Reconstruction - Design Phase							
Airport					$ 175,000		
Airport Apron Pavement Reconstruction - Design Phase Total					$ 175,000		

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Airport Hangar Construction - Design Phase							
Airport			$ 10,000				
Airport Hangar Construction - Design Phase Total			$ 10,000				
Airport Narrative Update Airport Layout Plan							
Airport				$ 375,000			
Airport Narrative Update Airport Layout Plan Total				$ 375,000			
Airport Runway End Light - Construction Phase							
Airport						$ 100,000	
Airport Runway End Light - Construction Phase Total						$ 100,000	
Airport Runway End Light - Design Phase							
Airport					$ 85,000		
Airport Runway End Light - Design Phase Total					$ 85,000		
Airport Runway Light LED Replacement							
Airport						$ 150,000	
Airport Runway Light LED Replacement Total						$ 150,000	
Airport Taxiway Pavement Preservation - Construction Phase							
Airport						$ 185,000	
Airport Taxiway Pavement Preservation - Construction Phase Total						$ 185,000	
Airport Taxiway Pavement Preservation - Design Phase							

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Airport					$ 75,000		
Airport Taxiway Pavement Preservation - Design Phase Total					$ 75,000		
ALPR Cameras							
General Fund	$ 17,000	$ 17,600	$ 34,000	$ 34,000	$ 34,000	$ 34,000	$ 34,000
ALPR Cameras Total	$ 17,000	$ 17,600	$ 34,000	$ 34,000	$ 34,000	$ 34,000	$ 34,000
Animal Shelter Design							
General Fund	$ 300,000	$ 20,000	$ 380,000				
Animal Shelter Design Total	$ 300,000	$ 20,000	$ 380,000				
Anoxic Basin Pump							
Sewer Capital	$ 39,000	$ 42,000					
Anoxic Basin Pump Total	$ 39,000	$ 42,000					
Automatic Samplers							
Sewer Capital			$ 20,000				
Automatic Samplers Total			$ 20,000				
Axon Equipment							
General Fund				$ 5,000	$ 10,000	$ 5,000	$ 10,000
Public Safety Sales Tax			$ 10,000				
Axon Equipment Total			$ 10,000	$ 5,000	$ 10,000	$ 5,000	$ 10,000
Back-Hoe							

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Sewer Capital						$ 350,000	
Back-Hoe Total						$ 350,000	
Bar Screen PLC Replacement							
Sewer Capital	$ 16,700	$ 16,700					
Bar Screen PLC Replacement Total	$ 16,700	$ 16,700					
Body Armor and Carrier System							
General Fund			$ 24,500	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Public Safety Sales Tax			$ 24,500	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Body Armor and Carrier System Total			$ 49,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Body Worn Cameras							
Public Safety Sales Tax				$ 54,000	$ 54,000	$ 54,000	$ 54,000
Body Worn Cameras Total				$ 54,000	$ 54,000	$ 54,000	$ 54,000
Building (Police Only)							
General Fund				$ 10,500	$ 100,000	$ 20,000	$ 20,000
Building (Police Only) Total				$ 10,500	$ 100,000	$ 20,000	$ 20,000
Business Facade Improvement Program							
American Rescue Plan Act 2021	$ 150,000	$ 92,307	$ 57,693				
Business Facade Improvement Program Total	$ 150,000	$ 92,307	$ 57,693				
CalOES Public Safety Communication Upgrade							

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
General Fund			$ 1,500,000				
CalOES Public Safety Communication Upgrade Total			$ 1,500,000				
Carpet Replacement							
General Fund					$ 20,000		
Carpet Replacement Total					$ 20,000		
CDBG 21571 E Street Reconstruction							
Community Development Block Grant	$ 465,000	$ 465,000					
FCTA Street Maintenance	$ 30,000	$ 100,000					
CDBG 21571 E Street Reconstruction Total	$ 495,000	$ 565,000					
CDBG 23571 North Ave Improvements							
Community Development Block Grant			$ 230,000				
FCTA Street Maintenance			$ 118,000				
CDBG 23571 North Ave Improvements Total			$ 348,000				
CDBG 24571 Rupert and Church Heavy Rehab							
Community Development Block Grant				$ 230,000			
CDBG 24571 Rupert and Church Heavy Rehab Total				$ 230,000			
CDBG 25571 Lincoln, Washington, Jefferson, Sunset and Columbia							
Community Development Block Grant					$ 230,000	$ 230,000	
CDBG 25571 Lincoln, Washington, Jefferson, Sunset and Columbia Total					$ 230,000	$ 230,000	

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
CDBG 27571 Residential Slurry							
Community Development Block Grant							$ 230,000
CDBG 27571 Residential Slurry Total							$ 230,000
City Hall							
American Rescue Plan Act 2021	$ 100,000	$ 80,000	$ 920,000				
City Hall Total	$ 100,000	$ 80,000	$ 920,000				
City Hall Interior Lighting							
General Fund	$ 11,500	$ 11,500					
City Hall Interior Lighting Total	$ 11,500	$ 11,500					
City Hall Remodel							
General Fund	$ 10,586	$ 41,728					
City Hall Remodel Total	$ 10,586	$ 41,728					
Columbia Ave Sidewalk & Widening							
Federal Street Projects - Federal Funds				$ 170,100			
Columbia Ave Sidewalk & Widening Total				$ 170,100			
Columbia Avenue Sidewalks							
FCTA Pedestrians & Trails	$ 25,000	$ 25,000					
Federal Street Projects - Federal Funds			$ 50,000				
Columbia Avenue Sidewalks Total	$ 25,000	$ 25,000	$ 50,000				

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Community Center California Room Paint							
General Fund				$ 30,000			
Community Center California Room Paint Total				$ 30,000			
Community Center California Room Sound System Upgrade							
General Fund	$ 70,195	$ 70,195					
Community Center California Room Sound System Upgrade Total	$ 70,195	$ 70,195					
Community Center Emergency Backup Generator							
General Fund				$ 175,000			
Community Center Emergency Backup Generator Total				$ 175,000			
Community Center Floor Repair							
General Fund			$ 158,200				
Community Center Floor Repair Total			$ 158,200				
Community Center Kitchen Counter Tops							
General Fund					$ 15,000		
Community Center Kitchen Counter Tops Total					$ 15,000		
Community Center Kitchen Equipment							
General Fund				$ 50,000			
Community Center Kitchen Equipment Total				$ 50,000			
Community Center Main Restroom Remodel							

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
General Fund					$ 50,000		
Community Center Main Restroom Remodel Total					$ 50,000		
Community Center Redwood Room Sound System							
General Fund				$ 45,525			
Community Center Redwood Room Sound System Total				$ 45,525			
Community Center Stage Overlay or Replacement							
General Fund				$ 50,000			
Community Center Stage Overlay or Replacement Total				$ 50,000			
Community Parkway Improvements							
FCTA Pedestrians & Trails			$ 250,000				
Community Parkway Improvements Total			$ 250,000				
Community Services Department Maintenance Shop							
General Fund			$ 26,000				
Community Services Department Maintenance Shop Total			$ 26,000				
Courthouse Purchase							
American Rescue Plan Act 2021	$ 350,000						
Courthouse Purchase Total	$ 350,000						
Courthouse Renovation							
American Rescue Plan Act 2021	$ 550,000						

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Courthouse Renovation Total	$ 550,000						
Cricket Hollow Storage Facility							
Development Impact Fee Fire Facilities	$ 70,000		$ 70,000				
Public Safety Sales Tax	$ 273,500	$ 6,500	$ 280,000				
Cricket Hollow Storage Facility Total	$ 343,500	$ 6,500	$ 350,000				
CVTC Design							
General Fund				$ 15,000			
Water Capital				$ 15,000			
CVTC Design Total				$ 30,000			
Dinuba Ave Sidewalks							
FCTA Flexible Funding				$ 15,000			
Federal Street Projects - Federal Funds				$ 43,500	$ 236,500		
Dinuba Ave Sidewalks Total				$ 58,500	$ 236,500		
Dinuba Avenue Improvements							
FCTA Street Maintenance	$ 25,000	$ 12,500	$ 12,500				
Federal Street Projects - Federal Funds	$ 405,902	$ 200,000	$ 340,902		$ 3,111,915		
Dinuba Avenue Improvements Total	$ 430,902	$ 212,500	$ 353,402		$ 3,111,915		
Downtown Banner - Wreath Poles							
City Bond Funds from RDA	$ 12,000						
Downtown Banner - Wreath Poles Total	$ 12,000						

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Downtown Business Assistance							
American Rescue Plan Act 2021	$ 150,000						
Downtown Business Assistance Total	$ 150,000						
Drinking Water Incubator							
Sewer Capital				$ 10,000			
Drinking Water Incubator Total				$ 10,000			
Dump Trailer							
General Fund	$ 13,000	$ 13,000					
Dump Trailer Total	$ 13,000	$ 13,000					
Dump Truck							
Water Capital						$ 145,000	
Dump Truck Total						$ 145,000	
East Ave Heavy Rehab G-14th							
General Fund	$ 300,000	$ 300,000					
Groundwater Treatment Settlement	$ 209,809						
East Ave Heavy Rehab G-14th Total	$ 509,809	$ 300,000					
Effluent Pump VFD Replacement							
Sewer Capital	$ 77,000	$ 80,000					
Effluent Pump VFD Replacement Total	$ 77,000	$ 80,000					

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Equipment Steam Cleaner							
Equipment Shop			$ 8,500				
Equipment Steam Cleaner Total			$ 8,500				
Fire Department Bunkroom Privacy Walls							
Public Safety Sales Tax			$ 15,000				
Fire Department Bunkroom Privacy Walls Total			$ 15,000				
Fire Department Firefighter Turnout Room							
Public Safety Sales Tax				$ 55,000			
Fire Department Firefighter Turnout Room Total				$ 55,000			
Fire Department Homeland Security Grant Equipment							
General Fund	$ 12,261	$ 12,678	$ 5,744				
Fire Department Homeland Security Grant Equipment Total	$ 12,261	$ 12,678	$ 5,744				
Fire Department Interior Paint							
General Fund				$ 15,000			
Fire Department Interior Paint Total				$ 15,000			
Fire Department Main Kitchen Upgrade							
Public Safety Sales Tax			$ 18,000				
Fire Department Main Kitchen Upgrade Total			$ 18,000				

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Fire Department Roof Repair							
General Fund			$ 10,000				
Fire Department Roof Repair Total			$ 10,000				
Fire Filter Replacement							
Public Safety Sales Tax			$ 7,800				
Fire Filter Replacement Total			$ 7,800				
Fire Pumper Type 2							
General Fund						$ 350,000	
Public Safety Sales Tax						$ 350,000	
Fire Pumper Type 2 Total						$ 700,000	
Fire Rescue and Wildland Squad							
General Fund					$ 100,000		
Public Safety Sales Tax					$ 100,000		
Fire Rescue and Wildland Squad Total					$ 200,000		
Flatbed Truck with Hoist							
Water Capital					$ 60,000		
Flatbed Truck with Hoist Total					$ 60,000		
Frankwood Ave Improvements							
FCTA Flexible Funding				$ 15,846			
FCTA Street Maintenance			$ 72,099		$ 552,859		

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Federal Street Projects - Federal Funds			$ 64,401	$ 14,154	$ 493,929		
Frankwood Ave Improvements Total			$ 136,500	$ 30,000	$ 1,046,788		
Frankwood Ave Water Well							
American Rescue Plan Act 2021	$ 90,000	$ 58,160					
Frankwood Ave Water Well Total	$ 90,000	$ 58,160					
Furniture							
General Fund	$ 8,252	$ 8,252	$ 8,000				
Sewer Capital	$ 9,100	$ 9,099					
Furniture Total	$ 17,352	$ 17,351	$ 8,000				
General Improvement							
Streetscape Assessment District	$ 17,000	$ 11,000	$ 17,000				
General Improvement Total	$ 17,000	$ 11,000	$ 17,000				
Generator PLC Controls							
Sewer Capital					$ 295,000		
Generator PLC Controls Total					$ 295,000		
Hollywood, Acacia, Birch & Myrtle Reconstruction							
General Fund	$ 650,000	$ 650,000					
Hollywood, Acacia, Birch & Myrtle Reconstruction Total	$ 650,000	$ 650,000					
Hope Ave Improvements							

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
FCTA Street Maintenance			$ 350,000				
Hope Ave Improvements Total			$ 350,000				
Housing Element							
General Fund	$ 115,000	$ 46,000	$ 79,000				
Housing Element Total	$ 115,000	$ 46,000	$ 79,000				
HVAC Replacement							
General Fund	$ 55,926	$ 55,926	$ 57,510			$ 25,000	
HVAC Replacement Total	$ 55,926	$ 55,926	$ 57,510			$ 25,000	
Industrial Park Lift Station Masonry Wall							
Sewer Capital			$ 35,000				
Industrial Park Lift Station Masonry Wall Total			$ 35,000				
Industrial Park Lift Station Pump Replacement							
Sewer Capital				$ 35,000	$ 35,000		
Industrial Park Lift Station Pump Replacement Total				$ 35,000	$ 35,000		
Influent Pump							
Sewer Capital	$ 91,000	$ 91,000	$ 37,000				
Influent Pump Total	$ 91,000	$ 91,000	$ 37,000				
Influent Pump Station Rehab							
Sewer Capital	$ 305,000	$ 305,000					

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Influent Pump Station Rehab Total	$ 305,000	$ 305,000					
Interior Lighting							
General Fund				$ 15,000			
Interior Lighting Total				$ 15,000			
Irrigation Booster Pump							
General Fund						$ 50,000	
Irrigation Booster Pump Total						$ 50,000	
Jefferson Elementary Safe Routes to School							
FCTA Pedestrians & Trails				$ 60,000			
Federal Street Projects - Federal Funds	$ 340,000	$ 140,000	$ 200,000	$ 1,073,000			
Jefferson Elementary Safe Routes to School Total	$ 340,000	$ 140,000	$ 200,000	$ 1,133,000			
Lab Autoclave							
Sewer Capital			$ 4,250				
Water Capital			$ 4,250				
Lab Autoclave Total			$ 8,500				
Landscape Trailer							
General Fund				$ 15,000			
Landscape Trailer Total				$ 15,000			
LED Street Names Signs							

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
LTF Article 8 Streets & Roads				$ 40,000			
LED Street Names Signs Total				$ 40,000			
Lift Station Enclosures with Canopy							
Sewer Capital			$ 60,000				
Lift Station Enclosures with Canopy Total			$ 60,000				
Manning Ave Pavement Rehab Phase 3							
FCTA Bike Facilities	$ 10,000	$ 10,000					
FCTA Street Maintenance	$ 180,788	$ 180,788					
Federal Street Projects - Federal Funds	$ 1,472,573	$ 1,472,573					
Manning Ave Pavement Rehab Phase 3 Total	$ 1,663,361	$ 1,663,361					
Master Plan Update							
Development Impact Fee Storm Drain Facilities	$ 150,000		$ 150,000				
Development Impact Fee Wastewater Facilities	$ 150,000		$ 150,000				
Development Impact Fee Water Facilities	$ 100,000		$ 100,000				
Master Plan Update Total	$ 400,000		$ 400,000				
Midtown Pressure Relief Tank							
Water Capital				$ 100,000			
Midtown Pressure Relief Tank Total				$ 100,000			
Mini Excavator & Haul Trailer							
Water Capital			$ 130,000				

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Mini Excavator & Haul Trailer Total			$ 130,000				
Motel Lift Station Masonary							
Sewer Capital						$ 30,000	
Motel Lift Station Masonary Total						$ 30,000	
Mower							
General Fund	$ 46,373	$ 46,373		$ 20,000	$ 20,000	$ 20,000	
Landscape Lighting Maintenance District	$ 17,820	$ 17,813					
Mower Total	$ 64,193	$ 64,186		$ 20,000	$ 20,000	$ 20,000	
Mueller Park Project							
General Fund	$ 20,000	$ 20,000					
Mueller Park Project Total	$ 20,000	$ 20,000					
Muffin Monster PLC Replacement							
Sewer Capital	$ 15,700	$ 15,700					
Muffin Monster PLC Replacement Total	$ 15,700	$ 15,700					
North Ave Water Main Replacement: G to Frankwood							
American Rescue Plan Act 2021	$ 500,000	$ 500,000					
North Ave Water Main Replacement: G to Frankwood Total	$ 500,000	$ 500,000					
Olson Ave Improvements							
Road Repair and Accountability Act 2017			$ 600,000				

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Olson Ave Improvements Total			$ 600,000				
Olson Sewer Main							
Sewer Capital	$ 3,203,950	$ 3,203,950					
Olson Sewer Main Total	$ 3,203,950	$ 3,203,950					
Opera House Repairs							
American Rescue Plan Act 2021			$ 50,000				
Opera House Repairs Total			$ 50,000				
Pioneer Park Gazebo Rehab							
General Fund	$ 30,000	$ 29,979					
Pioneer Park Gazebo Rehab Total	$ 30,000	$ 29,979					
PLC20 Replacement							
Sewer Capital	$ 33,000	$ 33,000					
PLC20 Replacement Total	$ 33,000	$ 33,000					
PLC44 Replacement							
Sewer Capital	$ 47,000	$ 49,000					
PLC44 Replacement Total	$ 47,000	$ 49,000					
PLC48 Replacement							
Sewer Capital			$ 60,000				
PLC48 Replacement Total			$ 60,000				

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Police and Fire Department Vent Cleaning							
General Fund	$ 14,000	$ 14,000	$ 2,500				
Police and Fire Department Vent Cleaning Total	$ 14,000	$ 14,000	$ 2,500				
Police Department Ballistic Windows							
Public Safety Sales Tax	$ 40,000	$ 40,000					
Police Department Ballistic Windows Total	$ 40,000	$ 40,000					
Police Department Front Lobby Remodel							
Public Safety Sales Tax	$ 8,200						
Police Department Front Lobby Remodel Total	$ 8,200						
Police Department Keyless Entry							
General Fund				$ 2,000	$ 10,000	$ 1,000	$ 1,000
Police Department Keyless Entry Total				$ 2,000	$ 10,000	$ 1,000	$ 1,000
Police Department Remodel							
Public Safety Sales Tax	$ 36,800	$ 36,800					
Police Department Remodel Total	$ 36,800	$ 36,800					
Police Dept Lighting and Ceiling Tile Replacement							
Public Safety Sales Tax			$ 37,000				
Police Dept Lighting and Ceiling Tile Replacement Total			$ 37,000				

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Police Detective Special Equipment							
General Fund				$ 5,000		$ 5,000	
Police Detective Special Equipment Total				$ 5,000		$ 5,000	
Police Drone Technology Equipment							
General Fund				$ 5,000	$ 10,000	$ 5,000	$ 10,000
Police Drone Technology Equipment Total				$ 5,000	$ 10,000	$ 5,000	$ 10,000
Police Homeland Security Grant Equipment							
General Fund	$ 4,500	$ 4,500	$ 4,500				
Police Homeland Security Grant Equipment Total	$ 4,500	$ 4,500	$ 4,500				
Police Mobile Data Terminal Replacement							
General Fund	$ 10,000	$ 10,000	$ 10,000	$ 10,000		$ 25,000	
Public Safety Sales Tax	$ 10,000	$ 10,000	$ 15,000				
Police Mobile Data Terminal Replacement Total	$ 20,000	$ 20,000	$ 25,000	$ 10,000		$ 25,000	
Police Safety Equipment							
General Fund	$ 8,000	$ 12,000	$ 15,000				
Public Safety Sales Tax	$ 10,000	$ 10,000	$ 12,000				
Police Safety Equipment Total	$ 18,000	$ 22,000	$ 27,000				
Police Safety Vests							
General Fund	$ 6,000	$ 6,000	$ 6,000				
Police Safety Vests Total	$ 6,000	$ 6,000	$ 6,000				

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Police Special Response Team Equipment							
Public Safety Sales Tax				$ 20,000	$ 20,000	$ 20,000	$ 30,000
Police Special Response Team Equipment Total				$ 20,000	$ 20,000	$ 20,000	$ 30,000
Portable Air Compressor							
LTF Article 8 Streets & Roads						$ 60,000	
Water Capital						$ 30,000	
Portable Air Compressor Total						$ 90,000	
Portable Pump 6-8"							
Sewer Capital					$ 60,000		
Portable Pump 6-8" Total					$ 60,000		
Prior Year Purchase Orders							
American Rescue Plan Act 2021	$ 1,498,776	$ 1,450,066					
City Bond Funds from RDA	$ 89,687	$ 89,687					
Development Impact Fee Parks and Recreation Facilities	$ 122	$ 122					
Development Impact Fee Transportation Facilities	$ 1,220	$ 1,220					
Development Impact Fee Water Facilities	$ 122	$ 122					
FCTA Street Maintenance	$ 31,147	$ 31,147					
Federal Street Projects - Federal Funds	$ 263,838	$ 263,838					
Groundwater Treatment Settlement	$ 50,100	$ 50,100					
Prop 68 Park Bond	$ 147,213	$ 147,213					
Sewer Capital	$ 59,216	$ 59,213					

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Water Capital	$ 93,549	$ 93,549					
Prior Year Purchase Orders Total	$ 2,234,990	$ 2,186,277					
Radar Trailer							
General Fund	$ 5,000	$ 5,000		$ 5,000			
Radar Trailer Total	$ 5,000	$ 5,000		$ 5,000			
RAS Pump VFD Replacement							
Sewer Capital	$ 72,000	$ 75,000					
RAS Pump VFD Replacement Total	$ 72,000	$ 75,000					
Reed Ave Lift Station Generator Replacement							
Sewer Capital			$ 135,000				
Reed Ave Lift Station Generator Replacement Total			$ 135,000				
Reed Ave Reedley College Traffic Signal							
FCTA Flexible Funding	$ 600,000	$ 85,000	$ 215,000				
General Fund			$ 300,000				
Reed Ave Reedley College Traffic Signal Total	$ 600,000	$ 85,000	$ 515,000				
Reed Lift Station Pump Upsize							
Development Impact Fee Wastewater Facilities	$ 135,000	$ 135,000					
Reed Lift Station Pump Upsize Total	$ 135,000	$ 135,000					
Reedley Alley Paving 2020							

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
FCTA Flexible Funding	$ 478,749	$ 410,321					
Federal Street Projects - Federal Funds	$ 636,177	$ 731,073					
Reedley Alley Paving 2020 Total	$ 1,114,926	$ 1,141,394					
River Ridge Lift Station Masonary							
Sewer Capital				$ 27,000			
River Ridge Lift Station Masonary Total				$ 27,000			
Roadbase and Sand Stock							
Water Capital				$ 100,000			
Roadbase and Sand Stock Total				$ 100,000			
Roof Replacement Building							
General Fund				$ 27,000			
Roof Replacement Building Total				$ 27,000			
Rotary Pavillion Roof							
General Fund				$ 15,000			
Rotary Pavillion Roof Total				$ 15,000			
SB1 Parlier Ave (PMP Poor / Very Poor Quality)							
Road Repair and Accountability Act 2017				$ 550,000	$ 550,000		
SB1 Parlier Ave (PMP Poor / Very Poor Quality) Total				$ 550,000	$ 550,000		
SB1 Residential Streets (PMP Poor / Very Poor Quality)							

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Road Repair and Accountability Act 2017						$ 550,000	$ 550,000
SB1 Residential Streets (PMP Poor / Very Poor Quality) Total						$ 550,000	$ 550,000
SB1383 Procurement Requirements							
Solid Waste	$ 60,000	$ 30,000	$ 45,000				
SB1383 Procurement Requirements Total	$ 60,000	$ 30,000	$ 45,000				
SCADA Integration							
Sewer Capital	$ 55,000	$ 65,000	$ 35,000				
SCADA Integration Total	$ 55,000	$ 65,000	$ 35,000				
SCADA Master Plan and Upgrades							
Groundwater Treatment Settlement	$ 50,000	$ 50,000					
SCADA Master Plan and Upgrades Total	$ 50,000	$ 50,000					
Seal Coat Rail To Trail Phase 2							
General Fund			$ 15,000				
Seal Coat Rail To Trail Phase 2 Total			$ 15,000				
Shoemake & Enns Storm Drain Pipeline Upsizing							
Development Impact Fee Storm Drain Facilities	$ 125,000	$ 125,000					
Shoemake & Enns Storm Drain Pipeline Upsizing Total	$ 125,000	$ 125,000					
Shop Coolers							
General Fund	$ 15,000	$ 15,000					

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
LTF Article 8 Streets & Roads	$ 15,000	$ 15,000					
Shop Coolers Total	$ 30,000	$ 30,000					
Sign Printer							
LTF Article 8 Streets & Roads	$ 25,000	$ 25,000					
Sign Printer Total	$ 25,000	$ 25,000					
Skid Steer							
LTF Article 8 Streets & Roads					$ 75,000		
Skid Steer Total					$ 75,000		
Sports Park Construction							
Development Impact Fee Parks and Recreation Facilities			$ 300,000				
General Fund	$ 2,200,000	$ 400,000	$ 1,500,000				
Sports Park Construction Total	$ 2,200,000	$ 400,000	$ 1,800,000				
Sports Park Playground Rubber Surface Replacement							
General Fund	$ 147,411	$ 147,411					
Sports Park Playground Rubber Surface Replacement Total	$ 147,411	$ 147,411					
Striper Equipment Long Line							
LTF Article 8 Streets & Roads				$ 80,000			
Striper Equipment Long Line Total				$ 80,000			
Sweeper CMAQ							

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Federal Street Projects - Federal Funds	$ 348,000		$ 348,000				
Sweeper CMAQ Total	$ 348,000		$ 348,000				
Thermoplastic Kettle							
LTF Article 8 Streets & Roads					$ 30,000		
Thermoplastic Kettle Total					$ 30,000		
Thermoplastic PreMelter							
LTF Article 8 Streets & Roads					$ 45,000		
Thermoplastic PreMelter Total					$ 45,000		
Traffic Signal Controller Replacement							
LTF Article 8 Streets & Roads	$ 50,000	$ 50,000					
Traffic Signal Controller Replacement Total	$ 50,000	$ 50,000					
Traffic Signal UPS Replacement							
LTF Article 8 Streets & Roads	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Traffic Signal UPS Replacement Total	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Turbine Mixer							
Sewer Capital	$ 38,000	$ 40,000					
Turbine Mixer Total	$ 38,000	$ 40,000					
Utility Cart							
Sewer Capital			$ 40,000				

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Utility Cart Total			$ 40,000				
Vehicles							
Airport	$ 20,000						
Equipment Shop				$ 45,000			
General Fund	$ 473,435	$ 461,464	$ 185,000	$ 150,000	$ 197,500	$ 125,000	$ 210,000
LTF Article 8 Streets & Roads				$ 60,000	$ 60,000	$ 65,000	
Public Safety Sales Tax	$ 218,000	$ 232,747	$ 164,000	$ 150,000	$ 132,500	$ 125,000	$ 150,000
Sewer Capital			$ 40,000		$ 50,000		
Water	$ 103,000	$ 103,000					
Water Capital					$ 55,000		
Vehicles Total	$ 814,435	$ 797,211	$ 389,000	$ 405,000	$ 495,000	$ 315,000	$ 360,000
Vent Cleaning - All New Units							
General Fund				$ 5,500			
Vent Cleaning - All New Units Total				$ 5,500			
Water Main Connection							
Water Capital	$ 10,000		$ 50,000				
Water Main Connection Total	$ 10,000		$ 50,000				
Water Meter Replacement							
Water Capital	$ 150,000	$ 92,812	$ 150,000				
Water Meter Replacement Total	$ 150,000	$ 92,812	$ 150,000				

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Water Shop Roof and Facia Replacement							
Water Capital						$ 20,000	
Water Shop Roof and Facia Replacement Total						$ 20,000	
Water Well Emergency Transfer Switch							
Water Capital	$ 60,000	$ 60,000					
Water Well Emergency Transfer Switch Total	$ 60,000	$ 60,000					
Water Well GAC Replacement							
Water	$ 150,000	$ 150,000	$ 150,000				
Water Well GAC Replacement Total	$ 150,000	$ 150,000	$ 150,000				
Water Well Generator							
Water Capital	$ 50,000						
Water Well Generator Total	$ 50,000						
Water Well Motor Well #12							
Water Capital					$ 50,000		
Water Well Motor Well #12 Total					$ 50,000		
Water Well Sounding System Well #10							
Water Capital				$ 25,000			
Water Well Sounding System Well #10 Total				$ 25,000			
Water Well Sounding System Well #11							

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
Water Capital				$ 25,000			
Water Well Sounding System Well #11 Total				$ 25,000			
Water Well Well Sounding System							
Water Capital	$ 75,000	$ 75,000					
Water Well Well Sounding System Total	$ 75,000	$ 75,000					
WWTP Administrative Bldg Flooring							
Sewer Capital			$ 30,000				
WWTP Administrative Bldg Flooring Total			$ 30,000				
WWTP Asphalt Slurry Seal							
Sewer Capital							$ 50,000
WWTP Asphalt Slurry Seal Total							$ 50,000
WWTP Ethernet Conversion							
Sewer Capital	$ 23,500	$ 23,500					
WWTP Ethernet Conversion Total	$ 23,500	$ 23,500					
WWTP Solids Grate Replacement and Floor Resurfacing							
Sewer Capital				$ 150,000			
WWTP Solids Grate Replacement and Floor Resurfacing Total				$ 150,000			
WWTP Sweeper							
Sewer Capital				$ 25,000			

Detail of Capital Improvement Program by Project

Project and Funding Source	FY 2022-23 Budget	FY 2022-23 Estimates	FY 2023-24 Budget	FY 2024-25 Projects	FY 2025-26 Projects	FY 2026-27 Projects	FY 2027-28 Projects
WWTP Sweeper Total				$ 25,000			
WWTP Yard Paint							
Sewer Capital	$ 39,400	$ 39,400					
WWTP Yard Paint Total	$ 39,400	$ 39,400					
Grand Total	$ 24,111,531	$ 17,791,907	$ 10,748,849	$ 4,797,125	$ 7,228,203	$ 3,159,000	$ 2,579,000

Capital Improvement Program Unfunded Projects

Capital Improvement Program Unfunded Projects

Capital Outlay Category	City Department	Project Description	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
ADA Improvements	Community Services	Camacho Park ADA Ramp		$ 40,000			
ADA Improvements	Engineering	Sidewalk on D, North, Frankwood (High School, Lincoln School, Grant School)			$ 85,000		
ADA Improvements	Engineering	Sidewalk on Myrtle between N Del Altair and N East Avenue			$ 60,000		
ADA Improvements	Engineering	Sidewalk between Carolyn Lane and E Dinuba Avenue (Jefferson School)				$ 50,000	
ADA Improvements Total				$ 40,000	$ 145,000	$ 50,000	
Equipment Acquisition	Community Services	Digital Marquee at Community Center		$ 25,000			
Equipment Acquisition	Community Services	Camacho Park Bleachers					$ 100,000
Equipment Acquisition	Fire	Radio Voter System		$ 28,000			
Equipment Acquisition	Police	Fleet Key System		$ 10,000			
Equipment Acquisition	Public Works	Motel Lift station Generator Replacement	$ 60,000				
Equipment Acquisition	Public Works	RiverRidge Lift station Generator Replacement		$ 50,000			
Equipment Acquisition	Public Works	Industrial Park station Generator Replacement			$ 50,000		
Equipment Acquisition Total			$ 60,000	$ 113,000	$ 50,000	$ -	$ 100,000
Facilities New	Fire	2nd Fire Station					$ 6,500,000
Facilities New	Public Works	Central Valley Transportation Center City of Reedley Corporation Yard	$ 10,000,000				
Facilities New Total			$ 10,000,000				$ 6,500,000
Facilities Rehabilitation	Community Services	Fire Alarm system PD and CH		$ 40,000			
Facilities Rehabilitation	Community Services	Replace 50 Skylights		$ 30,000			
Facilities Rehabilitation	Community Services	Safety Skylight Cages		$ 50,000			
Facilities Rehabilitation	Community Services	Camacho Park Lighting Upgrade		$ 200,000			
Facilities Rehabilitation	Community Services	Camacho Park Restroom and Concession Rehab			$ 100,000		
Facilities Rehabilitation	Community Services	Community Center Kitchen Rehab			$ 100,000		
Facilities Rehabilitation	Public Works	Reedley Beach Restroom Rehab		$ 200,000			
Facilities Rehabilitation	Public Works	Cricket Hollow Restroom Rehab			$ 200,000		
Facilities Rehabilitation	Public Works	Muller Park Playground Replacement			$ 50,000		
Facilities Rehabilitation	Public Works	Sports Park Playground Replacement				$ 50,000	
Facilities Rehabilitation	Public Works	Citizens Park Playground Replacement					$ 80,000

Capital Improvement Program Unfunded Projects

Capital Outlay Category	City Department	Project Description	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Facilities Rehabilitation Total				$ 520,000	$ 450,000	$ 50,000	$ 80,000
Other	Engineering	UUD No. 1 Dinuba Avenue - Buttonwillow to Traver Creek					$ 4,600,000
Other Total							$ 4,600,000
Road Rehabilitation	Engineering	Signalization @ I Street & 8th				$ 600,000	
Road Rehabilitation	Engineering	I St, G St, Dinuba Ave Roundabout					$ 2,600,000
Road Rehabilitation	Engineering	North Ave, 11th St, East Ave Alignment Project				$ 1,350,000	
Road Rehabilitation	Engineering	Dinuba Widening Tobu to Zumwalt		$ 350,000			
Road Rehabilitation	Engineering	Signalization @ Tobu Ave					$ 600,000
Road Rehabilitation Total				$ 350,000		$ 1,950,000	$ 3,200,000
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Water Pipe- N. Reed & W. Aspen (310')			$ 563,000		
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Water Pipe- W. Olson & W. Bank of Kings river (2300')	$ 331,000				
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Water Pipe- S. of N. Reed & W. Manning (2420')	$ 49,000				
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Water Pipe- N. Hollywood (3410')	$ 145,000				
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Water Pipe- S. Kings Dr. Cir. & Beechwood (270')	$ 118,000				
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Water Pipe- 1st & 10th (720')	$ 55,000				
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Water Pipe- 1st & 13th (1130')	$ 13,000				
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Water Pipe- S. of S. Reed & Beech - Well 10 (640')	$ 9,000				
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Water Pipe- Klein at Reed (600')	$ 44,000				
Water or Sewer System Rehabilitation or Upgrades	Public Works	Upsize Sewer Pipe- Reed Btwn Dinuba & 11th (from 12" to 24" 750')			$ 790,000		
Water or Sewer System Rehabilitation or Upgrades	Public Works	Upsize Sewer Pipe-Reed Btwn 11th & 8th (from 12" to var 1900')			$ 1,856,000		
Water or Sewer System Rehabilitation or Upgrades	Public Works	Upsize Sewer Pipe- W. Manning & 8th (8/10" to var 2630')			$ 1,691,000		
Water or Sewer System Rehabilitation or Upgrades	Public Works	Profile Sewer Reverse & Upgraded- Manning Btwn Reed & Kings River (3600')	$ 1,041,000				
Water or Sewer System Rehabilitation or Upgrades	Public Works	Upsize Sewer Pipe- W. Henley Creed Rd (from 8" to 10" 1730')	$ 536,000				
Water or Sewer System Rehabilitation or Upgrades	Public Works	Replace Storage in Storm Basin P (76 ac-ft)		$ 6,328,000			
Water or Sewer System Rehabilitation or Upgrades	Public Works	Replace Storage in Storm Basin Q (72.7 ac-ft)	$ 4,129,000				
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Storm Drain 18" Pipe in W Cypress (660')		$ 483,000			
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Storm Drain 18" Pipe in W Sycamore (670')		$ 491,000			

Capital Improvement Program Unfunded Projects

Capital Outlay Category	City Department	Project Description	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Storm Drain 18" Pipe in W Ponderosa (690')		$ 505,000			
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Storm Drain 18" Pipe in W Palm (670')		$ 491,000			
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Storm Drain Pipe in W Beechwood Btwen Aley W. of S. Oak & S. Kings (920')		$ 673,000			
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Storm Drain Pipe in W. Stanley E. from S. Church (520')		$ 380,000			
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Storm Drain Pipe in W. Huntsman E from S Church (510')		$ 374,000			
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Storm Drain Pipe in Zumwalt N. from Silas Batsch Elem to E. Manning (1960')			$ 2,209,000		
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Storm Drain Pipe in S. along S. E. Btwn E. David to Lilac (490')		$ 526,000			
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Storm Drain Pipe in S. E. Btwn Lilac & E. Floral (to new rention basin 1260')			$ 2,163,000		
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Storm Drain Pipe in E. Along E. Hunstman from existing pipe (1110')		$ 1,668,000			
Water or Sewer System Rehabilitation or Upgrades	Public Works	New Storm Drain Pipe in N. from existing retention pond to E. Dinuba W. to temp pond (2760')				$ 2,369,000	
Water or Sewer System Rehabilitation or Upgrades	Public Works	N. Downtown Water Tower - Int coating		$ 250,000			
Water or Sewer System Rehabilitation or Upgrades	Public Works	S. Downtown Water Tower - Int coating		$ 250,000			
Water or Sewer System Rehabilitation or Upgrades	Public Works	Water Meter replacements	$ 4,000,000				
Water or Sewer System Rehabilitation or Upgrades	Public Works	Portable generator - water wells	$ 200,000				
Water or Sewer System Rehabilitation or Upgrades Total			$ 10,670,000	$ 12,419,000	$ 9,272,000	$ 2,369,000	
Grand Total			$ 20,730,000	$ 13,442,000	$ 9,917,000	$ 4,419,000	$ 14,480,000

All Revenue Accounts by Account Number

All Revenue Accounts by Account Number

Account Number	Description	FY 2021-22 Actual Revenues	FY 2022-23 Budgeted Revenues	FY 2022-23 Estimated Revenues	FY 2023-24 Budgeted Revenues
001-3111	General Fund - Property Tax Current Year Secured	$ 1,246,696	$ 1,246,144	$ 1,366,930	$ 1,419,269
001-3112	General Fund - Property Tax Current Year Unsecured	$ 76,932	$ 77,366	$ 85,597	$ 87,309
001-3113	General Fund - Property Tax Prior Year	$ 471	$ 5,000	$ 2,632	$ 3,000
001-3114	General Fund - Property Tax Other	$ 294,696	$ 259,000	$ 270,000	$ 275,400
001-3115	General Fund - Real Property Transfer Tax	$ 62,129	$ 40,000	$ 72,000	$ 60,000
001-3116	General Fund - Property Tax Supplemental	$ 33,449	$ 25,000	$ 27,000	$ 25,000
001-3117	General Fund - State Homeowners Property Tax Relief	$ 12,484	$ 13,000	$ 12,278	$ 12,500
001-3121	General Fund - Sales & Use Tax	$ 2,273,181	$ 2,337,000	$ 2,288,935	$ 2,343,992
001-3123	General Fund - Franchise Tax	$ 1,207,590	$ 1,143,320	$ 1,197,104	$ 1,268,674
001-3124	General Fund Fund - Measure B TUT	$ 2,579,827	$ 2,511,000	$ 2,724,713	$ 2,811,280
001-3126	General Fund - Transient Occupancy Room Tax	$ 63,579	$ 60,000	$ 65,000	$ 65,000
001-3201	General Fund - Business Licenses	$ 118,014	$ 115,000	$ 118,000	$ 118,000
001-3204	General Fund - Building Permits	$ 444,521	$ 180,000	$ 240,000	$ 175,000
001-3205	General Fund - Plumbing Permits	$ 41,935	$ 20,000	$ 25,000	$ 20,000
001-3206	General Fund - Electrical Permits	$ 173,869	$ 70,000	$ 125,000	$ 70,000
001-3207	General Fund - Mechanical Permits	$ 25,939	$ 15,000	$ 18,000	$ 15,000
001-3208	General Fund - Encroachment Permits	$ 4,826	$ 2,000	$ 3,000	$ 3,000
001-3209	General Fund - Other Licenses & Permits	$ 7,169	$ 5,000	$ 5,000	$ 5,000
001-3301	General Fund - Motor Vehicle Code Fines	$ 30,653	$ 27,500	$ 20,500	$ 27,500
001-3302	General Fund - Other Court Fines	$ 5,172	$ 7,000	$ 5,000	$ 5,000
001-3307	General Fund - Administrative Citations Fire	$ 23,567	$ 15,000	$ 8,000	$ 10,000
001-3308	General Fund - Administrative Citations PD	$ 16,280	$ 16,000	$ 8,000	$ 16,000
001-3401	General Fund - Investment Interest	$ (51,300)	$ 1,500	$ 25,000	$ 25,000
001-3402	General Fund - Land & Building Rental	$ 1	$ 1	$ 1	$ 1
001-3404	General Fund - Community Center Rental Fees	$ 29,892	$ 25,000	$ 25,000	$ 25,000
001-3405	General Fund - Park Rental Fees	$ 3,032	$ 2,500	$ 4,200	$ 2,500
001-3408	General Fund - Opera House Rental Fees	$ 13,650	$ 12,600	$ 12,600	$ 12,600

All Revenue Accounts by Account Number

Account Number	Description	FY 2021-22 Actual Revenues	FY 2022-23 Budgeted Revenues	FY 2022-23 Estimated Revenues	FY 2023-24 Budgeted Revenues
001-3410	General Fund - Sports Park Rental Fees	$ 1,961	$ 2,000	$ 5,500	$ 4,000
001-3416	General Fund - Late Fees	$ 2,005	$ 1,200	$ 3,500	$ 1,200
001-3502	General Fund - Prop Tax in Lieu of Vehicle License Fee	$ 2,299,843	$ 2,350,000	$ 2,543,767	$ 2,594,642
001-3510	General Fund - State Public Safety Subvention Prop 172	$ 69,589	$ 60,000	$ 80,000	$ 80,000
001-3529	General Fund - POST Reimbursement	$ 11,569	$ 10,000	$ 35,000	$ 30,000
001-3601	General Fund - Zoning Fees	$ 62,138	$ 20,000	$ 80,000	$ 50,000
001-3602	General Fund - Subdivision Fees	$ 5,660	$ 2,500	$ 25,000	$ 5,000
001-3603	General Fund - Maps & Publications	$ 254	$ 250	$ 250	$ 250
001-3605	General Fund Fund - Franchise Monitoring & Compliance	$ -	$ 75,000	$ 75,000	$ 75,000
001-3606	General Fund - Plan Check Fees	$ 221,179	$ 100,000	$ 135,000	$ 90,000
001-3607	General Fund Fund - Environmental Fees	$ 29,991	$ 12,000	$ 25,000	$ 8,000
001-3608	General Fund - Engineering & Inspection Fees	$ 60,769	$ 40,000	$ 50,000	$ 25,000
001-3609	General Fund - Engineering Staff Projects Time Reimb	$ 74,221	$ 173,000	$ 102,000	$ 195,000
001-3610	General Fund - Management Services - Enterprise Accts	$ 466,020	$ 466,020	$ 466,020	$ 512,622
001-3611	General Fund - River Park Entry Fees	$ 37,939	$ 25,000	$ 33,087	$ 25,000
001-3613	General Fund - Adult Sports	$ 3,380	$ 14,470	$ 4,350	$ 6,115
001-3614	General Fund - Enrichment Programs	$ 46,022	$ 39,000	$ 31,000	$ 38,000
001-3615	General Fund - Youth Sports	$ 26,305	$ 25,556	$ 28,000	$ 26,000
001-3616	General Fund - Summer Aquatics	$ 59,067	$ 30,024	$ 30,024	$ 39,000
001-3617	General Fund Fund - Veterans Banner Project	$ 10,350	$ 5,000	$ 4,000	$ 5,000
001-3618	General Fund Fund - Special Events Insurance	$ 599	$ 300	$ 75	$ -
001-3620	General Fund - Senior Program	$ 12,632	$ 12,748	$ 13,502	$ 20,000
001-3621	General Fund - DIF Administration Services	$ 25,003	$ 25,002	$ 25,002	$ 56,460
001-3622	General Fund - KCUSD SRO Officer	$ 66,000	$ 65,000	$ 75,000	$ 78,750
001-3625	General Fund - Pre School Fees	$ 25,788	$ 27,080	$ 23,321	$ 25,810
001-3626	General Fund - Aquatics Year Round	$ 16,450	$ 14,495	$ 14,495	$ 15,000
001-3627	General Fund - Police Services For Water, Sewer Disposl	$ 42,456	$ 42,456	$ 42,456	$ 46,701

All Revenue Accounts by Account Number

Account Number	Description	FY 2021-22 Actual Revenues	FY 2022-23 Budgeted Revenues	FY 2022-23 Estimated Revenues	FY 2023-24 Budgeted Revenues
001-3631	General Fund - Fire Govt Properties Protectn Services	$ 41,525	$ 41,525	$ 41,525	$ 45,678
001-3632	General Fund - General Plan Update Fee	$ 66,617	$ 10,000	$ 50,000	$ 20,000
001-3633	General Fund - CSD Special Event App Fee	$ 564	$ 250	$ 400	$ 300
001-3635	General Fund - Engineering Time FCTA Projects	$ 32,765	$ 25,000	$ 16,000	$ 55,000
001-3636	General Fund - Fire & Life Safety Inspection	$ 2,176	$ 1,500	$ 1,200	$ 1,500
001-3638	General Fund - Fire Reports	$ 80	$ 100	$ 200	$ 100
001-3641	General Fund - Fiesta Walk Run	$ 10,215	$ 8,500	$ 9,698	$ 10,000
001-3654	General Fund - FCC Instructional Contract	$ 28,402	$ 12,000	$ 9,626	$ 10,500
001-3655	General Fund - Bldg Dept Water Meter Services	$ 14,037	$ 10,000	$ 1,000	$ 5,000
001-3660	General Fund Fund - Senior Non Qualifying Meal Revenue	$ -	$ -	$ 43	$ -
001-3663	General Fund Fund - Local Early Action Planning Grant Staff Time	$ -	$ 1,500	$ 1,500	$ -
001-3664	General Fund Fund - SB2 Planning Grant Staff Time	$ -	$ 1,600	$ 1,600	$ -
001-3673	General Fund - Taxi Scrip	$ 853	$ 600	$ 950	$ 800
001-3674	General Fund - Red Ribbon Event Fees	$ -	$ 1,600	$ 658	$ 2,200
001-3681	General Fund - Police Reports, Copies, Documents	$ 9,312	$ 7,000	$ 9,000	$ 7,000
001-3682	General Fund - Police Permit and License Fees	$ 150	$ 1,000	$ 320	$ 1,000
001-3683	General Fund - Police Service Fees	$ 10,705	$ 10,000	$ 20,000	$ 18,000
001-3684	General Fund - Police Vehicle Fees	$ 45,070	$ 35,000	$ 38,000	$ 35,000
001-3685	General Fund - Police Animal Control Fees	$ 1,536	$ 2,000	$ 1,800	$ 2,000
001-3686	General Fund - Fresno County AB109	$ 119,853	$ 180,000	$ 175,000	$ 180,000
001-3688	General Fund - Civil Court Appearance	$ 825	$ -	$ 700	$ 800
001-3690	General Fund - Business License App/Renewal Fee	$ 64,448	$ 55,000	$ 60,000	$ 60,000
001-3701	General Fund - Sale of Surplus Equipment	$ 20,261	$ 3,000	$ 10,856	$ 5,000
001-3702	General Fund Fund - Consultant Services Reimbursement	$ -	$ 20,000	$ 50,000	$ 30,000
001-3703	General Fund Fund - Development Project Services Reimbursement	$ 9,981	$ 5,000	$ 4,000	$ 4,000
001-3705	General Fund - SB 90 Claim Refunds	$ 24,382	$ 25,000	$ 57,330	$ 50,000
001-3706	General Fund - RMA Insurance Refund	$ 168,909	$ -	$ 7,344	$ -

All Revenue Accounts by Account Number

Account Number	Description	FY 2021-22 Actual Revenues	FY 2022-23 Budgeted Revenues	FY 2022-23 Estimated Revenues	FY 2023-24 Budgeted Revenues
001-3707	General Fund - Miscellaneous	$ 53,431	$ 25,000	$ 45,000	$ 40,000
001-3713	General Fund - Strike Team	$ 11,820	$ 10,000	$ 13,458	$ 10,000
001-3716	General Fund - CFD Transfer In Salaries - Benefits	$ 755,067	$ 889,000	$ 889,000	$ 1,448,677
001-3723	General Fund - Annuitant Medical Premium Contribution	$ 30,580	$ 23,000	$ 23,000	$ 23,000
001-3727	General Fund - SMIP Administrative Fees	$ -	$ -	$ 3,500	$ 3,500
001-3728	General Fund - CBSC Administrative Fees	$ -	$ -	$ 1,900	$ 1,900
001-3729	General Fund Fund - PD Evidence Money Revenue	$ 80,416	$ -	$ -	$ -
001-3730	General Fund Fund - Senior Trips	$ -	$ 4,800	$ 4,338	$ 8,000
001-3737	General Fund - Property Damage Reimbursements	$ 58,759	$ 65,000	$ 116,674	$ 500
001-3770	General Fund - Donations	$ 67,831	$ 5,000	$ (36,566)	$ 5,000
001-3779	General Fund Fund - Local Project Reimbursement	$ -	$ -	$ -	$ 300,000
001-3799	General Fund Fund - Transfer In	$ -	$ 2,206,934	$ 2,207,328	$ 7,328
001-3809	General Fund Fund - Measure C TOD Grant	$ -	$ 625,000	$ 125,000	$ -
001-3810	General Fund - Sr Meal CDBG Covid Federal Grant	$ 1,469	$ 92,172	$ 92,172	$ -
001-3813	General Fund - State Homeland Security Grant	$ 6,261	$ 12,261	$ 12,261	$ 5,744
001-3817	General Fund - Police BVP Vest Grant	$ 3,600	$ 3,000	$ 3,000	$ 3,000
001-3821	General Fund - Police ABC OTS Grant	$ -	$ -	$ 8,914	$ -
001-3823	General Fund - Federal Homeland Security Grant PD	$ 4,200	$ 4,500	$ 4,500	$ 4,500
001-3824	General Fund - KCUSD Washington Expansion	$ 211,958	$ 565,663	$ 565,663	$ 585,687
001-3833	General Fund - Save The Children Literacy Washington	$ 64,879	$ 84,740	$ 72,554	$ -
001-3835	General Fund - ASES TL Reed School	$ 113,260	$ 191,932	$ 191,932	$ 194,789
001-3838	General Fund - KCUSD TL Reed Expansion	$ 307,806	$ 637,180	$ 637,180	$ 616,334
001-3845	General Fund - ASES Washington School	$ 75,463	$ 158,817	$ 158,817	$ 153,045
001-3848	General Fund - SJVAPCD Public Benefit Grant EV Procrmnt	$ -	$ 40,000	$ -	$ 20,000
001-3850	General Fund Fund - Tobacco Intervention Grant	$ 105,550	$ 118,000	$ 118,000	$ 118,000
001-3853	General Fund Fund - CalOES Public Safety Communication Upgrade	$ -	$ -	$ -	$ 1,500,000
001-3855	General Fund - KCUSD Summer Program TL Reed	$ 109,550	$ 51,971	$ 40,658	$ 118,820

All Revenue Accounts by Account Number

Account Number	Description	FY 2021-22 Actual Revenues	FY 2022-23 Budgeted Revenues	FY 2022-23 Estimated Revenues	FY 2023-24 Budgeted Revenues
001-3856	General Fund - KCUSD Summer Program Washington	$ 104,039	$ 59,483	$ 34,920	$ 105,755
001-3896	General Fund - KCUSD Narcotics Detection	$ 3,034	$ 1,500	$ 4,508	$ 1,500
002-3401	General Fund Reserve - Investment Interest	$ (153,955)	$ 7,500	$ 1,500	$ 7,500
002-3412	General Fund Reserve - Airport Loan	$ 2,955	$ -	$ -	$ -
002-3707	General Fund Reserve - Miscellaneous	$ 50,000	$ -	$ -	$ -
002-3790	General Fund Reserve Fund - Prin Pmt Budget	$ 12,751	$ -	$ -	$ -
002-3799	General Fund Reserve Fund - Transfer In	$ 534,263	$ 550,000	$ 550,000	$ 225,000
003-3125	Public Safety Sales Tax - Public Safety Sales Tax	$ 1,766,997	$ 1,695,000	$ 1,792,366	$ 1,817,376
003-3401	Public Safety Sales Tax - Investment Interest	$ (21,599)	$ 1,500	$ 1,200	$ 1,500
003-3706	Public Safety Sales Tax - RMA Insurance Refund	$ 1,198	$ -	$ 722	$ -
005-3130	Gas Tax - State Gasoline Taxes - 2105	$ 144,198	$ 168,309	$ 151,105	$ 164,329
005-3131	Gas Tax - State Gasoline Taxes - 2106	$ 79,368	$ 87,079	$ 79,997	$ 86,706
005-3132	Gas Tax - State Gasoline Taxes - 2107	$ 172,310	$ 229,938	$ 181,013	$ 197,381
005-3133	Gas Tax - State Gasoline Taxes - 2107.5	$ 6,000	$ 6,000	$ 5,000	$ 6,000
005-3135	Gas Tax - State Gasoline Taxes - 2103 Traffic Cong	$ 205,627	$ 256,931	$ 214,959	$ 248,155
005-3401	Gas Tax - Investment Interest	$ 46	$ 50	$ 120	$ 120
006-3401	GF Capital Set Aside Fund - Investment Interest	$ -	$ -	$ 1,000	$ 3,500
006-3799	GF Capital Set Aside Fund - Transfer In	$ -	$ 900,000	$ 900,000	$ -
007-3401	Federal Street Projects - Federal Funds - Investment Interest	$ (1,882)	$ 50	$ 50	$ 50
007-3826	Federal Street Projects - Federal Funds Fund - Active Transportation & Parkway Masterplan	$ 1,699	$ 199,153	$ 150,000	$ 49,153
007-3854	Federal Street Projects - Federal Funds - Columbia Ave Sidewalks	$ -	$ -	$ -	$ 50,000
007-3857	Federal Street Projects - Federal Funds - Frankwood Ave Improvements	$ -	$ -	$ -	$ 300,000
007-3864	Federal Street Projects - Federal Funds - CMAQ Street Sweeper	$ -	$ 348,000	$ -	$ 348,000
007-3868	Federal Street Projects - Federal Funds Fund - Jefferson Elem School Safe Routes To School	$ -	$ 340,000	$ 140,000	$ 200,000
007-3869	Federal Street Projects - Federal Funds Fund - Reed Ave Sidewalk (Les Schwab)	$ 92,657	$ -	$ -	$ -
007-3871	Federal Street Projects - Federal Funds Fund - Manning Ave Phase 3	$ 1,726	$ 1,472,573	$ 1,472,573	$ -
007-3873	Federal Street Projects - Federal Funds Fund - Dinuba Avenue Improvements	$ -	$ 405,902	$ 200,000	$ 340,902

All Revenue Accounts by Account Number

Account Number	Description	FY 2021-22 Actual Revenues	FY 2022-23 Budgeted Revenues	FY 2022-23 Estimated Revenues	FY 2023-24 Budgeted Revenues
007-3878	Federal Street Projects - Federal Funds - HSIP Safety Sign Analysis	$ (4)	$ -	$ -	$ -
007-3881	Federal Street Projects - Federal Funds - Manning Sidewalk Reed to Frankwood	$ 99,927	$ -	$ -	$ -
007-3884	Federal Street Projects - Federal Funds - Manning Ave Phase I	$ (22,735)	$ -	$ -	$ -
007-3893	Federal Street Projects - Federal Funds Fund - Reedley Alley Paving 2020	$ 3,902	$ 636,177	$ 731,073	$ -
010-3401	LTF Article 3 Bicycle & Pedestrian - Investment Interest	$ (627)	$ 100	$ 400	$ 250
010-3545	LTF Article 3 Bicycle & Pedestrian - Article III Bicycle & Pedestrian	$ 21,801	$ 21,000	$ 25,642	$ 26,000
011-3401	LTF Article 8 Streets & Roads - Investment Interest	$ (23,428)	$ 750	$ 15,000	$ 10,000
011-3416	LTF Article 8 Streets & Roads - Late Fees	$ (255)	$ -	$ 15	$ -
011-3540	LTF Article 8 Streets & Roads - Article VIII Streets & Roads	$ 805,488	$ 880,000	$ 993,565	$ 880,000
011-3701	LTF Article 8 Streets & Roads - Sale of Surplus Equipment	$ 17,208	$ -	$ 9,523	$ -
011-3706	LTF Article 8 Streets & Roads Fund - RMA Insurance Refund	$ 1,570	$ -	$ 959	$ -
011-3707	LTF Article 8 Streets & Roads - Miscellaneous	$ 105	$ -	$ 370	$ -
011-3737	LTF Article 8 Streets & Roads - Property Damage Reimbursements	$ 24,242	$ -	$ 6,515	$ -
014-3143	FCTA Flexible Funding - FCTA Flexible Funding Subprogram	$ 389,815	$ 319,500	$ 489,628	$ 489,628
014-3401	FCTA Flexible Funding - Investment Interest	$ (17,978)	$ 750	$ 1,300	$ 1,500
015-3142	FCTA ADA Compliance - FCTA ADA Compliance Subprogram	$ 13,398	$ 11,600	$ 13,847	$ 13,847
015-3401	FCTA ADA Compliance - Investment Interest	$ (529)	$ 150	$ 50	$ 300
016-3141	FCTA Street Maintenance - FCTA Street Mtce Sub Program	$ 403,163	$ 331,100	$ 395,637	$ 395,637
016-3401	FCTA Street Maintenance - Investment Interest	$ (28,863)	$ 1,000	$ 1,500	$ 1,500
017-3144	FCTA Pedestrians & Trails - FCTA Pedestrians & Trails	$ 85,450	$ 68,800	$ 8,076	$ -
017-3401	FCTA Pedestrians & Trails - Investment Interest	$ (8,821)	$ 750	$ 100	$ 100
018-3145	FCTA Bike Facilities - FCTA Bike Facilities	$ 21,832	$ 17,600	$ 1,982	$ -
018-3401	FCTA Bike Facilities - Investment Interest	$ (1,988)	$ 250	$ 50	$ 100
021-3860	Local Early Action Planning Grant (LEAP) Fund - Local Early Action Planning Grant	$ -	$ 97,500	$ 51,500	$ 96,000
022-3861	SB2 Planning Grant Fund - SB2 Planning Grant	$ 45,799	$ 104,000	$ 104,000	$ 102,400
023-3137	Road Repair and Accountability Act 2017 - Road Repair Accountability Act SB1	$ 518,457	$ 594,644	$ 543,129	$ 619,058
023-3401	Road Repair and Accountability Act 2017 - Investment Interest	$ (12,142)	$ (250)	$ 5,500	$ 2,000

All Revenue Accounts by Account Number

Account Number	Description	FY 2021-22 Actual Revenues	FY 2022-23 Budgeted Revenues	FY 2022-23 Estimated Revenues	FY 2023-24 Budgeted Revenues
024-3401	Community Development Block Grants - Investment Interest	$ (1,262)	$ (50)	$ 50	$ 50
024-3859	Community Development Block Grants - CDBG 23571	$ -	$ -	$ -	$ 230,000
024-3875	Community Development Block Grants Fund - CDBG 21571	$ -	$ 465,000	$ 465,000	$ -
024-3880	Community Development Block Grants Fund - CDBG 18571 Buttonwillow Widening	$ 77,217	$ -	$ -	$ -
025-3522	American Rescue Plan Act 2021 Fund - Coronavirus Fiscal Recovery 2021	$ 6,137,938	$ -	$ 3,068,969	$ -
027-3707	Senior Citizen Nutrition Grant Fund - Miscellaneous	$ -	$ 12,243	$ 15,055	$ 27,596
027-3735	Senior Citizen Nutrition Grant - Sr Center Meal Contributions	$ -	$ 5,500	$ 2,000	$ -
027-3805	Senior Citizen Nutrition Grant - Federal FMAAA Sr Nutrition Grant	$ -	$ 16,972	$ 22,953	$ -
029-3123	Public Educational & Govt Access Fees - Franchise Tax	$ 26,866	$ 26,700	$ 26,700	$ 26,000
029-3401	Public Educational & Govt Access Fees - Investment Interest	$ (271)	$ 50	$ 5	$ 5
030-3150	Landscape Lighting Maintenance District - Landscape Mtce District Zone A	$ 1,049	$ 1,009	$ 1,009	$ 1,009
030-3151	Landscape Lighting Maintenance District - Landscape Mtce District Zone B	$ 578	$ -	$ -	$ -
030-3153	Landscape Lighting Maintenance District - Landscape Mtce District Zone D	$ 615	$ -	$ -	$ -
030-3154	Landscape Lighting Maintenance District - Landscape Mtce District Zone E	$ 6,575	$ 6,324	$ 6,324	$ 6,324
030-3155	Landscape Lighting Maintenance District - Landscape Mtce District Zone F	$ 4,999	$ -	$ -	$ -
030-3156	Landscape Lighting Maintenance District - Landscape Mtce District Zone G	$ 6,584	$ 6,333	$ 6,333	$ 6,333
030-3157	Landscape Lighting Maintenance District - Landscape Mtce District Zone H	$ 6,363	$ 6,120	$ 6,120	$ 6,120
030-3158	Landscape Lighting Maintenance District - Landscape Mtce District Zone I	$ 6,201	$ 6,210	$ 6,210	$ 6,557
030-3159	Landscape Lighting Maintenance District - Landscape Mtce District Zone J	$ 36,409	$ 36,456	$ 36,456	$ 38,497
030-3161	Landscape Lighting Maintenance District - Landscape Mtce District Zone K	$ 12,444	$ 12,461	$ 12,461	$ 13,158
030-3162	Landscape Lighting Maintenance District - Landscape Mtce District Zone L	$ 8,962	$ 8,973	$ 8,973	$ 9,475
030-3163	Landscape Lighting Maintenance District - Landscape Mtce District Zone M	$ 788	$ 789	$ 789	$ 833
030-3164	Landscape Lighting Maintenance District - Landscape Mtce District Zone N	$ 1,784	$ 1,786	$ 1,786	$ 1,886
030-3167	Landscape Lighting Maintenance District - Landscape Mtce District Zone O	$ 5,738	$ 5,745	$ 5,745	$ 6,066
030-3168	Landscape Lighting Maintenance District - Landscape Mtce District Zone P	$ 53,367	$ 53,437	$ 53,437	$ 56,429
030-3169	Landscape Lighting Maintenance District - Landscape Mtce District Zone Q	$ 2,781	$ 2,785	$ 2,785	$ 2,940
030-3170	Landscape Lighting Maintenance District - Landscape Mtce District Zone R	$ 29,440	$ 29,478	$ 29,478	$ 31,128

All Revenue Accounts by Account Number

Account Number	Description	FY 2021-22 Actual Revenues	FY 2022-23 Budgeted Revenues	FY 2022-23 Estimated Revenues	FY 2023-24 Budgeted Revenues
030-3171	Landscape Lighting Maintenance District - Landscape Mtce District Zone S	$ 4,799	$ 12,154	$ 12,154	$ 12,834
030-3172	Landscape Lighting Maintenance District - Landscape Mtce District Zone T	$ 3,399	$ 3,403	$ 3,403	$ 3,593
030-3173	Landscape Lighting Maintenance District - Landscape Mtce District Zone U	$ 2,471	$ 2,473	$ 2,473	$ 2,611
030-3174	Landscape Lighting Maintenance District - Landscape Mtce District Zone W	$ 5,160	$ 5,168	$ 5,168	$ 5,457
030-3175	Landscape Lighting Maintenance District - Landscape Mtce District Zone X	$ 3,370	$ 3,375	$ 3,375	$ 3,564
030-3176	Landscape Lighting Maintenance District Fund - Landscape Mtce District Zone Y	$ 2,417	$ 2,420	$ 2,420	$ 2,555
030-3177	Landscape Lighting Maintenance District Fund - Landscape Mtce District Zone Z	$ 981	$ 983	$ 983	$ 1,038
030-3178	Landscape Lighting Maintenance District Fund - Landscape Mtce District Zone AA	$ 1,425	$ 19,946	$ 19,946	$ 21,062
030-3180	Landscape Lighting Maintenance District Fund - Landscape Mtce District Zone BB	$ -	$ 8,822	$ 8,822	$ 9,316
030-3181	Landscape Lighting Maintenance District Fund - Landscape Mtce District Zone CC	$ 1,425	$ 16,405	$ 16,405	$ 17,323
030-3182	Landscape Lighting Maintenance District Fund - Landscape Mtce District Zone DD	$ -	$ 14,472	$ 14,472	$ 15,282
030-3401	Landscape Lighting Maintenance District - Investment Interest	$ (6,289)	$ 750	$ 350	$ 750
030-3706	Landscape Lighting Maintenance District Fund - RMA Insurance Refund	$ 37	$ -	$ 22	$ -
030-3799	Landscape Lighting Maintenance District Fund - Transfer In	$ -	$ 20,122	$ 20,122	$ 30,000
032-3122	Community Facilities Mtce District - Community Facilities District Taxes	$ 817,158	$ 900,000	$ 1,078,441	$ 1,265,218
032-3401	Community Facilities Mtce District - Investment Interest	$ (9,999)	$ 150	$ (7,500)	$ 5
034-3401	Streetscape Assessment District - Investment Interest	$ (1,241)	$ 250	$ 25	$ 50
034-3416	Streetscape Assessment District - Late Fees	$ 1,155	$ 750	$ 1,500	$ 750
034-3640	Streetscape Assessment District - Streetscape Maintenance Fee	$ 20,216	$ 20,000	$ 25,000	$ 25,000
038-3129	Prop 68 Park Bond Fund - Prop 68 Bond Funds	$ 87,647	$ -	$ 147,213	$ -
041-3112	Airport - Property Tax Current Year Unsecured	$ 6,028	$ 6,100	$ 6,100	$ 6,100
041-3401	Airport - Investment Interest	$ (3,850)	$ 250	$ (5,000)	$ 250
041-3402	Airport - Land & Building Rental	$ 40,317	$ 26,550	$ 16,500	$ 20,000
041-3416	Airport - Late Fees	$ 747	$ 500	$ 250	$ 350
041-3450	Airport - Airport Hangar Rental	$ 80,021	$ 84,676	$ 82,000	$ 84,676
041-3455	Airport - Airport Tiedown Rental	$ 4,341	$ 4,000	$ 4,000	$ 4,000
041-3522	Airport Fund - Coronavirus Fiscal Recovery 2021	$ 20,070	$ -	$ -	$ -

All Revenue Accounts by Account Number

Account Number	Description	FY 2021-22 Actual Revenues	FY 2022-23 Budgeted Revenues	FY 2022-23 Estimated Revenues	FY 2023-24 Budgeted Revenues
041-3550	Airport - State Aid For Aviation	$ 10,000	$ 10,000	$ 10,000	$ 10,000
041-3628	Airport - Airport Commission Proceeds	$ -	$ 10,000	$ 4,700	$ 10,000
041-3648	Airport - Airport Fuel Sales	$ 112,122	$ 85,000	$ 82,000	$ 82,000
041-3706	Airport Fund - RMA Insurance Refund	$ 1,328	$ -	$ 31	$ -
041-3707	Airport - Miscellaneous	$ 11,724	$ 150	$ 212	$ 150
041-3799	Airport Fund - Transfer In	$ -	$ 128,414	$ 128,414	$ 581,000
041-3801	Airport - Apron Design FAA	$ -	$ 1,586,980	$ 1,586,980	$ -
041-3802	Airport - Apron Design State	$ -	$ 79,349	$ 79,349	$ -
041-3804	Airport Fund - Airport CARES Act	$ 20,070	$ -	$ -	$ -
041-3811	Airport Fund - AIP Grant Pavement Mgmt Plan	$ 84,420	$ 91,134	$ 5,761	$ -
041-3922	Airport - Above Ground Fuel Tank Design FAA	$ -	$ -	$ -	$ 99,000
047-3401	Groundwater Treatment Settlement - Investment Interest	$ (134,950)	$ 7,500	$ 8,000	$ 5,000
048-3401	Water Rate Stabilization - Investment Interest	$ (5,346)	$ 1,000	$ 25	$ 150
049-3401	Water Capital - Investment Interest	$ (14,495)	$ 500	$ 25	$ 500
049-3420	Water Capital - Transfer From Water Fund 050	$ 200,000	$ 295,000	$ 295,000	$ 100,000
049-3867	Water Capital Fund - California State Water Board George Cox Water Project	$ 337,320	$ -	$ -	$ -
050-3401	Water - Investment Interest	$ (26,480)	$ 500	$ 6,000	$ 3,500
050-3411	Water - Water Tower Space Rental	$ 39,074	$ 35,780	$ 39,290	$ 39,290
050-3416	Water Fund - Late Fees	$ -	$ -	$ 60	$ -
050-3650	Water - Water Sales Base Rate	$ 3,945,431	$ 4,100,212	$ 4,105,000	$ 4,334,880
050-3653	Water - Water Meters & Water Boxes	$ 56,235	$ 40,000	$ 26,000	$ 15,000
050-3699	Water - Utility Application Fee	$ 6,050	$ 5,000	$ 6,700	$ 7,000
050-3701	Water - Sale of Surplus Equipment	$ 14,696	$ -	$ -	$ -
050-3706	Water Fund - RMA Insurance Refund	$ 24,534	$ -	$ 1,739	$ -
050-3707	Water - Miscellaneous	$ 59,056	$ 50,000	$ 70,000	$ 70,000
050-3723	Water - Annuitant Medical Premium Contribution	$ 6,018	$ 4,600	$ 4,600	$ 4,600
050-3737	Water - Property Damage Reimbursements	$ 1,790	$ -	$ 1,373	$ -

All Revenue Accounts by Account Number

Account Number	Description	FY 2021-22 Actual Revenues	FY 2022-23 Budgeted Revenues	FY 2022-23 Estimated Revenues	FY 2023-24 Budgeted Revenues
050-3799	Water - Transfer In	$ -	$ -	$ -	$ 157,618
051-3401	Sewer Capital - Investment Interest	$ (74,654)	$ 7,500	$ 500	$ 7,500
051-3435	Sewer Capital - Transfer from sewer 052	$ 135,000	$ 859,900	$ 859,900	$ 496,250
051-3858	Sewer Capital Fund - SWRCB Olson Sewer Main	$ -	$ 2,800,000	$ -	$ 2,800,000
052-3401	Sewer - Investment Interest	$ (77,332)	$ 5,000	$ 13,000	$ 10,000
052-3402	Sewer - Land & Building Rental	$ 4,050	$ 4,050	$ 4,050	$ 4,050
052-3416	Sewer Fund - Late Fees	$ 385	$ 250	$ 500	$ 250
052-3670	Sewer - Sewer Fees	$ 5,766,150	$ 5,700,000	$ 5,950,000	$ 6,283,200
052-3672	Sewer - Sewer FOG Program Fees	$ 2,154	$ 2,500	$ 2,500	$ -
052-3675	Sewer - Sewer Pre-Treatment Fees	$ 18,875	$ 15,000	$ 41,000	$ 43,296
052-3699	Sewer - Utility Application Fee	$ 4,760	$ 4,400	$ 6,600	$ 6,600
052-3701	Sewer - Sale of Surplus Equipment	$ 9,457	$ 3,000	$ 163	$ 1,000
052-3706	Sewer Fund - RMA Insurance Refund	$ 27,267	$ -	$ 1,621	$ -
052-3707	Sewer - Miscellaneous	$ 22,294	$ 200	$ 318	$ 200
052-3737	Sewer - Property Damage Reimbursements	$ 70,183	$ -	$ -	$ -
052-3848	Sewer - SJVAPCD Public Benefit Grant EV Procrmnt	$ -	$ 20,000	$ -	$ 20,000
053-3401	Solid Waste - Investment Interest	$ (36,077)	$ 150	$ 25	$ 150
053-3551	Solid Waste - Dept Conservation Recycling	$ 2,179	$ 1,000	$ 1,566	$ 1,500
053-3680	Solid Waste - Disposal Fees	$ 1,819,193	$ 1,800,000	$ 1,864,450	$ 1,957,673
053-3699	Solid Waste - Utility Application Fee	$ 4,450	$ 4,200	$ 5,835	$ 5,800
053-3701	Solid Waste - Sale of Surplus Equipment	$ (6,579)	$ -	$ -	$ -
053-3706	Solid Waste Fund - RMA Insurance Refund	$ 2,472	$ -	$ 365	$ -
053-3707	Solid Waste - Miscellaneous	$ (56)	$ -	$ -	$ -
053-3723	Solid Waste - Annuitant Medical Premium Contribution	$ 3,013	$ 2,500	$ 2,050	$ 2,000
053-3799	Solid Waste Fund - Transfer In	$ 201,046	$ 180,000	$ 180,000	$ 880,000
053-3886	Solid Waste - Recycling Education Beverage Grant	$ -	$ 6,500	$ 6,500	$ 6,700
053-3887	Solid Waste - SB1383 Local Assistance Grant	$ -	$ 35,237	$ 37,794	$ -

All Revenue Accounts by Account Number

Account Number	Description	FY 2021-22 Actual Revenues	FY 2022-23 Budgeted Revenues	FY 2022-23 Estimated Revenues	FY 2023-24 Budgeted Revenues
055-3401	Vehicle Impact Fee - Investment Interest	$ 319	$ -	$ -	$ -
060-3401	Equipment Shop ISF - Investment Interest	$ (2,772)	$ 250	$ 25	$ 150
060-3706	Equipment Shop ISF Fund - RMA Insurance Refund	$ 776	$ -	$ 411	$ -
060-3707	Equipment Shop ISF - Miscellaneous	$ 5,000	$ 150	$ -	$ 200
060-3718	Equipment Shop ISF - Equipment Fund Transfer	$ 922,829	$ 867,501	$ 1,034,107	$ 997,025
065-3401	Dental Benefit ISF - Investment Interest	$ (713)	$ 100	$ 20	$ 50
065-3719	Dental Benefit ISF - Dental Premiums	$ 77,095	$ 86,400	$ 92,608	$ 101,100
068-3401	Human Resources ISF Fund - Investment Interest	$ (1,090)	$ 25	$ 5	$ 25
068-3706	Human Resources ISF Fund - RMA Insurance Refund	$ 438	$ -	$ 263	$ -
068-3711	Human Resources ISF Fund - HR ISF Fund Transfer	$ 349,941	$ 469,679	$ 549,331	$ 570,332
075-3401	COPS Program - Investment Interest	$ (1,503)	$ 50	$ 600	$ 250
075-3512	COPS Program - COPS Enforcement AB 3229	$ 161,285	$ 150,000	$ 165,271	$ 168,000
075-3706	COPS Program Fund - RMA Insurance Refund	$ 365	$ -	$ 110	$ -
078-3401	CASp Certification & Training - Investment Interest	$ (914)	$ 150	$ 15	$ 75
078-3707	CASp Certification & Training - Miscellaneous	$ 7,319	$ 7,600	$ 7,600	$ 1,500
080-3401	City Bond Funds from RDA - Investment Interest	$ (9,726)	$ -	$ 5	$ -
082-3401	Blighted Properties Remediation Fund - Investment Interest	$ (2,287)	$ -	$ 5	$ 25
082-3799	Blighted Properties Remediation - Transfer In	$ -	$ -	$ -	$ 69,507
083-3401	Transitional Housing Grant Fund - Investment Interest	$ 14	$ -	$ -	$ -
100-3401	Development Impact Fee Transportation Facilities - Investment Interest	$ (33,275)	$ 2,500	$ 3,000	$ 3,500
100-3630	Development Impact Fee Transportation Facilities - Development Impact Fees	$ 709,925	$ 150,000	$ 350,000	$ 200,000
102-3401	Development Impact Fee Law Enforcement Facilities - Investment Interest	$ (668)	$ 250	$ 75	$ 250
102-3630	Development Impact Fee Law Enforcement Facilities - Development Impact Fees	$ 17,268	$ 4,000	$ 9,000	$ 5,000
103-3401	Development Impact Fee Fire Facilities - Investment Interest	$ (2,821)	$ 500	$ 600	$ 1,500
103-3630	Development Impact Fee Fire Facilities - Development Impact Fees	$ 139,645	$ 25,000	$ 78,000	$ 50,000
104-3401	Development Impact Fee Storm Drain Facilities - Investment Interest	$ (30,171)	$ 2,000	$ 2,000	$ 4,500
104-3630	Development Impact Fee Storm Drain Facilities - Development Impact Fees	$ 612,542	$ 100,000	$ 240,000	$ 125,000

All Revenue Accounts by Account Number

Account Number	Description	FY 2021-22 Actual Revenues	FY 2022-23 Budgeted Revenues	FY 2022-23 Estimated Revenues	FY 2023-24 Budgeted Revenues
105-3401	Development Impact Fee Wastewater Facilities - Investment Interest	$ (24,066)	$ 1,500	$ 1,000	$ 2,500
105-3630	Development Impact Fee Wastewater Facilities - Development Impact Fees	$ 300,220	$ 75,000	$ 150,000	$ 75,000
109-3401	Development Impact Fee Parks and Recreation Facilities - Investment Interest	$ (8,378)	$ 750	$ 1,500	$ 500
109-3630	Development Impact Fee Parks and Recreation Facilities - Development Impact Fees	$ 185,128	$ 20,000	$ 170,000	$ 75,000
110-3401	Development Impact Fee General Government Facilities - Investment Interest	$ (709)	$ 250	$ 60	$ 50
110-3630	Development Impact Fee General Government Facilities - Development Impact Fees	$ 15,232	$ 2,500	$ 6,800	$ 2,500
111-3401	Development Impact Fee Water Facilities - Investment Interest	$ (10,718)	$ 1,000	$ 1,000	$ 2,500
111-3630	Development Impact Fee Water Facilities - Development Impact Fees	$ 244,002	$ 75,000	$ 185,000	$ 80,000
896-3401	RDA Successor Housing - Investment Interest	$ 21,189	$ 100	$ 400	$ 600
896-3913	RDA Successor Housing - Housing Loan Payoff	$ (17,500)	$ 5,000	$ 25,000	$ 5,000
897-3401	RDA Successor Retirement - Investment Interest	$ (15,281)	$ 150	$ 2,700	$ 2,700
897-3910	RDA Successor Retirement - Property Tax Increments	$ 687,472	$ 376,036	$ 379,477	$ 377,605
897-3911	RDA Successor Retirement - Admin Allowance	$ 16,626	$ 16,626	$ 16,626	$ 16,626
Total		$ 44,952,064	$ 50,235,179	$ 52,002,157	$ 48,443,140

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All Expenditure Accounts by Account Number

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
Administration					
001-4110.1020	General Fund - City Council - Salaries - Part Time & Temporary	$ 9,000	$ 9,000	$ 9,000	$ 9,000
001-4110.1041	General Fund - City Council - Social Security & Medicare - PT Salaries	$ 689	$ 689	$ 689	$ 689
001-4110.1059	General Fund - City Council - Dental Premium ISF			$ 2,460	$ 3,600
001-4110.1062	General Fund - City Council - Medical Insurance Premium - PT Salaries	$ 27,196	$ 32,000	$ 23,065	$ 25,000
001-4110.1071	General Fund - City Council - Workers Comp Premium - PT Salaries	$ 76	$ 71	$ 71	$ 66
001-4110.2010	General Fund - City Council - Office Supplies	$ 287	$ 600	$ 2,000	$ 600
001-4110.2020	General Fund - City Council - Special Supplies	$ 1,979	$ 2,000	$ 2,000	$ 2,000
001-4110.2150	General Fund - City Council - Publications	$ -	$ 250	$ 250	$ 250
001-4110.2530	General Fund - City Council - Memberships	$ 12,018	$ 12,050	$ 12,050	$ 13,000
001-4110.2540	General Fund - City Council - Meetings, Conferences & Training	$ 3,135	$ 5,800	$ 7,000	$ 7,000
001-4110.4010	General Fund - City Council - Maintenance Contracts	$ 6	$ 10	$ 10	$ 10
001-4110.7015	General Fund - City Council - HR ISF Transfer	$ 1,078	$ 994	$ 1,143	$ 1,122
001-4120.1010	General Fund - Administration - Salaries - Full Time	$ 213,925	$ 240,598	$ 254,151	$ 268,034
001-4120.1040	General Fund - Administration - Social Security & Medicare - FT Salaries	$ 13,612	$ 18,543	$ 15,845	$ 20,642
001-4120.1050	General Fund - Administration - CalPERS Retirement Employer Cost	$ 69,658	$ 70,669	$ 83,420	$ 88,029
001-4120.1059	General Fund - Administration - Dental Premium ISF		$ 1,008	$ 1,008	$ 1,092
001-4120.1060	General Fund - Administration - Health Insurance Premium	$ 24,114	$ 25,192	$ 30,368	$ 27,724
001-4120.1070	General Fund - Administration - Workers Comp Premium - FT Salaries	$ 2,057	$ 1,918	$ 2,310	$ 1,986
001-4120.1080	General Fund - Administration - Long Term Disability Insurance	$ 263	$ 509	$ 509	$ 567
001-4120.1095	General Fund - Administration - Special Compensation	$ 12,538	$ -	$ -	
001-4120.2010	General Fund - Administration - Office Supplies	$ 1,060	$ 2,000	$ 2,000	$ 2,200
001-4120.2020	General Fund - Administration - Special Supplies	$ 983	$ 2,500	$ 2,500	$ 2,500
001-4120.2530	General Fund - Administration - Memberships	$ 1,675	$ 1,700	$ 1,750	$ 2,000
001-4120.2540	General Fund - Administration - Meetings, Conferences & Training	$ 2,298	$ 2,500	$ 2,500	$ 4,000
001-4120.2550	General Fund - Administration - Telephone	$ 304	$ 430	$ 430	$ 500
001-4120.2593	General Fund - Administration - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 753	$ 869	$ 732	$ 788
001-4120.2594	General Fund - Administration - CSJVRMA Auto Physical Damage Premium	$ 283	$ 305	$ 338	$ 385
001-4120.3000	General Fund - Administration - Professional Services	$ 16,800	$ 16,800	$ 16,800	$ 20,000
001-4120.4010	General Fund - Administration - Maintenance Contracts	$ 17	$ 100	$ 100	$ 100
001-4120.4016	General Fund - Administration - Internet Access	$ 246	$ 250	$ 250	$ 300

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4120.4022	General Fund - Administration - Software Licenses & Mtce	$ 500	$ 904	$ 500	$ 500
001-4120.4027	General Fund - Administration - Server Contract Mtce	$ 1,876	$ 1,700	$ 1,700	$ 2,411
001-4120.4031	General Fund - Administration - Copier Lease & Mtce	$ 1,373	$ 1,400	$ 1,400	$ 1,760
001-4120.6314	General Fund - Administration - Furniture				$ 750
001-4120.7010	General Fund - Administration - Equipment Shop Fund Transfer	$ 3,343	$ 1,933	$ 1,176	$ 1,959
001-4120.7015	General Fund - Administration - HR ISF Transfer	$ 2,025	$ 3,351	$ 3,854	$ 6,897
001-4130.1010	General Fund - City Clerk - Salaries - Full Time	$ 36,654	$ 43,992	$ 49,427	$ 53,307
001-4130.1040	General Fund - City Clerk - Social Security & Medicare - FT Salaries	$ 3,173	$ 3,503	$ 3,962	$ 4,216
001-4130.1050	General Fund - City Clerk - CalPERS Retirement Employer Cost	$ 12,313	$ 12,997	$ 15,547	$ 17,155
001-4130.1059	General Fund - City Clerk - Dental Premium ISF		$ 360	$ 360	$ 390
001-4130.1060	General Fund - City Clerk - Health Insurance Premium	$ 2,252	$ 1,972	$ 3,078	$ 1,989
001-4130.1070	General Fund - City Clerk - Workers Comp Premium - FT Salaries	$ 376	$ 362	$ 467	$ 406
001-4130.1080	General Fund - City Clerk - Long Term Disability Insurance	$ 74	$ 96	$ 96	$ 116
001-4130.1095	General Fund - City Clerk - Special Compensation	$ 3,306	$ -	$ -	
001-4130.2010	General Fund - City Clerk - Office Supplies	$ 694	$ 900	$ 900	$ 1,200
001-4130.2020	General Fund - City Clerk - Special Supplies	$ 276	$ 700	$ 700	$ 900
001-4130.2150	General Fund - City Clerk - Publications	$ 555	$ 1,500	$ 1,900	$ 1,800
001-4130.2530	General Fund - City Clerk - Memberships	$ 415	$ 700	$ 700	$ 750
001-4130.2550	General Fund - City Clerk - Telephone	$ 508	$ 570	$ 570	$ 600
001-4130.2580	General Fund - City Clerk - Advertising	$ 1,520	$ 1,500	$ 1,500	$ 1,500
001-4130.2593	General Fund - City Clerk - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 269	$ 311	$ 262	$ 282
001-4130.3007	General Fund - City Clerk - Professional Development	$ 2,332	$ 6,000	$ 6,000	$ 4,000
001-4130.4010	General Fund - City Clerk - Maintenance Contracts	$ 12	$ 750	$ 750	$ 1,387
001-4130.4016	General Fund - City Clerk - Internet Access	$ 246	$ 500	$ 500	$ 600
001-4130.4022	General Fund - City Clerk - Software Licenses & Mtce	$ 500	$ 670	$ 500	$ 500
001-4130.4027	General Fund - City Clerk - Server Contract Mtce	$ 1,874	$ 1,500	$ 1,500	$ 1,845
001-4130.4031	General Fund - City Clerk - Copier Lease & Mtce	$ 1,373	$ 1,400	$ 1,400	$ 1,500
001-4130.6021	General Fund - City Clerk - Computers & Peripherals	$ 86			
001-4130.7015	General Fund - City Clerk - HR ISF Transfer	$ 723	$ 1,197	$ 1,377	$ 1,383
001-4130.8020	General Fund - City Clerk - Prior Year Purchase Orders	$ 22,500			
001-4160.3140	General Fund - City Attorney - Legal Services	$ 26,477	$ 35,000	$ 35,000	45,000

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4250.3000	General Fund - Elections - Professional Services		$ 12,000	$ 2,100	$ -
Administration Total		$ 543,675	$ 587,123	$ 611,974	$ 613,287
Administrative Services					
001-4140.1010	General Fund - Finance - Salaries - Full Time	$ 46,271	$ 74,300	$ 45,531	$ 85,267
001-4140.1030	General Fund - Finance - Salaries - Over Time			$ 25	
001-4140.1040	General Fund - Finance - Social Security & Medicare - FT Salaries	$ 3,490	$ 5,684	$ 3,368	$ 6,523
001-4140.1041	General Fund - Finance - Social Security & Medicare - PT Salaries	$ (1)			
001-4140.1050	General Fund - Finance - CalPERS Retirement Employer Cost	$ 12,985	$ 17,743	$ 14,920	$ 21,949
001-4140.1059	General Fund - Finance - Dental Premium ISF		$ 720	$ 720	$ 780
001-4140.1060	General Fund - Finance - Health Insurance Premium	$ 16,026	$ 18,132	$ 18,300	$ 22,495
001-4140.1066	General Fund - Finance - Retiree Medicare Supplement Medical Premium	$ 130,297	$ 142,020	$ 131,000	$ 152,497
001-4140.1067	General Fund - Finance - Retiree Non Medicare Medical Premium	$ 86,345	$ 93,906	$ 88,650	$ 85,434
001-4140.1068	General Fund - Finance - CalPERS Retiree Benefit Trust Contribution (CERBT)	$ 52,812	$ 50,293	$ 50,293	$ 52,525
001-4140.1070	General Fund - Finance - Workers Comp Premium - FT Salaries	$ 436	$ 588	$ 407	$ 628
001-4140.1080	General Fund - Finance - Long Term Disability Insurance	$ 103	$ 156	$ 156	$ 179
001-4140.1095	General Fund - Finance - Special Compensation	$ 903	$ -	$ -	
001-4140.2010	General Fund - Finance - Office Supplies	$ 2,752	$ 3,500	$ 3,500	$ 3,500
001-4140.2011	General Fund - Finance - Postage & Postage Meter	$ 4,225	$ 4,200	$ 5,000	$ 5,000
001-4140.2040	General Fund - Finance - Small Tools & Minor Equipment		$ 2,300	$ 2,100	$ -
001-4140.2530	General Fund - Finance - Memberships	$ 257	$ 200	$ 200	$ 200
001-4140.2550	General Fund - Finance - Telephone	$ 520	$ 850	$ 850	$ 850
001-4140.2593	General Fund - Finance - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 269	$ 466	$ 392	$ 563
001-4140.2594	General Fund - Finance - CSJVRMA Auto Physical Damage Premium	$ 254	$ 273	$ 302	$ 257
001-4140.3000	General Fund - Finance - Professional Services	$ 25,179	$ 17,400	$ 17,400	$ 17,400
001-4140.3002	General Fund - Finance - Online Credit Card Merchant Fees	$ 742	$ 600	$ 600	$ 600
001-4140.3007	General Fund - Finance - Professional Development	$ 1,478	$ 1,600	$ 1,000	$ 1,600
001-4140.3037	General Fund - Finance - Iron Mountain Offsite Storage	$ 334	$ 300	$ 400	$ 400
001-4140.3140	General Fund - Finance - Legal Services	$ 1,242	$ 500	$ 250	$ 500
001-4140.4010	General Fund - Finance - Maintenance Contracts	$ 2,949	$ 3,000	$ 2,000	$ 2,587
001-4140.4016	General Fund - Finance - Internet Access	$ 237	$ 300	$ 607	$ 650

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4140.4022	General Fund - Finance - Software Licenses & Mtce	$ 187	$ 521	$ 700	$ 431
001-4140.4027	General Fund - Finance - Server Contract Mtce	$ 1,529	$ 2,000	$ 2,400	$ 2,768
001-4140.4031	General Fund - Finance - Copier Lease & Mtce	$ 2,442	$ 2,400	$ 2,400	$ 2,400
001-4140.4037	General Fund - Finance - MOM Software Mtce & Enhancement	$ 4,341	$ 4,600	$ 4,600	$ 4,600
001-4140.6021	General Fund - Finance - Computers & Peripherals	$ 1,074	$ 568	$ 568	$ 500
001-4140.6314	General Fund - Finance - Furniture		$ 550	$ 720	$ 375
001-4140.7015	General Fund - Finance - HR ISF Transfer	$ 1,590	$ 7,540	$ 8,671	$ 2,766
001-4140.8020	General Fund - Finance - Prior Year Purchase Orders	$ -	$ 12,718	$ 12,718	
001-4140.9015	General Fund - Finance - Bad Debt Expense	$ (467)			
001-4140.9090	General Fund - Finance - Transfer Out	$ 198,049	$ 180,000	$ 180,000	$ 880,000
001-4290.2013	General Fund - Shared Governmental - Newsletter - Training	$ 3,833	$ 4,500	$ 11,800	$ 12,000
001-4290.2530	General Fund - Shared Governmental - Memberships	$ 1,419		$ 1,500	$ 1,500
001-4290.2551	General Fund - Shared Governmental - Telephone Emergency Notification System	$ 3,926	$ 4,000	$ 4,000	$ 8,000
001-4290.2590	General Fund - Shared Governmental - CJSVRMA Liability Premium	$ 205,343	$ 288,730	$ 290,223	$ 307,982
001-4290.2595	General Fund - Shared Governmental - CSJVRMA Property Premium	$ 96,987	$ 122,218	$ 114,282	$ 145,413
001-4290.3000	General Fund - Shared Governmental - Professional Services		$ 30,000	$ 30,000	$ 25,000
001-4290.3023	General Fund - Shared Governmental - CPR Certifications	$ 136	$ 250	$ 350	$ -
001-4290.3027	General Fund - Shared Governmental - CalPERS Addtl Discretionary Pmt	$ 300,000	$ 336,839	$ 336,839	$ 330,931
001-4290.3036	General Fund - Shared Governmental - Fireworks Program	$ 7,500	$ 7,500	$ 7,500	$ 7,500
001-4290.4022	General Fund - Shared Governmental - Software Licenses & Mtce				$ 4,250
001-4290.7300	General Fund - Shared Governmental - Transfer to General Fund Reserve	$ 284,263	$ 550,000	$ 550,000	$ -
001-4290.8020	General Fund - Shared Governmental - Prior Year Purchase Orders	$ 3,794			
001-4290.9090	General Fund - Shared Governmental - Transfer Out	$ 250,000	$ 900,000	$ 900,000	$ 225,000
025-4295.1010	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - Salaries - Full Time	$ 310,699		$ -	
025-4295.1020	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - Salaries - Part Time & Temporary	$ 42,658			
025-4295.1040	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - Social Security & Medicare - FT Salaries	$ 23,769		$ -	
025-4295.1041	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - Social Security & Medicare - PT Salaries	$ 3,263			
025-4295.3140	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - Legal Services	$ 683			
025-4295.5060	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - Public Safety Communication Tower	$ 39,871	$ -	$ 247,295	
025-4295.6166	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - New City Hall		$ 100,000	$ 80,000	$ 920,000
025-4295.6483	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - Courthouse Purchase		$ 350,000	$ -	

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
025-4295.6484	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - Courthouse Renovation		$ 550,000	$ -	
025-4296.1010	American Rescue Plan Act 2021 - American Rescue Plan Act Business Assistance - Salaries - Full Time	$ 31,838	$ -	$ -	
025-4296.1030	American Rescue Plan Act 2021 - American Rescue Plan Act Business Assistance - Salaries - Over Time	$ 31			
025-4296.1040	American Rescue Plan Act 2021 - American Rescue Plan Act Business Assistance - Social Security & Medicare - FT Salaries	$ 2,556	$ -	$ -	
025-4296.1050	American Rescue Plan Act 2021 - American Rescue Plan Act Business Assistance - CalPERS Retirement Employer Cost	$ 2,459	$ -	$ -	
025-4296.1060	American Rescue Plan Act 2021 - American Rescue Plan Act Business Assistance - Health Insurance Premium	$ 2,899	$ -		
025-4296.1070	American Rescue Plan Act 2021 - American Rescue Plan Act Business Assistance - Workers Comp Premium - FT Salaries	$ 316	$ -		
025-4296.1080	American Rescue Plan Act 2021 - American Rescue Plan Act Business Assistance - Long Term Disability Insurance	$ 57	$ -		
025-4296.4022	American Rescue Plan Act 2021 - American Rescue Plan Act Business Assistance - Software Licenses & Mtce	$ 616			
025-4296.5318	American Rescue Plan Act 2021 - American Rescue Plan Act Business Assistance - City Hall Remodel	$ 26,657			
025-4296.6021	American Rescue Plan Act 2021 - American Rescue Plan Act Business Assistance - Computers & Peripherals	$ 6,421			
029-4123.4010	Public Educational & Govt Access Fees - Public Educational & Govt Access Fees - Maintenance Contracts	$ 9,458	$ 10,000	$ 10,000	$ 15,000
029-4123.4022	Public Educational & Govt Access Fees - Public Educational & Govt Access Fees - Software Licenses & Mtce	$ 660	$ 9,160	$ 9,770	$ 1,000
029-4123.6021	Public Educational & Govt Access Fees - Public Educational & Govt Access Fees - Computers & Peripherals	$ 6,085	$ 17,000	$ 19,000	$ 17,500
032-4683.3000	Community Facilities Mtce District - Community Facilities District - Professional Services	$ 17,886	$ 17,900	$ 19,000	$ 18,700
032-4683.3001	Community Facilities Mtce District - Community Facilities District - CFD Administration Services	$ 15,101	$ 17,780	$ 17,780	$ 28,973
050-4150.1010	Water - ASD Water - Salaries - Full Time	$ 119,673	$ 137,785	$ 149,886	$ 158,379
050-4150.1020	Water - ASD Water - Salaries - Part Time & Temporary	$ 5,821	$ -	$ 762	$ -
050-4150.1030	Water - ASD Water - Salaries - Over Time		$ -	$ 25	
050-4150.1040	Water - ASD Water - Social Security & Medicare - FT Salaries	$ 8,952	$ 10,541	$ 11,307	$ 12,222
050-4150.1041	Water - ASD Water - Social Security & Medicare - PT Salaries	$ 448	$ -		$ -
050-4150.1050	Water - ASD Water - CalPERS Retirement Employer Cost	$ 26,175	$ 26,601	$ 32,119	$ 32,402
050-4150.1059	Water - ASD Water - Dental Premium ISF		$ 1,541	$ 1,541	$ 1,669
050-4150.1060	Water - ASD Water - Health Insurance Premium	$ 29,584	$ 34,258	$ 45,229	$ 40,544
050-4150.1062	Water - ASD Water - Medical Insurance Premium - PT Salaries	$ 459			
050-4150.1066	Water - ASD Water - Retiree Medicare Supplement Medical Premium	$ 10,596	$ 11,557	$ 11,000	$ 13,863
050-4150.1067	Water - ASD Water - Retiree Non Medicare Medical Premium	$ 17,254	$ 18,763	$ 17,750	$ 21,358
050-4150.1068	Water - ASD Water - CalPERS Retiree Benefit Trust Contribution (CERBT)	$ 7,547	$ 6,193	$ 6,193	$ 6,351
050-4150.1070	Water - ASD Water - Workers Comp Premium - FT Salaries	$ 1,103	$ 1,090	$ 1,363	$ 1,176
050-4150.1071	Water - ASD Water - Workers Comp Premium - PT Salaries	$ 51	$ -		$ -
050-4150.1080	Water - ASD Water - Long Term Disability Insurance	$ 231	$ 289	$ 289	$ 336

All Expenditure Accounts by Dept & Account Number

	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
050-4150.1095 Water - ASD Water - Special Compensation	$ 2,734	$ -	$ -	
050-4150.2010 Water - ASD Water - Office Supplies	$ 2,234	$ 3,300	$ 3,300	$ 3,300
050-4150.2011 Water - ASD Water - Postage & Postage Meter	$ 11,791	$ 11,000	$ 12,000	$ 12,000
050-4150.2021 Water - ASD Water - Utility Billing Supplies	$ 11,894	$ 12,500	$ 14,500	$ 14,500
050-4150.2040 Water - ASD Water - Small Tools & Minor Equipment		$ 2,300	$ 2,100	$ -
050-4150.2530 Water - ASD Water - Memberships	$ 137	$ 200	$ 200	$ 200
050-4150.2550 Water - ASD Water - Telephone	$ 385	$ 500	$ 500	$ 500
050-4150.2560 Water - ASD Water - Natural Gas	$ 388	$ 350	$ 750	$ 750
050-4150.2570 Water - ASD Water - Electrical	$ 1,778	$ 1,400	$ 1,400	$ 1,400
050-4150.2590 Water - ASD Water - CJSVRMA Liability Premium	$ 50,967	$ 71,714	$ 72,085	$ 80,520
050-4150.2593 Water - ASD Water - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 872	$ 1,366	$ 1,150	$ 1,205
050-4150.3000 Water - ASD Water - Professional Services	$ 12,388	$ 11,700	$ 17,000	$ 15,000
050-4150.3002 Water - ASD Water - Online Credit Card Merchant Fees	$ 36,187	$ 38,000	$ 38,000	$ 38,000
050-4150.3007 Water - ASD Water - Professional Development	$ 569	$ 1,000	$ 750	$ 1,000
050-4150.3023 Water - ASD Water - CPR Certifications	$ 136			
050-4150.3037 Water - ASD Water - Iron Mountain Offsite Storage	$ 399	$ 400	$ 400	$ 400
050-4150.3049 Water - ASD Water - Fire Protection Government Prop Services	$ 13,284	$ 13,284	$ 13,284	$ 14,612
050-4150.3120 Water - ASD Water - Enterprise Management Services	$ 121,165	$ 121,165	$ 121,165	$ 133,282
050-4150.3125 Water - ASD Water - Police Calls For Service	$ 14,152	$ 14,152	$ 14,152	$ 15,567
050-4150.3140 Water - ASD Water - Legal Services	$ -	$ 500	$ 250	$ 500
050-4150.4010 Water - ASD Water - Maintenance Contracts	$ 286	$ 500	$ 250	$ 250
050-4150.4012 Water - ASD Water - Credit Card Merchant Fees	$ 7,436	$ 7,600	$ 8,238	$ 8,300
050-4150.4016 Water - ASD Water - Internet Access	$ 237	$ 275	$ 607	$ 650
050-4150.4022 Water - ASD Water - Software Licenses & Mtce	$ -	$ 431	$ 476	$ 431
050-4150.4027 Water - ASD Water - Server Contract Mtce	$ 1,529	$ 2,000	$ 2,400	$ 2,768
050-4150.4031 Water - ASD Water - Copier Lease & Mtce	$ 2,443	$ 2,400	$ 2,400	$ 2,400
050-4150.4037 Water - ASD Water - MOM Software Mtce & Enhancement	$ 4,341	$ 4,600	$ 4,600	$ 4,600
050-4150.6021 Water - ASD Water - Computers & Peripherals	$ 1,073	$ 569	$ 569	$ 500
050-4150.6314 Water - ASD Water - Furniture		$ 550	$ 720	$ 375
050-4150.7015 Water - ASD Water - HR ISF Transfer	$ 4,528	$ 5,266	$ 6,056	$ 5,920
050-4150.7135 Water - ASD Water - Prin Pmt Budget 2017 Water Bonds US Bank	$ 460,000	$ 480,000	$ 480,000	$ 500,000

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
050-4150.7136	Water - ASD Water - Interest Pmt 2017 Water Bonds US Bank	$ 403,078	$ 384,281	$ 384,278	$ 364,681
050-4150.8020	Water - ASD Water - Prior Year Purchase Orders	$ -	$ 2,991	$ 2,991	
050-4150.9015	Water - ASD Water - Bad Debt Expense	$ 13,455	$ 2,500	$ 7,500	$ 7,500
052-4153.1010	Sewer - ASD Sewer - Salaries - Full Time	$ 122,586	$ 137,785	$ 151,774	$ 158,379
052-4153.1020	Sewer - ASD Sewer - Salaries - Part Time & Temporary	$ 5,822	$ -	$ 762	$ -
052-4153.1030	Sewer - ASD Sewer - Salaries - Over Time		$ -	$ 25	
052-4153.1040	Sewer - ASD Sewer - Social Security & Medicare - FT Salaries	$ 9,078	$ 10,541	$ 11,442	$ 12,222
052-4153.1041	Sewer - ASD Sewer - Social Security & Medicare - PT Salaries	$ 448	$ -		$ -
052-4153.1050	Sewer - ASD Sewer - CalPERS Retirement Employer Cost	$ 26,571	$ 26,601	$ 32,596	$ 32,402
052-4153.1059	Sewer - ASD Sewer - Dental Premium ISF		$ 1,541	$ 1,541	$ 1,669
052-4153.1060	Sewer - ASD Sewer - Health Insurance Premium	$ 29,932	$ 34,258	$ 45,750	$ 40,544
052-4153.1062	Sewer - ASD Sewer - Medical Insurance Premium - PT Salaries	$ 459			
052-4153.1066	Sewer - ASD Sewer - Retiree Medicare Supplement Medical Premium	$ 7,069	$ 7,711	$ 7,500	$ 9,242
052-4153.1068	Sewer - ASD Sewer - CalPERS Retiree Benefit Trust Contribution (CERBT)	$ 15,888	$ 16,701	$ 16,701	$ 18,114
052-4153.1070	Sewer - ASD Sewer - Workers Comp Premium - FT Salaries	$ 1,118	$ 1,090	$ 1,396	$ 1,176
052-4153.1071	Sewer - ASD Sewer - Workers Comp Premium - PT Salaries	$ 51	$ -		$ -
052-4153.1080	Sewer - ASD Sewer - Long Term Disability Insurance	$ 235	$ 289	$ 289	$ 336
052-4153.1095	Sewer - ASD Sewer - Special Compensation	$ 2,749	$ -	$ -	
052-4153.2010	Sewer - ASD Sewer - Office Supplies	$ 2,167	$ 3,300	$ 3,300	$ 3,300
052-4153.2011	Sewer - ASD Sewer - Postage & Postage Meter	$ 10,422	$ 11,000	$ 11,700	$ 12,000
052-4153.2021	Sewer - ASD Sewer - Utility Billing Supplies	$ 12,610	$ 13,550	$ 14,500	$ 14,500
052-4153.2040	Sewer - ASD Sewer - Small Tools & Minor Equipment		$ 2,300	$ 2,100	$ -
052-4153.2530	Sewer - ASD Sewer - Memberships	$ 137	$ 200	$ 200	$ 200
052-4153.2550	Sewer - ASD Sewer - Telephone	$ 385	$ 500	$ 500	$ 500
052-4153.2560	Sewer - ASD Sewer - Natural Gas	$ 388	$ 460	$ 750	$ 750
052-4153.2570	Sewer - ASD Sewer - Electrical	$ 1,778	$ 1,400	$ 1,400	$ 1,400
052-4153.2590	Sewer - ASD Sewer - CJSVRMA Liability Premium	$ 56,539	$ 72,834	$ 73,211	$ 78,471
052-4153.2593	Sewer - ASD Sewer - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 882	$ 1,379	$ 1,161	$ 1,205
052-4153.3000	Sewer - ASD Sewer - Professional Services	$ 16,788	$ 11,700	$ 17,700	$ 18,000
052-4153.3002	Sewer - ASD Sewer - Online Credit Card Merchant Fees	$ 36,187	$ 38,000	$ 38,500	$ 38,500
052-4153.3007	Sewer - ASD Sewer - Professional Development	$ 569	$ 1,000	$ 750	$ 1,000

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
052-4153.3023	Sewer - ASD Sewer - CPR Certifications	$ 136			
052-4153.3037	Sewer - ASD Sewer - Iron Mountain Offsite Storage	$ 399	$ 400	$ 400	$ 400
052-4153.3049	Sewer - ASD Sewer - Fire Protection Government Prop Services	$ 8,243	$ 8,243	$ 8,243	$ 9,067
052-4153.3120	Sewer - ASD Sewer - Enterprise Management Services	$ 172,427	$ 172,427	$ 172,427	$ 189,670
052-4153.3125	Sewer - ASD Sewer - Police Calls For Service	$ 14,152	$ 14,152	$ 14,152	$ 15,567
052-4153.3140	Sewer - ASD Sewer - Legal Services	$ -	$ 500	$ 250	$ 500
052-4153.4010	Sewer - ASD Sewer - Maintenance Contracts	$ 56	$ 500	$ 250	$ 250
052-4153.4012	Sewer - ASD Sewer - Credit Card Merchant Fees	$ 7,436	$ 7,800	$ 8,238	$ 8,300
052-4153.4016	Sewer - ASD Sewer - Internet Access	$ 237	$ 275	$ 607	$ 650
052-4153.4022	Sewer - ASD Sewer - Software Licenses & Mtce	$ -	$ 431	$ 480	$ 431
052-4153.4027	Sewer - ASD Sewer - Server Contract Mtce	$ 1,529	$ 2,000	$ 2,400	$ 2,768
052-4153.4031	Sewer - ASD Sewer - Copier Lease & Mtce	$ 2,443	$ 2,400	$ 2,400	$ 2,400
052-4153.4037	Sewer - ASD Sewer - MOM Software Mtce & Enhancement	$ 4,341	$ 4,600	$ 4,600	$ 4,600
052-4153.6021	Sewer - ASD Sewer - Computers & Peripherals	$ 1,074	$ 569	$ 569	$ 500
052-4153.6314	Sewer - ASD Sewer - Furniture		$ 550	$ 720	$ 375
052-4153.7015	Sewer - ASD Sewer - HR ISF Transfer	$ 4,528	$ 5,314	$ 6,111	$ 5,920
052-4153.7041	Sewer - ASD Sewer - Prin Pmt Budget 5 Star 2018-19 Financing	$ 213,241			
052-4153.7042	Sewer - ASD Sewer - Interest Pmt 5 Star 2018-19 Financing	$ 1,007			
052-4153.7061	Sewer - ASD Sewer - Prin Pmt Budget 2019 Sewer Bond US Bank	$ 834,000	$ 856,000	$ 856,000	$ 878,000
052-4153.7062	Sewer - ASD Sewer - Interest Pmt 2019 Sewer Bond US Bank	$ 386,472	$ 365,043	$ 365,043	$ 343,044
052-4153.7185	Sewer - ASD Sewer - Prin Pmt Budget 2016 Sewer Bond US Bank	$ 130,000	$ 135,000	$ 135,000	$ 140,000
052-4153.7186	Sewer - ASD Sewer - Interest Pmt 2016 Sewer Bond US Bank	$ 90,099	$ 86,200	$ 86,198	$ 82,150
052-4153.8020	Sewer - ASD Sewer - Prior Year Purchase Orders	$ -	$ 3,323	$ 3,323	
052-4153.9015	Sewer - ASD Sewer - Bad Debt Expense	$ 1,134	$ 2,500	$ 3,000	$ 3,000
053-4155.1010	Solid Waste - ASD Solid Waste - Salaries - Full Time	$ 110,355	$ 139,090	$ 151,556	$ 159,889
053-4155.1020	Solid Waste - ASD Solid Waste - Salaries - Part Time & Temporary	$ 5,994	$ -	$ 785	$ -
053-4155.1030	Solid Waste - ASD Solid Waste - Salaries - Over Time		$ -	$ 25	
053-4155.1040	Solid Waste - ASD Solid Waste - Social Security & Medicare - FT Salaries	$ 9,021	$ 10,640	$ 11,442	$ 12,341
053-4155.1041	Solid Waste - ASD Solid Waste - Social Security & Medicare - PT Salaries	$ 460	$ -		$ -
053-4155.1050	Solid Waste - ASD Solid Waste - CalPERS Retirement Employer Cost	$ 26,247	$ 26,703	$ 32,254	$ 32,515
053-4155.1059	Solid Waste - ASD Solid Waste - Dental Premium ISF		$ 1,562	$ 1,562	$ 1,693

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
053-4155.1060	Solid Waste - ASD Solid Waste - Health Insurance Premium	$ 29,829	$ 34,630	$ 45,851	$ 40,962
053-4155.1062	Solid Waste - ASD Solid Waste - Medical Insurance Premium - PT Salaries	$ 473			
053-4155.1066	Solid Waste - ASD Solid Waste - Retiree Medicare Supplement Medical Premium	$ 28,246	$ 30,811	$ 30,000	$ 32,348
053-4155.1067	Solid Waste - ASD Solid Waste - Retiree Non Medicare Medical Premium	$ 8,625	$ 9,379	$ 8,875	$ 21,358
053-4155.1068	Solid Waste - ASD Solid Waste - CalPERS Retiree Benefit Trust Contribution (CERBT)	$ 9,037	$ 2,540	$ 2,540	$ 2,247
053-4155.1070	Solid Waste - ASD Solid Waste - Workers Comp Premium - FT Salaries	$ 1,111	$ 1,100	$ 1,388	$ 1,187
053-4155.1071	Solid Waste - ASD Solid Waste - Workers Comp Premium - PT Salaries	$ 52	$ -		$ -
053-4155.1080	Solid Waste - ASD Solid Waste - Long Term Disability Insurance	$ 233	$ 292	$ 292	$ 339
053-4155.1095	Solid Waste - ASD Solid Waste - Special Compensation	$ 2,752	$ -	$ -	
053-4155.2010	Solid Waste - ASD Solid Waste - Office Supplies	$ 2,167	$ 3,300	$ 3,300	$ 3,300
053-4155.2011	Solid Waste - ASD Solid Waste - Postage & Postage Meter	$ 11,110	$ 11,000	$ 11,750	$ 12,000
053-4155.2021	Solid Waste - ASD Solid Waste - Utility Billing Supplies	$ 11,894	$ 12,500	$ 14,500	$ 14,500
053-4155.2040	Solid Waste - ASD Solid Waste - Small Tools & Minor Equipment		$ 2,300	$ 2,100	$ -
053-4155.2530	Solid Waste - ASD Solid Waste - Memberships	$ 137	$ 200	$ 200	$ 200
053-4155.2550	Solid Waste - ASD Solid Waste - Telephone	$ 385	$ 500	$ 500	$ 500
053-4155.2560	Solid Waste - ASD Solid Waste - Natural Gas	$ 388	$ 470	$ 750	$ -
053-4155.2570	Solid Waste - ASD Solid Waste - Electrical	$ 1,778	$ 1,400	$ 1,400	$ -
053-4155.2590	Solid Waste - ASD Solid Waste - CJSVRMA Liability Premium	$ 58,392		$ -	
053-4155.2593	Solid Waste - ASD Solid Waste - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 882	$ 1,385	$ 1,166	$ 1,222
053-4155.3000	Solid Waste - ASD Solid Waste - Professional Services	$ 10,338	$ 11,700	$ 11,700	$ 11,700
053-4155.3002	Solid Waste - ASD Solid Waste - Online Credit Card Merchant Fees	$ 36,187	$ 38,000	$ 38,000	$ 38,000
053-4155.3007	Solid Waste - ASD Solid Waste - Professional Development	$ 569	$ 1,000	$ 750	$ 1,000
053-4155.3023	Solid Waste - ASD Solid Waste - CPR Certifications	$ 136			
053-4155.3037	Solid Waste - ASD Solid Waste - Iron Mountain Offsite Storage	$ 399	$ 400	$ 400	$ 400
053-4155.3120	Solid Waste - ASD Solid Waste - Enterprise Management Services	$ 172,427	$ 172,427	$ 172,427	$ 189,670
053-4155.3125	Solid Waste - ASD Solid Waste - Police Calls For Service	$ 14,152	$ 14,152	$ 14,152	$ 15,567
053-4155.3140	Solid Waste - ASD Solid Waste - Legal Services	$ -	$ 500	$ 250	$ 500
053-4155.4010	Solid Waste - ASD Solid Waste - Maintenance Contracts	$ 4	$ 500	$ 50	$ 50
053-4155.4012	Solid Waste - ASD Solid Waste - Credit Card Merchant Fees	$ 7,436	$ 7,600	$ 8,238	$ 8,300
053-4155.4016	Solid Waste - ASD Solid Waste - Internet Access	$ 237	$ 275	$ 607	$ 650
053-4155.4022	Solid Waste - ASD Solid Waste - Software Licenses & Mtce	$ -	$ 431	$ 476	$ 431

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
053-4155.4027	Solid Waste - ASD Solid Waste - Server Contract Mtce	$ 1,524	$ 2,000	$ 2,400	$ 2,768
053-4155.4031	Solid Waste - ASD Solid Waste - Copier Lease & Mtce	$ 2,443	$ 2,400	$ 2,400	$ 2,400
053-4155.4037	Solid Waste - ASD Solid Waste - MOM Software Mtce & Enhancement	$ 5,091	$ 4,600	$ 4,600	$ 4,600
053-4155.6021	Solid Waste - ASD Solid Waste - Computers & Peripherals	$ 1,074	$ 569	$ 569	$ 500
053-4155.6314	Solid Waste - ASD Solid Waste - Furniture		$ 550	$ 720	$ 375
053-4155.7015	Solid Waste - ASD Solid Waste - HR ISF Transfer	$ 4,528	$ 5,338	$ 6,139	$ 6,003
053-4155.8020	Solid Waste - ASD Solid Waste - Prior Year Purchase Orders	$ -	$ 4,763	$ 4,763	
053-4155.9015	Solid Waste - ASD Solid Waste - Bad Debt Expense	$ 2,189	$ 2,500	$ 2,000	$ 2,000
065-4143.1061	Dental Benefit ISF - Dental Benefit ISF - Ameritas ISF Premium	$ 92,561	$ 100,000	$ 95,000	$ 95,000
068-4141.1010	Human Resources ISF - HR ISF - Salaries - Full Time	$ 191,394	$ 204,318	$ 221,782	$ 239,310
068-4141.1040	Human Resources ISF - HR ISF - Social Security & Medicare - FT Salaries	$ 14,890	$ 15,906	$ 16,351	$ 18,583
068-4141.1050	Human Resources ISF - HR ISF - CalPERS Retirement Employer Cost	$ 50,245	$ 50,822	$ 60,038	$ 63,490
068-4141.1059	Human Resources ISF - HR ISF - Dental Premium ISF		$ 1,728	$ 1,920	$ 1,872
068-4141.1060	Human Resources ISF - HR ISF - Health Insurance Premium	$ 23,314	$ 23,448	$ 26,920	$ 25,375
068-4141.1070	Human Resources ISF - HR ISF - Workers Comp Premium - FT Salaries	$ 1,814	$ 1,645	$ 1,979	$ 1,788
068-4141.1080	Human Resources ISF - HR ISF - Long Term Disability Insurance	$ 347	$ 437	$ 437	$ 510
068-4141.1095	Human Resources ISF - HR ISF - Special Compensation	$ 5,604	$ -	$ -	
068-4141.1097	Human Resources ISF - HR ISF - Deferred Compensation Matching Benefit	$ 102	$ 100,000	$ 125,000	$ 100,000
068-4141.2010	Human Resources ISF - HR ISF - Office Supplies	$ 3,281	$ 2,750	$ 5,500	$ 3,500
068-4141.2011	Human Resources ISF - HR ISF - Postage & Postage Meter	$ 542	$ 550	$ 1,000	$ 1,000
068-4141.2530	Human Resources ISF - HR ISF - Memberships	$ 511	$ 600	$ 654	$ 650
068-4141.2550	Human Resources ISF - HR ISF - Telephone	$ 214	$ 500	$ 250	$ 250
068-4141.2593	Human Resources ISF - HR ISF - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 1,291	$ 1,491	$ 1,256	$ 1,352
068-4141.2850	Human Resources ISF - HR ISF - City Employee Awards	$ 3,272	$ 4,500	$ 10,308	$ 5,850
068-4141.3000	Human Resources ISF - HR ISF - Professional Services	$ 2,761	$ 500	$ 1,700	$ -
068-4141.3007	Human Resources ISF - HR ISF - Professional Development	$ 1,733	$ 2,500	$ -	$ 2,500
068-4141.3012	Human Resources ISF - HR ISF - Payroll Fees	$ 45,305	$ 51,800	$ 51,800	$ 56,980
068-4141.3013	Human Resources ISF - HR ISF - Recruitment Services	$ 7,548	$ 7,704	$ 8,041	$ 8,750
068-4141.3017	Human Resources ISF - HR ISF - Recruitment Expenses	$ 173	$ 500	$ 500	$ 500
068-4141.3021	Human Resources ISF - HR ISF - In-House Trainings and Meetings	$ 485	$ 1,500	$ 2,200	$ 2,600
068-4141.3022	Human Resources ISF - HR ISF - Actuarial Reports and Services	$ 2,500	$ 2,500	$ 4,638	$ 16,455

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
068-4141.3023	Human Resources ISF - HR ISF - CPR Certifications				$ 350
068-4141.3037	Human Resources ISF - HR ISF - Iron Mountain Offsite Storage	$ 495	$ 525	$ 570	$ 500
068-4141.3140	Human Resources ISF - HR ISF - Legal Services	$ 39	$ 500	$ 250	$ 500
068-4141.4016	Human Resources ISF - HR ISF - Internet Access	$ 202	$ 180	$ 445	$ 445
068-4141.4022	Human Resources ISF - HR ISF - Software Licenses & Mtce	$ 48	$ 310	$ 373	$ 300
068-4141.4027	Human Resources ISF - HR ISF - Server Contract Mtce	$ 1,391	$ 1,250	$ 1,829	$ 1,730
068-4141.6021	Human Resources ISF - HR ISF - Computers & Peripherals	$ 2,300	$ 2,050	$ 1,742	$ 2,500
078-4147.3000	CASp Certification & Training - CASp Certification & Training - Professional Services		$ 15,000	$ -	$ 40,000
080-4260.9090	City Bond Funds from RDA - City Bond Funds - Transfer Out				$ 69,507
100-4270.3000	Development Impact Fee Transportation Facilities - DIF Transportation Facilities - Professional Services	$ 40			
100-4270.3005	Development Impact Fee Transportation Facilities - DIF Transportation Facilities - DIF Administration Services	$ 6,200	$ 9,472	$ 9,472	$ 21,456
102-4272.3000	Development Impact Fee Law Enforcement Facilities - DIF Law Enforcement Facilities - Professional Services	$ 1			
102-4272.3005	Development Impact Fee Law Enforcement Facilities - DIF Law Enforcement Facilities - DIF Administration Services	$ 98	$ 209	$ 209	$ 487
103-4273.3000	Development Impact Fee Fire Facilities - DIF Fire Facilities - Professional Services	$ 18			
103-4273.3005	Development Impact Fee Fire Facilities - DIF Fire Facilities - DIF Administration Services	$ 2,828	$ 569	$ 569	$ 2,564
103-4273.8020	Development Impact Fee Fire Facilities - DIF Fire Facilities - Prior Year Purchase Orders	$ 1,993	$ 122	$ 122	
104-4274.3000	Development Impact Fee Storm Drain Facilities - DIF Storm Drain Facilities - Professional Services	$ 37			
104-4274.3005	Development Impact Fee Storm Drain Facilities - DIF Storm Drain Facilities - DIF Administration Services	$ 5,709	$ 6,275	$ 6,275	$ 14,659
105-4275.3000	Development Impact Fee Wastewater Facilities - DIF Wastewater Facilities - Professional Services	$ 40			
105-4275.3005	Development Impact Fee Wastewater Facilities - DIF Wastewater Facilities - DIF Administration Services	$ 6,257	$ 3,975	$ 3,975	$ 7,966
105-4275.8020	Development Impact Fee Wastewater Facilities - DIF Wastewater Facilities - Prior Year Purchase Orders	$ 5,979	$ 366	$ 366	
109-4279.3000	Development Impact Fee Parks and Recreation Facilities - DIF Park & Recreational Facilities - Professional Services	$ 8			
109-4279.3005	Development Impact Fee Parks and Recreation Facilities - DIF Park & Recreational Facilities - DIF Administration Services	$ 1,248	$ 2,273	$ 2,273	$ 3,274
110-4280.3000	Development Impact Fee General Government Facilities - DIF General Government Facilities - Professional Services	$ 1			
110-4280.3005	Development Impact Fee General Government Facilities - DIF General Government Facilities - DIF Administration Services	$ 101	$ 197	$ 197	$ 423
110-4280.8020	Development Impact Fee General Government Facilities - DIF General Government Facilities - Prior Year Purchase Orders	$ 996	$ 61	$ 61	
111-4281.3000	Development Impact Fee Water Facilities - DIF Water Distribution Facilities - Professional Services	$ 16			
111-4281.3005	Development Impact Fee Water Facilities - DIF Water Distribution Facilities - DIF Administration Services	$ 2,562	$ 2,032	$ 2,032	$ 5,631
896-4860.2011	RDA Successor Housing - Redevelopment Successor Housing - Postage & Postage Meter	$ 6	$ 25	$ 25	$ 25
896-4860.3140	RDA Successor Housing - Redevelopment Successor Housing - Legal Services	$ -	$ -	$ 574	$ 1,000
897-4870.2011	RDA Successor Retirement - Redevelopment Successor Retirement - Postage & Postage Meter		$ 25	$ -	$ -

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
897-4870.3000	RDA Successor Retirement - Redevelopment Successor Retirement - Professional Services	$ 5,775	$ -	$ 5,700	$ 5,700
897-4870.7120	RDA Successor Retirement - Redevelopment Successor Retirement - Prin Pmt Budget 2020 RDA TARBs BNY	$ 265,000	$ 290,000	$ 290,000	$ 295,000
897-4870.7121	RDA Successor Retirement - Redevelopment Successor Retirement - Interest Pmt 2020 RDA TARBs BNY	$ 88,675	$ 86,036	$ 86,036	$ 82,605
Administrative Services Total		$ 7,367,858	$ 9,032,242	$ 8,490,826	$ 8,900,336
Community Development					
001-4410.1010	General Fund - Planning - Salaries - Full Time	$ 228,564	$ 286,981	$ 276,044	$ 333,428
001-4410.1020	General Fund - Planning - Salaries - Part Time & Temporary	$ 269			
001-4410.1040	General Fund - Planning - Social Security & Medicare - FT Salaries	$ 17,904	$ 22,275	$ 21,567	$ 25,829
001-4410.1050	General Fund - Planning - CalPERS Retirement Employer Cost	$ 60,006	$ 45,846	$ 48,082	$ 56,399
001-4410.1059	General Fund - Planning - Dental Premium ISF		$ 2,160	$ 2,160	$ 2,340
001-4410.1060	General Fund - Planning - Health Insurance Premium	$ 26,759	$ 21,944	$ 28,074	$ 23,774
001-4410.1070	General Fund - Planning - Workers Comp Premium - FT Salaries	$ 2,119	$ 2,304	$ 2,488	$ 2,485
001-4410.1080	General Fund - Planning - Long Term Disability Insurance	$ 382	$ 611	$ 611	$ 709
001-4410.1095	General Fund - Planning - Special Compensation	$ 6,738	$ -	$ -	
001-4410.2010	General Fund - Planning - Office Supplies	$ 1,182	$ 1,000	$ 1,000	$ 1,000
001-4410.2020	General Fund - Planning - Special Supplies	$ 1,354	$ 2,500	$ 720	$ 1,500
001-4410.2150	General Fund - Planning - Publications	$ 204	$ 1,000	$ 200	$ 700
001-4410.2530	General Fund - Planning - Memberships	$ 6,810	$ 7,000	$ 6,000	$ 6,000
001-4410.2550	General Fund - Planning - Telephone	$ 293	$ 425	$ 425	$ 425
001-4410.2580	General Fund - Planning - Advertising	$ 8,463	$ 5,000	$ 8,000	$ 4,000
001-4410.2591	General Fund - Planning - LAFCO Budget	$ 8,368	$ 18,525	$ 18,525	$ 7,500
001-4410.2593	General Fund - Planning - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 1,106	$ 1,863	$ 1,599	$ 1,689
001-4410.2594	General Fund - Planning - CSJVRMA Auto Physical Damage Premium	$ 254	$ 1	$ 1	$ 346
001-4410.3000	General Fund - Planning - Professional Services	$ 38,311	$ 33,975	$ 20,000	$ 70,000
001-4410.3007	General Fund - Planning - Professional Development	$ 2,933	$ 4,500	$ 4,500	$ 3,500
001-4410.3008	General Fund - Planning - Environmental Filing Fees	$ 411	$ 10,000	$ 5,000	$ 5,000
001-4410.3020	General Fund - Planning - Chamber of Commerce Contract	$ 50,000	$ 50,000	$ 50,000	$ 75,000
001-4410.3025	General Fund - Planning - Art in Public Places	$ 8,075	$ 10,000	$ 8,800	$ 10,000
001-4410.3140	General Fund - Planning - Legal Services	$ 4,174	$ 10,000	$ 10,000	$ 10,000
001-4410.4010	General Fund - Planning - Maintenance Contracts	$ 265	$ 420	$ 420	$ 420

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4410.4016	General Fund - Planning - Internet Access	$ 328	$ 600	$ 600	$ 600
001-4410.4022	General Fund - Planning - Software Licenses & Mtce	$ 7,697	$ 15,091	$ 15,500	$ 16,000
001-4410.4027	General Fund - Planning - Server Contract Mtce	$ 1,489	$ 2,500	$ 2,500	$ 2,884
001-4410.4031	General Fund - Planning - Copier Lease & Mtce	$ 1,374	$ 1,500	$ 1,500	$ 1,500
001-4410.5243	General Fund - Planning - Housing Element	$ 10,000	$ 115,000	$ 46,000	$ 79,000
001-4410.6021	General Fund - Planning - Computers & Peripherals	$ -	$ 500	$ 75	$ 500
001-4410.7015	General Fund - Planning - HR ISF Transfer	$ 2,893	$ 7,181	$ 8,258	$ 8,299
001-4420.1010	General Fund - Building Inspection - Salaries - Full Time	$ 116,587	$ 187,198	$ 151,385	$ 199,451
001-4420.1030	General Fund - Building Inspection - Salaries - Over Time	$ 360	$ -	$ 7	
001-4420.1040	General Fund - Building Inspection - Social Security & Medicare - FT Salaries	$ 9,448	$ 14,963	$ 11,937	$ 15,579
001-4420.1050	General Fund - Building Inspection - CalPERS Retirement Employer Cost	$ 9,377	$ 14,807	$ 11,765	$ 15,318
001-4420.1059	General Fund - Building Inspection - Dental Premium ISF		$ 2,160	$ 2,160	$ 2,340
001-4420.1060	General Fund - Building Inspection - Health Insurance Premium	$ 15,116	$ 16,335	$ 19,619	$ 41,854
001-4420.1070	General Fund - Building Inspection - Workers Comp Premium - FT Salaries	$ 2,260	$ 15,728	$ 4,597	$ 4,383
001-4420.1080	General Fund - Building Inspection - Long Term Disability Insurance	$ 248	$ 411	$ 411	$ 428
001-4420.1095	General Fund - Building Inspection - Special Compensation	$ 1,708	$ -	$ -	
001-4420.2010	General Fund - Building Inspection - Office Supplies	$ 1,788	$ 1,500	$ 975	$ 1,000
001-4420.2020	General Fund - Building Inspection - Special Supplies	$ 2,372	$ 1,000	$ 600	$ 700
001-4420.2530	General Fund - Building Inspection - Memberships	$ 290	$ 500	$ 100	$ 500
001-4420.2550	General Fund - Building Inspection - Telephone	$ 861	$ 2,000	$ 2,000	$ 2,000
001-4420.2593	General Fund - Building Inspection - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 917	$ 1,863	$ 1,569	$ 1,689
001-4420.3000	General Fund - Building Inspection - Professional Services	$ 221,730	$ 73,400	$ 165,000	$ 90,000
001-4420.3007	General Fund - Building Inspection - Professional Development	$ 12,362	$ 7,500	$ 7,000	$ 5,000
001-4420.3140	General Fund - Building Inspection - Legal Services	$ 20	$ -	$ 164	$ 2,500
001-4420.4010	General Fund - Building Inspection - Maintenance Contracts	$ 61	$ 500	$ 500	$ 1,087
001-4420.4016	General Fund - Building Inspection - Internet Access	$ 328	$ 500	$ 670	$ 700
001-4420.4022	General Fund - Building Inspection - Software Licenses & Mtce	$ 2,874	$ 3,182	$ 5,900	$ 4,125
001-4420.4027	General Fund - Building Inspection - Server Contract Mtce	$ 1,500	$ 2,500	$ 2,500	$ 2,884
001-4420.4031	General Fund - Building Inspection - Copier Lease & Mtce	$ 1,374	$ 3,100	$ 3,100	$ 3,100
001-4420.6021	General Fund - Building Inspection - Computers & Peripherals	$ 6,340	$ 2,000	$ 1,500	$ 2,000
001-4420.6314	General Fund - Building Inspection - Furniture		$ 6,600	$ 6,545	$ -

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4420.7010	General Fund - Building Inspection - Equipment Shop Fund Transfer	$ 7,774	$ 7,147	$ 7,959	$ 8,126
001-4420.7015	General Fund - Building Inspection - HR ISF Transfer	$ 2,545	$ 7,181	$ 8,258	$ 8,299
001-4420.8020	General Fund - Building Inspection - Prior Year Purchase Orders	$ 368			
021-4412.3038	Local Early Action Planning Grant (LEAP) - LEAP Planning - Grant Consultant Services	$ -	$ 96,000	$ 50,000	$ 96,000
021-4412.3039	Local Early Action Planning Grant (LEAP) - LEAP Planning - Grant Staff Time	$ -	$ 1,500	$ 1,500	$ -
022-4413.3038	SB2 Planning Grant - SB2 Planning - Grant Consultant Services	$ 45,799	$ 102,400	$ 102,400	$ 102,400
022-4413.3039	SB2 Planning Grant - SB2 Planning - Grant Staff Time	$ -	$ 1,600	$ 1,600	$ -
025-4295.6148	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - Downtown Business Assistance	$ -	$ 150,000	$ -	$ -
025-4295.6815	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - Façade Improvement Program	$ 11,400	$ 150,000	$ 92,307	$ 57,693
080-4260.5048	City Bond Funds from RDA - City Bond Funds - Manning Ave Annex Environmental Reimbursement	$ 89,816			
102-4272.8020	Development Impact Fee Law Enforcement Facilities - DIF Law Enforcement Facilities - Prior Year Purchase Orders	$ 996	$ 61	$ 61	
111-4281.5550	Development Impact Fee Water Facilities - DIF Water Distribution Facilities - Developer Reimbursements	$ 97,202			
Community Development Total		$ 1,162,546	$ 1,554,338	$ 1,252,738	$ 1,419,982
Community Services					
001-4127.1010	General Fund - Opera House - Salaries - Full Time	$ 1,212	$ 1,306	$ 1,416	$ 1,554
001-4127.1040	General Fund - Opera House - Social Security & Medicare - FT Salaries	$ 98	$ 100	$ 105	$ 119
001-4127.1050	General Fund - Opera House - CalPERS Retirement Employer Cost	$ 394	$ 398	$ 472	$ 512
001-4127.1059	General Fund - Opera House - Dental Premium ISF		$ 7	$ 8	$ 8
001-4127.1060	General Fund - Opera House - Health Insurance Premium	$ 243	$ 258	$ 297	$ 285
001-4127.1070	General Fund - Opera House - Workers Comp Premium - FT Salaries	$ 55	$ 49	$ 64	$ 55
001-4127.1080	General Fund - Opera House - Long Term Disability Insurance	$ 2	$ 3	$ 3	$ 3
001-4127.1095	General Fund - Opera House - Special Compensation	$ 66	$ -	$ -	
001-4127.2010	General Fund - Opera House - Office Supplies	$ 5	$ 50	$ 50	$ 50
001-4127.2020	General Fund - Opera House - Special Supplies	$ 16	$ 500	$ 500	$ 500
001-4127.2560	General Fund - Opera House - Natural Gas	$ 769	$ 1,400	$ 1,580	$ 1,400
001-4127.2570	General Fund - Opera House - Electrical	$ 8,580	$ 13,000	$ 10,000	$ 13,000
001-4127.2593	General Fund - Opera House - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 230	$ 6	$ 5	$ 6
001-4127.4010	General Fund - Opera House - Maintenance Contracts	$ 986	$ 2,650	$ 2,650	$ 2,650
001-4127.4020	General Fund - Opera House - Equipment Repairs & Maintenance	$ 8,060	$ 11,800	$ 14,369	$ 1,650
001-4127.4030	General Fund - Opera House - BIdg Repairs & Maintenance	$ 1,650	$ 27,800	$ 27,800	$ 1,500

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4127.5093	General Fund - Opera House - HVAC Replacement	$ 8,360			$ 13,387
001-4127.7015	General Fund - Opera House - HR ISF Transfer	$ 14	$ 24	$ 28	$ 28
001-4127.8020	General Fund - Opera House - Prior Year Purchase Orders		$ 3,365	$ 3,365	
001-4610.1010	General Fund - CSD Administration - Salaries - Full Time	$ 80,005	$ 89,826	$ 108,589	$ 119,374
001-4610.1020	General Fund - CSD Administration - Salaries - Part Time & Temporary	$ 40,170	$ 53,820	$ 40,000	$ 28,860
001-4610.1030	General Fund - CSD Administration - Salaries - Over Time	$ 93	$ -	$ 19	
001-4610.1040	General Fund - CSD Administration - Social Security & Medicare - FT Salaries	$ 6,653	$ 6,872	$ 8,258	$ 9,132
001-4610.1041	General Fund - CSD Administration - Social Security & Medicare - PT Salaries	$ 2,874	$ 4,117	$ 4,117	$ 2,208
001-4610.1050	General Fund - CSD Administration - CalPERS Retirement Employer Cost	$ 23,098	$ 23,307	$ 28,533	$ 30,760
001-4610.1059	General Fund - CSD Administration - Dental Premium ISF		$ 634	$ 870	$ 936
001-4610.1060	General Fund - CSD Administration - Health Insurance Premium	$ 21,407	$ 22,704	$ 35,257	$ 34,033
001-4610.1070	General Fund - CSD Administration - Workers Comp Premium - FT Salaries	$ 3,190	$ 2,861	$ 3,602	$ 3,258
001-4610.1071	General Fund - CSD Administration - Workers Comp Premium - PT Salaries	$ 403	$ 426	$ 426	$ 212
001-4610.1080	General Fund - CSD Administration - Long Term Disability Insurance	$ 150	$ 189	$ 189	$ 251
001-4610.1095	General Fund - CSD Administration - Special Compensation	$ 3,637	$ -	$ -	
001-4610.2010	General Fund - CSD Administration - Office Supplies	$ 1,428	$ 2,000	$ 2,000	$ 2,000
001-4610.2020	General Fund - CSD Administration - Special Supplies	$ 1,799	$ 2,500	$ 2,500	$ 2,500
001-4610.2034	General Fund - CSD Administration - Donations	$ 1,764	$ 2,500	$ 3,000	$ 2,500
001-4610.2523	General Fund - CSD Administration - Mileage Reimbursement	$ -	$ 500	$ 500	$ 500
001-4610.2550	General Fund - CSD Administration - Telephone	$ 1,351	$ 2,000	$ 2,000	$ 2,000
001-4610.2580	General Fund - CSD Administration - Advertising	$ 90	$ 850	$ 1,000	$ 1,000
001-4610.2593	General Fund - CSD Administration - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 403	$ 547	$ 461	$ 922
001-4610.2594	General Fund - CSD Administration - CSJVRMA Auto Physical Damage Premium	$ 497	$ 535	$ 592	$ 760
001-4610.2600	General Fund - CSD Administration - Unemployment EDD Claims		$ 500	$ 500	$ -
001-4610.2621	General Fund - CSD Administration - Community Donations	$ 2,100	$ 2,100	$ 2,121	$ 2,100
001-4610.3000	General Fund - CSD Administration - Professional Services	$ 170	$ 1,000	$ 1,000	$ 1,000
001-4610.3007	General Fund - CSD Administration - Professional Development	$ 1,628	$ 1,800	$ 1,800	$ 1,914
001-4610.3140	General Fund - CSD Administration - Legal Services	$ -	$ 1,000	$ 1,000	$ 1,000
001-4610.4010	General Fund - CSD Administration - Maintenance Contracts	$ 81	$ 500	$ 500	$ 500
001-4610.4012	General Fund - CSD Administration - Credit Card Merchant Fees	$ 4,661	$ 4,000	$ 4,550	$ 4,200
001-4610.4016	General Fund - CSD Administration - Internet Access	$ 2,261	$ 2,900	$ 2,900	$ 2,900

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4610.4020	General Fund - CSD Administration - Equipment Repairs & Maintenance	$ -	$ 300	$ 300	$ 300
001-4610.4022	General Fund - CSD Administration - Software Licenses & Mtce	$ -	$ 400	$ 400	$ 400
001-4610.4027	General Fund - CSD Administration - Server Contract Mtce	$ 7,501	$ 6,600	$ 6,900	$ 7,613
001-4610.4031	General Fund - CSD Administration - Copier Lease & Mtce	$ 8,053	$ 10,100	$ 10,100	$ 10,100
001-4610.4042	General Fund - CSD Administration - Registration Software	$ 2,732	$ 6,500	$ 6,500	$ 6,500
001-4610.6021	General Fund - CSD Administration - Computers & Peripherals	$ 4,594	$ 3,074	$ 4,148	$ 625
001-4610.7010	General Fund - CSD Administration - Equipment Shop Fund Transfer	$ 18,837	$ 17,520	$ 20,454	$ 20,021
001-4610.7015	General Fund - CSD Administration - HR ISF Transfer	$ 13,071	$ 8,049	$ 9,256	$ 7,055
001-4610.7020	General Fund - CSD Administration - Senior Citizen Fund Transfer		$ 12,243	$ 15,055	$ 27,596
001-4620.1010	General Fund - Aquatics Summer - Salaries - Full Time	$ 3,373	$ 3,710	$ 3,779	$ 4,224
001-4620.1020	General Fund - Aquatics Summer - Salaries - Part Time & Temporary	$ 41,002	$ 51,447	$ 51,447	$ 52,665
001-4620.1030	General Fund - Aquatics Summer - Salaries - Over Time	$ 20			
001-4620.1040	General Fund - Aquatics Summer - Social Security & Medicare - FT Salaries	$ 261	$ 284	$ 284	$ 323
001-4620.1041	General Fund - Aquatics Summer - Social Security & Medicare - PT Salaries	$ 3,138	$ 3,936	$ 3,936	$ 4,029
001-4620.1050	General Fund - Aquatics Summer - CalPERS Retirement Employer Cost	$ 271	$ 296	$ 301	$ 324
001-4620.1059	General Fund - Aquatics Summer - Dental Premium ISF		$ 43	$ 43	$ 47
001-4620.1060	General Fund - Aquatics Summer - Health Insurance Premium	$ 885	$ 1,197	$ 1,382	$ 1,309
001-4620.1070	General Fund - Aquatics Summer - Workers Comp Premium - FT Salaries	$ 133	$ 124	$ 140	$ 132
001-4620.1071	General Fund - Aquatics Summer - Workers Comp Premium - PT Salaries	$ 1,161	$ 1,947	$ 1,947	$ 1,854
001-4620.1080	General Fund - Aquatics Summer - Long Term Disability Insurance	$ 7	$ 8	$ 8	$ 9
001-4620.2010	General Fund - Aquatics Summer - Office Supplies	$ 46	$ 175	$ 175	$ 200
001-4620.2020	General Fund - Aquatics Summer - Special Supplies	$ 2,190	$ 3,050	$ 3,050	$ 2,000
001-4620.2310	General Fund - Aquatics Summer - Movies in the Park	$ 900	$ 1,135	$ 1,135	$ 1,200
001-4620.2593	General Fund - Aquatics Summer - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 32	$ 37	$ 31	$ 34
001-4620.2600	General Fund - Aquatics Summer - Unemployment EDD Claims	$ 3	$ 250	$ -	$ 250
001-4620.3000	General Fund - Aquatics Summer - Professional Services	$ 11,137	$ 17,282	$ 17,282	$ 18,900
001-4620.3007	General Fund - Aquatics Summer - Professional Development	$ 1,241	$ 1,800	$ 1,800	$ 2,500
001-4620.3011	General Fund - Aquatics Summer - Aquatics Incentive Stipend	$ 1,200	$ 1,500	$ 1,500	$ 2,250
001-4620.4010	General Fund - Aquatics Summer - Maintenance Contracts	$ 4	$ 5	$ 5	$ -
001-4620.4016	General Fund - Aquatics Summer - Internet Access	$ 209	$ 250	$ 250	$ 250
001-4620.7015	General Fund - Aquatics Summer - HR ISF Transfer	$ 4,745	$ 5,298	$ 6,093	$ 6,729

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4620.8020	General Fund - Aquatics Summer - Prior Year Purchase Orders	$ 5,871	$ 4,274	$ 4,274	
001-4625.1010	General Fund - Aquatics Year Round - Salaries - Full Time	$ 2,879	$ 3,165	$ 3,250	$ 3,628
001-4625.1020	General Fund - Aquatics Year Round - Salaries - Part Time & Temporary	$ 18,089	$ 18,631	$ 19,231	$ 19,992
001-4625.1040	General Fund - Aquatics Year Round - Social Security & Medicare - FT Salaries	$ 224	$ 242	$ 249	$ 278
001-4625.1041	General Fund - Aquatics Year Round - Social Security & Medicare - PT Salaries	$ 1,384	$ 1,425	$ 1,425	$ 1,529
001-4625.1050	General Fund - Aquatics Year Round - CalPERS Retirement Employer Cost	$ 232	$ 253	$ 256	$ 279
001-4625.1059	General Fund - Aquatics Year Round - Dental Premium ISF		$ 36	$ 36	$ 39
001-4625.1060	General Fund - Aquatics Year Round - Health Insurance Premium	$ 650	$ 939	$ 1,100	$ 1,026
001-4625.1070	General Fund - Aquatics Year Round - Workers Comp Premium - FT Salaries	$ 129	$ 120	$ 137	$ 128
001-4625.1071	General Fund - Aquatics Year Round - Workers Comp Premium - PT Salaries	$ 503	$ 705	$ 705	$ 704
001-4625.1080	General Fund - Aquatics Year Round - Long Term Disability Insurance	$ 6	$ 7	$ 7	$ 8
001-4625.2020	General Fund - Aquatics Year Round - Special Supplies	$ 196	$ 400	$ 400	$ 500
001-4625.2593	General Fund - Aquatics Year Round - CJSVRMA EAP, ERMA, Crime Shield Premium		$ 31	$ 26	$ 28
001-4625.2600	General Fund - Aquatics Year Round - Unemployment EDD Claims	$ -	$ 250	$ 250	$ 250
001-4625.4016	General Fund - Aquatics Year Round - Internet Access	$ 209	$ 250	$ 250	$ 250
001-4625.7015	General Fund - Aquatics Year Round - HR ISF Transfer	$ 2,050	$ 2,177	$ 2,504	$ 2,630
001-4630.1010	General Fund - Adult Sports - Salaries - Full Time	$ 903	$ 993	$ 993	$ 993
001-4630.1020	General Fund - Adult Sports - Salaries - Part Time & Temporary	$ 2,607	$ 15,250	$ 4,400	$ 5,163
001-4630.1040	General Fund - Adult Sports - Social Security & Medicare - FT Salaries	$ 69	$ 76	$ 76	$ 82
001-4630.1041	General Fund - Adult Sports - Social Security & Medicare - PT Salaries	$ 199	$ 1,167	$ 1,167	$ 395
001-4630.1050	General Fund - Adult Sports - CalPERS Retirement Employer Cost	$ 73	$ 79	$ 63	$ 76
001-4630.1059	General Fund - Adult Sports - Dental Premium ISF		$ 14	$ 14	$ 16
001-4630.1060	General Fund - Adult Sports - Health Insurance Premium	$ 179	$ 184	$ 116	$ 70
001-4630.1070	General Fund - Adult Sports - Workers Comp Premium - FT Salaries	$ 39	$ 38	$ 41	$ 38
001-4630.1071	General Fund - Adult Sports - Workers Comp Premium - PT Salaries	$ 116	$ 577	$ 577	$ 182
001-4630.1080	General Fund - Adult Sports - Long Term Disability Insurance	$ 2	$ 2	$ 2	$ 2
001-4630.2010	General Fund - Adult Sports - Office Supplies	$ -	$ 150	$ 150	$ 150
001-4630.2020	General Fund - Adult Sports - Special Supplies	$ 907	$ 3,150	$ 3,150	$ 3,150
001-4630.2032	General Fund - Adult Sports - Porta Potties	$ 1,455	$ 2,400	$ 2,700	$ 2,525
001-4630.2593	General Fund - Adult Sports - CJSVRMA EAP, ERMA, Crime Shield Premium		$ 12	$ 10	
001-4630.2600	General Fund - Adult Sports - Unemployment EDD Claims	$ 17	$ 100	$ 200	$ 100

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4630.7015	General Fund - Adult Sports - HR ISF Transfer	$ 1,442	$ 1,732	$ 1,992	$ 643
001-4635.1010	General Fund - PreSchool Program - Salaries - Full Time	$ 1,029	$ 1,090	$ 1,121	$ 1,190
001-4635.1020	General Fund - PreSchool Program - Salaries - Part Time & Temporary	$ 19,958	$ 27,383	$ 24,800	$ 24,647
001-4635.1040	General Fund - PreSchool Program - Social Security & Medicare - FT Salaries	$ 77	$ 83	$ 83	$ 91
001-4635.1041	General Fund - PreSchool Program - Social Security & Medicare - PT Salaries	$ 1,527	$ 2,095	$ 2,095	$ 1,885
001-4635.1050	General Fund - PreSchool Program - CalPERS Retirement Employer Cost	$ 83	$ 87	$ 84	$ 91
001-4635.1059	General Fund - PreSchool Program - Dental Premium ISF		$ 14	$ 14	$ 16
001-4635.1060	General Fund - PreSchool Program - Health Insurance Premium	$ 487	$ 516	$ 606	$ 566
001-4635.1070	General Fund - PreSchool Program - Workers Comp Premium - FT Salaries	$ 9	$ 9	$ 9	$ 9
001-4635.1071	General Fund - PreSchool Program - Workers Comp Premium - PT Salaries	$ 908	$ 1,036	$ 1,036	$ 868
001-4635.1080	General Fund - PreSchool Program - Long Term Disability Insurance	$ 2	$ 2	$ 2	$ 2
001-4635.2010	General Fund - PreSchool Program - Office Supplies	$ 194	$ 200	$ 200	$ 200
001-4635.2020	General Fund - PreSchool Program - Special Supplies	$ 2,332	$ 1,200	$ 1,200	$ 1,200
001-4635.2080	General Fund - PreSchool Program - Preschool Snacks	$ 246	$ 2,200	$ 2,200	$ 2,200
001-4635.2090	General Fund - PreSchool Program - Preschool Toys	$ 247	$ 250	$ 250	$ 250
001-4635.2580	General Fund - PreSchool Program - Advertising	$ 180	$ 250	$ -	$ 250
001-4635.2593	General Fund - PreSchool Program - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 11	$ 12	$ 10	$ 11
001-4635.2600	General Fund - PreSchool Program - Unemployment EDD Claims	$ -	$ 250	$ -	$ 250
001-4635.4010	General Fund - PreSchool Program - Maintenance Contracts	$ 6	$ 5	$ 5	$ -
001-4635.7015	General Fund - PreSchool Program - HR ISF Transfer	$ 4,159	$ 3,071	$ 3,532	$ 3,127
001-4640.1010	General Fund - Enrichment - Salaries - Full Time	$ 40,265	$ 44,157	$ 44,318	$ 49,904
001-4640.1020	General Fund - Enrichment - Salaries - Part Time & Temporary	$ 27,688	$ 24,693	$ 20,000	$ 21,520
001-4640.1030	General Fund - Enrichment - Salaries - Over Time	$ 79	$ -	$ 271	
001-4640.1040	General Fund - Enrichment - Social Security & Medicare - FT Salaries	$ 3,123	$ 3,378	$ 3,391	$ 3,972
001-4640.1041	General Fund - Enrichment - Social Security & Medicare - PT Salaries	$ 2,124	$ 1,889	$ 1,889	$ 1,646
001-4640.1050	General Fund - Enrichment - CalPERS Retirement Employer Cost	$ 3,832	$ 4,114	$ 4,129	$ 4,618
001-4640.1059	General Fund - Enrichment - Dental Premium ISF		$ 518	$ 518	$ 640
001-4640.1060	General Fund - Enrichment - Health Insurance Premium	$ 9,048	$ 11,975	$ 13,064	$ 8,978
001-4640.1070	General Fund - Enrichment - Workers Comp Premium - FT Salaries	$ 1,755	$ 1,638	$ 1,831	$ 1,794
001-4640.1071	General Fund - Enrichment - Workers Comp Premium - PT Salaries	$ 945	$ 934	$ 934	$ 758
001-4640.1080	General Fund - Enrichment - Long Term Disability Insurance	$ 83	$ 93	$ 93	$ 109

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4640.1095	General Fund - Enrichment - Special Compensation	$ 132	$ -	$ -	
001-4640.2010	General Fund - Enrichment - Office Supplies	$ 203	$ 800	$ 800	$ 800
001-4640.2020	General Fund - Enrichment - Special Supplies	$ 10,035	$ 11,000	$ 9,500	$ 10,000
001-4640.2043	General Fund - Enrichment - Fiesta Walk Run	$ 10,215	$ 8,500	$ 9,698	$ 10,000
001-4640.2060	General Fund - Enrichment - Red Ribbon Activities		$ 1,600	$ 2,042	$ 2,200
001-4640.2310	General Fund - Enrichment - Movies in the Park	$ 435	$ 900	$ 900	$ 900
001-4640.2550	General Fund - Enrichment - Telephone	$ 530	$ 800	$ 800	$ 800
001-4640.2580	General Fund - Enrichment - Advertising	$ 352	$ 1,000	$ 500	$ 1,000
001-4640.2593	General Fund - Enrichment - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 425	$ 447	$ 376	$ 405
001-4640.2600	General Fund - Enrichment - Unemployment EDD Claims	$ -	$ 250	$ 100	$ 250
001-4640.3000	General Fund - Enrichment - Professional Services	$ 1,251			
001-4640.3007	General Fund - Enrichment - Professional Development	$ 910	$ 1,420	$ 1,420	$ 1,510
001-4640.3040	General Fund - Enrichment - License Agreements	$ 1,961	$ 2,000	$ 21,116	$ 2,126
001-4640.7015	General Fund - Enrichment - HR ISF Transfer	$ 5,480	$ 4,450	$ 5,118	$ 4,674
001-4640.8020	General Fund - Enrichment - Prior Year Purchase Orders	$ 575			
001-4650.1010	General Fund - Youth Sports - Salaries - Full Time	$ 37,753	$ 41,389	$ 41,550	$ 37,835
001-4650.1020	General Fund - Youth Sports - Salaries - Part Time & Temporary	$ 6,784	$ 15,343	$ 14,343	$ 12,656
001-4650.1030	General Fund - Youth Sports - Salaries - Over Time			$ 150	
001-4650.1040	General Fund - Youth Sports - Social Security & Medicare - FT Salaries	$ 2,922	$ 3,166	$ 3,166	$ 3,055
001-4650.1041	General Fund - Youth Sports - Social Security & Medicare - PT Salaries	$ 519	$ 1,174	$ 1,480	$ 968
001-4650.1050	General Fund - Youth Sports - CalPERS Retirement Employer Cost	$ 3,630	$ 3,893	$ 3,800	$ 3,691
001-4650.1059	General Fund - Youth Sports - Dental Premium ISF		$ 504	$ 504	$ 515
001-4650.1060	General Fund - Youth Sports - Health Insurance Premium	$ 8,342	$ 10,545	$ 10,854	$ 5,353
001-4650.1062	General Fund - Youth Sports - Medical Insurance Premium - PT Salaries		$ -	$ 8	
001-4650.1070	General Fund - Youth Sports - Workers Comp Premium - FT Salaries	$ 1,635	$ 1,534	$ 1,694	$ 1,373
001-4650.1071	General Fund - Youth Sports - Workers Comp Premium - PT Salaries	$ 245	$ 513	$ 732	$ 445
001-4650.1080	General Fund - Youth Sports - Long Term Disability Insurance	$ 78	$ 87	$ 87	$ 84
001-4650.1095	General Fund - Youth Sports - Special Compensation	$ 132	$ -	$ -	
001-4650.2010	General Fund - Youth Sports - Office Supplies	$ 111	$ 255	$ 255	$ 300
001-4650.2020	General Fund - Youth Sports - Special Supplies	$ 11,598	$ 15,560	$ 15,560	$ 12,600
001-4650.2550	General Fund - Youth Sports - Telephone	$ 228	$ 300	$ 300	$ 400

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4650.2580	General Fund - Youth Sports - Advertising	$ 566	$ 900	$ 900	$ 900
001-4650.2593	General Fund - Youth Sports - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 419	$ 435	$ 366	$ 394
001-4650.2600	General Fund - Youth Sports - Unemployment EDD Claims	$ 5			$ 250
001-4650.3000	General Fund - Youth Sports - Professional Services	$ -	$ 500	$ 500	$ 500
001-4650.3007	General Fund - Youth Sports - Professional Development	$ 1,320	$ 1,320	$ 1,400	$ 1,403
001-4650.7015	General Fund - Youth Sports - HR ISF Transfer	$ 3,170	$ 3,811	$ 4,383	$ 3,514
001-4657.1010	General Fund - Save The Children Washington Literacy - Salaries - Full Time	$ 1,871	$ -	$ 2,034	$ -
001-4657.1020	General Fund - Save The Children Washington Literacy - Salaries - Part Time & Temporary	$ 38,279	$ 51,130	$ 51,130	$ -
001-4657.1030	General Fund - Save The Children Washington Literacy - Salaries - Over Time		$ -	$ 402	
001-4657.1040	General Fund - Save The Children Washington Literacy - Social Security & Medicare - FT Salaries	$ 142	$ -	$ 155	$ -
001-4657.1041	General Fund - Save The Children Washington Literacy - Social Security & Medicare - PT Salaries	$ 2,928	$ 3,911	$ 3,911	$ -
001-4657.1050	General Fund - Save The Children Washington Literacy - CalPERS Retirement Employer Cost	$ 150	$ -	$ 138	$ -
001-4657.1059	General Fund - Save The Children Washington Literacy - Dental Premium ISF		$ -	$ 8	$ -
001-4657.1060	General Fund - Save The Children Washington Literacy - Health Insurance Premium	$ 512	$ -	$ 442	$ -
001-4657.1070	General Fund - Save The Children Washington Literacy - Workers Comp Premium - FT Salaries	$ 64	$ -	$ 62	$ -
001-4657.1071	General Fund - Save The Children Washington Literacy - Workers Comp Premium - PT Salaries	$ 1,602	$ 2,005	$ 2,005	$ -
001-4657.1080	General Fund - Save The Children Washington Literacy - Long Term Disability Insurance	$ 4	$ -	$ 4	$ -
001-4657.2020	General Fund - Save The Children Washington Literacy - Special Supplies	$ 15,129	$ 12,750	$ 12,750	
001-4657.2593	General Fund - Save The Children Washington Literacy - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 21	$ 25	$ 21	$ -
001-4657.2600	General Fund - Save The Children Washington Literacy - Unemployment EDD Claims	$ -	$ 600	$ 600	
001-4657.3007	General Fund - Save The Children Washington Literacy - Professional Development	$ 313	$ 1,800	$ 1,800	
001-4657.7015	General Fund - Save The Children Washington Literacy - HR ISF Transfer	$ 5,226	$ 5,221	$ 6,004	$ -
001-4657.8020	General Fund - Save The Children Washington Literacy - Prior Year Purchase Orders	$ 26,773	$ 1,799	$ 1,799	
001-4658.1010	General Fund - ASES TL Reed School - Salaries - Full Time	$ 6,819	$ 6,746	$ 6,746	$ 12,352
001-4658.1020	General Fund - ASES TL Reed School - Salaries - Part Time & Temporary	$ 80,981	$ 146,779	$ 146,779	$ 182,259
001-4658.1030	General Fund - ASES TL Reed School - Salaries - Over Time		$ -	$ 1,800	
001-4658.1040	General Fund - ASES TL Reed School - Social Security & Medicare - FT Salaries	$ 329	$ 516	$ 516	$ 945
001-4658.1041	General Fund - ASES TL Reed School - Social Security & Medicare - PT Salaries	$ 6,195	$ 11,229	$ 11,229	$ 13,943
001-4658.1050	General Fund - ASES TL Reed School - CalPERS Retirement Employer Cost	$ 350	$ 539	$ 479	$ 949
001-4658.1059	General Fund - ASES TL Reed School - Dental Premium ISF		$ 94	$ 94	$ 148
001-4658.1060	General Fund - ASES TL Reed School - Health Insurance Premium	$ 1,456	$ 2,191	$ 2,046	$ 4,754

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001-4658.1070	General Fund - ASES TL Reed School - Workers Comp Premium - FT Salaries	$ 118	$ 157	$ 155	$ 253
001-4658.1071	General Fund - ASES TL Reed School - Workers Comp Premium - PT Salaries	$ 3,450	$ 6,212	$ 6,212	$ 6,416
001-4658.1080	General Fund - ASES TL Reed School - Long Term Disability Insurance	$ 9	$ 14	$ 14	$ 26
001-4658.2010	General Fund - ASES TL Reed School - Office Supplies	$ 2			
001-4658.2020	General Fund - ASES TL Reed School - Special Supplies	$ 598	$ 2,000	$ 2,000	$ 1,000
001-4658.2550	General Fund - ASES TL Reed School - Telephone	$ 569	$ 600	$ 600	$ -
001-4658.2593	General Fund - ASES TL Reed School - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 86	$ 81	$ 68	$ 636
001-4658.2600	General Fund - ASES TL Reed School - Unemployment EDD Claims	$ -	$ 1,500	$ 1,500	$ 500
001-4658.3007	General Fund - ASES TL Reed School - Professional Development	$ -	$ 2,400	$ 2,400	$ 1,000
001-4658.7015	General Fund - ASES TL Reed School - HR ISF Transfer	$ 12,295	$ 12,244	$ 14,081	$ 19,284
001-4659.1010	General Fund - ASES Washington School - Salaries - Full Time	$ 1,287	$ 5,159	$ 6,060	$ 9,246
001-4659.1020	General Fund - ASES Washington School - Salaries - Part Time & Temporary	$ 57,701	$ 122,669	$ 122,669	$ 143,627
001-4659.1030	General Fund - ASES Washington School - Salaries - Over Time		$ -	$ 127	
001-4659.1040	General Fund - ASES Washington School - Social Security & Medicare - FT Salaries	$ (4)	$ 395	$ 395	$ 707
001-4659.1041	General Fund - ASES Washington School - Social Security & Medicare - PT Salaries	$ 4,414	$ 9,385	$ 9,385	$ 10,987
001-4659.1050	General Fund - ASES Washington School - CalPERS Retirement Employer Cost	$ (5)	$ 412	$ 358	$ 710
001-4659.1059	General Fund - ASES Washington School - Dental Premium ISF		$ 72	$ 72	$ 109
001-4659.1060	General Fund - ASES Washington School - Health Insurance Premium	$ (184)	$ 1,583	$ 1,431	$ 3,417
001-4659.1070	General Fund - ASES Washington School - Workers Comp Premium - FT Salaries	$ 26	$ 130	$ 121	$ 209
001-4659.1071	General Fund - ASES Washington School - Workers Comp Premium - PT Salaries	$ 2,465	$ 5,392	$ 5,392	$ 5,056
001-4659.1080	General Fund - ASES Washington School - Long Term Disability Insurance	$ (1)	$ 11	$ 11	$ 19
001-4659.2020	General Fund - ASES Washington School - Special Supplies	$ 70	$ 1,700	$ 1,700	$ 1,000
001-4659.2550	General Fund - ASES Washington School - Telephone	$ 465	$ 600	$ 600	$ -
001-4659.2593	General Fund - ASES Washington School - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 65	$ 62	$ 52	$ 56
001-4659.2600	General Fund - ASES Washington School - Unemployment EDD Claims	$ 16	$ 500	$ 500	$ 500
001-4659.7015	General Fund - ASES Washington School - HR ISF Transfer	$ 9,147	$ 8,919	$ 10,257	$ 13,472
001-4660.1010	General Fund - Community Center - Salaries - Full Time	$ 76,870	$ 83,847	$ 87,320	$ 89,592
001-4660.1020	General Fund - Community Center - Salaries - Part Time & Temporary	$ 25,334	$ 39,202	$ 43,000	$ 27,370
001-4660.1030	General Fund - Community Center - Salaries - Over Time	$ 2,023	$ -	$ 1,680	
001-4660.1040	General Fund - Community Center - Social Security & Medicare - FT Salaries	$ 6,221	$ 6,736	$ 7,070	$ 7,079
001-4660.1041	General Fund - Community Center - Social Security & Medicare - PT Salaries	$ 1,980	$ 2,999	$ 3,700	$ 2,094

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4660.1050	General Fund - Community Center - CalPERS Retirement Employer Cost	$ 10,642	$ 11,098	$ 12,332	$ 12,769
001-4660.1059	General Fund - Community Center - Dental Premium ISF		$ 900	$ 900	$ 959
001-4660.1060	General Fund - Community Center - Health Insurance Premium	$ 10,293	$ 10,025	$ 14,535	$ 17,493
001-4660.1062	General Fund - Community Center - Medical Insurance Premium - PT Salaries	$ 3,313	$ -	$ 1,321	$ -
001-4660.1070	General Fund - Community Center - Workers Comp Premium - FT Salaries	$ 11,720	$ 11,112	$ 13,288	$ 9,004
001-4660.1071	General Fund - Community Center - Workers Comp Premium - PT Salaries	$ 5,061	$ 6,426	$ 8,000	$ 4,173
001-4660.1080	General Fund - Community Center - Long Term Disability Insurance	$ 155	$ 185	$ 185	$ 194
001-4660.1091	General Fund - Community Center - Uniform Expense	$ 397	$ 400	$ 400	$ 400
001-4660.1095	General Fund - Community Center - Special Compensation	$ 992	$ -	$ -	
001-4660.2010	General Fund - Community Center - Office Supplies	$ 265	$ 200	$ 200	$ 200
001-4660.2020	General Fund - Community Center - Special Supplies	$ 6,312	$ 7,350	$ 7,350	$ 7,350
001-4660.2040	General Fund - Community Center - Small Tools & Minor Equipment	$ 493	$ 500	$ 500	$ 530
001-4660.2358	General Fund - Community Center - CC Toiletries	$ 2,689	$ 7,350	$ 7,350	$ 7,850
001-4660.2550	General Fund - Community Center - Telephone	$ 1,156	$ 1,225	$ 1,225	$ 1,225
001-4660.2560	General Fund - Community Center - Natural Gas	$ 5,432	$ 6,300	$ 11,800	$ 11,500
001-4660.2570	General Fund - Community Center - Electrical	$ 31,574	$ 29,000	$ 44,150	$ 44,500
001-4660.2593	General Fund - Community Center - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 646	$ 776	$ 653	$ 141
001-4660.2600	General Fund - Community Center - Unemployment EDD Claims		$ 500	$ 500	$ 500
001-4660.3000	General Fund - Community Center - Professional Services	$ 4,432	$ 6,750	$ 6,750	$ 5,250
001-4660.4010	General Fund - Community Center - Maintenance Contracts	$ 4,840	$ 8,000	$ 8,000	$ 8,500
001-4660.4020	General Fund - Community Center - Equipment Repairs & Maintenance	$ 10,098	$ 11,600	$ 11,600	$ 8,600
001-4660.4024	General Fund - Community Center - Carpet Cleaning	$ 600	$ 650	$ 650	$ 690
001-4660.4215	General Fund - Community Center - Community Center Bldg Repair				$ 8,000
001-4660.5040	General Fund - Community Center - Round Tables		$ 5,000	$ 5,000	$ -
001-4660.5093	General Fund - Community Center - HVAC Replacement	$ 18,306			$ 13,117
001-4660.5255	General Fund - Community Center - California Room Sound System Upgrade		$ 70,195	$ 70,195	$ -
001-4660.6140	General Fund - Community Center - Vehicles		$ 40,000	$ 40,000	$ -
001-4660.6314	General Fund - Community Center - Furniture	$ 8,621	$ 1,400	$ 1,400	$ 8,000
001-4660.6418	General Fund - Community Center - Concrete Work Phase I	$ 16,000			
001-4660.6732	General Fund - Community Center - CSD Maintenance Shop				$ 26,000
001-4660.6837	General Fund - Community Center - Community Center Floor Repair				$ 158,200

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4660.7015	General Fund - Community Center - HR ISF Transfer	$ 4,850	$ 7,320	$ 8,418	$ 4,102
001-4660.8020	General Fund - Community Center - Prior Year Purchase Orders	$ 1,838	$ 5,403	$ 5,403	
001-4661.1010	General Fund - KCUSD Expansion Washington - Salaries - Full Time	$ 14,454	$ 45,364	$ 46,505	$ 57,628
001-4661.1020	General Fund - KCUSD Expansion Washington - Salaries - Part Time & Temporary	$ 130,310	$ 249,480	$ 249,480	$ 323,188
001-4661.1030	General Fund - KCUSD Expansion Washington - Salaries - Over Time	$ 1,116	$ -	$ 1,706	
001-4661.1040	General Fund - KCUSD Expansion Washington - Social Security & Medicare - FT Salaries	$ 1,095	$ 3,470	$ 3,470	$ 4,546
001-4661.1041	General Fund - KCUSD Expansion Washington - Social Security & Medicare - PT Salaries	$ 10,054	$ 19,217	$ 19,217	$ 24,724
001-4661.1050	General Fund - KCUSD Expansion Washington - CalPERS Retirement Employer Cost	$ 1,163	$ 3,623	$ 8,783	$ 11,075
001-4661.1059	General Fund - KCUSD Expansion Washington - Dental Premium ISF		$ 742	$ 742	$ 850
001-4661.1060	General Fund - KCUSD Expansion Washington - Health Insurance Premium	$ 5,021	$ 24,912	$ 13,656	$ 17,545
001-4661.1070	General Fund - KCUSD Expansion Washington - Workers Comp Premium - FT Salaries	$ 352	$ 1,162	$ 1,176	$ 1,479
001-4661.1071	General Fund - KCUSD Expansion Washington - Workers Comp Premium - PT Salaries	$ 5,600	$ 10,719	$ 10,719	$ 11,376
001-4661.1080	General Fund - KCUSD Expansion Washington - Long Term Disability Insurance	$ 30	$ 95	$ 95	$ 125
001-4661.2010	General Fund - KCUSD Expansion Washington - Office Supplies	$ 1	$ 400	$ 1,500	$ 500
001-4661.2020	General Fund - KCUSD Expansion Washington - Special Supplies	$ 26,428	$ 189,692	$ 189,692	$ 100,000
001-4661.2523	General Fund - KCUSD Expansion Washington - Mileage Reimbursement		$ 400	$ 400	$ 400
001-4661.2593	General Fund - KCUSD Expansion Washington - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 65	$ 124	$ 104	$ 298
001-4661.2600	General Fund - KCUSD Expansion Washington - Unemployment EDD Claims	$ 1,012	$ 1,000	$ 1,000	$ 1,000
001-4661.3007	General Fund - KCUSD Expansion Washington - Professional Development	$ 525	$ 1,500	$ 3,700	$ 3,000
001-4661.4022	General Fund - KCUSD Expansion Washington - Software Licenses & Mtce		$ 350	$ 495	$ 350
001-4661.6021	General Fund - KCUSD Expansion Washington - Computers & Peripherals	$ 488	$ 3,200	$ 3,200	$ -
001-4661.7015	General Fund - KCUSD Expansion Washington - HR ISF Transfer	$ 8,560	$ 22,754	$ 26,167	$ 41,741
001-4661.8020	General Fund - KCUSD Expansion Washington - Prior Year Purchase Orders	$ 4,049	$ 1,101	$ 1,101	
001-4662.1010	General Fund - KCUSD Summer TL Reed - Salaries - Full Time	$ 3,108	$ 4,166	$ 4,450	$ -
001-4662.1020	General Fund - KCUSD Summer TL Reed - Salaries - Part Time & Temporary	$ 57,785	$ 36,539	$ 31,103	$ 30,463
001-4662.1030	General Fund - KCUSD Summer TL Reed - Salaries - Over Time	$ 372	$ -	$ 1,049	
001-4662.1040	General Fund - KCUSD Summer TL Reed - Social Security & Medicare - FT Salaries	$ 219	$ 319	$ 319	$ -
001-4662.1041	General Fund - KCUSD Summer TL Reed - Social Security & Medicare - PT Salaries	$ 4,465	$ 2,795	$ 2,467	$ 2,330
001-4662.1050	General Fund - KCUSD Summer TL Reed - CalPERS Retirement Employer Cost	$ 233	$ 333	$ 222	$ -
001-4662.1059	General Fund - KCUSD Summer TL Reed - Dental Premium ISF		$ 58	$ 58	$ -
001-4662.1060	General Fund - KCUSD Summer TL Reed - Health Insurance Premium	$ 999	$ 1,399	$ 999	$ -

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4662.1070	General Fund - KCUSD Summer TL Reed - Workers Comp Premium - FT Salaries	$ 73	$ 92	$ 67	$ -
001-4662.1071	General Fund - KCUSD Summer TL Reed - Workers Comp Premium - PT Salaries	$ 2,262	$ 1,383	$ 1,207	$ 1,072
001-4662.1080	General Fund - KCUSD Summer TL Reed - Long Term Disability Insurance	$ 6	$ 9	$ 9	$ -
001-4662.2020	General Fund - KCUSD Summer TL Reed - Special Supplies	$ 13,302	$ 5,000	$ 9,718	$ 40,000
001-4662.2593	General Fund - KCUSD Summer TL Reed - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 65	$ 37	$ 31	$ 34
001-4662.7015	General Fund - KCUSD Summer TL Reed - HR ISF Transfer	$ 1,814	$ 4,133	$ 4,753	$ 3,839
001-4663.1010	General Fund - KCUSD Expansion TL Reed - Salaries - Full Time	$ 16,832	$ 51,367	$ 52,522	$ 58,079
001-4663.1020	General Fund - KCUSD Expansion TL Reed - Salaries - Part Time & Temporary	$ 214,771	$ 314,750	$ 314,750	$ 345,768
001-4663.1030	General Fund - KCUSD Expansion TL Reed - Salaries - Over Time	$ 160	$ -	$ 2,000	
001-4663.1040	General Fund - KCUSD Expansion TL Reed - Social Security & Medicare - FT Salaries	$ 1,266	$ 3,899	$ 3,899	$ 4,581
001-4663.1041	General Fund - KCUSD Expansion TL Reed - Social Security & Medicare - PT Salaries	$ 16,452	$ 24,047	$ 24,650	$ 26,451
001-4663.1050	General Fund - KCUSD Expansion TL Reed - CalPERS Retirement Employer Cost	$ 1,343	$ 4,071	$ 9,183	$ 11,110
001-4663.1059	General Fund - KCUSD Expansion TL Reed - Dental Premium ISF		$ 821	$ 821	$ 858
001-4663.1060	General Fund - KCUSD Expansion TL Reed - Health Insurance Premium	$ 5,400	$ 13,521	$ 15,152	$ 17,828
001-4663.1070	General Fund - KCUSD Expansion TL Reed - Workers Comp Premium - FT Salaries	$ 461	$ 1,325	$ 1,335	$ 1,482
001-4663.1071	General Fund - KCUSD Expansion TL Reed - Workers Comp Premium - PT Salaries	$ 9,078	$ 13,153	$ 13,153	$ 12,171
001-4663.1080	General Fund - KCUSD Expansion TL Reed - Long Term Disability Insurance	$ 34	$ 107	$ 107	$ 126
001-4663.2010	General Fund - KCUSD Expansion TL Reed - Office Supplies		$ 400	$ 700	$ 500
001-4663.2020	General Fund - KCUSD Expansion TL Reed - Special Supplies	$ 23,875	$ 190,692	$ 190,692	$ 100,000
001-4663.2523	General Fund - KCUSD Expansion TL Reed - Mileage Reimbursement		$ 400	$ 400	$ 400
001-4663.2593	General Fund - KCUSD Expansion TL Reed - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 172	$ 193	$ 163	$ 366
001-4663.2600	General Fund - KCUSD Expansion TL Reed - Unemployment EDD Claims	$ -	$ 1,500	$ 1,500	$ 1,000
001-4663.3007	General Fund - KCUSD Expansion TL Reed - Professional Development	$ 2,925	$ 2,400	$ 3,500	$ 3,000
001-4663.4010	General Fund - KCUSD Expansion TL Reed - Maintenance Contracts		$ 1,000	$ 1,000	$ 1,000
001-4663.4022	General Fund - KCUSD Expansion TL Reed - Software Licenses & Mtce		$ 350	$ 495	$ 350
001-4663.6021	General Fund - KCUSD Expansion TL Reed - Computers & Peripherals	$ 488	$ 3,200	$ 3,200	$ -
001-4663.7015	General Fund - KCUSD Expansion TL Reed - HR ISF Transfer	$ 13,514	$ 31,592	$ 36,331	$ 44,887
001-4664.1010	General Fund - KCUSD Summer Washington - Salaries - Full Time	$ 1,933	$ 4,166	$ 6,200	$ -
001-4664.1020	General Fund - KCUSD Summer Washington - Salaries - Part Time & Temporary	$ 51,009	$ 41,914	$ 32,680	$ 47,476
001-4664.1030	General Fund - KCUSD Summer Washington - Salaries - Over Time		$ -	$ 1,279	
001-4664.1040	General Fund - KCUSD Summer Washington - Social Security & Medicare - FT Salaries	$ 146	$ 319	$ 152	$ -

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4664.1041	General Fund - KCUSD Summer Washington - Social Security & Medicare - PT Salaries	$ 3,902	$ 3,206	$ 2,598	$ 3,632
001-4664.1050	General Fund - KCUSD Summer Washington - CalPERS Retirement Employer Cost	$ 155	$ 333	$ 148	$ -
001-4664.1059	General Fund - KCUSD Summer Washington - Dental Premium ISF		$ 58	$ 58	$ -
001-4664.1060	General Fund - KCUSD Summer Washington - Health Insurance Premium	$ 666	$ 1,399	$ 664	$ -
001-4664.1070	General Fund - KCUSD Summer Washington - Workers Comp Premium - FT Salaries	$ 48	$ 92	$ 46	$ -
001-4664.1071	General Fund - KCUSD Summer Washington - Workers Comp Premium - PT Salaries	$ 1,980	$ 1,586	$ 1,269	$ 1,671
001-4664.1080	General Fund - KCUSD Summer Washington - Long Term Disability Insurance	$ 4	$ 9	$ 4	$ -
001-4664.2020	General Fund - KCUSD Summer Washington - Special Supplies	$ 17,015	$ 5,000	$ 13,051	$ 40,000
001-4664.2593	General Fund - KCUSD Summer Washington - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 43	$ 25	$ 21	$ 23
001-4664.7015	General Fund - KCUSD Summer Washington - HR ISF Transfer	$ 1,236	$ 3,495	$ 4,019	$ 4,809
001-4665.6340	General Fund - Parks - Sports Park Playground Rubber Surface Replacement	$ -	$ 147,411	$ 147,411	$ -
001-4665.6440	General Fund - Parks - Camacho Park Rehab Project	$ 19,023	$ -	$ -	$ -
001-4667.1020	General Fund - Seasonal Parks - Salaries - Part Time & Temporary	$ 10,606	$ 12,540	$ 6,786	$ 12,953
001-4667.1030	General Fund - Seasonal Parks - Salaries - Over Time	$ 397	$ -	$ 171	
001-4667.1041	General Fund - Seasonal Parks - Social Security & Medicare - PT Salaries	$ 830	$ 959	$ 524	$ 991
001-4667.1062	General Fund - Seasonal Parks - Medical Insurance Premium - PT Salaries	$ 323	$ -	$ 303	
001-4667.1071	General Fund - Seasonal Parks - Workers Comp Premium - PT Salaries	$ 919	$ 475	$ 863	$ 456
001-4667.2020	General Fund - Seasonal Parks - Special Supplies	$ 227	$ 2,000	$ 2,000	$ 2,000
001-4667.2600	General Fund - Seasonal Parks - Unemployment EDD Claims				$ 150
001-4667.4012	General Fund - Seasonal Parks - Credit Card Merchant Fees	$ 479	$ 600	$ 600	$ 600
001-4667.7015	General Fund - Seasonal Parks - HR ISF Transfer	$ 1,264	$ 1,385	$ 1,593	$ 1,614
001-4670.1010	General Fund - Government Buildings - Salaries - Full Time	$ -			$ 53,666
001-4670.1020	General Fund - Government Buildings - Salaries - Part Time & Temporary	$ 33,778	$ 46,648	$ 46,648	$ 46,648
001-4670.1030	General Fund - Government Buildings - Salaries - Over Time	$ 106	$ -	$ 500	
001-4670.1040	General Fund - Government Buildings - Social Security & Medicare - FT Salaries	$ 191			$ 4,202
001-4670.1041	General Fund - Government Buildings - Social Security & Medicare - PT Salaries	$ 2,398	$ 3,569	$ 3,569	$ 3,569
001-4670.1050	General Fund - Government Buildings - CalPERS Retirement Employer Cost	$ 163			$ 4,122
001-4670.1059	General Fund - Government Buildings - Dental Premium ISF				$ 780
001-4670.1060	General Fund - Government Buildings - Health Insurance Premium				$ 20,855
001-4670.1062	General Fund - Government Buildings - Medical Insurance Premium - PT Salaries	$ 84	$ -	$ 2,000	
001-4670.1070	General Fund - Government Buildings - Workers Comp Premium - FT Salaries	$ -			$ 4,453

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4670.1071	General Fund - Government Buildings - Workers Comp Premium - PT Salaries	$ 6,179	$ 7,646	$ 7,646	$ 7,113
001-4670.1080	General Fund - Government Buildings - Long Term Disability Insurance				$ 115
001-4670.1091	General Fund - Government Buildings - Uniform Expense	$ 411	$ 1,000	$ 1,000	$ 1,000
001-4670.2020	General Fund - Government Buildings - Special Supplies	$ 4,401	$ 4,750	$ 4,750	$ 4,750
001-4670.2040	General Fund - Government Buildings - Small Tools & Minor Equipment	$ 50	$ 250	$ 251	$ 500
001-4670.2350	General Fund - Government Buildings - Fire Toiletries	$ 734	$ 1,050	$ 1,050	$ 1,117
001-4670.2352	General Fund - Government Buildings - Police Toiletries	$ 4,789	$ 4,750	$ 4,750	$ 5,050
001-4670.2354	General Fund - Government Buildings - City Hall Toiletries	$ 3,644	$ 4,750	$ 4,750	$ 5,050
001-4670.2545	General Fund - Government Buildings - Utilities	$ 3,293	$ 4,000	$ 4,000	$ 4,000
001-4670.2560	General Fund - Government Buildings - Natural Gas	$ 1,453	$ 1,750	$ 3,000	$ 3,000
001-4670.2570	General Fund - Government Buildings - Electrical	$ 6,738	$ 3,500	$ 3,500	$ 3,500
001-4670.2600	General Fund - Government Buildings - Unemployment EDD Claims	$ -	$ 500	$ 500	$ 500
001-4670.4010	General Fund - Government Buildings - Maintenance Contracts		$ 5,000	$ 5,000	$ 5,000
001-4670.4022	General Fund - Government Buildings - Software Licenses & Mtce	$ 4,850	$ 4,850	$ 4,850	$ 4,850
001-4670.4024	General Fund - Government Buildings - Carpet Cleaning	$ 2,315	$ 4,000	$ 4,000	$ 4,250
001-4670.4030	General Fund - Government Buildings - Bldg Repairs & Maintenance	$ 17,527	$ 13,200	$ 13,200	$ 10,000
001-4670.4034	General Fund - Government Buildings - Faith House Maintenance		$ 5,000	$ 5,000	$ -
001-4670.4205	General Fund - Government Buildings - Fire Station Building Repair	$ 5,365	$ 11,500	$ 11,500	$ 6,500
001-4670.4210	General Fund - Government Buildings - Police Bldg Repairs	$ 4,491	$ 10,600	$ 10,600	$ 10,600
001-4670.4215	General Fund - Government Buildings - Community Center Bldg Repair	$ 5,649	$ 9,123	$ 10,246	$ -
001-4670.5041	General Fund - Government Buildings - Council Chamber Chairs		$ 9,240	$ 9,240	$ -
001-4670.5045	General Fund - Government Buildings - City Hall Interior Lighting		$ 11,500	$ 11,500	$ -
001-4670.5093	General Fund - Government Buildings - HVAC Replacement	$ 15,700	$ 55,926	$ 55,926	$ 31,006
001-4670.5251	General Fund - Government Buildings - PD and FD Vent Cleaning		$ 14,000	$ 14,000	$ 2,500
001-4670.5318	General Fund - Government Buildings - City Hall Remodel	$ 12,744	$ 10,586	$ 41,728	$ -
001-4670.6140	General Fund - Government Buildings - Vehicles		$ 36,135	$ 36,135	$ -
001-4670.6314	General Fund - Government Buildings - Furniture	$ 24,558			
001-4670.6800	General Fund - Government Buildings - ADA Improvements	$ 5,800	$ 16,000	$ 16,000	$ 3,000
001-4670.6807	General Fund - Government Buildings - Safety Equipment	$ 683	$ 750	$ 750	$ 750
001-4670.6812	General Fund - Government Buildings - Fire Dept Roof Repair				$ 10,000
001-4670.7010	General Fund - Government Buildings - Equipment Shop Fund Transfer	$ 247	$ 222	$ 255	$ 253

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4670.7015	General Fund - Government Buildings - HR ISF Transfer	$ 3,488	$ 5,150	$ 5,923	$ 5,813
001-4670.8020	General Fund - Government Buildings - Prior Year Purchase Orders	$ 12,939	$ 62,016	$ 62,016	
001-4685.1010	General Fund - Senior Citizen Programs - Salaries - Full Time	$ 58,053	$ 61,039	$ 50,126	$ 48,510
001-4685.1020	General Fund - Senior Citizen Programs - Salaries - Part Time & Temporary		$ 4,000	$ 4,000	$ 9,520
001-4685.1040	General Fund - Senior Citizen Programs - Social Security & Medicare - FT Salaries	$ 4,791	$ 4,991	$ 3,910	$ 3,910
001-4685.1041	General Fund - Senior Citizen Programs - Social Security & Medicare - PT Salaries		$ 306	$ 200	$ 728
001-4685.1050	General Fund - Senior Citizen Programs - CalPERS Retirement Employer Cost	$ 6,155	$ 6,343	$ 5,768	$ 5,688
001-4685.1059	General Fund - Senior Citizen Programs - Dental Premium ISF		$ 814	$ 814	$ 585
001-4685.1060	General Fund - Senior Citizen Programs - Health Insurance Premium	$ 6,682	$ 6,577	$ 9,043	$ 5,482
001-4685.1070	General Fund - Senior Citizen Programs - Workers Comp Premium - FT Salaries	$ 2,644	$ 2,420	$ 2,071	$ 1,750
001-4685.1071	General Fund - Senior Citizen Programs - Workers Comp Premium - PT Salaries		$ 219		$ 335
001-4685.1080	General Fund - Senior Citizen Programs - Long Term Disability Insurance	$ 117	$ 137	$ 137	$ 107
001-4685.1095	General Fund - Senior Citizen Programs - Special Compensation	$ 331	$ -	$ -	
001-4685.2010	General Fund - Senior Citizen Programs - Office Supplies	$ -	$ -	$ 1	$ 500
001-4685.2020	General Fund - Senior Citizen Programs - Special Supplies	$ 16,422	$ 13,698	$ 13,698	$ 24,145
001-4685.2023	General Fund - Senior Citizen Programs - Bingo Items	$ 438	$ 400	$ 400	$ 800
001-4685.2047	General Fund - Senior Citizen Programs - Senior Trips	$ 1,086	$ 3,900	$ 3,900	$ 9,229
001-4685.2063	General Fund - Senior Citizen Programs - Senior Food Services	$ 2,330	$ 94,272	$ 94,272	$ 2,500
001-4685.2095	General Fund - Senior Citizen Programs - Taxi Scrip	$ -	$ 12,000	$ -	$ -
001-4685.2550	General Fund - Senior Citizen Programs - Telephone	$ 640	$ 600	$ 600	$ 600
001-4685.2580	General Fund - Senior Citizen Programs - Advertising	$ 20	$ 200	$ 200	$ 100
001-4685.2593	General Fund - Senior Citizen Programs - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 608	$ 702	$ 591	$ 422
001-4685.2600	General Fund - Senior Citizen Programs - Unemployment EDD Claims				$ 100
001-4685.3000	General Fund - Senior Citizen Programs - Professional Services	$ 1			
001-4685.3007	General Fund - Senior Citizen Programs - Professional Development	$ 1,395	$ 2,200	$ 2,200	$ 2,340
001-4685.6029	General Fund - Senior Citizen Programs - Senior Center A/V Upgrades	$ 48,817			
001-4685.6314	General Fund - Senior Citizen Programs - Furniture		$ 6,852	$ 6,852	$ -
001-4685.7015	General Fund - Senior Citizen Programs - HR ISF Transfer	$ 1,634	$ 2,705	$ 3,111	$ 3,261
025-4295.6485	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - Airport Fuel Tanks		$ 500,000	$ -	$ -
025-4295.6805	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - Opera House Repair				$ 50,000
025-4295.9090	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - Transfer Out				$ 581,000

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
027-4695.1010	Senior Citizen Nutrition Grant - Senior Citizen Nutrition Grant - Salaries - Full Time		$ 18,889	$ 23,994	$ 21,652
027-4695.1040	Senior Citizen Nutrition Grant - Senior Citizen Nutrition Grant - Social Security & Medicare - FT Salaries		$ 1,567	$ 1,567	$ 1,778
027-4695.1050	Senior Citizen Nutrition Grant - Senior Citizen Nutrition Grant - CalPERS Retirement Employer Cost		$ 1,509	$ 2,600	$ 1,663
027-4695.1059	Senior Citizen Nutrition Grant - Senior Citizen Nutrition Grant - Dental Premium ISF		$ 274	$ 274	$ 296
027-4695.1060	Senior Citizen Nutrition Grant - Senior Citizen Nutrition Grant - Health Insurance Premium		$ 1,358	$ 3,000	$ 1,339
027-4695.1070	Senior Citizen Nutrition Grant - Senior Citizen Nutrition Grant - Workers Comp Premium - FT Salaries		$ 775	$ 1,030	$ 818
027-4695.1080	Senior Citizen Nutrition Grant - Senior Citizen Nutrition Grant - Long Term Disability Insurance		$ 43	$ 43	$ 49
027-4695.2400	Senior Citizen Nutrition Grant - Senior Citizen Nutrition Grant - Equipment Purchase		$ 1,000	$ -	
027-4695.2405	Senior Citizen Nutrition Grant - Senior Citizen Nutrition Grant - Grant Site Supplies		$ 9,000	$ 7,000	
027-4695.2425	Senior Citizen Nutrition Grant - Senior Citizen Nutrition Grant - Office Supplies C1		$ 100	$ -	
027-4695.2440	Senior Citizen Nutrition Grant - Senior Citizen Nutrition Grant - Postage		$ 100	$ -	
027-4695.2910	Senior Citizen Nutrition Grant - Senior Citizen Nutrition Grant - Training C1		$ 100	$ 500	
038-4668.5570	Prop 68 Park Bond - Prop 68 Park Bond - Citizens Park Shade Replacement	$ 30,878			
038-4668.6535	Prop 68 Park Bond - Prop 68 Park Bond - Citizens Park Rubber Surface Replacement	$ 384			
038-4668.6550	Prop 68 Park Bond - Prop 68 Park Bond - Trimble Park Playground	$ 56,385			
038-4668.8020	Prop 68 Park Bond - Prop 68 Park Bond - Prior Year Purchase Orders		$ 147,213	$ 147,213	
041-4730.1010	Airport - Airport - Salaries - Full Time	$ 29,888	$ 29,393	$ 33,002	$ 35,837
041-4730.1020	Airport - Airport - Salaries - Part Time & Temporary	$ 2,773	$ 10,608	$ 10,608	$ 10,608
041-4730.1030	Airport - Airport - Salaries - Over Time	$ 132			
041-4730.1040	Airport - Airport - Social Security & Medicare - FT Salaries	$ 2,265	$ 2,249	$ 2,517	$ 2,742
041-4730.1041	Airport - Airport - Social Security & Medicare - PT Salaries	$ 218	$ 812	$ 812	$ 812
041-4730.1050	Airport - Airport - CalPERS Retirement Employer Cost	$ 8,234	$ 8,214	$ 9,862	$ 10,604
041-4730.1059	Airport - Airport - Dental Premium ISF		$ 187	$ 187	$ 218
041-4730.1060	Airport - Airport - Health Insurance Premium	$ 6,811	$ 6,708	$ 8,477	$ 7,954
041-4730.1062	Airport - Airport - Medical Insurance Premium - PT Salaries	$ 145	$ -	$ 16	
041-4730.1068	Airport - Airport - CalPERS Retiree Benefit Trust Contribution (CERBT)	$ 364	$ 383	$ 383	$ 391
041-4730.1070	Airport - Airport - Workers Comp Premium - FT Salaries	$ 1,141	$ 1,014	$ 1,230	$ 1,129
041-4730.1071	Airport - Airport - Workers Comp Premium - PT Salaries	$ 609	$ 1,739	$ 1,739	$ 1,618
041-4730.1080	Airport - Airport - Long Term Disability Insurance	$ 50	$ 62	$ 62	$ 75
041-4730.1095	Airport - Airport - Special Compensation	$ 1,323	$ -	$ -	
041-4730.2010	Airport - Airport - Office Supplies	$ 341	$ 200	$ 200	$ 200

All Expenditure Accounts by Dept & Account Number

	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
041-4730.2020 Airport - Airport - Special Supplies	$ 672	$ 1,000	$ 1,004	$ 1,000
041-4730.2133 Airport - Airport - Airport Fuel Av Gas	$ 131,662	$ 31,000	$ 31,000	$ 31,000
041-4730.2134 Airport - Airport - Airport Jet Fuel	$ -	$ 35,000	$ 35,000	$ 35,000
041-4730.2136 Airport - Airport - Airport Fuel Operations & Supplies	$ 6,942	$ 6,500	$ 6,500	$ 6,500
041-4730.2138 Airport - Airport - Airport Fuel Sales Sales Tax	$ 9,836	$ 10,000	$ 10,000	$ 10,000
041-4730.2510 Airport - Airport - Insurance & Surety Bonds	$ 5,978	$ 6,300	$ 6,524	$ 6,800
041-4730.2550 Airport - Airport - Telephone	$ 1,146	$ 1,100	$ 1,380	$ 1,300
041-4730.2570 Airport - Airport - Electrical	$ 12,125	$ 12,500	$ 12,500	$ 12,500
041-4730.2580 Airport - Airport - Advertising	$ 150	$ 200	$ -	$ 200
041-4730.2593 Airport - Airport - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 161	$ 174	$ 147	$ 158
041-4730.2595 Airport - Airport - CSJVRMA Property Premium	$ 5,187	$ 6,536	$ 6,112	$ 9,755
041-4730.2680 Airport - Airport - Taxes	$ -	$ 1,700	$ 1,700	$ 1,700
041-4730.3000 Airport - Airport - Professional Services	$ 9,590	$ 7,000	$ 7,000	$ 7,000
041-4730.3007 Airport - Airport - Professional Development	$ 411	$ 1,200	$ 1,200	$ 1,200
041-4730.3080 Airport - Airport - Airport Commission Activity		$ 10,000	$ 4,700	$ 10,000
041-4730.3140 Airport - Airport - Legal Services	$ 1,950	$ 500	$ 500	$ 500
041-4730.4010 Airport - Airport - Maintenance Contracts	$ 4,263	$ 6,000	$ 6,000	$ 6,000
041-4730.4012 Airport - Airport - Credit Card Merchant Fees	$ 2,721	$ 2,160	$ 2,160	$ 2,160
041-4730.4020 Airport - Airport - Equipment Repairs & Maintenance	$ 1,291	$ 2,100	$ 2,100	$ 2,100
041-4730.4028 Airport - Airport - Site Mtce	$ 17,637	$ 13,000	$ 13,000	$ 13,000
041-4730.6021 Airport - Airport - Computers & Peripherals		$ 1,600	$ 1,583	$ -
041-4730.6140 Airport - Airport - Vehicles		$ 20,000	$ -	$ -
041-4730.6231 Airport - Airport - Airport Grant Pavement Management Plan	$ 84,420			
041-4730.6307 Airport - Airport - Design Apron City Share		$ 96,982	$ 96,982	
041-4730.6308 Airport - Airport - Design Apron FAA Share		$ 1,586,980	$ 1,586,980	
041-4730.6309 Airport - Airport - Design Apron State Share		$ 79,349	$ 79,349	
041-4730.6734 Airport - Airport - Above Ground Fuel Tank Design FAA				$ 99,000
041-4730.6736 Airport - Airport - Above Ground Fuel Tank Design City				$ 10,000
041-4730.6814 Airport - Airport - Design Hangar Project				$ 10,000
041-4730.6882 Airport - Airport - Automated Weather Observing System	$ 119,148			
041-4730.7015 Airport - Airport - HR ISF Transfer	$ 1,181	$ 1,841	$ 2,117	$ 2,096

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
041-4730.7023	Airport - Airport - Prin Pmt Budget Airport Interfund Loan	$ 12,751			
041-4730.7024	Airport - Airport - Interest Pmt Airport Interfund Loan	$ 2,955			
041-4730.8020	Airport - Airport - Prior Year Purchase Orders		$ 1,124		
109-4279.5966	Development Impact Fee Parks and Recreation Facilities - DIF Park & Recreational Facilities - Sports Park Construction				$ 300,000
109-4279.8020	Development Impact Fee Parks and Recreation Facilities - DIF Park & Recreational Facilities - Prior Year Purchase Orders	$ 1,993	$ 122	$ 122	
Community Services Total		$ 2,812,118	$ 6,389,741	$ 5,999,527	$ 4,809,247
Engineering					
001-4400.1010	General Fund - Engineering - Salaries - Full Time	$ 112,817	$ 185,000	$ 153,801	$ 198,926
001-4400.1020	General Fund - Engineering - Salaries - Part Time & Temporary	$ 29	$ -	$ 222	$ -
001-4400.1030	General Fund - Engineering - Salaries - Over Time		$ -	$ 4	
001-4400.1040	General Fund - Engineering - Social Security & Medicare - FT Salaries	$ 8,748	$ 14,153	$ 9,801	$ 15,218
001-4400.1041	General Fund - Engineering - Social Security & Medicare - PT Salaries	$ 2	$ -	$ 17	$ -
001-4400.1050	General Fund - Engineering - CalPERS Retirement Employer Cost	$ 15,862	$ 21,167	$ 18,078	$ 15,077
001-4400.1059	General Fund - Engineering - Dental Premium ISF		$ 1,728	$ 1,188	$ 1,872
001-4400.1060	General Fund - Engineering - Health Insurance Premium	$ 31,950	$ 59,810	$ 39,637	$ 65,663
001-4400.1070	General Fund - Engineering - Workers Comp Premium - FT Salaries	$ 4,089	$ 6,172	$ 4,515	$ 6,321
001-4400.1071	General Fund - Engineering - Workers Comp Premium - PT Salaries	$ -	$ -	$ 2	$ -
001-4400.1080	General Fund - Engineering - Long Term Disability Insurance	$ 214	$ 389	$ 283	$ 418
001-4400.1095	General Fund - Engineering - Special Compensation	$ 2,722	$ -	$ -	
001-4400.2010	General Fund - Engineering - Office Supplies	$ 1,178	$ 1,700	$ 1,700	$ 1,700
001-4400.2020	General Fund - Engineering - Special Supplies	$ 3,590	$ 2,000	$ 2,000	$ 2,500
001-4400.2170	General Fund - Engineering - Road Materials	$ 127,960	$ 130,000	$ 65,000	$ -
001-4400.2550	General Fund - Engineering - Telephone	$ 1,089	$ 1,465	$ 1,465	$ 1,700
001-4400.2580	General Fund - Engineering - Advertising	$ 210	$ 3,000	$ 1,500	$ 1,500
001-4400.2593	General Fund - Engineering - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 753	$ 869	$ 24	$ 957
001-4400.2594	General Fund - Engineering - CSJVRMA Auto Physical Damage Premium				$ 321
001-4400.3000	General Fund - Engineering - Professional Services	$ 13,319	$ 12,500	$ 11,500	$ 12,500
001-4400.3007	General Fund - Engineering - Professional Development	$ 1,964	$ 6,500	$ 4,000	$ 6,500
001-4400.3016	General Fund - Engineering - Consultant Inspection Services	$ -	$ 37,000	$ -	$ -
001-4400.3140	General Fund - Engineering - Legal Services	$ 819	$ 2,500	$ 1,500	$ 1,500

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4400.4010	General Fund - Engineering - Maintenance Contracts	$ 139	$ 700	$ 250	$ 837
001-4400.4016	General Fund - Engineering - Internet Access	$ 619	$ 600	$ 900	$ 900
001-4400.4022	General Fund - Engineering - Software Licenses & Mtce	$ 7,024	$ 7,565	$ 7,500	$ 10,500
001-4400.4027	General Fund - Engineering - Server Contract Mtce	$ 5,995	$ 5,500	$ 5,800	$ 6,344
001-4400.4031	General Fund - Engineering - Copier Lease & Mtce	$ 3,609	$ 3,710	$ 3,500	$ 3,500
001-4400.5034	General Fund - Engineering - Reed Ave Reedley College Traffic Signal				$ 300,000
001-4400.6021	General Fund - Engineering - Computers & Peripherals	$ 800	$ 2,250	$ 2,250	$ 2,000
001-4400.6031	General Fund - Engineering - Hollywood, Acacia, Birch & Myrtle Reconstruction		$ 650,000	$ 650,000	$ -
001-4400.6303	General Fund - Engineering - East Ave Heavy Rehab G-14th	$ 4,500	$ 300,000	$ 300,000	$ -
001-4400.6314	General Fund - Engineering - Furniture		$ 9,500	$ 8,928	$ -
001-4400.7010	General Fund - Engineering - Equipment Shop Fund Transfer	$ 8,270	$ 9,491	$ 9,284	$ 10,495
001-4400.7015	General Fund - Engineering - HR ISF Transfer	$ 3,275	$ 3,351	$ 3,854	$ 4,703
001-4400.8020	General Fund - Engineering - Prior Year Purchase Orders	$ 4,741			
007-4450.5057	Federal Street Projects - Federal Funds - Federal Street Projects - Federal Funds - HSIP Safety Sign Analysis	$ 4			
007-4450.5109	Federal Street Projects - Federal Funds - Federal Street Projects - Federal Funds - Frankwood Ave Improvements				$ 64,401
007-4450.5242	Federal Street Projects - Federal Funds - Federal Street Projects - Federal Funds - Reedley Alley Paving 2020	$ 3,902	$ 636,177	$ 731,073	$ -
007-4450.5814	Federal Street Projects - Federal Funds - Federal Street Projects - Federal Funds - Manning Pavement Rehab Phase I	$ (36,274)			
007-4450.6032	Federal Street Projects - Federal Funds - Federal Street Projects - Federal Funds - Active Transportation & Parkway Masterplan	$ 1,699	$ 199,153	$ -	$ -
007-4450.6045	Federal Street Projects - Federal Funds - Federal Street Projects - Federal Funds - Dinuba Avenue Improvements		$ 405,902	$ 200,000	$ 340,902
007-4450.6063	Federal Street Projects - Federal Funds - Federal Street Projects - Federal Funds - Columbia Avenue Sidewalks				$ 50,000
007-4450.6070	Federal Street Projects - Federal Funds - Federal Street Projects - Federal Funds - Manning Ave Pavement Rehab Phase 3	$ 1,726	$ 1,472,573	$ 1,472,573	$ -
007-4450.6222	Federal Street Projects - Federal Funds - Federal Street Projects - Federal Funds - Manning Sidewalks Reed to Frankwood	$ 99,927			
007-4450.6246	Federal Street Projects - Federal Funds - Federal Street Projects - Federal Funds - Jefferson Elem School Safe Routes To School	$ -	$ 340,000	$ 140,000	$ 200,000
007-4450.6253	Federal Street Projects - Federal Funds - Federal Street Projects - Federal Funds - Reed Ave Sidewalk (Les Schwab)	$ 92,657			
007-4450.6456	Federal Street Projects - Federal Funds - Federal Street Projects - Federal Funds - Sweeper CMAQ	$ -	$ 348,000	$ -	$ 348,000
007-4450.8020	Federal Street Projects - Federal Funds - Federal Street Projects - Federal Funds - Prior Year Purchase Orders	$ 13,538	$ 263,838	$ 263,838	
014-4441.2170	FCTA Flexible Funding - FCTA Flexible Funding - Road Materials				$ 65,000
014-4441.4022	FCTA Flexible Funding - FCTA Flexible Funding - Software Licenses & Mtce	$ 1,500	$ 2,000	$ 2,000	$ 2,000
014-4441.5034	FCTA Flexible Funding - FCTA Flexible Funding - Reed Ave Reedley College Traffic Signal		$ 600,000	$ 85,000	$ 215,000
014-4441.5057	FCTA Flexible Funding - FCTA Flexible Funding - HSIP Safety Sign Analysis	$ 5,339			
014-4441.5242	FCTA Flexible Funding - FCTA Flexible Funding - Reedley Alley Paving 2020	$ 2,559	$ 478,749	$ 410,321	$ -

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
014-4441.6246	FCTA Flexible Funding - FCTA Flexible Funding - Jefferson Elem School Safe Routes To School	$ 6,973			
016-4443.5107	FCTA Street Maintenance - FCTA Street Maintenance - Hope Ave Improvements				$ 350,000
016-4443.5109	FCTA Street Maintenance - FCTA Street Maintenance - Frankwood Ave Improvements				$ 72,099
016-4443.5441	FCTA Street Maintenance - FCTA Street Maintenance - Slurry Seal J, K & L Streets	$ 54,510			
016-4443.5814	FCTA Street Maintenance - FCTA Street Maintenance - Manning Pavement Rehab Phase I	$ 41,202			
016-4443.6045	FCTA Street Maintenance - FCTA Street Maintenance - Dinuba Avenue Improvements		$ 25,000	$ 12,500	$ 12,500
016-4443.6055	FCTA Street Maintenance - FCTA Street Maintenance - 11th Street Improvements		$ 250,000	$ 341,117	$ -
016-4443.6070	FCTA Street Maintenance - FCTA Street Maintenance - Manning Ave Pavement Rehab Phase 3	$ 2,632	$ 180,788	$ 180,788	$ -
016-4443.6252	FCTA Street Maintenance - FCTA Street Maintenance - CDBG 21571 E Street Reconstruction	$ 14,573	$ 30,000	$ 100,000	$ -
016-4443.6614	FCTA Street Maintenance - FCTA Street Maintenance - CDBG 23571 North Ave Improvements				$ 118,000
016-4443.8020	FCTA Street Maintenance - FCTA Street Maintenance - Prior Year Purchase Orders	$ 9,136	$ 31,147	$ 31,147	
017-4444.6063	FCTA Pedestrians & Trails - FCTA Pedestrians & Trails - Columbia Avenue Sidewalks		$ 25,000	$ 25,000	$ -
017-4444.6222	FCTA Pedestrians & Trails - FCTA Pedestrians & Trails - Manning Sidewalks Reed to Frankwood	$ 16,499	$ -	$ 400	$ -
017-4444.6253	FCTA Pedestrians & Trails - FCTA Pedestrians & Trails - Reed Ave Sidewalk (Les Schwab)	$ 17,976			
017-4444.6630	FCTA Pedestrians & Trails - FCTA Pedestrians & Trails - Community Parkway Improvements	$ -			$ 250,000
018-4445.6070	FCTA Bike Facilities - FCTA Bike Facilities - Manning Ave Pavement Rehab Phase 3		$ 10,000	$ 10,000	$ -
023-4435.6055	Road Repair and Accountability Act 2017 - Road Repair and Accountability Act - 11th Street Improvements		$ 1,208,470	$ 1,117,353	$ -
023-4435.6615	Road Repair and Accountability Act 2017 - Road Repair and Accountability Act - Olson Ave Improvements				$ 600,000
024-4460.6250	Community Development Block Grants - CDBG Projects - CDBG 18571 Buttonwillow Widening	$ 77,217			
024-4460.6252	Community Development Block Grants - CDBG Projects - CDBG 21571 E Street Reconstruction	$ -	$ 465,000	$ 465,000	$ -
024-4460.6614	Community Development Block Grants - CDBG Projects - CDBG 23571 North Ave Improvements				$ 230,000
025-4295.6482	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - North Ave Water Main Replacement: G to Frankwood		$ 500,000	$ 500,000	$ -
050-4402.1010	Water - Engineering Water - Salaries - Full Time	$ 63,741	$ 69,209	$ 72,519	$ 74,719
050-4402.1030	Water - Engineering Water - Salaries - Over Time		$ -	$ 3	
050-4402.1040	Water - Engineering Water - Social Security & Medicare - FT Salaries	$ 4,902	$ 5,294	$ 5,484	$ 5,716
050-4402.1050	Water - Engineering Water - CalPERS Retirement Employer Cost	$ 6,426	$ 6,711	$ 7,064	$ 5,605
050-4402.1059	Water - Engineering Water - Dental Premium ISF		$ 504	$ 504	$ 546
050-4402.1060	Water - Engineering Water - Health Insurance Premium	$ 15,624	$ 16,654	$ 19,370	$ 18,304
050-4402.1070	Water - Engineering Water - Workers Comp Premium - FT Salaries	$ 2,614	$ 2,453	$ 3,391	$ 2,494
050-4402.1080	Water - Engineering Water - Long Term Disability Insurance	$ 117	$ 145	$ 145	$ 157
050-4402.1095	Water - Engineering Water - Special Compensation	$ 1,616	$ -	$ -	

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
050-4402.2593	Water - Engineering Water - CJSVRMA EAP, ERMA, Crime Shield Premium		$ 435	$ 366	$ 507
050-4402.7015	Water - Engineering Water - HR ISF Transfer		$ 1,676	$ 1,927	$ 2,490
051-4515.6434	Sewer Capital - PW Sewer Capital - Olson Sewer Main	$ 6,836	$ 3,203,950	$ 3,203,950	$ -
052-4404.1010	Sewer - Engineering Sewer - Salaries - Full Time	$ 158,530	$ 170,112	$ 178,469	$ 104,832
052-4404.1030	Sewer - Engineering Sewer - Salaries - Over Time		$ -	$ 6	
052-4404.1040	Sewer - Engineering Sewer - Social Security & Medicare - FT Salaries	$ 12,058	$ 13,014	$ 13,493	$ 8,020
052-4404.1050	Sewer - Engineering Sewer - CalPERS Retirement Employer Cost	$ 17,500	$ 18,148	$ 19,487	$ 8,051
052-4404.1059	Sewer - Engineering Sewer - Dental Premium ISF		$ 1,282	$ 1,282	$ 1,022
052-4404.1060	Sewer - Engineering Sewer - Health Insurance Premium	$ 39,999	$ 42,620	$ 49,592	$ 33,451
052-4404.1070	Sewer - Engineering Sewer - Workers Comp Premium - FT Salaries	$ 6,207	$ 5,824	$ 6,890	$ 3,186
052-4404.1080	Sewer - Engineering Sewer - Long Term Disability Insurance	$ 289	$ 357	$ 357	$ 220
052-4404.1095	Sewer - Engineering Sewer - Special Compensation	$ 3,912	$ -	$ -	
052-4404.2593	Sewer - Engineering Sewer - CJSVRMA EAP, ERMA, Crime Shield Premium		$ 1,105	$ 930	$ 1,002
052-4404.7015	Sewer - Engineering Sewer - HR ISF Transfer		$ 4,261	$ 4,900	$ 4,924
100-4270.6250	Development Impact Fee Transportation Facilities - DIF Transportation Facilities - CDBG 18571 Buttonwillow Widening	$ 12,500			
100-4270.7060	Development Impact Fee Transportation Facilities - DIF Transportation Facilities - Future DIF Reimbursement Deposit Set Aside				$ 29,570
100-4270.8020	Development Impact Fee Transportation Facilities - DIF Transportation Facilities - Prior Year Purchase Orders	$ 19,929	$ 1,220	$ 1,220	
104-4274.6068	Development Impact Fee Storm Drain Facilities - DIF Storm Drain Facilities - Shoemake & Enns SD Pipeline Upsizing		$ 125,000	$ 125,000	$ -
104-4274.6120	Development Impact Fee Storm Drain Facilities - DIF Storm Drain Facilities - Master Plan Update		$ 150,000	$ -	$ 150,000
104-4274.7060	Development Impact Fee Storm Drain Facilities - DIF Storm Drain Facilities - Future DIF Reimbursement Deposit Set Aside				$ 22,066
104-4274.8020	Development Impact Fee Storm Drain Facilities - DIF Storm Drain Facilities - Prior Year Purchase Orders	$ 5,979	$ 366	$ 366	
105-4275.6120	Development Impact Fee Wastewater Facilities - DIF Wastewater Facilities - Master Plan Update		$ 150,000	$ -	$ 150,000
105-4275.6145	Development Impact Fee Wastewater Facilities - DIF Wastewater Facilities - Reed Lift Station Pump Upsize		$ 135,000	$ 135,000	
105-4275.7060	Development Impact Fee Wastewater Facilities - DIF Wastewater Facilities - Future DIF Reimbursement Deposit Set Aside				$ 93,713
111-4281.6120	Development Impact Fee Water Facilities - DIF Water Distribution Facilities - Master Plan Update		$ 100,000	$ -	$ 100,000
111-4281.7060	Development Impact Fee Water Facilities - DIF Water Distribution Facilities - Future DIF Reimbursement Deposit Set Aside				$ 65,096
111-4281.8020	Development Impact Fee Water Facilities - DIF Water Distribution Facilities - Prior Year Purchase Orders	$ 1,993	$ 122	$ 122	
Engineering Total		$ 1,174,354	$ 13,175,879	$ 11,248,450	$ 4,475,543
Fire					
001-4300.1010	General Fund - Fire - Salaries - Full Time	$ 111,991	$ 114,110	$ 129,093	$ 133,939

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	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4300.1020 General Fund - Fire - Salaries - Part Time & Temporary	$ 138,936	$ 187,000	$ 175,000	$ 187,000
001-4300.1030 General Fund - Fire - Salaries - Over Time	$ 26			
001-4300.1040 General Fund - Fire - Social Security & Medicare - FT Salaries	$ 8,714	$ 8,817	$ 9,941	$ 10,334
001-4300.1041 General Fund - Fire - Social Security & Medicare - PT Salaries	$ 16,916	$ 14,306	$ 15,764	$ 14,306
001-4300.1050 General Fund - Fire - CalPERS Retirement Employer Cost	$ 35,712	$ 41,171	$ 42,160	$ 49,598
001-4300.1059 General Fund - Fire - Dental Premium ISF		$ 684	$ 698	$ 741
001-4300.1060 General Fund - Fire - Health Insurance Premium	$ 17,573	$ 17,833	$ 21,458	$ 19,618
001-4300.1070 General Fund - Fire - Workers Comp Premium - FT Salaries	$ 16,083	$ 14,154	$ 18,193	$ 15,431
001-4300.1071 General Fund - Fire - Workers Comp Premium - PT Salaries	$ 28,114	$ 22,965	$ 24,360	$ 21,363
001-4300.1080 General Fund - Fire - Long Term Disability Insurance	$ 203	$ 242	$ 202	$ 284
001-4300.1090 General Fund - Fire - Uniform Allowance	$ 456	$ 1,140	$ 1,140	$ 1,140
001-4300.1091 General Fund - Fire - Uniform Expense	$ 200	$ 1,000	$ 1,000	$ 1,000
001-4300.2010 General Fund - Fire - Office Supplies	$ 637	$ 2,000	$ 1,550	$ 2,000
001-4300.2020 General Fund - Fire - Special Supplies	$ 13,066	$ 20,000	$ 20,000	$ 22,000
001-4300.2250 General Fund - Fire - Personal Safety Equipment	$ 18,822	$ 18,000	$ 18,000	$ 20,000
001-4300.2253 General Fund - Fire - Strike Team	$ 6,305	$ 10,000	$ 13,458	$ 10,000
001-4300.2255 General Fund - Fire - Water Rescue Supplies	$ 832	$ 4,000	$ 4,000	$ 4,000
001-4300.2260 General Fund - Fire - Medical Supplies	$ 2,234	$ 2,800	$ 2,800	$ 3,500
001-4300.2530 General Fund - Fire - Memberships	$ 3,210	$ 4,000	$ 3,145	$ 4,000
001-4300.2550 General Fund - Fire - Telephone	$ 1,610	$ 2,400	$ 1,550	$ 2,000
001-4300.2560 General Fund - Fire - Natural Gas	$ 2,001	$ 2,500	$ 3,700	$ 4,200
001-4300.2570 General Fund - Fire - Electrical	$ 18,033	$ 19,775	$ 21,066	$ 22,500
001-4300.2593 General Fund - Fire - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 511	$ 590	$ 497	$ 535
001-4300.2594 General Fund - Fire - CSJVRMA Auto Physical Damage Premium	$ 21,893	$ 23,529	$ 26,050	$ 40,045
001-4300.2600 General Fund - Fire - Unemployment EDD Claims	$ 716	$ 2,000	$ 240	$ 500
001-4300.2620 General Fund - Fire - Fireline Meals	$ 1,900	$ 2,600	$ 2,600	$ 4,500
001-4300.3000 General Fund - Fire - Professional Services	$ 787	$ 1,200	$ 1,458	$ 1,500
001-4300.3007 General Fund - Fire - Professional Development	$ 148	$ 1,500	$ -	$ 1,500
001-4300.3058 General Fund - Fire - Radio Tower Agreement FCOE	$ -	$ 1,500	$ 1,500	$ -
001-4300.3060 General Fund - Fire - Training & Development	$ 3,644	$ 10,000	$ 5,000	$ 15,000
001-4300.3140 General Fund - Fire - Legal Services	$ 1,844	$ 2,500	$ 2,500	$ 2,500

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4300.4010	General Fund - Fire - Maintenance Contracts	$ 1,012	$ 1,500	$ 1,000	$ 1,200
001-4300.4016	General Fund - Fire - Internet Access	$ -	$ 1,500	$ 1,500	$ 1,500
001-4300.4020	General Fund - Fire - Equipment Repairs & Maintenance	$ 652	$ 10,000	$ 3,500	$ 10,000
001-4300.4022	General Fund - Fire - Software Licenses & Mtce	$ 4,866	$ 5,873	$ 5,873	$ 5,149
001-4300.4027	General Fund - Fire - Server Contract Mtce	$ 7,187	$ 5,700	$ 5,700	$ 7,232
001-4300.4031	General Fund - Fire - Copier Lease & Mtce	$ 2,769	$ 2,340	$ 3,320	$ 3,500
001-4300.4035	General Fund - Fire - Equipment Testing	$ 8,228	$ 14,500	$ 13,000	$ 14,500
001-4300.6140	General Fund - Fire - Vehicles	$ 146,504	$ 5,000	$ 5,000	$ -
001-4300.6185	General Fund - Fire - St Homeland Security Grant Equipment	$ 6,327	$ 12,261	$ 12,678	$ 5,744
001-4300.7010	General Fund - Fire - Equipment Shop Fund Transfer	$ 20,876	$ 49,619	$ 78,202	$ 55,070
001-4300.7015	General Fund - Fire - HR ISF Transfer	$ 23,776	$ 22,921	$ 26,359	$ 25,931
001-4300.8020	General Fund - Fire - Prior Year Purchase Orders	$ 13,320	$ 3,678	$ 3,678	
001-4305.1010	General Fund - Fire CURE - Salaries - Full Time	$ 56,070	$ 62,722	$ 54,988	$ 60,424
001-4305.1020	General Fund - Fire CURE - Salaries - Part Time & Temporary	$ 5,108	$ 22,464	$ 17,610	$ 24,960
001-4305.1030	General Fund - Fire CURE - Salaries - Over Time		$ -	$ 19	
001-4305.1040	General Fund - Fire CURE - Social Security & Medicare - FT Salaries	$ 4,655	$ 4,890	$ 4,144	$ 4,714
001-4305.1041	General Fund - Fire CURE - Social Security & Medicare - PT Salaries	$ 391	$ 1,718	$ 986	$ 1,909
001-4305.1050	General Fund - Fire CURE - CalPERS Retirement Employer Cost	$ 18,969	$ 19,929	$ 8,500	$ 4,641
001-4305.1059	General Fund - Fire CURE - Dental Premium ISF		$ 720	$ 720	$ 780
001-4305.1060	General Fund - Fire CURE - Health Insurance Premium	$ 11,489	$ 25,800	$ 13,283	$ 9,992
001-4305.1070	General Fund - Fire CURE - Workers Comp Premium - FT Salaries	$ 2,658	$ 2,419	$ 2,334	$ 2,169
001-4305.1071	General Fund - Fire CURE - Workers Comp Premium - PT Salaries	$ 493	$ 2,759	$ 1,500	$ 2,851
001-4305.1080	General Fund - Fire CURE - Long Term Disability Insurance	$ 113	$ 134	$ 118	$ 129
001-4305.1090	General Fund - Fire CURE - Uniform Allowance	$ 400	$ 1,200	$ 1,200	$ 1,200
001-4305.1095	General Fund - Fire CURE - Special Compensation	$ 1,039	$ -		
001-4305.2010	General Fund - Fire CURE - Office Supplies	$ 2,072	$ 3,500	$ 3,000	$ 3,500
001-4305.2020	General Fund - Fire CURE - Special Supplies	$ 910	$ 2,000	$ 2,000	$ 2,200
001-4305.2093	General Fund - Fire CURE - Home Safe Program	$ -	$ 200	$ 306	$ 200
001-4305.2550	General Fund - Fire CURE - Telephone	$ 296	$ 800	$ 800	$ 1,000
001-4305.2593	General Fund - Fire CURE - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 538	$ 621	$ 523	$ 563
001-4305.2600	General Fund - Fire CURE - Unemployment EDD Claims	$ 1,738			

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4305.3060	General Fund - Fire CURE - Training & Development	$ -	$ 1,000	$ 1,000	$ 1,000
001-4305.4010	General Fund - Fire CURE - Maintenance Contracts	$ 1,576	$ 1,500	$ 636	$ 1,500
001-4305.6021	General Fund - Fire CURE - Computers & Peripherals		$ 3,200	$ 3,000	$ -
001-4305.7015	General Fund - Fire CURE - HR ISF Transfer	$ 4,063	$ 4,874	$ 5,605	$ 5,877
003-4308.1010	Public Safety Sales Tax - Fire Public Safety Sales Tax - Salaries - Full Time	$ 101,914	$ 104,588	$ 109,836	$ 175,854
003-4308.1020	Public Safety Sales Tax - Fire Public Safety Sales Tax - Salaries - Part Time & Temporary	$ -	$ 10,000	$ -	$ 30,000
003-4308.1040	Public Safety Sales Tax - Fire Public Safety Sales Tax - Social Security & Medicare - FT Salaries	$ 7,821	$ 8,097	$ 8,340	$ 13,641
003-4308.1041	Public Safety Sales Tax - Fire Public Safety Sales Tax - Social Security & Medicare - PT Salaries	$ -	$ 765	$ 765	$ 2,295
003-4308.1050	Public Safety Sales Tax - Fire Public Safety Sales Tax - CalPERS Retirement Employer Cost	$ 16,006	$ 16,275	$ 16,546	$ 25,467
003-4308.1059	Public Safety Sales Tax - Fire Public Safety Sales Tax - Dental Premium ISF		$ 756	$ 756	$ 1,599
003-4308.1060	Public Safety Sales Tax - Fire Public Safety Sales Tax - Health Insurance Premium	$ 25,215	$ 26,738	$ 31,367	$ 57,707
003-4308.1070	Public Safety Sales Tax - Fire Public Safety Sales Tax - Workers Comp Premium - FT Salaries	$ 14,523	$ 12,999	$ 15,076	$ 20,371
003-4308.1071	Public Safety Sales Tax - Fire Public Safety Sales Tax - Workers Comp Premium - PT Salaries	$ 139	$ 1,228	$ 1,228	$ 3,427
003-4308.1080	Public Safety Sales Tax - Fire Public Safety Sales Tax - Long Term Disability Insurance	$ 209	$ 222	$ 218	$ 374
003-4308.1090	Public Safety Sales Tax - Fire Public Safety Sales Tax - Uniform Allowance	$ 504	$ 1,260	$ 1,260	$ 2,460
003-4308.1091	Public Safety Sales Tax - Fire Public Safety Sales Tax - Uniform Expense	$ 5,107	$ 8,000	$ 8,000	$ 8,000
003-4308.2010	Public Safety Sales Tax - Fire Public Safety Sales Tax - Office Supplies	$ -	$ 500	$ -	$ 500
003-4308.2020	Public Safety Sales Tax - Fire Public Safety Sales Tax - Special Supplies	$ 961	$ 3,500	$ 3,500	$ 3,850
003-4308.2250	Public Safety Sales Tax - Fire Public Safety Sales Tax - Personal Safety Equipment	$ 9,560	$ 20,000	$ 20,000	$ 22,000
003-4308.2270	Public Safety Sales Tax - Fire Public Safety Sales Tax - Fire Prevention Materials	$ -	$ 4,500	$ -	$ 4,500
003-4308.2530	Public Safety Sales Tax - Fire Public Safety Sales Tax - Memberships	$ -	$ 350	$ -	$ 350
003-4308.2550	Public Safety Sales Tax - Fire Public Safety Sales Tax - Telephone	$ 2,340	$ 1,800	$ 2,210	$ 3,000
003-4308.2593	Public Safety Sales Tax - Fire Public Safety Sales Tax - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 565	$ 652	$ 549	$ 591
003-4308.2600	Public Safety Sales Tax - Fire Public Safety Sales Tax - Unemployment EDD Claims				$ 2,000
003-4308.3000	Public Safety Sales Tax - Fire Public Safety Sales Tax - Professional Services	$ 8,950	$ 12,750	$ 12,430	$ 6,500
003-4308.3007	Public Safety Sales Tax - Fire Public Safety Sales Tax - Professional Development	$ 148	$ 2,500	$ -	$ 2,500
003-4308.3009	Public Safety Sales Tax - Fire Public Safety Sales Tax - Online Training	$ 3,920	$ 4,000	$ 4,010	$ 4,800
003-4308.3060	Public Safety Sales Tax - Fire Public Safety Sales Tax - Training & Development	$ 173	$ 6,000	$ 6,000	$ 6,000
003-4308.3140	Public Safety Sales Tax - Fire Public Safety Sales Tax - Legal Services	$ -	$ 500	$ -	$ 500
003-4308.4010	Public Safety Sales Tax - Fire Public Safety Sales Tax - Maintenance Contracts		$ 1,760	$ 1,760	$ 1,950
003-4308.4020	Public Safety Sales Tax - Fire Public Safety Sales Tax - Equipment Repairs & Maintenance	$ 1,361	$ 20,000	$ 10,000	$ 20,000

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
003-4308.4022	Public Safety Sales Tax - Fire Public Safety Sales Tax - Software Licenses & Mtce	$ 5,340	$ 6,500	$ 4,700	$ 20,000
003-4308.4027	Public Safety Sales Tax - Fire Public Safety Sales Tax - Server Contract Mtce	$ 1,768	$ 1,600	$ 1,574	$ 1,903
003-4308.4029	Public Safety Sales Tax - Fire Public Safety Sales Tax - Bldg Maintenance	$ 2,080	$ 1,000	$ 960	$ 1,200
003-4308.4035	Public Safety Sales Tax - Fire Public Safety Sales Tax - Equipment Testing	$ 3,559	$ 8,000	$ 6,000	$ 8,000
003-4308.5135	Public Safety Sales Tax - Fire Public Safety Sales Tax - Bunkroom Privacy Walls				$ 15,000
003-4308.5137	Public Safety Sales Tax - Fire Public Safety Sales Tax - Main Kitchen Upgrade				$ 18,000
003-4308.5198	Public Safety Sales Tax - Fire Public Safety Sales Tax - Apparatus Air Purification Systems	$ 14,467			
003-4308.5206	Public Safety Sales Tax - Fire Public Safety Sales Tax - Cricket Hollow Storage Facility	$ -	$ 273,500	$ 6,500	$ 280,000
003-4308.6021	Public Safety Sales Tax - Fire Public Safety Sales Tax - Computers & Peripherals				$ 1,000
003-4308.6140	Public Safety Sales Tax - Fire Public Safety Sales Tax - Vehicles	$ 300,000			
003-4308.7010	Public Safety Sales Tax - Fire Public Safety Sales Tax - Equipment Shop Fund Transfer	$ 21,086	$ 47,912	$ 58,298	$ 54,344
003-4308.7015	Public Safety Sales Tax - Fire Public Safety Sales Tax - HR ISF Transfer	$ 2,717	$ 3,617	$ 4,160	$ 6,643
003-4308.8020	Public Safety Sales Tax - Fire Public Safety Sales Tax - Prior Year Purchase Orders		$ 59,947	$ 59,947	
032-4683.3051	Community Facilities Mtce District - Community Facilities District - CFD Fire Services	$ 113,260	$ 133,350	$ 133,350	$ 217,302
082-4306.6502	Blighted Properties Remediation - Blighted Properties Remediation - Blighted Properties Remediation	$ 2,176	$ 20,000	$ 12,500	$ 20,000
103-4273.5206	Development Impact Fee Fire Facilities - DIF Fire Facilities - Cricket Hollow Storage Facility	$ -	$ 70,000	$ -	$ 70,000
103-4273.6140	Development Impact Fee Fire Facilities - DIF Fire Facilities - Vehicles	$ 300,000			
Fire Total		$ 1,787,081	$ 1,746,824	$ 1,392,045	$ 2,008,097
Police					
001-4310.1010	General Fund - Police Administration - Salaries - Full Time	$ 396,130	$ 413,491	$ 461,613	$ 478,405
001-4310.1030	General Fund - Police Administration - Salaries - Over Time	$ 76	$ 1,000	$ 1,000	$ 1,000
001-4310.1040	General Fund - Police Administration - Social Security & Medicare - FT Salaries	$ 30,619	$ 31,976	$ 35,069	$ 36,936
001-4310.1050	General Fund - Police Administration - CalPERS Retirement Employer Cost	$ 276,263	$ 292,086	$ 310,692	$ 368,383
001-4310.1059	General Fund - Police Administration - Dental Premium ISF		$ 2,815	$ 3,150	$ 2,964
001-4310.1060	General Fund - Police Administration - Health Insurance Premium	$ 95,116	$ 100,876	$ 118,384	$ 107,958
001-4310.1070	General Fund - Police Administration - Workers Comp Premium - FT Salaries	$ 34,355	$ 30,908	$ 67,804	$ 33,682
001-4310.1080	General Fund - Police Administration - Long Term Disability Insurance	$ 721	$ 876	$ 876	$ 1,012
001-4310.1090	General Fund - Police Administration - Uniform Allowance	$ 1,397	$ 3,492	$ 3,492	$ 3,420
001-4310.1095	General Fund - Police Administration - Special Compensation	$ 4,163	$ -	$ -	
001-4310.2593	General Fund - Police Administration - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 2,066	$ 2,428	$ 2,045	$ 2,202

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4310.7015	General Fund - Police Administration - HR ISF Transfer	$ 5,554	$ 9,359	$ 10,763	$ 10,817
001-4320.1010	General Fund - Police Patrol - Salaries - Full Time	$ 1,174,090	$ 1,534,788	$ 1,286,954	$ 1,482,559
001-4320.1020	General Fund - Police Patrol - Salaries - Part Time & Temporary	$ 57,112	$ 55,000	$ 45,000	$ 55,000
001-4320.1030	General Fund - Police Patrol - Salaries - Over Time	$ 238,773	$ 160,000	$ 250,000	$ 160,000
001-4320.1040	General Fund - Police Patrol - Social Security & Medicare - FT Salaries	$ 112,040	$ 132,292	$ 116,552	$ 127,336
001-4320.1041	General Fund - Police Patrol - Social Security & Medicare - PT Salaries	$ 4,969	$ 4,208	$ 4,208	$ 4,208
001-4320.1050	General Fund - Police Patrol - CalPERS Retirement Employer Cost	$ 420,932	$ 511,965	$ 445,624	$ 494,847
001-4320.1059	General Fund - Police Patrol - Dental Premium ISF		$ 15,545	$ 15,545	$ 14,274
001-4320.1060	General Fund - Police Patrol - Health Insurance Premium	$ 255,126	$ 337,109	$ 313,340	$ 363,547
001-4320.1070	General Fund - Police Patrol - Workers Comp Premium - FT Salaries	$ 134,166	$ 141,242	$ 140,769	$ 126,309
001-4320.1071	General Fund - Police Patrol - Workers Comp Premium - PT Salaries	$ 5,541	$ 4,635	$ 4,635	$ 4,312
001-4320.1080	General Fund - Police Patrol - Long Term Disability Insurance	$ 2,278	$ 3,296	$ 3,296	$ 3,159
001-4320.1090	General Fund - Police Patrol - Uniform Allowance	$ 6,037	$ 25,908	$ 25,908	$ 21,960
001-4320.1095	General Fund - Police Patrol - Special Compensation	$ 46,813	$ -	$ -	
001-4320.2593	General Fund - Police Patrol - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 9,527	$ 14,651	$ 12,337	$ 11,679
001-4320.2600	General Fund - Police Patrol - Unemployment EDD Claims	$ 4,952	$ -	$ 2,500	
001-4320.7015	General Fund - Police Patrol - HR ISF Transfer	$ 34,597	$ 57,894	$ 66,578	$ 64,229
001-4330.1010	General Fund - Police Investigations - Salaries - Full Time	$ 287,574	$ 213,578	$ 343,762	$ 408,390
001-4330.1030	General Fund - Police Investigations - Salaries - Over Time	$ 47,336	$ 40,000	$ 58,000	$ 60,000
001-4330.1040	General Fund - Police Investigations - Social Security & Medicare - FT Salaries	$ 27,063	$ 20,236	$ 31,005	$ 36,826
001-4330.1050	General Fund - Police Investigations - CalPERS Retirement Employer Cost	$ 121,032	$ 76,216	$ 152,051	$ 183,575
001-4330.1059	General Fund - Police Investigations - Dental Premium ISF		$ 2,095	$ 2,600	$ 3,705
001-4330.1060	General Fund - Police Investigations - Health Insurance Premium	$ 59,903	$ 32,444	$ 58,900	$ 52,919
001-4330.1070	General Fund - Police Investigations - Workers Comp Premium - FT Salaries	$ 32,020	$ 21,168	$ 36,623	$ 36,170
001-4330.1080	General Fund - Police Investigations - Long Term Disability Insurance	$ 541	$ 471	$ 471	$ 885
001-4330.1090	General Fund - Police Investigations - Uniform Allowance	$ 2,561	$ 3,492	$ 3,492	$ 5,700
001-4330.1095	General Fund - Police Investigations - Special Compensation	$ 10,383	$ -	$ -	
001-4330.2593	General Fund - Police Investigations - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 2,087	$ 1,807	$ 1,522	$ 2,748
001-4330.7015	General Fund - Police Investigations - HR ISF Transfer	$ 5,612	$ 6,965	$ 8,010	$ 13,500
001-4335.2593	General Fund - Police Restorative Justice Grant - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 37			$ -
001-4335.3003	General Fund - Police Restorative Justice Grant - KCUSD Justice Coordinator	$ 20,000	$ 20,000	$ 20,000	$ 20,000

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4340.1010	General Fund - Police Records - Salaries - Full Time	$ 136,241	$ 89,058	$ 165,021	$ 173,523
001-4340.1030	General Fund - Police Records - Salaries - Over Time	$ 27,701	$ 5,000	$ 14,700	$ 10,000
001-4340.1040	General Fund - Police Records - Social Security & Medicare - FT Salaries	$ 12,743	$ 7,314	$ 14,306	$ 14,548
001-4340.1050	General Fund - Police Records - CalPERS Retirement Employer Cost	$ 26,381	$ 6,893	$ 30,642	$ 33,410
001-4340.1059	General Fund - Police Records - Dental Premium ISF		$ 1,397	$ 1,560	$ 2,223
001-4340.1060	General Fund - Police Records - Health Insurance Premium	$ 53,608	$ 33,935	$ 72,702	$ 57,109
001-4340.1070	General Fund - Police Records - Workers Comp Premium - FT Salaries	$ 1,436	$ 743	$ 1,667	$ 1,375
001-4340.1080	General Fund - Police Records - Long Term Disability Insurance	$ 270	$ 190	$ 190	$ 378
001-4340.1090	General Fund - Police Records - Uniform Allowance	$ 1,138	$ 1,552	$ 1,552	$ 2,660
001-4340.1095	General Fund - Police Records - Special Compensation	$ 3,471	$ -	$ -	
001-4340.2593	General Fund - Police Records - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 1,565	$ 1,205	$ 1,015	$ 1,639
001-4340.7015	General Fund - Police Records - HR ISF Transfer	$ 4,209	$ 4,644	$ 5,341	$ 8,050
001-4350.1040	General Fund - Police Support Services - Social Security & Medicare - FT Salaries	$ 3,398			
001-4350.1070	General Fund - Police Support Services - Workers Comp Premium - FT Salaries	$ 3,261			
001-4350.1095	General Fund - Police Support Services - Special Compensation	$ 44,424			
001-4350.2010	General Fund - Police Support Services - Office Supplies	$ 27,258	$ 30,000	$ 30,000	$ 30,000
001-4350.2035	General Fund - Police Support Services - Evidence Supplies	$ 5,856	$ 6,000	$ 6,000	$ 6,000
001-4350.2040	General Fund - Police Support Services - Small Tools & Minor Equipment	$ 3,888	$ 7,000	$ 7,000	$ 7,000
001-4350.2041	General Fund - Police Support Services - K9 Acquisition Training Care & Supplies	$ 10,911	$ 10,000	$ 5,000	$ 5,000
001-4350.2085	General Fund - Police Support Services - Gun Range Supplies	$ 21,339	$ 16,023	$ 20,000	$ 25,000
001-4350.2150	General Fund - Police Support Services - Publications	$ 85	$ 500	$ -	$ 500
001-4350.2275	General Fund - Police Support Services - Officer Wellness and Mental Health Grant				$ 25,000
001-4350.2530	General Fund - Police Support Services - Memberships	$ 1,833	$ 2,000	$ 1,500	$ 2,000
001-4350.2550	General Fund - Police Support Services - Telephone	$ 10,062	$ 11,000	$ 11,000	$ 11,000
001-4350.2560	General Fund - Police Support Services - Natural Gas	$ 2,910	$ 3,500	$ 6,000	$ 6,500
001-4350.2570	General Fund - Police Support Services - Electrical	$ 30,265	$ 20,000	$ 20,000	$ 24,000
001-4350.2580	General Fund - Police Support Services - Advertising	$ 105	$ 400	$ -	$ 400
001-4350.2594	General Fund - Police Support Services - CSJVRMA Auto Physical Damage Premium	$ 10,256	$ 15,506	$ 17,168	$ 22,060
001-4350.2600	General Fund - Police Support Services - Unemployment EDD Claims		$ 3,000	$ -	
001-4350.2640	General Fund - Police Support Services - POST Schools	$ 29,340	$ 20,000	$ 20,000	$ 25,000
001-4350.2645	General Fund - Police Support Services - Non POST Training	$ 12,672	$ 15,000	$ 20,260	$ 20,000

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4350.2650	General Fund - Police Support Services - Special Investigations	$ 50	$ 500	$ -	$ 500
001-4350.3000	General Fund - Police Support Services - Professional Services	$ 34,292	$ 20,000	$ 20,000	$ 20,000
001-4350.3007	General Fund - Police Support Services - Professional Development	$ 5,050	$ 5,000	$ 4,000	$ 5,000
001-4350.3010	General Fund - Police Support Services - Fresno County Jail Booking	$ 1,608	$ 2,000	$ 1,000	$ 1,000
001-4350.3015	General Fund - Police Support Services - Police Academy Sponsorship	$ -	$ 15,000	$ 15,000	$ 30,000
001-4350.3058	General Fund - Police Support Services - Radio Tower Agreement FCOE	$ -	$ 7,300	$ 5,500	$ -
001-4350.3140	General Fund - Police Support Services - Legal Services	$ 26,128	$ 55,000	$ 80,000	$ 25,000
001-4350.4010	General Fund - Police Support Services - Maintenance Contracts	$ 64,511	$ 53,200	$ 55,000	$ 47,650
001-4350.4015	General Fund - Police Support Services - Computer Support	$ 27,486	$ 30,000	$ 30,000	$ 30,000
001-4350.4020	General Fund - Police Support Services - Equipment Repairs & Maintenance	$ 5,220	$ 5,000	$ 5,000	$ 7,000
001-4350.4022	General Fund - Police Support Services - Software Licenses & Mtce	$ 28,468	$ 35,000	$ 35,000	$ 46,500
001-4350.4033	General Fund - Police Support Services - Animal Control	$ 9,285	$ 10,000	$ 8,000	$ 8,000
001-4350.4060	General Fund - Police Support Services - Weapon Replacement	$ 3,051	$ 8,977	$ 9,210	$ -
001-4350.4328	General Fund - Police Support Services - Radio Tower Maintenance				$ 3,000
001-4350.5105	General Fund - Police Support Services - Keyless Entry Security System	$ 2,763	$ 2,000	$ 2,000	$ 2,000
001-4350.5440	General Fund - Police Support Services - Surveillance Drone	$ 5,475			
001-4350.5500	General Fund - Police Support Services - Generator	$ 4,744			
001-4350.5843	General Fund - Police Support Services - Radar Trailer		$ 5,000	$ 5,000	$ -
001-4350.5860	General Fund - Police Support Services - Evidence Facility	$ 9,855			
001-4350.6021	General Fund - Police Support Services - Computers & Peripherals	$ 25,196	$ 10,000	$ 10,000	$ 15,000
001-4350.6023	General Fund - Police Support Services - CAD/RMS	$ 5,831	$ 10,000	$ 10,000	$ 10,000
001-4350.6025	General Fund - Police Support Services - Wireless Computer Access	$ 38,941	$ 30,000	$ 40,000	$ 40,000
001-4350.6035	General Fund - Police Support Services - T1 Lines	$ 9,347	$ 8,700	$ 8,700	$ 8,700
001-4350.6140	General Fund - Police Support Services - Vehicles	$ 279,609	$ 228,000	$ 177,000	$ 165,000
001-4350.6322	General Fund - Police Support Services - Mobile Data Terminal Replacement		$ 10,000	$ 10,000	$ 10,000
001-4350.6511	General Fund - Police Support Services - Body Armor and Carrier System				$ 24,500
001-4350.6520	General Fund - Police Support Services - ALPR Cameras		$ 17,000	$ 17,600	$ 34,000
001-4350.6620	General Fund - Police Support Services - Animal Shelter Design	$ -	$ 300,000	$ 20,000	$ 380,000
001-4350.6807	General Fund - Police Support Services - Safety Equipment	$ 13,128	$ 8,000	$ 12,000	$ 15,000
001-4350.6880	General Fund - Police Support Services - Safety Vests	$ 8,288	$ 6,000	$ 6,000	$ 6,000
001-4350.6885	General Fund - Police Support Services - Federal Homeland Security Grant	$ 4,200	$ 4,500	$ 4,500	$ 4,500

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4350.6890	General Fund - Police Support Services - CalOES Public Safety Communication Upgrade				$ 1,500,000
001-4350.7010	General Fund - Police Support Services - Equipment Shop Fund Transfer	$ 389,390	$ 438,775	$ 514,435	$ 514,368
001-4350.7041	General Fund - Police Support Services - Prin Pmt Budget 5 Star 2018-19 Financing	$ 56,861			
001-4350.7042	General Fund - Police Support Services - Interest Pmt 5 Star 2018-19 Financing	$ 266			
001-4350.8020	General Fund - Police Support Services - Prior Year Purchase Orders	$ 29,810	$ 58,364	$ 58,364	
001-4360.1010	General Fund - Police Dispatch - Salaries - Full Time	$ 176,179	$ 247,662	$ 248,487	$ 287,698
001-4360.1020	General Fund - Police Dispatch - Salaries - Part Time & Temporary	$ -	$ 10,000	$ 13,000	$ 10,000
001-4360.1030	General Fund - Police Dispatch - Salaries - Over Time	$ 53,099	$ 25,000	$ 42,000	$ 25,000
001-4360.1040	General Fund - Police Dispatch - Social Security & Medicare - FT Salaries	$ 17,797	$ 21,179	$ 21,813	$ 24,234
001-4360.1041	General Fund - Police Dispatch - Social Security & Medicare - PT Salaries	$ -	$ 765	$ 765	$ 765
001-4360.1050	General Fund - Police Dispatch - CalPERS Retirement Employer Cost	$ 18,525	$ 24,076	$ 25,447	$ 27,075
001-4360.1059	General Fund - Police Dispatch - Dental Premium ISF		$ 3,766	$ 3,766	$ 3,978
001-4360.1060	General Fund - Police Dispatch - Health Insurance Premium	$ 65,395	$ 106,183	$ 99,688	$ 109,292
001-4360.1070	General Fund - Police Dispatch - Workers Comp Premium - FT Salaries	$ 1,988	$ 3,395	$ 2,459	$ 3,529
001-4360.1071	General Fund - Police Dispatch - Workers Comp Premium - PT Salaries	$ 9	$ 79	$ 79	$ 74
001-4360.1080	General Fund - Police Dispatch - Long Term Disability Insurance	$ 340	$ 529	$ 529	$ 613
001-4360.1090	General Fund - Police Dispatch - Uniform Allowance	$ 1,237	$ 4,184	$ 4,184	$ 4,080
001-4360.1095	General Fund - Police Dispatch - Special Compensation	$ 2,430	$ -	$ -	
001-4360.2593	General Fund - Police Dispatch - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 2,798	$ 3,248	$ 2,735	$ 2,956
001-4360.7015	General Fund - Police Dispatch - HR ISF Transfer	$ 7,521	$ 13,623	$ 15,666	$ 15,770
001-4373.1010	General Fund - Police Fresno County AB109 Grant - Salaries - Full Time	$ 64,426	$ 69,209	$ 53,031	$ 77,764
001-4373.1030	General Fund - Police Fresno County AB109 Grant - Salaries - Over Time	$ 7,443	$ 13,000	$ 13,000	$ 13,000
001-4373.1040	General Fund - Police Fresno County AB109 Grant - Social Security & Medicare - FT Salaries	$ 5,862	$ 6,702	$ 6,702	$ 7,035
001-4373.1050	General Fund - Police Fresno County AB109 Grant - CalPERS Retirement Employer Cost	$ 8,139	$ 9,083	$ 9,083	$ 10,107
001-4373.1059	General Fund - Police Fresno County AB109 Grant - Dental Premium ISF		$ 720	$ 720	$ 780
001-4373.1060	General Fund - Police Fresno County AB109 Grant - Health Insurance Premium	$ 8,734	$ 3,575	$ 11,707	$ 20,486
001-4373.1070	General Fund - Police Fresno County AB109 Grant - Workers Comp Premium - FT Salaries	$ 7,801	$ 7,018	$ 7,018	$ 6,870
001-4373.1080	General Fund - Police Fresno County AB109 Grant - Long Term Disability Insurance	$ 127	$ 157	$ 157	$ 166
001-4373.1090	General Fund - Police Fresno County AB109 Grant - Uniform Allowance	$ 480	$ 1,200	$ 1,200	$ 1,200
001-4373.1095	General Fund - Police Fresno County AB109 Grant - Special Compensation	$ 3,067	$ -	$ -	
001-4373.2010	General Fund - Police Fresno County AB109 Grant - Office Supplies	$ -	$ 1,000	$ 1,000	$ 1,000

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4373.2040	General Fund - Police Fresno County AB109 Grant - Small Tools & Minor Equipment	$ 5,681	$ 5,000	$ 6,000	$ 6,000
001-4373.2179	General Fund - Police Fresno County AB109 Grant - Vehicle Maintenance / Fuel	$ 5,182	$ 5,000	$ 5,000	$ 5,000
001-4373.2550	General Fund - Police Fresno County AB109 Grant - Telephone	$ 986	$ 1,000	$ 1,000	$ 1,000
001-4373.2593	General Fund - Police Fresno County AB109 Grant - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 522	$ 1,223	$ 1,030	
001-4373.3007	General Fund - Police Fresno County AB109 Grant - Professional Development	$ -	$ 1,000	$ 1,000	$ 1,000
001-4373.6140	General Fund - Police Fresno County AB109 Grant - Vehicles		$ 45,000	$ 83,000	$ -
001-4373.7015	General Fund - Police Fresno County AB109 Grant - HR ISF Transfer	$ 1,403	$ 2,394	$ 2,753	$ 2,766
001-4374.1010	General Fund - Tobacco Intervention Grant - Salaries - Full Time	$ 63,392	$ 69,209	$ 69,209	$ 66,340
001-4374.1030	General Fund - Tobacco Intervention Grant - Salaries - Over Time	$ 4,818	$ 6,000	$ 6,000	$ 6,000
001-4374.1040	General Fund - Tobacco Intervention Grant - Social Security & Medicare - FT Salaries	$ 5,414	$ 5,845	$ 5,845	$ 5,626
001-4374.1050	General Fund - Tobacco Intervention Grant - CalPERS Retirement Employer Cost	$ 7,559	$ 9,083	$ 9,083	$ 8,589
001-4374.1059	General Fund - Tobacco Intervention Grant - Dental Premium ISF		$ 720	$ 720	$ 780
001-4374.1060	General Fund - Tobacco Intervention Grant - Health Insurance Premium	$ 15,156	$ 18,772	$ 18,772	$ 28,276
001-4374.1070	General Fund - Tobacco Intervention Grant - Workers Comp Premium - FT Salaries	$ 6,146	$ 6,271	$ 6,271	$ 5,608
001-4374.1080	General Fund - Tobacco Intervention Grant - Long Term Disability Insurance	$ 112	$ 148	$ 148	$ 142
001-4374.1090	General Fund - Tobacco Intervention Grant - Uniform Allowance	$ -	$ 1,200	$ 1,200	$ 1,200
001-4374.1095	General Fund - Tobacco Intervention Grant - Special Compensation	$ 3,170	$ -	$ -	
001-4374.2020	General Fund - Tobacco Intervention Grant - Special Supplies	$ 2,825	$ 3,000	$ 3,000	$ 3,000
001-4374.2593	General Fund - Tobacco Intervention Grant - CJSVRMA EAP, ERMA, Crime Shield Premium		$ 621	$ 523	$ 563
001-4374.3019	General Fund - Tobacco Intervention Grant - Grant Administration	$ -	$ 5,000	$ 5,000	$ 5,000
001-4374.7015	General Fund - Tobacco Intervention Grant - HR ISF Transfer		$ 2,394	$ 2,753	$ -
001-4390.1010	General Fund - Police Community Services - Salaries - Full Time	$ 155,961	$ 163,631	$ 146,000	$ 168,596
001-4390.1030	General Fund - Police Community Services - Salaries - Over Time	$ 5,390	$ 6,000	$ 6,000	$ 6,000
001-4390.1040	General Fund - Police Community Services - Social Security & Medicare - FT Salaries	$ 12,407	$ 13,155	$ 11,500	$ 13,531
001-4390.1050	General Fund - Police Community Services - CalPERS Retirement Employer Cost	$ 52,540	$ 51,906	$ 49,500	$ 43,404
001-4390.1059	General Fund - Police Community Services - Dental Premium ISF		$ 2,095	$ 3,000	$ 2,223
001-4390.1060	General Fund - Police Community Services - Health Insurance Premium	$ 49,287	$ 52,143	$ 39,049	$ 63,198
001-4390.1070	General Fund - Police Community Services - Workers Comp Premium - FT Salaries	$ 7,106	$ 6,617	$ 5,898	$ 6,328
001-4390.1080	General Fund - Police Community Services - Long Term Disability Insurance	$ 310	$ 349	$ 349	$ 359
001-4390.1090	General Fund - Police Community Services - Uniform Allowance	$ 1,009	$ 2,328	$ 2,328	$ 2,280
001-4390.1095	General Fund - Police Community Services - Special Compensation	$ 1,455	$ -	$ -	

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4390.2593	General Fund - Police Community Services - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 1,565	$ 1,807	$ 2,229	$ 1,639
001-4390.7015	General Fund - Police Community Services - HR ISF Transfer	$ 4,209	$ 6,965	$ 8,010	$ 8,050
003-4307.1010	Public Safety Sales Tax - Police Public Safety Sales Tax - Salaries - Full Time	$ 266,376	$ 366,835	$ 367,064	$ 402,635
003-4307.1020	Public Safety Sales Tax - Police Public Safety Sales Tax - Salaries - Part Time & Temporary	$ 77,218	$ 100,000	$ 135,000	$ 100,000
003-4307.1030	Public Safety Sales Tax - Police Public Safety Sales Tax - Salaries - Over Time	$ 35,939	$ 60,000	$ 60,000	$ 60,000
003-4307.1040	Public Safety Sales Tax - Police Public Safety Sales Tax - Social Security & Medicare - FT Salaries	$ 23,787	$ 33,077	$ 27,600	$ 35,832
003-4307.1041	Public Safety Sales Tax - Police Public Safety Sales Tax - Social Security & Medicare - PT Salaries	$ 5,942	$ 7,650	$ 10,600	$ 7,650
003-4307.1050	Public Safety Sales Tax - Police Public Safety Sales Tax - CalPERS Retirement Employer Cost	$ 128,578	$ 152,615	$ 143,804	$ 180,556
003-4307.1059	Public Safety Sales Tax - Police Public Safety Sales Tax - Dental Premium ISF		$ 3,967	$ 3,967	$ 4,212
003-4307.1060	Public Safety Sales Tax - Police Public Safety Sales Tax - Health Insurance Premium	$ 75,852	$ 99,488	$ 98,545	$ 112,206
003-4307.1062	Public Safety Sales Tax - Police Public Safety Sales Tax - Medical Insurance Premium - PT Salaries	$ 1,971	$ 2,000	$ 2,000	$ -
003-4307.1070	Public Safety Sales Tax - Police Public Safety Sales Tax - Workers Comp Premium - FT Salaries	$ 19,281	$ 20,222	$ 20,899	$ 24,498
003-4307.1071	Public Safety Sales Tax - Police Public Safety Sales Tax - Workers Comp Premium - PT Salaries	$ 4,445	$ 8,428	$ 8,700	$ 7,840
003-4307.1080	Public Safety Sales Tax - Police Public Safety Sales Tax - Long Term Disability Insurance	$ 539	$ 782	$ 782	$ 858
003-4307.1090	Public Safety Sales Tax - Police Public Safety Sales Tax - Uniform Allowance	$ 1,713	$ 5,044	$ 5,044	$ 5,160
003-4307.1095	Public Safety Sales Tax - Police Public Safety Sales Tax - Special Compensation	$ 7,781	$ -	$ -	
003-4307.2020	Public Safety Sales Tax - Police Public Safety Sales Tax - Special Supplies	$ 4,066	$ 6,000	$ 6,000	$ 6,000
003-4307.2083	Public Safety Sales Tax - Police Public Safety Sales Tax - Vehicle Equipment	$ 10,390	$ 15,000	$ 15,000	$ 20,000
003-4307.2091	Public Safety Sales Tax - Police Public Safety Sales Tax - Special Response Team	$ 50,188	$ 30,000	$ 30,000	$ 11,000
003-4307.2185	Public Safety Sales Tax - Police Public Safety Sales Tax - Police Special Projects	$ 7,443	$ 6,000	$ 7,100	$ 6,000
003-4307.2193	Public Safety Sales Tax - Police Public Safety Sales Tax - K9 Training MOU	$ 5,080	$ 9,500	$ 4,000	$ 6,000
003-4307.2593	Public Safety Sales Tax - Police Public Safety Sales Tax - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 2,964	$ 3,441	$ 2,898	$ 2,489
003-4307.2600	Public Safety Sales Tax - Police Public Safety Sales Tax - Unemployment EDD Claims	$ 254	$ -	$ 107	
003-4307.3000	Public Safety Sales Tax - Police Public Safety Sales Tax - Professional Services	$ 11,120	$ 15,000	$ 15,000	$ 15,000
003-4307.4010	Public Safety Sales Tax - Police Public Safety Sales Tax - Maintenance Contracts		$ 1,760	$ 2,000	$ -
003-4307.4022	Public Safety Sales Tax - Police Public Safety Sales Tax - Software Licenses & Mtce	$ 4,666	$ 4,666	$ 4,666	$ -
003-4307.4029	Public Safety Sales Tax - Police Public Safety Sales Tax - Bldg Maintenance	$ 797	$ 10,500	$ 10,500	$ 10,500
003-4307.4044	Public Safety Sales Tax - Police Public Safety Sales Tax - Body Worn Camera Lease	$ 42,729	$ 46,000	$ 46,000	$ 54,000
003-4307.5253	Public Safety Sales Tax - Police Public Safety Sales Tax - PD Ballistic Windows		$ 40,000	$ 40,000	$ -
003-4307.5254	Public Safety Sales Tax - Police Public Safety Sales Tax - PD Front Lobby Remodel		$ 8,200	$ -	$ -
003-4307.5256	Public Safety Sales Tax - Police Public Safety Sales Tax - PD Annex Tinting		$ 4,000	$ 4,000	$ -

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
003-4307.5288	Public Safety Sales Tax - Police Public Safety Sales Tax - Police Dept Remodel	$ 29,115	$ 36,800	$ 36,800	$ -
003-4307.5440	Public Safety Sales Tax - Police Public Safety Sales Tax - Surveillance Drone	$ 5,000	$ 5,000	$ 5,000	$ 10,000
003-4307.6140	Public Safety Sales Tax - Police Public Safety Sales Tax - Vehicles	$ 242,682	$ 218,000	$ 232,747	$ 164,000
003-4307.6322	Public Safety Sales Tax - Police Public Safety Sales Tax - Mobile Data Terminal Replacement		$ 10,000	$ 10,000	$ 15,000
003-4307.6510	Public Safety Sales Tax - Police Public Safety Sales Tax - Axon Equipment				$ 10,000
003-4307.6511	Public Safety Sales Tax - Police Public Safety Sales Tax - Body Armor and Carrier System				$ 24,500
003-4307.6781	Public Safety Sales Tax - Police Public Safety Sales Tax - Police Dept Lighting and Ceiling Tile Replacement				$ 37,000
003-4307.6807	Public Safety Sales Tax - Police Public Safety Sales Tax - Safety Equipment	$ 12,205	$ 10,000	$ 10,000	$ 12,000
003-4307.7010	Public Safety Sales Tax - Police Public Safety Sales Tax - Equipment Shop Fund Transfer	$ 9,100	$ 10,807	$ 12,934	$ 13,081
003-4307.7015	Public Safety Sales Tax - Police Public Safety Sales Tax - HR ISF Transfer	$ 19,949	$ 24,086	$ 27,699	$ 24,689
003-4307.8020	Public Safety Sales Tax - Police Public Safety Sales Tax - Prior Year Purchase Orders		$ 19,900	$ 19,900	
003-4308.6728	Public Safety Sales Tax - Fire Public Safety Sales Tax - Fire Filter Replacement				$ 7,800
032-4683.3052	Community Facilities Mtce District - Community Facilities District - CFD Police Services	$ 558,750	$ 657,860	$ 657,860	$ 1,072,021
075-4370.1010	COPS Program - Police COPS State Budget Program - Salaries - Full Time	$ 54,772	$ 64,129	$ 60,320	$ 135,557
075-4370.1030	COPS Program - Police COPS State Budget Program - Salaries - Over Time	$ 5,430	$ 10,000	$ 10,000	$ 10,000
075-4370.1040	COPS Program - Police COPS State Budget Program - Social Security & Medicare - FT Salaries	$ 4,739	$ 5,763	$ 5,310	$ 11,314
075-4370.1050	COPS Program - Police COPS State Budget Program - CalPERS Retirement Employer Cost	$ 7,442	$ 8,402	$ 8,731	$ 17,571
075-4370.1059	COPS Program - Police COPS State Budget Program - Dental Premium ISF		$ 720	$ 720	$ 1,521
075-4370.1060	COPS Program - Police COPS State Budget Program - Health Insurance Premium	$ 20,399	$ 18,772	$ 29,976	$ 37,750
075-4370.1070	COPS Program - Police COPS State Budget Program - Workers Comp Premium - FT Salaries	$ 5,906	$ 6,067	$ 6,320	$ 11,333
075-4370.1080	COPS Program - Police COPS State Budget Program - Long Term Disability Insurance	$ 114	$ 137	$ 137	$ 290
075-4370.1090	COPS Program - Police COPS State Budget Program - Uniform Allowance	$ 480	$ 1,200	$ 1,200	$ 2,340
075-4370.1095	COPS Program - Police COPS State Budget Program - Special Compensation	$ 1,804	$ -	$ -	
075-4370.2593	COPS Program - Police COPS State Budget Program - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 1,076	$ 621	$ 523	$ 563
075-4370.7015	COPS Program - Police COPS State Budget Program - HR ISF Transfer		$ 2,394	$ 2,753	$ 2,766
083-4383.3000	Transitional Housing Grant - Police Transitional Housing Grant - Professional Services	$ 438			
Police Total		$ 8,180,563	$ 9,263,550	$ 9,397,115	$ 12,081,211
Public Works					
001-4290.3026	General Fund - Shared Governmental - Veterans Banner Program	$ 16,791	$ 5,000	$ 5,000	
001-4425.1010	General Fund - Street Administration - Salaries - Full Time	$ 59,895	$ 84,777	$ 68,058	$ 62,104

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4425.1040	General Fund - Street Administration - Social Security & Medicare - FT Salaries	$ 4,151	$ 6,485	$ 4,603	$ 4,751
001-4425.1050	General Fund - Street Administration - CalPERS Retirement Employer Cost	$ 18,220	$ 25,340	$ 17,500	$ 15,718
001-4425.1059	General Fund - Street Administration - Dental Premium ISF		$ 432	$ 370	$ 312
001-4425.1060	General Fund - Street Administration - Health Insurance Premium	$ 11,363	$ 15,480	$ 14,468	$ 11,381
001-4425.1070	General Fund - Street Administration - Workers Comp Premium - FT Salaries	$ 3,912	$ 4,492	$ 4,024	$ 2,626
001-4425.1080	General Fund - Street Administration - Long Term Disability Insurance	$ 92	$ 178	$ 153	$ 130
001-4425.1095	General Fund - Street Administration - Special Compensation	$ 2,049	$ -	$ -	
001-4425.2593	General Fund - Street Administration - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 242	$ 311	$ 262	$ 253
001-4425.3133	General Fund - Street Administration - Greenwaste Fees		$ 5,000	$ 5,525	$ 5,000
001-4425.3167	General Fund - Street Administration - Fall Leaf Sweeping		$ 22,000	$ 22,000	$ 25,000
001-4425.4032	General Fund - Street Administration - Street Sweeping		$ 125,000	$ 125,000	$ 141,000
001-4425.7015	General Fund - Street Administration - HR ISF Transfer		$ 1,197	$ 1,377	$ 1,245
001-4665.1010	General Fund - Parks - Salaries - Full Time	$ 223,501	$ 250,340	$ 244,251	$ 313,887
001-4665.1020	General Fund - Parks - Salaries - Part Time & Temporary	$ 107,473	$ 111,488	$ 100,000	$ 89,000
001-4665.1030	General Fund - Parks - Salaries - Over Time	$ 1,239	$ 2,000	$ 1,000	$ 2,000
001-4665.1040	General Fund - Parks - Social Security & Medicare - FT Salaries	$ 16,899	$ 19,304	$ 17,451	$ 24,165
001-4665.1041	General Fund - Parks - Social Security & Medicare - PT Salaries	$ 8,182	$ 8,529	$ 4,600	$ 6,809
001-4665.1050	General Fund - Parks - CalPERS Retirement Employer Cost	$ 58,713	$ 61,475	$ 65,402	$ 70,680
001-4665.1059	General Fund - Parks - Dental Premium ISF		$ 3,852	$ 4,270	$ 5,070
001-4665.1060	General Fund - Parks - Health Insurance Premium	$ 114,481	$ 123,972	$ 151,586	$ 176,018
001-4665.1070	General Fund - Parks - Workers Comp Premium - FT Salaries	$ 41,914	$ 40,022	$ 46,014	$ 47,469
001-4665.1071	General Fund - Parks - Workers Comp Premium - PT Salaries	$ 19,645	$ 18,275	$ 10,000	$ 13,571
001-4665.1080	General Fund - Parks - Long Term Disability Insurance	$ 466	$ 526	$ 500	$ 659
001-4665.1091	General Fund - Parks - Uniform Expense	$ 6,501	$ 8,000	$ 5,000	$ 7,500
001-4665.1095	General Fund - Parks - Special Compensation	$ 847	$ -	$ -	
001-4665.2010	General Fund - Parks - Office Supplies	$ 349	$ 500	$ 460	$ 550
001-4665.2020	General Fund - Parks - Special Supplies	$ 23,065	$ 13,000	$ 15,000	$ 25,000
001-4665.2030	General Fund - Parks - Landscape Materials	$ 7,001	$ 10,000	$ 9,000	$ 10,000
001-4665.2040	General Fund - Parks - Small Tools & Minor Equipment	$ 6,715	$ 6,000	$ 5,000	$ 10,000
001-4665.2050	General Fund - Parks - Graffiti Supplies	$ 4,847	$ 5,000	$ 3,000	$ 5,000
001-4665.2330	General Fund - Parks - Chemical Park Program	$ 7,666	$ 10,000	$ 10,000	$ 12,000

All Expenditure Accounts by Dept & Account Number

	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
001-4665.2335 General Fund - Parks - Fertilizing Parks Program	$ 3,000	$ 4,000	$ 4,000	$ 4,000
001-4665.2545 General Fund - Parks - Utilities	$ 59,847	$ 90,000	$ 65,000	$ 70,000
001-4665.2550 General Fund - Parks - Telephone	$ 1,044	$ 1,000	$ 850	$ 1,200
001-4665.2570 General Fund - Parks - Electrical	$ 56,020	$ 55,000	$ 67,140	$ 75,000
001-4665.2593 General Fund - Parks - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 2,260	$ 3,323	$ 2,798	$ 3,576
001-4665.2594 General Fund - Parks - CSJVRMA Auto Physical Damage Premium	$ 797	$ 857	$ 949	$ 2,429
001-4665.2635 General Fund - Parks - Tree Trimming	$ 3,739	$ 21,000	$ 6,000	$ 12,000
001-4665.2637 General Fund - Parks - Downtown Christmas Tree	$ 7,267	$ 500	$ 500	$ -
001-4665.2680 General Fund - Parks - Taxes	$ 4,245	$ 4,250	$ 5,854	$ 5,900
001-4665.2690 General Fund - Parks - Equipment Rentals	$ 2,705	$ 5,000	$ 4,000	$ 5,000
001-4665.3000 General Fund - Parks - Professional Services	$ 16,909	$ 1,000	$ 1,500	$ 1,600
001-4665.3007 General Fund - Parks - Professional Development	$ 2,091	$ 2,000	$ 1,000	$ 2,000
001-4665.3045 General Fund - Parks - Certifications	$ 1,071	$ 650	$ 650	$ 650
001-4665.3133 General Fund - Parks - Greenwaste Fees		$ 5,000	$ 5,500	$ 5,000
001-4665.4010 General Fund - Parks - Maintenance Contracts	$ 15	$ 200	$ 100	$ 200
001-4665.4016 General Fund - Parks - Internet Access	$ 739	$ 770	$ 300	$ 770
001-4665.4018 General Fund - Parks - LLMD One Time Rehab	$ 16,124			
001-4665.4020 General Fund - Parks - Equipment Repairs & Maintenance	$ 6,385	$ 16,000	$ 16,000	$ 16,000
001-4665.4021 General Fund - Parks - Sports Park Mtce	$ 11,466	$ 10,127	$ 8,000	$ 10,500
001-4665.4022 General Fund - Parks - Software Licenses & Mtce	$ 242	$ 990	$ 1,300	$ 1,000
001-4665.4025 General Fund - Parks - Sprinkler Maintenance	$ 8,848	$ 9,500	$ 10,000	$ 10,000
001-4665.4026 General Fund - Parks - Splash Pad Park Maintenance	$ 21,511	$ 19,000	$ 16,000	$ 19,000
001-4665.4027 General Fund - Parks - Server Contract Mtce	$ 1,382	$ 1,000	$ 984	$ 1,153
001-4665.4030 General Fund - Parks - Bldg Repairs & Maintenance	$ 7,947	$ 9,500	$ 4,000	$ 9,500
001-4665.4031 General Fund - Parks - Copier Lease & Mtce	$ 403	$ 400	$ 482	$ 500
001-4665.4101 General Fund - Parks - Property Damage	$ 53,033		$ 3,000	
001-4665.5050 General Fund - Parks - Pioneer Park Improvements	$ 53,885			
001-4665.5437 General Fund - Parks - Dump Trailer		$ 13,000	$ 13,000	$ -
001-4665.5571 General Fund - Parks - Shop Coolers		$ 15,000	$ 15,000	$ -
001-4665.5662 General Fund - Parks - Pioneer Park Gazebo Rehab		$ 30,000	$ 29,979	$ -
001-4665.5966 General Fund - Parks - Sports Park Construction	$ -	$ 2,200,000	$ 400,000	$ 1,500,000

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001-4665.6021	General Fund - Parks - Computers & Peripherals		$ 1,300	$ 1,000	$ 1,000
001-4665.6058	General Fund - Parks - Mueller Park Project		$ 20,000	$ 20,000	
001-4665.6140	General Fund - Parks - Vehicles		$ 119,300	$ 120,329	$ 20,000
001-4665.6625	General Fund - Parks - Seal Coat Rail To Trail Phase 2				$ 15,000
001-4665.6800	General Fund - Parks - ADA Improvements	$ 6,314			
001-4665.6807	General Fund - Parks - Safety Equipment	$ 1,009	$ 1,000	$ 500	$ 1,000
001-4665.6824	General Fund - Parks - Mower	$ 13,377	$ 46,373	$ 46,373	
001-4665.7010	General Fund - Parks - Equipment Shop Fund Transfer	$ 107,997	$ 61,609	$ 77,913	$ 71,757
001-4665.7015	General Fund - Parks - HR ISF Transfer	$ 19,013	$ 25,115	$ 28,882	$ 28,657
001-4665.7041	General Fund - Parks - Prin Pmt Budget 5 Star 2018-19 Financing	$ 12,482			
001-4665.7042	General Fund - Parks - Interest Pmt 5 Star 2018-19 Financing	$ 59			
001-4665.8020	General Fund - Parks - Prior Year Purchase Orders	$ 20,301	$ 141,447	$ 141,448	
001-4665.9090	General Fund - Parks - Transfer Out		$ 20,122	$ 20,121	$ 30,000
005-4430.1010	Gas Tax - Gas Tax - Salaries - Full Time	$ 344,315	$ 391,970	$ 340,610	$ 359,502
005-4430.1030	Gas Tax - Gas Tax - Salaries - Over Time	$ 3,485	$ 7,000	$ 4,000	$ 7,000
005-4430.1040	Gas Tax - Gas Tax - Social Security & Medicare - FT Salaries	$ 26,488	$ 30,521	$ 28,532	$ 28,037
005-4430.1050	Gas Tax - Gas Tax - CalPERS Retirement Employer Cost	$ 48,622	$ 54,100	$ 38,181	$ 34,620
005-4430.1059	Gas Tax - Gas Tax - Dental Premium ISF		$ 5,400	$ 4,510	$ 5,070
005-4430.1060	Gas Tax - Gas Tax - Health Insurance Premium	$ 117,223	$ 149,303	$ 132,851	$ 137,064
005-4430.1070	Gas Tax - Gas Tax - Workers Comp Premium - FT Salaries	$ 57,826	$ 57,347	$ 52,798	$ 48,061
005-4430.1080	Gas Tax - Gas Tax - Long Term Disability Insurance	$ 665	$ 823	$ 700	$ 755
005-4430.1091	Gas Tax - Gas Tax - Uniform Expense	$ 6,915	$ 7,000	$ 4,900	$ 7,000
005-4430.1095	Gas Tax - Gas Tax - Special Compensation	$ 1,263	$ -	$ -	
005-4430.2593	Gas Tax - Gas Tax - CJSVRMA EAP, ERMA, Crime Shield Premium		$ 4,658	$ 3,922	$ 4,240
005-4430.3000	Gas Tax - Gas Tax - Professional Services	$ 702	$ 500	$ 400	$ 500
005-4430.3140	Gas Tax - Gas Tax - Legal Services	$ -	$ 250	$ 145	$ 250
005-4430.7015	Gas Tax - Gas Tax - HR ISF Transfer		$ 17,952	$ 20,645	$ 20,831
010-4540.2020	LTF Article 3 Bicycle & Pedestrian - LTF Article 3 Bikes & Pedestrian - Special Supplies	$ -	$ 1,500	$ 1,500	$ 1,500
010-4540.2200	LTF Article 3 Bicycle & Pedestrian - LTF Article 3 Bikes & Pedestrian - Residential Sidewalk-Curb-Guttr Material	$ 8,289	$ 10,000	$ 9,000	$ 10,500
010-4540.2243	LTF Article 3 Bicycle & Pedestrian - LTF Article 3 Bikes & Pedestrian - Signage	$ 662	$ 1,000	$ 500	$ 1,000
010-4540.3000	LTF Article 3 Bicycle & Pedestrian - LTF Article 3 Bikes & Pedestrian - Professional Services	$ -	$ 500	$ -	$ -

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
010-4540.4038	LTF Article 3 Bicycle & Pedestrian - LTF Article 3 Bikes & Pedestrian - Crosswalk Lights	$ 9,880	$ 10,000	$ 6,000	$ 10,000
010-4540.8020	LTF Article 3 Bicycle & Pedestrian - LTF Article 3 Bikes & Pedestrian - Prior Year Purchase Orders	$ 4,200			
011-4440.1010	LTF Article 8 Streets & Roads - LTF Article 8 - Salaries - Full Time	$ 71,999	$ 74,982	$ 74,855	$ 64,800
011-4440.1020	LTF Article 8 Streets & Roads - LTF Article 8 - Salaries - Part Time & Temporary	$ -	$ 20,800	$ -	$ -
011-4440.1030	LTF Article 8 Streets & Roads - LTF Article 8 - Salaries - Over Time	$ 1,214	$ 1,000	$ 1,900	$ 1,000
011-4440.1040	LTF Article 8 Streets & Roads - LTF Article 8 - Social Security & Medicare - FT Salaries	$ 5,590	$ 5,813	$ 3,900	$ 5,034
011-4440.1041	LTF Article 8 Streets & Roads - LTF Article 8 - Social Security & Medicare - PT Salaries	$ -	$ 1,591	$ -	$ -
011-4440.1050	LTF Article 8 Streets & Roads - LTF Article 8 - CalPERS Retirement Employer Cost	$ 8,844	$ 10,720	$ 10,000	$ 10,504
011-4440.1059	LTF Article 8 Streets & Roads - LTF Article 8 - Dental Premium ISF		$ 900	$ 565	$ 975
011-4440.1060	LTF Article 8 Streets & Roads - LTF Article 8 - Health Insurance Premium	$ 30,013	$ 32,249	$ 18,000	$ 35,359
011-4440.1070	LTF Article 8 Streets & Roads - LTF Article 8 - Workers Comp Premium - FT Salaries	$ 11,214	$ 9,321	$ 5,500	$ 7,004
011-4440.1071	LTF Article 8 Streets & Roads - LTF Article 8 - Workers Comp Premium - PT Salaries	$ 386	$ 3,409	$ -	$ -
011-4440.1080	LTF Article 8 Streets & Roads - LTF Article 8 - Long Term Disability Insurance	$ 145	$ 157	$ 100	$ 136
011-4440.1095	LTF Article 8 Streets & Roads - LTF Article 8 - Special Compensation	$ 854	$ -	$ -	
011-4440.2010	LTF Article 8 Streets & Roads - LTF Article 8 - Office Supplies	$ 646	$ 1,500	$ 1,400	$ 1,500
011-4440.2020	LTF Article 8 Streets & Roads - LTF Article 8 - Special Supplies	$ 8,594	$ 15,000	$ 9,450	$ 10,000
011-4440.2040	LTF Article 8 Streets & Roads - LTF Article 8 - Small Tools & Minor Equipment	$ 4,190	$ 5,000	$ 4,000	$ 5,000
011-4440.2120	LTF Article 8 Streets & Roads - LTF Article 8 - Traffic Signs & Accessories	$ 8,270	$ 17,000	$ 17,000	$ 17,000
011-4440.2170	LTF Article 8 Streets & Roads - LTF Article 8 - Road Materials	$ 67,309	$ 209,000	$ 100,000	$ 250,000
011-4440.2215	LTF Article 8 Streets & Roads - LTF Article 8 - Street Striping	$ 33,436	$ 40,000	$ 40,000	$ 40,000
011-4440.2550	LTF Article 8 Streets & Roads - LTF Article 8 - Telephone	$ 3,102	$ 3,500	$ 4,306	$ 4,500
011-4440.2570	LTF Article 8 Streets & Roads - LTF Article 8 - Electrical	$ 150,107	$ 151,250	$ 201,000	$ 243,769
011-4440.2590	LTF Article 8 Streets & Roads - LTF Article 8 - CJSVRMA Liability Premium	$ 68,869	$ 91,132	$ 91,603	$ 85,969
011-4440.2593	LTF Article 8 Streets & Roads - LTF Article 8 - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 4,627	$ 776	$ 653	$ 141
011-4440.2594	LTF Article 8 Streets & Roads - LTF Article 8 - CSJVRMA Auto Physical Damage Premium	$ 8,766	$ 9,724	$ 10,766	$ 13,357
011-4440.2635	LTF Article 8 Streets & Roads - LTF Article 8 - Tree Trimming	$ 1,179	$ 6,000	$ 5,000	$ 6,000
011-4440.2690	LTF Article 8 Streets & Roads - LTF Article 8 - Equipment Rentals	$ -	$ 6,000	$ 6,000	$ 6,000
011-4440.3000	LTF Article 8 Streets & Roads - LTF Article 8 - Professional Services	$ 5,215	$ 3,000	$ 1,000	$ 3,000
011-4440.3007	LTF Article 8 Streets & Roads - LTF Article 8 - Professional Development	$ 3,279	$ 4,000	$ 5,000	$ 7,000
011-4440.3140	LTF Article 8 Streets & Roads - LTF Article 8 - Legal Services	$ 886	$ 500	$ -	$ 500
011-4440.4010	LTF Article 8 Streets & Roads - LTF Article 8 - Maintenance Contracts	$ 11	$ 10	$ 4	$ 10

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
011-4440.4016	LTF Article 8 Streets & Roads - LTF Article 8 - Internet Access	$ 1,432	$ 1,300	$ 1,000	$ 1,300
011-4440.4020	LTF Article 8 Streets & Roads - LTF Article 8 - Equipment Repairs & Maintenance	$ 4,814	$ 16,000	$ 14,000	$ 10,000
011-4440.4022	LTF Article 8 Streets & Roads - LTF Article 8 - Software Licenses & Mtce	$ 1,244	$ 1,374	$ 3,290	$ 3,500
011-4440.4027	LTF Article 8 Streets & Roads - LTF Article 8 - Server Contract Mtce	$ 4,160	$ 3,200	$ 3,300	$ 4,037
011-4440.4031	LTF Article 8 Streets & Roads - LTF Article 8 - Copier Lease & Mtce	$ 982	$ 950	$ 1,600	$ 1,500
011-4440.4039	LTF Article 8 Streets & Roads - LTF Article 8 - Streetlight Mtce	$ 3,461	$ 8,000	$ 8,300	$ 15,000
011-4440.4100	LTF Article 8 Streets & Roads - LTF Article 8 - Traffic Signal Mtce	$ 1,415	$ 12,000	$ 10,000	$ 12,000
011-4440.4101	LTF Article 8 Streets & Roads - LTF Article 8 - Property Damage	$ 73,294	$ -	$ 19,100	$ 20,000
011-4440.5261	LTF Article 8 Streets & Roads - LTF Article 8 - Portable Message Board	$ 39,689			
011-4440.5270	LTF Article 8 Streets & Roads - LTF Article 8 - Traffic Signal UPS Replacement		$ 20,000	$ 20,000	$ 20,000
011-4440.5571	LTF Article 8 Streets & Roads - LTF Article 8 - Shop Coolers		$ 15,000	$ 15,000	$ -
011-4440.5821	LTF Article 8 Streets & Roads - LTF Article 8 - Sign Printer		$ 25,000	$ 25,000	$ -
011-4440.5827	LTF Article 8 Streets & Roads - LTF Article 8 - Traffic Signal Controller Replacement		$ 50,000	$ 50,000	$ -
011-4440.6021	LTF Article 8 Streets & Roads - LTF Article 8 - Computers & Peripherals	$ 832	$ 3,500	$ 3,655	$ 3,500
011-4440.6800	LTF Article 8 Streets & Roads - LTF Article 8 - ADA Improvements	$ -	$ 2,500	$ 2,500	$ 3,000
011-4440.6807	LTF Article 8 Streets & Roads - LTF Article 8 - Safety Equipment	$ 1,335	$ 1,000	$ 800	$ 1,000
011-4440.7010	LTF Article 8 Streets & Roads - LTF Article 8 - Equipment Shop Fund Transfer	$ 148,986	$ 92,810	$ 103,512	$ 103,344
011-4440.7015	LTF Article 8 Streets & Roads - LTF Article 8 - HR ISF Transfer	$ 14,696	$ 5,289	$ 6,082	$ 692
011-4440.8020	LTF Article 8 Streets & Roads - LTF Article 8 - Prior Year Purchase Orders	$ 24,558	$ 32,147	$ 22,855	
011-4440.9015	LTF Article 8 Streets & Roads - LTF Article 8 - Bad Debt Expense	$ 689			
025-4295.5038	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - SCADA Master Plan and Upgrades	$ 32,206			
025-4295.5140	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - TCP Treatment Facilities	$ 1,374,690			
025-4295.6149	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - Frankwood Ave Water Well	$ 8,956	$ 90,000	$ 58,160	$ -
025-4295.6508	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - GAC Replacement	$ 144,750			
025-4295.8020	American Rescue Plan Act 2021 - American Rescue Plan Act 2021 - Prior Year Purchase Orders		$ 1,498,776	$ 1,450,066	
030-4680.1010	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Salaries - Full Time	$ 14,125	$ 14,571	$ 14,920	$ 32,607
030-4680.1020	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Salaries - Part Time & Temporary	$ 84,346	$ 124,800	$ 120,000	$ 148,200
030-4680.1030	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Salaries - Over Time	$ 3	$ -	$ 432	
030-4680.1040	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Social Security & Medicare - FT Salaries	$ 1,044	$ 1,115	$ 1,123	$ 2,494
030-4680.1041	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Social Security & Medicare - PT Salaries	$ 6,489	$ 9,547	$ 9,055	$ 11,337
030-4680.1050	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - CalPERS Retirement Employer Cost	$ 4,535	$ 4,706	$ 3,400	$ 7,147

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
030-4680.1059	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Dental Premium ISF		$ 144	$ 150	$ 273
030-4680.1060	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Health Insurance Premium	$ 4,819	$ 5,160	$ 5,669	$ 9,923
030-4680.1070	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Workers Comp Premium - FT Salaries	$ 2,565	$ 2,388	$ 2,678	$ 3,358
030-4680.1071	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Workers Comp Premium - PT Salaries	$ 15,762	$ 20,457	$ 21,065	$ 22,598
030-4680.1080	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Long Term Disability Insurance	$ 28	$ 31	$ 25	$ 68
030-4680.1091	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Uniform Expense	$ 3,369	$ 2,500	$ 3,268	$ 3,500
030-4680.2010	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Office Supplies	$ 33	$ 100	$ 80	$ 100
030-4680.2020	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Special Supplies	$ 5,432	$ 3,180	$ 3,500	$ 6,000
030-4680.2210	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone A - LLMD Riverview Estates	$ 119	$ 800	$ 500	$ 800
030-4680.2220	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone B - LLMD Riverglen	$ 87			
030-4680.2280	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone D - LLMD Kingswood Pkwy, Kusch	$ 216	$ -		
030-4680.2285	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone E - LLMD Willow Ridge I	$ 193	$ 350	$ 350	$ 350
030-4680.2290	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone F - LLMD Riverglen III	$ 597			
030-4680.2295	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone G - LLMD Hearthstone	$ 964	$ 3,300	$ 1,000	$ 13,300
030-4680.2300	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone H - LLMD Willow Ridge II	$ 82	$ 800	$ 950	$ 800
030-4680.2305	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone I - LLMD New Horizons	$ 205	$ 2,800	$ 1,296	$ 2,800
030-4680.2306	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone J - LLMD River Ridge I, II, III	$ 4,078	$ 7,500	$ 2,000	$ 7,500
030-4680.2307	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone K - LLMD Rosewood	$ 150	$ 200	$ 100	$ 200
030-4680.2308	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone L - LLMD Cottage Glen I II Cot Comn	$ 2,125	$ 3,800	$ 2,000	$ 3,800
030-4680.2309	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone M - LLMD Parcel Map 196	$ -	$ 150	$ 100	$ 150
030-4680.2311	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone N - LLMD Parcel Map 198	$ -	$ 150	$ 1,000	$ 150
030-4680.2312	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone O - LLMD The Oaks	$ 100	$ 1,350	$ 1,000	$ 1,350
030-4680.2313	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone P - LLMD Orchard Estates I	$ 2,518	$ 8,300	$ 8,300	$ 18,000
030-4680.2315	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone R - LLMD Reedley Est-Hawthorne Hts	$ 4,390	$ 6,700	$ 5,000	$ 7,000
030-4680.2316	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone S - LLMD	$ -	$ 1,000	$ 1,000	$ 1,000
030-4680.2317	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone T - LLMD	$ -	$ 150	$ 100	$ 150
030-4680.2318	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone U - LLMD Site Plan 304-04-06	$ -	$ 150	$ 500	$ 150
030-4680.2319	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone W - LLMD Monte Vista	$ -	$ 650	$ 570	$ 650
030-4680.2321	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone Y - LLMD	$ 3,855	$ 3,500	$ 4,000	$ 3,750
030-4680.2322	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone Z - LLMD Self Help	$ -	$ 350	$ -	$ 400
030-4680.2324	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone AA - LLMD	$ 1,763	$ 3,879	$ -	$ 3,879

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
030-4680.2325	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone BB - LLMD	$ 2,036	$ 4,222	$ 550	$ 4,222
030-4680.2326	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone CC - LLMD	$ 1,763	$ 3,879	$ -	$ 3,879
030-4680.2327	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Zone DD - LLMD		$ 1,250	$ 500	$ 1,250
030-4680.2550	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Telephone	$ 44	$ 350	$ 75	$ 350
030-4680.2580	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Advertising	$ 550	$ 1,000	$ -	$ 1,000
030-4680.2593	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 108	$ 124	$ 104	$ 113
030-4680.2600	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Unemployment EDD Claims	$ 1,719			
030-4680.3000	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Professional Services	$ 10,009	$ 9,000	$ 9,217	$ 9,500
030-4680.3140	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Legal Services	$ 683	$ 2,000	$ -	$ 2,000
030-4680.4010	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Maintenance Contracts	$ 6	$ 5	$ 1	$ 5
030-4680.6807	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Safety Equipment	$ 775	$ 500	$ 500	$ 500
030-4680.6824	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Mower		$ 17,820	$ 17,813	$ -
030-4680.7015	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - HR ISF Transfer	$ 13,425	$ 14,258	$ 16,397	$ 19,021
030-4680.9090	Landscape Lighting Maintenance District - Landscape Lighting Mtce District - Transfer Out		$ 6,934	$ 7,328	$ 7,328
032-4683.3053	Community Facilities Mtce District - Community Facilities District - CFD Parks Services	$ 67,956	$ 80,010	$ 80,010	$ 130,381
034-4470.2010	Streetscape Assessment District - Streetscape - Office Supplies	$ 313	$ 200	$ 210	$ 200
034-4470.2020	Streetscape Assessment District - Streetscape - Special Supplies	$ 13	$ 500	$ 400	$ 500
034-4470.2570	Streetscape Assessment District - Streetscape - Electrical	$ -	$ 400	$ 400	$ 400
034-4470.3100	Streetscape Assessment District - Streetscape - Streetscape Maintenance Contract	$ 14,281	$ 12,000	$ 13,000	$ 13,200
034-4470.4010	Streetscape Assessment District - Streetscape - Maintenance Contracts	$ 271	$ 250	$ 120	$ 250
034-4470.4020	Streetscape Assessment District - Streetscape - Equipment Repairs & Maintenance	$ -	$ 250	$ 150	$ 300
034-4470.5420	Streetscape Assessment District - Streetscape - General Improvement	$ 15,926	$ 17,000	$ 11,000	$ 17,000
034-4470.6290	Streetscape Assessment District - Streetscape - Tree Replacement	$ -	$ 1,000	$ 500	$ 1,000
034-4470.6329	Streetscape Assessment District - Streetscape - Street Benches	$ 959	$ 1,000	$ 800	$ 1,000
047-4503.3000	Groundwater Treatment Settlement - Groundwater Treatment Settlement - Professional Services	$ 54,122	$ 56,000	$ 30,000	$ 30,000
047-4503.3140	Groundwater Treatment Settlement - Groundwater Treatment Settlement - Legal Services	$ 117			
047-4503.5038	Groundwater Treatment Settlement - Groundwater Treatment Settlement - SCADA Master Plan and Upgrades	$ -	$ 50,000	$ 50,000	$ -
047-4503.6303	Groundwater Treatment Settlement - Groundwater Treatment Settlement - East Ave Heavy Rehab G-14th		$ 209,809		
047-4503.6508	Groundwater Treatment Settlement - Groundwater Treatment Settlement - GAC Replacement	$ 53,989	$ 200,000	$ 200,000	$ 200,000
047-4503.8020	Groundwater Treatment Settlement - Groundwater Treatment Settlement - Prior Year Purchase Orders	$ (35,690)	$ 50,100	$ 50,100	
047-4503.9090	Groundwater Treatment Settlement - Groundwater Treatment Settlement - Transfer Out		$ 2,328,414	$ 2,328,414	$ -

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
048-4502.9090	Water Rate Stabilization - PW Water Rate Stabilization - Transfer Out				$ 157,618
049-4501.5500	Water Capital - PW Water Capital - Generator		$ 50,000	$ -	$ -
049-4501.6266	Water Capital - PW Water Capital - Water Meter Replacement	$ 36,524	$ 150,000	$ 92,812	$ 150,000
049-4501.6412	Water Capital - PW Water Capital - Water Main Connection	$ -	$ 10,000		$ 50,000
049-4501.6415	Water Capital - PW Water Capital - Emergency Transfer Switch for Wells		$ 60,000	$ 60,000	$ -
049-4501.6481	Water Capital - PW Water Capital - Well Sounding System		$ 75,000	$ 75,000	$ -
049-4501.6525	Water Capital - PW Water Capital - George Cox Water Project	$ 122,099			
049-4501.6616	Water Capital - PW Water Capital - Lab Autoclave				$ 4,250
049-4501.6706	Water Capital - PW Water Capital - Mini Excavator & Haul Trailer				$ 130,000
049-4501.8020	Water Capital - PW Water Capital - Prior Year Purchase Orders	$ -	$ 93,549	$ 93,549	
050-4500.1010	Water - PW Water - Salaries - Full Time	$ 505,731	$ 690,003	$ 594,903	$ 790,318
050-4500.1030	Water - PW Water - Salaries - Over Time	$ 7,971	$ 12,000	$ 12,925	$ 12,000
050-4500.1040	Water - PW Water - Social Security & Medicare - FT Salaries	$ 38,858	$ 53,703	$ 44,989	$ 61,377
050-4500.1050	Water - PW Water - CalPERS Retirement Employer Cost	$ 102,536	$ 145,400	$ 139,918	$ 154,868
050-4500.1059	Water - PW Water - Dental Premium ISF		$ 8,150	$ 8,150	$ 9,532
050-4500.1060	Water - PW Water - Health Insurance Premium	$ 139,014	$ 206,827	$ 232,334	$ 279,840
050-4500.1070	Water - PW Water - Workers Comp Premium - FT Salaries	$ 83,243	$ 101,857	$ 83,356	$ 109,171
050-4500.1080	Water - PW Water - Long Term Disability Insurance	$ 999	$ 1,449	$ 1,110	$ 1,660
050-4500.1091	Water - PW Water - Uniform Expense	$ 7,425	$ 7,000	$ 7,000	$ 7,000
050-4500.1095	Water - PW Water - Special Compensation	$ 3,027	$ -	$ -	
050-4500.2010	Water - PW Water - Office Supplies	$ 4,024	$ 3,500	$ 3,500	$ 3,500
050-4500.2020	Water - PW Water - Special Supplies	$ 37,935	$ 30,000	$ 30,000	$ 35,000
050-4500.2025	Water - PW Water - Lab Supplies	$ 10,561	$ 9,900	$ 10,010	$ 10,000
050-4500.2040	Water - PW Water - Small Tools & Minor Equipment	$ 3,698	$ 6,000	$ 7,500	$ 6,000
050-4500.2042	Water - PW Water - Safety Equipment	$ 692	$ 2,000	$ 2,000	$ 2,000
050-4500.2170	Water - PW Water - Road Materials	$ 26,899	$ 28,750	$ 37,000	$ 30,000
050-4500.2240	Water - PW Water - Water Meters & Water Boxes	$ 61,313	$ 150,000	$ 80,000	$ 150,000
050-4500.2265	Water - PW Water - Chlorine	$ 26,411	$ 42,000	$ 42,000	$ 45,000
050-4500.2530	Water - PW Water - Memberships	$ 3,405	$ 6,000	$ 8,400	$ 8,500
050-4500.2550	Water - PW Water - Telephone	$ 7,341	$ 7,000	$ 8,300	$ 8,300
050-4500.2560	Water - PW Water - Natural Gas	$ 769	$ 880	$ 1,370	$ 1,500

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
050-4500.2570	Water - PW Water - Electrical	$ 570,529	$ 550,000	$ 611,000	$ 641,000
050-4500.2593	Water - PW Water - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 5,697	$ 8,055	$ 6,783	$ 6,966
050-4500.2594	Water - PW Water - CSJVRMA Auto Physical Damage Premium	$ 1,330	$ 2,061	$ 2,282	$ 3,786
050-4500.2595	Water - PW Water - CSJVRMA Property Premium	$ 42,288	$ 53,288	$ 49,828	$ 78,546
050-4500.2600	Water - PW Water - Unemployment EDD Claims	$ 2,250	$ -	$ 4,571	
050-4500.2676	Water - PW Water - Permit Fee SWRCB	$ 5,301	$ 30,000	$ 30,000	$ 30,000
050-4500.2680	Water - PW Water - Taxes	$ 493	$ 1,000	$ 1,000	$ 1,000
050-4500.3000	Water - PW Water - Professional Services	$ 111,492	$ 60,000	$ 61,000	$ 60,000
050-4500.3007	Water - PW Water - Professional Development	$ 4,741	$ 5,500	$ 5,500	$ 5,500
050-4500.3014	Water - PW Water - Kings River East GSA	$ 7,000	$ 7,000	$ 7,000	$ 7,000
050-4500.3035	Water - PW Water - Lab Testing	$ 31,438	$ 25,000	$ 30,000	$ 45,000
050-4500.3042	Water - PW Water - ELAP Certification	$ 3,900	$ 3,900	$ 5,275	$ 5,500
050-4500.3045	Water - PW Water - Certifications	$ 615	$ 500	$ 500	$ 500
050-4500.3140	Water - PW Water - Legal Services	$ 2,347	$ 25,500	$ 25,000	$ 2,500
050-4500.3145	Water - PW Water - Conservation Landscape Audit Program	$ -	$ 500	$ 500	$ 500
050-4500.3148	Water - PW Water - Conservation Low Flow Toilet Program	$ 100	$ 500	$ 500	$ 500
050-4500.3150	Water - PW Water - Conservation Education Program	$ 534	$ 500	$ 500	$ 500
050-4500.4010	Water - PW Water - Maintenance Contracts	$ 253	$ 300	$ 100	$ 100
050-4500.4016	Water - PW Water - Internet Access	$ 1,557	$ 2,500	$ 1,200	$ 1,500
050-4500.4020	Water - PW Water - Equipment Repairs & Maintenance	$ 1,687	$ 2,500	$ 3,500	$ 2,500
050-4500.4022	Water - PW Water - Software Licenses & Mtce	$ 3,267	$ 3,050	$ 3,500	$ 5,000
050-4500.4023	Water - PW Water - Water Well Repairs	$ 105,485	$ 130,000	$ 130,000	$ 130,000
050-4500.4027	Water - PW Water - Server Contract Mtce	$ 6,235	$ 5,700	$ 6,200	$ 6,574
050-4500.4030	Water - PW Water - Bldg Repairs & Maintenance	$ 1,078	$ 5,000	$ 5,000	$ 5,000
050-4500.4031	Water - PW Water - Copier Lease & Mtce	$ 1,550	$ 1,150	$ 1,800	$ 1,800
050-4500.4373	Water - PW Water - Fire Hydrant Mtce - Upgrade	$ 2,909	$ 15,000	$ 10,000	$ 15,000
050-4500.5130	Water - PW Water - Traffic Control Safety	$ 6,063	$ 3,500	$ 10,000	$ 15,000
050-4500.6021	Water - PW Water - Computers & Peripherals	$ 2,273	$ 7,500	$ 8,400	$ 7,500
050-4500.6140	Water - PW Water - Vehicles		$ 103,000	$ 103,000	$ -
050-4500.6508	Water - PW Water - GAC Replacement		$ 150,000	$ 150,000	$ 150,000
050-4500.7010	Water - PW Water - Equipment Shop Fund Transfer	$ 87,930	$ 43,605	$ 51,839	$ 48,617

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
050-4500.7015	Water - PW Water - HR ISF Transfer	$ 15,915	$ 27,215	$ 31,297	$ 34,220
050-4500.7044	Water - PW Water - Transfer to Water Capital	$ 200,000	$ 295,000	$ 295,000	$ 100,000
050-4500.8020	Water - PW Water - Prior Year Purchase Orders	$ 164	$ 7,374	$ 7,374	
051-4515.5024	Sewer Capital - PW Sewer Capital - SCADA Mstr Plan	$ 86,153	$ -		
051-4515.5026	Sewer Capital - PW Sewer Capital - Influent Pump		$ 91,000	$ 91,000	$ 37,000
051-4515.5031	Sewer Capital - PW Sewer Capital - Anoxic Basin Pump		$ 39,000	$ 42,000	$ -
051-4515.5036	Sewer Capital - PW Sewer Capital - Plant Yard Paint		$ 39,400	$ 39,400	$ -
051-4515.5063	Sewer Capital - PW Sewer Capital - PLC 44 Replacement		$ 47,000	$ 49,000	$ -
051-4515.5814	Sewer Capital - PW Sewer Capital - Manning Pavement Rehab Phase I	$ 13,520			
051-4515.5865	Sewer Capital - PW Sewer Capital - Muffin Monster PLC Replacement		$ 15,700	$ 15,700	$ -
051-4515.5878	Sewer Capital - PW Sewer Capital - Turbine Mixer		$ 38,000	$ 40,000	$ -
051-4515.5881	Sewer Capital - PW Sewer Capital - Bar Screen PLC Replacement		$ 16,700	$ 16,700	$ -
051-4515.5900	Sewer Capital - PW Sewer Capital - Ethernet Conversion		$ 23,500	$ 23,500	$ -
051-4515.5910	Sewer Capital - PW Sewer Capital - Lab Equipment	$ 4,064			
051-4515.5950	Sewer Capital - PW Sewer Capital - WWTP LED Retrofit Project	$ 10,787			
051-4515.6018	Sewer Capital - PW Sewer Capital - PLC20 Replacement		$ 33,000	$ 33,000	$ -
051-4515.6140	Sewer Capital - PW Sewer Capital - Vehicles				$ 40,000
051-4515.6210	Sewer Capital - PW Sewer Capital - Effluent Pump VFD Replacement		$ 77,000	$ 80,000	$ -
051-4515.6262	Sewer Capital - PW Sewer Capital - SCADA Integration		$ 55,000	$ 65,000	$ 35,000
051-4515.6305	Sewer Capital - PW Sewer Capital - RAS Pump VFD Replacement		$ 72,000	$ 75,000	$ -
051-4515.6312	Sewer Capital - PW Sewer Capital - Influent Pump Station Rehab		$ 305,000	$ 305,000	$ -
051-4515.6314	Sewer Capital - PW Sewer Capital - Furniture		$ 9,100	$ 9,099	$ -
051-4515.6616	Sewer Capital - PW Sewer Capital - Lab Autoclave				$ 4,250
051-4515.6626	Sewer Capital - PW Sewer Capital - Automatic Samplers				$ 20,000
051-4515.6628	Sewer Capital - PW Sewer Capital - Administrative Bldg Flooring				$ 30,000
051-4515.6631	Sewer Capital - PW Sewer Capital - Industrial Park Lift Station Masonry Wall				$ 35,000
051-4515.6645	Sewer Capital - PW Sewer Capital - Utility Cart				$ 40,000
051-4515.6650	Sewer Capital - PW Sewer Capital - PLC48 Replacement				$ 60,000
051-4515.6652	Sewer Capital - PW Sewer Capital - Lift Station Enclosures with Canopy Install				$ 60,000
051-4515.6725	Sewer Capital - PW Sewer Capital - Reed Ave Lift Station Generator Replacement				$ 135,000
051-4515.8020	Sewer Capital - PW Sewer Capital - Prior Year Purchase Orders	$ 212,722	$ 59,216	$ 59,213	

All Expenditure Accounts by Dept & Account Number

	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
052-4510.1010 Sewer - PW Sewer - Salaries - Full Time	$ 609,383	$ 635,284	$ 710,149	$ 790,138
052-4510.1020 Sewer - PW Sewer - Salaries - Part Time & Temporary	$ 4,906	$ -	$ 5,200	$ 8,400
052-4510.1030 Sewer - PW Sewer - Salaries - Over Time	$ 18,579	$ 15,000	$ 15,000	$ 15,000
052-4510.1040 Sewer - PW Sewer - Social Security & Medicare - FT Salaries	$ 47,291	$ 50,022	$ 55,604	$ 61,868
052-4510.1041 Sewer - PW Sewer - Social Security & Medicare - PT Salaries	$ 389	$ -	$ 550	$ 643
052-4510.1050 Sewer - PW Sewer - CalPERS Retirement Employer Cost	$ 155,115	$ 158,017	$ 181,314	$ 190,642
052-4510.1059 Sewer - PW Sewer - Dental Premium ISF		$ 7,452	$ 8,215	$ 8,401
052-4510.1060 Sewer - PW Sewer - Health Insurance Premium	$ 165,905	$ 208,814	$ 216,935	$ 214,692
052-4510.1062 Sewer - PW Sewer - Medical Insurance Premium - PT Salaries	$ 851	$ -	$ 1,185	
052-4510.1070 Sewer - PW Sewer - Workers Comp Premium - FT Salaries	$ 103,671	$ 92,171	$ 118,460	$ 98,130
052-4510.1071 Sewer - PW Sewer - Workers Comp Premium - PT Salaries	$ 1,256	$ -	$ 1,240	$ 1,281
052-4510.1080 Sewer - PW Sewer - Long Term Disability Insurance	$ 1,144	$ 1,342	$ 1,342	$ 1,667
052-4510.1091 Sewer - PW Sewer - Uniform Expense	$ 6,397	$ 6,500	$ 6,500	$ 6,800
052-4510.1095 Sewer - PW Sewer - Special Compensation	$ 5,220	$ -	$ -	
052-4510.2010 Sewer - PW Sewer - Office Supplies	$ 1,058	$ 1,500	$ 1,200	$ 1,500
052-4510.2018 Sewer - PW Sewer - Sewer Collection System Tools	$ (1,301)			
052-4510.2020 Sewer - PW Sewer - Special Supplies	$ 11,701	$ 12,000	$ 12,000	$ 15,000
052-4510.2025 Sewer - PW Sewer - Lab Supplies	$ 24,113	$ 20,000	$ 20,000	$ 21,500
052-4510.2040 Sewer - PW Sewer - Small Tools & Minor Equipment	$ 2,538	$ 5,000	$ 2,000	$ 5,000
052-4510.2042 Sewer - PW Sewer - Safety Equipment	$ 3,136	$ 4,000	$ 3,000	$ 4,000
052-4510.2045 Sewer - PW Sewer - Centrifuge Supplies	$ 160,801	$ 125,000	$ 160,000	$ 160,000
052-4510.2150 Sewer - PW Sewer - Publications	$ 143	$ 300	$ 150	$ 300
052-4510.2170 Sewer - PW Sewer - Road Materials	$ -	$ 1,000	$ 1,000	$ 1,000
052-4510.2545 Sewer - PW Sewer - Utilities	$ 1,576	$ 3,000	$ 2,800	$ 3,000
052-4510.2550 Sewer - PW Sewer - Telephone	$ 6,703	$ 5,000	$ 7,150	$ 7,200
052-4510.2560 Sewer - PW Sewer - Natural Gas	$ 5,136	$ 5,785	$ 9,200	$ 9,500
052-4510.2570 Sewer - PW Sewer - Electrical	$ 483,326	$ 400,000	$ 585,000	$ 610,000
052-4510.2593 Sewer - PW Sewer - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 6,429	$ 6,707	$ 5,648	$ 6,121
052-4510.2594 Sewer - PW Sewer - CSJVRMA Auto Physical Damage Premium	$ 7,946	$ 5,844	$ 6,470	$ 7,931
052-4510.2595 Sewer - PW Sewer - CSJVRMA Property Premium	$ 158,199	$ 199,350	$ 186,405	$ 295,471
052-4510.2675 Sewer - PW Sewer - Certifications & Permits	$ 61,113	$ 75,000	$ 75,000	$ 88,000

All Expenditure Accounts by Dept & Account Number

	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
052-4510.2680 Sewer - PW Sewer - Taxes	$ 3,335	$ 3,500	$ 3,284	$ 3,500
052-4510.3000 Sewer - PW Sewer - Professional Services	$ 50,477	$ 70,000	$ 70,000	$ 70,000
052-4510.3007 Sewer - PW Sewer - Professional Development	$ 5,081	$ 8,000	$ 5,000	$ 8,000
052-4510.3042 Sewer - PW Sewer - ELAP Certification	$ 3,900	$ 3,900	$ 7,775	$ 10,000
052-4510.3140 Sewer - PW Sewer - Legal Services	$ 1,850	$ 2,500	$ -	$ 2,500
052-4510.4010 Sewer - PW Sewer - Maintenance Contracts	$ 67,730	$ 65,000	$ 45,000	$ 55,000
052-4510.4016 Sewer - PW Sewer - Internet Access	$ 1,709	$ 700	$ 4,680	$ 5,000
052-4510.4020 Sewer - PW Sewer - Equipment Repairs & Maintenance	$ 84,044	$ 75,000	$ 75,000	$ 75,000
052-4510.4022 Sewer - PW Sewer - Software Licenses & Mtce	$ 3,809	$ 5,091	$ 7,000	$ 7,500
052-4510.4027 Sewer - PW Sewer - Server Contract Mtce	$ 6,245	$ 5,000	$ 6,000	$ 7,497
052-4510.4029 Sewer - PW Sewer - Bldg Maintenance	$ 2,947	$ 3,000	$ 2,500	$ 3,000
052-4510.4030 Sewer - PW Sewer - Bldg Repairs & Maintenance	$ 39,935	$ 5,000	$ 3,500	$ 5,000
052-4510.4031 Sewer - PW Sewer - Copier Lease & Mtce	$ 856	$ 1,500	$ 1,400	$ 1,500
052-4510.4040 Sewer - PW Sewer - Effluent Pond Mtce	$ 5,590	$ 1,500	$ -	$ 1,000
052-4510.4200 Sewer - PW Sewer - Root Control Program		$ 10,000	$ 9,038	$ 12,000
052-4510.4332 Sewer - PW Sewer - Sewer Collection Equipment Repairs	$ 10,182	$ 45,000	$ 50,000	$ 55,000
052-4510.4385 Sewer - PW Sewer - Landscape Mtce	$ 137	$ 5,800	$ 5,650	$ 5,800
052-4510.5670 Sewer - PW Sewer - Chlorine & SO2	$ 2,478	$ 5,000	$ 5,000	$ 5,000
052-4510.5810 Sewer - PW Sewer - Sludge Disposal	$ 159,862	$ 150,000	$ 154,000	$ 155,000
052-4510.6021 Sewer - PW Sewer - Computers & Peripherals	$ 1,142	$ 2,000	$ 1,000	$ 1,000
052-4510.6048 Sewer - PW Sewer - Lift Station Repairs	$ 14,049	$ 10,000	$ 10,000	$ 10,000
052-4510.6505 Sewer - PW Sewer - Pre Treatment Program	$ -	$ 5,000	$ 5,000	$ 5,000
052-4510.6730 Sewer - PW Sewer - Manhole Pesticide Control	$ 13,075	$ 15,000	$ 12,087	$ 15,000
052-4510.6850 Sewer - PW Sewer - Groundwater Monitoring	$ 8,294	$ 20,000	$ 19,000	$ 21,500
052-4510.7010 Sewer - PW Sewer - Equipment Shop Fund Transfer	$ 98,992	$ 86,051	$ 97,846	$ 95,590
052-4510.7015 Sewer - PW Sewer - HR ISF Transfer	$ 18,481	$ 24,893	$ 28,627	$ 31,117
052-4510.7046 Sewer - PW Sewer - Transfer to Sewer Capital 051	$ 135,000	$ 859,900	$ 859,900	$ 496,250
052-4510.8020 Sewer - PW Sewer - Prior Year Purchase Orders	$ 43,919	$ 42,186	$ 42,186	
053-4520.1010 Solid Waste - PW Solid Waste - Salaries - Full Time	$ 74,385	$ 83,266	$ 98,113	$ 98,749
053-4520.1020 Solid Waste - PW Solid Waste - Salaries - Part Time & Temporary	$ 15,407	$ -	$ 802	$ -
053-4520.1030 Solid Waste - PW Solid Waste - Salaries - Over Time	$ 7			$ -

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
053-4520.1040	Solid Waste - PW Solid Waste - Social Security & Medicare - FT Salaries	$ 6,192	$ 6,370	$ 7,330	$ 7,554
053-4520.1041	Solid Waste - PW Solid Waste - Social Security & Medicare - PT Salaries	$ 1,189	$ -	$ 61	$ -
053-4520.1050	Solid Waste - PW Solid Waste - CalPERS Retirement Employer Cost	$ 25,133	$ 24,535	$ 27,875	$ 28,026
053-4520.1059	Solid Waste - PW Solid Waste - Dental Premium ISF		$ 756	$ 1,015	$ 858
053-4520.1060	Solid Waste - PW Solid Waste - Health Insurance Premium	$ 22,864	$ 24,278	$ 33,122	$ 30,010
053-4520.1062	Solid Waste - PW Solid Waste - Medical Insurance Premium - PT Salaries	$ 6			
053-4520.1070	Solid Waste - PW Solid Waste - Workers Comp Premium - FT Salaries	$ 3,730	$ 3,165	$ 4,194	$ 3,592
053-4520.1071	Solid Waste - PW Solid Waste - Workers Comp Premium - PT Salaries	$ 79	$ -	$ 6	$ -
053-4520.1080	Solid Waste - PW Solid Waste - Long Term Disability Insurance	$ 140	$ 175	$ 175	$ 207
053-4520.1095	Solid Waste - PW Solid Waste - Special Compensation	$ 1,899	$ -	$ -	
053-4520.2010	Solid Waste - PW Solid Waste - Office Supplies	$ 176	$ 4,561	$ 4,789	$ -
053-4520.2550	Solid Waste - PW Solid Waste - Telephone	$ 811	$ 767	$ 767	$ 800
053-4520.2551	Solid Waste - PW Solid Waste - Telephone Emergency Notification System	$ 3,926	$ 3,927	$ 3,926	$ -
053-4520.2560	Solid Waste - PW Solid Waste - Natural Gas	$ 97			
053-4520.2570	Solid Waste - PW Solid Waste - Electrical	$ 19,313	$ -	$ 2	$ -
053-4520.2580	Solid Waste - PW Solid Waste - Advertising	$ 58			
053-4520.2593	Solid Waste - PW Solid Waste - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 6,402	$ 683	$ 575	$ 619
053-4520.2594	Solid Waste - PW Solid Waste - CSJVRMA Auto Physical Damage Premium	$ 1,002	$ 1,077	$ 1,192	$ 1,462
053-4520.2600	Solid Waste - PW Solid Waste - Unemployment EDD Claims	$ 15,107			
053-4520.3000	Solid Waste - PW Solid Waste - Professional Services	$ 1,808	$ 12	$ -	$ -
053-4520.3018	Solid Waste - PW Solid Waste - Public Outreach Notice	$ -	$ 2,000	$ 30	$ -
053-4520.3029	Solid Waste - PW Solid Waste - Franchise Outsource Collection Service	$ 1,818,070	$ 1,800,000	$ 1,800,000	$ 1,900,800
053-4520.3122	Solid Waste - PW Solid Waste - Recycling Education	$ 6,961	$ 7,000	$ 7,000	$ 7,000
053-4520.3132	Solid Waste - PW Solid Waste - Southeast Regional Post Closure Surcharge	$ -	$ 18,000	$ 18,000	$ 18,000
053-4520.3133	Solid Waste - PW Solid Waste - Greenwaste Fees	$ 11,548			
053-4520.3140	Solid Waste - PW Solid Waste - Legal Services	$ 4,011	$ 1,500	$ 500	$ 500
053-4520.3143	Solid Waste - PW Solid Waste - Settlements	$ 20,000			
053-4520.3167	Solid Waste - PW Solid Waste - Fall Leaf Sweeping	$ 18,600			
053-4520.4010	Solid Waste - PW Solid Waste - Maintenance Contracts	$ 102	$ -		
053-4520.4016	Solid Waste - PW Solid Waste - Internet Access	$ 637			
053-4520.4020	Solid Waste - PW Solid Waste - Equipment Repairs & Maintenance	$ 437			

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
053-4520.4022	Solid Waste - PW Solid Waste - Software Licenses & Mtce	$ 3,126			
053-4520.4027	Solid Waste - PW Solid Waste - Server Contract Mtce	$ 6,245			
053-4520.4031	Solid Waste - PW Solid Waste - Copier Lease & Mtce	$ 856	$ -	$ 15	$ -
053-4520.4032	Solid Waste - PW Solid Waste - Street Sweeping	$ 123,788	$ -		
053-4520.4216	Solid Waste - PW Solid Waste - Pharmaceuticals and Sharps Program	$ 3,598	$ 2,000	$ 2,000	$ 2,000
053-4520.6342	Solid Waste - PW Solid Waste - SB1383 Procurement Requirements		$ 60,000	$ 30,000	$ 45,000
053-4520.7015	Solid Waste - PW Solid Waste - HR ISF Transfer	$ 20,565	$ 2,633	$ 3,028	$ 3,043
053-4520.8020	Solid Waste - PW Solid Waste - Prior Year Purchase Orders	$ 78,500			
055-4525.8020	Vehicle Impact Fee - Vehicle Impact Fee Fund - Prior Year Purchase Orders	$ 248,430			
055-4525.9090	Vehicle Impact Fee - Vehicle Impact Fee Fund - Transfer Out	$ 2,997			
060-4490.1010	Equipment Shop ISF - Equipment Shop ISF - Salaries - Full Time	$ 216,842	$ 239,485	$ 264,104	$ 265,325
060-4490.1020	Equipment Shop ISF - Equipment Shop ISF - Salaries - Part Time & Temporary	$ 20,328	$ -	$ 5,600	$ -
060-4490.1030	Equipment Shop ISF - Equipment Shop ISF - Salaries - Over Time	$ 3,700	$ 5,000	$ 6,200	$ 5,000
060-4490.1040	Equipment Shop ISF - Equipment Shop ISF - Social Security & Medicare - FT Salaries	$ 16,958	$ 18,703	$ 20,288	$ 20,680
060-4490.1041	Equipment Shop ISF - Equipment Shop ISF - Social Security & Medicare - PT Salaries	$ 1,570	$ -	$ 560	$ -
060-4490.1050	Equipment Shop ISF - Equipment Shop ISF - CalPERS Retirement Employer Cost	$ 36,960	$ 39,496	$ 43,894	$ 45,763
060-4490.1059	Equipment Shop ISF - Equipment Shop ISF - Dental Premium ISF		$ 2,700	$ 3,000	$ 2,925
060-4490.1060	Equipment Shop ISF - Equipment Shop ISF - Health Insurance Premium	$ 68,224	$ 85,567	$ 89,532	$ 84,550
060-4490.1062	Equipment Shop ISF - Equipment Shop ISF - Medical Insurance Premium - PT Salaries	$ 851	$ -	$ 1,007	$ -
060-4490.1066	Equipment Shop ISF - Equipment Shop ISF - Retiree Medicare Supplement Medical Premium	$ 6,335	$ 5,949	$ 5,949	$ -
060-4490.1068	Equipment Shop ISF - Equipment Shop ISF - CalPERS Retiree Benefit Trust Contribution (CERBT)	$ 3,724	$ 3,914	$ 3,914	$ 4,397
060-4490.1070	Equipment Shop ISF - Equipment Shop ISF - Workers Comp Premium - FT Salaries	$ 41,528	$ 36,710	$ 46,286	$ 37,676
060-4490.1071	Equipment Shop ISF - Equipment Shop ISF - Workers Comp Premium - PT Salaries	$ 1,255	$ -	$ 1,055	$ -
060-4490.1080	Equipment Shop ISF - Equipment Shop ISF - Long Term Disability Insurance	$ 426	$ 503	$ 486	$ 557
060-4490.1091	Equipment Shop ISF - Equipment Shop ISF - Uniform Expense	$ 2,247	$ 3,600	$ 3,400	$ 3,800
060-4490.1095	Equipment Shop ISF - Equipment Shop ISF - Special Compensation	$ 260	$ -	$ -	
060-4490.2010	Equipment Shop ISF - Equipment Shop ISF - Office Supplies	$ 465	$ 1,000	$ 250	$ 750
060-4490.2020	Equipment Shop ISF - Equipment Shop ISF - Special Supplies	$ 21,497	$ 13,000	$ 13,000	$ 13,000
060-4490.2040	Equipment Shop ISF - Equipment Shop ISF - Small Tools & Minor Equipment	$ 21	$ 2,500	$ 2,000	$ 2,500
060-4490.2042	Equipment Shop ISF - Equipment Shop ISF - Safety Equipment	$ 629	$ 2,000	$ 1,000	$ 2,000
060-4490.2044	Equipment Shop ISF - Equipment Shop ISF - Electrician Tools	$ 590	$ 1,000	$ 750	$ 1,000

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		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
060-4490.2141	Equipment Shop ISF - Equipment Shop ISF - Tires Fire Dept ISF	$ 1,887	$ 1,500	$ 800	$ 1,500
060-4490.2142	Equipment Shop ISF - Equipment Shop ISF - Tires Police ISF	$ 10,522	$ 10,000	$ 10,300	$ 12,000
060-4490.2143	Equipment Shop ISF - Equipment Shop ISF - Tires CSD Dept ISF	$ 496	$ 1,000	$ -	$ 1,000
060-4490.2144	Equipment Shop ISF - Equipment Shop ISF - Tires Park Dept ISF	$ 2,501	$ 2,000	$ 4,200	$ 3,000
060-4490.2145	Equipment Shop ISF - Equipment Shop ISF - Tires Streets ISF	$ 5,581	$ 3,500	$ 3,500	$ 3,500
060-4490.2146	Equipment Shop ISF - Equipment Shop ISF - Tires Water ISF	$ 4,721	$ 2,500	$ 3,500	$ 3,500
060-4490.2147	Equipment Shop ISF - Equipment Shop ISF - Tires Sewer ISF	$ 2,486	$ 2,000	$ 800	$ 2,000
060-4490.2149	Equipment Shop ISF - Equipment Shop ISF - Tires Engineering ISF	$ -	$ 750	$ 250	$ 750
060-4490.2151	Equipment Shop ISF - Equipment Shop ISF - Tires Admin ISF	$ -	$ 750	$ 150	$ 750
060-4490.2153	Equipment Shop ISF - Equipment Shop ISF - Tires Fleet	$ 5,015	$ 750	$ 150	$ 750
060-4490.2154	Equipment Shop ISF - Equipment Shop ISF - Tires PW Admin	$ 727	$ 250	$ 150	$ 500
060-4490.2156	Equipment Shop ISF - Equipment Shop ISF - Tires Electrician	$ -	$ 750	$ 150	$ 750
060-4490.2161	Equipment Shop ISF - Equipment Shop ISF - Fuel Fire Dept ISF	$ 18,265	$ 17,000	$ 17,000	$ 20,000
060-4490.2162	Equipment Shop ISF - Equipment Shop ISF - Fuel Police ISF	$ 156,231	$ 110,000	$ 145,000	$ 145,000
060-4490.2163	Equipment Shop ISF - Equipment Shop ISF - Fuel CSD ISF	$ 4,594	$ 4,200	$ 5,500	$ 4,200
060-4490.2164	Equipment Shop ISF - Equipment Shop ISF - Fuel Parks ISF	$ 28,647	$ 17,500	$ 25,000	$ 20,000
060-4490.2165	Equipment Shop ISF - Equipment Shop ISF - Fuel Streets ISF	$ 29,334	$ 20,000	$ 25,000	$ 23,000
060-4490.2166	Equipment Shop ISF - Equipment Shop ISF - Fuel Water Dept ISF	$ 23,640	$ 17,000	$ 21,500	$ 18,000
060-4490.2167	Equipment Shop ISF - Equipment Shop ISF - Fuel Sewer Dept ISF	$ 20,502	$ 14,000	$ 18,200	$ 15,000
060-4490.2169	Equipment Shop ISF - Equipment Shop ISF - Fuel Engineering ISF	$ 866	$ 1,000	$ 550	$ 1,000
060-4490.2171	Equipment Shop ISF - Equipment Shop ISF - Fuel Admin ISF	$ 389	$ 500	$ 665	$ 500
060-4490.2172	Equipment Shop ISF - Equipment Shop ISF - Fuel PW Admin	$ 45	$ 150	$ 150	$ 150
060-4490.2173	Equipment Shop ISF - Equipment Shop ISF - Fuel Fleet	$ 3,666	$ 1,000	$ 775	$ 1,000
060-4490.2177	Equipment Shop ISF - Equipment Shop ISF - Fuel Building Official ISF	$ 60	$ 200	$ 150	$ 250
060-4490.2178	Equipment Shop ISF - Equipment Shop ISF - Fuel Electrician		$ 1,200	$ 2,140	$ 1,600
060-4490.2545	Equipment Shop ISF - Equipment Shop ISF - Utilities	$ 2,098	$ 2,500	$ 4,750	$ 5,000
060-4490.2550	Equipment Shop ISF - Equipment Shop ISF - Telephone	$ 1,117	$ 1,500	$ 1,200	$ 1,500
060-4490.2570	Equipment Shop ISF - Equipment Shop ISF - Electrical	$ 29,594	$ 26,000	$ 54,570	$ 55,000
060-4490.2593	Equipment Shop ISF - Equipment Shop ISF - CJSVRMA EAP, ERMA, Crime Shield Premium	$ 2,287	$ 2,329	$ 9,668	$ 2,112
060-4490.2594	Equipment Shop ISF - Equipment Shop ISF - CSJVRMA Auto Physical Damage Premium	$ 327	$ 1,441	$ 1,595	$ 1,822
060-4490.2595	Equipment Shop ISF - Equipment Shop ISF - CSJVRMA Property Premium	$ 6,541	$ 8,242	$ 8,242	$ 12,204

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
060-4490.2600	Equipment Shop ISF - Equipment Shop ISF - Unemployment EDD Claims	$ 4,719	$ -	$ 1,800	
060-4490.2675	Equipment Shop ISF - Equipment Shop ISF - Certifications & Permits	$ 1,238	$ 1,500	$ 1,000	$ 1,500
060-4490.3000	Equipment Shop ISF - Equipment Shop ISF - Professional Services	$ -	$ 1,000	$ 1,000	$ 1,200
060-4490.3006	Equipment Shop ISF - Equipment Shop ISF - Professional Development Electrician	$ -	$ 500	$ -	$ 500
060-4490.3007	Equipment Shop ISF - Equipment Shop ISF - Professional Development	$ 490	$ 3,000	$ 120	$ 3,000
060-4490.3049	Equipment Shop ISF - Equipment Shop ISF - Fire Protection Government Prop Services	$ 19,998	$ 19,998	$ 19,998	$ 21,998
060-4490.4010	Equipment Shop ISF - Equipment Shop ISF - Maintenance Contracts	$ 4,379	$ 5,700	$ 5,300	$ 5,500
060-4490.4020	Equipment Shop ISF - Equipment Shop ISF - Equipment Repairs & Maintenance	$ 496	$ 750	$ 500	$ 750
060-4490.4022	Equipment Shop ISF - Equipment Shop ISF - Software Licenses & Mtce	$ 208	$ 1,000	$ -	$ -
060-4490.4027	Equipment Shop ISF - Equipment Shop ISF - Server Contract Mtce	$ 2,076	$ 1,600	$ 1,750	$ 980
060-4490.4029	Equipment Shop ISF - Equipment Shop ISF - Bldg Maintenance	$ 1,963	$ 2,500	$ 2,200	$ 2,500
060-4490.4030	Equipment Shop ISF - Equipment Shop ISF - Bldg Repairs & Maintenance	$ 252	$ 18,300	$ 250	$ 1,000
060-4490.4338	Equipment Shop ISF - Equipment Shop ISF - Fleet Equipment Repair	$ 1,472	$ 1,500	$ -	$ 1,500
060-4490.4340	Equipment Shop ISF - Equipment Shop ISF - Fire Equipment Repairs ISF	$ 25,172	$ 15,000	$ 45,000	$ 15,000
060-4490.4345	Equipment Shop ISF - Equipment Shop ISF - Police Equipment Repairs ISF	$ 29,816	$ 35,000	$ 33,000	$ 35,000
060-4490.4350	Equipment Shop ISF - Equipment Shop ISF - CDD Equipment Repairs ISF	$ 404	$ 250	$ 100	$ 250
060-4490.4355	Equipment Shop ISF - Equipment Shop ISF - CSD Equipment Repairs ISF	$ 920	$ 1,500	$ 2,500	$ 2,500
060-4490.4360	Equipment Shop ISF - Equipment Shop ISF - Park Equipment Repairs ISF	$ 6,517	$ 5,000	$ 6,000	$ 6,500
060-4490.4362	Equipment Shop ISF - Equipment Shop ISF - Equip Rep Admin ISF	$ 685	$ 500	$ 150	$ 500
060-4490.4363	Equipment Shop ISF - Equipment Shop ISF - Equip Repairs Engineering ISF	$ 205	$ 500	$ 150	$ 500
060-4490.4365	Equipment Shop ISF - Equipment Shop ISF - Street Equipment Repairs ISF	$ 7,891	$ 15,000	$ 12,500	$ 15,000
060-4490.4370	Equipment Shop ISF - Equipment Shop ISF - Water Equipment Repairs ISF	$ 6,094	$ 6,000	$ 6,000	$ 6,500
060-4490.4375	Equipment Shop ISF - Equipment Shop ISF - Sewer Equipment Repairs ISF	$ 6,903	$ 8,500	$ 8,000	$ 8,500
060-4490.4376	Equipment Shop ISF - Equipment Shop ISF - Equipment Repairs Electrician	$ -	$ 200	$ 1,500	$ 2,000
060-4490.4377	Equipment Shop ISF - Equipment Shop ISF - Equipment Repairs PW Admin	$ 183	$ 100	$ 100	$ 150
060-4490.6017	Equipment Shop ISF - Equipment Shop ISF - Vehicle Lift	$ 9,316			
060-4490.6021	Equipment Shop ISF - Equipment Shop ISF - Computers & Peripherals	$ 2,178	$ 1,000	$ -	$ 1,000
060-4490.6618	Equipment Shop ISF - Equipment Shop ISF - Equipment Steam Cleaner				$ 8,500
060-4490.7015	Equipment Shop ISF - Equipment Shop ISF - HR ISF Transfer	$ 8,183	$ 8,976	$ 10,322	$ 10,374
060-4490.7041	Equipment Shop ISF - Equipment Shop ISF - Prin Pmt Budget 5 Star 2018-19 Financing	$ 63,005			
060-4490.7042	Equipment Shop ISF - Equipment Shop ISF - Interest Pmt 5 Star 2018-19 Financing	$ 292			

All Expenditure Accounts by Dept & Account Number

		FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
080-4260.5071	City Bond Funds from RDA - City Bond Funds - F Street Parking Lot Rehabilitation	$ 26,090			
080-4260.5073	City Bond Funds from RDA - City Bond Funds - Water Tower Parking Lot Rehabilitation	$ 46,894	$ -	$ 159	$ -
080-4260.5075	City Bond Funds from RDA - City Bond Funds - 12th Street Parking Lot Rehabilitation	$ 98,091			
080-4260.5078	City Bond Funds from RDA - City Bond Funds - Downtown Banner - Wreath Poles	$ 14,784	$ 12,000		
080-4260.5081	City Bond Funds from RDA - City Bond Funds - Downtown Street Light Improvements	$ 131,345			
080-4260.5082	City Bond Funds from RDA - City Bond Funds - Downtown Tree Removal	$ 19,250			
080-4260.5087	City Bond Funds from RDA - City Bond Funds - Uplighting Water Tower Project	$ 24,150			
080-4260.5091	City Bond Funds from RDA - City Bond Funds - Brick Tree Well - Sign Painting	$ 1,350			
080-4260.8020	City Bond Funds from RDA - City Bond Funds - Prior Year Purchase Orders	$ 17,474	$ 89,687	$ 89,687	
Public Works Total		$ 14,247,801	$ 21,656,961	$ 19,593,322	$ 16,533,246
Grand Total		$ 37,275,996	$ 63,406,658	$ 57,985,996	$ 50,840,950

Basis of Budgeting

Basis of Budgeting

Basis of budgeting or accounting refers to the point at which revenue and expenditures are recognized in the budget and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Government Wide & Proprietary Fund F/S
- Full Accrual
- Economic Resources Measurement Focus

The City of Reedley's budget and Government-Wide and Proprietary Fund Financial Statements are prepared in accordance with generally accepted accounting principles and reported using the economic resources measurement focus and the accrual basis of accounting.

Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental Fund F/S
- Modified Accrual
- Current Financial Resources Measurement Focus

Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants and charges for services are accrued when their receipt occurs within sixty days after the end of the accounting period so as to be both measurable and available.

Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

Proprietary Funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a Proprietary Fund's principal ongoing operations. Revenues and expenses not meeting this definition are reported as non-operating.

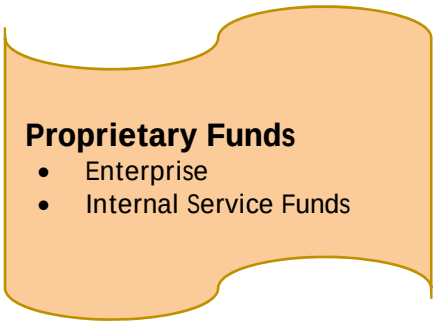
Governmental Funds



- **General Fund** – The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include the general operating expenses and capital costs which are not paid through other funds.
- **Special Revenue Funds** – Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.
- **Debt Service Funds** – Debt Service Funds are used to account for the accumulation of resources and payment of principal and interest on general long-term debt.
- **Capital Project Funds** – Capital Project Funds are used to account for the acquisition, construction and improvement of capital facilities other than those financed by proprietary funds.

Proprietary Funds

- **Enterprise Funds** – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
- **Internal Service Funds** – Internal Service Funds are used to account for the financing of services provided by one department to other departments of the government, on a cost reimbursement basis, including depreciation.

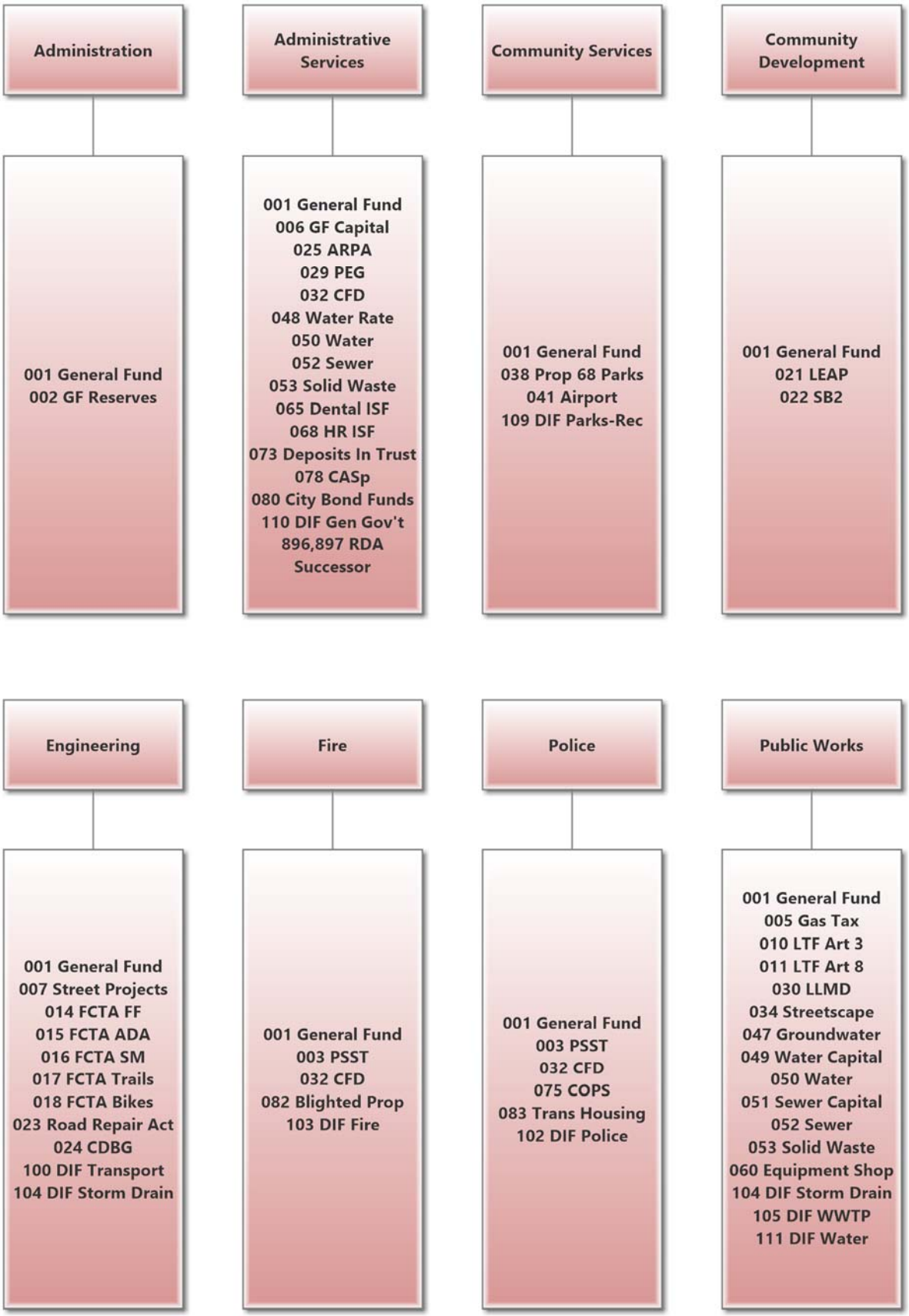


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Overview of City Departments

Overview of City Departments

In-depth discussions of each city department is located in the respective departmental narratives. Each fund, and its related function, is discussed in the section titled Overview of City Funds. Below is a chart depicting departmental and accounting fund relationships followed by a brief summary of departmental functions.



Departments and Accounting Fund Relationship

Administration

- City Council
- City Manager
- City Clerk
- City Attorney

Administrative Services

- Business Licenses
- Community Facilities District
- Contracts and Purchasing
- Finance Reporting and Operations
- Information Services
- Investments and Debt Management
- Payroll and Human Resources
- RDA Successor Agency
- Risk Management
- Utility Billing and Collections (water, wastewater and residential solid waste)

Community Development

- Building
- Economic Development
- Planning

Community Services

- Community Center Facility
- Park Rentals
- Recreation Programs
- Reedley Municipal Airport
- Senior Citizen Services
- Gov't Bldg Maintenance

Engineering

- Engineering
- Project Management
- LLMD Administration

Fire

- Public Safety
- Code Enforcement
- Emergency Operations
- Fire Prevention

Police

- Public Safety
- Animal Control Services
- Crime Scene Investigation
- Dispatch
- Emergency Operations
- Investigations
- Patrol
- Records
- School Resource Officers

Public Works

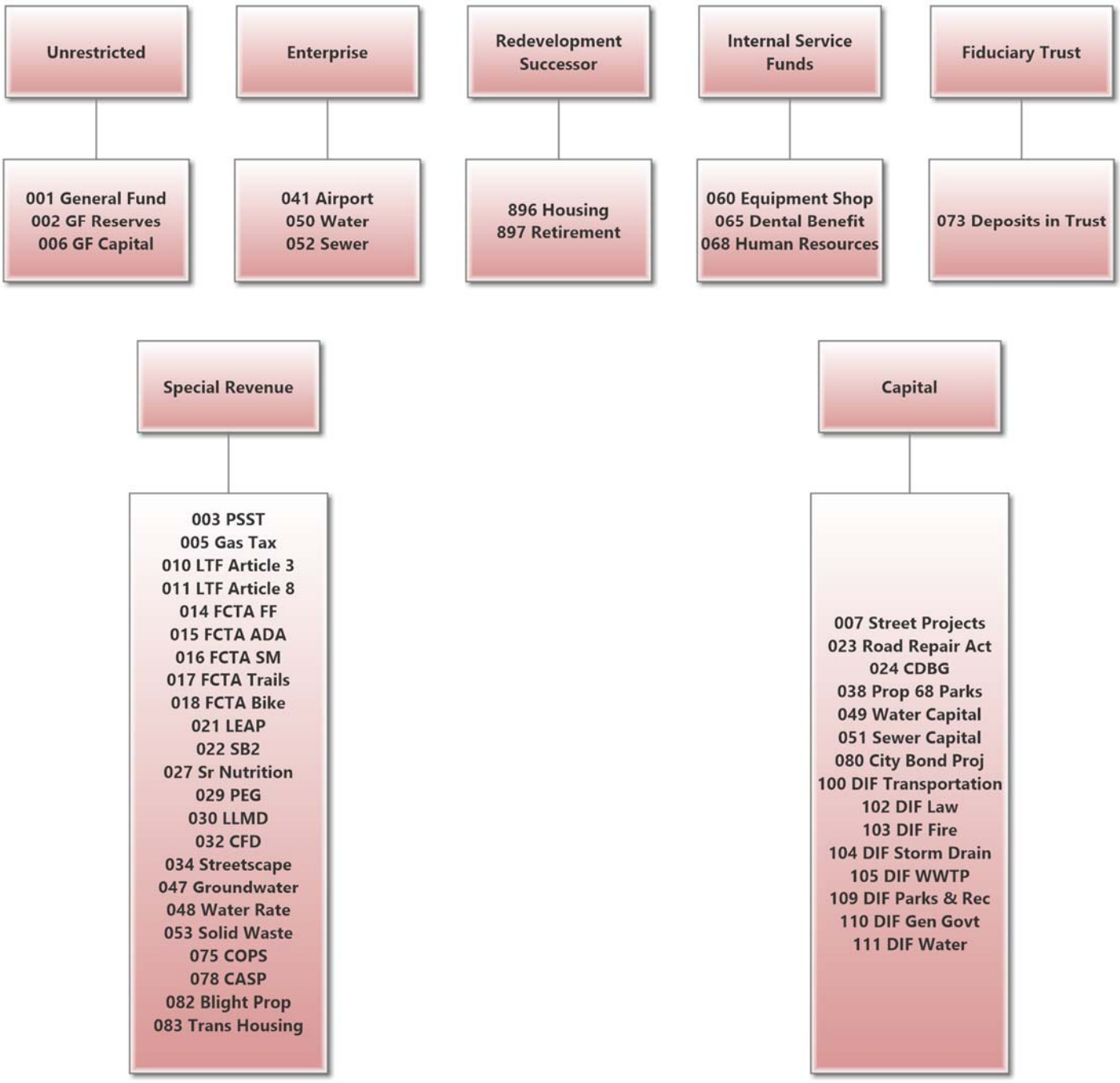
- Public Facilities Infrastructure and Maintenance
- Landscape, Lighting & Maintenance District Maintenance
- Parks Maintenance
- Sidewalk Maintenance
- Solid Waste Management
- Storm Drainage Infrastructure
- Street Maintenance
- Streetscape - Downtown Parking and Improvement District Maintenance
- Vehicle Fleet Maintenance
- Wastewater Treatment Plant, Service and Infrastructure
- Water Service, Water Wells and Infrastructure

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Overview of City Funds

Overview of City Funds

The City's financial system utilizes fund accounting. There are over 50 active funds and each fund should be considered to be a separate and unique "business". Each fund has a separate accounting structure for its revenues and expenditures, cash, assets, and liabilities. And with only one exception, that being the General Fund, the revenues and expenditures of these funds are restricted for the unique purpose of the specific fund.



Major Funds

In governmental accounting, major funds are defined as those meeting the following criteria: The total assets plus deferred outlflows, liabilities plus deferred inflows, revenues, or expenditures / expenses of the individual governmental or enterprise fund are at least 10% of the corresponding total (assets, liabilities, etc.). For 2023-24, the City reports the following major governmental funds: General Fund 001 and General Fund Reserves 002. Major enterprise funds are Airport Fund 041, Water Fund 050, and Sewer Fund 052.

Fund Changes for Fiscal Year

2023-24 will propose the permanent close out of Fund 080 City Bond Proceeds with final cash amount transferred to Fund 082 Blighted Properties Remediation. Also slated for closure is Fund 048 Water Rate Stabilization with remaining funds moved to Water Fund 050.

General Fund - 001

The General Fund is the only discretionary fund that the City maintains. It supports a wide variety of expenses ranging from public safety to recreational activities. Because of the vast array of uses, expenditures within the General Fund are broken down into departmental categories. This allows individual functions, such as Police Administration or Aquatics to maintain expenditure control and track program costs. The General Fund currently has over 30 different departmental uses. Some departments/divisions, such as the Building division, have the ability to generate revenue (building permit fees, plan check fees, etc.). Other departments, while still vital to the City's operation, generate little if any revenue; however share the General fund's total revenue.

General Fund Reserve Fund - 002

In 2006-07 Council authorized the creation of a General Fund Reserve Fund (002) that maintains $1,000,000 of general fund monies. This amount is a "savings account" of the general fund reserves and can only be spent with Council authority. The fund retains 100% of its interest earnings. Resolution 2014-027 adopted in April 2014, established, for the first time, a policy for the City to work towards and maintain a minimum level of cash on hand, equivalent to 60 days operating expenditures, in the City's General Fund Reserve fund. This was prudently updated by Resolution 2021-006 in February 2021 moving the minimum level from 60-days to 90-days.

Public Safety Sales Tax Fund - 003

In February 2008 the voters approved an additional .5% sales tax to be dedicated to public safety, specifically 70% for Police and 30% for Fire uses. This Public Safety Sales Tax is accounted for in Fund 003. The PSST Fund does not have a sunset clause and the expenditure plan is annually reviewed and adopted by an Oversight Committee appointed by the City Council. This fund is commonly referred to as the "Measure G" Fund.

Gas Tax Fund - 005

The Gas Tax Fund (005) is used primarily to pay for only salaries and benefits of City employees that work within the Road Division. Because this fund relies solely upon taxes imposed upon state-wide gasoline sales as its only revenue source, the funds are restricted for street purposes only. This is also commonly referred to as Highway Users Tax Allocation (HUTA).

General Fund Capital Set Aside - 006

Fund 006 is a discretionary capital set aside fund that receives a budgeted interfund transfer from the General Fund 001. Fund 006 will be used to accumulate funds for future capital needs.

Street Projects from State & Federal Fund – 007

Street Projects Federal / State / Local Funding Fund (007) is used for all road projects that receive Federal, State, or Local assistance. Projects are typically split among other street funds to share various funding opportunities. Funds are reimbursed and must be spent on specific qualifying projects.

LTF Article 3 Sidewalks Fund - 010

Fund 010 is the Local Transportation Article 3 Fund which receives its funding from State Local Transportation monies which are administered and disbursed by the Fresno Council of Governments (COG). It is commonly referred to as LTF Article 3 because of its identifying section in the State Public Utilities Code which restricts the use of these funds to pedestrian, bicycle, and sidewalk use.

LTF Article 8 Streets & Roads Fund - 011

Fund 011 is the LTF Article 8 Fund, which also receives its revenue from State Local Transportation funds and is administered by the Fresno Council of Governments (COG). The PUC Article 8 code section restricts the use of these funds for street projects and maintenance. This fund is used to support the Maintenance and Operation costs associated with our Street Division. Currently, the City has no single fund with enough resources to support 100% of the Street Division cost, so the personnel costs are assumed by the Gas Tax Fund, Maintenance & Operation by LTF Article 8, and the street capital outlay projects by the Federal & State Street Fund and the various FCTA funds.

FCTA Measure C Funds 014 through 018

Measure C Funds originated by the voters in Fresno County in 1986 and received its revenue from a ½% sales tax increase. The tax expired in 2007 but was approved by the voters in November of 2006 to continue for another 20 years. Fund 014 is the FCTA Measure C Extension Funds for Flexible Funding; Fund 015 is the FCTA Measure C Extension Funds for ADA Compliance; Fund 016 is the FCTA Measure C Extension Funds for Street Maintenance; Fund 017 is the FCTA Measure C Extension Funds for Pedestrians & Trails; Fund 018 is the FCTA Measure C Funds for Bike Facilities. Pedestrian and Trails, along with Bike Facilities, are funded based upon a minimum population methodology. In 2022-23 the City did not meet that funding threshold.

Local Early Action Grant Planning Fund - 021

In the 2019-20 Budget Act, Governor Gavin Newsom allocated $250 million for all regions, cities, and counties to prioritize planning activities that accelerate housing production to meet identified needs of every community. With this allocation, HCD established the Local Early Action Planning Grant Program (LEAP) with $119 million for cities and counties. LEAP provides one-time grant funding to cities and counties to update their planning documents and implement process improvements that will facilitate the acceleration of housing production and help local governments.

SB2 Planning Grants Fund - 022

California grant funds that provide funding and technical assistance to all local governments in California to help cities and counties prepare, adopt, and implement plans and process improvements that streamline housing approvals and accelerate housing production. The focus of funds will help streamline the approval of housing developments affordable to owner and renter households at all income levels as well as housing affordability, particularly for lower and moderate-income households.

Road Repair & Accountability Act 2017 Fund - 023

A State gasoline tax resulting from the passage of Senate Bill 1 provides funding for repairs to the local street and road system. This was a landmark transportation funding package that was signed by Governor Brown on April 28, 2017. This measure was in response to California's significant funding shortfall to maintain the state's multimodal transportation network which is the backbone of the economy and critical to the quality of life in the Golden State.

Community Development Block Grant Fund - 024

The Community Development Block Grant Fund (024) receives federal funds which are administered and disbursed by Fresno County. Funds may only be used on approved projects within the CDBG area which typically include infrastructure and housing upgrades. In the past, these funds have been utilized primarily for street and park projects.

American Rescue Plan Act 2021 ARPA Fund - 025

The American Rescue Plan Act (ARPA) of 2021 was a $1.9 trillion federal economic stimulus bill resulting from the Covid-19 pandemic. Within ARPA, the Coronavirus State and Local Fiscal Recovery Fund provided $350 billion for states, municipalities, counties, tribes, and territories, including $130.2 billion for local governments split evenly between municipalities and counties. The City of Reedley was classified as a Non-Entitlement Unit (NEU) having a population of less than 50,000 and receiving $6.3 million in ARPA funding for use as determined by federal guidelines.

Senior Citizen Nutrition Grant Fund - 027

This fund is for the senior citizen nutrition program and receives partial funding from a Federal Grant administered by the Fresno Madera Area Agency on Aging (FMAAA). The balance of necessary revenue comes from senior donations for the congregate and home-bound meal programs along with a required grant match in the form of a transfer from the City's General Fund. This program was temporarily closed during the Covid-19 pandemic.

Public, Educational & Governmental Channels "PEG" Fund – 029

Approved by the City Council in November 2012, the Statewide franchise cable provider (Comcast is the cable television provider of record in the City) provides the City with an additional 1.0% of annual revenue, derived from a surcharge to monthly customer bills, to support the cost of a Public, Educational and Governmental (PEG) access channel(s) in Reedley. PEG funding is restricted to capital-related purposes only, such as cameras, recording equipment, relay services, etc. The channels are open to the public, school districts, colleges, and municipalities to show their content and recorded programming.

Landscape Lighting & Maintenance District "LLMD" Fund - 030

The Landscape Maintenance District Fund (030) was formed to track assessment district fees that are paid by a property owner, through property tax assessments, for the upkeep of common areas located within their housing subdivisions. The City has one District, but over 25 distinct zones. All revenue and expenditures spent within a particular zone must be tracked accordingly and can only be used on the maintenance of that specific area. As such, the fund balance has been restricted based upon the amount of monies available to each zone.

Community Facilities District "CFD" Fund - 032

The City created a Community Facilities District in 2005 which is now accounted for under Fund 032. Newly annexed properties will be required to join the CFD which has the ability to assess fees on a property owner's annual tax bill. These fees are restricted for use to maintenance expenses for public safety (police and fire) and City parks. The amount allocated for fire, police, and parks may be set at the discretion of the City Council each year and is shown on the revenue and expenditure detail sheets. The City Council also annually establishes the

amount of the CFD tax which can be anywhere from $0 up to the “max tax” as adopted in the CFD regulations. There is no sunset clause.

Downtown Parking & Improvement “Streetscape” District Fund - 034

Fund 034 is the Downtown Parking and Improvement District commonly referred to by Staff as the “Streetscape” fund. Each business owner in the downtown district area is assessed a monthly fee that is restricted for the maintenance and improvement of the district’s street trees, ground cover and benches, and overall beautification of the area.

Prop 68 Park Bond Fund – 038

As part of the State of California’s Parks and Water Bond Act of 2018, Per Capita program funds will be available for local park rehabilitation and creation. The intent is to provide funding for the rehabilitation of existing infrastructure and to address deficiencies in neighborhoods lacking access to the outdoors. Competitive improvement grants will also be available from the State of California as part of the same legislative measure.

Airport Fund - 041

The Airport Fund (041) is an enterprise fund. The budget document reflects working capital (current assets less current liabilities) as the fund balance. As an enterprise fund, only airport-related costs and revenues are allowed. An enterprise fund should be operated as a public sector business. Operational revenues should always be monitored and compared to the operational expenses. The City Council has established a policy for the City to maintain a minimum level of working capital, equivalent to 45 days operating expenditures, in the City's Airport enterprise fund.

Groundwater Treatment Settlement Fund - 047

Fund 048, Groundwater Treatment Settlement Fund, was created in 2017-18 with unrestricted proceeds received from litigation for the future treatment of water quality issues associated with several water wells containing TCP (1,2,3-Trichloropropane). TCP is an exclusively man-made chlorinated hydrocarbon commonly used in the past as soil fumigants to manage nematodes in the agricultural industry. TCP containing fumigants were extensively used in California, particularly in Kern, Tulare, and Fresno Counties, and contamination of drinking water wells became widespread in those parts of the state. The City of Reedley received a settlement award associated with water quality treatment.

Water Rate Stabilization Fund - 048

Fund 048, Water Rate Stabilization Fund, was created in 2016-17 during the refinancing of the 2007 Water Bonds with the 2017 Water Bond Issuance. A rate stabilization fund was necessary to ensure that adequate debt service coverage ratios were in place in accordance with bond documents. Fund 050 water rate revenue is now sufficient to meet all bond covenants so this fund will be permanently closed out during 2023-24.

Water Capital Fund - 049

The Water Capital Fund was established for the 2014-15 fiscal year to serve as an ongoing capital set aside for Water Division capital projects. Currently, funding for day-to-day operational expenditures such as salaries, supplies, and fuel are commingled with funds that are needed for long-term uses, such as equipment/facility replacement and large-scale infrastructure rehabilitation projects. A dedicated capital fund significantly assists staff in the complex task of long-term capital planning. Each year, budgeted transfers from the Water Fund (050) will fund specific capital projects, or add to the unappropriated fund balance remaining each year if long-term projects require funding to be accumulated over multiple years. The Water Capital fund is subject to the same restrictions as the Water Fund (050), in that only

activities directly related to the City's water system may be accounted for in this fund. Generally, only projects that exceed the City's capital threshold, currently $10,000, will be accounted for in this fund.

Water Enterprise Fund - 050

The Water Fund (050) is another enterprise fund. The responsibilities for the water system are shared between two departments – billing & collection and maintenance & operation, handled respectively by Administrative Services and Public Works. The budget document reflects working capital for the fund balance. Only activities directly related to the City's water system may be accounted for in this fund. The City Council has established a policy for the City to maintain a minimum level of working capital, equivalent to 45 days operating expenditures, in the City's Water enterprise funds.

Wastewater (Sewer) Capital Fund – 051

This fund serves as the Wastewater Capital Fund, receiving budgeted transfers from the Wastewater Fund (052) to finance specific capital projects or add to the unappropriated fund balance remaining each year if long term projects require funding to be accumulated over multiple years. The Wastewater Capital fund is subject to the same restrictions as the Wastewater Fund (052), in that only activities directly related to the City's sewer system may be accounted for in this fund. Generally, only projects that exceed the City's capital threshold, currently $10,000, will be accounted for in this fund.

Wastewater (Sewer) Enterprise Fund - 052

The Sewer Fund (052) is also operated as an enterprise fund with responsibilities shared between Administrative Services and Public Works. The budget document reflects working capital for the fund balance. Only those items directly related to the City's sewer system may be charged to this fund. The City Council has established a policy for the City to maintain a minimum level of working capital, equivalent to 45 days operating expenditures, in the City's Sewer enterprise funds.

Solid Waste (Disposal) Fund - 053

In 2020-21 the City outsourced the Public Works Solid Waste service to Mid Valley Disposal. The billing function for residential accounts continues to be done in-house by the Administrative Services department. This fund has now transitioned from an enterprise fund to a special revenue fund and receives the necessary ongoing revenue from a general fund transfer using partial proceeds from the negotiated franchise agreement with Mid Valley Disposal.

Solid Waste (Disposal) Capital Fund - 054

This fund has been officially closed as of June 30, 2022 as a result of the outsourcing of Solid Waste services. The Solid Waste Capital Fund was established for the 2014-15 fiscal year to serve as an ongoing capital set aside for Solid Waste Division capital projects.

Vehicle Impact Fee (VIF) Fund - 055

This fund has been officially closed as of June 30, 2022 as a result of the outsourcing of Solid Waste services. The annual refuse Vehicle Impact Fee (VIF) fee was established in April 2013, by Resolution 2013-028, and authorized a solid waste charge of up to $285,000 annually to be utilized solely for the maintenance, repair, and related costs of City streets caused by the impacts of the City refuse trucks.

Equipment Shop Internal Service Fund - 060

Fund 060 is an internal service fund for the Equipment Shop. The budget document reflects working capital for the fund balance. This is an internal service fund, thus its primary source of revenue comes from "fees" that are paid by all the other City funds that utilize the common

expenses charged to the Equipment Shop, such as labor costs for City mechanics, gasoline, vehicular repairs, tires, etc. As the total expenditures for the equipment shop rise, so do the individual "charges" to the various departments, like police, fire, streets, etc.

Dental Benefit Internal Service Fund - 065

Fund 065 is an internal service fund (ISF) that is used specifically and exclusively for the City's dental benefits for permanent full-time employees. Dental benefits were self-funded starting July 1, 2013. Departments are assessed an internal dental 'premium' every pay period based on what funds employees are paid from, with the revenue deposited into the ISF. Monthly dental 'claims' are billed to the City from a 3rd party administrator, which represents actual costs of dental work performed (subject to coverage limits). The internal dental 'premium' that is assessed to Departments is reviewed at least annually to determine if collected revenue is covering expenditures while allowing also for some measure of operating buffer to cover unforeseen claim activity.

Human Resources Internal Service Fund – 068

Fund 068 is an internal service fund for the Human Resources function of the City. The budget document reflects working capital for the fund balance. This is an internal service fund for services utilized by all City Departments.

Deposits In Trust Fund - 073

This is the City's fiduciary fund that reports and tracks assets held in trust for others. These resources cannot be used to support the government's programs. Some examples of fund activity would be community center and park rental deposits, kept short-term only as a security deposit to ensure that no damage occurs as a result of the public rental and then refunded back to the public.

Citizens Option for Public Safety "COPS" Fund - 075

Fund 075 was created by Assembly Bill 3229 for Citizens Option for Public Safety (COPS) and is authorized as part of the annual State budget allocation. Funds are allocated by population and are restricted for front-line law enforcement use, which can include personnel services. Funding is subject to the State's fiscal condition and passage of its budget.

CASp Certification & Training Fund - 078

This fund was created in compliance with AB 1379 which, effective January 1, 2018, increased the mandatory fee that is paid by business owners as part of their annual Business License fee. This bill was signed into law in 2017 and it extends SB 1186 that added $1.00 to every business license. The City kept 70% and remitted the other 30% to the Division of the State Architect every quarter. SB 1186 was set to sunset December 2017, however, it has now been extended indefinitely. Effective January 1, 2018, and until December 31, 2023, the amount has been increased from $1.00 to $4.00. (The bill reverts the amount of the fee back to $1.00 on January 1, 2024.) Effective January 1, 2018, and until December 31, 2023, the bill requires the City to instead retain 90% of the fees collected. The bill would revert the amount retained back to 70% on January 1, 2024. Funds are used for increased CASp training and certification (construction-related accessibility issues for Americans with Disabilities) within that local jurisdiction.

City Use of Redevelopment Bond Funds - 080

Prior to the dissolution of redevelopment agencies by the State of California, the Reedley Redevelopment Agency held approximately $5 million in bond proceeds from a 2011 tax-exempt tax increment bond issuance. Senate Bill 107 passed in 2015 authorized a portion of those frozen bond proceeds to be used for the intended purpose. In accordance with state law, the creation of Fund 080 authorized the Redevelopment Successor Agency to transfer 45% of those bond proceeds to the City to complete specific capital projects. The final transfer of bond

proceeds took place in the 2018-19 fiscal year. Fund 080 will be permanently closed in 2023-24 with remaining interest earnings transferred to Fund 082 Blighted Properties Remediation.

Blighted Properties Remediation Fund - 082

This fund is earmarked for continued clean-up and code enforcement services associated with blighted properties. "Blighted property" means any individual commercial, industrial, or residential structure or improvement that endangers the public's health, safety, or welfare because the structure or improvement upon the property is dilapidated, deteriorated, or violates minimum health and safety standards.

Transitional Housing Grant Fund - 083

The California State 2016 Budget Act appropriated $25 million for the Community-Based Transitional Housing Program (Program) and encouraged local communities to support housing that provides treatment and reentry programming to individuals who would benefit from those services. Cities may also use the funds to serve other populations that they believe will benefit under the program's services and guidelines.

Development Impact Fees Fund 100 through 111

Funds 100 through 111 represent the current Development Impact Fees. These fees are assessed and collected at the building permit level and are restricted for their respective use. Fund 100 is for Transportation Facilities; Fund 102 is for Law Enforcement Facilities; Fund 103 is for Fire Enforcement Facilities; Fund 104 is Storm Drain Facilities; Fund 105 is for Wastewater Facilities; Fund 108 is for Parks and Recreational Facilities; Fund 110 is for General Government Facilities, and Fund 111 is for Water.

Successor Redevelopment Funds 896 and 897

On February 1, 2012, all redevelopment agencies in California were dissolved and the process for unwinding their financial affairs began. Given the scope of the agencies' funds, assets, and financial obligations, the unwinding process will take some time. Before dissolution, redevelopment agencies received tax increment in property tax revenues annually and had outstanding bonds, contracts, and loans. Over time, as these obligations are paid off, schools and other local agencies will receive the property tax revenues formally distributed to RDAs.

On February 1, 2012, all assets and liabilities were transferred to the successor agency, City of Reedley, under the fund structure of 896 and 897. Fund 896 accounts for all of the successor low and moderate income housing activities and Fund 897 is the retirement fund that handles the eventual close out of existing long term debt service for non-housing redevelopment activities.

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Proposition 4
Gann Limit

Prop 4 Gann Appropriations Limit

Commonly referred to as the Gann Limit, this was a ballot initiative adopted in 1980 and modified by Proposition 111, which passed in 1990, to limit the amount of tax proceeds State and Local governments can spend each year. The Gann Limit now appears in California's State Constitution as Article XIIIB.

Which Local Government Funds Are Covered

Article XIIIB attempted to restrict spending at all levels of government in California. The Appropriations Limit applies to all taxes levied by and for a government entity. For most local governments, the funds constrained by Article XIIIB will include the General Fund, Capital Outlay Funds, and Special Revenue Funds. *The source of revenues* will determine whether a fund requires a separate Appropriations Limit.



Determining the Appropriations Limit

The total annual appropriations subject to limitation shall not exceed the appropriations limit of the entity of government for the prior year adjusted for the change in the cost of living and the population change.

The Appropriations Limit is:

- The calculated dollar amount restricts the ability to appropriate proceeds of taxes
- The Appropriations Subject to Limitation may not exceed the Appropriations Limit
- The Appropriations Limit for any year is the Appropriations Limit from the previous fiscal year increased for inflation and population growth
- The Appropriations Limit in a given year depends on the Appropriations Limit for the Base Year (first year of calculation) adjusted annually according to specified factors

Appropriations subject to the Limitation

Appropriations subject to limitation means any authorization to expend during a fiscal year the proceeds of taxes levied by or for that entity and the proceeds of state subventions to that entity (other than subventions made pursuant to Section 6)* exclusive of refunds of taxes.

The Appropriations subject to the Limitation of an entity of local government are those specified appropriated revenue sources to which the Article XIIIB limit applies. The particular categories and definitions of revenues included in an entity's Appropriations Subject to Limitation should be consistent across all years and the Base Year.

Proceeds of Taxes

Proceeds of taxes include:

- All taxes levied by or for a public agency
- Any revenue from regulatory licenses, user charges, and user fees to the extent that the proceeds exceed the cost of providing the regulation, product, or service

- State subventions for general purposes
- Any interest earned from the investment of the proceeds of taxes

State Subventions

State subventions provided to local governments without restriction are subject to the local government's appropriation limit.

User Fees

Revenue received from regulatory licenses, user charges, and user fees are not considered as proceeds of taxes unless the proceeds exceed the costs reasonably borne in providing the regulation, service, or product. If a determination is made that the proceeds from an aggregated group of regulatory licenses, user charges, or user fees exceed costs, then any such excess is to be considered proceeds of taxes under Article XIIIB.



- Group planning and zoning fees and charges for comparison with the costs of providing services for which those fees are charged;
- Group building inspection, fire safety inspection, public works inspection, and construction permit fees and charges for comparison with the costs of providing services for which those fees are charged;
- Group police department fees and charges for comparison with the costs of providing services for which those fees are charged;
- Group parks and recreation fees and charges for comparison with the costs of providing services for which those fees are charged

Note that the following are NOT considered regulatory licenses, user fees, or charges for the purpose of this Article XIIIB requirement, nor are they proceeds of taxes:

- Rents, concessions, entrance fees, franchise fees such as facility room rentals; equipment rentals; park, museum and zoo entrance fees, golf greens fees, on and off-street parking, and tolls
- Fines, forfeitures, penalties such as late payment fees, citations, parking fines, code enforcement fees, and penalties, interest charges, and other charges for violation of the law
- Assessments on real property or persons for the special benefit conferred

Exclusions

State monies provided to local governments with restricted uses are to be included by the State in the State's Appropriations Limit computations and therefore excluded by local government. As an example, Motor Vehicle Fuel Tax (Gasoline Tax or HUTA) revenues allocated to a local government are not a state subvention for Article XIIIB because these funds are restricted to use. The State of California includes these funds in its own Appropriations Limit calculations, and should therefore not be included on the local agency's calculation worksheet. State mandate reimbursements are specifically excluded from the local limit.

Annual Calculation Methods

Percentage changes in population for each year are available from the California Department of Finance Demographics Unit. The percentage change in California per capita personal income

is defined in law as California personal income divided by the civilian population of the state…divided by the similarly determined quotient for the next prior year." The Department of Finance is required to make this calculation and notify each local agency of the figure no later than May 1st of each year.

The percentage change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local non-residential new construction is properly defined as the dollar change in locally assessed non-residential valuation due to new construction from the prior year assessment roll to the most recent assessment roll divided by the total secured and unsecured assessment roll in the prior year.

The "change in the cost of living" for an entity of local government shall be either (A) the percentage change in California per capita personal income from the preceding year, or (B) the percentage change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local non-residential new construction. Each entity of local government shall select its change in the cost of living pursuant to this paragraph annually by a recorded vote of the entity's governing body.

Annual Review and Enforcement

The annual calculation of the Appropriations Limit must be reviewed as part of an annual financial audit. The League of California Cities interprets this requirement as follows:

- An annual financial audit of the entity shall include a review of the adjustments made to the Appropriations Limit from the prior year.
- If the government entity alters or modifies its Appropriations Limit, the review will address those changes including any related revision of base year and intervening year calculations.
- The review will evaluate the accuracy of the computations and the adequacy of documentation. Completion of the worksheets in these guidelines or other alternative computations, along with required council motions will provide adequate documentation needed for the review.

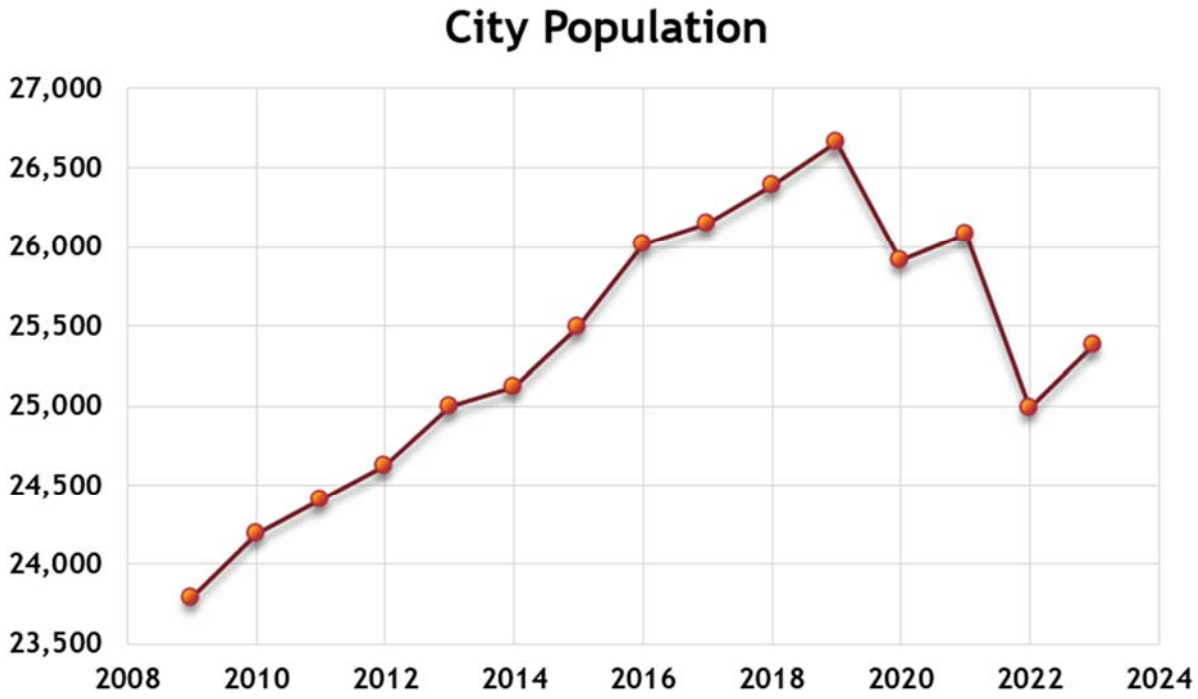


- A local government need not conduct an annual audit of its proceeds of taxes. The limit changes annually and is different for every city. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in FY 1978-79 in each City and modified for changes in inflation and population in each subsequent year. By law, inflationary adjustments are based on the California Department of Finance's official report on changes in the state's per capita income or non-residential assessed valuation due to new construction. Population adjustments are based on changes in city or county population levels.

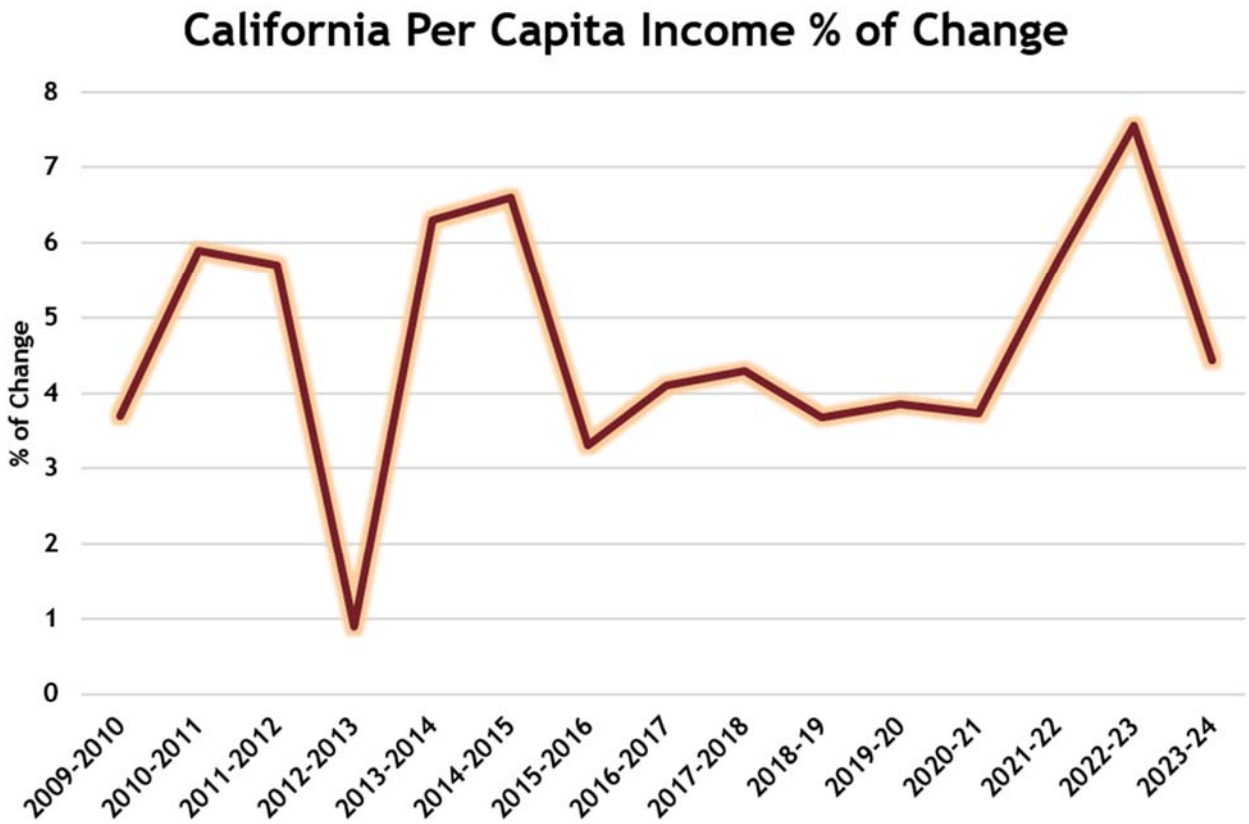
City of Reedley Appropriations Limit

As a recap, Section 9710 of the California Government Code, added in 1980 by the State legislature, requires the Council to adopt the City's Gann Appropriations Limit for the following year by resolution. This annual resolution identifies the maximum tax proceeds that can be appropriated and spent. If a City receives more revenue than the appropriation limit, the revenue must be returned to the taxpayers through a tax reduction or refund. Additional appropriations to the budget funded by non-tax sources such as services charges, restricted revenues from other agencies, grants, or beginning fund balances are unaffected by the Appropriations Limit.

A copy of the annual Appropriations Limit Resolution can be located in the budget under the Adopting Resolution section. The Appropriation Limit is also identified on the Consolidated Financial Statement pages of the budget document. The Department of Finance does not release the annual information until May 1st each year.

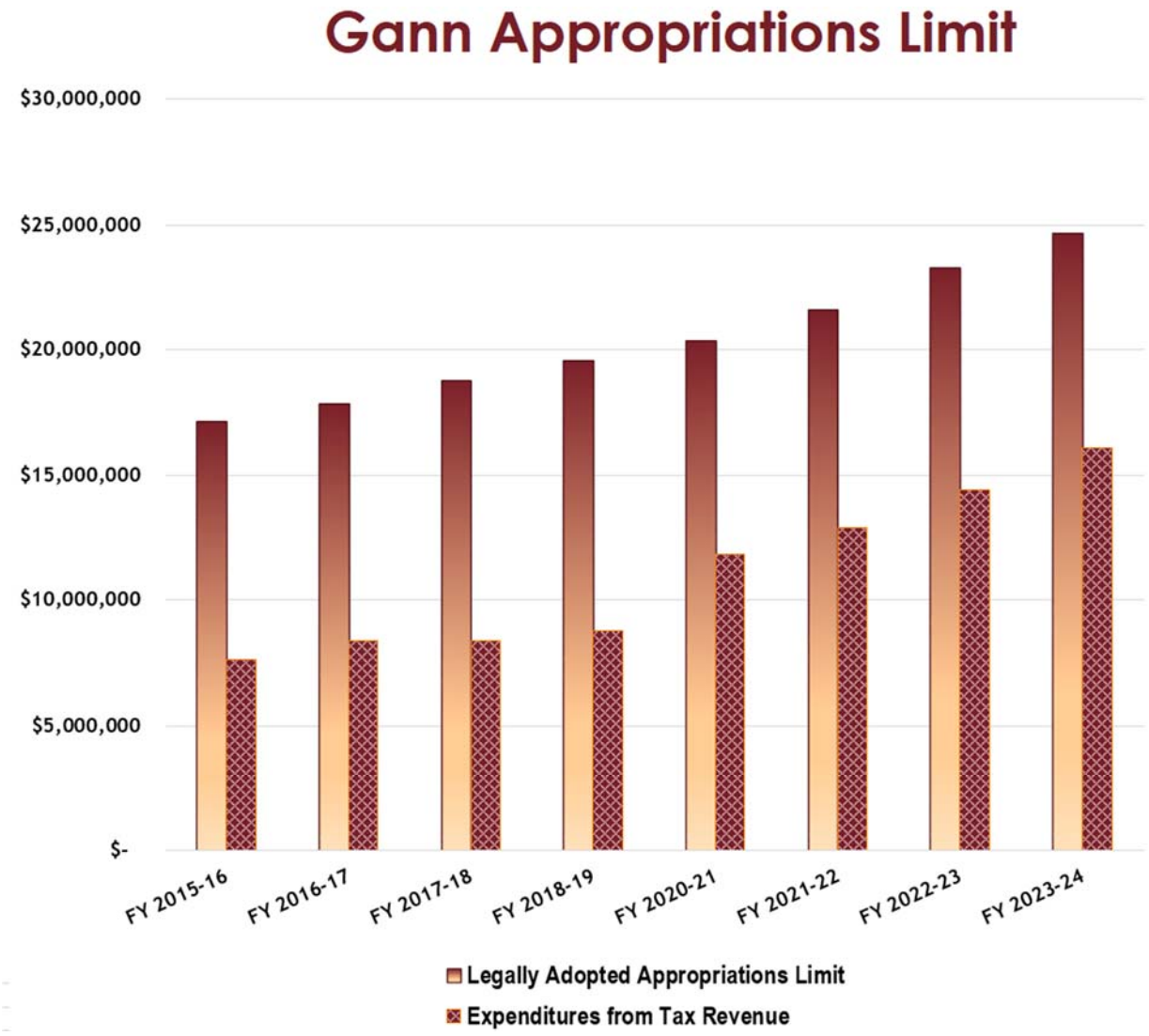


City Population and Change in California Per Capita Income
Per California Department of Finance as of January 2023



Implications of the Gann Appropriations Limit

As exhibited below for the last three completed fiscal years, the City's tax revenue has not come anywhere close to the appropriation limits. As the City must balance its budget every year, operational and capital programs supported by available tax revenue must 'live within their means'. Future trends for this historical pattern (of an appropriations limit that far exceeds actual revenue from taxes) do not appear to be changing unless the City were to experience an influx of high tax revenue-generating businesses like distribution centers or big-box retailers.



Internal Service Funds

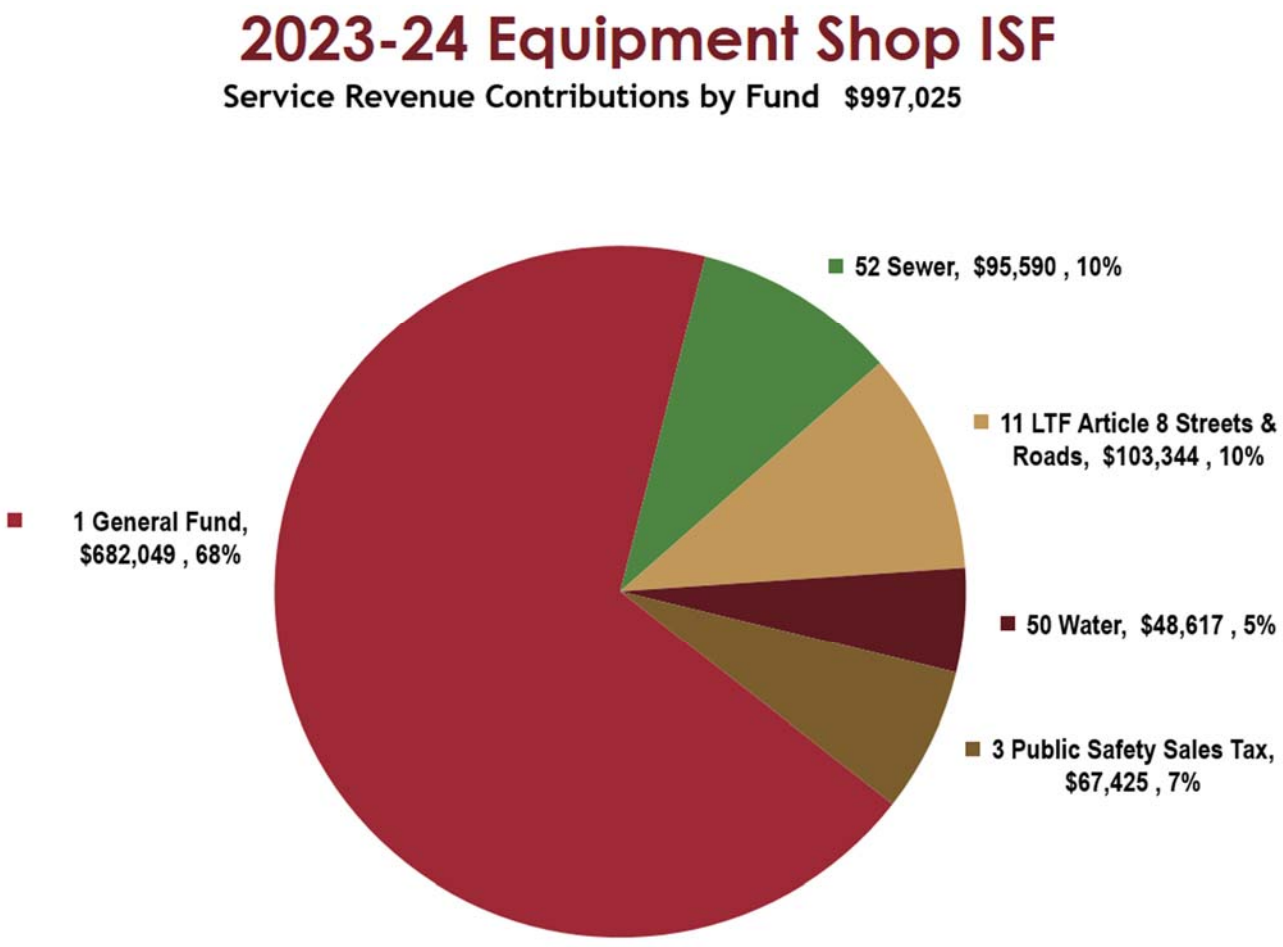
Internal Service Funds

Internal service funds are used to report an activity that provides services or goods to other funds and departments on a cost-reimbursement basis. The City operates three Internal Service Funds, Fund 060 for Fleet Services and Equipment Shop, Fund 065 for Self Funded Dental Benefits for employees, and Fund 068 for Human Resources Functions. The following charts and discussion are meant to give the reader a high-level understanding of how these activities are funded on an annual basis. Due to the complex calculation(s) and size limitations, the budget document does not contain the detailed cost analysis and allocation methodology used.

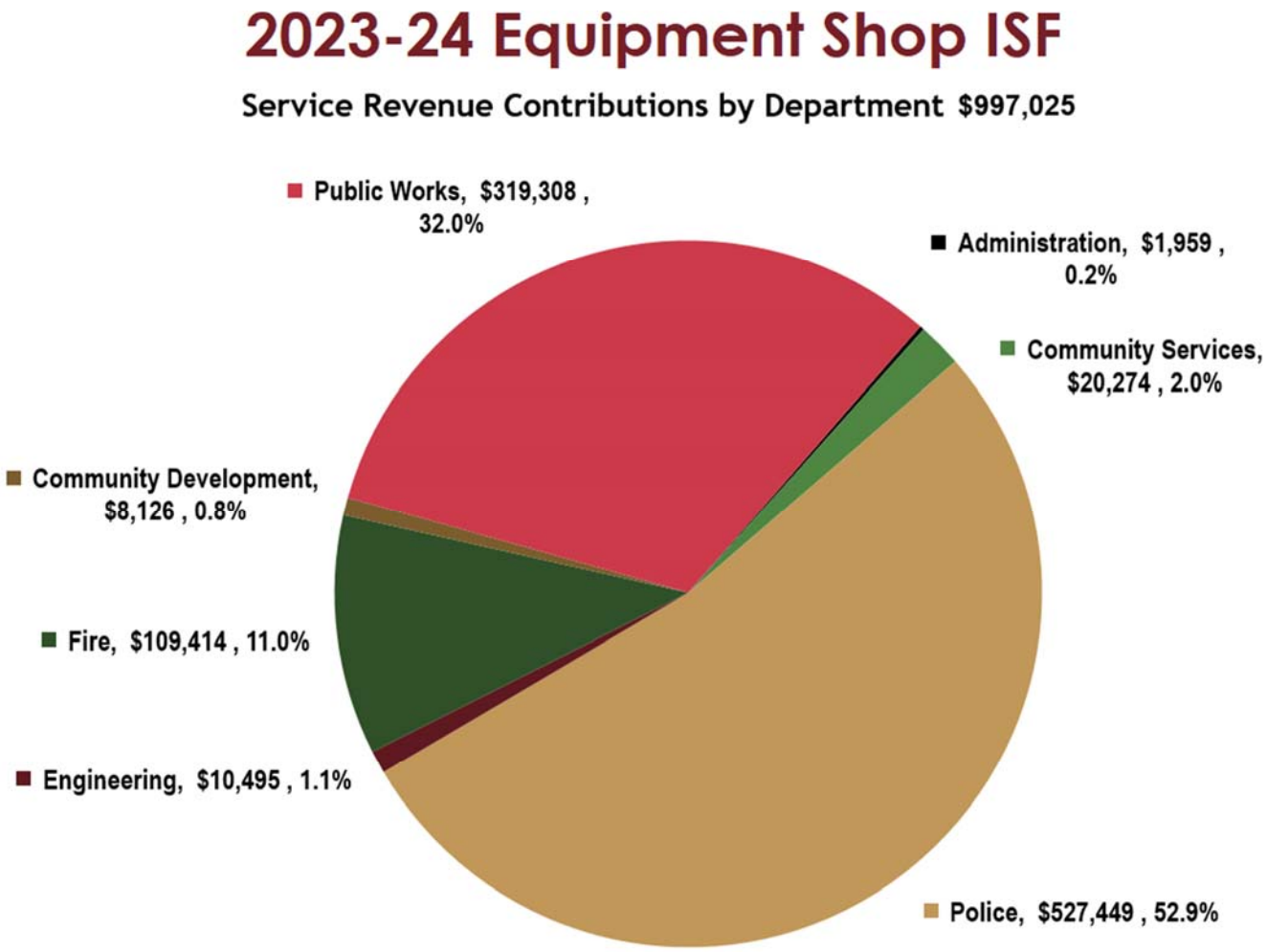
Equipment Shop ISF Fund – 060

Equipment Shop Internal Service Fund derives all revenue from "fees" that are paid by all the other City operating funds that utilize the common expenses charged to the Equipment Shop, such as mechanic salaries, general shop equipment, and supplies, gasoline, vehicular repairs, tires, etc. As the total expenditures for the Equipment Shop rise, so do the individual "charges" to the various departments, like police, fire, streets, etc. Generally, the larger the number of vehicles a department operates, the higher the percentage that departmental operating funds contribute to the Equipment Shop budget.

The chart below reflects which funds support and pay for the departmental service requirements. Payment of services is done as a monthly fund transfer with a true-up at the end of each fiscal year based upon actual expenditures.



The next chart depicts the same revenue contribution required but identifies the amounts required from each City Department. This is a direct correlation to number of departmental vehicles, fuel, and operational requirements.

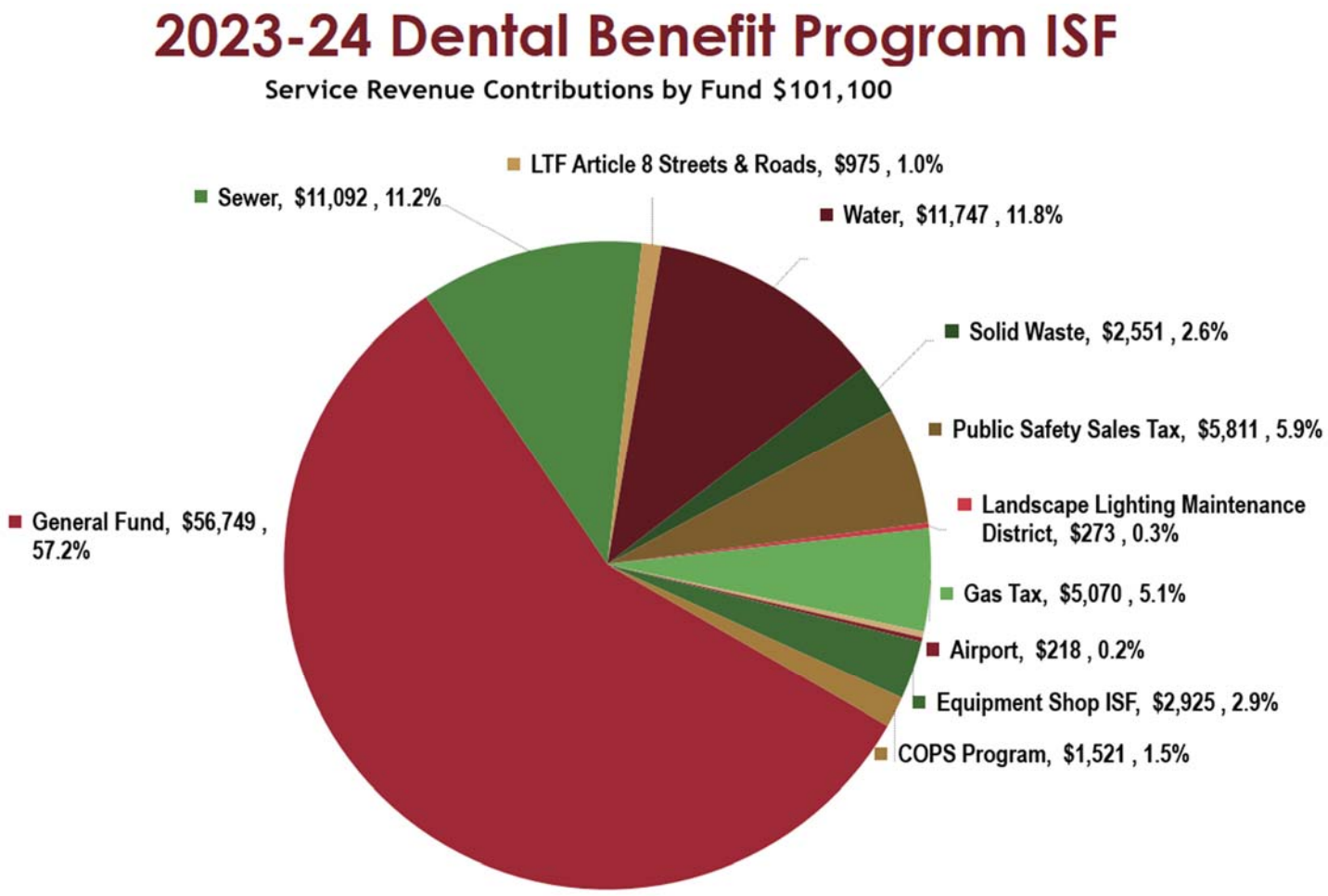


Dental Benefit ISF Fund – 065

The Dental Benefit Internal Service Fund is used specifically and exclusively for the City's dental benefits for permanent full-time employees. Premium costs are allocated to the same fund and department as the employee's overall labor time allocation (please refer to the budget sections entitled Time & Cost Allocation for Full-Time Positions and Funding Source for Allocated Full-Time Positions). Dental benefits were self-funded starting July 1, 2013, and have resulted in savings to the City over what a traditional fixed premium plan would cost, with no impact on employee benefit levels. Department operating funds are assessed an internal dental 'premium' every pay period based on what funds employees are paid from, with the revenue deposited into the ISF. Monthly dental 'claims' are billed to the City from a 3rd party administrator, which represents actual costs of dental work performed (subject to coverage limits). The internal

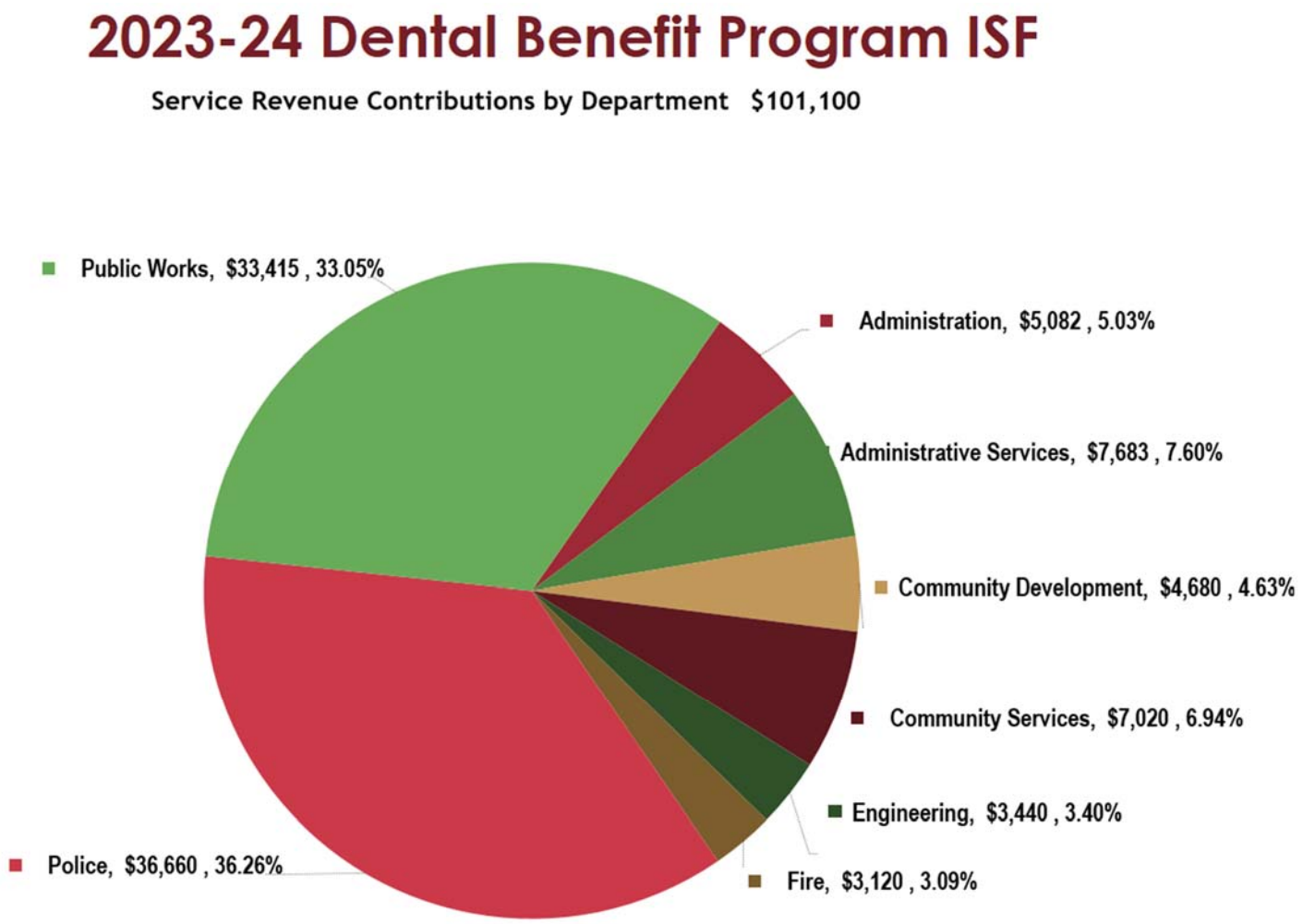
dental 'premium' that is assessed to Departments is reviewed at least annually to determine if collected revenue is covering expenditures while allowing also for some measure of operating buffer to cover unforeseen claim activity.

The chart below reflects which funds support and pay for the departmental per capita charge. This is a direct correlation to each employee's labor allocation for the fiscal year. As an example, if an employee's labor allocation is 100% paid by the General Fund, then the General Fund also pays 100% of the identified per capita cost for the Dental Benefit. Labor allocations are reviewed on an annual basis to properly reflect the amount of time the employee works in specific areas and functions.



Claims billed by a third party administrator, based upon use of dental plan benefits by employees and qualified dependents, are paid monthly. The overall fiscal health of the fund is monitored closely to immediately address any need for per capita premium changes.

The following chart depicts the same revenue contribution required for the fiscal year, but instead identifies the amounts funded from each City Department. This is a direct correlation to the number of employees. A per capita rate is calculated and expensed through the payroll process, which results in revenue for the Dental Benefit ISF Fund 065. If expenditures are higher than anticipated and result in a depletion of accumulated cash within the fund, then the per capita rate is adjusted throughout the year.

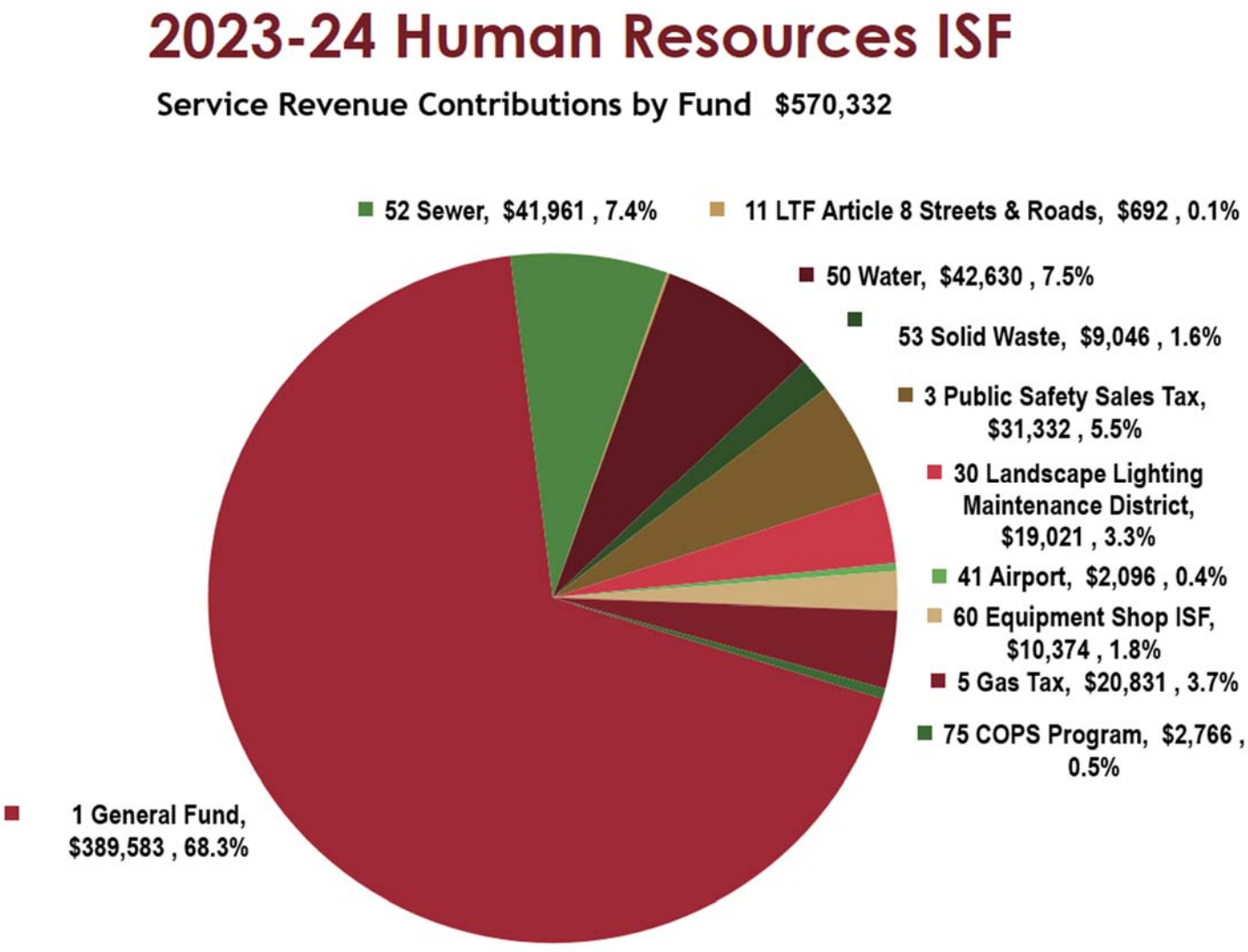


Human Resources ISF Fund – 068

The City has a centralized Human Resources Department that serves all employees. Cost allocation methodology to fund this ISF is analyzed each year using both full-time and part-time employee counts and overall wage and benefit data. Cost for service is then determined and charged as a line item transfer from all city departments.

The HR Department handles a large assortment of responsibilities such as employee recruitment, employee onboarding, benefits coordination, payroll processing, unemployment claims, workers compensation claims, paid leave accruals, and State and Federal changes with labor law compliance.

The first chart reflects which funds support and pay for the departmental HR service. If an employee's labor allocation is paid 100% from the General Fund, then their associated contribution for Human Resource services is also paid 100% from the General Fund. There is also a proportional funding methodology that accounts for all seasonal employees and part-time wages. HR involvement associated with part-time employee recruitment process and onboarding services accounts for 50% of their workload.



The next chart reflects the same annual revenue contribution necessary to support HR services, but identifies the amounts required from each City Department. This has a direct correlation to the number of full-time, part-time, and seasonal employees working for each sector. HR Services also extend to benefit administration for qualified employee dependents and include assistance with medical plans, life insurance, retirement, and other benefit options.



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Inter-Fund Transfers

Interfund Transfers

Inter-fund transfers are monies appropriated to move from one fund to another fund. This is primarily done to reimburse the fund for expenses, or to finance the operations of programs and/or services of the other fund. Although these transfers are appropriated in individual departmental budgets, this schedule provides a high level transparent summary of all transfers Citywide for the current budget as well as the preceding two years.



Some examples of items funded through Inter-Fund Transfers would be:

- Equipment Shop Internal Service Fund
- Self-Funded Dental Program for Employee Benefits – Internal Service Fund
- Human Resources Internal Service Fund
- Pooled Debt Service
- Funding of Restricted Reserve
- Transfer of Bond Proceeds
- Matching Funds associated with Grant Programs
- Funding and Set Aside for Future Capital Projects
- Administration and Oversight of Complex Projects and Funds
- Supplemental funding for deficit operational costs for special revenue fund projects
- Inter-departmental Charges for Service
    - Police Calls for Service associated with City owned and operated Utilities
    - Fire Protection Services associated with City owned properties
    - Police Services associated with Community Facilities District
    - Fire Services associated with Community Facilities District
    - Park Services associated with Community Facilities District

Methodology and Calculations



Due to the complex calculation(s) and size limitations, the budget document does not contain the detailed cost analysis, allocation and justification for each transfer. However, that supporting documentation is made part of the accounting transaction(s) that occur throughout the fiscal year for inter-fund transfers as authorized from the adopted budget.

Schedule of Interfund Transfers

Transfers In - Revenue Accounts

Revenue Number	Description	Fund Name	Combined Account Number	FY 2021-22 Actual Revenue	FY 2022-23 Budgeted Revenue	FY 2022-23 Estimated Revenue	FY 2023-24 Budgeted Revenue
3420	Transfer From Water Fund 050	Water Capital	049-3420	$ 200,000	$ 295,000	$ 295,000	$ 100,000
3435	Transfer from sewer 052	Sewer Capital	051-3435	$ 135,000	$ 859,900	$ 859,900	$ 496,250
3610	Management Services - Enterprise Accts	General Fund	001-3610	$ 466,020	$ 466,020	$ 466,020	$ 512,622
3621	DIF Administration Services	General Fund	001-3621	$ 25,003	$ 25,002	$ 25,002	$ 56,460
3627	Police Services For Water, Sewer Disposl	General Fund	001-3627	$ 42,456	$ 42,456	$ 42,456	$ 46,701
3631	Fire Govt Properties Protectn Services	General Fund	001-3631	$ 41,525	$ 41,525	$ 41,525	$ 45,678
3635	Engineering Time FCTA Projects	General Fund	001-3635	$ 32,765	$ 25,000	$ 16,000	$ 55,000
3663	Local Early Action Planning Grant Staff Time	General Fund	001-3663	$ -	$ 1,500	$ 1,500	$ -
3664	SB2 Planning Grant Staff Time	General Fund	001-3664	$ -	$ 1,600	$ 1,600	$ -
3707	Miscellaneous	Senior Citizen Nutrition Grant	027-3707	$ -	$ 12,243	$ 15,055	$ 27,596
3711	HR ISF Fund Transfer	Human Resources ISF	068-3711	$ 349,941	$ 469,679	$ 549,331	$ 570,332
3716	CFD Transfer In Salaries - Benefits	General Fund	001-3716	$ 755,067	$ 889,000	$ 889,000	$ 1,448,677
3718	Equipment Fund Transfer	Equipment Shop ISF	060-3718	$ 922,829	$ 867,501	$ 1,034,107	$ 997,025
3719	Dental Premiums	Dental Benefit ISF	065-3719	$ 77,095	$ 86,400	$ 92,608	$ 101,100
3799	Transfer In	Airport	041-3799	$ -	$ 128,414	$ 128,414	$ 581,000
3799	Transfer In	Blighted Properties Remediation	082-3799	$ -	$ -	$ -	$ 69,507
3799	Transfer In	General Fund	001-3799	$ -	$ 2,206,934	$ 2,207,328	$ 7,328
3799	Transfer In	General Fund Reserve	002-3799	$ 534,263	$ 550,000	$ 550,000	$ 225,000
3799	Transfer In	GF Capital Set Aside	006-3799	$ -	$ 900,000	$ 900,000	$ -
3799	Transfer In	Landscape Lighting Maintenance District	030-3799	$ -	$ 20,122	$ 20,122	$ 30,000
3799	Transfer In	Solid Waste	053-3799	$ 201,046	$ 180,000	$ 180,000	$ 880,000
3799	Transfer In	Water	050-3799	$ -	$ -	$ -	$ 157,618
Total				$ 3,783,010	$ 8,068,296	$ 8,314,968	$ 6,407,894

Schedule of Interfund Transfers

Transfers Out - Expenditure Accounts

Object Number and Description		Fund Name	Combined Account Number	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
1059	Dental Premium ISF	General Fund	001-4110.1059	$ -	$ -	$ 2,460	$ 3,600
1059	Dental Premium ISF	General Fund	001-4120.1059	$ -	$ 1,008	$ 1,008	$ 1,092
1059	Dental Premium ISF	General Fund	001-4127.1059	$ -	$ 7	$ 8	$ 8
1059	Dental Premium ISF	General Fund	001-4130.1059	$ -	$ 360	$ 360	$ 390
1059	Dental Premium ISF	General Fund	001-4140.1059	$ -	$ 720	$ 720	$ 780
1059	Dental Premium ISF	General Fund	001-4300.1059	$ -	$ 684	$ 698	$ 741
1059	Dental Premium ISF	General Fund	001-4305.1059	$ -	$ 720	$ 720	$ 780
1059	Dental Premium ISF	General Fund	001-4310.1059	$ -	$ 2,815	$ 3,150	$ 2,964
1059	Dental Premium ISF	General Fund	001-4320.1059	$ -	$ 15,545	$ 15,545	$ 14,274
1059	Dental Premium ISF	General Fund	001-4330.1059	$ -	$ 2,095	$ 2,600	$ 3,705
1059	Dental Premium ISF	General Fund	001-4340.1059	$ -	$ 1,397	$ 1,560	$ 2,223
1059	Dental Premium ISF	General Fund	001-4360.1059	$ -	$ 3,766	$ 3,766	$ 3,978
1059	Dental Premium ISF	General Fund	001-4373.1059	$ -	$ 720	$ 720	$ 780
1059	Dental Premium ISF	General Fund	001-4374.1059	$ -	$ 720	$ 720	$ 780
1059	Dental Premium ISF	General Fund	001-4390.1059	$ -	$ 2,095	$ 3,000	$ 2,223
1059	Dental Premium ISF	General Fund	001-4400.1059	$ -	$ 1,728	$ 1,188	$ 1,872
1059	Dental Premium ISF	General Fund	001-4410.1059	$ -	$ 2,160	$ 2,160	$ 2,340
1059	Dental Premium ISF	General Fund	001-4420.1059	$ -	$ 2,160	$ 2,160	$ 2,340
1059	Dental Premium ISF	General Fund	001-4425.1059	$ -	$ 432	$ 370	$ 312
1059	Dental Premium ISF	General Fund	001-4610.1059	$ -	$ 634	$ 870	$ 936
1059	Dental Premium ISF	General Fund	001-4620.1059	$ -	$ 43	$ 43	$ 47
1059	Dental Premium ISF	General Fund	001-4625.1059	$ -	$ 36	$ 36	$ 39
1059	Dental Premium ISF	General Fund	001-4630.1059	$ -	$ 14	$ 14	$ 16
1059	Dental Premium ISF	General Fund	001-4635.1059	$ -	$ 14	$ 14	$ 16
1059	Dental Premium ISF	General Fund	001-4640.1059	$ -	$ 518	$ 518	$ 640
1059	Dental Premium ISF	General Fund	001-4650.1059	$ -	$ 504	$ 504	$ 515
1059	Dental Premium ISF	General Fund	001-4657.1059	$ -	$ -	$ 8	$ -
1059	Dental Premium ISF	General Fund	001-4658.1059	$ -	$ 94	$ 94	$ 148
1059	Dental Premium ISF	General Fund	001-4659.1059	$ -	$ 72	$ 72	$ 109
1059	Dental Premium ISF	General Fund	001-4660.1059	$ -	$ 900	$ 900	$ 959
1059	Dental Premium ISF	General Fund	001-4661.1059	$ -	$ 742	$ 742	$ 850

Schedule of Interfund Transfers

Transfers Out - Expenditure Accounts

Object Number	Description	Fund Name	Combined Account Number	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
1059	Dental Premium ISF	General Fund	001-4662.1059	$ -	$ 58	$ 58	$ -
1059	Dental Premium ISF	General Fund	001-4663.1059	$ -	$ 821	$ 821	$ 858
1059	Dental Premium ISF	General Fund	001-4664.1059	$ -	$ 58	$ 58	$ -
1059	Dental Premium ISF	General Fund	001-4665.1059	$ -	$ 3,852	$ 4,270	$ 5,070
1059	Dental Premium ISF	General Fund	001-4670.1059	$ -	$ -	$ -	$ 780
1059	Dental Premium ISF	General Fund	001-4685.1059	$ -	$ 814	$ 814	$ 585
1059	Dental Premium ISF	Public Safety Sales Tax	003-4307.1059	$ -	$ 3,967	$ 3,967	$ 4,212
1059	Dental Premium ISF	Public Safety Sales Tax	003-4308.1059	$ -	$ 756	$ 756	$ 1,599
1059	Dental Premium ISF	Gas Tax	005-4430.1059	$ -	$ 5,400	$ 4,510	$ 5,070
1059	Dental Premium ISF	LTF Article 8 Streets & Roads	011-4440.1059	$ -	$ 900	$ 565	$ 975
1059	Dental Premium ISF	Senior Citizen Nutrition Grant	027-4695.1059	$ -	$ 274	$ 274	$ 296
1059	Dental Premium ISF	Landscape Lighting Maintenance District	030-4680.1059	$ -	$ 144	$ 150	$ 273
1059	Dental Premium ISF	Airport	041-4730.1059	$ -	$ 187	$ 187	$ 218
1059	Dental Premium ISF	Water	050-4150.1059	$ -	$ 1,541	$ 1,541	$ 1,669
1059	Dental Premium ISF	Water	050-4402.1059	$ -	$ 504	$ 504	$ 546
1059	Dental Premium ISF	Water	050-4500.1059	$ -	$ 8,150	$ 8,150	$ 9,532
1059	Dental Premium ISF	Sewer	052-4153.1059	$ -	$ 1,541	$ 1,541	$ 1,669
1059	Dental Premium ISF	Sewer	052-4404.1059	$ -	$ 1,282	$ 1,282	$ 1,022
1059	Dental Premium ISF	Sewer	052-4510.1059	$ -	$ 7,452	$ 8,215	$ 8,401
1059	Dental Premium ISF	Solid Waste	053-4155.1059	$ -	$ 1,562	$ 1,562	$ 1,693
1059	Dental Premium ISF	Solid Waste	053-4520.1059	$ -	$ 756	$ 1,015	$ 858
1059	Dental Premium ISF	Equipment Shop ISF	060-4490.1059	$ -	$ 2,700	$ 3,000	$ 2,925
1059	Dental Premium ISF	Human Resources ISF	068-4141.1059	$ -	$ 1,728	$ 1,920	$ 1,872
1059	Dental Premium ISF	COPS Program	075-4370.1059	$ -	$ 720	$ 720	$ 1,521
3001	CFD Administration Services	Community Facilities Mtce District	032-4683.3001	$ 15,101	$ 17,780	$ 17,780	$ 28,973
3005	DIF Administration Services	Development Impact Fee Transportation Facilities	100-4270.3005	$ 6,200	$ 9,472	$ 9,474	$ 21,457
3005	DIF Administration Services	Development Impact Fee Law Enforcement Facilities	102-4272.3005	$ 98	$ 209	$ 209	$ 487
3005	DIF Administration Services	Development Impact Fee Fire Facilities	103-4273.3005	$ 2,828	$ 569	$ 569	$ 2,564
3005	DIF Administration Services	Development Impact Fee Storm Drain Facilities	104-4274.3005	$ 5,709	$ 6,275	$ 6,275	$ 14,659
3005	DIF Administration Services	Development Impact Fee Wastewater Facilities	105-4275.3005	$ 6,257	$ 3,975	$ 3,975	$ 7,966
3005	DIF Administration Services	Development Impact Fee Parks and Recreation Facilities	109-4279.3005	$ 1,248	$ 2,273	$ 2,273	$ 3,274

Schedule of Interfund Transfers

Transfers Out - Expenditure Accounts

Object Number and Description		Fund Name	Combined Account Number	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
3005	DIF Administration Services	Development Impact Fee General Government Facilities	110-4280.3005	$ 101	$ 197	$ 197	$ 423
3005	DIF Administration Services	Development Impact Fee Water Facilities	111-4281.3005	$ 2,562	$ 2,032	$ 2,032	$ 5,631
3039	Grant Staff Time	Local Early Action Planning Grant (LEAP)	021-4412.3039	$ -	$ 1,500	$ 1,500	$ -
3039	Grant Staff Time	SB2 Planning Grant	022-4413.3039	$ -	$ 1,600	$ 1,600	$ -
3049	Fire Protection Government Prop Services	Water	050-4150.3049	$ 13,284	$ 13,284	$ 13,284	$ 14,612
3049	Fire Protection Government Prop Services	Sewer	052-4153.3049	$ 8,243	$ 8,243	$ 8,243	$ 9,067
3049	Fire Protection Government Prop Services	Equipment Shop ISF	060-4490.3049	$ 19,998	$ 19,998	$ 19,998	$ 21,998
3051	CFD Fire Services	Community Facilities Mtce District	032-4683.3051	$ 113,260	$ 133,350	$ 133,350	$ 217,302
3052	CFD Police Services	Community Facilities Mtce District	032-4683.3052	$ 558,750	$ 657,860	$ 657,860	$ 1,072,021
3053	CFD Parks Services	Community Facilities Mtce District	032-4683.3053	$ 67,956	$ 80,010	$ 80,010	$ 130,381
3120	Enterprise Management Services	Water	050-4150.3120	$ 121,165	$ 121,165	$ 121,165	$ 133,282
3120	Enterprise Management Services	Sewer	052-4153.3120	$ 172,427	$ 172,427	$ 172,427	$ 189,670
3120	Enterprise Management Services	Solid Waste	053-4155.3120	$ 172,427	$ 172,427	$ 172,427	$ 189,670
3125	Police Calls For Service	Water	050-4150.3125	$ 14,152	$ 14,152	$ 14,152	$ 15,567
3125	Police Calls For Service	Sewer	052-4153.3125	$ 14,152	$ 14,152	$ 14,152	$ 15,567
3125	Police Calls For Service	Solid Waste	053-4155.3125	$ 14,152	$ 14,152	$ 14,152	$ 15,567
7010	Equipment Shop Fund Transfer	General Fund	001-4120.7010	$ 3,343	$ 1,933	$ 1,176	$ 1,959
7010	Equipment Shop Fund Transfer	General Fund	001-4300.7010	$ 20,876	$ 49,619	$ 78,202	$ 55,070
7010	Equipment Shop Fund Transfer	General Fund	001-4350.7010	$ 389,390	$ 438,775	$ 514,435	$ 514,368
7010	Equipment Shop Fund Transfer	General Fund	001-4400.7010	$ 8,270	$ 9,491	$ 9,284	$ 10,495
7010	Equipment Shop Fund Transfer	General Fund	001-4420.7010	$ 7,774	$ 7,147	$ 7,959	$ 8,126
7010	Equipment Shop Fund Transfer	General Fund	001-4610.7010	$ 18,837	$ 17,520	$ 20,454	$ 20,021
7010	Equipment Shop Fund Transfer	General Fund	001-4665.7010	$ 107,997	$ 61,609	$ 77,913	$ 71,757
7010	Equipment Shop Fund Transfer	General Fund	001-4670.7010	$ 247	$ 222	$ 255	$ 253
7010	Equipment Shop Fund Transfer	Public Safety Sales Tax	003-4307.7010	$ 9,100	$ 10,807	$ 12,934	$ 13,081
7010	Equipment Shop Fund Transfer	Public Safety Sales Tax	003-4308.7010	$ 21,086	$ 47,912	$ 58,298	$ 54,344
7010	Equipment Shop Fund Transfer	LTF Article 8 Streets & Roads	011-4440.7010	$ 148,986	$ 92,810	$ 103,512	$ 103,344
7010	Equipment Shop Fund Transfer	Water	050-4500.7010	$ 87,930	$ 43,605	$ 51,839	$ 48,617
7010	Equipment Shop Fund Transfer	Sewer	052-4510.7010	$ 98,992	$ 86,051	$ 97,846	$ 95,590
7015	HR ISF Transfer	General Fund	001-4110.7015	$ 1,078	$ 994	$ 1,143	$ 1,122
7015	HR ISF Transfer	General Fund	001-4120.7015	$ 2,025	$ 3,351	$ 3,854	$ 6,897

Schedule of Interfund Transfers

Transfers Out - Expenditure Accounts

Object Number and Description		Fund Name	Combined Account Number	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
7015	HR ISF Transfer	General Fund	001-4127.7015	$ 14	$ 24	$ 28	$ 28
7015	HR ISF Transfer	General Fund	001-4130.7015	$ 723	$ 1,197	$ 1,377	$ 1,383
7015	HR ISF Transfer	General Fund	001-4140.7015	$ 1,590	$ 7,540	$ 8,671	$ 2,766
7015	HR ISF Transfer	General Fund	001-4300.7015	$ 23,776	$ 22,921	$ 26,359	$ 25,931
7015	HR ISF Transfer	General Fund	001-4305.7015	$ 4,063	$ 4,874	$ 5,605	$ 5,877
7015	HR ISF Transfer	General Fund	001-4310.7015	$ 5,554	$ 9,359	$ 10,763	$ 10,817
7015	HR ISF Transfer	General Fund	001-4320.7015	$ 34,597	$ 57,894	$ 66,578	$ 64,229
7015	HR ISF Transfer	General Fund	001-4330.7015	$ 5,612	$ 6,965	$ 8,010	$ 13,500
7015	HR ISF Transfer	General Fund	001-4340.7015	$ 4,209	$ 4,644	$ 5,341	$ 8,050
7015	HR ISF Transfer	General Fund	001-4360.7015	$ 7,521	$ 13,623	$ 15,666	$ 15,770
7015	HR ISF Transfer	General Fund	001-4373.7015	$ 1,403	$ 2,394	$ 2,753	$ 2,766
7015	HR ISF Transfer	General Fund	001-4374.7015	$ -	$ 2,394	$ 2,753	$ -
7015	HR ISF Transfer	General Fund	001-4390.7015	$ 4,209	$ 6,965	$ 8,010	$ 8,050
7015	HR ISF Transfer	General Fund	001-4400.7015	$ 3,275	$ 3,351	$ 3,854	$ 4,703
7015	HR ISF Transfer	General Fund	001-4410.7015	$ 2,893	$ 7,181	$ 8,258	$ 8,299
7015	HR ISF Transfer	General Fund	001-4420.7015	$ 2,545	$ 7,181	$ 8,258	$ 8,299
7015	HR ISF Transfer	General Fund	001-4425.7015	$ -	$ 1,197	$ 1,377	$ 1,245
7015	HR ISF Transfer	General Fund	001-4610.7015	$ 13,071	$ 8,049	$ 9,256	$ 7,055
7015	HR ISF Transfer	General Fund	001-4620.7015	$ 4,745	$ 5,298	$ 6,093	$ 6,729
7015	HR ISF Transfer	General Fund	001-4625.7015	$ 2,050	$ 2,177	$ 2,504	$ 2,630
7015	HR ISF Transfer	General Fund	001-4630.7015	$ 1,442	$ 1,732	$ 1,992	$ 643
7015	HR ISF Transfer	General Fund	001-4635.7015	$ 4,159	$ 3,071	$ 3,532	$ 3,127
7015	HR ISF Transfer	General Fund	001-4640.7015	$ 5,480	$ 4,450	$ 5,118	$ 4,674
7015	HR ISF Transfer	General Fund	001-4650.7015	$ 3,170	$ 3,811	$ 4,383	$ 3,514
7015	HR ISF Transfer	General Fund	001-4657.7015	$ 5,226	$ 5,221	$ 6,004	$ -
7015	HR ISF Transfer	General Fund	001-4658.7015	$ 12,295	$ 12,244	$ 14,081	$ 19,284
7015	HR ISF Transfer	General Fund	001-4659.7015	$ 9,147	$ 8,919	$ 10,257	$ 13,472
7015	HR ISF Transfer	General Fund	001-4660.7015	$ 4,850	$ 7,320	$ 8,418	$ 4,102
7015	HR ISF Transfer	General Fund	001-4661.7015	$ 8,560	$ 22,754	$ 26,167	$ 41,741
7015	HR ISF Transfer	General Fund	001-4662.7015	$ 1,814	$ 4,133	$ 4,753	$ 3,839
7015	HR ISF Transfer	General Fund	001-4663.7015	$ 13,514	$ 31,592	$ 36,331	$ 44,887

Schedule of Interfund Transfers

Transfers Out - Expenditure Accounts

Object Number and Description		Fund Name	Combined Account Number	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
7015	HR ISF Transfer	General Fund	001-4664.7015	$ 1,236	$ 3,495	$ 4,019	$ 4,809
7015	HR ISF Transfer	General Fund	001-4665.7015	$ 19,013	$ 25,115	$ 28,882	$ 28,657
7015	HR ISF Transfer	General Fund	001-4667.7015	$ 1,264	$ 1,385	$ 1,593	$ 1,614
7015	HR ISF Transfer	General Fund	001-4670.7015	$ 3,488	$ 5,150	$ 5,923	$ 5,813
7015	HR ISF Transfer	General Fund	001-4685.7015	$ 1,634	$ 2,705	$ 3,111	$ 3,261
7015	HR ISF Transfer	Public Safety Sales Tax	003-4307.7015	$ 19,949	$ 24,086	$ 27,699	$ 24,689
7015	HR ISF Transfer	Public Safety Sales Tax	003-4308.7015	$ 2,717	$ 3,617	$ 4,160	$ 6,643
7015	HR ISF Transfer	Gas Tax	005-4430.7015	$ -	$ 17,952	$ 20,645	$ 20,831
7015	HR ISF Transfer	LTF Article 8 Streets & Roads	011-4440.7015	$ 14,696	$ 5,289	$ 6,082	$ 692
7015	HR ISF Transfer	Landscape Lighting Maintenance District	030-4680.7015	$ 13,425	$ 14,258	$ 16,397	$ 19,021
7015	HR ISF Transfer	Airport	041-4730.7015	$ 1,181	$ 1,841	$ 2,117	$ 2,096
7015	HR ISF Transfer	Water	050-4150.7015	$ 4,528	$ 5,266	$ 6,056	$ 5,920
7015	HR ISF Transfer	Water	050-4402.7015	$ -	$ 1,676	$ 1,927	$ 2,490
7015	HR ISF Transfer	Water	050-4500.7015	$ 15,915	$ 27,215	$ 31,297	$ 34,220
7015	HR ISF Transfer	Sewer	052-4153.7015	$ 4,528	$ 5,314	$ 6,111	$ 5,920
7015	HR ISF Transfer	Sewer	052-4404.7015	$ -	$ 4,261	$ 4,900	$ 4,924
7015	HR ISF Transfer	Sewer	052-4510.7015	$ 18,481	$ 24,893	$ 28,627	$ 31,117
7015	HR ISF Transfer	Solid Waste	053-4155.7015	$ 4,528	$ 5,338	$ 6,139	$ 6,003
7015	HR ISF Transfer	Solid Waste	053-4520.7015	$ 20,565	$ 2,633	$ 3,028	$ 3,043
7015	HR ISF Transfer	Equipment Shop ISF	060-4490.7015	$ 8,183	$ 8,976	$ 10,322	$ 10,374
7015	HR ISF Transfer	COPS Program	075-4370.7015	$ -	$ 2,394	$ 2,753	$ 2,766
7020	Senior Citizen Fund Transfer	General Fund	001-4610.7020	$ -	$ 12,243	$ 15,055	$ 27,596
7044	Transfer to Water Capital	Water	050-4500.7044	$ 200,000	$ 295,000	$ 295,000	$ 100,000
7046	Transfer to Sewer Capital 051	Sewer	052-4510.7046	$ 135,000	$ 859,900	$ 859,900	$ 496,250
7300	Transfer to General Fund Reserve	General Fund	001-4290.7300	$ 284,263	$ 550,000	$ 550,000	$ -
9090	Transfer Out	General Fund	001-4140.9090	$ 198,049	$ 180,000	$ 180,000	$ 880,000
9090	Transfer Out	General Fund	001-4290.9090	$ 250,000	$ 900,000	$ 900,000	$ 225,000
9090	Transfer Out	General Fund	001-4665.9090	$ -	$ 20,122	$ 20,121	$ 30,000
9090	Transfer Out	American Rescue Plan Act 2021	025-4295.9090	$ -	$ -	$ -	$ 581,000
9090	Transfer Out	Landscape Lighting Maintenance District	030-4680.9090	$ -	$ 6,934	$ 7,328	$ 7,328
9090	Transfer Out	Groundwater Treatment Settlement	047-4503.9090	$ -	$ 2,328,414	$ 2,328,414	$ -

Schedule of Interfund Transfers

Transfers Out - Expenditure Accounts

Object Number and Description		Fund Name	Combined Account Number	FY 2021-22 Actual Expenditures	FY 2022-23 Budgeted Expenditures	FY 2022-23 Estimated Expenditures	FY 2023-24 Budgeted Expenditures
9090	Transfer Out	Water Rate Stabilization	048-4502.9090	$ -	$ -	$ -	$ 157,618
9090	Transfer Out	Vehicle Impact Fee	055-4525.9090	$ 2,997	$ -	$ -	$ -
9090	Transfer Out	City Bond Funds from RDA	080-4260.9090	$ -	$ -	$ -	$ 69,507
Dental Premiums for ISF prior to dedicated object .1059 All Funds				$ 77,097	$ (9,469)	$ -	$ -
FCTA Fund 014 through Fund 018 Projects Staff Time				$ 32,765	$ 25,000	$ 16,000	$ 55,000
Total				$ 3,783,010	$ 8,068,296	$ 8,314,968	$ 6,407,894

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Debt Service

Debt Service

In February 2015, the City Council adopted a Capital Financing and Debt Management Policy. The policy was updated in 2019 and establishes written guidelines, allowances, and restrictions that guide debt issuance practices, management of a debt portfolio, and adherence to various laws and regulations. The policy is viewed favorably by credit ratings agencies and is a recognized Best Practice of the Government Finance Officers Association. The budget is compliant with the adopted policy.

Appropriations to service the majority of City debt obligations are included in the Administrative Services Department. All existing City debt service payments for this budget year have been fully funded, and detailed amortization schedules, purpose of debt, debt to maturity schedules and applicable credit ratings are included in this budget section. The City regularly reviews rate revenues and cash flows to ensure compliance with all bond covenants and existing outstanding obligations.

General Purpose Debt Capacity. The City carefully monitors its levels of general-purpose debt. Because the City's general purpose debt capacity is limited, it is important that the City only use general purpose debt financing for high-priority projects where other financing methods cannot reasonably be used. In evaluating debt capacity, the City's debt policy states that general-purpose annual debt service payments should generally not exceed 10% of General Fund revenues; and in no case should they exceed 15%. Currently debt service payments are less than 1% of General Fund revenues.

Enterprise Fund Debt Capacity. The City sets enterprise fund rates at levels needed to fully cover debt service requirements as well as operations, maintenance, administration and capital improvement costs funded on a pay-as-you-go basis. The ability to afford new debt for enterprise operations is evaluated as an integral part of the City's rate review and setting process.

Summary of City Debt

Debt Obligation	2023-24 Interest	2023-24 Principal	2023-24 Total Debt Service Payment	Outstanding Principal at 6-30-2024
2016 Sewer Revenue Bond	$ 82,150	$ 140,000	$ 222,150	$ 2,155,000
2017 Water Revenue Bond	$ 364,681	$ 500,000	$ 864,681	$ 9,465,000
2019 Sewer Refinancing Bond	$ 343,044	$ 878,000	$ 1,221,044	$ 12,470,000
2020 Taxable Tax Allocation Refunding Bonds*	$ 82,605	$ 295,000	$ 377,605	$ 3,380,000
Total	$ 872,480	$ 1,813,000	$ 2,685,480	$ 27,470,000

** Debt held by Successor Agency of the Reedley Redevelopment Agency*

Maximum Annual Debt Service Calculation for the General Fund:	$ 2,746,693

2016 Sewer Revenue Bond

In 2016, the City defeased its 2007 Wastewater Bonds, which were originally issued for the purpose of financing the improvement, betterment, renovation and expansion of the City's wastewater treatment plant, which is now rated at 5.0 MGD (millions of gallons per day). Repayment resources are from Fund 052 Sewer User Fees, Fund 051 Sewer Capital Cash-On-Hand, and Fund 106 Development Impact Fees for Wastewater Facilities.

Bond Rating: Insured AAA-, Underlying Rate of A Stable Outlook from Standard & Poor's
Debt Service Ratio Coverage: 110%, 125% Parity Debt, Future Obligations

Due Date	Payment	Interest	Principal	Principal Oustanding Balance
				$ 3,160,000
12/01/16	$ 58,111.11	$ 58,111.11		$ 3,160,000
06/01/17	$ 167,300.00	$ 52,300.00	$ 115,000.00	$ 3,045,000
12/01/17	$ 51,150.00	$ 51,150.00		$ 3,045,000
06/01/18	$ 166,150.00	$ 51,150.00	$ 115,000.00	$ 2,930,000
12/01/18	$ 50,000.00	$ 50,000.00		$ 2,930,000
06/01/19	$ 170,000.00	$ 50,000.00	$ 120,000.00	$ 2,810,000
12/01/19	$ 48,800.00	$ 48,800.00		$ 2,810,000
06/01/20	$ 173,800.00	$ 48,800.00	$ 125,000.00	$ 2,685,000
12/01/20	$ 46,925.00	$ 46,925.00		$ 2,685,000
06/01/21	$ 171,925.00	$ 46,925.00	$ 125,000.00	$ 2,560,000
12/01/21	$ 45,050.00	$ 45,050.00		$ 2,560,000
06/01/22	$ 175,050.00	$ 45,050.00	$ 130,000.00	$ 2,430,000
12/01/22	$ 43,100.00	$ 43,100.00		$ 2,430,000
06/01/23	$ 178,100.00	$ 43,100.00	$ 135,000.00	$ 2,295,000
12/01/23	**$ 41,075.00**	**$ 41,075.00**		**$ 2,295,000**
06/01/24	**$ 181,075.00**	**$ 41,075.00**	**$ 140,000.00**	**$ 2,155,000**
12/01/24	$ 38,975.00	$ 38,975.00		$ 2,155,000
06/01/25	$ 183,975.00	$ 38,975.00	$ 145,000.00	$ 2,010,000
12/01/25	$ 36,075.00	$ 36,075.00		$ 2,010,000
06/01/26	$ 186,075.00	$ 36,075.00	$ 150,000.00	$ 1,860,000
12/01/26	$ 33,075.00	$ 33,075.00		$ 1,860,000
06/01/27	$ 188,075.00	$ 33,075.00	$ 155,000.00	$ 1,705,000
12/01/27	$ 29,975.00	$ 29,975.00		$ 1,705,000

2016 Sewer Revenue Bond

In 2016, the City defeased its 2007 Wastewater Bonds, which were originally issued for the purpose of financing the improvement, betterment, renovation and expansion of the City's wastewater treatment plant, which is now rated at 5.0 MGD (millions of gallons per day). Repayment resources are from Fund 052 Sewer User Fees, Fund 051 Sewer Capital Cash-On-Hand, and Fund 106 Development Impact Fees for Wastewater Facilities.

Bond Rating: Insured AAA-, Underlying Rate of A Stable Outlook from Standard & Poor's
Debt Service Ratio Coverage: 110%, 125% Parity Debt, Future Obligations

Due Date	Payment	Interest	Principal	Principal Oustanding Balance
06/01/28	$ 194,975.00	$ 29,975.00	$ 165,000.00	$ 1,540,000
12/01/28	$ 26,675.00	$ 26,675.00		$ 1,540,000
06/01/29	$ 196,675.00	$ 26,675.00	$ 170,000.00	$ 1,370,000
12/01/29	$ 23,275.00	$ 23,275.00		$ 1,370,000
06/01/30	$ 198,275.00	$ 23,275.00	$ 175,000.00	$ 1,195,000
12/01/30	$ 19,775.00	$ 19,775.00		$ 1,195,000
06/01/31	$ 199,775.00	$ 19,775.00	$ 180,000.00	$ 1,015,000
12/01/31	$ 16,175.00	$ 16,175.00		$ 1,015,000
06/01/32	$ 206,175.00	$ 16,175.00	$ 190,000.00	$ 825,000
12/01/32	$ 12,375.00	$ 12,375.00		$ 825,000
06/01/33	$ 207,375.00	$ 12,375.00	$ 195,000.00	$ 630,000
12/01/33	$ 9,450.00	$ 9,450.00		$ 630,000
06/01/34	$ 214,450.00	$ 9,450.00	$ 205,000.00	$ 425,000
12/01/34	$ 6,375.00	$ 6,375.00		$ 425,000
06/01/35	$ 216,375.00	$ 6,375.00	$ 210,000.00	$ 215,000
12/01/35	$ 3,225.00	$ 3,225.00		$ 215,000
06/01/36	$ 218,225.00	$ 3,225.00	$ 215,000.00	$ -
Total	**$ 4,433,461.11**	**$ 1,273,461.11**	**$ 3,160,000.00**	

2017 Water Revenue Bond

In 2017, the City defeased its 2007 Water Bonds, which were originally issued for the purpose of financing the improvement, betterment, renovation and expansion of water facilities, including the installation of water meters citywide and the construction of a new 1.5 million gallon water tower. Repayment resources are from Fund 050 Water User Fees, Fund 049 Water Capital Cash-On Hand, and Fund 111 Development Impact Fees for Water Facilities.

Bond Rating: Insured AAA-, Underlying Rate of A- Stable Outlook from Standard & Poor's
Debt Service Ratio Coverage: 110%, 125% Parity Debt, Future Obligations

Due Date	Payment	Interest	Principal	Principal Oustanding Balance
				$ 12,615,000
09/01/17	$ 580,808.45	$ 175,808.45	$ 405,000.00	$ 12,210,000
03/01/18	$ 223,615.63	$ 223,615.63		$ 12,210,000
09/01/18	$ 643,615.63	$ 223,615.63	$ 420,000.00	$ 11,790,000
03/01/19	$ 219,415.63	$ 219,415.63		$ 11,790,000
09/01/19	$ 654,415.63	$ 219,415.63	$ 435,000.00	$ 11,355,000
03/01/20	$ 212,890.63	$ 212,890.63		$ 11,355,000
09/01/20	$ 662,890.63	$ 212,890.63	$ 450,000.00	$ 10,905,000
03/01/21	$ 206,140.63	$ 206,140.63		$ 10,905,000
09/01/21	$ 666,140.63	$ 206,140.63	$ 460,000.00	$ 10,445,000
03/01/22	$ 196,940.63	$ 196,940.63		$ 10,445,000
09/01/22	$ 676,940.63	$ 196,940.63	$ 480,000.00	$ 9,965,000
03/01/23	$ 187,340.63	$ 187,340.63		$ 9,965,000
09/01/23	**$ 687,340.63**	**$ 187,340.63**	**$ 500,000.00**	**$ 9,465,000**
03/01/24	**$ 177,340.63**	**$ 177,340.63**		**$ 9,465,000**
09/01/24	$ 697,340.63	$ 177,340.63	$ 520,000.00	$ 8,945,000
03/01/25	$ 166,940.63	$ 166,940.63		$ 8,945,000
09/01/25	$ 706,940.63	$ 166,940.63	$ 540,000.00	$ 8,405,000
03/01/26	$ 153,440.63	$ 153,440.63		$ 8,405,000
09/01/26	$ 723,440.63	$ 153,440.63	$ 570,000.00	$ 7,835,000
03/01/27	$ 139,190.63	$ 139,190.63		$ 7,835,000
09/01/27	$ 739,190.63	$ 139,190.63	$ 600,000.00	$ 7,235,000
03/01/28	$ 124,190.63	$ 124,190.63		$ 7,235,000
09/01/28	$ 749,190.63	$ 124,190.63	$ 625,000.00	$ 6,610,000

2017 Water Revenue Bond

In 2017, the City defeased its 2007 Water Bonds, which were originally issued for the purpose of financing the improvement, betterment, renovation and expansion of water facilities, including the installation of water meters citywide and the construction of a new 1.5 million gallon water tower. Repayment resources are from Fund 050 Water User Fees, Fund 049 Water Capital Cash-On Hand, and Fund 111 Development Impact Fees for Water Facilities.

Bond Rating: Insured AAA-, Underlying Rate of A- Stable Outlook from Standard & Poor's
Debt Service Ratio Coverage: 110%, 125% Parity Debt, Future Obligations

Due Date	Payment	Interest	Principal	Principal Oustanding Balance
03/01/29	$ 114,815.63	$ 114,815.63		$ 6,610,000
09/01/29	$ 759,815.63	$ 114,815.63	$ 645,000.00	$ 5,965,000
03/01/30	$ 104,737.50	$ 104,737.50		$ 5,965,000
09/01/30	$ 764,737.50	$ 104,737.50	$ 660,000.00	$ 5,305,000
03/01/31	$ 94,012.50	$ 94,012.50		$ 5,305,000
09/01/31	$ 779,012.50	$ 94,012.50	$ 685,000.00	$ 4,620,000
03/01/32	$ 82,453.13	$ 82,453.13		$ 4,620,000
09/01/32	$ 787,453.13	$ 82,453.13	$ 705,000.00	$ 3,915,000
03/01/33	$ 70,556.25	$ 70,556.25		$ 3,915,000
09/01/33	$ 800,556.25	$ 70,556.25	$ 730,000.00	$ 3,185,000
03/01/34	$ 57,781.25	$ 57,781.25		$ 3,185,000
09/01/34	$ 812,781.25	$ 57,781.25	$ 755,000.00	$ 2,430,000
03/01/35	$ 44,568.75	$ 44,568.75		$ 2,430,000
09/01/35	$ 824,568.75	$ 44,568.75	$ 780,000.00	$ 1,650,000
03/01/36	$ 30,431.25	$ 30,431.25		$ 1,650,000
09/01/36	$ 840,431.25	$ 30,431.25	$ 810,000.00	$ 840,000
03/01/37	$ 15,750.00	$ 15,750.00		$ 840,000
09/01/37	$ 855,750.00	$ 15,750.00	$ 840,000.00	$ -
Total	**$ 18,035,914.83**	**$ 5,420,914.83**	**$ 12,615,000.00**	

2019 Sewer Refinancing Bond

In 2019 the City defeased outstanding debt, originally secured with a low-interest loan from the State of California for $27 million for expansion and upgrades to the Wastewater Treatment Plant, with a private placement bond from Pacific Premier Bank (formerly Opus Bank). Restructuring allowed for significant savings to the sewer enterprise. Repayment resources are from Fund 052 Sewer User Fees, Fund 051 Sewer Capital Cash-On-Hand, and Fund 106 Development Impact Fees for Wastewater Facilities.

Bond Rating: Not Applicable due to Private Placement Status
Debt Service Ratio Coverage: 110%, 125% Parity Debt, Future Obligations

Due Date	Payment	Interest	Principal	Principal Oustanding Balance
				$ 15,674,000
12/01/20	$ 383,799.66	$ 383,799.66		$ 15,674,000
06/01/21	$ 837,410.90	$ 201,410.90	$ 636,000.00	$ 15,038,000
12/01/21	$ 193,238.30	$ 193,238.30		$ 15,038,000
06/01/22	$ 1,027,238.30	$ 193,238.30	$ 834,000.00	$ 14,204,000
12/01/22	$ 182,521.40	$ 182,521.40		$ 14,204,000
06/01/23	$ 1,038,521.40	$ 182,521.40	$ 856,000.00	$ 13,348,000
12/01/23	**$ 171,521.80**	**$ 171,521.80**		**$ 13,348,000**
06/01/24	**$ 1,049,521.80**	**$ 171,521.80**	**$ 878,000.00**	**$ 12,470,000**
12/01/24	$ 160,239.50	$ 160,239.50		$ 12,470,000
06/01/25	$ 1,060,239.50	$ 160,239.50	$ 900,000.00	$ 11,570,000
12/01/25	$ 148,674.50	$ 148,674.50		$ 11,570,000
06/01/26	$ 1,072,674.50	$ 148,674.50	$ 924,000.00	$ 10,646,000
12/01/26	$ 136,801.10	$ 136,801.10		$ 10,646,000
06/01/27	$ 1,083,801.10	$ 136,801.10	$ 947,000.00	$ 9,699,000
12/01/27	$ 124,632.15	$ 124,632.15		$ 9,699,000
06/01/28	$ 1,096,632.15	$ 124,632.15	$ 972,000.00	$ 8,727,000
12/01/28	$ 112,141.95	$ 112,141.95		$ 8,727,000
06/01/29	$ 1,109,141.95	$ 112,141.95	$ 997,000.00	$ 7,730,000
12/01/29	$ 99,330.50	$ 99,330.50		$ 7,730,000
06/01/30	$ 1,121,330.50	$ 99,330.50	$ 1,022,000.00	$ 6,708,000
12/01/30	$ 86,197.80	$ 86,197.80		$ 6,708,000
06/01/31	$ 1,135,197.80	$ 86,197.80	$ 1,049,000.00	$ 5,659,000

2019 Sewer Refinancing Bond

In 2019 the City defeased outstanding debt, originally secured with a low-interest loan from the State of California for $27 million for expansion and upgrades to the Wastewater Treatment Plant, with a private placement bond from Pacific Premier Bank (formerly Opus Bank). Restructuring allowed for significant savings to the sewer enterprise. Repayment resources are from Fund 052 Sewer User Fees, Fund 051 Sewer Capital Cash-On-Hand, and Fund 106 Development Impact Fees for Wastewater Facilities.

Bond Rating: Not Applicable due to Private Placement Status
Debt Service Ratio Coverage: 110%, 125% Parity Debt, Future Obligations

Due Date	Payment	Interest	Principal	Principal Oustanding Balance
12/01/31	$ 72,718.15	$ 72,718.15		$ 5,659,000
06/01/32	$ 1,147,718.15	$ 72,718.15	$ 1,075,000.00	$ 4,584,000
12/01/32	$ 58,904.40	$ 58,904.40		$ 4,584,000
06/01/33	$ 1,161,904.40	$ 58,904.40	$ 1,103,000.00	$ 3,481,000
12/01/33	$ 44,730.85	$ 44,730.85		$ 3,481,000
06/01/34	$ 1,175,730.85	$ 44,730.85	$ 1,131,000.00	$ 2,350,000
12/01/34	$ 30,197.50	$ 30,197.50		$ 2,350,000
06/01/35	$ 1,190,197.50	$ 30,197.50	$ 1,160,000.00	$ 1,190,000
12/01/35	$ 15,291.50	$ 15,291.50		$ 1,190,000
06/01/36	$ 1,205,291.50	$ 15,291.50	$ 1,190,000.00	$ -
Total	**$ 19,533,493.36**	**$ 3,859,493.36**	**$ 15,674,000.00**	

2020 TARBs

The 2020 Taxable Tax Allocation Refunding Bonds (TARBs) were issued to to refinance the outstanding debt associated with the 2011 Tax Exempt Bonds for the Reedley Redevelopment Agency. The original debt provided resources for capital improvements as outlined by redevelopment law. The refinancing project of 2020 allowed for lower debt service payments which was a benefit to all taxing jurisdictions. Repayment is guaranteed by property tax increment revenue managed by the State of California and overseen by the County of Fresno. Debt service will be listed under the City fund of 897 for the ultimate retirement of the Successor Agency.

Bond Rating: Insured, Underlying Rate of A+ from Standard & Poor's

Debt Service Ratio Coverage: Not Applicable

Due Date	Payment	Interest	Principal	Principal Oustanding Balance
				$ 4,230,000
05/01/21	$ 67,565.12	$ 67,565.12	$ -	$ 4,230,000
11/01/21	$ 309,877.20	$ 44,877.20	$ 265,000.00	$ 3,965,000
05/01/22	$ 43,797.33	$ 43,797.33	$ -	$ 3,965,000
11/01/22	$ 333,797.33	$ 43,797.33	$ 290,000.00	$ 3,675,000
05/01/23	$ 42,238.58	$ 42,238.58	$ -	$ 3,675,000
11/01/23	**$ 337,238.58**	**$ 42,238.58**	**$ 295,000.00**	**$ 3,380,000**
05/01/24	**$ 40,366.80**	**$ 40,366.80**	**$ -**	**$ 3,380,000**
11/01/24	$ 340,366.80	$ 40,366.80	$ 300,000.00	$ 3,080,000
05/01/25	$ 38,155.80	$ 38,155.80	$ -	$ 3,080,000
11/01/25	$ 278,155.80	$ 38,155.80	$ 240,000.00	$ 2,840,000
05/01/26	$ 36,195.00	$ 36,195.00	$ -	$ 2,840,000
11/01/26	$ 266,195.00	$ 36,195.00	$ 230,000.00	$ 2,610,000
05/01/27	$ 34,108.90	$ 34,108.90	$ -	$ 2,610,000
11/01/27	$ 264,108.90	$ 34,108.90	$ 230,000.00	$ 2,380,000
05/01/28	$ 31,792.80	$ 31,792.80	$ -	$ 2,380,000
11/01/28	$ 266,792.80	$ 31,792.80	$ 235,000.00	$ 2,145,000
05/01/29	$ 29,240.70	$ 29,240.70	$ -	$ 2,145,000
11/01/29	$ 269,240.70	$ 29,240.70	$ 240,000.00	$ 1,905,000
05/01/30	$ 26,514.30	$ 26,514.30	$ -	$ 1,905,000
11/01/30	$ 271,514.30	$ 26,514.30	$ 245,000.00	$ 1,660,000
05/01/31	$ 23,608.60	$ 23,608.60	$ -	$ 1,660,000
11/01/31	$ 278,608.60	$ 23,608.60	$ 255,000.00	$ 1,405,000

2020 TARBs

The 2020 Taxable Tax Allocation Refunding Bonds (TARBs) were issued to to refinance the outstanding debt associated with the 2011 Tax Exempt Bonds for the Reedley Redevelopment Agency. The original debt provided resources for capital improvements as outlined by redevelopment law. The refinancing project of 2020 allowed for lower debt service payments which was a benefit to all taxing jurisdictions. Repayment is guaranteed by property tax increment revenue managed by the State of California and overseen by the County of Fresno. Debt service will be listed under the City fund of 897 for the ultimate retirement of the Successor Agency.

Bond Rating: Insured, Underlying Rate of A+ from Standard & Poor's

Debt Service Ratio Coverage: Not Applicable

Due Date	Payment	Interest	Principal	Principal Oustanding Balance
05/01/32	$ 20,456.80	$ 20,456.80	$ -	$ 1,405,000
11/01/32	$ 285,456.80	$ 20,456.80	$ 265,000.00	$ 1,140,000
05/01/33	$ 16,598.40	$ 16,598.40	$ -	$ 1,140,000
11/01/33	$ 286,598.40	$ 16,598.40	$ 270,000.00	$ 870,000
05/01/34	$ 12,667.20	$ 12,667.20	$ -	$ 870,000
11/01/34	$ 292,667.20	$ 12,667.20	$ 280,000.00	$ 590,000
05/01/35	$ 8,590.40	$ 8,590.40	$ -	$ 590,000
11/01/35	$ 298,590.40	$ 8,590.40	$ 290,000.00	$ 300,000
05/01/36	$ 4,368.00	$ 4,368.00	$ -	$ 300,000
11/01/36	$ 304,368.00	$ 4,368.00	$ 300,000.00	$ -
Total	**$ 5,159,841.54**	**$ 929,841.54**	**$ 4,230,000.00**	

Positions, Salaries and Benefits

Positions, Salaries & Benefits Discussion

The City has three labor groups; Reedley Public Safety Employees Association (RPOA), General Services Unit employees (GSU), and Unrepresented Management, Professional & Technical employees (unrepresented). Salary & Benefits are generally set by Memorandum of Understanding (MOU) for the RPOA and GSU groups, an annual benefit resolution for unrepresented employees, and the Master Salary Tables which set compensation for all employees. The benefit resolution for unrepresented employees is typically considered and adopted by the City Council at the same time period as the City's annual budget, though it may be revised at other times of the year for special circumstances. MOUs are also generally considered and adopted around the same time as the annual budget unless the MOU is a multi-year agreement.



The purpose of the Position & Benefit Detail pages in this section of the document is to provide additional information to supplement Departmental budget requests with specific information on positions.

Memorandums of Understanding "MOUs"



Both the General Services Unit MOU and Reedley Public Safety Employees Association MOU expire June 30, 2024. Executed Memorandums of Understanding are available for download from the City's website at www.reedley.ca.gov.

Unrepresented Staff Benefits Resolution

Benefits for the Unrepresented full-time staff group are set by resolution on an annual basis and the most recent authorizing resolution is available for download from the City's website at www.reedley.ca.gov.

Authorized Full-Time Personnel Positions by Department



This schedule details the number of positions, by title, authorized, and assigned to each Department. This particular schedule shows changes in the number of positions for this budget period and the preceding two fiscal years. This information can also be found in the individual departmental sections.

Time & Cost Allocation for Full-Time Positions

This schedule shows the standard time and costs allocation *by City Department for each full-time position.* It is important to note that the total number of positions shown here may not match the number of positions since not all positions are funded at 100% every year.

Funding Source for Allocated Full-Time Positions

This Schedule shows the time and cost allocation of full-time staff *by fund and accounting department*. Funding sources are based upon level of service or involvement attributed to a program or department. It is important to note that the total number of positions shown here may not match the number of positions, since not all positions are funded at 100% every year due to vacancies or new positions.

Staffing Changes for Full-Time Positions for Fiscal Year

Detailed explanations for reclassifications, new positions and defunded positions are discussed during the public budget workshops. This section provides the reader with a summary view of requested departmental changes regarding full-time positions.

- Administration
  - No Proposed Changes
- Administrative Services
  - Reclassification of HR Technician to HR Analyst
- Community Development Department
  - No Proposed Changes
- Community Services
  - New Position of Facilities Coordinator
- Engineering
  - No Proposed Changes
- Fire
  - New Position of Fire Lieutenant
- Police
  - No Proposed Changes
- Public Works
  - New Position of Parks Maintenance Worker I



Payroll & Benefit Costs by Budget Dept & Object Number

This schedule presents at a high level, the distribution of personnel costs by Fund, Budget Department and/or program, including overtime, retirement costs, fringe benefits, and part-time/temporary labor.

Authorized Full-Time Positions by Department

Department	Division	Position Title	FY 2021-22	FY 2022-23 ADOPTED	FY 2022-23 AMENDED	FY 2023-24
Administration		City Manager	1	1	1	1
Administration		Executive Assistant / City Clerk	1	1	1	1
Administration Total			2	2	2	2
Administrative Services		Assistant City Manager	1	1	1	1
Administrative Services		Accountant / Senior	1	1	1	1
Administrative Services		Accounting Manager	1	1	1	1
Administrative Services		Accounting Technician I / II	4	5	5	5
Administrative Services		Human Resources Analyst / Senior	1	1	1	2
Administrative Services		Human Resources Technician	1	1	1	0
Administrative Services Total			9	10	10	10
Community Development		Community Development Director	1	1	1	1
Community Development		Assistant Planner	1	1	1	1
Community Development		Building Official	1	1	1	1
Community Development		Building Permit Technician	1	0	0	1
Community Development		City Planner	1	1	1	1
Community Development		Community Development Technician	0	1	1	0
Community Development		Staff Assistant	1	1	1	1
Community Development Total			6	6	6	6
Community Services		Community Services Director	1	1	1	1
Community Services		Administrative Assistant	1	1	1	1
Community Services		Facilities Coordinator	0	0	0	1
Community Services		Facilities Supervisor	1	1	1	1
Community Services		Recreation Coordinator	1	1	2	2
Community Services		Recreation Supervisor	1	1	1	1
Community Services		Senior Citizen Coordinator	1	1	1	1
Community Services		Staff Assistant	0	0	1	1
Community Services Total			6	6	8	9
Engineering		City Engineer	1	1	1	1
Engineering		Administrative Assistant	1	1	1	1
Engineering		Assistant Engineer	1	1	1	1
Engineering		Engineering Assistant / Senior	1	2	2	2
Engineering Total			4	5	5	5
Fire		Fire Chief	1	1	1	1
Fire		Battalion Chief	1	1	1	1
Fire		Fire Lieutenant	0	0	0	1
Fire		Life Safety ~ Code Officer / Senior	1	1	1	1
Fire Total			3	3	3	4
Police		Police Chief	1	1	1	1
Police		Administrative Assistant	1	1	1	1

Authorized Full-Time Positions by Department

Department	Division	Position Title	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
Police		Animal Control Officer	1	1	1	1
Police		Community Services Officer / Senior	4	4	4	4
Police		Dispatcher I / Dispatcher II	6	6	6	6
Police		Police Lieutenant	2	2	2	2
Police		Police Officer	21	22	22	22
Police		Police Records & Com Supervisor	1	1	1	1
Police		Police Records Specialist	2	2	2	2
Police		Police Sergeant	7	7	7	7
Police Total			46	47	47	47
Public Works		Public Works Director	1	1	1	1
Public Works		Administrative Assistant	1	0	0	0
Public Works		Management Analyst / Senior	1	1	1	1
Public Works		Staff Assistant	1	3	3	3
Public Works	Equipment Shop	Electrician I / II / III	1	1	1	1
Public Works	Equipment Shop	Equipment Mechanic	2	2	2	2
Public Works	Roads & Grounds	Maintenance Worker I / II / Senior	7	7	7	7
Public Works	Roads & Grounds	Parks Maintenance Worker I / II / Senior	5	5	5	6
Public Works	Roads & Grounds	Roads & Grounds Supervisor	1	1	1	1
Public Works	Sewer	Sewer Collection System Mtce Worker / Senior	3	3	3	3
Public Works	Sewer	Waste Water Systems Supervisor	1	1	1	1
Public Works	Sewer	WWTP Operator II / Lab Technician	1	1	1	1
Public Works	Sewer	WWTP Operator I / II / III / Training	4	4	4	4
Public Works	Water	Assistant Water System Supervisor	0	1	1	1
Public Works	Water	Water System Specialist I / II / Senior	6	6	6	6
Public Works	Water	Water System Supervisor	1	1	1	1
Public Works	Water	Water System Utility Worker	3	3	3	3
Public Works Total			39	41	41	42
Grand Total			115	120	122	125

Time and Cost Allocation for Full-Time Positions

FY 2023-24

Position	Department	Fund Name	Fund	Dept	Time and Cost Allocation
Accountant	Administrative Services	General Fund	001	4140	20%
Accountant	Administrative Services	General Fund	001	4425	5%
Accountant	Administrative Services	Sewer	052	4153	25%
Accountant	Administrative Services	Solid Waste	053	4155	25%
Accountant	Administrative Services	Water	050	4150	25%
Accountant	Administrative Services				100%
Accounting Manager	Administrative Services	General Fund	001	4140	25%
Accounting Manager	Administrative Services	Sewer	052	4153	25%
Accounting Manager	Administrative Services	Solid Waste	053	4155	25%
Accounting Manager	Administrative Services	Water	050	4150	25%
Accounting Manager	Administrative Services				100%
Accounting Technician I	Administrative Services	General Fund	001	4140	25%
Accounting Technician I	Administrative Services	Sewer	052	4153	25%
Accounting Technician I	Administrative Services	Solid Waste	053	4155	25%
Accounting Technician I	Administrative Services	Water	050	4150	25%
Accounting Technician I	Administrative Services				100%
Accounting Technician I	Administrative Services	Sewer	052	4153	33%
Accounting Technician I	Administrative Services	Solid Waste	053	4155	34%
Accounting Technician I	Administrative Services	Water	050	4150	33%
Accounting Technician I	Administrative Services				100%
Accounting Technician I	Administrative Services	Sewer	052	4153	33%
Accounting Technician I	Administrative Services	Solid Waste	053	4155	34%
Accounting Technician I	Administrative Services	Water	050	4150	33%
Accounting Technician I	Administrative Services				100%
Accounting Technician II	Administrative Services	General Fund	001	4140	25%
Accounting Technician II	Administrative Services	Sewer	052	4153	25%
Accounting Technician II	Administrative Services	Solid Waste	053	4155	25%
Accounting Technician II	Administrative Services	Water	050	4150	25%
Accounting Technician II	Administrative Services				100%
Accounting Technician II	Administrative Services	Sewer	052	4153	33%
Accounting Technician II	Administrative Services	Solid Waste	053	4155	34%
Accounting Technician II	Administrative Services	Water	050	4150	33%
Accounting Technician II	Administrative Services				100%
Administrative Assistant	Police	General Fund	001	4310	95%
Administrative Assistant	Police	Public Safety Sales Tax	003	4307	5%
Administrative Assistant	Police				100%

Time and Cost Allocation for Full-Time Positions

FY 2023-24

Position	Department	Fund Name	Fund	Dept	Time and Cost Allocation
Administrative Assistant	Community Services	Airport	041	4730	8%
Administrative Assistant	Community Services	General Fund	001	4610	32%
Administrative Assistant	Community Services	General Fund	001	4620	1%
Administrative Assistant	Community Services	General Fund	001	4635	2%
Administrative Assistant	Community Services	General Fund	001	4640	2%
Administrative Assistant	Community Services	General Fund	001	4650	2%
Administrative Assistant	Community Services	General Fund	001	4658	11%
Administrative Assistant	Community Services	General Fund	001	4659	7%
Administrative Assistant	Community Services	General Fund	001	4660	8%
Administrative Assistant	Community Services	General Fund	001	4661	12%
Administrative Assistant	Community Services	General Fund	001	4663	12%
Administrative Assistant	Community Services	General Fund	001	4685	3%
Administrative Assistant	Community Services				100%
Administrative Assistant	Engineering	Gas Tax	005	4430	3%
Administrative Assistant	Engineering	General Fund	001	4400	50%
Administrative Assistant	Engineering	Sewer	052	4404	37%
Administrative Assistant	Engineering	Water	050	4402	10%
Administrative Assistant	Engineering				100%
Animal Control Officer	Police	General Fund	001	4390	95%
Animal Control Officer	Police	Public Safety Sales Tax	003	4307	5%
Animal Control Officer	Police				100%
Assistant City Manager	Administrative Services	General Fund	001	4140	5%
Assistant City Manager	Administrative Services	General Fund	001	4425	10%
Assistant City Manager	Administrative Services	Sewer	052	4153	15%
Assistant City Manager	Administrative Services	Solid Waste	053	4155	15%
Assistant City Manager	Administrative Services	Water	050	4150	15%
Assistant City Manager	Administrative Services	Human Resources ISF	068	4141	40%
Assistant City Manager	Administrative Services				100%
Assistant Engineer	Engineering	Gas Tax	005	4430	3%
Assistant Engineer	Engineering	General Fund	001	4400	30%
Assistant Engineer	Engineering	Sewer	052	4404	47%
Assistant Engineer	Engineering	Water	050	4402	20%
Assistant Engineer	Engineering				100%
Assistant Planner	Community Development	General Fund	001	4410	100%
Assistant Planner	Community Development				100%
Assistant Water System Supervisor	Public Works	Water	050	4500	100%

Time and Cost Allocation for Full-Time Positions

FY 2023-24

Position	Department	Fund Name	Fund	Dept	Time and Cost Allocation
Assistant Water System Supervisor	Public Works				100%
Battalion Chief	Fire	Public Safety Sales Tax	003	4308	100%
Battalion Chief	Fire				100%
Building Official	Community Development	General Fund	001	4420	100%
Building Official	Community Development				100%
Building Permit Technician	Community Development	General Fund	001	4420	100%
Building Permit Technician	Community Development				100%
City Engineer	Engineering	Gas Tax	005	4430	3%
City Engineer	Engineering	General Fund	001	4400	30%
City Engineer	Engineering	Sewer	052	4510	47%
City Engineer	Engineering	Water	050	4402	20%
City Engineer	Engineering				100%
City Manager	Administration	General Fund	001	4120	90%
City Manager	Administration	General Fund	001	4425	10%
City Manager	Administration				100%
City Planner	Community Development	General Fund	001	4410	100%
City Planner	Community Development				100%
Community Development Director	Community Development	General Fund	001	4410	100%
Community Development Director	Community Development				100%
Community Services Director	Community Services	Airport	041	4730	20%
Community Services Director	Community Services	General Fund	001	4127	1%
Community Services Director	Community Services	General Fund	001	4610	55%
Community Services Director	Community Services	General Fund	001	4640	2%
Community Services Director	Community Services	General Fund	001	4650	2%
Community Services Director	Community Services	General Fund	001	4660	15%
Community Services Director	Community Services	General Fund	001	4685	5%
Community Services Director	Community Services				100%
Dispatcher I	Police	General Fund	001	4360	95%
Dispatcher I	Police	Public Safety Sales Tax	003	4307	5%
Dispatcher I	Police				100%
Dispatcher II	Police	General Fund	001	4360	95%
Dispatcher II	Police	Public Safety Sales Tax	003	4307	5%
Dispatcher II	Police				100%

Time and Cost Allocation for Full-Time Positions

FY 2023-24

Position	Department	Fund Name	Fund	Dept	Time and Cost Allocation
Dispatcher II	Police	General Fund	001	4360	95%
Dispatcher II	Police	Public Safety Sales Tax	003	4307	5%
Dispatcher II	Police				100%
Dispatcher II	Police	General Fund	001	4360	95%
Dispatcher II	Police	Public Safety Sales Tax	003	4307	5%
Dispatcher II	Police				100%
Dispatcher II	Police	General Fund	001	4360	35%
Dispatcher II	Police	Public Safety Sales Tax	003	4307	65%
Dispatcher II	Police				100%
Dispatcher II	Police	General Fund	001	4360	95%
Dispatcher II	Police	Public Safety Sales Tax	003	4307	5%
Dispatcher II	Police				100%
Electrician III	Public Works	Equipment Shop ISF	060	4490	100%
Electrician III	Public Works				100%
Engineering Assistant	Engineering	Gas Tax	005	4430	3%
Engineering Assistant	Engineering	General Fund	001	4400	30%
Engineering Assistant	Engineering	Sewer	052	4404	47%
Engineering Assistant	Engineering	Water	050	4402	20%
Engineering Assistant	Engineering				100%
Engineering Assistant	Engineering	General Fund	001	4400	100%
Engineering Assistant	Engineering				100%
Equipment Mechanic	Public Works	Equipment Shop ISF	060	4490	100%
Equipment Mechanic	Public Works				100%
Equipment Mechanic	Public Works	Equipment Shop ISF	060	4490	100%
Equipment Mechanic	Public Works				100%
Executive Assistant / City Clerk	Administration	General Fund	001	4120	50%
Executive Assistant / City Clerk	Administration	General Fund	001	4130	50%
Executive Assistant / City Clerk	Administration				100%
Facilities Coordinator	Community Services	General Fund	001	4660	30%
Facilities Coordinator	Community Services	General Fund	001	4670	70%
Facilities Coordinator	Community Services				100%

Time and Cost Allocation for Full-Time Positions

FY 2023-24

Position	Department	Fund Name	Fund	Dept	Time and Cost Allocation
Facilities Supervisor	Community Services	General Fund	001	4660	70%
Facilities Supervisor	Community Services	General Fund	001	4670	30%
Facilities Supervisor	Community Services				100%
Fire Chief	Fire	General Fund	001	4300	95%
Fire Chief	Fire	Public Safety Sales Tax	003	4308	5%
Fire Chief	Fire				100%
Fire Lieutenant	Fire	Public Safety Sales Tax	003	4308	100%
Fire Lieutenant	Fire				100%
Human Resources Analyst	Administrative Services	Human Resources ISF	068	4141	100%
Human Resources Analyst	Administrative Services				100%
Life Safety ~ Code Officer	Fire	General Fund	001	4305	100%
Life Safety ~ Code Officer	Fire				100%
Maintenance Worker I	Public Works	Gas Tax	005	4430	20%
Maintenance Worker I	Public Works	General Fund	001	4665	30%
Maintenance Worker I	Public Works	Landscape Lighting Maintenance District	030	4680	10%
Maintenance Worker I	Public Works	Sewer	052	4510	10%
Maintenance Worker I	Public Works	Solid Waste	053	4520	20%
Maintenance Worker I	Public Works	Water	050	4500	10%
Maintenance Worker I	Public Works				100%
Maintenance Worker I	Public Works	Gas Tax	005	4430	100%
Maintenance Worker I	Public Works				100%
Maintenance Worker I	Public Works	Gas Tax	005	4430	100%
Maintenance Worker I	Public Works				100%
Maintenance Worker I	Public Works	Gas Tax	005	4430	100%
Maintenance Worker I	Public Works				100%
Maintenance Worker II	Public Works	Gas Tax	005	4430	100%
Maintenance Worker II	Public Works				100%
Maintenance Worker II	Public Works	LTF Article 8 Streets & Roads	011	4440	100%
Maintenance Worker II	Public Works				100%
Parks Maintenance Worker I	Public Works	General Fund	001	4665	100%
Parks Maintenance Worker I	Public Works				100%

Time and Cost Allocation for Full-Time Positions

FY 2023-24

Position	Department	Fund Name	Fund	Dept	Time and Cost Allocation
Parks Maintenance Worker I	Public Works	General Fund	001	4665	100%
Parks Maintenance Worker I	Public Works				100%
Parks Maintenance Worker I	Public Works	General Fund	001	4665	100%
Parks Maintenance Worker I	Public Works				100%
Parks Maintenance Worker I	Public Works	General Fund	001	4665	100%
Parks Maintenance Worker I	Public Works				100%
Parks Maintenance Worker II	Public Works	General Fund	001	4665	100%
Parks Maintenance Worker II	Public Works				100%
Police Chief	Police	General Fund	001	4310	95%
Police Chief	Police	Public Safety Sales Tax	003	4307	5%
Police Chief	Police				100%
Police Lieutenant	Police	General Fund	001	4310	95%
Police Lieutenant	Police	Public Safety Sales Tax	003	4307	5%
Police Lieutenant	Police				100%
Police Lieutenant	Police	General Fund	001	4310	95%
Police Lieutenant	Police	Public Safety Sales Tax	003	4307	5%
Police Lieutenant	Police				100%
Police Officer	Police	General Fund	001	4330	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4330	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4373	100%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4320	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4320	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%

Time and Cost Allocation for Full-Time Positions

FY 2023-24

Position	Department	Fund Name	Fund	Dept	Time and Cost Allocation
Police Officer	Police	General Fund	001	4320	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4330	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4320	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4320	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4320	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	COPS Program	075	4370	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4320	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4320	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	COPS Program	075	4370	100%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4320	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%

Time and Cost Allocation for Full-Time Positions

FY 2023-24

Position	Department	Fund Name	Fund	Dept	Time and Cost Allocation
Police Officer	Police	General Fund	001	4320	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4320	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4320	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4320	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4330	95%
Police Officer	Police	Public Safety Sales Tax	003	4307	5%
Police Officer	Police				100%
Police Officer	Police	General Fund	001	4374	100%
Police Officer	Police				100%
Police Records Specialist	Police	General Fund	001	4340	95%
Police Records Specialist	Police	Public Safety Sales Tax	003	4307	5%
Police Records Specialist	Police				100%
Police Records Specialist	Police	General Fund	001	4340	95%
Police Records Specialist	Police	Public Safety Sales Tax	003	4307	5%
Police Records Specialist	Police				100%
Police Sergeant	Police	General Fund	001	4320	95%
Police Sergeant	Police	Public Safety Sales Tax	003	4307	5%
Police Sergeant	Police				100%
Police Sergeant	Police	General Fund	001	4320	95%
Police Sergeant	Police	Public Safety Sales Tax	003	4307	5%
Police Sergeant	Police				100%
Police Sergeant	Police	General Fund	001	4330	95%
Police Sergeant	Police	Public Safety Sales Tax	003	4307	5%
Police Sergeant	Police				100%

Time and Cost Allocation for Full-Time Positions

FY 2023-24

Position	Department	Fund Name	Fund	Dept	Time and Cost Allocation
Police Sergeant	Police	General Fund	001	4320	25%
Police Sergeant	Police	Public Safety Sales Tax	003	4307	75%
Police Sergeant	Police				100%
Police Sergeant	Police	General Fund	001	4320	95%
Police Sergeant	Police	Public Safety Sales Tax	003	4307	5%
Police Sergeant	Police				100%
Police Sergeant	Police	General Fund	001	4320	95%
Police Sergeant	Police	Public Safety Sales Tax	003	4307	5%
Police Sergeant	Police				100%
Police Sergeant	Police	General Fund	001	4320	95%
Police Sergeant	Police	Public Safety Sales Tax	003	4307	5%
Police Sergeant	Police				100%
Police Support Services Supervisor	Police	General Fund	001	4340	95%
Police Support Services Supervisor	Police	Public Safety Sales Tax	003	4307	5%
Police Support Services Supervisor	Police				100%
Public Works Director	Public Works	Gas Tax	005	4430	10%
Public Works Director	Public Works	Landscape Lighting Maintenance District	030	4680	5%
Public Works Director	Public Works	Sewer	052	4510	30%
Public Works Director	Public Works	Solid Waste	053	4520	30%
Public Works Director	Public Works	Water	050	4500	25%
Public Works Director	Public Works				100%
Recreation Coordinator	Community Services	General Fund	001	4640	48%
Recreation Coordinator	Community Services	General Fund	001	4650	50%
Recreation Coordinator	Community Services	General Fund	001	4630	2%
Recreation Coordinator	Community Services				100%
Recreation Coordinator	Community Services	General Fund	001	4661	50%
Recreation Coordinator	Community Services	General Fund	001	4663	50%
Recreation Coordinator	Community Services				100%
Recreation Supervisor	Community Services	General Fund	001	4620	5%
Recreation Supervisor	Community Services	General Fund	001	4640	30%
Recreation Supervisor	Community Services	General Fund	001	4650	12%
Recreation Supervisor	Community Services	General Fund	001	4658	8%
Recreation Supervisor	Community Services	General Fund	001	4659	7%
Recreation Supervisor	Community Services	General Fund	001	4661	14%
Recreation Supervisor	Community Services	General Fund	001	4663	14%

Time and Cost Allocation for Full-Time Positions

FY 2023-24

Position	Department	Fund Name	Fund	Dept	Time and Cost Allocation
Recreation Supervisor	Community Services	General Fund	001	4685	5%
Recreation Supervisor	Community Services	General Fund	001	4625	5%
Recreation Supervisor	Community Services				100%
Roads & Grounds Supervisor	Public Works	Gas Tax	005	4430	55%
Roads & Grounds Supervisor	Public Works	General Fund	001	4425	15%
Roads & Grounds Supervisor	Public Works	General Fund	001	4665	15%
Roads & Grounds Supervisor	Public Works	Landscape Lighting Maintenance District	030	4680	15%
Roads & Grounds Supervisor	Public Works				100%
Senior Citizen Coordinator	Community Services	General Fund	001	4685	62%
Senior Citizen Coordinator	Community Services	Senior Citizen Nutrition Grant	027	4695	38%
Senior Citizen Coordinator	Community Services				100%
Senior Community Services Officer	Police	General Fund	001	4390	95%
Senior Community Services Officer	Police	Public Safety Sales Tax	003	4307	5%
Senior Community Services Officer	Police				100%
Senior Community Services Officer	Police	Public Safety Sales Tax	003	4307	100%
Senior Community Services Officer	Police				100%
Senior Community Services Officer	Police	Public Safety Sales Tax	003	4307	100%
Senior Community Services Officer	Police				100%
Senior Community Services Officer	Police	General Fund	001	4390	95%
Senior Community Services Officer	Police	Public Safety Sales Tax	003	4307	5%
Senior Community Services Officer	Police				100%
Senior Human Resources Analyst	Administrative Services	Human Resources ISF	068	4141	100%
Senior Human Resources Analyst	Administrative Services				100%
Senior Maintenance Worker	Public Works	Gas Tax	005	4430	100%
Senior Maintenance Worker	Public Works				100%
Senior Management Analyst	Public Works	General Fund	001	4665	5%
Senior Management Analyst	Public Works	Landscape Lighting Maintenance District	030	4680	5%
Senior Management Analyst	Public Works	LTF Article 8 Streets & Roads	011	4440	25%
Senior Management Analyst	Public Works	Sewer	052	4510	25%
Senior Management Analyst	Public Works	Solid Waste	053	4520	20%
Senior Management Analyst	Public Works	Water	050	4500	20%
Senior Management Analyst	Public Works				100%
Senior Parks Maintenance Worker	Public Works	General Fund	001	4665	100%

Time and Cost Allocation for Full-Time Positions

FY 2023-24

Position	Department	Fund Name	Fund	Dept	Time and Cost Allocation
Senior Parks Maintenance Worker	Public Works				100%
Senior Sewer Collection System Maintenance Worker	Public Works	Sewer	052	4510	100%
Senior Sewer Collection System Maintenance Worker	Public Works				100%
Senior Water System Specialist	Public Works	Water	050	4500	100%
Senior Water System Specialist	Public Works				100%
Senior Water System Specialist	Public Works	Water	050	4500	100%
Senior Water System Specialist	Public Works				100%
Sewer Collection System Maintenance Worker	Public Works	Sewer	052	4510	100%
Sewer Collection System Maintenance Worker	Public Works				100%
Sewer Collection System Maintenance Worker	Public Works	Sewer	052	4510	100%
Sewer Collection System Maintenance Worker	Public Works				100%
Staff Assistant	Public Works	Gas Tax	005	4430	28%
Staff Assistant	Public Works	Sewer	052	4510	15%
Staff Assistant	Public Works	Solid Waste	053	4520	15%
Staff Assistant	Public Works	Water	050	4500	42%
Staff Assistant	Public Works				100%
Staff Assistant	Public Works	Equipment Shop ISF	060	4490	50%
Staff Assistant	Public Works	Sewer	052	4510	50%
Staff Assistant	Public Works				100%
Staff Assistant	Public Works	Gas Tax	005	4430	25%
Staff Assistant	Public Works	Sewer	052	4510	25%
Staff Assistant	Public Works	Solid Waste	053	4520	25%
Staff Assistant	Public Works	Water	050	4500	25%
Staff Assistant	Public Works				100%
Staff Assistant	Community Services	General Fund	001	4610	33%
Staff Assistant	Community Services	General Fund	001	4661	33%
Staff Assistant	Community Services	General Fund	001	4663	34%
Staff Assistant	Community Services				100%
Staff Assistant	Community Development	General Fund	001	4420	100%
Staff Assistant	Community Development				100%
Waste Water Systems Supervisor	Public Works	Equipment Shop ISF	060	4490	25%
Waste Water Systems Supervisor	Public Works	Sewer	052	4510	75%

Time and Cost Allocation for Full-Time Positions

FY 2023-24

Position	Department	Fund Name	Fund	Dept	Time and Cost Allocation
Waste Water Systems Supervisor	Public Works				100%
Water System Specialist I	Public Works	Water	050	4500	100%
Water System Specialist I	Public Works				100%
Water System Specialist I	Public Works	Water	050	4500	100%
Water System Specialist I	Public Works				100%
Water System Specialist I	Public Works	Water	050	4500	100%
Water System Specialist I	Public Works				100%
Water System Specialist I	Public Works	Water	050	4500	100%
Water System Specialist I	Public Works				100%
Water System Supervisor	Public Works	Water	050	4500	100%
Water System Supervisor	Public Works				100%
Water System Utility Worker	Public Works	Water	050	4500	100%
Water System Utility Worker	Public Works				100%
Water System Utility Worker	Public Works	Water	050	4500	100%
Water System Utility Worker	Public Works				100%
Water System Utility Worker	Public Works	Water	050	4500	100%
Water System Utility Worker	Public Works				100%
WWTP Operator II	Public Works	Sewer	052	4510	100%
WWTP Operator II	Public Works				100%
WWTP Operator II	Public Works	Sewer	052	4510	100%
WWTP Operator II	Public Works				100%
WWTP Operator II / Lab Technician	Public Works	Sewer	052	4510	100%
WWTP Operator II / Lab Technician	Public Works				100%
WWTP Operator III	Public Works	Sewer	052	4510	100%
WWTP Operator III	Public Works				100%
WWTP Operator In Training	Public Works	Sewer	052	4510	100%
WWTP Operator In Training	Public Works				100%
Grand Total					125.00

Funding Source for Allocated Full-Time Positions

FY 2023-24

Fund	Dept	Position	Department	Time and Cost Allocation
001				
General Fund	4120	City Manager	Administration	90.00%
General Fund	4120	Executive Assistant / City Clerk	Administration	50.00%
General Fund	4127	Community Services Director	Community Services	1.00%
General Fund	4130	Executive Assistant / City Clerk	Administration	50.00%
General Fund	4140	Accountant	Administrative Services	20.00%
General Fund	4140	Accounting Manager	Administrative Services	25.00%
General Fund	4140	Accounting Technician I	Administrative Services	25.00%
General Fund	4140	Accounting Technician II	Administrative Services	25.00%
General Fund	4140	Assistant City Manager	Administrative Services	5.00%
General Fund	4300	Fire Chief	Fire	95.00%
General Fund	4305	Life Safety ~ Code Officer	Fire	100.00%
General Fund	4310	Administrative Assistant	Police	95.00%
General Fund	4310	Police Chief	Police	95.00%
General Fund	4310	Police Lieutenant	Police	95.00%
General Fund	4310	Police Lieutenant	Police	95.00%
General Fund	4320	Police Officer	Police	95.00%
General Fund	4320	Police Officer	Police	95.00%
General Fund	4320	Police Officer	Police	95.00%
General Fund	4320	Police Officer	Police	95.00%
General Fund	4320	Police Officer	Police	95.00%
General Fund	4320	Police Officer	Police	95.00%
General Fund	4320	Police Officer	Police	95.00%
General Fund	4320	Police Officer	Police	95.00%
General Fund	4320	Police Officer	Police	95.00%
General Fund	4320	Police Officer	Police	95.00%
General Fund	4320	Police Officer	Police	95.00%
General Fund	4320	Police Officer	Police	95.00%
General Fund	4320	Police Officer	Police	95.00%
General Fund	4320	Police Officer	Police	95.00%
General Fund	4320	Police Officer	Police	95.00%
General Fund	4320	Police Sergeant	Police	95.00%
General Fund	4320	Police Sergeant	Police	95.00%
General Fund	4320	Police Sergeant	Police	25.00%
General Fund	4320	Police Sergeant	Police	95.00%
General Fund	4320	Police Sergeant	Police	95.00%
General Fund	4320	Police Sergeant	Police	95.00%
General Fund	4330	Police Officer	Police	95.00%
General Fund	4330	Police Officer	Police	95.00%
General Fund	4330	Police Officer	Police	95.00%
General Fund	4330	Police Officer	Police	95.00%
General Fund	4330	Police Sergeant	Police	95.00%
General Fund	4340	Police Records Specialist	Police	95.00%
General Fund	4340	Police Records Specialist	Police	95.00%

Funding Source for Allocated Full-Time Positions

FY 2023-24

Fund	Dept	Position	Department	Time and Cost Allocation
General Fund	4340	Police Support Services Supervisor	Police	95.00%
General Fund	4360	Dispatcher I	Police	95.00%
General Fund	4360	Dispatcher II	Police	95.00%
General Fund	4360	Dispatcher II	Police	95.00%
General Fund	4360	Dispatcher II	Police	95.00%
General Fund	4360	Dispatcher II	Police	35.00%
General Fund	4360	Dispatcher II	Police	95.00%
General Fund	4373	Police Officer	Police	100.00%
General Fund	4390	Animal Control Officer	Police	95.00%
General Fund	4390	Senior Community Services Officer	Police	95.00%
General Fund	4390	Senior Community Services Officer	Police	95.00%
General Fund	4400	Administrative Assistant	Engineering	50.00%
General Fund	4400	Assistant Engineer	Engineering	30.00%
General Fund	4400	City Engineer	Engineering	30.00%
General Fund	4400	Engineering Assistant	Engineering	30.00%
General Fund	4400	Engineering Assistant	Engineering	100.00%
General Fund	4410	Assistant Planner	Community Development	100.00%
General Fund	4410	City Planner	Community Development	100.00%
General Fund	4410	Community Development Director	Community Development	100.00%
General Fund	4420	Building Official	Community Development	100.00%
General Fund	4420	Building Permit Technician	Community Development	100.00%
General Fund	4420	Staff Assistant	Community Development	100.00%
General Fund	4425	Accountant	Administrative Services	5.00%
General Fund	4425	Assistant City Manager	Administrative Services	10.00%
General Fund	4425	City Manager	Administration	10.00%
General Fund	4425	Roads & Grounds Supervisor	Public Works	15.00%
General Fund	4610	Administrative Assistant	Community Services	32.00%
General Fund	4610	Community Services Director	Community Services	55.00%
General Fund	4610	Staff Assistant	Community Services	33.00%
General Fund	4620	Administrative Assistant	Community Services	1.00%
General Fund	4620	Recreation Supervisor	Community Services	5.00%
General Fund	4635	Administrative Assistant	Community Services	2.00%
General Fund	4640	Administrative Assistant	Community Services	2.00%
General Fund	4640	Community Services Director	Community Services	2.00%
General Fund	4640	Recreation Coordinator	Community Services	48.00%
General Fund	4640	Recreation Supervisor	Community Services	30.00%
General Fund	4650	Administrative Assistant	Community Services	2.00%
General Fund	4650	Community Services Director	Community Services	2.00%
General Fund	4650	Recreation Coordinator	Community Services	50.00%
General Fund	4650	Recreation Supervisor	Community Services	12.00%
General Fund	4658	Administrative Assistant	Community Services	11.00%
General Fund	4658	Recreation Supervisor	Community Services	8.00%
General Fund	4659	Administrative Assistant	Community Services	7.00%

Funding Source for Allocated Full-Time Positions

FY 2023-24

Fund	Dept	Position	Department	Time and Cost Allocation
General Fund	4659	Recreation Supervisor	Community Services	7.00%
General Fund	4660	Administrative Assistant	Community Services	8.00%
General Fund	4660	Community Services Director	Community Services	15.00%
General Fund	4660	Facilities Coordinator	Community Services	30.00%
General Fund	4660	Facilities Supervisor	Community Services	70.00%
General Fund	4661	Administrative Assistant	Community Services	12.00%
General Fund	4661	Recreation Coordinator	Community Services	0.00%
General Fund	4661	Recreation Coordinator	Community Services	50.00%
General Fund	4661	Recreation Supervisor	Community Services	14.00%
General Fund	4661	Staff Assistant	Community Services	33.00%
General Fund	4663	Administrative Assistant	Community Services	12.00%
General Fund	4663	Recreation Coordinator	Community Services	0.00%
General Fund	4663	Recreation Coordinator	Community Services	50.00%
General Fund	4663	Recreation Supervisor	Community Services	14.00%
General Fund	4663	Staff Assistant	Community Services	34.00%
General Fund	4665	Maintenance Worker I	Public Works	30.00%
General Fund	4665	Parks Maintenance Worker I	Public Works	100.00%
General Fund	4665	Parks Maintenance Worker I	Public Works	100.00%
General Fund	4665	Parks Maintenance Worker I	Public Works	100.00%
General Fund	4665	Parks Maintenance Worker I	Public Works	100.00%
General Fund	4665	Parks Maintenance Worker II	Public Works	100.00%
General Fund	4665	Roads & Grounds Supervisor	Public Works	15.00%
General Fund	4665	Senior Management Analyst	Public Works	5.00%
General Fund	4665	Senior Parks Maintenance Worker	Public Works	100.00%
General Fund	4685	Administrative Assistant	Community Services	3.00%
General Fund	4685	Community Services Director	Community Services	5.00%
General Fund	4685	Recreation Supervisor	Community Services	5.00%
General Fund	4685	Senior Citizen Coordinator	Community Services	62.00%
General Fund	4625	Recreation Supervisor	Community Services	5.00%
General Fund	4630	Recreation Coordinator	Community Services	2.00%
General Fund	4374	Police Officer	Police	100.00%
General Fund	4670	Facilities Coordinator	Community Services	70.00%
General Fund	4670	Facilities Supervisor	Community Services	30.00%
General Fund Total				68.14

3				
Public Safety Sales Tax	4307	Administrative Assistant	Police	5.00%
Public Safety Sales Tax	4307	Animal Control Officer	Police	5.00%
Public Safety Sales Tax	4307	Dispatcher I	Police	5.00%
Public Safety Sales Tax	4307	Dispatcher II	Police	5.00%
Public Safety Sales Tax	4307	Dispatcher II	Police	5.00%
Public Safety Sales Tax	4307	Dispatcher II	Police	5.00%
Public Safety Sales Tax	4307	Dispatcher II	Police	65.00%

Funding Source for Allocated Full-Time Positions

FY 2023-24

Fund	Dept	Position	Department	Time and Cost Allocation
Public Safety Sales Tax	4307	Dispatcher II	Police	5.00%
Public Safety Sales Tax	4307	Police Chief	Police	5.00%
Public Safety Sales Tax	4307	Police Lieutenant	Police	5.00%
Public Safety Sales Tax	4307	Police Lieutenant	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Officer	Police	5.00%
Public Safety Sales Tax	4307	Police Records Specialist	Police	5.00%
Public Safety Sales Tax	4307	Police Records Specialist	Police	5.00%
Public Safety Sales Tax	4307	Police Sergeant	Police	5.00%
Public Safety Sales Tax	4307	Police Sergeant	Police	5.00%
Public Safety Sales Tax	4307	Police Sergeant	Police	5.00%
Public Safety Sales Tax	4307	Police Sergeant	Police	75.00%
Public Safety Sales Tax	4307	Police Sergeant	Police	5.00%
Public Safety Sales Tax	4307	Police Sergeant	Police	5.00%
Public Safety Sales Tax	4307	Police Sergeant	Police	5.00%
Public Safety Sales Tax	4307	Police Support Services Supervisor	Police	5.00%
Public Safety Sales Tax	4307	Senior Community Services Officer	Police	5.00%
Public Safety Sales Tax	4307	Senior Community Services Officer	Police	100.00%
Public Safety Sales Tax	4307	Senior Community Services Officer	Police	100.00%
Public Safety Sales Tax	4307	Senior Community Services Officer	Police	5.00%
Public Safety Sales Tax	4308	Battalion Chief	Fire	100.00%
Public Safety Sales Tax	4308	Fire Chief	Fire	5.00%
Public Safety Sales Tax	4308	Fire Lieutenant	Fire	100.00%
Public Safety Sales Tax Total				7.45

5				

Funding Source for Allocated Full-Time Positions

FY 2023-24

Fund	Dept	Position	Department	Time and Cost Allocation
Gas Tax	4430	Administrative Assistant	Engineering	3.00%
Gas Tax	4430	Assistant Engineer	Engineering	3.00%
Gas Tax	4430	City Engineer	Engineering	3.00%
Gas Tax	4430	Engineering Assistant	Engineering	3.00%
Gas Tax	4430	Engineering Assistant	Engineering	0.00%
Gas Tax	4430	Maintenance Worker I	Public Works	20.00%
Gas Tax	4430	Maintenance Worker I	Public Works	100.00%
Gas Tax	4430	Maintenance Worker I	Public Works	100.00%
Gas Tax	4430	Maintenance Worker I	Public Works	100.00%
Gas Tax	4430	Maintenance Worker II	Public Works	100.00%
Gas Tax	4430	Public Works Director	Public Works	10.00%
Gas Tax	4430	Roads & Grounds Supervisor	Public Works	55.00%
Gas Tax	4430	Senior Maintenance Worker	Public Works	100.00%
Gas Tax	4430	Staff Assistant	Public Works	28.00%
Gas Tax	4430	Staff Assistant	Public Works	25.00%
Gas Tax Total				6.50
11				
LTF Article 8 Streets & Roads	4440	Maintenance Worker II	Public Works	100.00%
LTF Article 8 Streets & Roads	4440	Senior Management Analyst	Public Works	25.00%
LTF Article 8 Streets & Roads Total				1.25
27				
Senior Citizen Nutrition Grant	4695	Senior Citizen Coordinator	Community Services	38.00%
Senior Citizen Nutrition Grant Total				0.38
30				
Landscape Lighting Maintenance District	4680	Maintenance Worker I	Public Works	10.00%
Landscape Lighting Maintenance District	4680	Public Works Director	Public Works	5.00%
Landscape Lighting Maintenance District	4680	Roads & Grounds Supervisor	Public Works	15.00%
Landscape Lighting Maintenance District	4680	Senior Management Analyst	Public Works	5.00%
Landscape Lighting Maintenance District Total				0.35
41				
Airport	4730	Administrative Assistant	Community Services	8.00%
Airport	4730	Community Services Director	Community Services	20.00%
Airport Total				0.28
50				
Water	4150	Accountant	Administrative Services	25.00%
Water	4150	Accounting Manager	Administrative Services	25.00%
Water	4150	Accounting Technician I	Administrative Services	25.00%
Water	4150	Accounting Technician I	Administrative Services	33.00%

Funding Source for Allocated Full-Time Positions

FY 2023-24

Fund	Dept	Position	Department	Time and Cost Allocation
Water	4150	Accounting Technician I	Administrative Services	33.00%
Water	4150	Accounting Technician II	Administrative Services	25.00%
Water	4150	Accounting Technician II	Administrative Services	33.00%
Water	4150	Assistant City Manager	Administrative Services	15.00%
Water	4402	Administrative Assistant	Engineering	10.00%
Water	4402	Assistant Engineer	Engineering	20.00%
Water	4402	City Engineer	Engineering	20.00%
Water	4402	Engineering Assistant	Engineering	20.00%
Water	4402	Engineering Assistant	Engineering	0.00%
Water	4500	Assistant Water System Supervisor	Public Works	100.00%
Water	4500	Maintenance Worker I	Public Works	10.00%
Water	4500	Public Works Director	Public Works	25.00%
Water	4500	Senior Management Analyst	Public Works	20.00%
Water	4500	Senior Water System Specialist	Public Works	100.00%
Water	4500	Senior Water System Specialist	Public Works	100.00%
Water	4500	Staff Assistant	Public Works	42.00%
Water	4500	Staff Assistant	Public Works	25.00%
Water	4500	Water System Specialist I	Public Works	100.00%
Water	4500	Water System Specialist I	Public Works	100.00%
Water	4500	Water System Specialist I	Public Works	100.00%
Water	4500	Water System Specialist I	Public Works	100.00%
Water	4500	Water System Supervisor	Public Works	100.00%
Water	4500	Water System Utility Worker	Public Works	100.00%
Water	4500	Water System Utility Worker	Public Works	100.00%
Water	4500	Water System Utility Worker	Public Works	100.00%
Water Total				15.06
52				
Sewer	4153	Accountant	Administrative Services	25.00%
Sewer	4153	Accounting Manager	Administrative Services	25.00%
Sewer	4153	Accounting Technician I	Administrative Services	25.00%
Sewer	4153	Accounting Technician I	Administrative Services	33.00%
Sewer	4153	Accounting Technician I	Administrative Services	33.00%
Sewer	4153	Accounting Technician II	Administrative Services	25.00%
Sewer	4153	Accounting Technician II	Administrative Services	33.00%
Sewer	4153	Assistant City Manager	Administrative Services	15.00%
Sewer	4404	Administrative Assistant	Engineering	37.00%
Sewer	4404	Assistant Engineer	Engineering	47.00%
Sewer	4404	Engineering Assistant	Engineering	47.00%
Sewer	4404	Engineering Assistant	Engineering	0.00%
Sewer	4510	City Engineer	Engineering	47.00%
Sewer	4510	Maintenance Worker I	Public Works	10.00%
Sewer	4510	Public Works Director	Public Works	30.00%

Funding Source for Allocated Full-Time Positions

FY 2023-24

Fund	Dept	Position	Department	Time and Cost Allocation
Sewer	4510	Senior Management Analyst	Public Works	25.00%
Sewer	4510	Senior Sewer Collection System Maintenance Worke	Public Works	100.00%
Sewer	4510	Sewer Collection System Maintenance Worker	Public Works	100.00%
Sewer	4510	Sewer Collection System Maintenance Worker	Public Works	100.00%
Sewer	4510	Staff Assistant	Public Works	15.00%
Sewer	4510	Staff Assistant	Public Works	50.00%
Sewer	4510	Staff Assistant	Public Works	25.00%
Sewer	4510	Waste Water Systems Supervisor	Public Works	75.00%
Sewer	4510	WWTP Operator II	Public Works	100.00%
Sewer	4510	WWTP Operator II	Public Works	100.00%
Sewer	4510	WWTP Operator II / Lab Technician	Public Works	100.00%
Sewer	4510	WWTP Operator III	Public Works	100.00%
Sewer	4510	WWTP Operator In Training	Public Works	100.00%
Sewer Total				14.22
53				
Solid Waste	4155	Accountant	Administrative Services	25.00%
Solid Waste	4155	Accounting Manager	Administrative Services	25.00%
Solid Waste	4155	Accounting Technician I	Administrative Services	25.00%
Solid Waste	4155	Accounting Technician I	Administrative Services	34.00%
Solid Waste	4155	Accounting Technician I	Administrative Services	34.00%
Solid Waste	4155	Accounting Technician II	Administrative Services	25.00%
Solid Waste	4155	Accounting Technician II	Administrative Services	34.00%
Solid Waste	4155	Assistant City Manager	Administrative Services	15.00%
Solid Waste	4520	Maintenance Worker I	Public Works	20.00%
Solid Waste	4520	Public Works Director	Public Works	30.00%
Solid Waste	4520	Senior Management Analyst	Public Works	20.00%
Solid Waste	4520	Staff Assistant	Public Works	15.00%
Solid Waste	4520	Staff Assistant	Public Works	25.00%
Solid Waste Total				3.27
60				
Equipment Shop ISF	4490	Electrician III	Public Works	100.00%
Equipment Shop ISF	4490	Equipment Mechanic	Public Works	100.00%
Equipment Shop ISF	4490	Equipment Mechanic	Public Works	100.00%
Equipment Shop ISF	4490	Staff Assistant	Public Works	50.00%
Equipment Shop ISF	4490	Waste Water Systems Supervisor	Public Works	25.00%
Equipment Shop ISF Total				3.75
68				
Human Resources ISF	4141	Assistant City Manager	Administrative Services	40.00%
Human Resources ISF	4141	Human Resources Analyst	Administrative Services	100.00%
Human Resources ISF	4141	Senior Human Resources Analyst	Administrative Services	100.00%

Funding Source for Allocated Full-Time Positions

FY 2023-24

Fund	Dept	Position	Department	Time and Cost Allocation
Human Resources ISF Total				2.40
75				
COPS Program	4370	Police Officer	Police	95.00%
COPS Program	4370	Police Officer	Police	100.00%
COPS Program Total				1.95
Grand Total				125.00

2023-24 Payroll & Benefit Costs by Object

Fund / Department Number and Name		FT Wages 1010	PT Wages 1020	OT Wages 1030	FT FICA 1040	PT FICA 1041	CalPERS Retirement 1050	Dental Premium ISF 1059	FT Health Coverage 1060	PT Health Coverage 1062	FT Work Comp 1070	PT Work Comp 1071	Long Term Disability 1080	Uniform Allowance 1090	Matching Deferred Comp 1097	Grand Total
001																
4110	City Council		9,000			689		3,600		25,000		66				38,355
4120	Administration	268,034			20,642		88,029	1,092	27,724		1,986		567			408,075
4127	Opera House	1,554			119		512	8	285		55		3			2,535
4130	City Clerk	53,307			4,216		17,155	390	1,989		406		116			77,579
4140	Finance	85,267			6,523		21,949	780	22,495		628		179			137,821
4300	Fire	133,939	187,000		10,334	14,306	49,598	741	19,618		15,431	21,363	284	1,140		453,753
4305	Fire CURE	60,424	24,960		4,714	1,909	4,641	780	9,992		2,169	2,851	129	1,200		113,770
4310	Police Administration	478,405		1,000	36,936		368,383	2,964	107,958		33,682		1,012	3,420		1,033,760
4320	Police Patrol	1,482,559	55,000	160,000	127,336	4,208	494,847	14,274	363,547		126,309	4,312	3,159	21,960		2,857,511
4330	Police Investigations	408,390		60,000	36,826		183,575	3,705	52,919		36,170		885	5,700		788,170
4340	Police Records	173,523		10,000	14,548		33,410	2,223	57,109		1,375		378	2,660		295,226
4360	Police Dispatch	287,698	10,000	25,000	24,234	765	27,075	3,978	109,292		3,529	74	613	4,080		496,338
4373	Police Fresno County AB109 Grant	77,764		13,000	7,035		10,107	780	20,486		6,870		166	1,200		137,408
4374	Tobacco Intervention Grant	66,340		6,000	5,626		8,589	780	28,276		5,608		142	1,200		122,560
4390	Police Community Services	168,596		6,000	13,531		43,404	2,223	63,198		6,328		359	2,280		305,919
4400	Engineering	198,926			15,218		15,077	1,872	65,663		6,321		418			303,494
4410	Planning	333,428			25,829		56,399	2,340	23,774		2,485		709			444,964
4420	Building Inspection	199,451			15,579		15,318	2,340	41,854		4,383		428			279,352
4425	Street Administration	62,104			4,751		15,718	312	11,381		2,626		130			97,021
4610	CSD Administration	119,374	28,860		9,132	2,208	30,760	936	34,033		3,258	212	251			229,023
4620	Aquatics Summer	4,224	52,665		323	4,029	324	47	1,309		132	1,854	9			64,916
4625	Aquatics Year Round	3,628	19,992		278	1,529	279	39	1,026		128	704	8			27,611
4630	Adult Sports	993	5,163		82	395	76	16	70		38	182	2			7,017
4635	PreSchool Program	1,190	24,647		91	1,885	91	16	566		9	868	2			29,366
4640	Enrichment	49,904	21,520		3,972	1,646	4,618	640	8,978		1,794	758	109			93,938
4650	Youth Sports	37,835	12,656		3,055	968	3,691	515	5,353		1,373	445	84			65,975
4658	ASES TL Reed School	12,352	182,259		945	13,943	949	148	4,754		253	6,416	26			222,044
4659	ASES Washington School	9,246	143,627		707	10,987	710	109	3,417		209	5,056	19			174,089

2023-24 Payroll & Benefit Costs by Object

Fund / Department Number and Name		FT Wages 1010	PT Wages 1020	OT Wages 1030	FT FICA 1040	PT FICA 1041	CalPERS Retirement 1050	Dental Premium ISF 1059	FT Health Coverage 1060	PT Health Coverage 1062	FT Work Comp 1070	PT Work Comp 1071	Long Term Disability 1080	Uniform Allowance 1090	Matching Deferred Comp 1097	Grand Total
4660	Community Center	89,592	27,370		7,079	2,094	12,769	959	17,493		9,004	4,173	194			170,728
4661	KCUSD Expansion Washington	57,628	323,188		4,546	24,724	11,075	850	17,545		1,479	11,376	125			452,537
4662	KCUSD Summer TL Reed	0	30,463		0	2,330	0	0	0		0	1,072	0			33,866
4663	KCUSD Expansion TL Reed	58,079	345,768		4,581	26,451	11,110	858	17,828		1,482	12,171	126			478,454
4664	KCUSD Summer Washington	0	47,476		0	3,632	0	0	0		0	1,671	0			52,779
4665	Parks	313,887	89,000	2,000	24,165	6,809	70,680	5,070	176,018		47,469	13,571	659			749,327
4667	Seasonal Parks		12,953			991						456				14,400
4670	Government Buildings	53,666	46,648		4,202	3,569	4,122	780	20,855		4,453	7,113	115			145,523
4685	Senior Citizen Programs	48,510			3,910	728	5,688	585	5,482		1,750	335	107			76,616
1 Total		5,399,818	1,709,735	283,000	441,064	130,795	1,610,728	56,749	1,342,287	25,000	329,190	97,098	11,513	44,840		11,481,818
003																
4307	Police Public Safety Sales Tax	402,635	100,000	60,000	35,832	7,650	180,556	4,212	112,206	0	24,498	7,840	858	5,160		941,448
4308	Fire Public Safety Sales Tax	175,854	30,000		13,641	2,295	25,467	1,599	57,707		20,371	3,427	374	2,460		333,195
3 Total		578,489	130,000	60,000	49,473	9,945	206,023	5,811	169,914	0	44,869	11,267	1,232	7,620		1,274,643
005																
4430	Gas Tax	359,502		7,000	28,037		34,620	5,070	137,064		48,061		755			620,108
5 Total		359,502		7,000	28,037		34,620	5,070	137,064		48,061		755			620,108
011																
4440	LTF Article 8	64,800	0	1,000	5,034	0	10,504	975	35,359		7,004	0	136			124,812
11 Total		64,800	0	1,000	5,034	0	10,504	975	35,359		7,004	0	136			124,812
027																
4695	Senior Citizen Nutrition Grant	21,652			1,778		1,663	296	1,339		818		49			27,596
27 Total		21,652			1,778		1,663	296	1,339		818		49			27,596
030																
4680	Landscape Lighting Mtce District	32,607	148,200		2,494	11,337	7,147	273	9,923		3,358	22,598	68			238,005
30 Total		32,607	148,200		2,494	11,337	7,147	273	9,923		3,358	22,598	68			238,005

2023-24 Payroll & Benefit Costs by Object

Fund / Department Number and Name		FT Wages 1010	PT Wages 1020	OT Wages 1030	FT FICA 1040	PT FICA 1041	CalPERS Retirement 1050	Dental Premium ISF 1059	FT Health Coverage 1060	PT Health Coverage 1062	FT Work Comp 1070	PT Work Comp 1071	Long Term Disability 1080	Uniform Allowance 1090	Matching Deferred Comp 1097	Grand Total
041																
4730	Airport	35,837	10,608		2,742	812	10,604	218	7,954		1,129	1,618	75			71,596
41 Total		35,837	10,608		2,742	812	10,604	218	7,954		1,129	1,618	75			71,596
050																
4150	ASD Water	158,379			12,222		32,402	1,669	40,544		1,176		336			246,728
4402	Engineering Water	74,719			5,716		5,605	546	18,304		2,494		157			107,540
4500	PW Water	790,318		12,000	61,377		154,868	9,532	279,840		109,171		1,660			1,418,766
50 Total		1,023,417		12,000	79,315		192,875	11,747	338,687		112,841		2,152			1,773,034
052																
4153	ASD Sewer	158,379			12,222		32,402	1,669	40,544		1,176		336			246,728
4404	Engineering Sewer	104,832			8,020		8,051	1,022	33,451		3,186		220			158,782
4510	PW Sewer	790,138		15,000	61,868		190,642	8,401	214,692		98,130		1,667			1,390,861
52 Total		1,053,349		15,000	82,110		231,094	11,092	288,687		102,491		2,223			1,796,370
053																
4155	ASD Solid Waste	159,889			12,341		32,515	1,693	40,962		1,187		339			248,925
4520	PW Solid Waste	98,749			7,554		28,026	858	30,010		3,592		207			168,997
53 Total		258,638			19,895		60,541	2,551	70,972		4,780		546			417,922
060																
4490	Equipment Shop ISF	265,325		5,000	20,680		45,763	2,925	84,550		37,676		557			462,476
60 Total		265,325		5,000	20,680		45,763	2,925	84,550		37,676		557			462,476
068																
4141	HR ISF	239,310			18,583		63,490	1,872	25,375		1,788		510		100,000	450,928
68 Total		239,310			18,583		63,490	1,872	25,375		1,788		510		100,000	450,928

2023-24 Payroll & Benefit Costs by Object

Fund Department Number and Name	FT Wages 1010	PT Wages 1020	OT Wages 1030	FT FICA 1040	PT FICA 1041	CalPERS Retirement 1050	Dental Premium ISF 1059	FT Health Coverage 1060	PT Health Coverage 1062	FT Work Comp 1070	PT Work Comp 1071	Long Term Disability 1080	Uniform Allowance 1090	Matching Deferred Comp 1097	Grand Total
075															
4370 Police COPS State Budget Program	135,557		10,000	11,314		17,571	1,521	37,750		11,333		290	2,340		227,677
75 Total	135,557		10,000	11,314		17,571	1,521	37,750		11,333		290	2,340		227,677
Grand Total	9,468,301	2,006,943	393,000	762,520	153,531	2,492,622	101,100	2,549,860	25,000	705,338	133,861	20,107	54,800	100,000	18,966,984

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Financial Policies

Financial Policies

This portion of the Budget Document is intended to give the reader an overview of the City's current significant Financial Policies. Each Financial Policy has a signed Resolution that gives a detailed summary of how each policy will maintain financial stability within the City's current funds. A full listing and discussion of all Administrative & Financial policies can be found on the City website. The City's budget complies with all relevent financial policies.



Fund Balance Policies

Fund Balance Policy for City Airport, Water and Wastewater Enterprise Funds ~ Adopted with Updates on 03/22/2022

The City has established a target amount of working capital in the Airport, Water and Wastewater enterprise funds that is equivalent to 45 days of operating expenditures for each fund, not including capital outlay, debt service payments, or depreciation expense. The Government Finance Officers Association (GFOA) recommends starting with a baseline of 90 days' worth of working capital and then to adjust the target based on the particular characteristics of the enterprise fund in question, using 45 days is the minimum acceptable level. The adopted policy calls for staff to strive to maintain in each enterprise fund, at least 45 days of operating expenditures, including deferring non-critical purchases until cash on hand remaining after the purchase(s) in applicable funds adheres to the policy. In the event that the working capital balance in an enterprise fund falls below the established minimum threshold, staff will develop a plan to replenish the deficit as soon as possible.

Fund Balance Policy for the General Fund ~ Adopted on 04/08/2014, Updated 02/09/2021

The City currently has both a General Fund and a General Fund Reserve. In FY 2006-07, Council authorized the creation of a General Fund Reserve Fund that serves as a "savings account" of the general fund reserves and can only be spent with Council authority. The City's General Fund Reserve Balance Policy was revised in February 2021 to increase the target amount of cash on hand in the General Fund Reserve fund of no less than two months (60 days) to three months (90 days) of regular general fund operating expenditures. The 'cash on hand' in the General Fund Reserve fund is the valuation measure used to determine the reserve fund balance. The GFOA recommends that general purpose governments, regardless of size, adopt policies that state that unrestricted fund balance in the General Fund be no less than two months of regular operating revenue or expenditures. The main objective of establishing and maintaining a Fund Balance Policy is for the City to be in a better position to address unanticipated expenses and weather negative economic trends.

Budget Policy

Balanced Budget Policy ~ Adopted 11/10/2020

A municipal, or local government, budget provides the City with a transparent spending plan that represents the City Council's priorities and reflects available revenue. The GFOA recommends that all public agencies adopt rigorous policies, for all operating funds, aimed at achieving and maintaining a balanced budget. City staff and the City Council already utilize Best Practices for the building and maintaining a balanced budget; however, the Balanced Budget Policy includes specific parameters for achieving and maintaining a balance where

revenues and available unrestricted fund balances are equal to expenditures in the adopted budget.

Capital Financing & Debt Management Policy

Capital Financing & Debt Management Policy ~ Adopted on 11/12/2019

The GFOA recommends that local governments adopt comprehensive written debt management policies that provide Staff, elected officials and the public with guidelines, allowances and restrictions to follow during the debt issuance process. The purpose of establishing a Capital Financing and Debt Management Policy is to provide guidance for the issuance of City debt obligations, and to maintain the City's ability to incur debt and other long-term obligations at favorable interest rates for capital improvements, facilities and equipment beneficial to the City and necessary for essential services. From time to time, the City uses long and short-term debt issuances to finance its capital improvement program based on cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. Resolution 2019-100 established a Capital Financing and Debt Management Policy to establish written guidelines, allowances, and restrictions that guide debt issuance practices, management of a debt portfolio, and adherence to various laws and regulations.



Annual Investment Policy

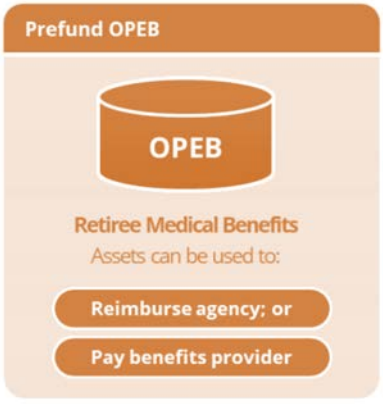
Annual Investment Policy ~ Adopted on 01/10/2023

This policy provides guidelines for the prudent investment of the City's temporary idle cash, and outline the policies for maximizing the efficiency of the City's cash management system. The ultimate goal is to enhance the economic status of the City while protecting its pooled cash. The City's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible. The City attempts to obtain the highest yield obtainable as long as the investments first meet the criteria established for safety and liquidity.

Pension and Other Post Employment Benefit Funding Policy

Pension and OPEB Funding Policy ~ Adopted on 11/09/2021

This policy provides pension and Other Post-Employment Benefits funding procedures, following nationally recognized best practices and memorializing existing City efforts to manage the benefit plans for near term budget stability and sustaining them for future generations. By adopting this policy, the City Council is formally declaring that current pension and retiree medical plan costs are a budgetary priority, as well as remaining a priority when competing for budget resources necessary in future years to make progress in paying down these obligations for long term sustainability.



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Budget Awards

Budget Awards



In local government, it is often said the most important work of the city is the budget. The annual budget process is a way to move forward one fiscal year at a time by setting the priorities for limited resources that serves the public's most critical quality of life needs. The City of Reedley's annual budget is a well-defined process that provides a roadmap for effective, efficient and responsive city operations. The process is necessary for effective governance and citizen participation is ever important when considering priorities.

The City of Reedley has placed a tremendous priority on establishing an effective and inclusive budget process, and a high-quality document that serves to improve accountability and transparency with the community, and build trust with all stakeholders. The budget process and document is an ever evolving project, with improvements introduced every year. City staff welcome feedback on how to better the budget process or document.

The City's annual budget meets or exceeds national and state standards and best practices as set forth by the Government Finance Officers Association and the California Society of Municipal Finance Officers, respectively. As a result, the City has been recognized for its work in this area with several awards, as shown below.

Government Finance Officers Association GFOA

- 2022-23 Distinguished Budget Presentation Award
- 2021-22 Distinguished Budget Presentation Award
- 2020-21 Distinguished Budget Presentation Award
- 2019-20 Distinguished Budget Presentation Award
- 2018-19 Distinguished Budget Presentation Award
- 2017-18 Distinguished Budget Presentation Award
- 2016-17 Distinguished Budget Presentation Award
- 2015-16 Distinguished Budget Presentation Award

California Society of Municipal Finance Officers CSMFO

- 2022-23 Excellence Award
- 2021-22 Excellence Award
- 2020-21 Excellence Award
- 2019-20 Excellence Award
- 2018-19 Excellence Award
- 2017-18 Excellence Award
- 2016-17 Meritorious Award

Adopting Resolution

RESOLUTION NO. 2023-039

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF REEDLEY, ACTING IN ITS CAPACITY AS CITY COUNCIL TO THE CITY, SUCCESSOR AGENCY TO THE FORMER REDEVELOPMENT AGENCY, AND AS THE BOARD OF THE REEDLEY HOUSING AUTHORITY, ADOPTING THE FINAL BUDGET OF THE CITY OF REEDLEY FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024, PROVIDING FOR THE APPROPRIATION AND EXPENDITURE OF ALL SUMS SET FORTH IN SAID FINAL BUDGET, PROVIDING FOR THE TRANSFERS AND ADDITIONAL APPROPRIATIONS AND REPEALING ALL RESOLUTIONS AND PARTS OF RESOLUTIONS IN CONFLICT HEREWITH, EXCEPT AS PROVIDED FOR BY MINUTE ORDER OF THE CITY COUNCIL ON JUNE 13, 2023

WHEREAS, the City Council of the City of Reedley, acting in its capacity as City Council to the City, Successor Agency to the former Redevelopment Agency, and as the Board of the Reedley Housing Authority ("City Council") has had submitted to it a Preliminary Budget for the fiscal year July 1, 2023 through June 30, 2024; and

WHEREAS, after examination, deliberation and due consideration, the City Council of the City of Reedley has approved the same with modifications; and

WHEREAS, it is the intention of the City Council to adopt the said budget as modified and amended by the City Council of the City of Reedley as the Final Budget for the fiscal year 2023 - 2024.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF REEDLEY AS FOLLOWS:

1. That certain budget for the fiscal year July 1, 2023 - June 30, 2024, presently on file in the office of the City Clerk entitled, "CITY OF REEDLEY - BUDGET - FISCAL YEAR 2023-24," which is hereby referred to and incorporated herein by reference as though fully set forth herein verbatim, is hereby adopted as modified and amended by the City Council of the City of Reedley as the Final Annual Budget of the City of Reedley for the fiscal year July 1, 2023 - June 30, 2024.

2. From and after the operative date of this resolution the several amounts stated in the Final Annual Budget hereinafter referred to as adopted expenditures shall become and thereafter be appropriated to the offices, departments, accounts, objects and purposes stated therein for the fiscal year to which said budget is to apply and said monies are hereby authorized to be expended for the purposes and objects specified in said budget.

3. Unless otherwise provided by law, from time to time during the said fiscal year, sums may be transferred from any appropriated item within a designated fund, or accounts within the General Fund, unless expressly prohibited by law, to any other appropriated item within the

same fund or funds as deemed necessary by the City Manager. New and/or additional appropriations requiring the use of fund balance shall be made by resolution of the City Council. Except as monetary appropriations may be affected by intra-fund transfers within the General Fund or other funds as hereinafter provided, no appropriations set forth in said budget shall be canceled in whole or in part except by resolution adopted by the affirmative vote of three-fifths (3/5ths) of all members of the City Council.

4. The City Manager is hereby authorized to implement such administrative reorganization of offices, positions, departments, or units, including without limitation reductions in force, as he/she deems necessary, efficient, effective and/or economical to implement the goals of the adopted Final Annual Budget of the City of Reedley for the fiscal year July 1, 2023 - June 30, 2024, and any such reorganization is hereby approved. This approval is intended to satisfy the approval required by Reedley Municipal Code section 1-6-7-4 without any further approval by the City Council.

5. All resolutions and parts of resolutions in conflict herewith, including, but not necessarily limited to, such resolutions or parts of resolutions relating to compensation, allowances or benefits as may be in conflict herewith, are hereby expressly repealed.

6. This resolution shall be effective immediately upon adoption, but shall be operative as of July 1, 2023.

This Resolution was duly passed, approved, and adopted by the City Council of the City of Reedley this 13th day of June, 2023, by the following vote:

AYES: Fast, Friesen, Byers, Tuttle, Betancourt.
NOES: None.
ABSENT: None.
ABSTAIN: None.

APPROVED:

Anita Betancourt

Anita Betancourt, Mayor

ATTEST:

Ruthie Greenwood

Ruthie Greenwood, City Clerk

CITY OF REEDLEY INCORPORATED FEB. 18, 1913

Minute Order Amendments to the 2023-24 Budget as Adopted by Reedley City Council on June 13, 2023

- 001-4410.3020 $50,000 Total Appropriation - Chamber of Commerce

- 001-4120.3000 $3,000 Increased Appropriation – Grant Writer Contract
- 003-4307.3000 $1,000 Increased Appropriation – Grant Writer Contract
- 050-4500.3000 $1,000 Increased Appropriation – Grant Writer Contract
- 052-4510.3000 $1,000 Increased Appropriation – Grant Writer Contract

- 001-3810 $10,168 Total Appropriation – CDBG Senior Meals
- 001-4685.2063 $10,168 Increase Appropriation – Senior Meals

- 001-4661.1010 $43,281 Increased Appropriation – ELP Contract
- 001-4661.1020 ($7,552) Decreased Appropriation – ELP Contract
- 001-4661.1040 $3,311 Increased Appropriation – ELP Contract
- 001-4661.1041 ($758) Decreased Appropriation – ELP Contract
- 001-4661.1050 $3,324 Increased Appropriation – ELP Contract
- 001-4661.1059 $750 Increased Appropriation – ELP Contract
- 001-4661.1060 $28,276 Increased Appropriation – ELP Contract
- 001-4661.1070 $1,523 Increased Appropriation – ELP Contract
- 001-4661.1071 ($385) Decreased Appropriation – ELP Contract
- 001-4661.1080 $91 Increased Appropriation – ELP Contract
- 001-4661.2010 $500 Increased Appropriation – ELP Contract
- 001-4661.2020 $55,250 Increased Appropriation – ELP Contract
- 001-4663.1010 $43,281 Increased Appropriation – ELP Contract
- 001-4663.1020 ($7,596) Decreased Appropriation – ELP Contract
- 001-4663.1040 $3,311 Increased Appropriation – ELP Contract
- 001-4663.1041 ($581) Decreased Appropriation – ELP Contract
- 001-4663.1050 $3,324 Increased Appropriation – ELP Contract
- 001-4663.1059 $750 Increased Appropriation – ELP Contract
- 001-4663.1060 $28,276 Increased Appropriation – ELP Contract
- 001-4663.1070 $1,523 Increased Appropriation – ELP Contract
- 001-4663.1071 ($388) Decreased Appropriation – ELP Contract
- 001-4663.1080 $91 Increased Appropriation – ELP Contract
- 001-4663.2010 $500 Increased Appropriation – ELP Contract
- 001-4663.2020 $86,250 Increased Appropriation – ELP Contract
- 001-3824 $163,930 Increased Revenue – ELP Contract
- 001-3835 ($1,418) Reduced Revenue – ELP Contract
- 001-3838 $173,834 Increased Revenue – ELP Contract
- 001-3845 ($26,106) Reduced Revenue – ELP Contract

- 001-3862 $40,000 Total Appropriation – California Energy Commission Grant
- 001-4420.5268 $40,000 Total Appropriation – California Energy Commission Grant

Glossary



Accounting Standards – Generally accepted accounting principles (see GAAP) published by the Governmental Accounting Standards Board (GASB) that guide local and state agencies' recording and reporting of financial information. The standards establish such guidelines as when transactions are recognized and annual financial report content.

Accounting System - The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Accrual Accounting Method - An accounting method that recognizes economic events regardless of when cash transactions occur.

Ad Valorem Tax – A tax assessed based on the dollar value of an item or activity. Typical examples are property and sales taxes. Ad valorem taxes contrast with per-unit taxes, such as alcoholic beverage and cigarette taxes, which are assessed at a fixed dollar per unit purchased.

Adopted Budget - The budget document formally approved by the City Council.

Adverse Opinion – A finding issued by an independent auditor as part of the annual single audit requirement. This opinion finds that the auditee is not in compliance with all material aspects.

Allocated Costs – A method for allocating overhead time and other expenses to activities that provide direct services.

Allotments - Management allocation of appropriated funds subject to legal constraints.

Appropriation – A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually for a fixed amount and time limited, and must be expended before the deadline.

Appropriation Spending Limitation (Gann Limit) – Article XIII B of the California Constitution establishes a spending limitation on government agencies within California. The spending limit is a mandated calculation of how much the City is allowed to expend in one fiscal year. The amounts of appropriations subject to the limit are budgeted proceeds of taxes. The total of these budgeted revenues cannot exceed the total appropriations limit. Annually, local governments may increase the appropriate limit by a factor comprised of the change in population combined with the California inflation rate as determined by the State Finance Department.

Arbitrage – A technique used to take advantage or price differences in separate markets. This is accomplished by either selling debt instruments at a low interest rate and investing the proceeds at a higher rate, or by purchasing securities, negotiable instruments or currencies in one market for immediate sale in another market a better price.

Assessed Valuation - A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

Assessment District – Not a separate governmental entity, but rather a defined area of land which will be benefited by the acquisition, construction or maintenance of a public improvement.

Authorized Positions - Positions approved by the City Council that may or may not have funding (see Budgeted Positions).

Asset Forfeiture Fund - This fund accounts for the proceeds from sale of assets seized primarily from illegal narcotics activities. Asset Forfeiture funds are used for law enforcement purposes.

Audit - an official inspection of an individual's or organization's accounts, typically by an independent body.

Balanced Budget - (particularly that of a government) is a budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists (the accounts "balance"). More generally, it is a budget that has no budget deficit, but could possibly have a budget surplus.

Base Budget – Those resources necessary to meet an established and existing service level.

Basis of Budgeting - Basis of budgeting refers to the method used for recognizing revenues and expenditures in budget. The City uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles.

Beginning Fund Balance – The available fund balance in a fund from the end of the prior year for use in the following year.

Benefit Assessment – Charges levied on parcels to pay for public improvements or services provided within a pre-determined district or area according to the benefit the parcel receives from the improvement or services.

Benefit Assessment Act of 1982 – The 1982 Act lets cities, counties and special districts finance a variety of improvements. The Act requires majority voter approval if the proposed assessment area has 12 or more registered voters. If less than 12, the owners of at least 60% of the land in the assessment area must give written consent to the assessment.

Bond - A City may raise capital funds by issuing a written promise to pay a specified sum of money, called the face value or principal amount; at a specified date or dates in the future, together with the periodic interest at a specified rate.

Bond Interest and Redemption - Payment of interest and principal on an obligation resulting from the issuance of bonds.

Budget - A planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year. A plan or action is expressed in figures.

Budget Amendment – A request for an increase or decrease in an existing service level (over and above the base budget).

Budget Calendar - The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

Budget Document - The official written statement prepared by the budget office and supporting staff.

Budget Message - A general written description summarizing the proposed budget. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

Budget Modification – A change of expenditure levels and corresponding resources needed to accomplish an existing service level or unanticipated service. All budget modifications are reflected in the current year's budget and are approved by the City Council and/or City Manager as authorized by the Annual Budget Adoption Resolution .

Budgeted Positions - The number of full-time equivalent positions to be funded in the budget. Example: Funding of two half-time positions would equal one full-time equivalent position.

Business Improvement District - A public-private partnership in which businesses in a defined area pay special taxes, fees and/or assessments to fund public facility improvements and programs in the area.

Business License Tax - A type of excise tax imposed on businesses for the privilege of conducting business within the city. The tax is most commonly based on gross receipts or levied at a flat rate.

California State Board of Equalization (BOE) – California state agency responsible for the collection and administration of the state's sales and use, alcohol, tobacco, and other taxes. In addition, the BOE determines the assessed value of certain properties and oversees property tax assessment practices of county assessors.

California State Controller – The Controller is the Chief Fiscal Officer of the state and is elected every four years. The Controller is responsible to: account and disburse all state funds; determine the legality and accuracy of claims against the state; pay the state's bills; audit and process all personnel and state payroll transactions; audit various state and local government programs; administer the Unclaimed Property Law; and inform the public of financial transactions of city, county and district governments.

Capital Improvement Plan - A plan for capital expenditures and the means of financing them, to be incurred each year over a fixed period of years, to meet capital needs arising from long-term work programs. Included are expenditures made for land, building, permanent public works projects, major reconstruction or renovation of structures, and major landscaping or park improvements.

Capital Outlay - Expenditures for the acquisition of capital assets.

Carry-Over Balance - Balance of funds brought forward from prior years.

Cash Basis Accounting - An accounting method that recognizes revenues and expenses at the time physical cash is actually received or paid out.

Central San Joaquin Valley Risk Management Authority (CSJVRMA) – The Central San Joaquin Valley Risk Management Authority is a joint powers authority of 54 cities, providing quality, cost-effective risk financing and risk control services. The City of Reedley is a member and participates in the self funded programs for general liability, employment practices liability, property damage, and workers' compensation coverage.

Certificates of Participation (COP)– Debt instrument, commonly called COP, that provides long-term financing through a lease (with an option to purchase) or through an installment agreement.

Charter City – Charter cities have authority over "municipal affairs," trumping state law governing the same topic. In contrast, general law city is a city that has not adopted a charter and is therefore bound by the state's general laws, even with respect to municipal affairs. The City of Reedley is a general law city.

Congestion Mitigation and Air Quality Improvement Program (CMAQ) - Jointly administered by the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA), the CMAQ program was reauthorized under the Transportation Equity Act for the 21st Century (TEA-21) in 1998. The CMAQ program was implemented to support surface transportation projects and other related efforts that contribute to air quality improvements and provide congestion relief.

Community Development Block Grant (CDBG) - The Community Development Block Grant is a federal program for the development of housing and community projects within a pre-approved functional area. Funds are awarded to agencies on an annual basis to carry out these activities

Comprehensive Annual Financial Report - A set of government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

Contingency - Funds appropriated by the City Council for unforeseen needs.

Consultants - Fees paid to outside individuals who provide advice or services.

Citizens Option for Public Safety (COPS) – A state subvention for local law enforcement initiated in 1996.

Community Facilities District (CFD) – See Mello-Roos Community Facilities District.

Construction / Development Tax – Excise tax imposed on the privilege or activity of development and/or the availability or use of municipal services.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

County Assessor – An elected official whose main duty is to set values on real property for the purpose of taxation within the county. The Assessor is responsible for the creation and maintenance of assessor parcels from final subdivisions, parcel maps, lot line adjustments, record of survey, deeds and miscellaneous documents.

County Auditor-Controller – The chief accounting officer of the county was established to provide various accounting and property tax administration services to the county and other local governments within the county. The Auditor Controller is responsible for budget control, disbursements and receipts, financial reporting, and for audits of certain agencies within the county. Auditor-Controllers are nonpartisan elected officials serving four year terms, except in four counties with appointed officers: San Francisco, Santa Clara, Los Angeles, and San Diego.

County Treasurer-Tax Collector – Administers the billing, collection, and reporting of property tax revenues and conducts Tax Defaulted Property Sales for real property tax delinquencies remaining after five years. Treasurer-Tax Collectors are nonpartisan elected officials serving four year terms except in three counties with appointed officers: Los Angeles, Sacramento, and Santa Clara.

Countywide/Statewide Pools – A system used to allocate local sales and use tax payments that cannot be identified with a specific place of sale or use in California. Local tax reported to the pools is distributed to the local jurisdictions in proportion to taxable sales.

Current Refunding – When restructuring or retiring outstanding bonds, if bonds are paid off within 90 days of depositing either cash on hand or refunding bond proceeds, the refunding is a "current refunding".

Debt Financing – Issuance of bonds and other debt instruments to finance municipal improvements and services.

Debt Instrument – Written pledge to repay debt such as bills, notes and bonds.

Debt Service – Payment of principal and interest on long-term indebtedness such as bond maturities, loans and revenue anticipation notes.

Defeasance - A provision that voids a bond or loan when the borrower sets aside cash or bonds sufficient enough to service the borrower's debt.

Deficit - The amount by which government spending exceeds government revenues. (Also see: **structural deficit**)

Department - An organizational unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.

Department Activity - A unit of budgetary accountability and control that encompasses specific and distinguishable lines of work performance to accomplish a function for which the City is responsible.

Description - Contains a list of the typical activities of programs.

Development Impact Fees (DIF) – Fees placed on the development of land or conditions required for the approval of a development project such as the dedication of certain lands to specific public uses. The fees are typically justified as an offset to the future impact that development will have on existing infrastructure.

Discretionary Revenue - Money that the City Council has the authority to allocate for any purpose. Often refers to the General Fund, as opposed to Special Funds.

Disclaimer of Opinion – A finding issued by an independent auditor as part of the annual single audit requirement. This means that the scope of the auditor's work is insufficient to express any opinion on the auditee's compliance.

D.I.V.C.A. – The Digital Infrastructure and Video Competition Act of 2006 effectively replaced locally issued franchise agreements for video service with a system of state-issued franchises subject to certain limited locally imposed conditions and requiring franchise fees to be paid to local agencies where services are provided.

Division - A functional grouping of related activities within a department. There are usually several activities within a division.

Earmarked Funds – Funds that have been tagged or "earmarked" for a specific purpose.

Employee (Fringe) Benefits - The cost to the City for contribution to employee retirement, social security, health and workers' compensation programs.

Encumbrance - Funds not yet expended but which are delegated or set aside in anticipation of an expenditure in the form of a purchase order, contract, or other commitment, chargeable to an appropriation. These funds cease to be an encumbrance when paid.

Enterprise Fund - Established to finance and account for the operation and maintenance of facilities and services which are predominately self-supporting by user charges.

ERAF: Educational Revenue Augmentation Fund – Accounts established by the state Legislature to receive shifts of property tax revenues from cities, counties, special districts and redevelopment agencies. The additional ERAF property tax revenues to schools enable the state general fund to reduce support from the state general fund.

Excise Tax – Tax placed on a person for a voluntary act, making the tax avoidable. Includes sales and use tax, business license tax, transient occupancy tax, utility users tax, etc. The phrase "excise tax" is most commonly used to refer to a parcel tax.

Exemption – The exclusion from the tax base of certain types of transactions or objects. For example, federally-owned land is exempted from property tax.

Expenditure – The actual payment for goods and services.

Fair Market Value - The value of a piece of real estate in the open market. Used to determine the assessed value of property for taxing purposes.

Fee – A charge to the consumer for the cost of providing a particular service. California government fees may not exceed the estimated reasonable cost of providing the particular service of facility for which the fee is charged, plus overhead.

Fiduciary Fund - Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. Resources held in trust for the benefit of the agency's own programs.

Fines, Forfeitures and Penalties – Revenues received and/or bail monies forfeited upon conviction of a misdemeanor or municipal infraction.

Fiscal Year – The period designated by the City for the beginning and end of financial transactions. The City of Reedley's fiscal year begins on July 1 and ends on June 30 of the following year.

Fiscal Year End (FYE) – This term means as of June 30th (end of the fiscal year).

Fiscal Year To Date (FYTD) – This term means as of a specific period, year-to-date, with regard to the fiscal year ending June 30th.

Fixed Asset – A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of $10,000.

Franchises – Fee paid to a municipality from a franchisee for "rental" or "toll" for the use of city streets and rights-of-way.

Fresno County Rural Transit Agency (FCRTA) – FCRTA provides transit services to the elderly (60+), disabled, low income, and general public patrons within each of the thirteen rural incorporated cities of Fresno County (Coalinga, Firebaugh, Fowler, Huron, Kerman, Kingsburg, Mendota, Orange Cove, Parlier, Reedley, Sanger, San Joaquin, and Selma).

Fresno Madera Area Agency on Aging (FMAAA) – The Agency on Aging services older adults with information, resources, and hot meal programs. The City of Reedley is a collaborative partner.

Fringe Benefits - Benefits to City employees, in addition to salaries, paid by the City. These benefits include social security, pensions, workers' compensation, unemployment compensation, life and health insurance.

Full Time Equivalency (FTE) - One employee position totals one full year of service or approximately 2080 hours a year. FTE is allocated to Department Expenditures based on the work within that unit. As an example, the City Clerk Department may have 50% with the remaining 50% expensed out to the Administration Department, thus equaling 1 FTE Position.

Functional Revenue – Revenues that can be associated with and allocated to one or more expenditure function and which meet one of the following criteria: (1) the revenue is generated from direct services, such as revenues from fees or charges; (2) the revenue is associated with specific service by external requirements, such as grant conditions, bond sale agreements, or statutory or charter requirements.

Full Faith and Credit – Pledge by issuer of general obligation bonds to bondholders that issuer guarantees "all available funds" be used to pay bondholders should the project go into default.

Full Service City – A city that is financially responsible for the major categories of municipal services including police, fire, planning, parks, water, sewer and solid waste services.

Fund – Accounting entity with a set of self-balancing revenue and expenditure accounts used to record the financial affairs of a governmental organization.

Fund Accounting - A accounting system used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

Fund Balance – Difference between the assets (revenues and other resources) and liabilities (expenditures incurred or committed to) of a particular fund.

Funding Source – Identifies fund(s) that will provide resources for City expenditures.

General Fund - The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use.

General Law City – A city that has not adopted a charter and is therefore bound by the state's general laws, even with respect to municipal affairs. In contrast, charter cities have authority over "municipal affairs", trumping state law governing the same topic. The City of Reedley is a general law city.

General Obligation Bond – Bonds issued through a governmental entity that have the 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 for principal and interest due.

General Plan – The General Plan is a long-range planning document that provides the City with a framework for action and the direction in which to focus that action. General Plan Elements are areas in which the City has elected to administer and manage the delivery of services to its community.

General Revenue – Those revenues that cannot be associated with a specific expenditure, such as property taxes (other than voter approved indebtedness), sales tax, and business license tax.

General Tax – A tax imposed for general governmental purposes, the proceeds of which are deposited into the general fund. A majority vote of the electorate is required to impose, extend or increase any general tax.

Generally Accepted Accounting Principles (GAAP) - A combination of authoritative standards (set by policy boards) and simply the commonly accepted ways of recording and reporting accounting information.

Governmental Accounting Standards Board (GASB) – The body that sets accounting standards for governmental entities at the state and local levels.

Governmental Funds - A government fund is a grouping used in accounting for tax-supported governmental activities. Its opposite is a proprietary fund, which accounts for business-like activities conducted by the government. There are several government fund types, each of which maintains a balance sheet.

Grant - A contribution from one government unit to another, usually made for a specific purpose and time period.

Highway Safety Improvement Program (HSIP) – The HSIP went into effect on October 1, 2012, and is a Federal-Aid program that focuses on significant reduction in traffic fatalities and serious injuries on all public roads. The HSIP requires a data-driven, strategic approach to improving highway safety on all public roads.

Homeowner's Property Tax Relief – Revenue from the state to offset city loss of property tax for state-imposed $7,000 per dwelling homeowner exemption.

Improvement Bond Act of 1915 – Act which lets cities, counties and "public districts" issue assessment bonds and bond anticipation notes. The 1915 Act does not authorize assessments.

Inter-Fund Transfers - Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Inter-Departmental Charges - Departments charging to perform or provide specific services to other City departments on a cost for services basis. The services performed are charged to the user department.

Internal Service Funds (ISF) – These are funds used to account for the financing of goods or services provided by one department or program to other departments or programs of the City on a cost-reimbursement basis.

Investment Earnings – Revenue earned from the investment of idle public funds.

Joint Powers Authority (JPA) – The Joint Exercise of Powers Act authorizes local public agencies to exercise common powers and to form joint powers authorities ("JPAs") for purpose of jointly receiving or providing specific services.

Landscaping and Lighting Act of 1972 – The 1972 Act lets cities, counties and special districts levy assessments for land purchase and the construction, operation, and maintenance of parks, landscaping, lighting, traffic signals and graffiti abatement.

Lease Revenue Bonds – Bonds similar to certificates of participation and used for the same types of projects with main exceptions that: (1) lessor must be either a governmental entity with the power to issue revenue bonds or a nonprofit corporation that issues bonds on behalf of a political subdivision; and (2) the bonds constitute a direct debt of the lessor.

Levy – (Verb) To impose taxes, special assessments or service charges for the support of governmental activities; (noun) the total amount of taxes, and/or special assessments and/or service charges imposed by a governmental agency.

Licenses and Permits – Charge designed to reimburse the city for costs of regulating activities being licensed, such as licensing of animals, bicycles, yard sale permits, etc.

Lien – A claim on assets, especially property, for the payment of taxes or utility service charges.

Limited Obligation Bonds – Similar to general obligation bonds except that security for the issuance is limited exactly to the revenues pledged in the bond statement and not to the full faith and credit of the city.

Line-Item Budgeting – The most widely used of all budgeting systems. A line item budget lists each of the revenue sources and expenditures.

Liquidity – The ability to convert a security into cash promptly with minimum risk of principal.

Local Agency Investment Fund (LAIF) – A special fund in the state treasury. Local governments may deposit in this fund through the state treasurer for investment purposes.

Major Funds - Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Maintenance of Effort (MOE) – A requirement, often as a condition of an intergovernmental subvention or supplemental tax, to maintain a level of spending at a certain level. Maintenance of Effort requirements are intended to prevent or limit the use of the additional revenues to supplant existing revenues such that the new revenues result in an increase in the level of program spending and services.

Mandate (Mandated Services) – A legal requirement, usually imposed by State or Federal law. This term is used to refer to City services, which are provided to comply with State or Federal laws.

Materials, Supplies and Services - Expenditures for materials, supplies and related services which are ordinarily consumed within a fiscal year and which are not included in department inventories.

Mello-Roos Community Facilities District – A destined entity of government for the purpose of imposing and collecting the Mello-Roos Community Facilities Tax. The governing body and the boundaries of the district may be the same as for the City.

Mello-Roos Community Facilities District Tax – Special non ad valorem tax imposed to finance public capital facilities and services in connection with new development.

Mello-Roos Bonds – Bonds allowing cities, counties, school districts and special districts to finance certain public capital facilities and services, especially in developing areas and areas undergoing rehabilitation. Property owners in the Mello-Roos district pay an annual special tax which is included on the property tax bill.

Modified Accrual Accounting Method - An accounting method commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred.

Motor Vehicle Fuel Tax –A per gallon tax on fuel used to propel a motor vehicle or aircraft. Use of tax is limited to research, planning, construction, improvement, maintenance and operation of public stress and highways or public mass transit guideways. Also called Highway Users Tax, Gas Tax and Motor Vehicle Fuel Tax.

Motor Vehicle License Fee (VLF) – VLF is a fee for privilege of operating a vehicle on public streets. VLF is levied annually at 2% of the market value of motor vehicles and is imposed by the state "in lieu" of local property taxes. VLF is also called Motor Vehicle in-Lieu Tax.

Municipal Code - A book that contains City Council approved ordinances presently in effect. The Code defines City policies in various categories.

Nexus – In general, a minimum threshold of connection necessary within a taxing jurisdiction to allow taxing authority over out-of-state individuals or businesses. Requirement of Government Code Sections 66000 et seq. that there be a reasonable connection ("nexus") between required development impact fees and the development project in question.

Objectives - Identifies the desired results of the activities of a program.

Operating Budget – A programmatic, financial, and organizational plan for furthering the goals of the City Council through departments of the City, which does not include capital improvement projects.

Operating Expenses – Expenses incurred as a result of day-to-day operations.

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it conflicts with any higher form of law, such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution. A law set forth by a government authority, specifically, a municipal regulation.

Other Post Employment Benefits (OPEB) – A pension is a form of "post-employment benefit" that an employee receives after their service to the agency ends. Other forms of such benefits can include health insurance and other health-related benefits provided to former employees.

Parcel Tax – Special non ad valorem tax on parcels of property generally based on either a flat per-parcel rate or a variable rate depending on the size, use and/or number of units on the parcel.

Pay As You Use – Concept that debt financing enables the public entity to spread the cost of a capital project over time, as the project is being utilized.

Pay As You Go – Concept of paying for capital projects when the initial cost is incurred, rather than over time through the use of debt financing.

Performance Budget – Same as a program budget, except that an additional component – performance – is included to tie expenditures for each program to specific goals established for that program.

Performance Indicator – A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.

PERS (CalPERS) - Public Employees Retirement System. A pension plan administered by the State of California for government agencies.

Personnel Expenditures – Salaries, wages and fringe benefits paid to and on behalf of employees.

Police and Fire Special Tax – Special tax on parcels of property in support of police and/or fire protection services.

Portfolio – The collection of securities held by an individual or institution.

Possessory Interest – Taxable private ownership of interests in tax-exempt public property.

Prevailing Wage – The basic hourly rate paid on public works projects to a majority of workers engaged in a particular craft, classification or type of work within the locality and in the nearest labor market area. Prevailing wage laws require all bidders to use the same wage rates when bidding on a public works project.

Program Budget – A program budget displays a series of 'mini-budgets' which show the cost of each activity that city departments perform.

Program Revenues – Revenues received by a department as a result of the services or operations of that department (such as user fees), which are used to finance the related services or programs. Program Revenue is not discretionary (general-purpose) revenue.

Property Related Fee – A levy imposed on a parcel or upon a person as an incident of property ownership for property-related service.

Property Tax – California State Constitution Article XIII A provides that the combined maximum property tax rate on any given property equal 1% of its assessed value unless an additional amount has been approved by voters for special taxes or general obligation bonds. The County assesses properties, bills and collects these property taxes. The County remits the City's share.

Property Tax In Lieu of VLF – Property tax shares and revenues allocated to cities and counties beginning in FY04-05 as compensation for Vehicle License Fee (VLF) revenues previously allocated to cities and counties by the State.

Proposed Budget - The working document for the fiscal year under discussion.

Proposition 1A (2004) – Voter approved state constitutional amendment protecting most major city county and special district revenues from reduction or shifting by the state Legislature.

Proposition 1A (2006) – Voter approved constitutional amendment protecting the local allocation of state transportation sales tax revenues under Proposition 42 from reduction or shifting by the state Legislature.

Proposition 4 (1979) – Also called the Gann Initiative, this initiative, now Article XIIIB of the State Constitution, was drafted to be a companion measure to Proposition 13, Article XIIIA of the Constitution. Article XIIIB limits growth in the government spending to changes in population and inflation.

Proposition 8 (1978) – An amendment to Proposition 13, passed in November 1978 to allow Assessors to recognize declines in value for property tax purposes. Revenue & Taxation Code Section 51 requires the Assessor to annually enroll either a property's Proposition 13 base year value factored for inflation, or its market value as of January 1st, whichever is less.

Proposition 13 (1978) – Article XIIIA of the California Constitution, commonly known as Proposition 13, which limits the maximum annual increase of any ad valorem tax on real property to 1% of the full cash value of such property.

Proposition 42 (2002) – Voter approved measure that directs the Legislature to allocate revenues derived from the taxable sales of gasoline to certain transportation programs including to cities and counties.

Proposition 111 (1994) – Voter approved measure that increased the state Motor Vehicle Fuel Tax by $0.09 per gallon and made certain adjustments to the spending limits under Proposition 4 (1979).

Proposition 172 (1993) – A 1993 measure that places a one-half cent sales tax for local public safety in the constitution effective January 1, 1994. The tax is imposed by the state and distributed to cities and counties.

Proposition 218 (1996) – A voter approved state Constitutional amendment, self-titled "Right to Vote on Taxes Act" expanded restrictions on local government revenue-raising, allowing the voters to repeal or reduce taxes, assessments, fees, and charges through the initiative process; reiterating the requirement for voter approval for both "special taxes" and "general taxes", and imposing procedural and substantive limitations on assessments of real property and on certain types of fees.

Proprietary Funds - in governmental accounting, is a business-like fund of a state or local government. Examples of proprietary funds include enterprise funds and internal service funds. Enterprise funds provide goods or services to the general public for a fee.

Principal – "Face" or "par value" of an instrument. It does not include accrued interest.

Public Safety Sales Tax (PSST) – Also known as Measure G, this transaction and use tax was passed by the voting public in February, 2008. The amount of the tax is ½ of 1% and is collected from gross sales. Use of tax revenues is restricted to 70% for Police services and 30% for Fire services. There is no sunset clause.

Purchase Order - Authorizes the delivery of specific goods or services, and incurrence of debt for them.

Purpose/Goal - This element explains the need for the activity and the reason for its existence.

Qualified Opinion – A finding issued by an independent auditor as part of the annual single audit requirement. This opinion finds that the auditee is mostly in compliance with all material aspects. Some instance of material noncompliance was noted during the scope of the audit.

Rating – The designation used by investors' services to rate the quality of a security's creditworthiness.

Rating Agencies – Firms that evaluate the likelihood that bonds or debts will be repaid by assigning rates to those bonds or debts. A bond rating is often the single most important factor affecting the interest cost on bonds. There are three major rating agencies for municipal bonds: Moody's Investors Service, Standard & Poor's, and Fitch Ratings.

Real Property – Land and permanently attached improvements.

Real Property Transfer Tax – Tax imposed on the transfer of ownership in real estate. Typically imposed instead of a Documentary Transfer Tax.

Realignment – Actions taken by the State of California in 1991 and 2011 to restructure the state-county fiscal relationship by making certain health, social service, criminal justice, and mental health service programs county responsibilities, and providing some funding to help pay for the new responsibilities.

Regional Surface Transportation Program (RSTP) – The RSTP was established by California State Statute utilizing Surface Transportation Program Funds that are identified in Section 133 of Title 23 of the United States Code. Funds are typically eligible for construction, reconstruction, rehabilitation, resurfacing, restoration, and operational improvement on Federal-aid highways.

Reimbursement for State Mandated Costs – Article XIIIB, Section 6 of the California Constitution which requires the state to reimburse local agencies for the cost of the state-imposed programs. Process is commonly called "SB90" after its original 1972 legislation.

Regulatory Fee – A charge imposed on a regulated action to pay for the cost of public programs or facilities necessary to regulate a business or other activity or mitigate the impacts of the fee payer on the community. A regulatory fee does not include a charge on a property or a property owner solely due to property ownership.

Repairs and Maintenance - Expenditures for repairs and maintenance of all equipment and supplies, buildings, structures and grounds.

Reserve - An account used to earmark a portion of the fund balance as legally segregated for a specific use.

Resolution - A special or temporary order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

Restricted Use Funds – Funds designated for use for a specific purpose.

Revenue – Annual income received by the city.

Revenue Bonds – Bonds issued to acquire, construct or expand public projects for which fees or admissions are charged. Bonds are repaid solely from the income generated by use of that project.

Salary Savings - That percentage or dollar amount of salaries that can be expected to be unspent during the fiscal year due to vacancies and employees receiving less than the top-step pay of the classification.

Sales Tax – A tax imposed on the total retail price of any tangible personal property. The City's general fund receives .95% percent of the 8.725% of taxes assessed on retail sales or leases of tangible personal property in the City.

SB1977 – 1992 bill (Government Code, Section 54945.6 as amended) requiring local officials to mail notice of new and increased benefit assessments and to hold public hearings prior to imposing benefit assessments.

SB90 – Reimbursement process for state mandated costs, named after its original 1972 legislation.

Secured Property – As the property tax is guaranteed by placing a lien on the real property, secured property is that real property in which the value of the lien on the real property and personal property located thereon is sufficient to assure payment of the tax.

Secured Property Taxes - Taxes levied on secured property in the City.

Secured Roll – That property tax list containing all assessed property secured by land subject to local taxation.

Securities – Investment instruments such as bonds, stocks and other instruments of indebtedness or equity.

Service Charges – Charges imposed to support services to individuals or to cover the cost of providing such services. The fees charged are limited to the cost of providing the service or regulation required (plus overhead).

Service Level – Indicates a project's effect on existing levels of service provision or identifies a new service to be provided to the public.

Short-Term Financing Methods – Techniques used for many purposes, such as meeting anticipated cash flow deficits, interim financing of a project, and project implementation. Using these techniques involves issuance of short-term notes. Voter approval is not required.

Single Audit - An annual examination by an independent auditor of a governmental agency's financial records, financial statements, federal award transactions and expenditures, general management of its operations, internal control systems, and federal assistance. The final independent audit report must be presented in conformity with Generally Accepted Accounting Principles. It must include a report on the status of internal controls relative to the financial statements and major programs. The auditor must also issue an opinion on the degree to which the recipient has complied with laws, regulations, and the terms and conditions of the federal assistance awards. If the Single Audit produced audit findings, the auditor must prepare a Schedule of Findings and Questioned Costs. See Unqualified Opinion, Qualified Opinion, Adverse Opinion and Disclaimer of Opinion.

Special Assessment Fund - A fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

Special District - Independent unit of local government generally organized to perform a single function.

Specialized Services - Services that are not otherwise categorized, such as title searches, police work for private parties, consultant fees, library materials, fringe benefits and loans.

Special Tax – A tax that is collected and earmarked for a special purpose and deposited into a separate account. A two-thirds vote of the electorate is required to impose, extend or increase any special tax.

Street Lighting Act of 1919 – Act authorizing cities to fund the maintenance and operation of street lighting.

Structural Deficit - The amount by which a government's spending is more than it receives in taxes in a particular period, whether the economy is performing well or not. Structural deficit issues can only be addressed by explicit and direct government policies: reducing spending, increasing the tax base, and/or increasing tax rates. It can be described as more "chronic" or long-term in nature hence needing government action to remove it.

Subvention – Subsidy or financial support received from county, state or federal government. The state and county currently levy certain taxes that are "subvented" to cities, including motor vehicle license fees, state mandated costs and motor vehicle fuel tax.

Sunset Clause - In public policy, a sunset provision or clause is a measure within a statute, regulation or other law that provides that the law shall cease to have effect after a specific date, unless further legislative action is taken to extend the law.

Supplemental Property Tax – In the event a property changes ownership, the county collects a supplemental property tax assessment in the current tax year by determining an supplemental value. In future tax periods, the property carries the full cash value.

Tangible Personal Property – Movable property.

Tax – Compulsory charge levied by a government for the purpose of financing services performed for the common benefit.

Tax Allocation Bonds – Bonds that were issued by redevelopment agencies to revitalize blighted and economically depressed areas of the community and to promote economic growth.

Tax and Revenue Anticipation Notes (TRANs) – TRANs are short-term borrowings by a public entity to meet cash flow needs in the general fund and other unrestricted funds of a public entity. TRANs are issued before expected receipt of taxes and other revenues during the same fiscal year.

Tax Base – The objects or transactions to which a tax is applied (e.g. parcels of property, retail sales, etc.). State law or local ordinances define the tax base and the objects or transactions exempted from taxation.

Tax Rate - The amount of tax applied to the tax base. The rate may be flat, incremental or a percentage of the tax base, or any other reasonable method.

Transactions and Use Tax – Also known as an "add-on local sales tax", a tax imposed on the total retail price of any tangible personal property and the use or storage of such property when sales tax is not paid.

Transient Occupancy Tax (TOT) - Tax levied by cities on persons staying 30 days or less in a room(s) in a hotel, inn,, motel, tourist home, non-membership campground or other lodging facility. Also called Transient Lodging Tax or Hotel Tax. The City of Reedley's TOT rate is 8% is applicable only at the Edgewater Motel.

Teeter Plan – Enacted in 1949, an alternative method for allocating delinquent property tax revenues, authorized by Revenue and Taxation Code section 401, in which the County Auditor allocates property tax revenues based on the total amount of property taxes billed, but not yet collected. The county government then collects and keeps the delinquency, penalty and interest payments.

Triple Flip – A mechanism used to repay state fiscal recovery bonds pursuant to Proposition 57 of 2004. Under the Triple Flip, the local sales and use tax rate is reduced from 1.00% to .75% with the 0.25% diverted to repay state fiscal recovery bonds. Cities and counties are reimbursed for the lost revenue from a shift of property tax revenue.

Unqualified Opinion – A finding issued by an independent auditor as part of the annual single audit requirement. This opinion finds that the auditee is in compliance with all material aspects.

Unsecured Property – As the property tax is guaranteed by placing a lien on the real property, unsecured property is that real property in which the value of the lien is not sufficient to assure payment of the property tax.

Use Tax – A tax imposed on the use or storage of the tangible personal property when sales tax is not paid.

User Fee – Fees charged for the use of a public service or program such as for recreation programs or public document retrieval. User fees for property-related services are referred to as property-related fees.

Utility Connection Fee – Utility connection fees or capacity fees are imposed based on a voluntary decision to connect to a utility system or to acquire the right to use additional capacity.

Utility Rate – A category of user fee paid by the user of utility services.

Utility Users Tax (UUT) – Tax imposed on the consumer (residential and/or commercial) of any combination of electric, gas, cable, television, water, and telephone services. The City of Reedley does not have any Utility Users Tax.

VLF – Property Tax Swap – The trade of most city and county Vehicle License Fee revenue for additional property tax share and revenue.

Voter Approved Property Tax for Indebtedness – Includes ad valorem property taxes levied in addition to the 1 percent rate for voter approved debt, approved before July 1, 1978 or after July 1, 1986.

Williamson Act and Open Space Subvention – State subvention to foster preservation of open-space by lowering cost of property tax.

WWTP – Wastewater Treatment Plant.

Year-End – This term means as of June 30th (end of the fiscal year).

Yield – The total amount of revenue a government expects to receive from a tax, determined by multiplying the tax rate by the tax base. Also, the annual rate of return on an investment, expressed as a percentage of the investment.

Zero-Based Budget – Zero-based budgeting is a system that requires all departments to defend their programs and justify their continuation each year. The department(s) must show the various levels of service that could be provided with different levels of funding, including zero funding.

We, the members of the Reedley City Council and the employees of the City of Reedley, foster a high quality of life for our entire community by creating an environment of open communication, progressive partnerships, economic opportunities and the delivery of efficient, responsive and excellent community services

