

FISCAL YEAR
2023-2024

BUDGET



CITY OF
CHOWCHILLA
CALIFORNIA



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CITY COUNCIL



RAY BARRAGAN
MAYOR



KELLY SMITH
MAYOR PRO TEM



WASEEM AHMED
COUNCIL MEMBER



JOHN CHAVEZ
COUNCIL MEMBER



JEFF TROOST
COUNCIL MEMBER

CITY OFFICIALS

- Rod Pruett, City Administrator
- Jeff Palmer, Chief of Police
- Kerri Williams, Finance Director
- Mark Hamilton, Community & Economic Development Director
- Jason Rogers, Public Works Director
- Fred Gaumnitz, Fire Chief
- Joann McClendon, City Clerk

Mary Lerner, City Attorney, Lozano Smith

GFOA BUDGET AWARD

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

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

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

The City of Chowchilla was presented with a Distinguished Budget Presentation Award by the GFOA for its annual budget for the past four years, for fiscal years, 2019/2020, 2020/2021, 2021/2022, 2022/2023. This is the highest budget award presented by GFOA.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Chowchilla
California**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

EXECUTIVE SUMMARY

June 27, 2023

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

On behalf of the City's Management Team, I am pleased to present the City of Chowchilla Budget for Fiscal Year 2023-2024 for the City Council's consideration, in accordance with the Chowchilla Municipal Code. The budget maintains core City programs, services, staffing levels, operating budgets, and capital projects according to our Capital Improvement Plan (CIP). The Pandemic is over and we ended our State of Emergency last Fiscal Year. We no longer have questions about how the economy will be affected by the Pandemic but we now have to face an economy that is somewhat uncertain with inflation as high as it is and the interest rates still increasing. We have used conservative revenue estimates and have sufficient reserve levels.

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

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

The City Council, staff, and the public participated in developing the priorities for this budget. The City issued an online poll and sent out mailers in utility bills to get input from the public on their priorities for the budget. Those results were taken in to consideration along with the results of the City's Goal Setting meeting that also had public input as well as staff and Council. Based upon the input from City Council, as memorialized in the City's Strategic Plan, staff, and the public, the budget was prepared with expenditures in balance with our available revenue.

The 2023-2024 proposed budget includes some increases in operations compared to the 2022-2023 budget, and staffing levels have seen a slight increase. We have added a Full-Time Human Resources Manager position in the Administration department. We also have increases in Salaries and Wages as a result of labor negotiations. We also continued the Community Pool program in the summer. The budget continues to address the priorities of improving the City's streets and sidewalks, economic development, completing grant-

funded projects, increased code enforcement, city-wide beautification, and improving the City's ability to address infrastructure needs. The budget is balanced with reserves to fund capital improvements and one-time costs in the General Fund of roughly \$751,000. The budget will be re-evaluated at mid-year.

The General Fund is balanced with \$12,887,761 in anticipated revenues, \$13,329,793 in expenditures, and \$442,032 of reserves for projects and one-time expenditures. The General Fund Unappropriated Fund Balance is expected to decrease to 55.49% of operating expenditures from the Budgeted 67.24 % in FY 2022/2023. This is due to some one-time cost from FY 2022/2023 being rolled over into the FY 2023/2024 budget as well as FY 2023/2024 having some one-time expenditures out of reserves. The City Council approved a Reserve Policy in April 2016, which established a minimum level of 17% and is the Government Finance Officers Association (GFOA) recommendation of two months of operating expenditures. Expenditures exceed revenues in Fiscal Year 2023-2024 due to using reserves to pay for multiple one-time expenses and capital projects. \$226,000 being spent for a backup generator for City Hall, \$100,000 for Police Department RIMS software lease payment (\$100k per year for 3 years), \$325,000 for Environmental work to be done on the Industrial Specific Plan, \$200,000 on a Housing Element update and roughly \$200,000 for various vehicles, machinery and equipment.

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

In Fiscal Year 2022-2023, the Fairmead consolidation project was submitted for grant funding and we hope to be awarded the grant by December 2023 with construction to begin in the fall of 2024. The Humboldt Storm Drain Project was completed. The AutoZone distribution center broke ground in May 2023 and is expected to have an 18-24 month construction period. We completed construction of Phase I of the Fire Station expansion. We successfully opened the Community Pool for the first time in a long time with the help of the High School. With the help of donations, we were able to purchase a 38-foot artificial Christmas tree that goes in the park during December and is the focal point of the end of our new Christmas Parade. We also were able to use donations to purchase a clock that will be in our downtown to commemorate our city being incorporated for 100 years.

ECONOMIC BACKGROUND

Economic forecasts for the Central Valley and Madera County are up from last year despite high inflation and interest rates and some economic uncertainty. Our three major revenue sources, Sales Tax, Vehicle License Fees & Property Tax, are all projected to see increases from FY 2022/2023. Unemployment in Madera County has seen an increase compared to last year, up from 6.1% to 7.4%, according to the April 2023 statistics of the California Employment Development Department. The rate for California is 4.4%, and the national rate is 3.7%.

The City continues to provide economic development programs designed to stimulate job creation by providing fee incentives to promote industrial development with multiple programs to save but the most effective program is the \$4,000 per full-time job created incentive. Staff will continue to attend economic development conferences to market Chowchilla. In addition, the City has approved Development Impact Fee (DIF) reduction programs that range from 25%-75% reductions depending on size and type. With all of the incentives Chowchilla provides to spur development, we have seen increased housing, retail and industrial inquiries. We are also confident that the refunding of the CFD bonds it will reduce the assessments and make development more attractive.

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

The City recently adopted a specific plan for the area defined in the Chowchilla General Plan as Industrial. This region, consisting of 2,000 acres situated at the intersection of two major freeways: SR 99 and SR 152, is the Chowchilla Industrial Specific Plan and aims to lay out the requirements necessary to attract food processors, manufacturers, and fulfillment centers. This Industrial Specific Plan still needs to have environmental work completed to be fully approved and that work was approved to be done in the FY 2023/2024 budget.

The City formed the Community Facilities District (CFD) in 2006 to help with capital infrastructure, which would be needed for future development and address the ongoing service needs of developments. This district is currently being re-evaluated. A new Fiscal Impact Analysis study was completed that looked into the services assessment component and a new DIF nexus study was completed to look at the infrastructure needs. The current configuration of the CFD has maximum assessments based on the issuance of up to 50 Million Dollars in bonds, and after meeting with property owners in the district, we have determined no additional bonding authority on top of what has already been issued is needed. We are hoping to have the refunding completed by the end of calendar year 2023. The maximum assessments have been an economic development obstacle for quite some time, and we are hoping that reducing maximum assessments will encourage more development.

The City is excited about the recent increase in economic development activity. The largest development is the AutoZone distribution center. They broke ground in May 2023 and construction is expected to take 18-24 months. This project will bring roughly 300 jobs to our community.

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

The Fiscal Year 2023-2024 operating and capital improvement budget addresses the priorities of the City and its citizens as guided by the City's Strategic Plan. It continues to

provide the essential services for the community within the available resources according to the City's fiscal policies. It also provides high-quality public safety services, improves and upgrades the City's infrastructure, directs resources to economic development, and addresses fiscal responsibility with adequate General Fund reserve levels.

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

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

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

The results of these programs are starting to be seen. These include new businesses on Robertson Boulevard and in the downtown; in Fig Tree Plaza, Tesla put in a row of charging stations and a new oil & lube facility is under construction; on Prosperity Boulevard with TF Fires and previously Pacific Auto Center, Jack-in-the-Box began construction as well; Chowchilla Boulevard, with AutoZone distribution center, an alternative energy plant is in the process of closing escrow and a 26 acre site that is owned by the Successor Agency is in escrow with a local business looking to expand its operations; Downtown Corridor has seen O'Reilly's Auto Part Store open; and for Housing we had over 100 houses completed in FY 2022/2023 and have multiple housing projects under review for the neighborhoods on both the West and East sides of town.

The voters approved Measure N in November 2018, allowing for a 1% sales tax add-on specifically designated for public safety. The collection of this additional sales tax started on April 1, 2019. Monies are allocated between the Police and Fire Departments and will be vital to the growth and efficiency of those departments. Significant accomplishments in the FY 2023/2024 budget are the Police Department's new CAD software, fire station expansion phases II, continued current personnel levels with the additional amounts for retention & recruitment. To date, Measure N has added 2 Patrol Officers, 1 Code Enforcement Officer, 1 Detective, 1 Community Service Officer & 1 Fire Inspector. We are also looking to fund a partially paid fire department in the near future but we need to get the fire station expansion phases completed first. Measure N also provides for new equipment.

BUDGET HIGHLIGHTS IN THE FISCAL YEAR 2023-2024 ANNUAL BUDGET

The Annual Budget provides a range of public services and focuses on those core services most essential to our citizens. Over the last several years, the City has built its General Fund reserve level to upward of 50% of operating costs which is well above the GFOA recommendation of 17%, or two months of expenditures. FY 2022/2023 has a projected reserve level of upward of 55%. This allows us to use reserves for one-time costs and capital improvements without affecting the operating budget or critical services and maintaining a reserve level above the GFOA recommendation.

JOB CREATION REMAINS A HIGH PRIORITY FOR THE CITY

Over the new fiscal year, the City will continue to draw upon the "tools" put in place by the Council to incentivize new business recruitment as it aggressively pursues new business opportunities in the areas of hospitality, health care, processing, and retail. The AutoZone distribution center will bring 300+ jobs. The City also has the Industrial incentive that gives \$4,000 per full-time job created. In addition, the City plans to continue to actively reach out to prospective businesses through trade shows and events. Finally, efforts to revitalize the downtown will remain a key focus of the City.

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

Over the last few years the City has been active in upgrading critical infrastructure needs. In FY 2022/2023 we completed the preliminary engineering and planning for Well 15, which is to be located at the water tank in our Industrial Area, and awarded the well drilling bid. Well 15 should be operational in FY 2023/2024. The City Council has also approved the use of our American Rescue Plan Act (ARPA) funds for an additional well on the East side of town. We need more redundancy and we have only one well on the East side of town so the plan is to locate the well on the east side. The City Council also approved the use of ARPA funds to put in water stub outs in the Industrial area between the slough and Ave 24. These stub outs will provide infrastructure in an area primed for growth and make our locations very attractive for developers. We have improvements to Avenue 24 and Chowchilla Boulevard programmed in the FY 2023/2024 budget and should be completed over the next couple years to improve our Industrial Area and make it more marketable. Staff will continue to work with housing developers on development agreements and streamlining the planning review process. Additionally, the FY 2023/2024 budget includes completing the environmental work for the Industrial Specific Plan for the City's industrial zoned lands which will also help our industrial area be extremely attractive for development and give us an edge on our competitors. Then you add the Council approved incentive programs and I feel we are in a very good position for growth.

AN AGGRESSIVE CODE ENFORCEMENT ENHANCES CIVIC PRIDE

A couple years ago Measure N was used to enhance our code enforcement activity by adding 1 Full-Time position which has helped tremendously. In addition, the City lien foreclosure program has successfully cleaned up the derelict property and incentivized outstanding fines to the City, pushing owners to clean up their properties.

ACTIVITIES AT CITY PARKS

Family-friendly parks are vital to the quality of life in Chowchilla. This budget includes community partnerships for our Movies in the Park, Concerts in the Park, Science in the Park, Farmer's Markets and other events that add to the quality of life for our residents. These events serve as positive elements to showcase and market the community as a fun and family-friendly community that can attract new residents and businesses.

CONTINUED STREET AND SIDEWALKS REPAIRS AND ADA COMPLIANCE

Our pavement management system identifies the streets that need the most repair to better focus monies being spent. We received a \$1 million grant from Caltrans that is programmed in FY 2023/2024 to make downtown improvements and beautification. This will include median beautification, lighted crosswalks and bulb outs. We also have several alley ways that we are rehabilitating with the use of grant funds. We have Chowchilla Blvd and Ave 24 programmed in FY 2023/2024 for rehabilitation as well.

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

We routinely look to upgrade our website to make it more user friendly and interactive and continue to seek additional web and software resources to increase community and business services and opportunities through this information portal and facilitate the recruitment and development of new business to Chowchilla. we do a lot of our community outreach through our social media platforms, such as public input for the budget, and are always looking for creative ways to increase our messaging to the public through social media.

UPDATE THE MUNICIPAL CODE

The City is continually reviewing and identify outdated Municipal Codes that are no longer applicable. As the modernization progresses, the City will ultimately achieve an up-to-date Municipal Code, along with the associated regulations. We are looking to update areas of Business License, Code Enforcement, Administrative Citations and Weed Abatement in FY 2023/2024

INFORMATION TECHNOLOGY IMPROVEMENTS

The FY 2022/2023 had some much-needed upgrades for equipment and infrastructure. The FY 2023/2024 budget continues to invest in our Information Technology infrastructure. We will be upgrading the council chamber's audio and visual equipment, increased storage and back-ups with a Network Attached Storage (NAS) system and cyber security upgrades.

CENTENNIAL CELEBRATION

The City was incorporated in February 1923 and we began a yearlong celebration in FY 2022/2023. We have made a lot of branding additions to our normal events and added some more for the celebration. In FY 2023/2024 we will be having a dinner with the community to celebrate. We will also be adding a beautiful clock in our downtown to memorialize the celebration.

BUDGET OVERVIEW

The 2023-2024 Annual Budget for all funds is \$53.92 million, balanced by current revenues and capital reserves. The budget represents a 11% decrease compared to expenditures in the Fiscal Year 2022-2023, primarily due to decreases in capital projects. There are increases in operating costs mostly attributed to increases in Salaries and Benefits because of additional personnel added and increases in wages per the approved Memorandum of Understanding (MOU) for each bargaining unit. Inflation has also driven up the cost of Supplies and Services.

GENERAL FUND BUDGET (GF)

Total revenues for the General Fund are budgeted at \$11.1 million, plus transfers in of \$1.8 million which consist of \$7,000 from the Successor Agency for General and Administrative cost recovery, \$1.76 million from Measure N for the fire station expansion Phase II, Police Department RIMS software, Measure N renewal costs and public safety personnel costs. Property taxes are estimated to have a 3% increase, according to the County Assessor. Sales tax is estimated to be \$2.61 million, which is roughly 1% more than the projected the Fiscal Year 2022-2023 amount and is in accordance with Muni Services projections. The top three revenue sources for the General Fund are represented as follows: Vehicle License Fees – 24% of the total and a 5% increase from the prior year due to the new percentage split resulting from the County lawsuit settlement agreement; Sales Tax – 20% of total and a 1% increase from the prior year total; and Property Taxes – 10% of total and a 3% increase from the prior year. Most of the other revenues in the general fund reflect a minimal 0%-2% increase.

Appropriations for the General Fund are \$13.33 million, a \$360,000 increase compared to the Fiscal Year 2022-2023. This increase is due mainly to capital projects and Operations. Appropriations by major category include the following:

WAGES AND BENEFITS-GF

As a service-providing organization, the most significant cost is our employees, which accounts for 48% of operating expenditures (\$5.9 million). Employee costs increase 5% over the Fiscal Year 2022-2023 primarily due to the agreed-upon increases in the MOU's, increases in health insurance costs, and retroactive adjustments for worker's compensation insurance. The MOU's expire in June 2025.

The GF was able to add a little more than 1 Full-Time Equivalent (FTE) as noted in the Allocation of Approved Positions Section of the budget. This consists of an additional position in Administration for a Human Resources Manager. HR duties are currently handled by the City Clerk. As the City grows and more services are needed we add personnel. On top of that, the ever-changing laws of the State regarding labor laws are hard to keep up with and we decided that we need a Full-Time position to handle those responsibilities.

OPERATIONS AND MAINTENANCE-GF

This category accounts for 24% of the operating budget (\$3.2 million). It includes general operating costs for departments such as supplies, professional services, and training.

OVERHEAD ALLOCATIONS-GF

This category accounts for 6% of the operating budget (\$784,000). It includes costs related to the Internal Service Funds of Fleet and Information Technology.

CAPITAL IMPROVEMENTS-GF

This category accounts for 15% of the General Fund budget (\$1.9 million). This consists of \$1.2 million for fire station expansion Phase II, \$226k for a backup generator at City Hall, \$140k for park improvements, \$100k for PD RIMS software and \$230k for other equipment/building improvements.

DEBT SERVICE/TRANSFER OUTS-GF

The General Fund's debt service and related expense payments are 10% (\$1.3 million) of the operating budget. The Civic Center bond payment is \$369,144, the CREB's bond payment is \$181,724, and the Pension Obligation Bond is \$895,675. The remaining difference is for administrative costs associated with the bonds, such as Trustee and Disclosure fees. The CREB debt service payment is partially offset by the federal government's CREB subsidy, estimated to be \$66,567.

ENTERPRISE FUNDS (WATER, SEWER, AND DISPOSAL)

The City's Water, Sewer, and Disposal budgets are accounted for in separate funds as Enterprise (business type) operations. These areas represent a significant portion of the City's overall budget. Enterprise operations need to be self-balancing with sufficient reserves to meet service obligations and debt coverage. Per the proposed Proposition 218, beginning in July 2021, the water rates increase 5%, the Sewer rates increase 5%, and Solid Waste has a 3% increase. These are valid through June 2026. While we are projecting mild growth from a building permit standpoint, we did not in these funds in an effort to be conservative because new homes have to be occupied by new residents to generate more revenue and that can take a little time.

WATER FUND

The Water Fund has operating revenues projected at \$3.38 million, reflecting no growth in the number of users and includes the 5% increase from Prop 218 that takes effect July 2021, plus \$3.01 million of Transfers In for capital projects. Appropriations total \$7.6 million. Included in Capital Outlay is \$2.9 million for Well 15 & 16, \$180,000 for stub outs in the industrial area, \$550,000 for backup generators at our booster station locations and \$20k for equipment. Debt service payments total \$555,271, of which \$358,737 for the CREB's bond, and \$160,300 for the State Water Resources Board loan. The remaining difference is for administrative costs associated with the bonds, such as Trustee and Disclosure fees. The CREB debt service payment is partially offset by the federal government's CREB subsidy, estimated to be \$68,511.

SEWER FUND

The Sewer Fund has operating revenues projected at \$2.17 million, Transfers In of \$700,000 for Capital Projects and has appropriations of \$3.8 million. This budget includes debt service payments of \$178,531, all attributed to the CREB's bond payment. This is partially offset by the federal government's CREB subsidy, estimated to be \$81,927. Capital

Outlay is \$1.85 million for an aeration system upgrades, chain scrapers and sludge pump replacements, compressor and a tractor.

DISPOSAL FUND

The Disposal fund has revenues projected at \$2.51million, reflecting no growth in the user fees and an 3% increase in rates. We switched to a Franchise Fee model in FY 2022/2023 which includes revenues for roll-off bins which we did not have before. We have included the costs of implementing SB 1383. Appropriations total \$2.14 million, which represents increases in waste hauler costs as provided by the agreement. We are close to meeting our reserve requirement and hope to meet it in FY 2024/2025.

CONCLUSION

Although a major focus of the budget discussion is the General Fund because it represents the essential core services delivered to citizens and supported by general tax funds, other funds are no less important. These other funds include the special revenue funds, enterprise funds, redevelopment/successor agency funds, internal service funds, and debt service funds. All of these funds are balanced for the Fiscal Year 2023-2024, utilizing current revenue and reserves, where appropriate. We are expecting mild growth in the residential, industrial and commercial sectors. However, we do budget conservatively. The economy is a little bit unknown for the immediate future and with inflation going up at an all-time high, there is concern of a potential recession coming soon. Some of the biggest expenditures are from ARPA funds for water infrastructure improvements.

The voters approved measure N on the November 2018 ballot. It allows for a 1% sales tax add-on that is designated specifically for public safety. There is a projection of roughly \$3.01 million in the budget allocated between Police and Fire departments for personnel, equipment, and capital projects. Per the requirements of the Measure, the General Fund must allocate 44%-48% of total expenditures to public safety. That percentage is 50% for Fiscal Year 2023-2024, 37% for Police, and 13% for Fire.

This budget includes funds from the American Rescue Plan Act (ARPA). We received the first half of the funds in July 2021 and will receive the 2nd half in July 2022. The total allocation we received was \$4.38 million. The majority of that has been allocated to water infrastructure improvements consisting of wells and water stub outs in the industrial area.

The 2023-2024 Annual Budget addresses goals by which the community will measure its success and continue to meet the essential service needs for the community within budgetary constraints pursuant to the City Council's goals. The budget maintains Public safety service levels and provides much-needed capital improvements with Measure N; it also continues to provide substantial investment in planned installation, maintenance, or upgrades to roads and sidewalks with the uses of CDBG, grant funding, and reserves; directs resources to economic development and support for job creation; proposes to maintain partnerships with volunteers and community organizations to meet community service needs, and expenditures are balanced with current revenues and designated reserves for specific projects. For these reasons, I recommend the budget for consideration and adoption by the City Council.

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

Respectfully submitted,



Rod Pruett
City Administrator



BUDGET OVERVIEW

(Section 1)

COMMUNITY PROFILE

CITY COUNCIL CORE VALUES

STRATEGIC PLAN GOALS AND OBJECTIVES

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COMMUNITY PROFILE

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

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

Robertson’s ambitious plans were soon carried out with the creation of town streets and country roads that included the 12-mile palm tree lined Robertson Boulevard, a large hotel and office buildings, followed soon with a town water system and streetlights. Following an extensive national advertising program, the colonization project grand opening was held on October 15, 1912. Some 4,000 people responded to the invitation to look over the new land, see the rodeo and partake of the free barbecue lunch at noon. In 1917 Robertson added 40,000 acres of adjoining property and another 26,000 acres in 1919. Chowchilla truly became the “Gateway to Prosperity” and was incorporated as a city on February 7, 1923.

Today, Chowchilla is one of two cities in Madera County, encompassing 11-square miles and a 2021 estimated population of 19,007. Chowchilla is surrounded by some of the world’s richest and most productive agricultural areas. Chowchilla is strategically positioned at the intersection of two vital state transportation thoroughfares. State Highway 99 is the primary north-south roadway traversing the state and State Highway 152 parallels the southern border of the community and is one of the few major transportation arteries providing a direct link to the Pacific coastline. Many of California’s iconic travel destinations, from National Parks to the San Francisco Bay Area and the Pacific Coast are within an easy two-hour drive.

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

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

TYPE OF CITY	General Law
FORM OF GOVERNMENT	City Council/City Administrator
LAND AREA	11 square miles
NUMBER OF HOUSING UNITS*	4,332 (2020)
SCHOOL DISTRICTS	2 (high; elementary)
EST MEDIAN HOUSE INCOME*	\$57,905 (2021)
EST MEDIAN HOUSE VALUE**	\$294,903 (2021)
COST OF LIVING INDEX**	93.8 (2019; U.S. average is 100)

POPULATION TREND	
1995	10,483
2000	14,568
2005	16,379
2010	18,673
2015	18,391
2020 (Census)*	19,039
2023 Estimated*	19,388

* Some data obtained from www.Census.gov & ** www.city-data.com

CITY COUNCIL CORE VALUES

MISSION

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

VISION

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

VALUES

As an organization, we uphold the following values:

ACCOUNTABILITY

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

INNOVATION

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

PROFESSIONAL EXCELLENCE

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

RESPECT

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

TEAMWORK

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

TRUSTWORTHINESS

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

GOALS

Provide a safe and secure community

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

Fiscal reinforcement and growth

Quality of life and sense of place

Economic development and revenue production

STRATEGIC PLAN GOALS AND OBJECTIVES

GOAL ONE

PROVIDE A SAFE AND SECURE COMMUNITY

Police Department

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

Fire Department

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

Code Enforcement

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

GOAL TWO

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

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

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

GOAL THREE

FISCAL REINFORCEMENT AND GROWTH

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

GOAL FOUR

QUALITY OF LIFE AND SENSE OF PLACE

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

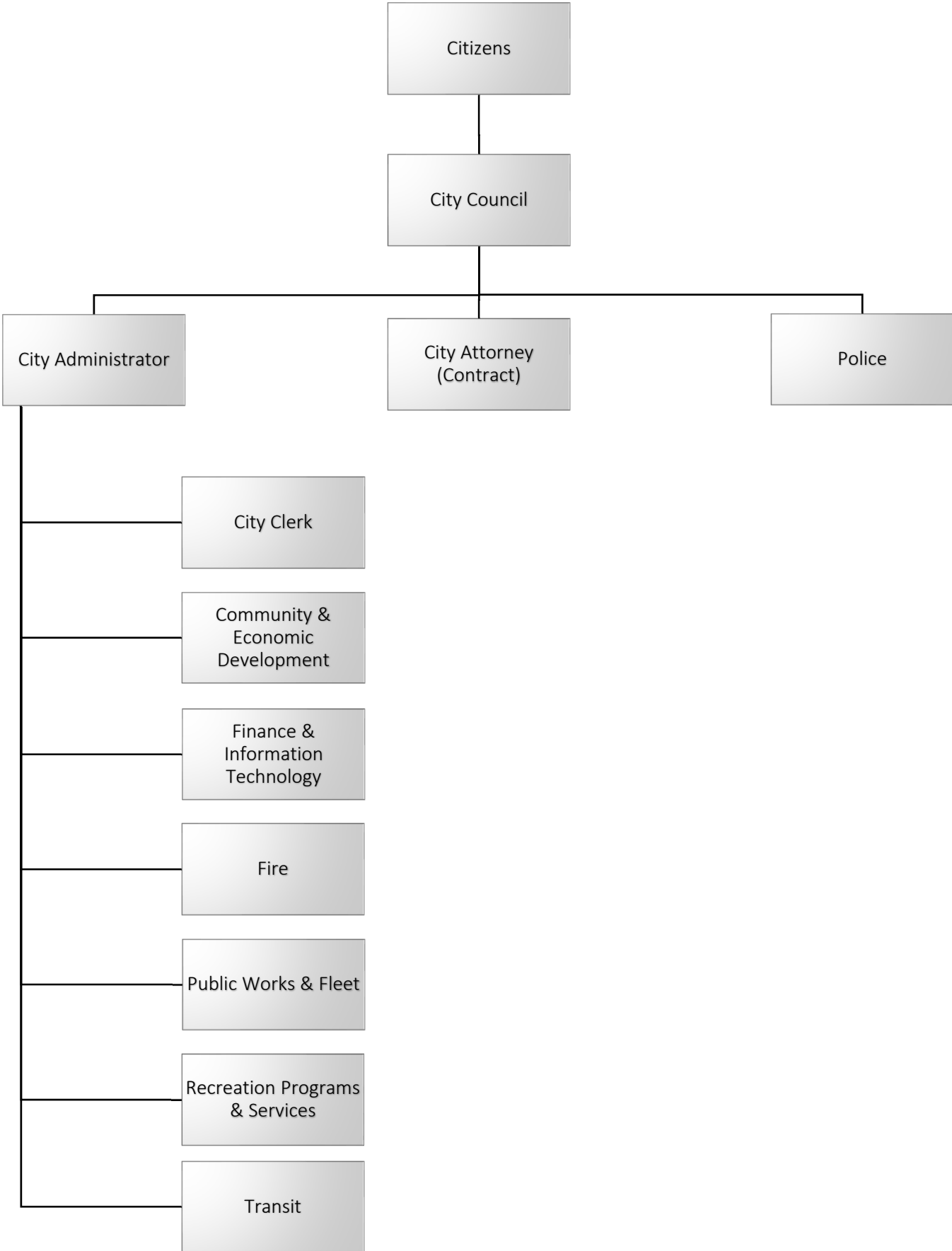
11. Evaluate opportunities for food truck events
12. Utilize shopping centers, large parking lots, parks, fairgrounds, or sections of streets to regularly host classic car shows
13. Work with Chowchilla Fair and Event Center staff on facility development and utilization

GOAL FIVE

ECONOMIC DEVELOPMENT AND REVENUE PRODUCTION

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

CITY ORGANIZATIONAL CHART



INTRODUCTION AND OVERVIEW OF BUDGET

BUDGET OVERVIEW

SUMMARY OF BUDGET PARAMETERS AND KEY ASSUMPTIONS

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

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

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

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

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

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

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

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

BUDGET GUIDE

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

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

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

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

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

BASIS OF ACCOUNTING – FUND ACCOUNTING

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

Governmental Fund Types

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

Proprietary Funds

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

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

Fiduciary Funds

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

Each fund and its purpose are described further as follows.

BASIS OF BUDGETING

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

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

DESCRIPTION AND PURPOSE OF ACCOUNTING FUNDS

GOVERNMENTAL FUNDS

General Fund

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

State Gas Tax Fund

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

Road Maintenance and Rehabilitation Account (RMRA)

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

Regional Surface Transportation Fund (RSTP)

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

Streets and Roads Fund

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

Landscape and Lighting Maintenance District Funds

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

Measure N Fund

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

Measure T Fund

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

Transit Fund

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

Public Safety Grants Fund

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

American Rescue Act Fund (ARPA)

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

Community Development Block Grant (CDBG) Fund

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

HOME Grant Funds

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

Economic Development Block Grant (EDBG) Fund

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

Developer Fees Funds

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

Capital Reserve Funds

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

Chowchilla Public Financing Authority Fund

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

Debt Service Fund

This debt service fund accounts for the 2019 pension obligation bonds

PROPRIETARY FUNDS**Water Fund**

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

Wastewater Fund

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

Disposal Fund

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

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

Airport Fund

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

Fleet Fund

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

Information Technology Fund

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

FIDUCIARY FUNDS**Community Facilities District Fund**

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

Successor Agency Fund

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

Greenhills Special Assessment District Fund

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

Pheasant Run Special Assessment District Fund

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

BUDGET DEVELOPMENT PROCESS

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

REVIEW OF GOALS

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

DEPARTMENT BUDGET REQUESTS

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

BUDGET REVIEW AND ANALYSIS

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

CITY COUNCIL ADOPTION

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

BUDGET AMENDMENTS

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

BUDGET CALENDAR

JANUARY

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

FEBRUARY

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

MARCH

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

APRIL

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

MAY

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

JUNE

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

BUDGET GUIDE GLOSSARY

GLOSSARY OF BUDGET TERMINOLOGY

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

Accrual Basis of Accounting

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

Ad Valorem Taxes

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

Adopted Budget

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

Agency Fund

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

Allocated Costs

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

Annualize

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

Appropriation

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

Arbitrage

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

Assessed Valuation

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

Asset

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

Authorized Positions

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

Available (Undesignated) Fund Balance

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

Bond

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

Budget

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

Budget Amendment

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

Capital Assets

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

Capital Improvements

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

Capital Improvement Program

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

Capital Outlay

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

Capital Project

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

Capital Reserve

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

Contingency

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

Contractual Services

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

Cost Recovery

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

Debt Service

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

Dedicated Tax

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

Deficit

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

Department

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

Depreciation

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

Development-related Fees

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

Division

A unit or organization that reports to a department.

Employee Benefits

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

Encumbrance

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

Enterprise Fund

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

Expenditures

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

Expenditure Category

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

Expense

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

Financial Strategies

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent Positions (FTE)

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

Fund

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

Fund Balance

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

General Fund

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

General Obligation (G.O.) Bond

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

Generally Accepted Accounting Principles (GAAP)

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

Goal

Broad mission statements which define the purpose of a department.

Governmental Funds

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

Infrastructure

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

Internal Service Fund

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

Line-item Budget

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

Materials and Supplies

Expendable materials and operating supplies necessary to conduct departmental operations.

Measure N

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

Measure T

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

Mello-Roost Bond

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

Modified Accrual Basis

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

Objectives

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

Operating Expenses

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

Operating Revenue

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

Performance Indicators

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

Performance Measure

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

Personnel Services

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

Program

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

Program Performance Budget

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

Redevelopment Agency

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

Reserve

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

Resolution

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

Revenue

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

Section

A unit or organization that reports to a division.

Self-Supporting Activities

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

Special Revenue Funds

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

Subsidy

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

Supplemental Appropriation

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

Tax Levy

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

Taxes

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

Transfer In/Out

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

Unencumbered Balance

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

User Fees

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

SUMMARY OF FUNDS

(Section 2)

REVENUES AND EXPENDITURES SUMMARY

RESOURCES AND APPROPRIATIONS

REVENUE AND EXPENDITURES – ALL FUNDS

HISTORICAL REVENUES AND EXPENDITURES

ALLOCATION OF APPROVED POSITIONS

EMPLOYEE HEAD COUNT SUMMARY

EMPLOYEE HEAD COUNT

REVENUE PROJECTIONS

GANN APPROPRIATIONS LIMIT

GENERAL FUND

WATER ENTERPRISE

SOLID WASTE ENTERPRISE

SEWER ENTERPRISE

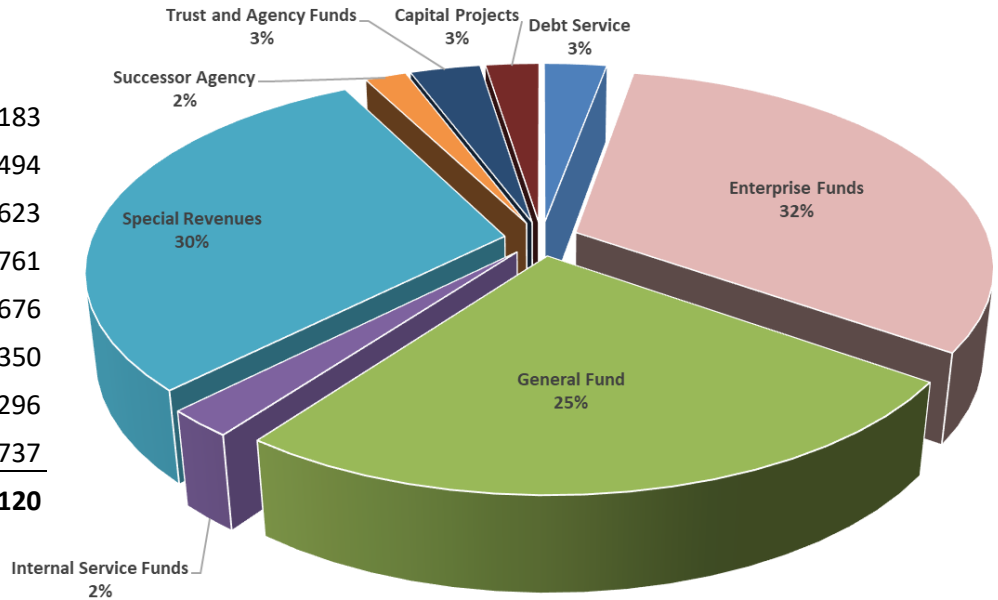
FIVE-YEAR PROJECTED BUDGETS

REVENUE AND EXPENDITURES SUMMARY

REVENUES

2023-2024 ADOPTED

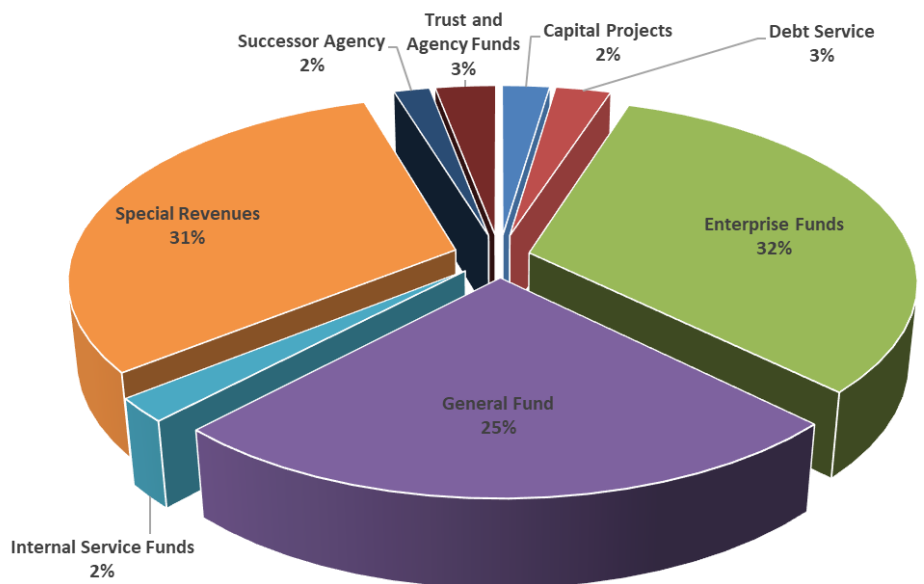
Capital Projects	1,247,183
Debt Service Funds	1,457,494
Enterprise Funds	16,191,623
General Fund	12,887,761
Internal Service Funds	1,137,676
Special Revenues	15,232,350
Successor Agency	968,296
Trust and Agency Funds	1,640,737
Grand Total	50,763,120



EXPENDITURES

2023-2024 ADOPTED

Capital Projects	1,247,183
Debt Service Funds	1,457,494
Enterprise Funds	17,438,269
General Fund	13,329,793
Internal Service Funds	1,137,676
Special Revenues	16,768,442
Successor Agency	945,938
Trust and Agency Funds	1,593,187
Grand Total	53,917,982



RESOURCES AND APPROPRIATIONS

Fund	Fund Name	Beginning Fund Balance	2023-2024 Preliminary Budget		Projected Fund Balance
		2022/2023	Revenues	Expenses	2023/2024
GENERAL FUND					
100	General				
	Total General Fund	9,380,376	12,887,761	13,329,793	8,938,344
ENTERPRISE FUNDS					
200	Airport	692,432	61,201	56,484	697,149
220	Storm Drain	2,180,245	3,768,171	3,707,885	2,240,531
240-242	Sewer	8,310,822	3,064,315	3,919,241	7,455,896
260	Solid Waste	692,282	2,511,339	2,137,967	1,065,654
280-283	Water	6,534,984	6,786,597	7,616,692	5,704,889
	Total Enterprise	18,410,765	16,191,623	17,438,269	17,164,119
SPECIAL REVENUE FUNDS					
	Regional Surface Transportation				
300	Program (RSTP)	-	193,511	193,511	-
301	Gas Tax	969,986	535,452	188,461	1,316,977
302	RMRA	699,809	503,726	482,026	721,509
303	American Rescue Plan Act (ARPA)	4,253,569	40,610	2,613,000	1,681,179
305	Streets& Roads- LTF	498,057	3,264,343	3,131,421	630,979
310	Maintenance Assessment District	618,368	322,950	334,062	607,256
325	Transit	-	577,329	577,329	-
340	Measure N	2,881,669	2,672,604	3,009,530	2,544,743
341	Fire SAFER Grant	-	41,398	41,398	-
350-357	Measure T	1,276,010	1,020,651	457,333	1,839,328
380	Fire Impact Fees	36,115	150,802	73,268	113,649
382	Public Building Impact Fees	(418,023)	183,562	91,681	(326,142)
383	Park Com/Rec Centers	-	324,221	162,011	162,210
384	Park Development Fees	293,709	281,817	140,191	435,335
385	Park In Lieu Fees/Quimby Fees	-	178,416	89,158	89,258
386	Police Impact Fees	442,108	268,622	132,448	578,282
388	Wastewater Impact Fees	1,355,939	198,194	793,840	760,293
390	Signalization Impact Fund	462,768	55,592	25,657	492,703
392	Storm Drain Impact Fees	98,279	563,417	277,821	383,875
394	Streets & Roads Impact Fees	1,938,447	412,175	198,049	2,152,573
396	Water Impact Fees	523,250	205,018	500,868	227,400
400	CDBG grant PI	192,553	9,752	42,000	160,305
402	CDBG Planning Grant for Kings	-	125,000	125,000	-
403	CDBG Planning Grant for Sidewalks	-	181,900	181,900	-
450	HOME Grant PI	1,320,573	12,612	3,100	1,330,085
452	HOME Grant 2019	-	500,000	500,000	-
453	HOME-Shasta	7,987	3,741	3,700	8,028

Fund	Fund Name	Beginning Fund Balance	2023-2024 Preliminary Budget		Projected Fund Balance
		2022/2023	Revenues	Expenses	2023/2024
454	Home Grant 2018	-	500,000	500,000	-
460	Cal Home State Grant	-	700,000	700,000	-
470	20 PLHA Grant	-	662,295	662,295	-
480	CDBG CVI	-	37,566	37,566	-
481	CDBG - CV2 & CV3	-	261,940	261,940	-
496	Community Development Grants	-	27,614	27,614	-
497	Community Development Grants	-	204,103	204,103	-
498	NSP Olivero	156,683	11,417	6,161	161,939
Total Special Revenue Funds		17,607,859	15,232,350	16,768,442	16,071,767
<u>CAPITAL PROJECTS FUND</u>					
588	Berenda Slough Bridge	-	335,500.00	335,500.00	-
590	Alley Paving Projects	-	731,683.00	731,683.00	-
591	Bridge Preventive Maintenance	-	180,000.00	180,000.00	-
Total Capital Projects Funds		-	1,247,183	1,247,183	-
<u>INTERNAL SERVICE FUNDS</u>					
601	Fleet	-	305,043	305,043	-
602	Information Technology	-	832,633	832,633	-
Total Internal Service Funds		-	1,137,676	1,137,676	-
<u>TRUST & AGENCY FUNDS</u>					
800	Community Facilities District	1,331,553	632,815	644,600	1,319,768
840	Greenhills Assessment District	796,123	545,761	545,761	796,123
842	Pheasant Run Assessment District	736,333	462,161	402,826	795,668
Total Trust and Agency		2,864,008	1,640,737	1,593,187	2,911,559
<u>DEBT SERVICE FUNDS</u>					
916	2005 Civic Center Bond	448,695	369,644	369,644	448,695
918	PFA- CREB	81,853	187,875	187,875	81,853
919	Pension Obligation Bonds	-	899,975	899,975	-
Total Debt Service		530,548	1,457,494	1,457,494	530,548
<u>SUCCESSOR AGENCY FUNDS</u>					
956-957	Operating Fund	(4,501,320)	968,296	945,938	(4,478,962)
Total Successor Agency		(4,501,320)	968,296	945,938	(4,478,962)
TOTALS CITY WIDE		44,292,237	50,763,120	53,917,982	41,137,375

REVENUES AND EXPENDITURES – ALL FUNDS

	GENERAL FUND 100	SPECIAL REVENUES					TRANSIT 325
		RSTP 300	GAS TAX 301-302	ARPA 303	STREETS 305	LLMD 310	
REVENUES							
Sales Tax	2,612,515	-	-	-	-	-	-
Property Taxes	1,267,386	-	-	-	-	316,534	-
Franchise Taxes	362,000	-	-	-	-	-	-
Other Taxes	445,390	-	-	-	-	-	-
Intergovernmental	3,426,554	193,511	999,827	-	1,510,994	-	553,204
License and Permits	700,374	-	-	-	500	-	-
Charges for Services	116,053	-	-	-	-	-	23,625
Fines and Penalties	144,950	-	-	-	-	-	-
Allocated Operational Costs	1,618,215	-	-	-	485,703	-	-
Other Revenues	430,584	-	24,849	40,610	9,276	6,416	500
Transfers In	1,763,740	-	14,502	-	1,257,870	-	-
Total Revenue	12,887,761	193,511	1,039,178	40,610	3,264,343	322,950	577,329
EXPENDITURES							
Salaries and Benefits	5,959,022	-	-	-	412,520	-	332,418
Operations and Maintenance	3,229,509	-	45,650	-	313,129	224,434	78,258
Debt Service	1,355,172	-	-	-	-	-	-
Overhead Allocations	783,970	-	-	-	278,550	109,628	154,653
Depreciation	-	-	-	-	-	-	-
Capital Outlay	1,987,618	-	-	-	2,127,222	-	12,000
Transfers Out	14,502	193,511	624,837	2,613,000	-	-	-
Total Expenditures	13,329,793	193,511	670,487	2,613,000	3,131,421	334,062	577,329
CHANGE IN FUND BALANCE	(442,032)	-	368,691	(2,572,390)	132,922	(11,112)	-

REVENUES AND EXPENDITURES – ALL FUNDS (CONTINUED)

	SPECIAL REVENUES					
	MEASURE N 340	FIRE SAFER GRANT 341	MEASURE T 350-357	IMPACT FEES 380-396	CDBG 400,402, 403 480-497	HOME 450-453 498
REVENUES						
Sales Tax	2,635,846	-	-	-	-	-
Property Taxes	-	-	-	-	-	-
Franchise Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Intergovernmental	-	41,398	1,003,836	-	838,123	1,000,000
License and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	2,769,980	-	13,596
Fines and Penalties	-	-	-	-	-	-
Allocated Operational Costs	-	-	-	-	-	-
Other Revenues	36,758	-	16,815	51,856	9,752	14,174
Transfers In	-	-	-	-	-	-
Total Revenue	2,672,604	41,398	1,020,651	2,821,836	847,875	1,027,770
EXPENDITURES						
Salaries and Benefits	663,607	10,278	-	-	-	-
Operations and Maintenance	422,809	31,120	-	1,384,992	573,223	1,010,500
Debt Service	66,567	-	-	-	-	-
Overhead Allocations	-	-	-	-	-	2,461
Depreciation	-	-	-	-	-	-
Capital Outlay	100,000	-	-	-	-	-
Transfers Out	1,756,547	-	457,333	1,100,000	306,900	-
Total Expenditures	3,009,530	41,398	457,333	2,484,992	880,123	1,012,961
CHANGE IN FUND BALANCE	(336,926)	-	563,318	336,844	(32,248)	14,809

REVENUES AND EXPENDITURES – ALL FUNDS (CONTINUED)

SPECIAL REVENUES		CAPITAL PROJECT FUNDS		
Cal Home State Grant 460	20 PLHA Grant 470	BERENDA SLOUGH BRIDGE 588	ALLEY PAVING PROJECTS 590	BRIDGE PREVENTATIVE MAINTENANCE 591

REVENUES

Sales Tax	-	-	-	-	-
Property Taxes	-	-	-	-	-
Franchise Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Intergovernmental	700,000	662,295	297,018	648,000	159,354
License and Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Penalties	-	-	-	-	-
Allocated Operational Costs	-	-	-	-	-
Other Revenues	-	-	-	-	-
Transfers In	-	-	38,482	83,683	20,646
Total Revenue	700,000	662,295	335,500	731,683	180,000

EXPENDITURES

Salaries and Benefits	-	-	-	-	-
Operations and Maintenance	700,000	662,295	-	-	-
Debt Service	-	-	-	-	-
Overhead Allocations	-	-	-	-	-
Depreciation	-	-	-	-	-
Capital Outlay	-	-	335,500	731,683	180,000
Transfers Out	-	-	-	-	-
Total Expenditures	700,000	662,295	335,500	731,683	180,000

CHANGE IN FUND BALANCE

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

ENTERPRISE FUNDS					
WATER 280-283	SOLID WASTE 260	SEWER 240-242	STORM DRAIN 220	AIRPORT 200	
REVENUES					
Sales Tax	-	-	-	-	-
Property Taxes	-	-	-	-	7,500
Franchise Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Intergovernmental	-	5,000	-	3,349,635	-
License and Permits	-	-	-	-	10,000
Charges for Services	3,244,725	2,448,954	2,091,571	96,000	2,952
Fines and Penalties	98,000	50,000	50,000	6,000	-
Allocated Operational Costs	-	-	-	-	-
Other Revenues	126,662	7,385	119,069	134,636	40,749
Transfers In	3,317,210	-	803,675	181,900	-
Total Revenue	6,786,597	2,511,339	3,064,315	3,768,171	61,201
EXPENDITURES					
Salaries and Benefits	713,698	-	498,897	40,379	17,141
Operations and Maintenance	1,024,347	1,690,461	567,426	33,258	24,660
Debt Service	553,571	-	188,605	-	-
Overhead Allocations	750,515	447,506	429,159	36,363	-
Depreciation	631,299	-	280,479	6,350	14,683
Capital Outlay	3,639,052	-	1,851,000	3,591,535	-
Transfers Out	304,210	-	103,675	-	-
Total Expenditures	7,616,692	2,137,967	3,919,241	3,707,885	56,484
CHANGE IN FUND BALANCE	(830,095)	373,372	(854,926)	60,286	4,717

REVENUES AND EXPENDITURES – ALL FUNDS (CONTINUED)

	INTERNAL SERVICE 601-602	DEBT SERVICE 916-919	FIDUCIARY FUNDS		TOTALS
			TRUST & AGENCY 800-842	SUCCESSOR 956-957	
REVENUES					
Sales Tax	-	-	-	-	5,248,361
Property Taxes	-	-	1,631,011	531,881	3,754,312
Franchise Taxes	-	-	-	-	362,000
Other Taxes	-	-	-	-	445,390
Intergovernmental	-	-	-	-	15,388,749
License and Permits	-	-	-	-	710,874
Charges for Services	-	-	-	-	10,807,456
Fines and Penalties	-	-	-	-	348,950
Allocated Operational Costs	1,137,676	-	-	-	3,241,594
Other Revenues	-	53,665	9,726	13,241	1,146,723
Transfers In	-	1,403,829	-	423,174	9,308,711
Total Revenue	1,137,676	1,457,494	1,640,737	968,296	50,763,120
EXPENDITURES					
Salaries and Benefits	418,686	-	-	-	9,066,646
Operations and Maintenance	314,182	6,400	124,322	16,977	12,477,952
Debt Service	-	1,451,094	1,468,865	410,485	5,494,359
Overhead Allocations	160,678	-	-	88,109	3,241,592
Depreciation	12,272	-	-	-	945,083
Capital Outlay	231,858	-	-	-	14,787,468
Transfers Out	-	-	-	430,367	7,904,882
Total Expenditures	1,137,676	1,457,494	1,593,187	945,938	53,917,982
CHANGE IN FUND BALANCE	-	-	47,550	22,358	(3,154,862)

HISTORICAL REVENUES

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
General Fund:				
Allocated Operational Costs	1,309,995	1,311,240	1,578,925	1,618,215
Charges for Services	44,156	80,090	76,261	116,053
Fines and Penalties	61,226	161,464	149,439	144,950
Franchise Taxes	287,979	301,133	302,374	362,000
Intergovernmental	3,033,813	2,962,342	3,628,098	3,426,554
License and Permits	721,998	1,070,686	855,019	700,374
Other Revenues	447,962	729,318	507,877	430,584
Other Taxes	361,060	442,448	445,390	445,390
Property Taxes	1,028,580	1,156,354	1,201,346	1,267,386
Sales Tax	1,981,304	2,587,177	2,484,489	2,612,515
Transfers In	690,774	1,131,948	2,822,106	1,763,740
Total General Fund	9,968,847	11,934,199	14,051,324	12,887,761
Special Revenue Funds:				
RSTP	-	-	434,303	193,511
Gas Tax	748,143	823,879	989,011	1,039,178
American Rescue Plan Act (ARPA)	-	4,385,983	40,873	40,610
Streets	1,101,877	1,460,640	3,183,650	3,264,343
LLMD	316,379	308,601	323,548	322,950
Transit	257,367	347,762	849,668	577,329
Measure T	751,018	423,248	659,846	1,020,651
Measure N	2,465,425	2,630,025	2,516,647	2,672,604
SAFER Fire Grant	-	142	42,613	41,398
Impact Fees	118,659	1,928,002	1,514,451	2,821,836
CDBG	92,879	474,173	1,524,057	847,875
Cal Home State Grant	-	-	-	700,000
20 PLHA Grant	-	-	-	662,295
HOME	1,348,323	32,479	524,201	1,027,770
EDBG	1,316	4,177	732	-
Total Special Revenue Funds	7,201,386	12,819,110	12,603,600	15,232,350
Proprietary Funds:				
Water	3,251,771	3,240,121	8,102,046	6,786,597
Solid Waste	1,783,551	2,116,636	2,418,573	2,511,339
Sewer	2,135,197	1,960,069	2,262,170	3,064,315
Storm Drain	220,810	257,100	7,373,051	3,768,171
Airport	46,751	102,796	290,646	61,201
Internal Service Funds	663,112	884,347	1,165,209	1,137,676
Total Proprietary Funds	8,101,192	8,561,068	21,611,695	17,329,299
Non Major Revenue Sources	4,013,556	4,087,198	6,608,471	5,313,710
Total Non Major Revenue Sources	4,013,556	4,087,198	6,608,471	5,313,710
Grand Total Funds	29,284,981	37,401,574	54,875,090	50,763,120

HISTORICAL EXPENDITURES

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
General Fund:				
Administrative Services	2,005,176	1,954,695	2,476,629	2,593,176
City Attorney	271,904	172,079	190,000	190,000
City Clerk	206,549	276,856	300,908	283,433
City Council	38,956	57,858	87,026	99,195
Community Development	837,515	799,927	1,190,584	1,530,460
Finance	554,375	700,753	811,852	882,598
Fire	248,862	600,739	1,507,420	1,669,053
Police	3,471,340	5,553,653	5,474,693	5,022,088
Public Works	452,167	514,366	732,981	748,039
Recreation & Community Engagement	191,589	195,994	408,611	311,751
Total General Fund	8,278,433	10,826,920	13,180,704	13,329,793
Special Revenue Funds:				
RSTP	-	-	434,303	193,511
Gas Tax	13,310	443,736	1,425,337	670,487
American Rescue Plan Act (ARPA)	-	173,286	3,910,000	2,613,000
Streets	1,057,616	1,340,046	3,974,373	3,131,421
LLMD	786,192	321,922	330,352	334,062
Transit	363,542	522,865	743,888	577,329
Measure T	369,198	436,229	827,242	457,333
Measure N	927,717	2,467,186	3,747,916	3,009,530
Fire SAFER Grant	1,104	13,383	43,202	41,398
Impact Fees	45,000	854,319	1,918,000	2,484,992
CDBG	48,025	478,744	2,194,831	880,123
Cal Home State Grant	-	-	-	700,000
20 PLHA Grant	-	-	-	662,295
HOME	16,872	21,046	153,213	1,012,961
EDBG	73,149	39,511	40,000	-
Total Special Revenue Funds	3,701,725	7,112,274	19,742,657	16,768,442
Proprietary Funds:				
Water	3,266,354	2,776,101	8,409,868	7,616,692
Solid Waste	1,734,396	1,792,268	2,088,728	2,137,967
Sewer	1,859,203	1,227,923	2,127,194	3,919,241
Storm Drain	46,282	43,717	7,837,574	3,707,885
Airport	309,368	57,862	309,611	56,484
Internal Service Funds	741,058	335,234	1,207,107	1,137,676
Total Proprietary Funds	7,956,663	6,233,104	21,980,082	18,575,945
Non Major Funds Expenditures	3,862,041	3,696,299	6,555,072	5,243,802
Total Non Major Funds Expenditures	3,862,041	3,696,299	6,555,072	5,243,802
Grand Total Funds	23,798,862	27,868,597	61,458,515	53,917,982

ALLOCATION OF APPROVED POSITIONS

FULL TIME EQUIVALENTS (FTE)

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
CITY COUNCIL				
City Council Members	5.00	5.00	5.00	5.00
Total FTE's	5.00	5.00	5.00	5.00
ADMINISTRATION				
City Administrator	1.00	1.00	1.00	1.00
Secretary II/Deputy City Clerk	0.50	0.50	0.50	0.50
Total FTE's	1.50	1.50	1.50	1.50
CITY CLERK				
City Clerk	1.00	1.00	1.00	1.00
Secretary II/Deputy City Clerk	0.50	0.50	0.50	0.50
Total FTE's	1.50	1.50	1.50	1.50
COMMUNITY & ECONOMIC DEVELOPMENT				
Community & Economic Development Director	1.00	1.00	1.00	1.00
Community & Economic Specialist	-	-	1.00	1.00
Senior Building Inspector	1.00	1.00	1.00	1.00
Project Permit Technician Supervisor	1.00	1.00	1.00	1.00
Permit Technician I/II	-	1.00	1.00	-
Total FTE's	3.00	4.00	5.00	4.00
RECREATION & COMMUNITY ENGAGEMENT				
Director of Recreation & Community Engagement	0.35	-	-	-
Deputy Director of Recreation & Community Engagement	-	1.00	1.00	1.00
Recreation & Community Outreach Manager	1.00	-	-	-
Lifeguards I/II	-	0.19	0.19	0.19
Pool Manager	-	0.06	0.06	0.06
Site Supervisor - Senior Center	0.50	-	-	-
Total FTE's	1.85	1.25	1.25	1.25
FINANCE DEPARTMENT				
Finance Director	0.90	0.90	0.90	0.90
Fiscal Manager	-	-	0.50	1.00
Accounting Manager	2.00	2.00	1.50	0.35
HR Manager	-	-	-	1.00
Accounting Technicians I/II	-	-	-	2.00

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
Account Clerk I/II/III	3.00	3.50	3.65	2.50
Total FTE's	5.90	6.40	6.55	7.75
FIRE DEPARTMENT				
Fire Chief	0.90	0.90	0.90	0.90
Administrative Analyst (SAFER GRANT)	0.17	0.17	0.17	0.17
Total FTE's	1.07	1.07	1.07	1.07
INFORMATION TECHNOLOGY				
Finance Director	0.10	0.10	0.10	0.10
Director of Recreation & Community Engagement	0.04	-	-	-
IT Systems Administrator	2.00	2.00	2.00	2.00
Total FTE's	2.14	2.10	2.10	2.10
POLICE DEPARTMENT				
Chief of Police	1.00	1.00	1.00	1.00
Police Commander	1.00	1.00	1.00	-
Police Lieutenant	-	-	-	2.00
Police Sergeant	4.00	5.00	5.00	4.00
Administrative Supervisor	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	-
Community Services Officers/Dispatchers	7.00	7.00	7.00	8.00
Community Services Officers/Dispatchers Relief	0.50	0.50	0.50	0.50
Police Officer I/II	13.00	13.00	13.00	13.00
Reserve Police Officers I/II	0.48	0.92	0.92	0.92
Laborer II	0.50	0.50	0.50	0.50
Total FTE's	29.48	30.92	30.92	30.92
PUBLIC WORKS				
AIRPORT				
Public Works Director	0.05	0.05	0.05	0.05
Senior Administrative Supervisor	0.05	0.05	0.05	0.05
Total FTE's	0.10	0.10	0.10	0.10
FLEET DEPARTMENT				
Public Works Director	0.05	0.05	0.05	0.05
Deputy Director of Public Works	-	-	-	0.05
Chief Mechanic	1.00	1.00	1.00	1.00
Total FTE's	1.05	1.05	1.05	1.10

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
PARKS AND FACILITIES & GENERAL SERVICES				
Public Works Director	-	-	-	0.05
Deputy Director of Public Works	-	-	0.05	0.05
Public Works Supervisor	0.05	0.05	-	-
Parks & Facilities Worker I/II/III	3.00	5.00	5.00	5.00
Total FTE's	3.05	5.05	5.05	5.10
SEWER DIVISION				
Public Works Director	0.30	0.30	0.30	0.25
Deputy Director of Public Works	-	-	0.15	0.15
Public Works Supervisor	0.15	0.15	-	-
Senior Administrative Supervisor	0.35	0.35	0.35	0.35
Administrative Analyst	0.70	0.70	0.70	0.70
Equipment Operator	-	-	-	-
Waste Water Supervisor	1.00	1.00	1.00	1.00
Waste Water Treatment Plant Operator I/II/III	3.00	3.00	3.00	3.00
Specialized Service Maintenance Worker I	0.33	0.33	0.33	0.33
Total FTE's	5.83	5.83	5.83	5.78
STORM DRAIN				
Public Works Director	0.05	0.05	0.05	0.05
Deputy Director of Public Works	-	-	0.05	0.05
Public Works Supervisor	0.05	0.05	-	-
Senior Administrative Supervisor	0.10	0.10	0.10	0.10
Administrative Analyst	0.10	0.10	0.10	0.10
Equipment Operator	-	-	-	-
Total FTE's	0.30	0.30	0.30	0.30
STREET DIVISION				
Public Works Director	0.25	0.25	0.25	0.25
Deputy Director of Public Works	-	-	0.35	0.35
Public Works Supervisor	0.35	0.35	-	-
Senior Administrative Supervisor	0.15	0.15	0.15	0.15
Administrative Analyst	0.50	0.50	0.50	0.50
Equipment Operator	-	-	-	-
Streets & Construction Worker I/II/III	3.00	3.00	3.00	3.00
Specialized Service Maintenance Worker I	0.34	0.34	0.34	0.34
Total FTE's	4.59	4.59	4.59	4.59

WATER DIVISION

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
Public Works Director	0.30	0.30	0.30	0.30
Fire Chief/Code Enforcement Officer	0.10	0.10	0.10	0.10
Deputy Director of Public Works	-	-	0.40	0.35
Public Works Supervisor	0.40	0.40	-	-
Senior Administrative Supervisor	0.35	0.35	0.35	0.35
Water Systems Supervisor	1.00	1.00	1.00	1.00
Administrative Analyst	0.70	0.70	0.70	0.70
Equipment Operator	-	-	-	-
Water Systems Worker I/II/III	4.00	4.00	4.00	4.00
Specialized Service Maintenance Worker I	0.33	0.33	0.33	0.33
Fire Hydrant Specialist	0.22	0.22	0.22	0.22
Total FTE's	7.40	7.40	7.40	7.35
Total FTE's for Public Works	22.32	24.32	24.32	24.32
TRANSIT				
Community Service Transit Supervisor	1.00	1.00	1.00	1.00
Transit Driver I/Dispatcher	2.50	2.50	2.50	2.50
Total FTE's	3.50	3.50	3.50	3.50
MEASURE N PUBLIC SAFETY				
Community Services Officers/Dispatchers	1.00	2.00	2.00	2.00
Police Officer I/II	3.00	3.00	3.00	3.00
Fire Battalion Chief	1.00	-	-	-
Fire Inspector	1.00	1.00	1.00	1.00
Total FTE's	6.00	6.00	6.00	6.00
SUMMARY				
CITY COUNCIL	5.00	5.00	5.00	5.00
ADMINISTRATIVE SERVICES	1.50	1.50	1.50	1.50
CITY CLERK	1.50	1.50	1.50	1.50
COMMUNITY DEVELOPMENT	3.00	4.00	5.00	4.00
COMMUNITY RELATIONS	1.85	1.25	1.25	1.25
FINANCE DEPARTMENT	5.90	6.40	6.55	7.75
FIRE DEPARTMENT	1.07	1.07	1.07	1.07
INFORMATION TECHNOLOGY	2.14	2.10	2.10	2.10
POLICE DEPARTMENT	29.48	30.92	30.92	30.92
PUBLIC WORKS DEPARTMENT	22.32	24.32	24.32	24.32
TRANSIT	3.50	3.50	3.50	3.50
Measure N Public Safety	6.00	6.00	6.00	6.00
Total City of Chowchilla FTE's	83.26	87.56	88.71	88.91

EMPLOYEE HEADCOUNT SUMMARY

FULL AND PART TIME CITYWIDE

DEPARTMENT	ACTUAL						Adopted	
	2020-2021		2021-2022		2022-2023		2023-2024	
	FT	PT	FT	PT	FT	PT	FT	PT
ADMINISTRATIVE SERVICES								
City Council	5	-	5	-	5	-	5	-
Administration	1	-	1	-	1	-	1	-
City Clerk	2	-	2	-	2	-	2	-
Recreation & Community Engagement	2	1	1	4	1	4	1	4
Finance	6	-	6	1	6	1	7	1
Information Technology	2	-	2	-	2	-	2	-
Total Headcount of Employees	18	1	17	5	17	5	18	5
COMMUNITY & ECONOMIC DEVELOPMENT								
Total Headcount of Employees	3	-	4	-	5	-	4	-
FLEET								
Total Headcount of Employees	1	-	1	-	1	-	1	-
PUBLIC SAFETY								
Fire Services (includes Volunteer Firefighters)	1	24	1	24	1	24	1	24
Police Services	28	4	29	4	29	4	29	4
Measure N Public Safety	6	-	6	-	6	-	6	-
Fire SAFER Grant	-	1	-	1	-	1	-	1
Total Headcount of Employees	35	29	36	29	36	29	36	29
PARKS & FACILITIES								
Total Headcount of Employees	3	-	5	-	5	-	5	-
PUBLIC WORKS & GENERAL SERVICES								
Total Headcount of Employees	18	8	18	8	18	9	18	9
TRANSIT								
Total Headcount of Employees	3	1	3	1	3	1	3	1
TOTAL EMPLOYEE HEADCOUNT	81	39	84	43	85	44	85	44

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

EMPLOYEE HEADCOUNT

FULL AND PART TIME BY DEPARTMENT

FUND - DEPARTMENT	Actual						Adopted	
	2020-2021		2021-2022		2022-2023		2023-2024	
	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND - CITY COUNCIL								
City Council	5	-	5	-	5	-	5	-
Total Headcount of Employees	5	-	5	-	5	-	5	-
GENERAL FUND - ADMINISTRATION								
City Administrator	1	-	1	-	1	-	1	-
Total Headcount of Employees	1	-	1	-	1	-	1	-
GENERAL FUND - CITY CLERK								
City Clerk	1	-	1	-	1	-	1	-
Secretary II/Deputy City Clerk*	1	-	1	-	1	-	1	-
Total Headcount of Employees	2	-	2	-	2	-	2	-
GENERAL FUND - RECREATION & COMMUNITY ENGAGEMENT								
Director of Recreation & Community Engagement	1	-	-	-	-	-	-	-
Deputy Director of Recreation & Community Engagement	-	-	1	-	1	-	1	-
Recreation & Community Outreach Manager	1	-	-	-	-	-	-	-
Lifeguards I/II	-	-	-	3	-	3	-	3
Pool Manager	-	-	-	1	-	1	-	1
Recreation Supervisor-Senior Center*	-	1	-	-	-	-	-	-
Total Headcount of Employees	2	1	1	4	1	4	1	4
GENERAL FUND - FINANCE								
Finance Director	1	-	1	-	1	-	1	-
Fiscal Manager							1	
HR Manager								
Accounting Manager	2	-	2	-	2	-	1	-
Account Technicians I/II							2	
Account Clerk I/II/III	3	-	3	1	3	1	2	1
Total Headcount of Employees	6	-	6	1	6	1	7	1

FUND - DEPARTMENT	Actual						Adopted	
	2020-2021		2021-2022		2022-2023		2023-2024	
	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND - INFORMATION TECHNOLOGY								
IT Systems Administrator	2	-	2	-	2	-	2	-
Total Headcount of Employees	2	-	2	-	2	-	2	-

GENERAL FUND - COMMUNITY & ECONOMIC DEV.

	FT	PT	FT	PT	FT	PT	FT	PT
Community & Economic Development Director	1	-	1	-	1	-	1	-
Community & Economic Specialist	-	-	-	-	1	-	1	-
Senior Building Inspector	1	-	1	-	1	-	1	-
Permit Technician Supervisor	-	-	1	-	1	-	1	-
Permit Technician I/II	1	-	1	-	1	-	-	-
Total Headcount of Employees	3	-	4	-	5	-	4	-

GENERAL FUND/ENTERPRISE FUNDS - FLEET

	FT	PT	FT	PT	FT	PT	FT	PT
Chief Mechanic	1	-	1	-	1	-	1	-
Total Headcount of Employees	1	-	1	-	1	-	1	-

GENERAL FUND - FIRE SERVICES

	FT	PT	FT	PT	FT	PT	FT	PT
Fire Chief	1	-	1	-	1	-	1	-
Volunteer Firefighters	-	24	-	24	-	24	-	24
Total Headcount of Employees	1	24	1	24	1	24	1	24

GENERAL FUND - POLICE SERVICES

Police Chief	1	-	1	-	1	-	1	-
Police Commander	1	-	1	-	1	-	-	-
Police Lieutenant	-	-	-	-	-	-	2	-
Police Sergeant	4	-	5	-	5	-	4	-
Administrative Supervisor	1	-	1	-	1	-	1	-
Animal Control Officer	1	-	1	-	1	-	-	-
Community Services Officer/Dispatchers	7	1	7	1	7	1	8	1
Police Officer Trainees, I & II	13	-	13	-	13	-	13	-
Police Officer Reserves	-	2	-	2	-	2	-	2
Laborers	-	1	-	1	-	1	-	1
Total Headcount of Employees	28	4	29	4	29	4	29	4

GENERAL FUND - PARKS AND FACILITIES

	FT	PT	FT	PT	FT	PT	FT	PT
Parks and Facilities Worker I/II/ III	3	-	5	-	5	-	5	-
Total Headcount of Employees	3	-	5	-	5	-	5	-

FUND - DEPARTMENT	Actual			Adopted
	2020-2021	2021-2022	2022-2023	2023-2024

ENTERPRISE FUNDS - PUBLIC WORKS

	FT	PT	FT	PT	FT	PT	FT	PT
Public Works Director	1	-	1	-	1	-	1	-
Deputy Director Public Works	-	-	-	-	1	-	1	-
Administrative Analyst	2	-	2	-	2	-	2	-
Equipment Operator	-	-	-	-	-	-	-	-
Fire Hydrant Specialist	-	6	-	6	-	7	-	7
Public Works Supervisor	1	-	1	-	-	-	-	-
Senior Administrative Supervisor	1	-	1	-	1	-	1	-
Specialized Maintenance Worker I/II	-	2	-	2	-	2	-	2
Streets & Construction Worker I/II/III	3	-	3	-	3	-	3	-
Waste Water Systems Supervisor	1	-	1	-	1	-	1	-
Waste Water Systems Worker I/II/III	4	-	4	-	4	-	4	-
Water Systems Supervisor	1	-	1	-	1	-	1	-
Water Systems Worker I/II/III	4	-	4	-	4	-	4	-
Total Headcount of Employees	18	8	18	8	18	9	18	9

SPECIAL REVENUE - MEASURE N PUBLIC SAFETY

	FT	PT	FT	PT	FT	PT	FT	PT
Fire Battalion Chief	1	-	-	-	-	-	-	-
Fire Inspector	1	-	1	-	1	-	1	-
Community Services Officer/Dispatchers	1	-	2	-	2	-	2	-
Police Officer I & II	3	-	3	-	3	-	3	-
Total Headcount of Employees	6	-	6	-	6	-	6	-

SPECIAL REVENUE - FIRE SAFER GRANT

	FT	PT	FT	PT	FT	PT	FT	PT
Administrative Analyst	-	1	-	1	-	1	-	1
Total Headcount of Employees	-	1	-	1	-	1	-	1

SPECIAL REVENUE - TRANSIT

	FT	PT	FT	PT	FT	PT	FT	PT
Community Service Transit Supervisor	1	-	1	-	1	-	1	-
Transit Driver I/Dispatcher*	2	1	2	1	2	1	2	1
Total Headcount of Employees	3	1	3	1	3	1	3	1

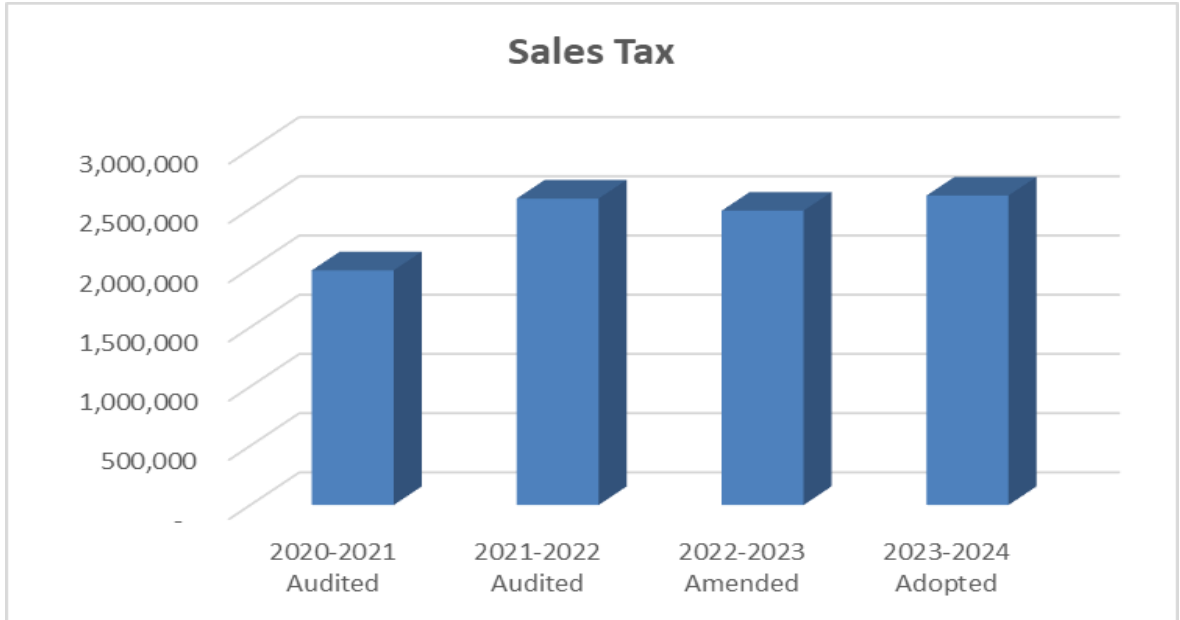
TOTAL EMPLOYEE HEADCOUNT

81	39	84	43	85	44	85	44
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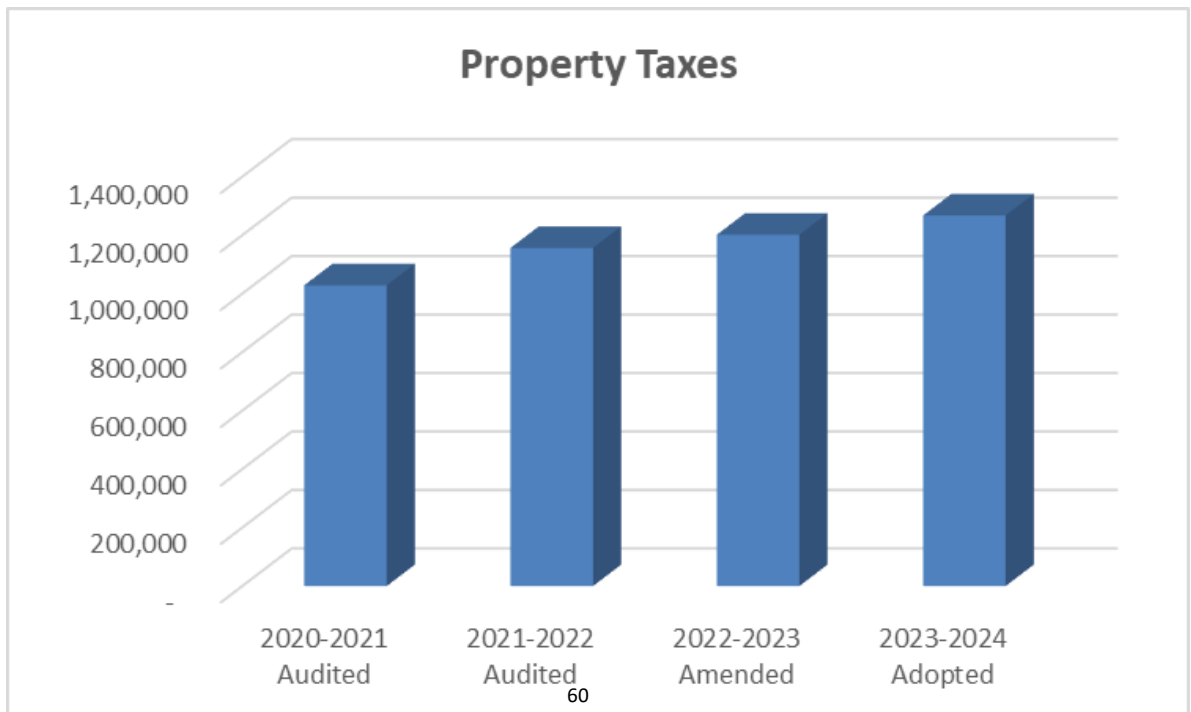
GENERAL FUND REVENUE PROJECTIONS

REVENUE PROJECTIONS FOR PRIMARY REVENUES

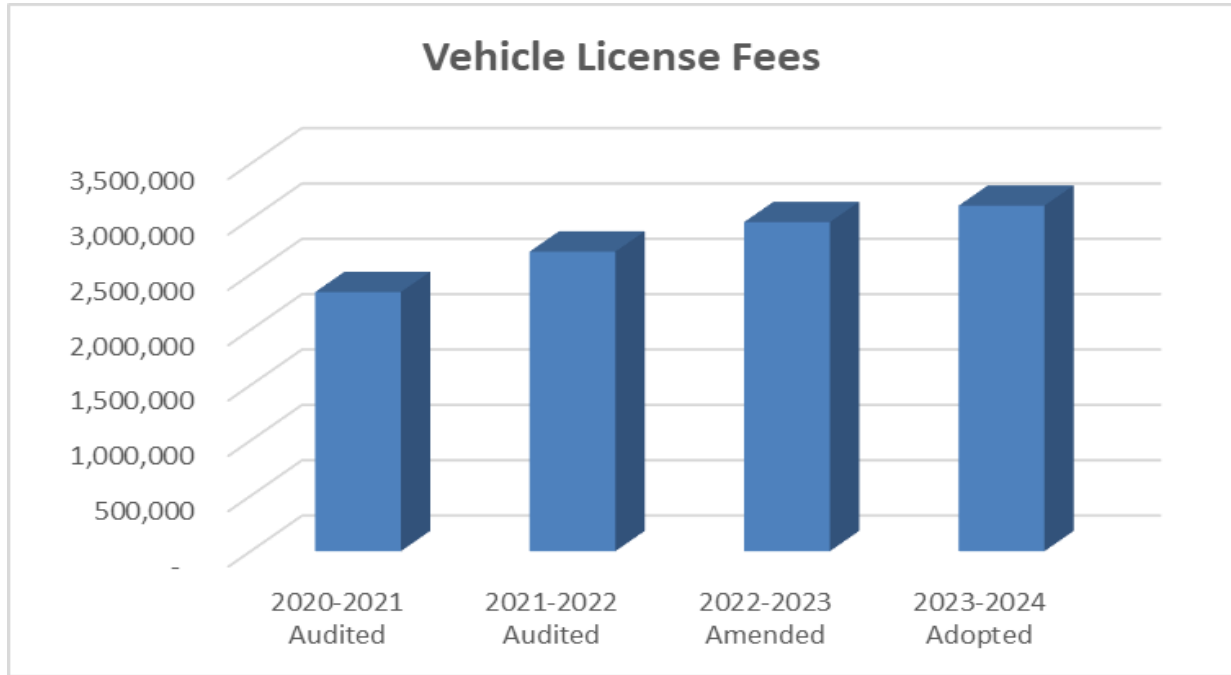
	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Audited</u>	<u>2022-2023</u> <u>Amended</u>	<u>2023-2024</u> <u>Adopted</u>
Sales Tax	1,981,304	2,587,177	2,484,489	2,612,515



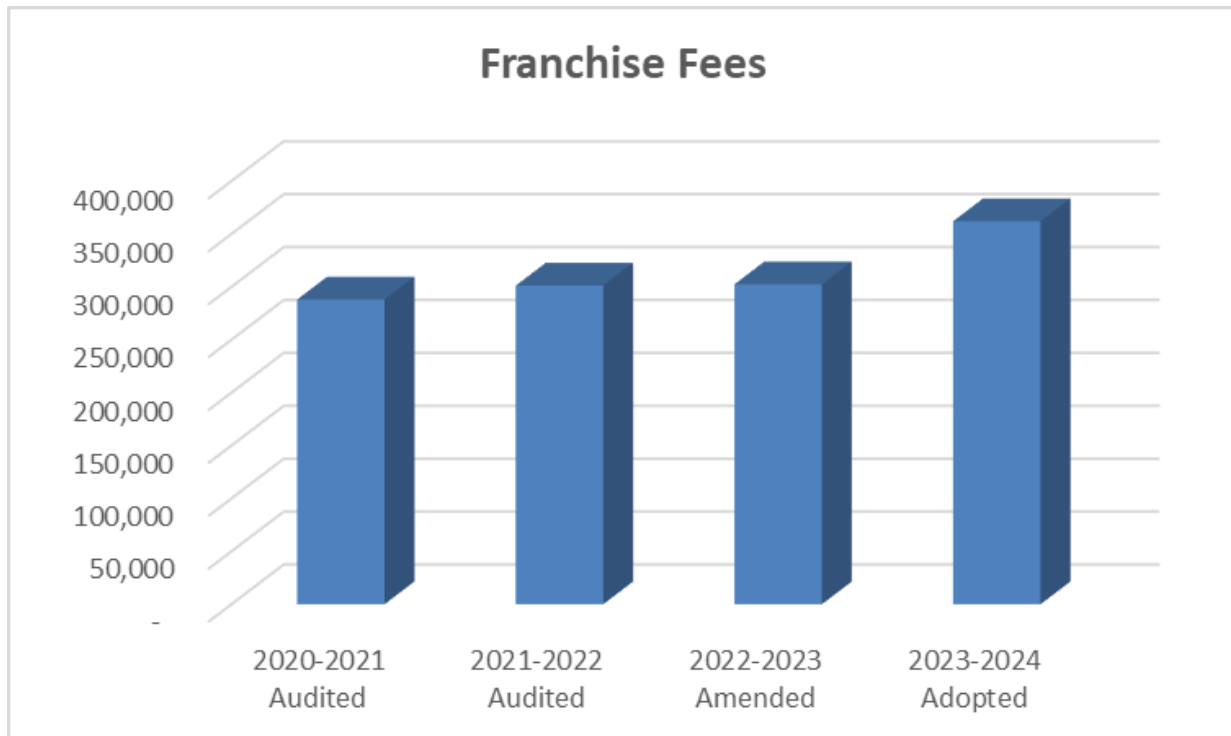
	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Audited</u>	<u>2022-2023</u> <u>Amended</u>	<u>2023-2024</u> <u>Adopted</u>
Property Taxes	1,028,580	1,156,354	1,201,346	1,267,386



	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Audited</u>	<u>2022-2023</u> <u>Amended</u>	<u>2023-2024</u> <u>Adopted</u>
Vehicle License Fees	2,339,899	2,705,095	2,971,836	3,120,428



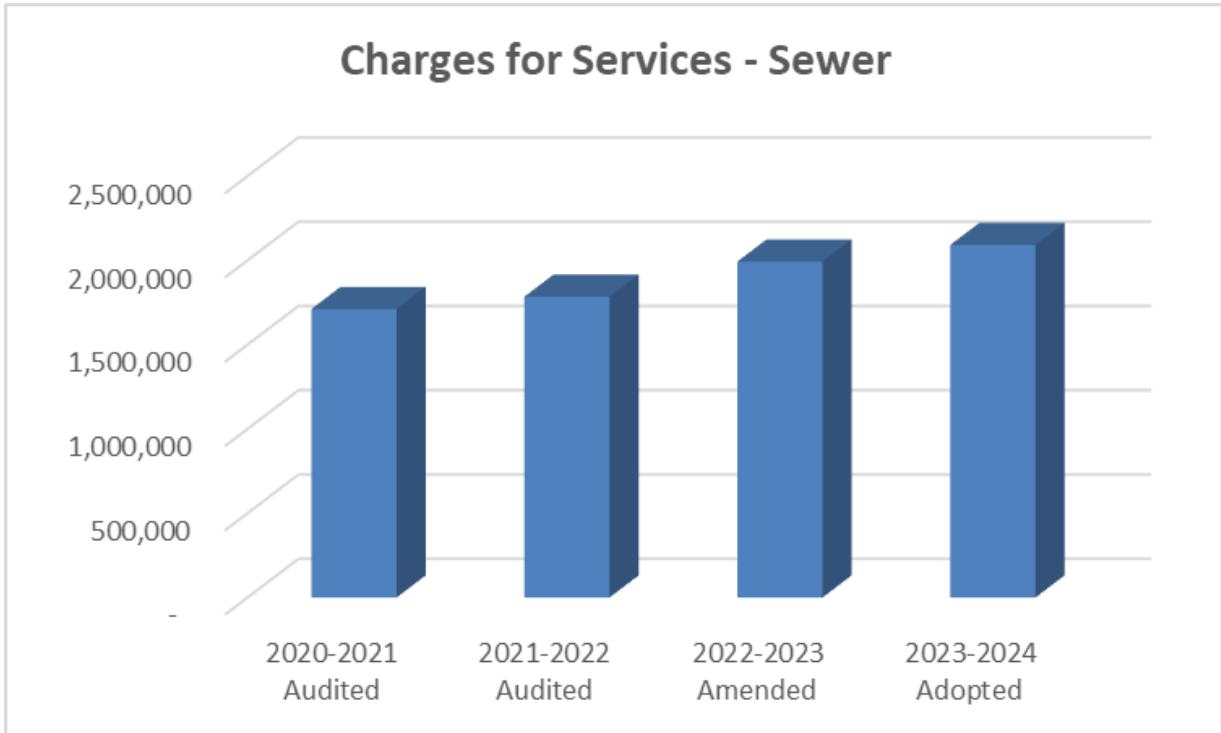
	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Audited</u>	<u>2022-2023</u> <u>Amended</u>	<u>2023-2024</u> <u>Adopted</u>
Franchise Fees	287,979	301,133	302,374	362,000



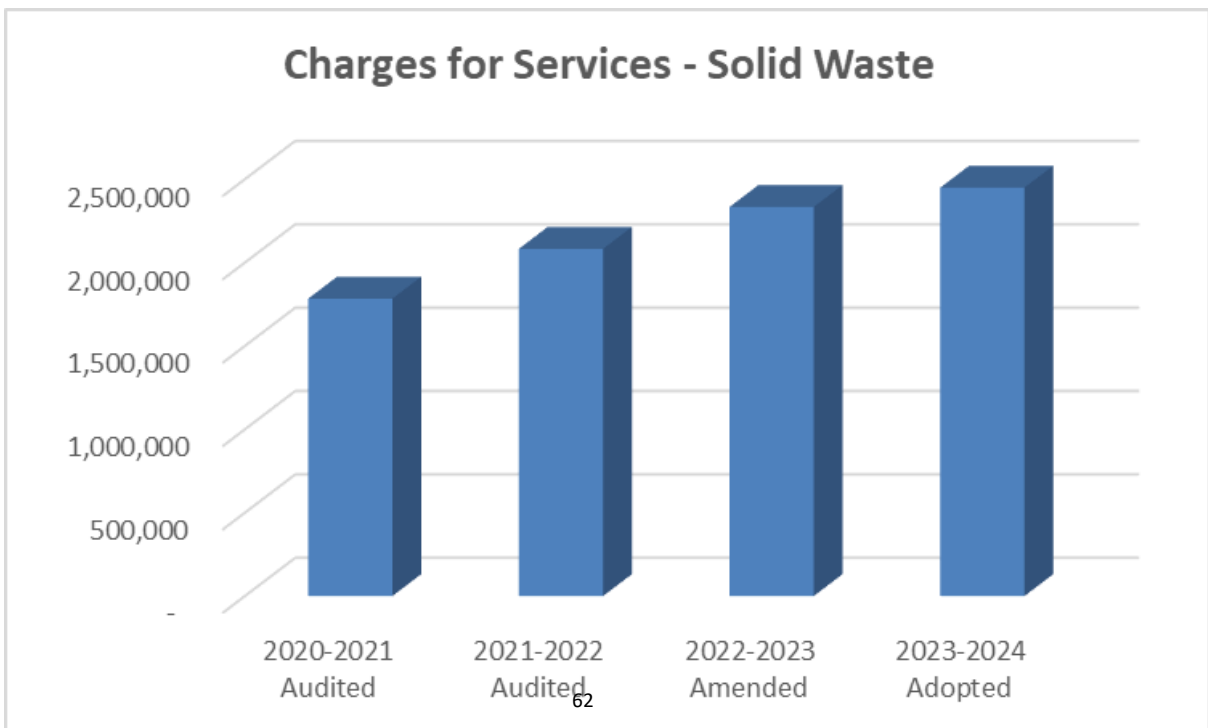
ENTERPRISE FUNDS REVENUE PROJECTIONS

REVENUE PROJECTIONS FOR PRIMARY REVENUES

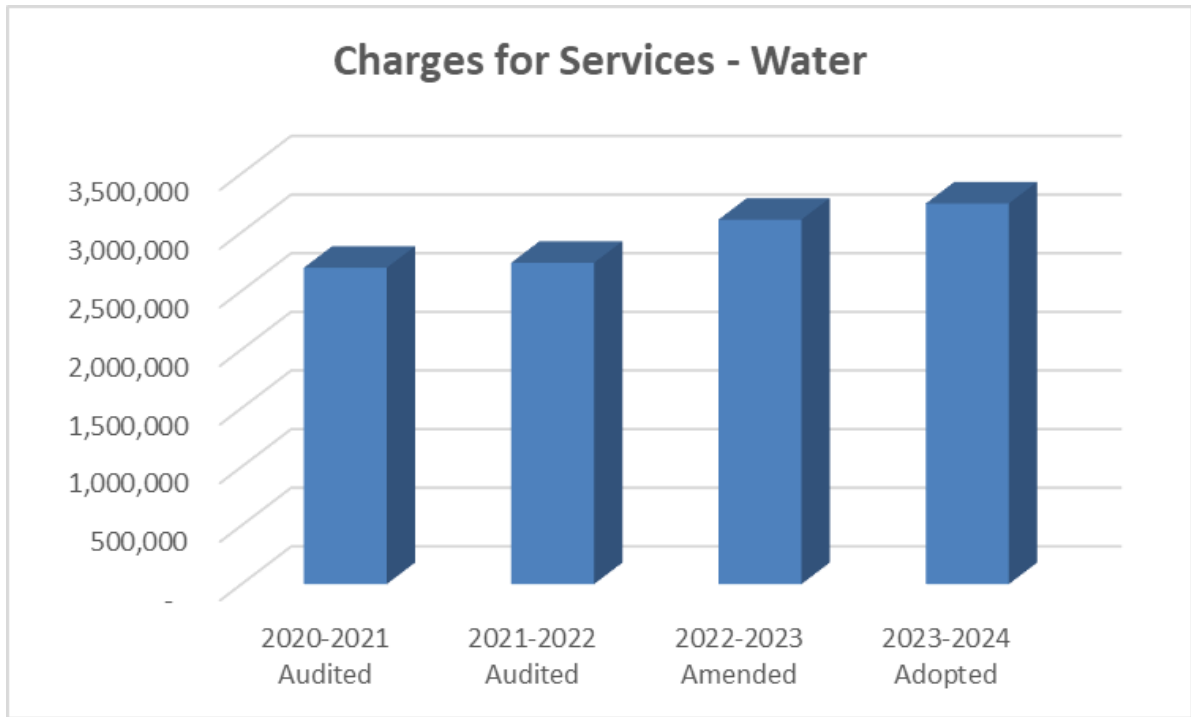
	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Audited</u>	<u>2022-2023</u> <u>Amended</u>	<u>2023-2024</u> <u>Adopted</u>
Charges for Services - Sewer	1,711,383	1,784,322	1,992,711	2,091,571



	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Audited</u>	<u>2022-2023</u> <u>Amended</u>	<u>2023-2024</u> <u>Adopted</u>
Charges for Services - Solid Waste	1,783,349	2,081,975	2,333,242	2,448,954



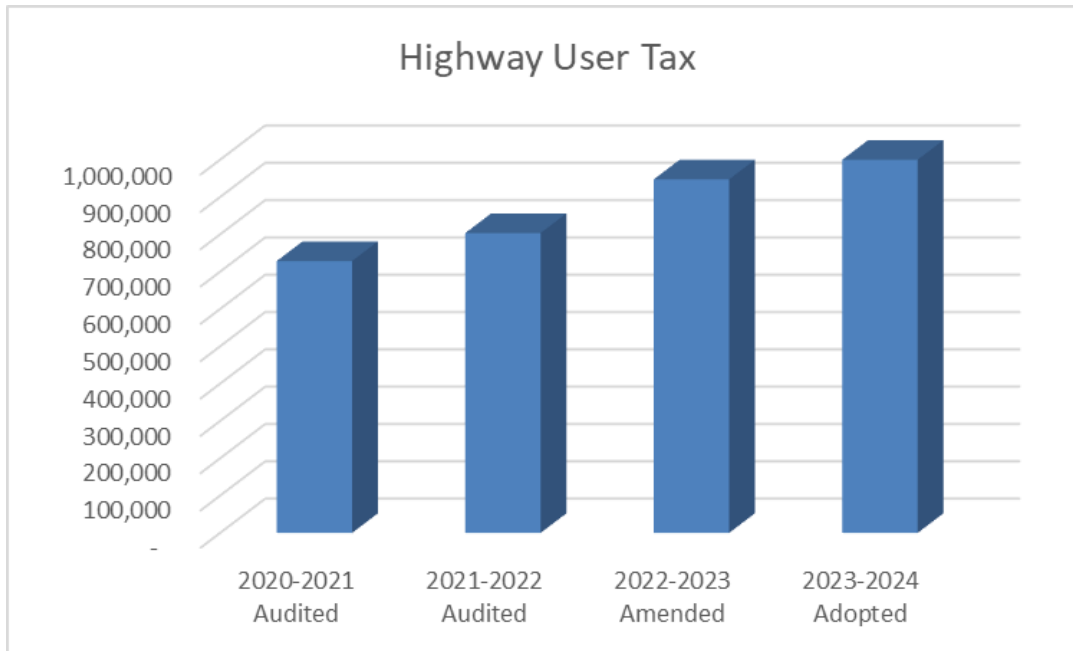
	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Audited</u>	<u>2022-2023</u> <u>Amended</u>	<u>2023-2024</u> <u>Adopted</u>
Charges for Services - Water	2,696,639	2,739,333	3,107,400	3,244,725



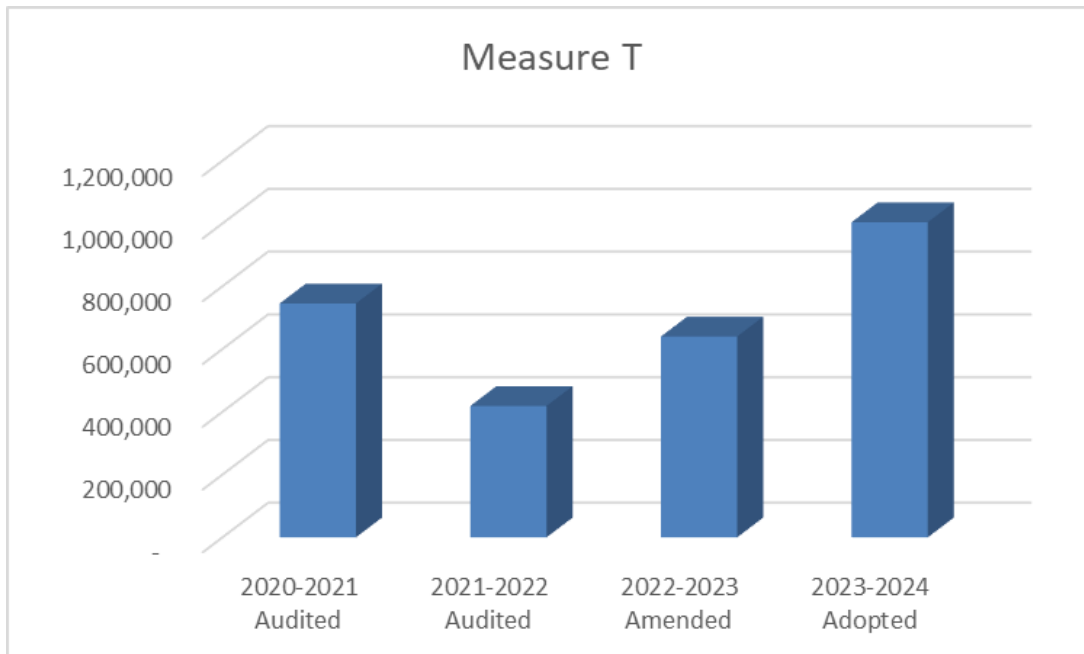
SPECIAL REVENUE FUNDS PROJECTIONS

REVENUE PROJECTIONS FOR PRIMARY REVENUES

	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Audited</u>	<u>2022-2023</u> <u>Amended</u>	<u>2023-2024</u> <u>Adopted</u>
Highway User Tax	728,374	803,273	947,169	999,827



	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Audited</u>	<u>2022-2023</u> <u>Amended</u>	<u>2023-2024</u> <u>Adopted</u>
Measure T	745,177	418,587	639,756	1,003,836



GANN APPROPRIATIONS LIMIT

Department of Finance:

Annual Percentage Change in Population	1.12%	<u>1.0112</u>
Per Capita Personal Income Change	4.44%	<u>1.0444</u>
Factor for FY 2023/2024		1.05609728
Gann Limit for 2022/2023		\$ 7,809,946
Gann Limit for 2023/2024		<u><u>\$8,248,063</u></u>

Appropriations Subject to Gann Limit:

Property Tax		\$ 1,267,386
Sales Tax		2,612,515
Transient Occupancy Tax		373,390
Property Transfer Tax		12,930
Business Tax		80,000
Vehicle License Fee		3,120,428
Interest Earnings		<u>51,443</u>
	Total Unadjusted Appropriations	<u><u>\$7,518,092</u></u>

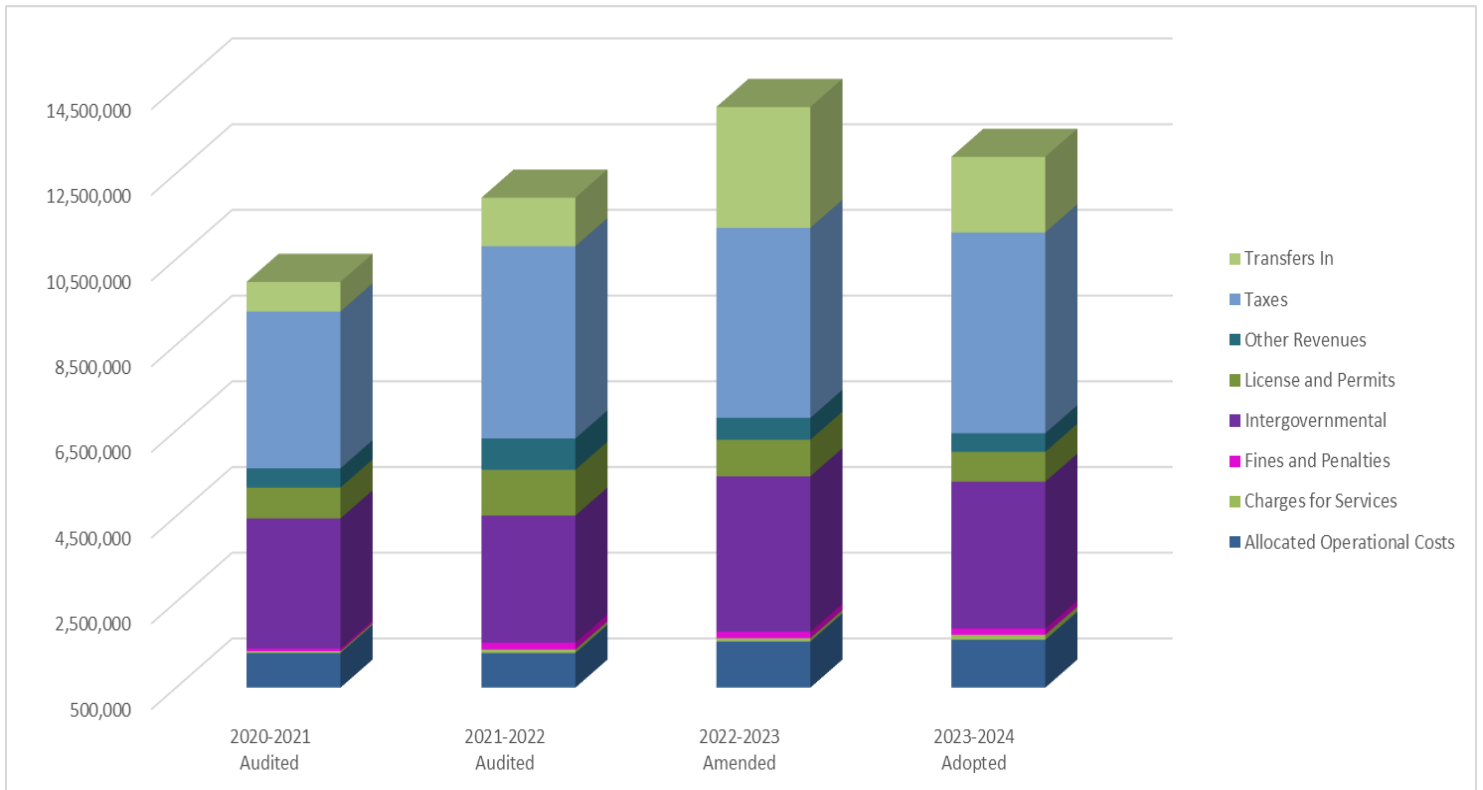
Qualified Adjustments:

Debt Service		\$ 1,355,172
Capital Outlay:		1,987,618
	Total Qualified Adjustments	<u><u>\$3,342,790</u></u>

	Total Adjusted Appropriations Subject to the Limit	<u><u>\$4,175,302</u></u>
	Projected Appropriations are Below the Limit by:	<u><u>\$ 4,072,761</u></u>

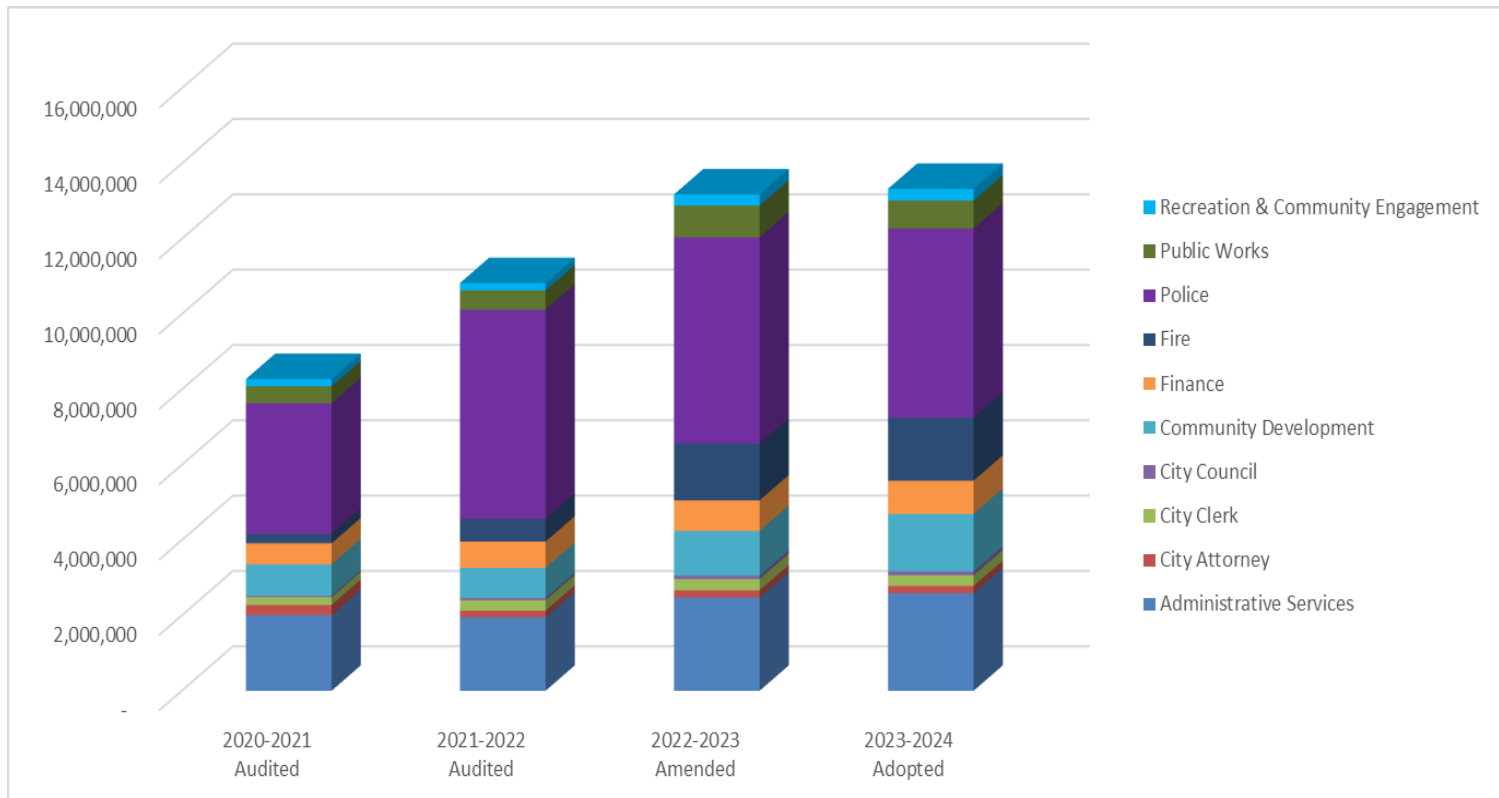
GENERAL FUNDS REVENUE BY SOURCE

	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Audited</u>	<u>2022-2023</u> <u>Amended</u>	<u>2023-2024</u> <u>Adopted</u>
Allocated Operational Costs	1,309,995	1,311,240	1,578,925	1,618,215
Charges for Services	44,156	80,090	76,261	116,053
Fines and Penalties	61,226	161,464	149,439	144,950
Intergovernmental	3,033,813	2,962,342	3,628,098	3,426,554
License and Permits	721,998	1,070,686	855,019	700,374
Other Revenues	447,962	729,318	507,877	430,584
Taxes	3,658,923	4,487,111	4,433,599	4,687,291
Transfers In	690,774	1,131,948	2,822,106	1,763,740
TOTALS	9,968,847	11,934,199	14,051,324	12,887,761



GENERAL FUNDS EXPENDITURES BY DEPARTMENT

	<u>2020-2021</u> <u>Audited</u>	<u>2021-2022</u> <u>Audited</u>	<u>2022-2023</u> <u>Amended</u>	<u>2023-2024</u> <u>Adopted</u>
Administrative Services	2,005,176	1,954,695	2,476,629	2,593,176
City Attorney	271,904	172,079	190,000	190,000
City Clerk	206,549	276,856	300,908	283,433
City Council	38,956	57,858	87,026	99,195
Community Development	837,515	799,927	1,190,584	1,530,460
Finance	554,375	700,753	811,852	882,598
Fire	248,862	600,739	1,507,420	1,669,053
Police	3,471,340	5,553,653	5,474,693	5,022,088
Public Works	452,167	514,366	843,832	748,039
Recreation & Community Engagement	191,589	195,994	297,760	311,751
TOTALS	8,278,433	10,826,920	13,180,704	13,329,793

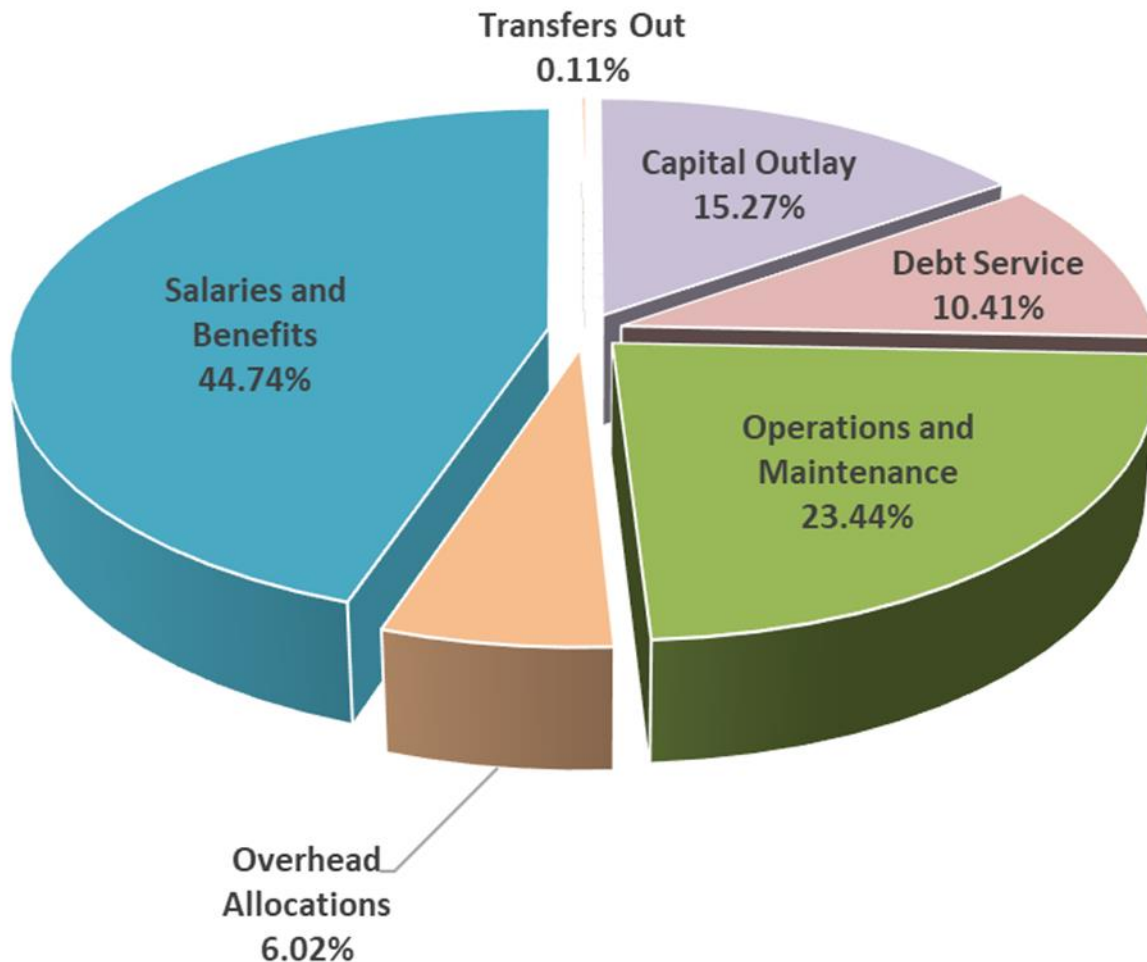


GENERAL FUND SUMMARY

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
Revenues				
Allocated Operational Costs	1,309,995	1,311,240	1,578,925	1,618,215
Charges for Services	44,156	80,090	76,261	116,053
Fines and Penalties	61,226	161,464	149,439	144,950
Franchise Taxes	287,979	301,133	302,374	362,000
Intergovernmental	3,033,813	2,962,342	3,628,098	3,426,554
License and Permits	721,998	1,070,686	855,019	700,374
Other Revenues	447,962	729,318	507,877	430,584
Other Taxes	361,060	442,448	445,390	445,390
Property Taxes	1,028,580	1,156,354	1,201,346	1,267,386
Sales Tax	1,981,304	2,587,177	2,484,489	2,612,515
Total General Fund	9,278,073	10,802,251	11,229,218	11,124,021
Expenditures				
Administrative Services	1,919,327	1,940,193	2,462,127	2,578,674
City Attorney	271,904	172,079	190,000	190,000
City Clerk	206,549	276,856	300,908	283,433
City Council	38,956	57,858	87,026	99,195
Community Development	837,515	799,927	1,190,584	1,530,460
Finance	554,375	700,753	811,852	882,598
Fire	248,862	600,739	1,507,420	1,669,053
Police	3,471,340	5,553,653	5,285,229	5,022,088
Public Works	452,167	514,366	732,981	748,039
Recreation & Community Engagement	191,589	195,994	408,611	311,751
Total Expenditures	8,192,585	10,812,418	12,976,738	13,315,291
Transfers In	690,774	1,131,948	2,822,106	1,763,740
Transfers Out	(85,849)	(14,502)	(14,502)	(14,502)
Total Transfers In/(Out)	604,926	1,117,446	2,807,604	1,749,238
Net Revenue/(Expense)	1,690,414	1,107,279	1,060,084	(442,032)
Beginning Fund Balance	5,455,298	7,129,168	8,320,292	9,380,376
Prior Period Adjustments	-	-	-	-
Total Fund Balance	7,145,712	8,236,447	9,380,376	8,938,344
Nonspendable	-	489,056	489,056	489,056
Restricted Fund Balance	528,698	-	-	-
Committed Fund Balance	436,816	910,223	910,223	910,223
Assigned Fund Balance	345,439	1,064,841	1,064,841	1,064,841
Unassigned Fund Balance	5,818,215	5,856,172	6,916,256	6,474,224
Total Unappropriated Fund Balance	6,600,470	7,831,236	8,891,320	8,449,288
Total Ending Fund Balance	7,129,168	8,320,292	9,380,376	8,938,344
Unappropriated vs Expenditures %	82.47%	87.58%	84.57%	74.49%

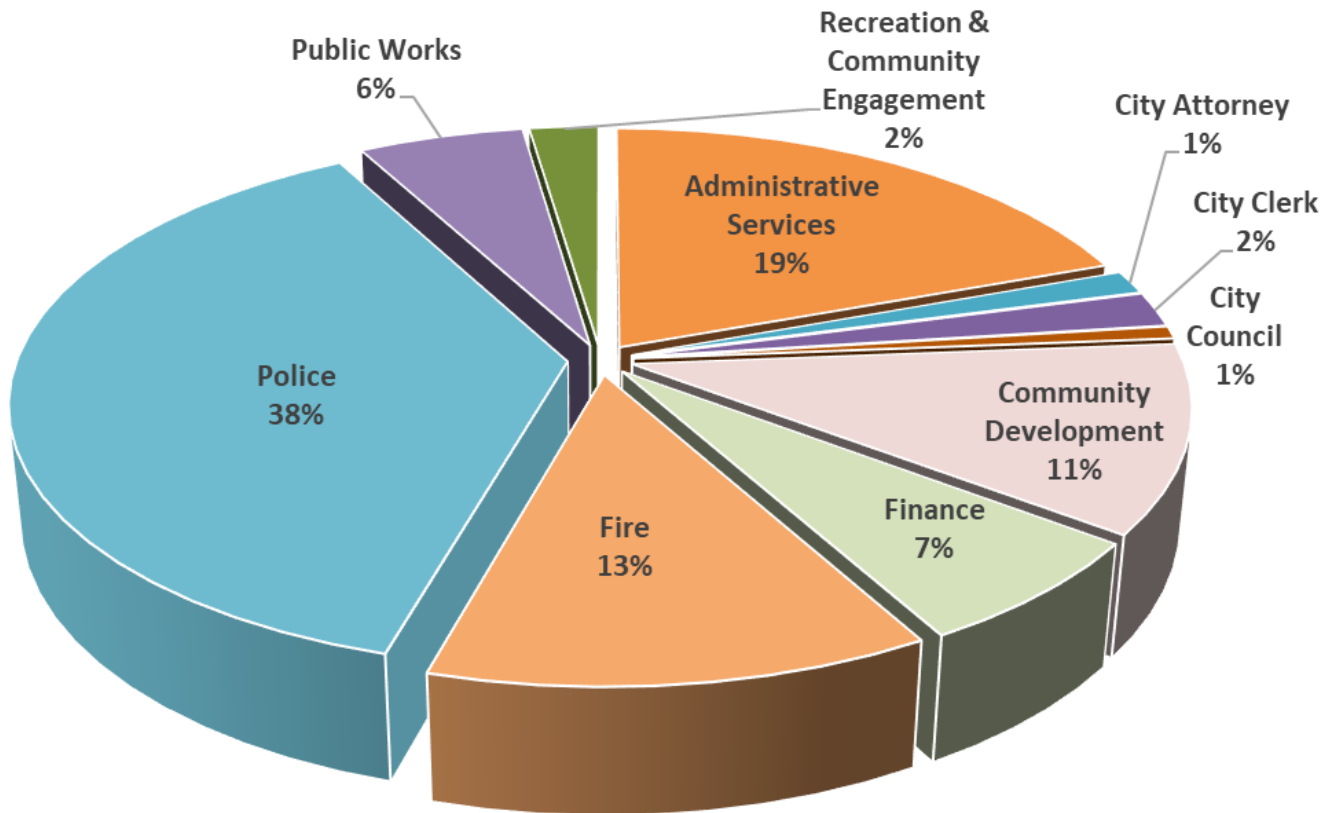
GENERAL FUND EXPENDITURES BREAKDOWN

	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Operations and Maintenance</u>	<u>Overhead Allocations</u>	<u>Salaries and Benefits</u>	<u>Transfers Out</u>	<u>Grand Total</u>
General Fund:							
Administrative Services	226,000	942,249	719,737	108,255	582,433	14,502	2,593,176
City Attorney	-	-	190,000	-	-	-	190,000
City Clerk	-	-	48,150	-	235,283	-	283,433
City Council	-	-	75,712	-	23,483	-	99,195
Community Development	-	-	943,828	65,717	520,915	-	1,530,460
Finance	-	-	119,915	92,633	670,050	-	882,598
Fire	1,299,700	-	156,592	52,216	160,545	-	1,669,053
Police	238,421	412,923	636,811	393,170	3,340,763	-	5,022,088
Public Works	223,497	-	161,248	71,979	291,315	-	748,039
Recreation & Community Engagement	-	-	177,516	-	134,235	-	311,751
Totals	1,987,618	1,355,172	3,229,509	783,970	5,959,022	14,502	13,329,793



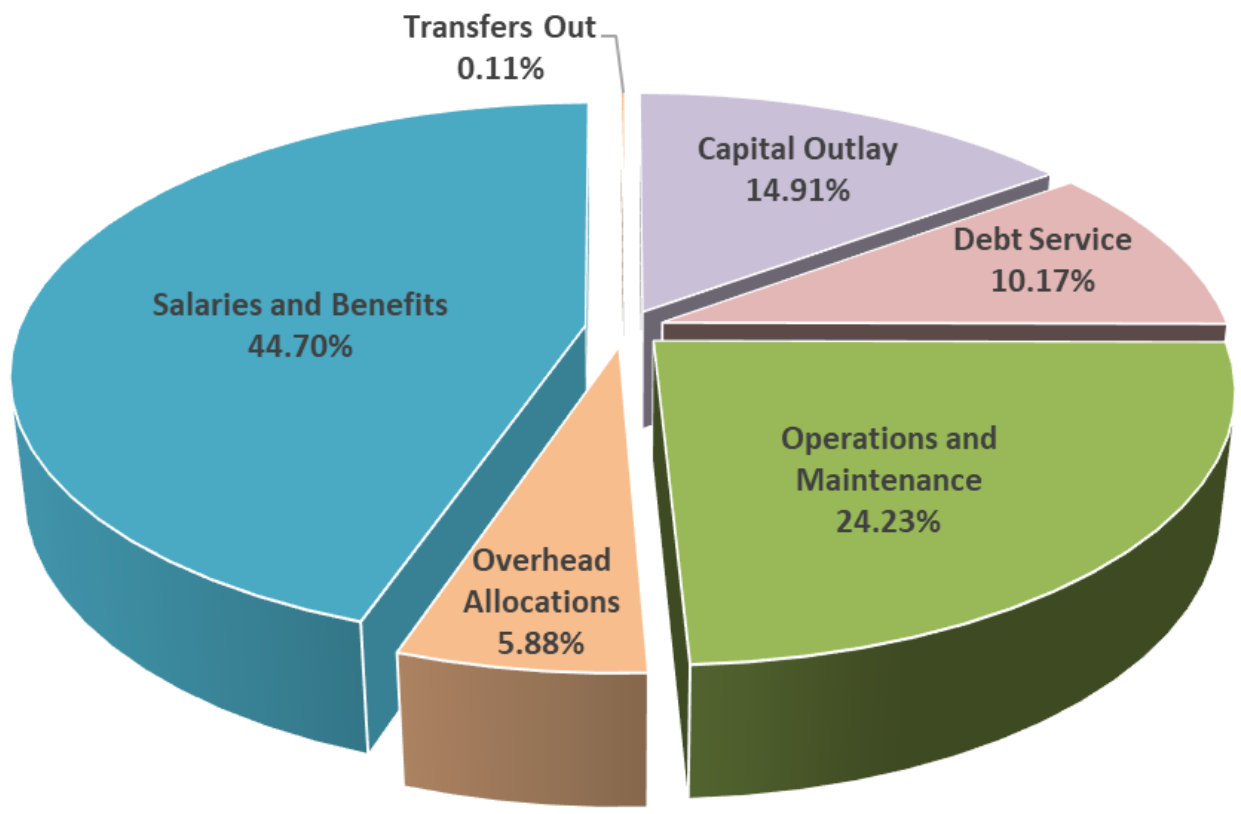
EXPENDITURES BY DEPARTMENTS

<u>Department</u>	<u>2023-2024 Adopted</u>
Administrative Services	2,593,176
City Attorney	190,000
City Clerk	283,433
City Council	99,195
Community Development	1,530,460
Finance	882,598
Fire	1,669,053
Police	5,022,088
Public Works	748,039
Recreation & Community Engagement	311,751
TOTALS	13,329,793



EXPENDITURES BY TYPES

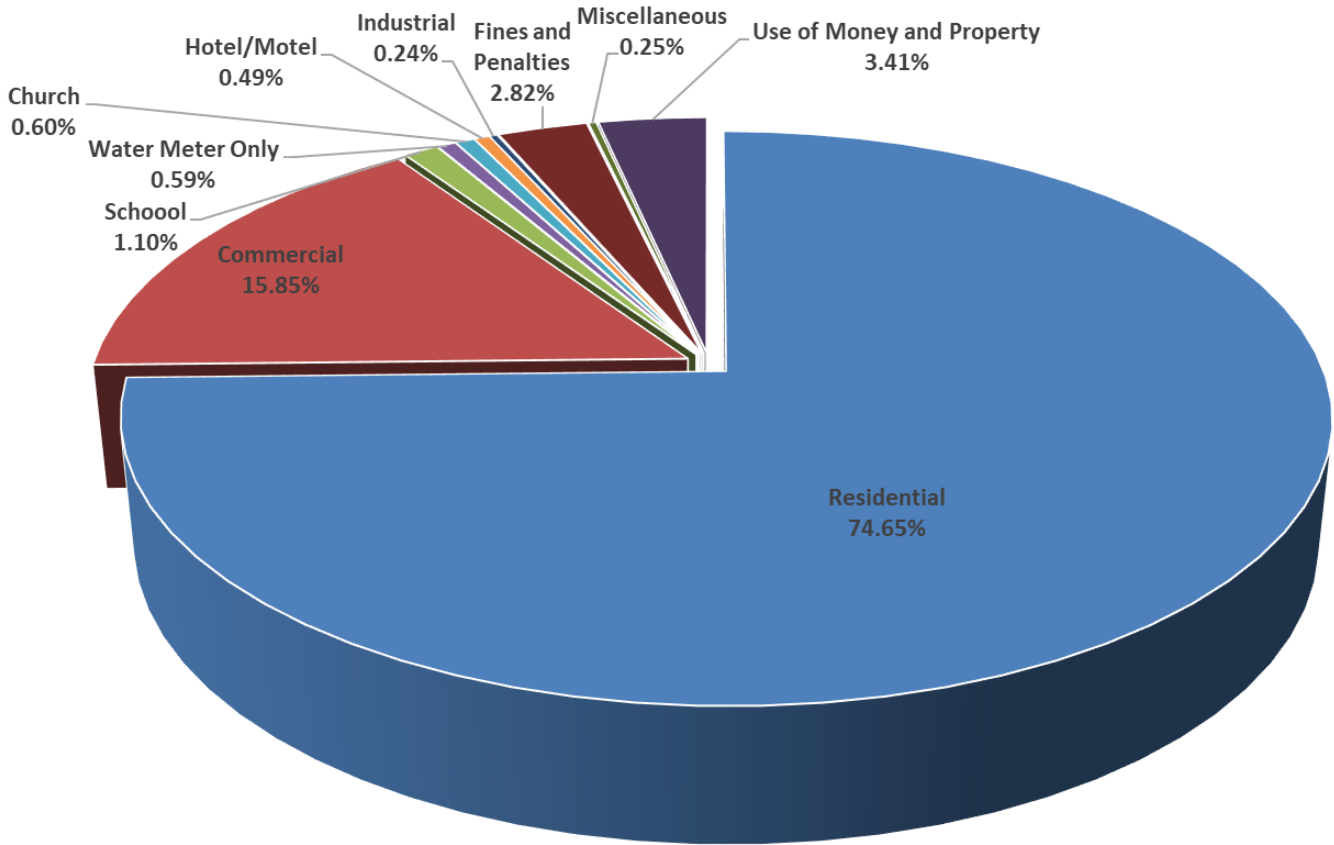
	<u>2023-2024</u> <u>Adopted</u>
Capital Outlay	1,987,618
Debt Service	1,355,172
Operations and Maintenance	3,229,509
Overhead Allocations	783,970
Salaries and Benefits	5,959,022
Transfers Out	14,502
Totals	<u>13,329,793</u>



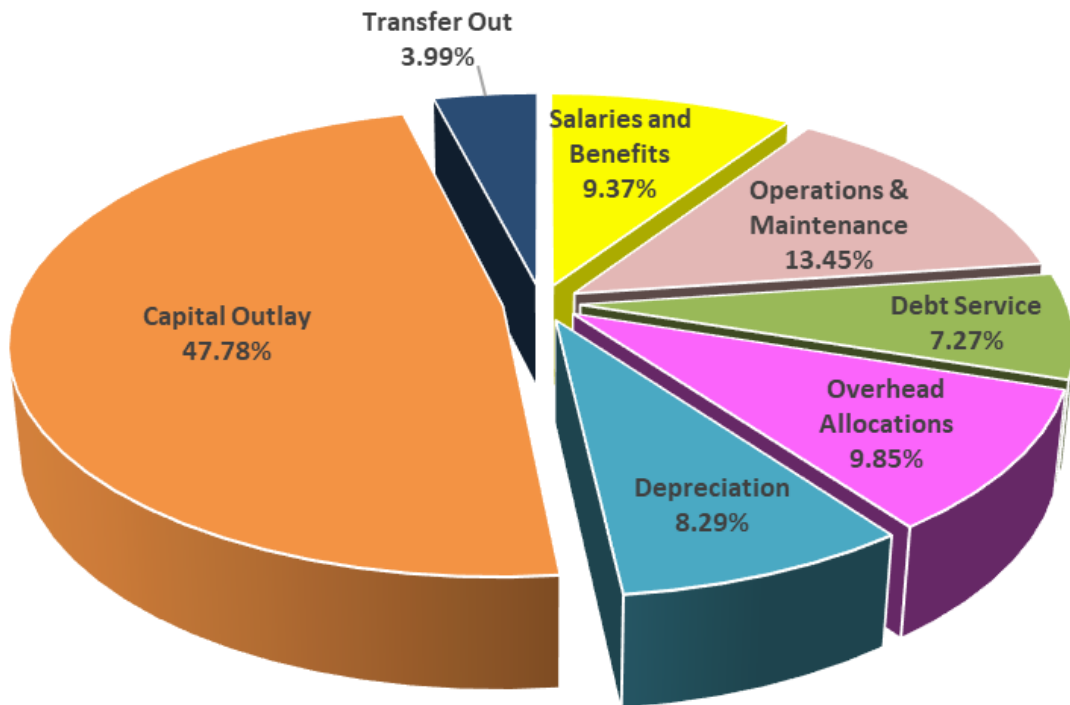
WATER ENTERPRISE

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
Revenues				
Charges for Services	2,696,639	2,739,333	3,107,400	3,244,725
Fines and Penalties	91	11,606	102,600	98,000
Intergovernmental	-	-	-	-
Miscellaneous Revenues and Donations	17,506	28,225	10,473	8,500
Use of Money and Property	151,269	98,640	115,967	118,162
Total Revenues	2,865,505	2,877,804	3,336,440	3,469,387
Expenditures				
Salaries and Benefits	591,363	(145,156)	747,367	713,698
Operations and Maintenance	951,242	1,039,990	989,108	1,024,347
Debt Service	375,436	441,360	564,667	553,571
Overhead Allocations	578,345	584,485	688,543	750,515
Depreciation	428,703	501,035	631,299	631,299
Capital Outlay	-	-	4,448,001	3,639,052
Total Expenditures	2,925,089	2,421,714	8,068,985	7,312,482
Transfers In	45,000	291,291	4,765,606	3,317,210
Transfers Out	-	284,831	320,884	304,210
Total Transfers In/(Out)	45,000	6,460	4,444,722	3,013,000
Net Revenue/(Expense)	(14,584)	462,550	(287,823)	(830,095)
Beginning Fund Balance	6,374,841	6,360,257	6,822,807	6,534,984
Prior Period Adjustments	-	-	-	-
Total Fund Balance	6,360,257	6,822,807	6,534,984	5,704,889
Net Working Capital	1,864,724	1,690,109	2,033,585	1,834,789
% Net Working Capital/Expenses	74.70%	88.00%	68.02%	60.31%

WATER ENTERPRISE – REVENUES



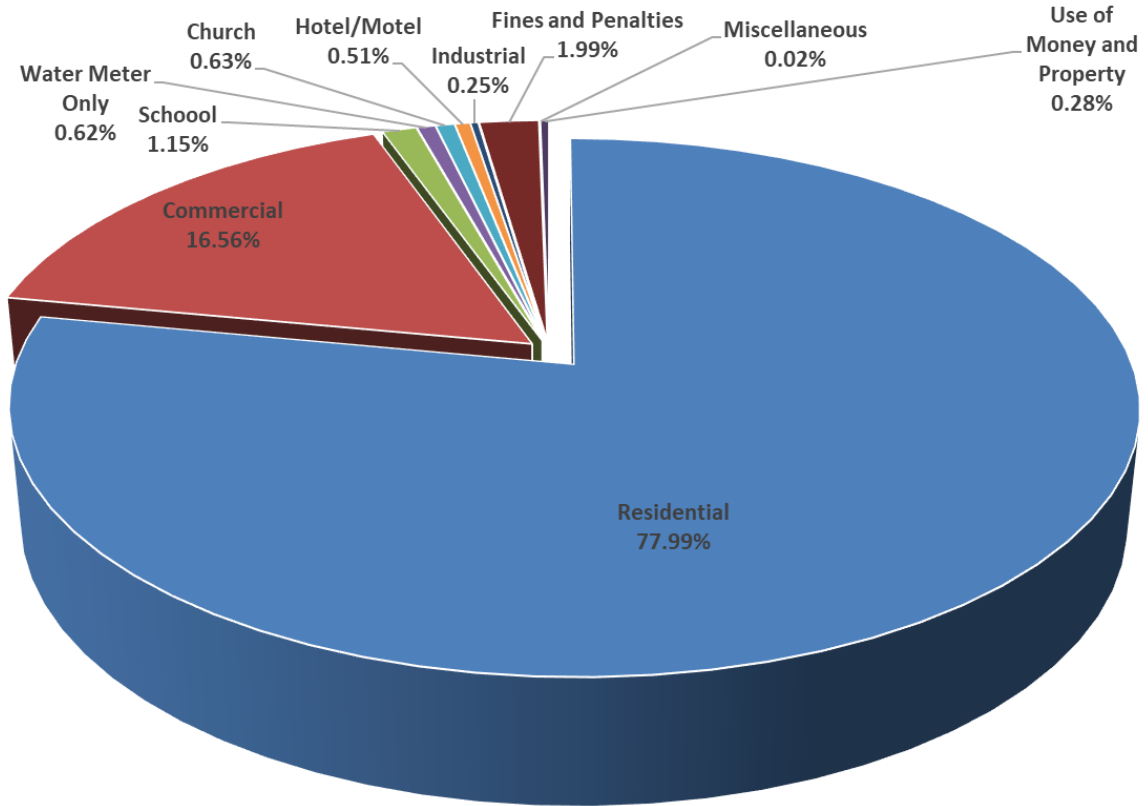
WATER ENTERPRISE - EXPENDITURES



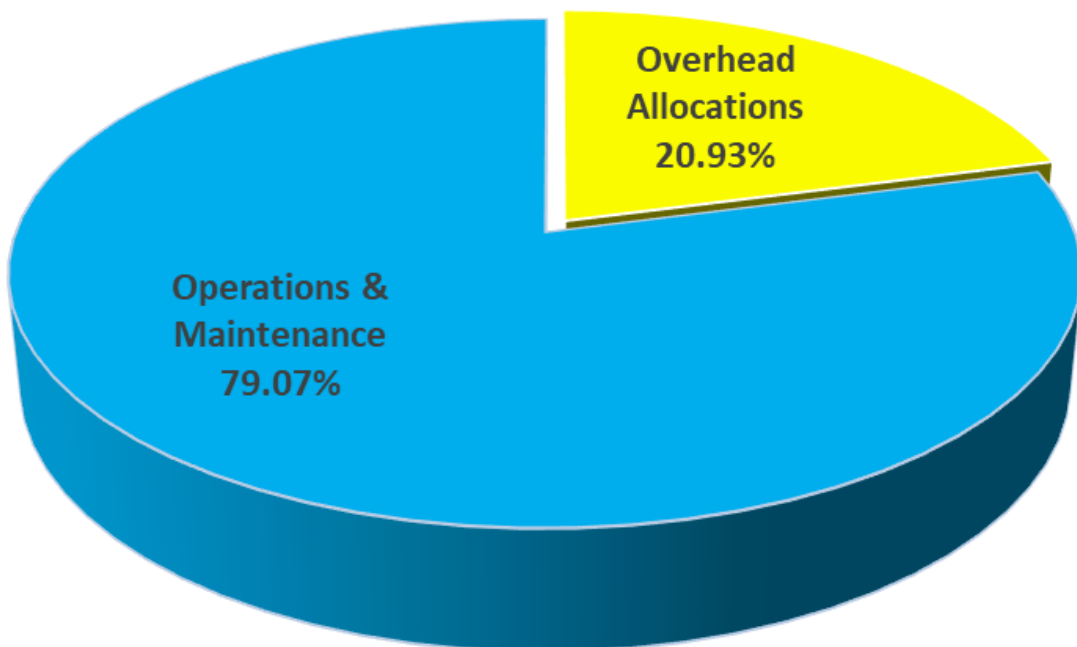
SOLID WASTE ENTERPRISE

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
Revenues				
Charges for Services	1,783,349	2,085,189	2,333,242	2,448,954
Fines and Penalties	-	8,371	50,485	50,000
Intergovernmental	-	25,453	31,000	5,000
Miscellaneous Revenues and Donations	115	420	400	400
Use of Money and Property	87	418	3,446	6,985
Total Revenues	1,783,551	2,119,850	2,418,573	2,511,339
Expenditures				
Salaries and Benefits	-	-	-	-
Operations and Maintenance	1,299,197	1,330,568	1,625,505	1,690,461
Overhead Allocations	435,200	461,700	457,946	447,506
Capital Outlay	-	-	-	-
Total Expenditures	1,734,397	1,792,268	2,083,451	2,137,967
Transfers In	-	-	-	-
Transfers Out	-	-	5,278	-
Total Transfers In/(Out)	-	-	(5,278)	-
Net Revenue/(Expense)	49,154	327,582	335,122	373,372
Beginning Fund Balance	(14,298)	34,856	362,438	692,282
Prior Period Adjustments	-	-	-	-
Total Fund Balance	34,856	362,438	692,282	1,065,654
Net Working Capital	34,855	362,438	692,282	1,065,654
% Net Working Capital/Expenses	2.01%	20.22%	33.23%	49.84%

SOLID WASTE ENTERPRISE – REVENUES



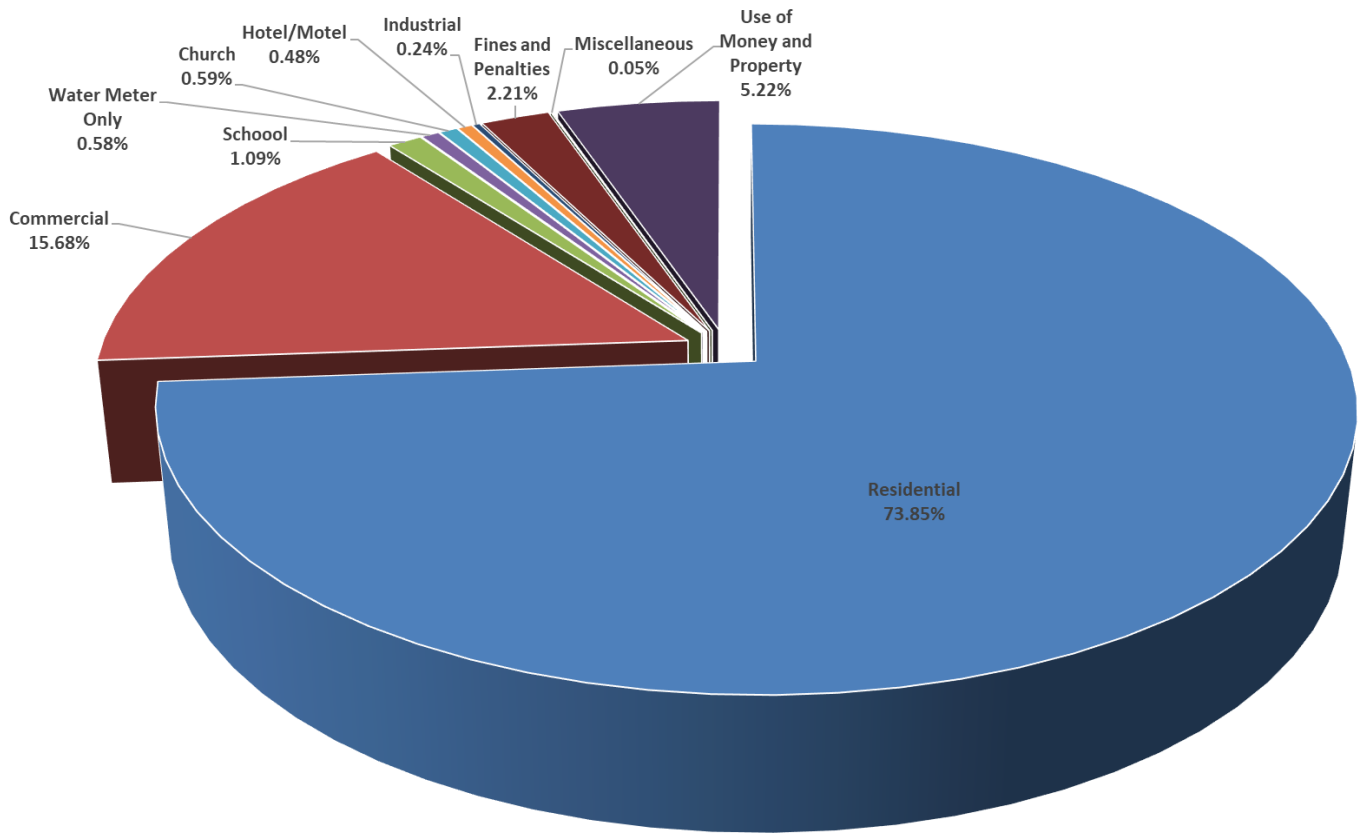
SOLID WASTE ENTERPRISE - EXPENDITURES



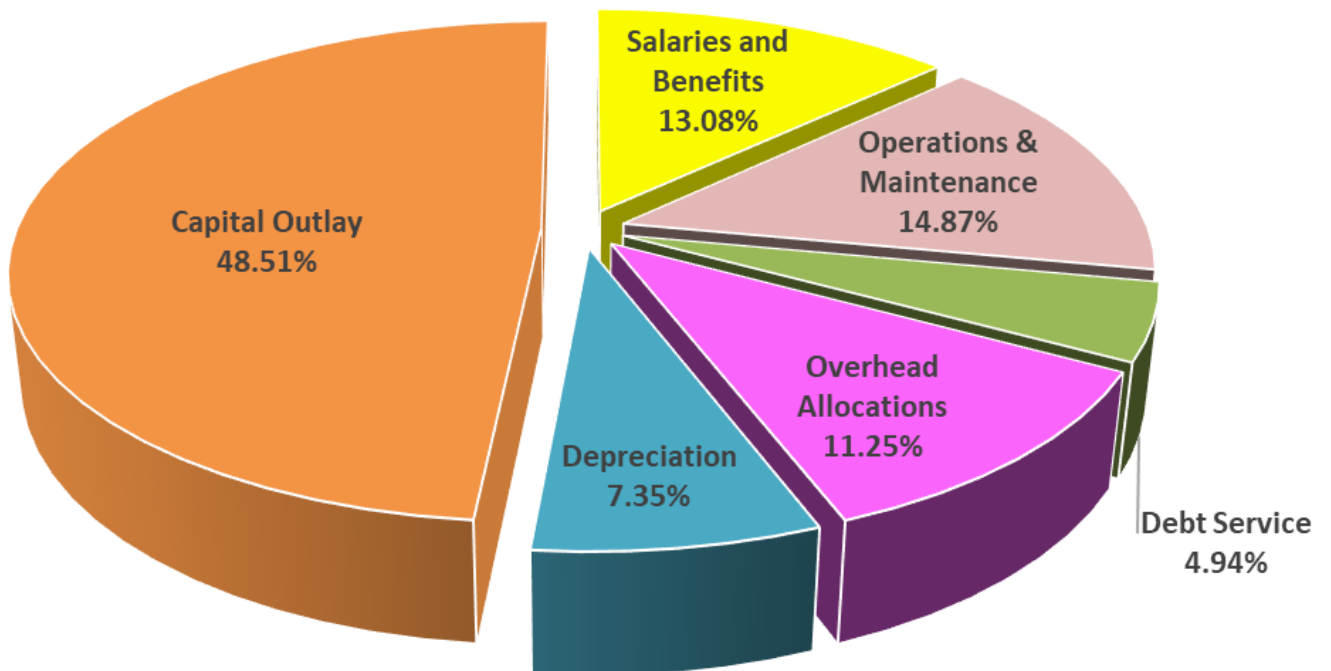
SEWER ENTERPRISE

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
Revenues				
Charges for Services	1,711,383	1,784,322	1,992,711	2,091,571
Fines and Penalties	-	7,029	55,627	50,000
Intergovernmental	114,000	-	-	-
Miscellaneous Revenues and Donations	27,434	5,485	610	1,050
Use of Money and Property	137,138	94,211	116,567	118,019
Total Revenues	1,989,955	1,891,048	2,165,515	2,260,640
Expenditures				
Salaries and Benefits	415,229	4,081	608,990	498,897
Operations and Maintenance	552,105	342,015	449,670	567,426
Debt Service	146,695	147,636	181,606	188,605
Overhead Allocations	331,950	342,707	414,517	429,159
Depreciation	281,158	324,855	280,479	280,479
Capital Outlay	-	-	90,000	1,851,000
Total Expenditures	1,727,137	1,161,294	2,025,262	3,815,566
Transfers In	-	7,393	-	700,000
Transfers Out	-	5,000	5,278	-
Total Transfers In/(Out)	-	2,393	(5,278)	700,000
Net Revenue/(Expense)	262,818	732,147	134,975	(854,926)
Beginning Fund Balance	7,180,882	7,443,700	8,175,847	8,310,822
Prior Period Adjustments	-	-	-	-
Total Fund Balance	7,443,700	8,175,847	8,310,822	7,455,896
Net Working Capital	2,262,030	2,876,949	3,292,403	2,717,956
% Net Working Capital/Expenses	156.44%	343.95%	198.96%	161.39%

SEWER ENTERPRISE - REVENUES



SEWER ENTERPRISE - EXPENDITURES



GENERAL FUND 5-YEAR PROJECTED BUDGET

		2024-2025 Projected	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected	2028-2029 Projected
Revenues						
Sales Tax	[c]	2,690,890	2,771,617	2,854,766	2,940,409	3,028,621
Property Taxes	[c]	1,305,408	1,344,570	1,384,907	1,426,454	1,469,248
Franchise Taxes	[b]	369,240	376,625	384,157	391,840	399,677
Other Taxes	[b]	454,298	463,384	472,651	482,104	491,747
Intergovernmental	[c]	3,304,655	3,403,794	3,505,908	3,611,085	3,719,418
License and Permits	[b]	714,381	728,669	743,242	758,107	773,269
Charges for Services	[b]	118,374	120,742	123,156	125,619	128,132
Fines and Penalties	[b]	147,849	150,806	153,822	156,899	160,037
Allocated Operational Costs	[c]	1,666,761	1,716,764	1,768,267	1,821,315	1,875,955
Other Revenues	[b]	439,196	447,980	456,939	466,078	475,400
Total Revenues		11,211,052	11,524,950	11,847,817	12,179,912	12,521,502
Expenditures						
Salaries and Benefits		6,267,632	6,636,450	6,998,731	7,380,914	7,655,547
Operations and Maintenance	[c]	2,613,589	2,751,755	2,901,608	3,035,759	3,126,831
Debt Service		1,473,155	1,467,129	1,332,865	1,363,170	1,375,779
Overhead Allocations		807,489	831,714	856,665	882,365	908,836
Capital Outlay		150,000	100,000	100,000	100,000	100,000
Total Expenditures		11,311,865	11,787,048	12,189,869	12,762,208	13,166,993
Transfers In		529,613	591,695	690,090	688,747	725,574
Transfers Out		(24,002)	(24,002)	(24,002)	(24,002)	(24,002)
Total Transfers In/(Out)		505,611	567,693	666,088	664,745	701,572
Net Surplus/(Deficit)		404,798	305,596	324,036	82,449	56,081
Beginning Fund Balance		8,938,344	9,343,142	9,648,737	9,972,773	10,055,222
Total Fund Balance		9,343,142	9,648,737	9,972,773	10,055,222	10,111,305
Nonspendable		489,056	489,056	489,056	489,056	489,056
Committed Fund Balance		910,223	910,223	910,223	910,223	910,223
Assigned Fund Balance		1,064,841	1,064,841	1,064,841	1,064,841	1,064,841
Unassigned Fund Balance		6,879,022	7,184,617	7,508,653	7,591,102	7,647,184
Total Unappropriated Fund Balance		8,854,086	9,159,681	9,483,717	9,566,166	9,622,248
Total Ending Fund Balance		9,343,142	9,648,737	9,972,773	10,055,222	10,111,304
Unappropriated vs Operating Expenditures %		79.15%	78.21%	78.29%	75.41%	73.50%

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

WATER FUND 5-YEAR PROJECTED BUDGET

		2024-2025 Projected	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected	2028-2029 Projected
Revenues						
Charges for Services	[f]	3,439,409	3,645,773	3,864,519	4,096,391	4,342,174
Fines and Penalties	[c]	100,940	103,968	107,087	110,300	113,609
Miscellaneous Revenues and Donations	[b]	8,670	8,843	9,020	9,201	9,385
Use of Money and Property	[b]	120,525	122,936	125,394	127,902	130,460
Total Fees and Other Income		230,135	235,747	241,502	247,403	253,454
Total Revenues		3,669,544	3,881,520	4,106,021	4,343,793	4,595,628
Expenditures						
Salaries and Benefits		752,789	807,044	859,511	915,932	954,728
Operations and Maintenance	[c]	1,067,096	1,098,561	1,131,518	1,175,097	1,210,349
Debt Service		554,036	568,036	591,436	613,873	635,327
Overhead Allocations	[c]	773,030	796,221	820,108	844,711	870,053
Depreciation		631,299	631,299	631,299	631,299	631,299
Capital Outlay		1,830,000	200,000	200,000	1,600,000	200,000
Total Expenditures		5,608,251	4,101,162	4,233,872	5,780,912	4,501,756
Transfers In		1,380,000	-	-	1,500,000	-
Transfers Out		-	-	-	-	-
Total Transfers In/(Out)		1,380,000	-	-	1,500,000	-
Net Revenue/(Expense)		(558,707)	(219,642)	(127,851)	62,881	93,872
Beginning Fund Balance		5,704,889	5,146,182	4,926,540	4,798,689	4,861,571
Prior Period Adjustments						
Total Fund Balance		5,146,182	4,926,540	4,798,689	4,861,571	4,955,442
Net Working Capital		1,907,381	2,319,039	2,822,487	3,516,667	4,241,838
% Net Working Capital/Expenses		50.48%	59.44%	69.97%	84.11%	98.61%

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

SOLID WASTE FUND 5-YEAR PROJECTED BUDGET

	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected	2028-2029 Projected
Revenues					
Charges for Services	[c] 2,522,423	2,598,095	2,676,038	2,756,319	2,839,009
Fines and Penalties	[c] 51,500	53,045	54,636	56,275	57,964
Intergovernmental	5,000	5,000	5,000	5,000	5,000
Miscellaneous Revenues and Donations	408	416	424	433	442
Use of Money and Property	[b] 7,125	7,267	7,413	7,561	7,712
Total Revenues	2,586,455	2,663,824	2,743,512	2,825,589	2,910,126
Expenditures					
Salaries and Benefits	-	-	-	-	-
Operations and Maintenance	[f] 1,791,889	1,899,402	2,013,366	2,134,168	2,262,218
Overhead Allocations	[c] 460,931	474,759	489,002	503,672	518,782
Capital Outlay	-	-	-	-	-
Total Expenditures	2,252,820	2,374,161	2,502,368	2,637,840	2,781,000
Net Revenue/(Expense)	333,635	289,663	241,144	187,748	129,126
Beginning Fund Balance	1,065,654	1,399,289	1,688,952	1,930,095	2,117,844
Prior Period Adjustments	-	-	-	-	-
Total Fund Balance	1,399,289	1,688,952	1,930,095	2,117,844	2,246,970
Net Working Capital	1,399,289	1,688,952	1,930,095	2,117,844	2,246,970
% Net Working Capital/Expenses	62.11%	71.14%	77.13%	80.29%	80.80%

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

SEWER FUND 5-YEAR PROJECTED BUDGET

	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected	2028-2029 Projected
Revenues					
Charges for Services	[e] 2,196,150	2,305,957	2,421,255	2,542,318	2,669,434
Fines and Penalties	[e] 52,500	55,125	57,881	60,775	63,814
Intergovernmental	-	-	-	-	-
Miscellaneous Revenues and Donations	1,071	1,092	1,114	1,137	1,159
Use of Money and Property	[b] 120,379	122,787	125,243	127,748	130,303
Total Revenues	2,370,100	2,484,961	2,605,493	2,731,977	2,864,709
Expenditures					
Salaries and Benefits	611,206	641,312	673,949	702,514	720,672
Operations and Maintenance	[c] 594,082	611,615	629,675	648,276	667,435
Debt Service	173,531	181,731	174,731	178,026	186,081
Overhead Allocations	[c] 442,034	455,295	468,954	483,022	497,513
Depreciation	167,280	167,280	167,280	167,280	167,280
Capital Outlay	610,000	250,000	200,000	200,000	200,000
Total Expenditures	2,598,133	2,307,233	2,314,588	2,379,118	2,438,981
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Transfers In/(Out)	-	-	-	-	-
Net Revenue/(Expense)	(228,033)	177,728	290,905	352,859	425,729
Beginning Fund Balance	7,455,896	7,227,863	7,405,592	7,696,497	8,049,356
Prior Period Adjustments					
Total Fund Balance	7,227,863	7,405,592	7,696,497	8,049,356	8,475,085
Net Working Capital	2,657,203	3,002,212	3,460,397	3,980,536	4,573,545
% Net Working Capital/Expenses	133.65%	145.93%	163.64%	182.67%	204.27%

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



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GENERAL AND ADMINISTRATIVE

(Section 3)

NON-DEPARTMENTAL

CITY COUNCIL

CITY CLERK

CITY ATTORNEY

CITY ADMINISTRATION

RECREATION & COMMUNITY ENGAGEMENT

FINANCE

NON-DEPARTMENTAL

100-1600, 1705, 1712

2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
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EXPENDITURES BY CATEGORY

Salaries and Benefits	3,659	3,590	161,313	264,097
Operations and Maintenance	214,435	633,401	787,607	689,980
Capital Outlay	218,871	36,699	169,664	226,000
Transfers Out	14,991	14,502	14,502	14,502
Debt Service	1,235,874	901,890	926,118	942,249
Total	1,687,830	1,590,082	2,059,204	2,136,828

SOURCE OF FUNDING

Charges for Services	802	20,520	14,422	57,922
Fines and Penalties	34,942	24,545	8,220	8,250
Franchise Taxes	287,979	301,133	302,374	362,000
Intergovernmental	2,372,135	2,717,595	2,989,766	3,138,358
License and Permits	140,085	170,892	80,067	80,124
Other Revenues	416,253	122,546	252,089	212,805
Other Taxes	361,060	442,448	445,390	445,390
Overhead Allocations	1,253,398	1,254,643	1,519,328	1,558,618
Property Taxes	1,028,580	1,155,140	1,201,346	1,267,386
Sales Tax	1,981,304	2,587,177	2,484,489	2,612,515
Transfers In	484,724	148,862	45,190	7,193
Total	8,361,261	8,945,499	9,342,681	9,750,561

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS						
1705	1010	Salaries	-	1,124	86,303	169,421
1705	1060	Overtime	-	-	2,479	1,477
1705	1080	Standby	-	154	7,060	705
1705	1099	Essential Worker Pay	-	-	2,000	-
1705	2010	Medicare Tax	-	17	1,359	2,627
1705	2040	Health Insurance	-	-	28,579	45,564
1705	2050	Unemployment Ins	-	-	868	1,302
1705	2060	Retirement-Employer Portion	3,659	2,294	13,158	20,411
1705	2066	457 ER Match	-	-	937	2,561
1705	2070	Uniforms Allowance	-	-	800	800
1705	2080	Workers Comp Ins	-	-	17,022	18,146
1705	2091	Insurances - Not Workers Comp	-	-	748	1,083
Total Salaries and Benefits			3,659	3,590	161,313	264,097
1705	3002	Postage	7,713	8,903	17,000	17,000
1705	3004	Office Supplies	1,999	5,141	3,000	3,000
1705	3026	Bank Service Fees	-	-	200,673	201,000
1705	3150	Janitorial Supplies	793	2,530	3,505	3,000
1705	3152	Building O/M Admin	19,972	49,777	51,500	30,000
1712	3152	Building O/M	1,228	4,248	7,563	7,500
1705	3156	Energy	20,359	3,573	24,000	26,160
1712	3156	Energy	623	294	186	203
1705	3204	Fuels	84	-	-	-
1600	3332	Bad Debt Expense	28,763	167,873	9,509	10,000
1705	3364	Contract Services	61,723	80,985	45,281	45,281
1712	3364	Contract Services	36,445	38,938	32,000	32,000
1705	3404	Liability Insurance	-	-	11,466	22,022
1705	3464	CWD Prop Tax	539	539	539	-
1712	3464	CWD Prop Taxes	10,540	15,501	15,493	15,493
1600	3777	Madera Cnt Gas Tax	-	203,097	315,358	231,000
1600	3780	Sales Tax Expense	-	-	21,154	25,000
1600	3997	Property Tax Admin Fee	23,654	52,001	29,380	21,321
Total Operations and Maintenance			214,435	633,401	787,607	689,980
1600	5701	Transfer Out	489	-	-	-
1705	5302	Transfer Out - RMRA	14,502	14,502	14,502	14,502
Total Transfers Out			14,991	14,502	14,502	14,502
1705	5916	Transfer - Out	356,125	356,415	368,582	369,644
1705	5918	Transfer Out - CREB Bond	122,914	129,220	129,778	134,210
1705	5919	Transfer Out - Pension OB Bond	756,835	416,255	427,758	438,395
Total Debt Service			1,235,874	901,890	926,118	942,249

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
1705	6300	Building & Improvements	-	-	12,350	-
1705	6400	Vehicles, Machinery & Equip	218,871	36,699	157,314	226,000
1705	6401	Fleet Program	-	-	-	-
		Total Capital Outlay	218,871	36,699	169,664	226,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS			1,687,830	1,590,082	2,059,204	2,136,828
REVENUES						
1705	7240	Transfer-In	-	-	5,278	-
1705	7260	Transfer-In	-	-	5,278	-
1705	7280	Transfer-In	-	-	5,278	-
1600	7303	Transfer In - ARPA	-	122,930	-	-
1600	7310	Transfer-In	246,312	-	-	-
1600	7498	Transfer In NSP	-	4,901	-	-
1600	7800	Transfer-In from CFD	233,776	-	-	-
1705	7918	Transfer In from GF CREB	4,635	-	-	-
1600	7956	Transfer In SA Admin Costs	-	21,031	29,356	7,193
		Total Transfers In	484,724	148,862	45,190	7,193
1600	8001	Current Secured/Unsecured	1,026,971	1,155,140	1,201,346	1,267,386
1600	8008	P/Y Unsecured	1,610	-	-	-
		Total Property Taxes	1,028,580	1,155,140	1,201,346	1,267,386
1600	8030	Transient Lodging	288,647	370,300	373,390	373,390
1600	8060	Documentary Stamp Taxes	72,413	72,147	72,000	72,000
		Total Other Taxes	361,060	442,448	445,390	445,390
1600	8010	Sales Taxes	1,980,929	2,582,156	2,479,695	2,608,835
1600	8012	Tax Agreement	375	5,021	4,794	3,680
		Total Sales Tax	1,981,304	2,587,177	2,484,489	2,612,515
1600	8015	CFD Services Only	-	-	-	44,000
1600	8499	Recording Fee Revenues	780	7,938	1,500	1,000
1600	8908	Standard Spec Book	-	60	1,000	1,000
1600	8910	Assess Dist Admin Reim	-	12,477	11,722	11,722
1600	8911	Photocopies/Records	10	-	-	-
1600	8922	Notary Fees	-	45	200	200
1600	8924	Postage Reimbursements	12	-	-	-
		Total Charges for Services	802	20,520	14,422	57,922
1600	8405	Business License Penalties	26,028	21,294	5,000	5,000
1600	8904	Late Payment/Penalty Fees	7,834	-	-	-

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
1600	8906	Late Payment/Penalty Fees	180	2,922	2,500	2,500
1600	8907	Returned Check Fees	900	330	720	750
		Total Fines and Penalties	34,942	24,545	8,220	8,250
1600	8050	Business License Taxes	139,915	170,892	80,000	80,000
1600	8930	Yard Sale Permits	64	-	50	50
1600	8932	Fireworks Permits	106	-	17	74
		Total License and Permits	140,085	170,892	80,067	80,124
1600	8040	Franchises-PG&E	220,218	229,100	230,000	290,000
1600	8045	Franchises-Cable TV	67,761	72,033	72,374	72,000
		Total Franchise Taxes	287,979	301,133	302,374	362,000
1600	8502	St Motor Vehicle (County)	(211,425)	-	-	-
1600	8503	St Homeowners Pr Tax Relief	12,553	12,500	12,930	12,930
1600	8512	VLF Swap	2,551,323	2,705,095	2,971,836	3,120,428
1600	8550	State Mandated SB90 Cost Reimbursements	19,684	-	5,000	5,000
		Total Intergovernmental	2,372,135	2,717,595	2,989,766	3,138,358
1712	8001	Rent for Old City Hall	73,079	63,559	86,722	90,972
1712	8003	Madera County Reimbursements	-	660	660	660
1600	8005	Prior Year Secured/Unsec	-	1,158	-	-
1712	8005	Misc. Rents Mid Valley	13,482	8,563	3,600	3,600
1600	8006	Supp Roll Pr Yr Sec/Unsec	-	56	-	-
1712	8006	Rail Road Spur Revenue	33,865	-	35,000	35,000
1600	8013	COVID CARE FUNDS	224,668	-	-	-
1600	8401	Investment Earnings	19,356	16,907	72,740	51,443
1712	8410	Rental Income	20,423	20,423	35,963	20,676
1600	8411	Gain/Loss on Sale of Assets	-	781	4,950	-
1600	8618	Collection Proceeds	840	1,078	5,000	5,000
1600	8772	Collections Proceeds	836	2,276	-	-
1600	8790	Misc Reimbursement	15,361	7	-	-
1600	8900	Misc Admin Fees	-	6,832	7,000	5,000
1600	8901	Misc. Admin Fees	12,380	(106)	-	-
1600	8912	Reimbursable Functions	-	1	31	31
1600	8926	Cash Over/Short	162	199	423	423
1600	8928	COVID 19 PROGRAM FUNDS	1,800	(37)	-	-
1600	8934	Insurance Proceeds	-	190	-	-
		Total Other Revenues	416,253	122,546	252,089	212,805
1600	9220	Overhead Allocation - Storm Drain	-	38,158	48,132	36,363
1600	9240	Overhead Allocation Sewer	221,315	222,856	281,291	301,238
1600	9260	Overhead Allocation -Solid Waste	192,348	218,848	215,094	204,654

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
1600	9280	Overhead Allocation Water	329,667	288,579	367,338	404,901
1600	9305	Overhead Allocation Streets	174,991	162,814	196,648	208,452
1600	9310	Overhead Allocation LLMD	50,031	50,031	50,031	50,031
1600	9325	Overhead Allocation Transit	62,770	91,681	113,897	114,665
1600	9498	Overhead Allocations - NSP	-	-	2,782	2,461
1600	9601	Overhead Allocation Fleet	42,802	39,167	63,658	60,046
1600	9602	Overhead Allocation IT	74,080	68,607	93,292	87,698
1600	9956	Overhead Allocation - RDA	105,394	73,902	87,165	88,109
Total Overhead Allocations			1,253,398	1,254,643	1,519,328	1,558,618
GRAND TOTAL DEPARTMENT REVENUES			8,361,261	8,945,499	9,342,681	9,750,561

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL
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POSITION CLASSIFICATION

HR Manager	Y	MM50	75,820		75,820	100%	75,820
Parks Worker III	Y	32	52,236	1,306	53,542	100%	53,542
Parks Worker I	Y	24	40,059		40,059	100%	40,059

Subtotal Salaries & Wages

169,421

Benefits & Other Pay

Health & Related Benefits	45,564
Holiday Payout	-
Insurances (Not Workers Compensation)	1,083
Leave Payout	-
Medicare Tax	2,627
Overtime	1,477
PARS-Supplemental Retirement	-
PERS - Employer Portion	20,411
PERS - Employer Portion Safety	-
PERS- 457 Employer Match	2,561
Shift Differential	-
Standby	705
Unemployment Ins	1,302
Uniform Allowance	800
Worker Compensation	18,146

Subtotal Benefits

94,676

Total Wages & Benefits

264,097

CITY COUNCIL

100-1605

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
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STAFFING

City Council	5.00	5.00	5.00	5.00
Total	5.00	5.00	5.00	5.00

EXPENDITURES BY CATEGORY

Salaries and Benefits	23,130	22,862	22,575	23,483
Operations and Maintenance	15,826	34,996	64,451	75,712
Total	38,956	57,858	87,026	99,195

SOURCE OF FUNDING

Other Revenues	-	49	-	-
Total	-	49	-	-

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS						
1605	1010	Council Salaries	18,000	18,000	18,000	18,000
1605	2010	Medicare Tax	224	250	270	270
1605	2061	PARS-Supplemental Retirement	3,610	3,846	4,305	5,213
1605	2090	Contracted Payroll Services	1,296	766	-	-
		Total Salaries and Benefits	23,130	22,862	22,575	23,483
1605	3004	Office Supplies	346	34	300	500
1605	3052	Travel & Training	100	13,496	20,848	25,000
1605	3078	Professional Memberships	-	150	300	500
1605	3080	League of Cities Dues	7,105	7,505	7,538	8,000
1605	3086	Employee Relations & Awards	4,315	7,989	14,300	20,000
1605	3108	Cell Phones	-	418	500	500
1605	3264	Public Relations	378	-	500	1,000
1605	3404	Liability Insurance	3,582	5,404	165	212
1605	3550	Contingency	-	-	20,000	20,000
		Total Operations and Maintenance	15,826	34,996	64,451	75,712
GRAND TOTAL DEPARTMENT APPROPRIATIONS			38,956	57,858	87,026	99,195
REVENUES						
1605	8989	Payroll Reimbursements	-	49	-	-
		Total Other Revenues	-	49	-	-
GRAND TOTAL DEPARTMENT REVENUES			-	49	-	-

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL
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POSITION CLASSIFICATION

City Council Member	Y	N/A	3,600	-	3,600	100%	3,600
City Council Member	Y	N/A	3,600	-	3,600	100%	3,600
City Council Member	Y	N/A	3,600	-	3,600	100%	3,600
City Council Member	Y	N/A	3,600	-	3,600	100%	3,600
City Council Member	Y	N/A	3,600	-	3,600	100%	3,600
Subtotal Salaries & Wages							18,000

BENEFITS & OTHER PAY

Health & Related Benefits	-
Holiday Payout	-
Insurances (Not Workers Compensation)	-
Leave Payout	-
Medicare Tax	270
Overtime	-
PARS-Supplemental Retirement	5,213
PERS - Employer Portion	-
PERS - Employer Portion Safety	-
PERS - 457 Employer Share	-
Shift Differential	-
Standby	-
Unemployment Ins	-
Uniform Allowance	-
Worker Compensation	-
Subtotal Benefits	5,483

TOTAL WAGES & BENEFITS

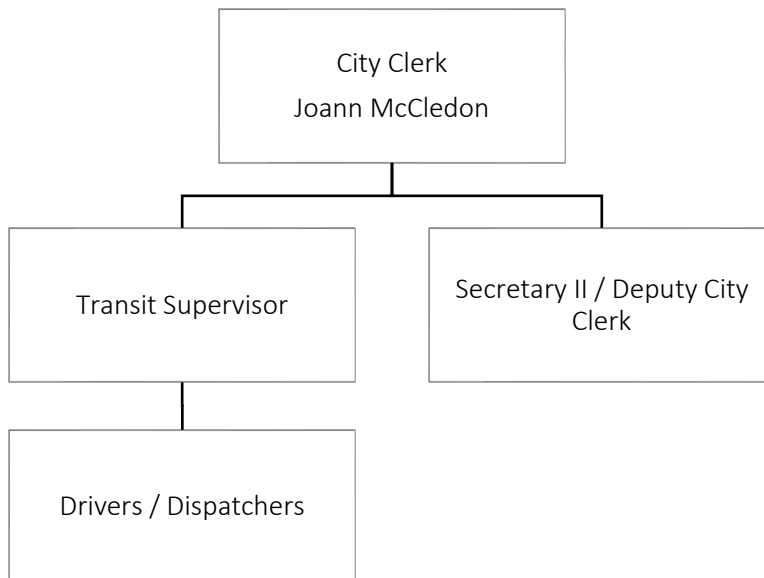
23,483

CITY CLERK / TRANSIT

MISSION STATEMENT

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

ORGANIZATIONAL CHART



SERVICE DESCRIPTION

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

- Prepares City Council and other agency and authority agendas for review by the City Administrator;
- Prepares meeting notices, proclamations, and certificates, and coordinates with recipient for scheduling on Council agenda;
- Duplicates and distributes agenda packets; prepares Council chambers for meetings;
- Publishes ordinances, resolutions, and notices of public hearings;
- Posts and mails notices of public hearing and Council actions affecting local residents;
- Ensures compliance with the Brown Act;
- Oversees the receipt and maintenance of official City documents and records;
- Summarizes Council actions and instruction to City staff;
- Prepares Local Appointments List;
- Provides for codification of the Municipal Code;
- Administers the electronic imaging system;
- Coordinates Records Management tasks across departments;
- Monitors and controls income and expenditures in accordance with established limitations;

SERVICE DESCRIPTION (Continued):

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

MAJOR ACCOMPLISHMENTS IN FY 2022-2023

- Hired a Police Chief and Fiscal Manager
- Obtained funds for training and continuing education for the Master Municipal Clerk certification, plus in the areas of transit and human resources;
- Continuing in the major and tedious effort of organizing City records;
- Provided information on the operations of the City and maintained the official records;
- Provided support services for the City Council, City Administrator and Department Directors;
- Provided coordination of all Council meetings, work sessions, various standing/ad hoc committee meetings, RDA Successor Agency Oversight Board meetings and prepared minutes;
- Acquired a new bus and bus shelters for Transit. Smaller busses/vans can be operated with only a Class C driver license;
- Obtained AED's;
- Began the project of updating the Personnel Rules & Regulations;
- Collaborated with the Deputy Director of Recreation & Community Engagement with putting together Open Swim. Obtained staffing for the Open Swimming Pool season that began in July 2022; most of the original Lifeguards returned for the June 2023 season;
- Completed the ZEB rollout required by all transit agencies;
- Created a smother onboarding process for new employees.

FY 2023-2024 GOALS & OBJECTIVES

- Prepare for the 2024 election, including renewal/extension of Measure N;
- Hire a Human Resources Manager, allowing to focus more on City Clerk and Transit;
- Complete the Personnel Rules & Regulations project;
- Update the Chowchilla Municipal Code;
- Acquire funding for electronic charging hub for an e-bus;
- Succession planning;
- Maintain accurate record of City Council actions: Minutes, Ordinances, Resolutions and Agreements;
 - Same for Planning Commission and Airport Advisory Committee.

CITY CLERK

100-1610

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
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STAFFING

City Clerk	1.00	1.00	1.00	1.00
Secretary II/Deputy City Clerk	0.50	0.50	0.50	0.50
Total	1.50	1.50	1.50	1.50

EXPENDITURES BY CATEGORY

Salaries and Benefits	174,925	209,606	224,558	235,283
Operations and Maintenance	31,624	67,250	76,350	48,150
Total	206,549	276,856	300,908	283,433

SOURCE OF FUNDING

Other Revenues	234	-	-	-
Total	234	-	-	-

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS						
1610	1010	Salaries/Wages	131,448	142,673	151,217	161,408
1610	1060	Overtime	343	734	447	-
1610	1099	Essential Worker Pay	-	2,625	4,000	-
1610	2010	Medicare Tax	1,882	1,996	2,347	2,493
1610	2030	Leave Payout	3,776	8,074	4,086	4,784
1610	2040	Health Insurance	17,768	33,635	36,586	40,906
1610	2050	Unemployment Ins	665	669	651	651
1610	2060	Retirement-Employer Portion	17,807	17,471	20,806	20,483
1610	2066	457 ER Match	-	-	2,738	2,875
1610	2080	Workers Comp Ins	831	1,246	1,119	1,142
1610	2090	Contracted Payroll Services	407	429	-	-
1610	2091	Insurances - Not Workers Comp	-	55	561	541
Total Salaries and Benefits			174,925	209,606	224,558	235,283
1610	3004	Office Supplies	1,439	1,834	3,000	3,500
1610	3052	Travel & Training	3,564	7,216	7,000	5,000
1610	3060	Employee Evaluation/Recruitment	3,570	3,641	3,786	-
1610	3078	Professional Memberships	1,013	2,702	2,202	1,139
1610	3108	Cellular Phones	1,311	841	1,000	1,000
1610	3364	Contract Services	500	24,130	10,000	10,000
1610	3374	Advertising	13,922	10,184	12,000	15,000
1610	3376	Elections	694	8,250	28,000	-
1610	3404	Liability Insurance	5,373	8,062	8,599	11,011
1610	3454	Recording/Filing Fees	237	389	763	1,500
Total Operations and Maintenance			31,624	67,250	76,350	48,150
GRAND TOTAL DEPARTMENT APPROPRIATIONS			206,549	276,856	300,908	283,433
REVENUES						
1610	8989	Payroll Reimbursements	234	181	-	-
Total Other Revenues			234	181	-	-
GRAND TOTAL DEPARTMENT REVENUES			234	181	-	-

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL
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POSITION CLASSIFICATION

City Clerk	Y	M7	110,573	13,822	124,394	100%	124,394
Secretary II/Deputy City Clerk	Y	35	66,393	7,635	74,028	50%	37,014

Subtotal Salaries & Wages

161,408

Benefits & Other Pay

Health & Related Benefits							40,906
Holiday Payout							-
Insurances (Not Workers Compensation)							541
Leave Payout							4,784
Medicare Tax							2,493
Overtime							-
PARS-Supplemental Retirement							-
PERS - Employer Portion							20,483
PERS - Employer Portion Safety							-
PERS - 457 Employer Share							2,875
Shift Differential							-
Standby							-
Unemployment Ins							651
Uniform Allowance							-
Worker Compensation							1,142
Essential Worker Pay							-

Subtotal Benefits

73,875

Total Wages & Benefits

235,283

CITY ATTORNEY

100-1615

2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
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EXPENDITURES BY CATEGORY

Operations and Maintenance	271,904	172,079	190,000	190,000
Total	271,904	172,079	190,000	190,000

SOURCE OF FUNDING

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

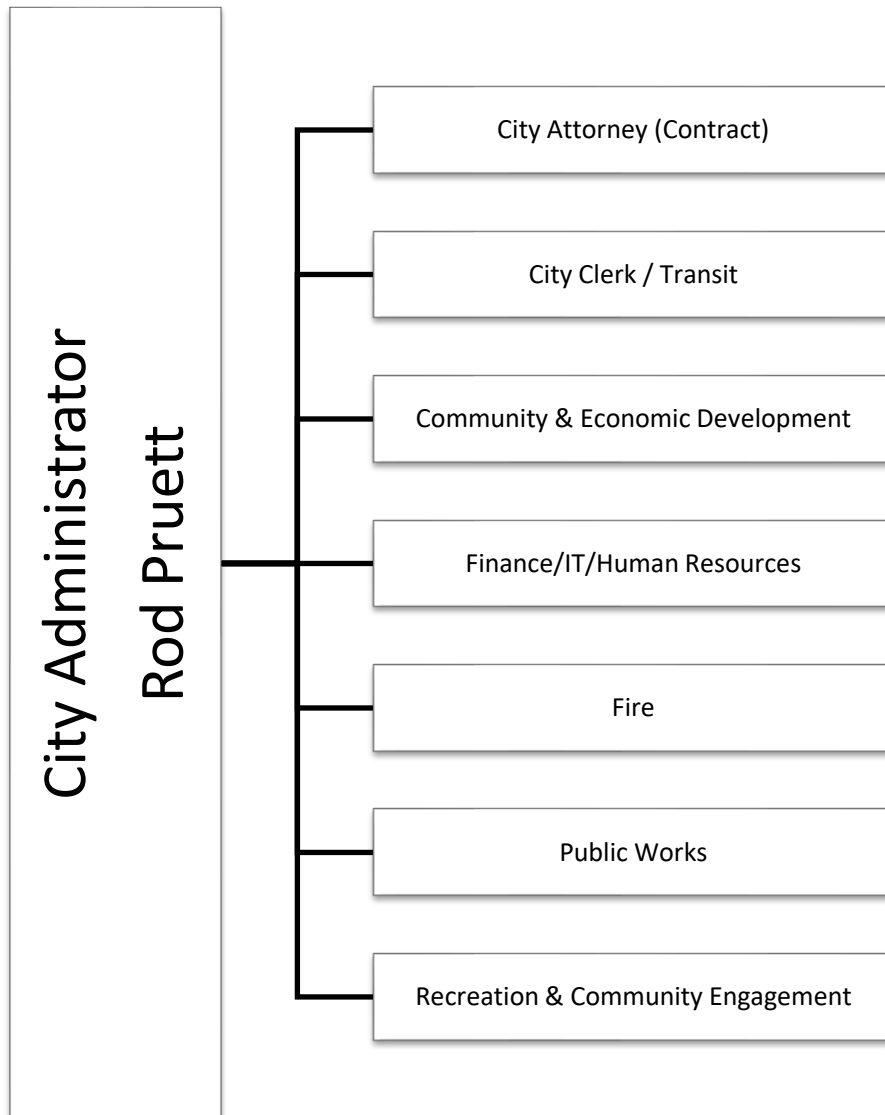
Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS						
1615	3351	Legal Fees-Special Attorneys	8,427	-	-	-
1615	3352	Contract City Attorney	263,477	172,079	190,000	190,000
		Total Operations and Maintenance	271,904	172,079	190,000	190,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS			271,904	172,079	190,000	190,000
REVENUES						
1615	8980	Settlement Recovery	-	400,000	-	-
		Total Other Revenues	-	400,000	-	-
GRAND TOTAL DEPARTMENT REVENUES			-	400,000	-	-

CITY ADMINISTRATION

MISSION STATEMENT

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

ORGANIZATIONAL CHART



SERVICE DESCRIPTION

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

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

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

MAJOR ACCOMPLISHMENTS IN FY 2022-2023

- Ended the State of Emergency for the COVID Pandemic and got back to a form of normal operations;
- Sales Tax revenues came in higher than initially projected;
- Continued to build/maintain reserve levels far above policy requirements;
- Community outreach continued to be enhanced through social media platforms;
- Worked diligently with our Legislators and High-Speed Rail to try and get the Fairmead Sewer Consolidation project moving;
- Completed the Humboldt Storm Drain project;
- Utilized Measure N Public Safety Sales Tax monies to complete the Phase I Fire Station Expansion and make Police Department building infrastructure improvements;
- Several new businesses opened or began construction;
- Several businesses have submitted plans and are in the review phase with a projected opening in FY 2023-2024;
- The Montgomery Farms residential development completed construction and other residential projects entered into development agreements;
- AutoZone began construction of its Distribution Center which is planned to be completed in calendar year 2024;
- We implemented additional Tyler software modules and have only Permitting left to do;
- Information Technology was able to continue upgrading critical IT infrastructure;
- Emphasized city beautification with enhanced Code Enforcement;
- Opened the Community Pool for the 1st time in a long time with the help and partnership of Chowchilla Union High School;
- Worked directly with Caltrans to get the environmental work and 30% design completed on the Roundabout project;
- Completed the proposed Rate and Method of Apportionment (RMA) of the 2006-1CFD we are trying to refund, met with the land owners and received support to move forward;
- Received the GFOA Distinguished Budget Award for the FY 2022-2023 budget;
- Received an unmodified opinion for the FY 2021-2022 Audit;
- Got updated direction on the use of American Rescue Act Funds and we can now move forward with our water infrastructure improvements;
- Enhanced community pride and engagement with the 1st annual Christmas parade;
- Purchased a beautiful 38-foot artificial Christmas tree and put it in Veterans Park thanks to receiving a donation;
- Began a yearlong Centennial celebration which included added events and received a donation for the purchase of a memorial clock that will go in the downtown area;
- Received an upgrade to our General Fund Pension Obligation bond rating by S & P from an A+ to AA- and on the Lease Revenue Bonds Underlying rating to an A+ from an A.

FY 2023-2024 GOALS & OBJECTIVES

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

- Continue progress in accelerating retail activity in the City (G5.2, G5.4, G5.6, G5.8);
- Expand business activity in the industrial-zoned annexed lands (G5.5, G5.7, G5.8, G5.9);
- Utilize the City website for civic transparency as well as community and business promotion (G4.3, G5.4, G5.7);
- Collaborate with owners of industrial properties to attract industry to the City (G5.5, G5.7, G5.8, G5.9);
- Promote the City at industrial trade shows as well as retail trade shows (G5.8);
- Position the future use of CDBG projects toward downtown enhancements, code enforcement, and infrastructure needs (G3.2);
- Continue to work with all City departments to provide the quality and level of service that citizens of Chowchilla request (G3.3);
- Maintain an ongoing evaluation of the organizational structure of the City of Chowchilla (G3.3);
- Continue to work with Rancho Calera, Legacy, Woodcrest, and Sessions on getting their developments going (G5.3);
- Promote the downtown (G5.4, G5.6, G5.8);
- Continue to assess and enhance the tools used to attract new businesses (G5.2, G5.4, G5.6, G5.8);
- Continue to enhance the quality and coordination of the City's workforce through training seminars and weekly leadership meetings;
- Continue to enhance public outreach on City programs (G4.5, G4.7, G4.8, G4.11, G5.1);
- Continue to enhance job creation in the City of Chowchilla through the establishment of new businesses (G5.2, G5.4, G5.6, G5.7, G5.8, G5.9);
- Continue to make City programs user-friendly and available to all the public (G4.6, G4.10);
- Complete implementation of the new Tyler Technologies financial software platform for improved and efficient fiscal management as well as other modules for City processes (G3.1, G3.4);
- Continue to upgrade the outdated Information Technology operations equipment. (G2.1);
- Utilize Measure N Public Safety Sales Tax monies to give a financial boost to both the Fire and Police Departments (G1.1, G1.2, G1.3, G1.4, G1.6, G1.9, G1.10);
- Continue to monitor CalPERS Unfunded Liability increases (G3.3, G3.4);
- Continue to engage the community through social media platforms (G4.5, G4.7, G4.8, G4.11, G5.1);
- Look to improve grant funding opportunities through the use of grant writing specialists or personnel (G3.2);
- Continue to provide activities and events for the community (G4.1, G4.4, G4.5, G4.7, G4-11, G4.12);
- Reestablish our employee appreciation program that was halted due to COVID;
- Begin to use the American Rescue Plan Act (ARPA) monies made available to us on water infrastructure (G2);
- Work with AutoZone to ensure construction of the Distribution Center flows smoothly and efficiently (G3.3);
- Continue to increase Economic Development activities (G5.4, G5.7, G5.9);
- Strive to have all vacancies filled (G1);
- Complete the refunding of the CFD bonds and restructuring of the CFD to enhance development (G5);
- Completing the environmental work on the Industrial Specific Plan to promote our Industrial Area (G5);
- Begin work on trying to get the Measure N renewal ready for the November 2024 election (G1).

CITY ADMINISTRATION

100-1710

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
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STAFFING

City Administrator	1.00	1.00	1.00	1.00
Secretary II/Deputy City Clerk	0.50	0.50	0.50	0.50
Total	1.50	1.50	1.50	1.50

EXPENDITURES BY CATEGORY

Salaries and Benefits	252,279	267,444	291,508	318,336
Operations and Maintenance	9,467	19,756	25,297	29,757
Overhead Allocations	55,599	77,412	100,620	108,255
Total	317,346	364,613	417,425	456,348

SOURCE OF FUNDING

Other Revenues	80	181	-	-
Total	80	181	-	-

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS						
1710	1010	Salaries/Wages	201,759	212,658	229,060	256,978
1710	1050	Allowances (Phone & Car)	6,000	6,000	6,000	6,000
1710	1060	Overtime	324	1,035	447	-
1710	1099	Essential Worker Pay	-	2,625	3,500	-
1710	2010	Medicare Tax	3,093	3,303	3,662	4,112
1710	2030	Leave Payout	6,531	6,948	7,019	8,460
1710	2040	Health Insurance	14,424	15,399	17,096	19,221
1710	2050	Unemployment Ins	638	633	651	651
1710	2060	Retirement-Employer Portion	17,487	16,392	21,176	19,886
1710	2066	457 ER Match	-	-	638	664
1710	2080	Workers Comp Ins	1,284	1,894	1,698	1,823
1710	2090	Contracted Payroll Services	738	504	-	-
1710	2091	Insurances - Not Workers Comp	-	55	561	541
Total Salaries and Benefits			252,279	267,444	291,508	318,336
1710	3004	Office Supplies	1,330	866	1,103	1,150
1710	3008	Publications	277	117	359	360
1710	3052	Travel & Training	381	9,179	12,000	14,000
1710	3078	Professional Memberships	1,685	860	2,500	2,500
1710	3108	Cellular Phones	199	672	736	736
1710	3202	Vehicle O&M	223	-	-	-
1710	3404	Liability Insurance	5,373	8,062	8,599	11,011
Total Operations and Maintenance			9,467	19,756	25,297	29,757
1710	4601	Overhead Allocation Fleet	3,501	-	2,683	3,269
1710	4602	Overhead Allocation IT	52,098	77,412	97,937	104,986
Total Overhead Allocations			55,599	77,412	100,620	108,255
GRAND TOTAL DEPARTMENT APPROPRIATIONS			317,346	364,613	417,425	456,348
REVENUES						
1710	8989	Payroll Reimbursements	80	181	-	-
Total Other Revenues			80	181	-	-
GRAND TOTAL DEPARTMENT REVENUES			80	181	-	-

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL
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POSITION CLASSIFICATION

City Administrator	Y	M1	194,658	25,306	219,964	100%	219,964
Secretary II/Deputy City Clerk	Y	35	66,393	7,635	74,028	50%	37,014

Subtotal Salaries & Wages

256,978

Benefits & Other Pay

Health & Related Benefits							19,221
Holiday Payout							-
Insurances (Not Workers Compensation)							541
Leave Payout							8,460
Medicare Tax							4,112
Overtime							-
PARS-Supplemental Retirement							-
PERS - Employer Portion							19,886
PERS - Employer Portion Safety							-
PERS - 457 Employer Share							664
Shift Differential							-
Standby							-
Unemployment Ins							651
Uniform Allowance							-
Worker Compensation							1,823
Essential Worker Pay							-
Allowances (Car & Phone)							6,000
Subtotal Benefits							61,358

Total Wages & Benefits

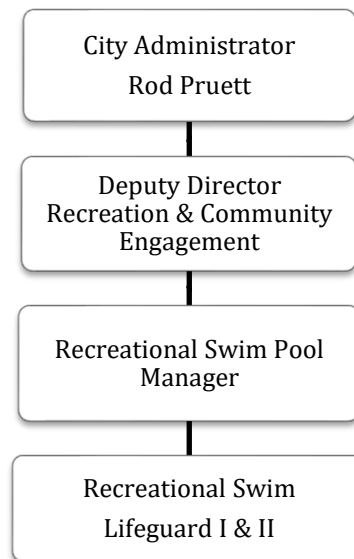
318,336

RECREATION & COMMUNITY ENGAGEMENT

MISSION STATEMENT

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

ORGANIZATIONAL CHART



SERVICE DESCRIPTION

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

- Plans, organizes, directs, promotes, implements, and evaluates City recreational, cultural, and community events, programs, and activities;
- Coordinates with various civic and community organizations, e.g., Chamber of Commerce, service clubs, and sports leagues boards, to aid communications efforts and with the conduction of activities, events, and projects;
- Provides analysis and guidance for the development and improvement of recreation and parks, facilities, and amenities;
- Prepare, review, and recommend facility use and program agreements between the City and outside organizations;
- Manage the rental of City facilities, including park pavilions;
- Oversees volunteer management aspects, including but not limited to recruitment, event coordination, tracking, communications, and training;
- Plans to develop and implement goals, strategies, and programs to help facilitate community involvement with City departments, programs, and initiatives;

SERVICE DESCRIPTION (Continued):

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

MAJOR ACCOMPLISHMENTS IN FY 2022-2023

- Increased attendance at our Music and Movies in the Park significantly.
- Secured sponsorships to allow booking of higher-level bands for Music in the Park;
- Hosted our Recreation Open Swim program for the first time in many years, partnering with the Chowchilla Union High School;
- Hosted several Centennial Events to celebrate the City's year anniversary, such as City Procession Kick-Off, centennial tree Planting, and Centennial Night at the Grizzlies;
- Secured funding for a 16' town clock which will be revealed to the community in September at our Centennial Dinner.

MAJOR ACCOMPLISHMENTS IN FY 2022-2023 (Continued):

- Continue to interchange up-to-date inserts for Economic Development and staff to present to prospective businesses interested in Chowchilla, as well as use at conferences;
- Hosted our first-ever Christmas Parade along with the Tree Lighting Ceremony;
- Secured funding for a 40' Artificial Christmas Tree and guided ordering and building the custom tree.
- Continually update and replace old signage at all of Chowchilla's Parks;
- Overseen cleaning and repairs to the Concession Stand at Edward Ray Park;
- Provided substantive support services for the City Council, City Administrator, and Department Directors;
- Assisted with the beautify chowchilla project with community members;
- Continue updating the website for the City of Chowchilla;
- Adding events to CivicRec, guiding the community to transition to register online for park reservations and event and activity registrations;
- Monitor and add graphics to the Highway 99 electronic sign or display;
- Create, distribute, and collect a survey of comments from the community regarding the budget and classifications of importance. Implemented a new digital survey which resulted in a higher response from the community;
- Hosted Groundbreaking Event for AutoZone Distribution Center;
- Coordinated and marketed construction project dedication and ribbon-cutting events;
- Designed several new graphics products to promote different City programs and services;
- Expanded City's Social Media presence and increased new platforms for digital marketing.
- Added Video promotion to our outreach to the community;
- Initiated working with the Madera County Arts Council on bringing new arts events and possible community arts projects to the Chowchilla community;
- Facilitating an agreement with the Chowchilla High School to open the pool for community use;
- Updated and facilitated approvals of multi-year facility use agreements with all local youth and adult sports organizations that operate their programs on City park facilities;
- Worked with many local community organizations to help their respective community events, e.g., the Chamber of Commerce, Chowchilla Fair, and service clubs.

FY 2023-2024 GOALS & OBJECTIVES

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

- Continue our Centennial Celebrations to December 2023, hosting Party in the Park and a large Centennial community dinner in September;
- Work with non-profit organizations to include them in our Centennial Dinner festivities;
- Continue to expand marketing efforts on social media platforms and increase our following;
- Create more video blogs and conduct interviews for publication;
- Continue to enhance the City website;
- Replace worn playground equipment and rules signs with new and attractive designed signs and add additional identifier signs at City parks and facilities (G4.10);
- Add Cameras and Ring Cameras to the front of the Edward Ray Building;
- Rent out Edward Ray Building to the Community;
- Identify needs for those with disabilities to enjoy the Park;
- Continue to gather raw video footage from City events and activities to develop in-house videos to complement community marketing efforts eventually;
- Replace the speaker system on Robertson Boulevard for announcements and Music during events;
- Add new events for the youth, such as Star Gazing and Arts and Crafts;
- Create a City employee Veterans display in the City Hall lobby;
- Expand private rental of the Recreation Building at Edward Ray Park;

FY 2023-2024 GOALS & OBJECTIVES (Continued):

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

RECREATION & COMMUNITY ENGAGEMENT

100-6610, 6615, 6625

2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
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STAFFING

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

EXPENDITURES BY CATEGORY

Salaries and Benefits	124,692	98,418	128,596	134,235
Operations and Maintenance	64,590	97,576	169,164	177,516
Capital Outlay	2,306	-	110,851	-
Total	191,589	195,994	408,611	311,751

SOURCE OF FUNDING

Charges for Services	2,071	1,973	11,600	10,000
Other Revenues	33,806	22,934	45,661	27,600
Total	35,877	24,907	57,261	37,600

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS						
6610	1010	Salaries/Wages	-	355	9,216	9,492
6615	1010	Salaries/Wages	3,428	-	-	-
6625	1010	Salaries/Wages	97,724	76,014	88,950	96,459
6625	1099	Essential Worker Pay	-	1,750	2,000	-
6610	2010	Medicare Tax	-	5	137	142
6615	2010	Medicare Tax	50	-	-	-
6625	2010	Medicare Tax	1,314	1,085	1,376	1,503
6625	2030	Leave Payout	88	2,783	3,389	3,710
6625	2040	Health Insurance	9,619	7,889	8,926	10,002
6610	2050	Unemployment Ins	-	16	549	589
6615	2050	Unemployment Ins	180	-	-	-
6625	2050	Unemployment Ins	434	434	434	434
6610	2060	Retirement-Employer Portion	-	27	1,091	1,129
6615	2060	Retirement-Employer Portion	320	-	-	-
6625	2060	Retirement-Employer Portion	10,322	7,045	8,243	7,508
6610	2080	Workers Comp Ins	-	-	1,753	774
6615	2080	Workers Comp Ins	93	-	-	-
6625	2080	Workers Comp Ins	635	648	662	688
6615	2090	Contracted Payroll Services	61	-	-	-
6625	2090	Contracted Payroll Services	424	331	-	-
6610	2091	Insurances - Not Workers Comp	-	-	1,496	1,444
6625	2091	Insurances - Not Workers Comp	-	36	374	361
Total Salaries and Benefits			124,692	98,418	128,596	134,235
6625	3004	Office Supplies	221	166	600	600
6625	3005	Event & Program Supplies	28,860	11,817	55,400	45,000
6625	3018	Operating Eqpt	-	3,559	7,900	19,319
6625	3025	Software Support	-	9,338	4,725	4,725
6625	3052	Travel & Training	-	-	1,000	1,000
6610	3060	Employee Evaluation/Recruitment	-	-	1,200	1,200
6625	3078	Professional Memberships	340	340	355	355
6625	3108	Cellular Phones	-	55	660	660
6610	3140	Program Supplies	-	-	8,033	8,000
6615	3152	Building O/M	9,824	1,707	3,000	3,000
6615	3156	Energy	2,083	3,986	10,100	11,009
6625	3267	Community Sponsorships	-	-	12,500	12,500
6625	3268	Chamber of Commerce Contribution	7,000	7,000	-	-
6625	3269	County Fairgrounds	-	5,000	-	-
6625	3272	Community Marketing & Advertising	1,327	3,980	5,977	6,000
6610	3320	Community Pool-Redfins	-	570	570	-
6615	3364	Contract Services	469	30,000	30,000	30,000
6625	3364	Contract Services	7,369	14,654	20,000	25,000

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
6625	3374	Advertising	904	-	-	-
6610	3404	Liability Insurance	-	-	1,411	1,807
6615	3404	Liability Insurance	1,791	-	-	-
6625	3404	Liability Insurance	4,402	5,404	5,733	7,341
Total Operations and Maintenance			64,590	97,576	169,164	177,516
6615	6300	Building & Improvements	2,306	-	-	-
6625	6400	Vehicles, Machinery & Equip	-	-	110,851	-
Total Capital Outlay			2,306	-	110,851	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS			191,589	195,994	408,611	311,751
REVENUES						
6625	8756	Event Fees	2,071	1,973	11,600	10,000
Total Charges for Services			2,071	1,973	11,600	10,000
6625	8413	Park Pavilion Rental	780	2,375	3,500	7,100
6625	8700	Sports Programs Reimbursements	3,638	7,148	7,000	7,000
6610	8755	Community Pool	-	-	1,033	1,500
6615	8755	Donations	-	90	-	-
6625	8755	Donations/Sponsorships	21,850	13,200	34,128	12,000
6615	8989	Payroll Reimbursement	7,360	-	-	-
6625	8989	Payroll Reimbursements	179	121	-	-
Total Other Revenues			33,806	22,934	45,661	27,600
GRAND TOTAL DEPARTMENT REVENUES			35,877	24,907	57,261	37,600

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL
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POSITION CLASSIFICATION

Deputy Director of Recreation & Community Engagement	Y	M7	96,459	-	96,459	100%	96,458.51
Pool Manager	Y	30	2,820	-	2,820	100%	2,820.00
Lifeguard II	Y	21	2,261	-	2,261	100%	2,261.00
Lifeguard II	Y	21	2,261	-	2,261	100%	2,261.00
Lifeguard I	Y	19	2,150	-	2,150	100%	2,150.00

Subtotal Salaries & Wages

105,951

Benefits & Other Pay

Health & Related Benefits							10,002
Holiday Payout							-
Insurances (Not Workers Compensation)							1,805
Leave Payout							3,710
Medicare Tax							1,645
Overtime							-
PARS-Supplemental Retirement							-
PERS - Employer Portion							8,637
PERS - 457 Employer Share							-
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							1,023
Uniform Allowance							-
Worker Compensation							1,462
Essential Worker Pay							-

Subtotal Benefits

28,284

Total Wages & Benefits

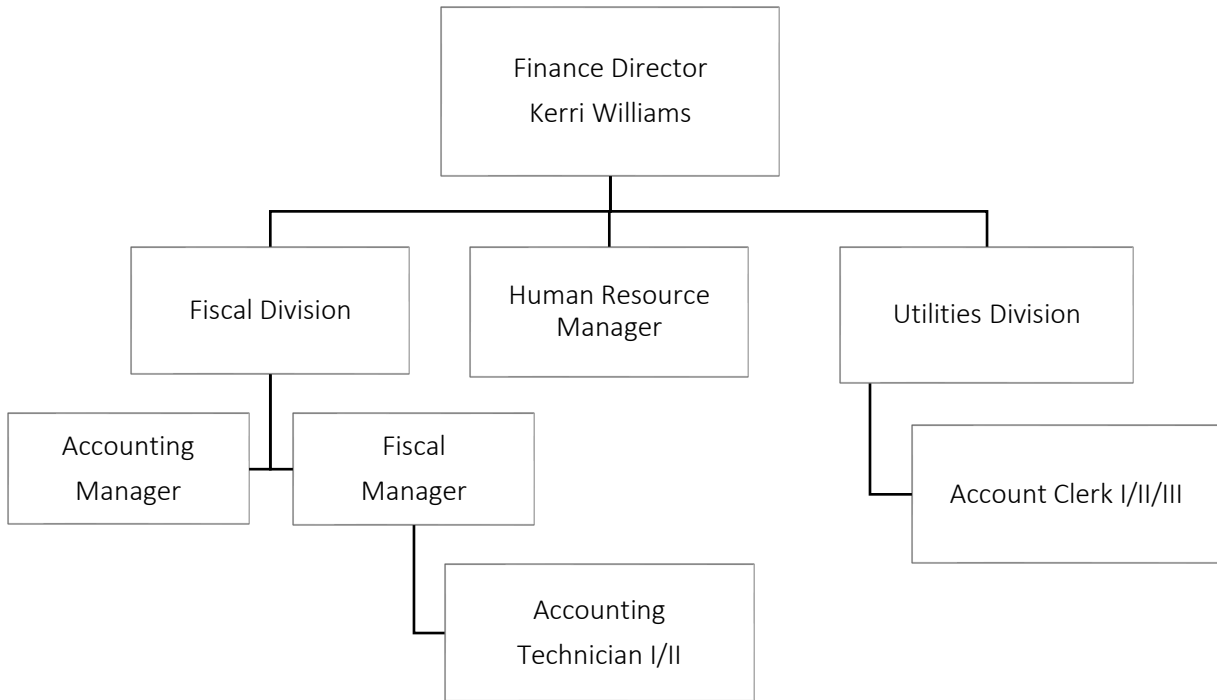
134,235

FINANCE

MISSION STATEMENT

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

ORGANIZATIONAL CHART



SERVICE DESCRIPTION

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

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

MAJOR ACCOMPLISHMENTS IN FY 2022-2023

- Received a “clean/unmodified” audit opinion for the Fiscal Year 2021-2022;
- Was able to increase fund reserves;
- Completed implementation of new Tyler Technologies accounting software;
- Brought payroll in-house;
- Submitted the budget publication for consideration and was awarded the Government Finance Officers Association (GFOA) Distinguished Budget Award;
- Opened a treasury account to diversify our investment portfolio with larger gains;
- Hired a Fiscal Manager to fill the vacancy created with the retirement of the Accounting Manager;
- Hired a part-time Account Clerk I to work the front desk. This helps provide better customer service, as well as various tasks for Finance and Community Development.

FY 2023-2024 GOALS & OBJECTIVES

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

- Continue to improve customer service to the public, other agencies and City departments;
- Continue to review and update policies and procedures to ensure they meet the needs of departments and accounting standards (G3.3);
- Continue to provide excellent financial reporting achieved by adhering to accounting practices that result in an “unmodified opinion” from an independent audit of the City’s financial record (G3.3, G3.4, G3.5);
- Prepare a fiscally sustainable budget (G2.1, G3.1, G3.2, G3.3, G3.4, G3.5);
- Address budget at mid-year to evaluate the effects of the economy;
- Complete formal reconciliation of all special district funds (G3.1, G3.3, G3.4, G3.5);
- Continue researching the use of a Section 115 Trust to address pension obligation issues (G3.2, G3.3, G3.4);
- Submit the current budget publication for consideration to receive the Government Finance Officers Association (GFOA) Distinguished Budget Award (G3.1, G3.3, G3.4, G3.5);
- Hire a Human Resource Manager to ensure the City complies with employment laws, helps maintain a healthy and diverse working culture, and facilitates communication between management and employees.

FINANCE

100-1720

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
STAFFING				
Finance Director	1.00	0.90	0.90	0.90
Fiscal Manager	-	-	-	1.00
Accounting Manager	2.00	2.00	2.00	0.35
HR Manager	-	-	-	1.00
Account Technician I/II	-	-	-	2.00
Account Clerk I/II/II	3.00	3.50	3.65	2.50
Total	6.00	6.40	6.55	7.75
EXPENDITURES BY CATEGORY				
Salaries and Benefits	429,151	539,693	624,539	670,050
Operations and Maintenance	79,387	92,643	101,021	119,915
Overhead Allocations	45,837	68,417	86,292	92,633
Total	554,375	700,753	811,852	882,598
SOURCE OF FUNDING				
Charges for Services	4,433	4,900	1,000	1,000
Other Revenues	828	1,023	2,376	2,211
Total	5,260	5,922	3,376	3,211

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS						
1720	1010	Salaries/Wages	310,473	384,238	428,950	470,345
1720	1060	Overtime	4,016	6,228	1,679	-
1720	1099	Essential Worker Pay	-	8,750	12,300	-
1720	2010	Medicare Tax	4,449	5,509	6,871	7,276
1720	2030	Leave Payout	8,905	10,932	35,621	14,745
1720	2040	Health Insurance	52,227	66,610	70,901	118,438
1720	2050	Unemployment Ins	2,278	3,025	3,429	3,429
1720	2060	Retirement-Employer Portion	42,357	48,422	55,717	44,462
1720	2066	457 ER Match	-	-	3,278	5,300
1720	2080	Workers Comp Ins	2,890	4,137	3,213	3,203
1720	2090	Contracted Payroll Services	1,558	1,626	-	-
1720	2091	Insurances - Not Workers Comp	-	215	2,580	2,852
		Total Salaries and Benefits	429,151	539,693	624,539	670,050
1720	3004	Office Supplies	4,564	4,494	6,181	6,500
1720	3026	Bank Service Fees	6,974	14,283	-	-
1720	3028	Audit Services	43,284	36,982	40,565	45,000
1720	3052	Travel & Training	-	330	7,237	8,100
1720	3060	Employee Evaluation/Recruitment	723	1,129	2,808	3,000
1720	3078	Professional Memberships	258	819	884	1,994
1720	3364	Contract Services	2,450	2,800	3,225	3,800
1720	3404	Liability Insurance	21,134	31,807	38,121	49,521
1720	3415	Vending Machine Exp.	-	-	2,000	2,000
		Total Operations and Maintenance	79,387	92,643	101,021	119,915
1720	4602	Overhead Allocation IT	45,837	68,417	86,292	92,633
		Total Overhead Allocations	45,837	68,417	86,292	92,633
GRAND TOTAL DEPARTMENT APPROPRIATIONS			554,375	700,753	811,852	882,598
REVENUES						
1720	8200	Application Fee-BL	4,433	4,900	1,000	1,000
		Total Charges for Services	4,433	4,900	1,000	1,000
1720	8900	Miscellaneous Reimbursement	15	310	165	-
1720	8989	Payroll Reimbursements	813	713	-	-
1720	8995	Vending Machine Revenue	-	-	2,211	2,211
		Total Other Revenues	828	1,023	2,376	2,211
GRAND TOTAL DEPARTMENT REVENUES			5,260	5,922	3,376	3,211

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL
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POSITION CLASSIFICATION

Finance Director	Y	M8	130,440	-	130,440	90%	117,396.02
Fiscal Manager	Y	MM50	76,549	2,296	78,845	100%	78,845.03
Accounting Manager	Y	MM50	33,602	4,536	38,138	100%	38,138.15
Account Technician II	N	35	51,846	-	51,846	100%	51,846.08
Account Technician I	N	30	45,826	-	45,826	100%	45,825.94
Account Clerk III	Y	29	57,202	8,580	65,782	100%	65,782.39
Account Clerk II	Y	25	52,137	1,564	53,701	100%	53,701.06
Account Clerk I	Y	22	18,810	-	18,810	100%	18,810.27

Subtotal Salaries & Wages

470,345

Benefits & Other Pay

Health & Related Benefits							118,438
Holiday Payout							-
Insurances (Not Workers Compensation)							2,852
Leave Payout							14,745
Medicare Tax							7,276
Overtime							-
PARS-Supplemental Retirement							-
PERS - Employer Portion							44,462
PERS - Employer Portion Safety							-
PERS - 457 Employer Share							5,300
Shift Differential							-
Standby							-
Unemployment Ins							3,429
Uniform Allowance							-
Worker Compensation							3,203
Essential Worker Pay							-

Subtotal Benefits

199,705

Total Wages & Benefits

670,050



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PUBLIC SAFETY

(Section 4)

POLICE SERVICES

FIRE SERVICES

POLICE SERVICES

MISSION STATEMENT

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

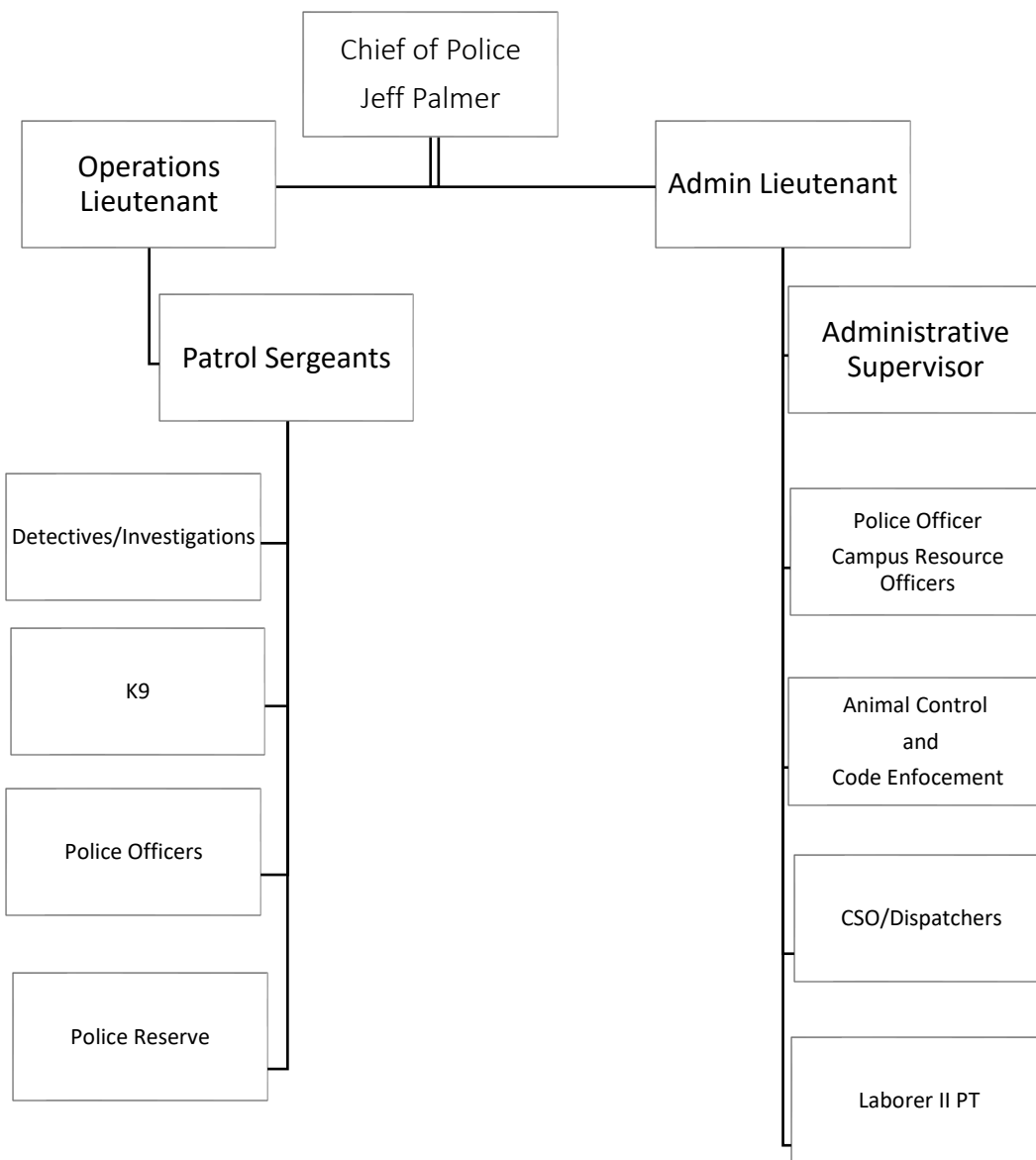
VISION STATEMENT

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

CORE VALUES

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

ORGANIZATIONAL CHART



SERVICE DESCRIPTION

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

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

MAJOR ACCOMPLISHMENTS IN FY 2022-2023

- Completed the outside, secured parking fence and structure;
- Outfitted two new patrol cars;
- Purchased new code enforcement truck;
- Completed much needed plumbing upgrade;
- Remodeled Dispatch Center and other areas of the department;
- Remodeled west side entrance of police department;
- Purchased new admin vehicle;
- Added new CLETS system;
- Received Wellness Grant from state of \$20K specific for physical and mental health of employees;
- Added workout equipment in dispatch center;
- Replaced retired personnel positions (Chief of Police, Animal Control);
- Conducted Drone Operations for officer safety and support;
- Purchased new Evidence Cabinets;
- Added 2 lieutenant positions in lieu of single commander position;
- Continued to remove illegal guns from criminals including automatic weapons;
- Continued to confiscate pounds of illegal narcotics to include fentanyl;
- Continuing technology upgrades to police departments computer system;
- Added more body worn cameras to department personnel;
- Continued our excellent school/police partnership with the two Unified School Districts with the goal of safety at all schools;
- Conducted local store compliance checks for illegal sales of unauthorized items or substances;
- Continued to perform compliance checks and monitoring of registered sex offenders in the community;
- Continued to provide and increase relevant training to all department personnel;
- Continued our outreach and efforts regarding those residing in the slough areas of our city;
- We have increased our proactive patrolling in an attempt to rid the city of criminals to make the community feel safer;
- We are continuing to purchase load bearing vests for officers to reduce workers compensation claims;
- We have continued our close working relationships with all of our local law enforcement partners;
- In the process of reorganizing office space and other areas around the Police Department;
- Recruited, hired, and putting one local officer through the police academy; making that six officers we have sponsored through the academy;
- Continued to promote community policing among department staff to interact more with the public;
- Conducted illegal trespassing operations;
- In the Chief's opinion morale and the level of comradery among the staff continues to grow;

FY 2023-2024 GOALS & OBJECTIVES

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

- Replace old patrol vehicles;
- Continue to reorganize, modernize and clean up around the police department;
- Purchase crushed gravel for areas around the police department to move towards a water free landscaping;
- Secure the evidence area;
- Increase the number of gang and drug investigations in an attempt to identify and eliminate that element in our community (G1.2, G1.3);
- Continue to modernize the dispatch center to replace old equipment and headsets (G1.1);
- Install surveillance cameras throughout the city (G1.1);
- Install at least four license plate readers at key points in the community (G1.1);
- Install a concrete dog kennels at the Animal Shelter;
- Continue Trespassing Operations;
- Continue with retention options for department personnel;
- Add new drone and drone operations to help support law enforcement and the reduction of crime;
- Upgrade body worn camera system;
- Sponsoring one local citizen to the police academy for full time position;
- Upgrades to continue at the Animal Shelter;
- Bring awareness to the benefit of home security camera systems and the importance of them in the prosecution of criminal activity;
- Upgrade patrol rifles;
- Add one part time person to assist at the Animal Shelter;
- Continue to upgrade police department work out area with wellness grant.

POLICE SERVICES

100-2610, 2615

2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
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STAFFING

Chief of Police	1.00	1.00	1.00	1.00
Police Commander	1.00	1.00	1.00	-
Police Lieutenant	-	-	-	2.00
Police Sergeant	4.00	5.00	5.00	4.00
Administrative Supervisor	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	-
Community Services Officers/Dispatchers	7.00	7.00	7.00	8.50
Police Officer I/II/Trainees	13.00	13.00	13.00	13.00
Reserve Police Officers I/II	0.48	0.92	0.92	0.92
Laborer II	0.50	0.50	0.50	0.50
Total	28.98	30.42	30.42	30.92

EXPENDITURES BY CATEGORY

Salaries and Benefits	2,789,010	2,887,016	3,192,220	3,340,763
Operations and Maintenance	365,940	444,898	570,986	654,721
Overhead Allocations	284,095	330,002	485,220	393,170
Capital Outlay	32,295	1,527,835	840,811	238,421
Transfers Out	-	363,902	385,456	395,013
Total	3,471,340	5,553,653	5,474,693	5,022,088

SOURCE OF FUNDING

Charges for services	150	5,309	3,661	3,600
Fines and Penalties	26,384	140,220	105,919	103,000
Intergovernmental	322,381	244,783	213,332	63,500
License and Permits	5,905	11,508	15,000	15,000
Other Revenues	220,509	171,693	112,001	92,000
Transfers In	170,494	862,316	966,916	540,847
Total	745,822	1,435,829	1,416,829	817,947

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS						
2610	1010	Salaries/Wages	1,723,046	1,764,099	1,972,258	2,183,090
2615	1010	Salaries/Wages	87,038	10,823	-	-
2610	1060	Overtime	165,159	181,287	216,113	204,358
2615	1060	Overtime	21,694	3,036	-	-
2610	1070	Holiday-In-Lieu	59,010	63,212	78,550	79,412
2615	1070	Holiday-In-Lieu	5,592	-	-	-
2610	1090	Shift Diff/Special Assignment	12,701	14,746	17,363	16,932
2615	1090	Shift Diff/Special Assignment	513	49	-	-
2610	1099	Essential Worker Pay	-	79,417	57,625	-
2610	2010	Medicare Tax	25,763	29,430	35,975	38,283
2615	2010	Medicare Tax	1,580	196	-	-
2610	2030	Leave Payout	11,568	32,946	64,807	18,017
2610	2040	Health Insurance	192,120	184,815	221,004	290,726
2615	2040	Health Insurance	7,950	5,883	-	-
2610	2050	Unemployment Ins	13,489	13,777	13,020	14,322
2615	2050	Unemployment Ins	434	-	-	-
2610	2060	Retirement-Employer Portion	59,100	56,691	77,078	89,380
2610	2061	PARS-Supplemental Retirement	2,116	1,817	3,467	3,531
2610	2063	Retire-Employer Portion Safety	240,703	244,838	265,380	190,179
2615	2063	Retire-Employer Portion Safety	12,351	1,210	-	-
2610	2066	457 ER Match	-	-	11,637	16,337
2610	2070	Uniforms Allowance	25,878	23,163	11,801	28,475
2615	2070	Uniforms Allowance	1,500	-	-	-
2610	2080	Workers Comp Ins	101,218	149,930	134,923	155,810
2615	2080	Workers Comp Ins	10,107	15,153	-	-
2610	2090	Contracted Payroll Services	7,837	9,383	-	-
2615	2090	Contracted Payroll Services	543	22	-	-
2610	2091	Insurances - Not Workers Comp	-	1,093	11,219	11,911
		Total Salaries and Benefits	2,789,010	2,887,016	3,192,220	3,340,763
2610	3004	Office Supplies & O/M	10,157	11,450	12,500	15,000
2610	3014	Equip/Uniforms New & Replaced	31,946	36,058	36,471	35,000
2615	3014	Equip/Uniforms New & Replaced	-	224	-	-
2610	3052	Travel & Training	19,131	28,489	25,000	48,000
2615	3052	Travel & Training	1,051	-	-	-
2610	3060	Employee Evaluation/Recruitment	9,702	8,927	10,000	10,000
2610	3078	Professional Memberships	3,000	4,187	3,529	5,000
2610	3108	Cellular Phones	11,351	12,973	13,861	20,000
2615	3108	Cellular Phones	547	50	-	-
2610	3152	Building O/M	22,385	22,469	46,600	20,000
2610	3153	Animal Shelter Building O/M	-	25	-	20,000
2610	3156	Energy	30,863	19,248	47,380	51,644
2610	3202	Vehicle O/M	36,543	21,422	28,100	25,000

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
2610	3204	Fuels	47,593	70,459	69,000	69,000
2615	3204	Fuels	1,340	208	-	-
2610	3242	K-9 Program Supplies & O/M	14,354	18,720	25,000	25,000
2610	3244	Animal Shelter O/M	5,404	7,397	26,000	15,000
2610	3364	Contract Services	-	-	30,315	33,021
2610	3404	Liability Insurance	103,877	156,332	160,080	226,996
2615	3404	Liability Insurance	7,164	10,765	-	-
2610	3502	Laboratory/Fingerprinting O/M	7,989	15,253	15,000	17,000
2610	3504	Prisoner O/M	48	-	150	150
2610	3510	Special Investigations	1,497	243	2,000	1,000
2610	3985	State Grant Expense	-	-	20,000	17,910
		Total Operations and Maintenance	365,940	444,898	570,986	654,721
2610	4601	Overhead Allocation Fleet	121,349	98,635	195,077	107,772
2610	4602	Overhead Allocation IT	162,746	231,367	290,143	285,398
		Total Overhead Allocations	284,095	330,002	485,220	393,170
2610	5919	Transfer Out - Pension OB Bond	-	363,902	385,456	395,013
		Total Transfer Out	-	363,902	385,456	395,013
2610	6300	Building & Improvements	-	-	555,000	10,000
2610	6400	Vehicles, Machinery & Equip	9,500	493	284,099	183,099
2610	6401	Fleet Program	-	-	-	45,322
2610	6600	Construction in Progress	22,795	1,527,342	1,712	-
		Total Capital Outlay	32,295	1,527,835	840,811	238,421
GRAND TOTAL DEPARTMENT APPROPRIATIONS			3,471,340	5,553,653	5,474,693	5,022,088
REVENUES						
2610	7301	Transfer-In	-	15,000	-	-
2610	7340	Transfer-In	170,494	847,316	966,916	540,847
		Total Transfers In	170,494	862,316	966,916	540,847
2610	8918	Fingerprinting	150	5,309	3,661	3,600
		Total Charges for Services	150	5,309	3,661	3,600
2610	8301	Administrative Citations	2,850	77,050	37,800	35,000
2610	8303	Fines/Penalties/Fees	23,534	63,170	68,119	68,000
		Total Fines and Penalties	26,384	140,220	105,919	103,000
2610	8201	Animal License/Shelter Revenue	5,905	11,508	15,000	15,000
		Total Licenses and Permits	5,905	11,508	15,000	15,000
2610	8411	Gain/Loss on Sale of Assets	-	1,125	-	-

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
2610	8791	K-9 Program Donations	9,500	47,538	-	-
2610	8900	Miscellaneous Reimbursement	800	90,276	1	-
2610	8930	CRO Reimbursement-Schools	87,000	-	87,000	87,000
2610	8989	Payroll Reimbursements	123,209	32,754	25,000	5,000
Total Other Revenues			220,509	171,693	112,001	92,000
2610	8520	POST Reimbursement	5,125	5,569	13,332	13,500
2615	8550	Grant Revenue	159,403	21,656	-	-
2610	8552	Public Safety Tax-Prop 172	37,243	56,274	50,000	50,000
2610	8650	Grant Revenue	120,610	161,285	150,000	-
Total Intergovernmental			322,381	244,783	213,332	63,500
GRAND TOTAL DEPARTMENT REVENUES			745,822	1,435,829	1,416,829	817,947

EXISTING POSITION	STEP	ANNUAL RATE	FTO PAY	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL
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POSITION CLASSIFICATION

Chief of Police	Y	M3	137,994	-	17,249	155,243	100%	155,243
Police Lieutenant	Y	MM54	107,120	-	10,712	117,832	100%	117,832
Police Lieutenant	Y	MM54	105,813	-	5,291	111,103	100%	111,103
Police Sergeant	Y	P48	94,547	2,478	7,434	104,459	100%	104,459
Police Sergeant	Y	P48	82,946	-	2,174	85,120	100%	85,120
Police Sergeant	Y	P48	89,027	2,333	5,133	96,494	100%	96,494
Police Sergeant	Y	P48	89,027	2,333	7,467	98,828	100%	98,828
Administrative Supervisor	Y	P48	77,112	-	10,914	88,026	100%	88,026
Community Services Officers/Dispatchers	Y	P28	57,294	1,502	1,502	60,297	100%	60,297
Community Services Officers/Dispatchers	Y	P28	57,294	1,502	6,307	65,103	100%	65,103
Community Services Officers/Dispatchers	Y	P28	52,154	-	1,367	53,520	100%	53,520
Community Services Officers/Dispatchers	Y	P28	47,137	1,235	-	48,372	100%	48,372
Community Services Officers/Dispatchers	Y	P28	44,865	-	-	44,865	100%	44,865
Community Services Officers/Dispatchers	Y	P28	45,935	-	-	45,935	100%	45,935
Community Services Officers/Dispatchers	Y	P28	45,194	-	-	45,194	100%	45,194
Community Services Officers/Dispatchers	Y	P28	44,766	-	-	44,766	100%	44,766
Community Services Officers/Dispatchers	Y	P28	22,431	-	-	22,431	100%	22,431
Police Officer I/II	Y	P38/40	65,259	1,710	6,157	73,127	100%	73,127
Police Officer I/II	Y	P38/40	60,223	-	-	60,223	100%	60,223
Police Officer I/II	Y	P38/40	65,375	1,713	-	67,088	100%	67,088
Police Officer I/II	Y	P38/40	64,677	-	-	64,677	100%	64,677
Police Officer I/II	Y	P38/40	73,728	1,932	1,932	77,593	100%	77,593
Police Officer I/II	Y	P38/40	60,223	-	-	60,223	100%	60,223
Police Officer I/II	Y	P38/40	61,241	-	-	61,241	100%	61,241
Police Officer I/II	Y	P38/40	66,734	-	1,749	68,483	100%	68,483
Police Officer I/II	Y	P38/40	67,223	1,710	1,762	70,695	100%	70,695
Police Officer I/II	Y	P38/40	60,356	-	-	60,356	100%	60,356
Police Officer I/II	Y	P38/40	60,356	-	-	60,356	100%	60,356
Police Officer I/II	Y	P38/40	60,223	-	-	60,223	100%	60,223
Police Officer Trainee	Y	P27	48,272	-	-	48,272	100%	48,272
Reserve Police Officers I/II	Y	P35	19,242	-	-	19,242	100%	19,242
Reserve Police Officers I/II	Y	P35	26,510	-	-	26,510	100%	26,510
Laborer II	Y	P5	17,193	-	-	17,193	100%	17,193

Subtotal Salaries & Wages

2,183,090

Benefits & Other Pay

Health & Related Benefits	290,726
Holiday Payout	79,412
Insurances (Not Workers Compensation)	11,911
Leave Payout	18,017
Medicare Tax	38,283
Overtime	204,358
PARS-Supplemental Retirement	3,531

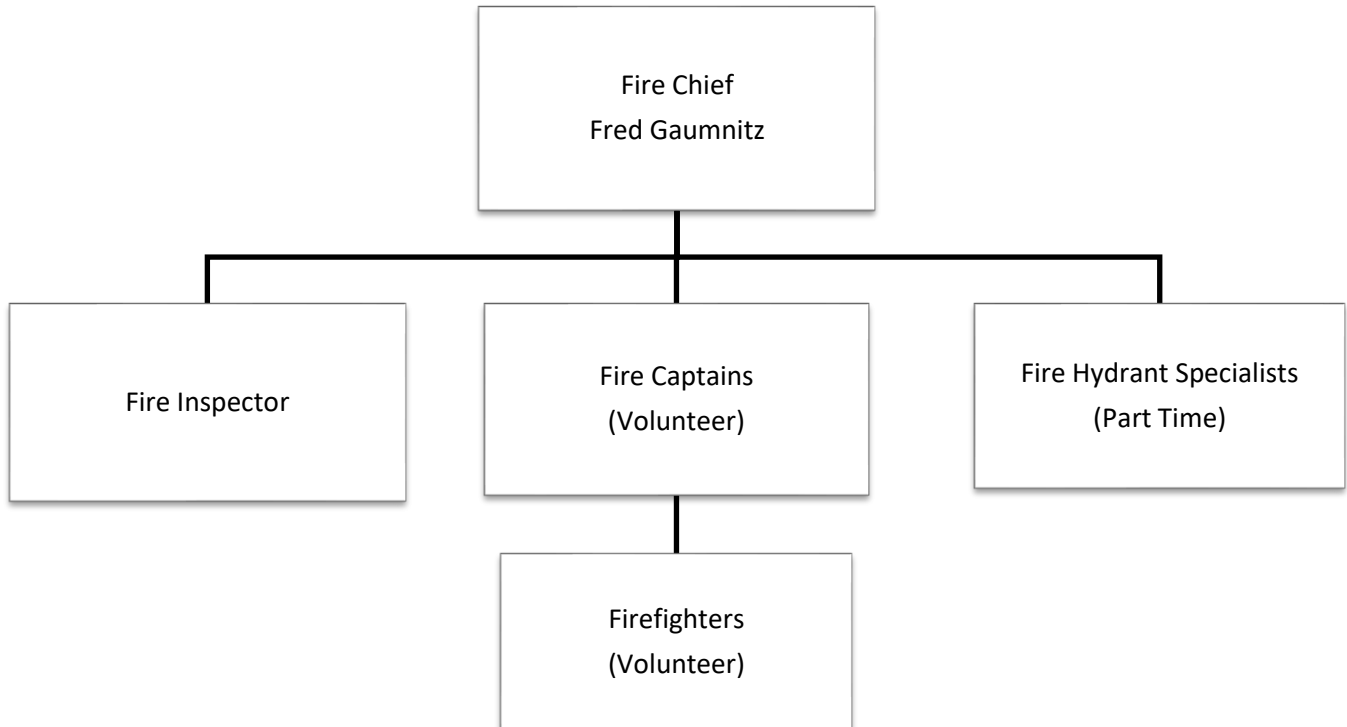
EXISTING POSITION	STEP	ANNUAL RATE	FTO PAY	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL
PERS - Employer Portion							89,380
PERS - Employer Portion Safety							190,179
PERS - 457 Employer Share							16,337
Shift Differential							16,932
Standby							-
Unemployment Ins							14,322
Uniform Allowance							28,475
Worker Compensation							155,810
Essential Worker Pay							-
Subtotal Benefits							<u>1,157,673</u>
Total Wages & Benefits							<u>3,340,763</u>

FIRE SERVICES

MISSION STATEMENT

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

ORGANIZATIONAL CHART



SERVICE DESCRIPTION

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

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

MAJOR ACCOMPLISHMENTS IN FY 2022-2023

- Continued to maintain timely response times in the City of Chowchilla while call volume continues to increase annually;
- Continued to provide fire and life safety education to over 1,200 children at local elementary schools;
- Continued to recruit new volunteers to strengthen numbers to serve our community better;
- Completed over 1,000 hours of in-house mandatory and voluntary fire and emergency medical training to serve our community better;
- Continued a per call reimbursement pay for the volunteer firefighters;
- Purchased five sets of backup structure turnouts as part of the PPE replacement plan;
- Finished Phase 1 of the fire station expansion;

MAJOR ACCOMPLISHMENTS IN FY 2022-2023 (Continued):

- Spec'd and purchased a new fire engine from Rosenbauer Fire;
- Continued and hired part-time personnel to complete annual fire hydrant operational testing and 5-year flow testing;
- Completed flow testing of 100% of hydrants in four years, function testing continuing with 100% of hydrants tested annually;
- Continued updating fire hydrant mapping and marking;
- Purchased Large Diameter Hose for the first time in department history to better mitigate commercial and other large fires;
- Hosted a multi-agency live fire training;
- Provided handheld radios for all riding positions in all fire apparatus;
- Granted bid to build phase two of the Fire Station Expansion which includes sleeping quarters and offices for full time staff.

FY 2023-2024 GOALS & OBJECTIVES

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

- Continue to explore new ideas to increase revenues and grant funding for equipment and programs;
- Continue to strive for a less than four-minute response time at least 95% of the time (G1.5, G1.7, G1.10);
- Continue the professional development of personnel with enhanced training opportunities (G1.10);
- Continue work on updates to Chowchilla Fire Department Policies and Procedures (G1.5, G1.10);
- Continue to seek new recruits for volunteer firefighter with a goal of approximately 30 personnel; current staffing level is 23 (G1.4);
- Continue a per call reimbursement pay for the volunteer firefighters;
- Purchase another 5 sets of structure turnouts as part of the PPE replacement plan;
- Complete phase two of the Fire Station Expansion which includes sleeping quarters/offices for full time staff. (G1.6, G1.10);
- Continue implementing Measure N Public Safety Sales Tax-funded programs, including additional paid staff, training, and equipment (G1.4, G1.5, G1.7, G1.8, G1.9, G1.10).

FIRE SERVICES

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
STAFFING				
Fire Chief/Code Enforcement Officer	0.90	0.90	0.90	0.90
Total	0.90	0.90	0.90	0.90

EXPENDITURES BY CATEGORY

Salaries and Benefits	112,662	157,435	147,838	160,545
Operations and Maintenance	104,890	123,223	194,173	156,592
Overhead Allocations	23,685	39,397	49,541	52,216
Capital Outlay	7,625	280,684	1,115,868	1,299,700
Total	248,862	600,739	1,507,420	1,669,053

SOURCE OF FUNDING

Charges for services	2,434	2,519	3,000	3,000
Transfers In	-	110,770	1,810,000	1,215,700
Other Revenues	4,781	3,116	98,666	98,666
Total	7,216	116,405	1,911,666	1,317,366

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS						
2705	1010	Salaries/Wages	74,207	95,487	99,096	110,973
2705	1099	Essential Worker Pay	-	15,425	1,800	-
2705	2010	Medicare Tax	1,168	1,522	1,601	1,779
2705	2030	Leave Payout	2,741	4,072	4,101	4,268
2705	2040	Health Insurance	515	2,890	2,635	2,715
2705	2050	Unemployment Ins	395	395	391	391
2705	2063	Retire-Employer Portion Safety	15,633	17,762	19,054	20,032
2705	2066	457 ER Match	-	-	1,996	2,165
2705	2070	Uniforms Allowance	1,000	1,000	900	900
2705	2080	Workers Comp Ins	16,772	18,592	15,927	16,997
2705	2090	Contracted Payroll Services	232	257	-	-
2705	2091	Insurances - Not Workers Comp	-	33	337	325
		Total Salaries and Benefits	112,662	157,435	147,838	160,545
2705	3004	Office Supplies	8,963	4,359	2,500	3,000
2705	3014	Uniform/Laundry Allowance	1,343	4,772	5,000	5,000
2705	3016	Special Equipment O/M	23,320	36,485	54,778	30,000
2705	3052	Travel & Training	8,991	2,099	5,000	5,000
2705	3060	Employee Evaluation/Recruitment	1,903	1,937	-	-
2705	3064	Volunteer Services	5,520	13,335	13,335	13,335
2705	3078	Professional Memberships	2,866	672	1,000	1,000
2705	3108	Cellular Phones	1,122	3,528	4,100	4,100
2705	3120	Radio O/M	5,867	5,776	6,000	6,000
2705	3140	Program Supplies	-	-	5,000	5,000
2705	3152	Building O/M	7,528	19,915	10,000	10,000
2705	3156	Energy	8,636	4,254	22,224	24,224
2705	3202	Vehicle O/M	17,469	13,405	47,750	26,000
2705	3204	Fuels	4,812	7,814	9,000	9,000
2705	3214	Insurance	3,326	-	3,326	3,326
2705	3364	Contract Services	-	-	-	5,000
2705	3404	Liability Insurance	3,224	4,873	5,160	6,607
		Total Operations and Maintenance	104,890	123,223	194,173	156,592
2705	4601	Overhead Allocation Fleet	2,020	9,545	11,807	12,004
2705	4602	Overhead Allocation IT	21,665	29,852	37,734	40,212
		Total Overhead Allocations	23,685	39,397	49,541	52,216
2705	6300	Building & Improvements	-	268,185	986,202	1,215,700
2705	6400	Vehicles, Machinery & Equip	7,625	12,499	129,666	84,000
2705	6401	Fleet Program	-	-	-	-
		Total Capital Outlay	7,625	280,684	1,115,868	1,299,700
GRAND TOTAL DEPARTMENT APPROPRIATIONS			248,862	600,739	1,507,420	1,669,053

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
REVENUES						
2705	7340	Transfer-In	-	66,603	1,322,000	1,215,700
2705	7380	Transfer-In	-	44,167	488,000	-
		Total Transfer-In	-	110,770	1,810,000	1,215,700
2705	8303	Fines/Penalties/Fees	-	-	500	500
2705	8711	Fire Inspection Fee	2,434	2,519	2,500	2,500
		Total Charges for Services	2,434	2,519	3,000	3,000
2705	8900	Misc. Reimbursement	64	3,007	-	-
2705	8988	Insurance Proceeds	-	-	98,666	98,666
2705	8989	Payroll Reimbursements	4,717	109	-	-
		Total Other Revenues	4,781	3,116	98,666	98,666
GRAND TOTAL DEPARTMENT REVENUES			7,216	116,405	1,911,666	1,317,366

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL
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POSITION CLASSIFICATION

Fire Chief/Code Enforcement Officer	Y	M4	120,296	3,007	123,303	90%	110,973
Subtotal Salaries & Wages							110,973
Benefits & Other Pay							
Health & Related Benefits							2,715
Holiday Payout							-
Insurances (Not Workers Compensation)							325
Leave Payout							4,268
Medicare Tax							1,779
Overtime							-
PARS-Supplemental Retirement							-
PERS - Employer Portion							-
PERS - Employer Portion Safety							20,032
PERS - 457 Employer Share							2,165
Shift Differential							-
Standby							-
Unemployment Ins							391
Uniform Allowance							900
Worker Compensation							16,997
Essential Worker Pay							-
Subtotal Benefits							49,572
Total Wages & Benefits							160,545

PUBLIC WORKS

(Section 5)

PARKS

STREETS AND ROADS

WATER

SOLID WASTE

SEWER

STORM DRAIN

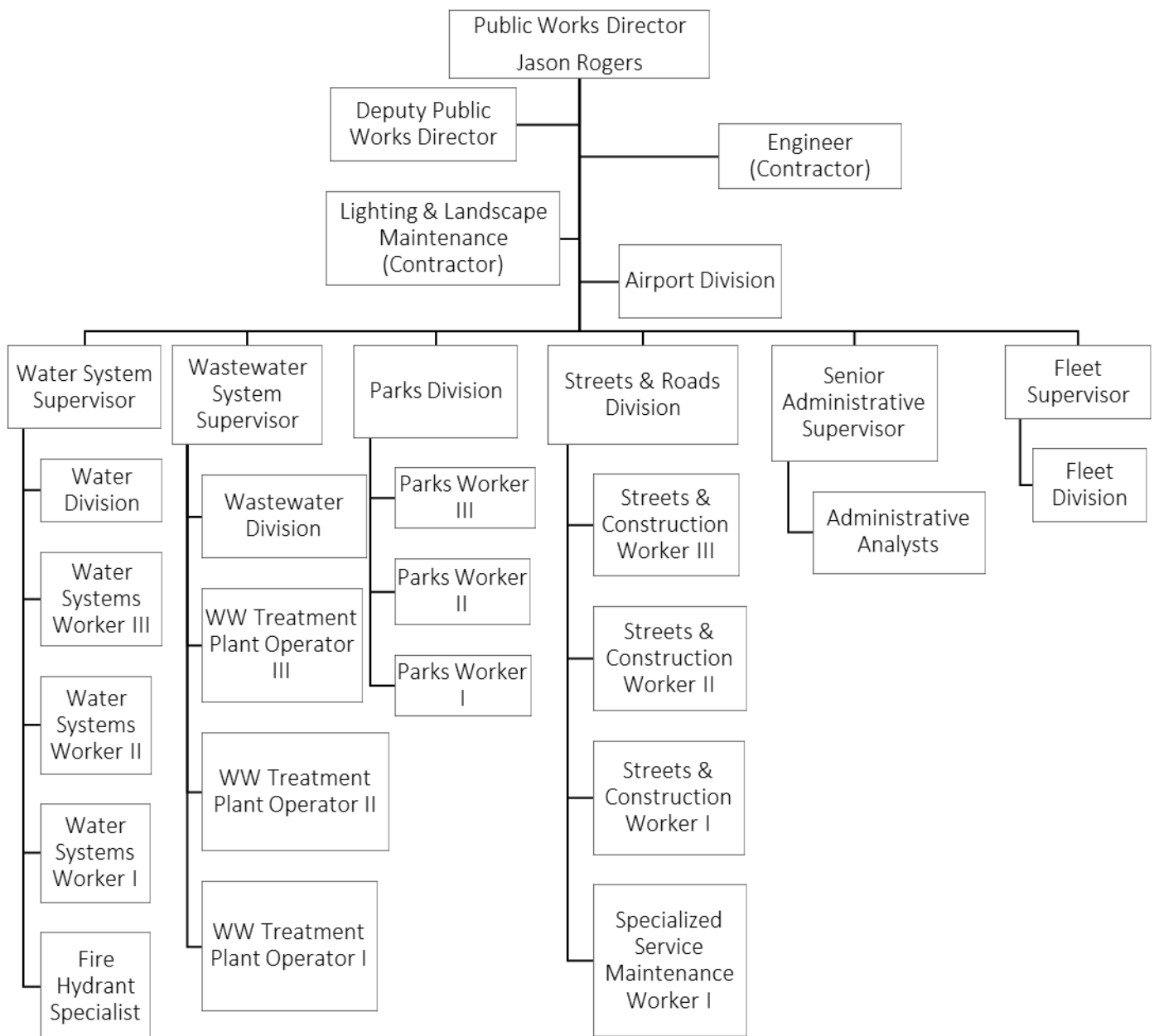
AIRPORT

PUBLIC WORKS

DEPARTMENT PURPOSE

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

ORGANIZATIONAL CHART



PARKS

MISSION STATEMENT

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

SERVICE DESCRIPTION

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

MAJOR ACCOMPLISHMENTS IN FY 2022 – 2023

- Continue completion of engineering/design of Beautification of Robertson Boulevard Medians project;
- Continue completion of engineering/design of Ed Ray Park Renovation #18-20-002 for the use of Prop 68 funds for lighting and Pickel ball Court;
- Edward Ray Park
 - Concession Stand – Refurbished concession stand in order to allow rental of facility.
- Hired 2 new employees. Both under Parks & Facilities – duties include facility maintenance and janitorial;
- Fire Extinguisher Service all Facilities and Fleet. Staff records and documents all fire extinguishers at all city locations;
- RC Wisener Park – Kilday Field and Lions Field, backstop repair.
- Robertson Blvd – contracted annual palm tree pruning;
- Veterans Park
 - Set up new Christmas Tree and fencing.
 - Set up and maintain Music and Movies in the Park events.
- Robertson Blvd
 - Hang flags.
 - Set up for Christmas Parade.

FY 2023 – 2024 GOALS & OBJECTIVES

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

- Continue project of Ed Ray Park Renovation #18-20-002 funded with Prop 68 funding (G2.1, G2.4);
- Continue Landscape maintenance with Grover (G2.1);
- City wide tree maintenance (G2.1);
- Robertson Blvd – contracted annual palm tree pruning (G2.1);
- Continue to maintain updates of Standard Operating Procedures for Parks operations (G2.1);
- Continue project of Beautification of Robertson Boulevard Medians (G2.1, G2.4);
- Hire 1 new employee under Parks & Facilities;
- Replace playground equipment in park;
- Purchase new lawn mower;
- To provide more irrigation checks versus maintenance;
- Continue research for potential park grants that can be utilized by City (G3.2).

PARKS

100-6620

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
STAFFING				
Public Works Director	-	-	-	0.05
Deputy Director of Public Works	0.05	0.05	0.05	0.05
Parks & Facilities Worker I/II/III	3.00	3.00	3.00	3.00
Total	3.05	3.05	3.05	3.10
EXPENDITURES BY CATEGORY				
Salaries and Benefits	233,351	342,973	300,426	291,315
Operations and Maintenance	89,491	123,692	135,585	161,248
Overhead Allocations	44,268	47,702	56,970	71,979
Transfers Out	70,858	-	-	-
Capital Outlay	14,200	-	240,000	223,497
Total	452,167	514,366	732,981	748,039
SOURCE OF FUNDING				
Overhead Allocations	56,597	56,597	59,597	59,597
Intergovernmental	44,499	-	200,000	140,000
Other Revenues	2,460	2,901	148	133
Transfers In	35,557	-	-	-
Total	139,113	59,498	259,745	199,730

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS						
6620	1010	Salaries/Wages	136,559	193,859	170,059	173,368
6620	1060	Overtime	3,874	8,787	8,118	6,029
6620	1080	Standby	5,300	4,637	5,589	4,367
6620	1099	Essential Worker Pay	-	7,088	7,275	-
6620	2010	Medicare Tax	1,951	2,845	2,830	2,829
6620	2030	Leave Payout	-	426	2,859	3,314
6620	2040	Health Insurance	35,858	51,814	43,264	43,878
6620	2050	Unemployment Ins	1,320	2,784	1,324	1,342
6620	2060	Retirement-Employer Portion	20,724	28,849	21,184	18,799
6620	2066	457 ER Match	-	-	98	2,126
6620	2070	Uniforms Allowance	900	1,800	1,222	1,220
6620	2080	Workers Comp Ins	26,077	38,828	35,463	32,924
6620	2090	Contracted Payroll Services	789	1,109	-	-
6620	2091	Insurances - Not Workers Comp	-	148	1,141	1,119
		Total Salaries and Benefits	233,351	342,973	300,426	291,315
6620	3004	Office Supplies	28	-	500	500
6620	3014	Uniform/Laundry Allowance	811	1,458	1,500	1,500
6620	3016	Special Equipment O/M	8,395	11,612	12,000	15,000
6620	3052	Travel & Training	-	72	1,200	1,200
6620	3060	Employee Evaluation/Recruitment	-	434	400	400
6620	3108	Cellular Phones	450	1,157	2,000	1,200
6620	3152	Building O/M	7,894	24,297	23,000	23,000
6620	3156	Energy	15,968	12,743	18,800	20,492
6620	3162	Horticultural O/M	5,878	9,700	6,000	6,000
6620	3170	System Repairs	8,395	14,641	19,500	36,000
6620	3202	Vehicle O/M	3,121	2,157	3,000	3,000
6620	3204	Fuels	5,651	10,081	10,200	10,200
6620	3364	Contract Services	21,974	13,500	20,000	20,000
6620	3404	Liability Insurance	10,925	21,839	17,485	22,756
		Total Operations and Maintenance	89,491	123,692	135,585	161,248
6620	4601	Overhead Allocation Fleet	38,376	39,066	45,616	59,915
6620	4602	Overhead Allocation IT	5,892	8,636	11,354	12,064
		Total Overhead Allocations	44,268	47,702	56,970	71,979
6620	5512	Transfer - Out	70,858	-	-	-
		Total Transfer Out	70,858	-	-	-
6620	6400	Vehicles, Machinery & Equip	14,200	-	40,000	45,000
6620	6401	Fleet Program	-	-	-	38,497
6620	6600	Construction in Progress	-	-	200,000	140,000
		Total Capital Outlay	14,200	-	240,000	223,497
GRAND TOTAL DEPARTMENT APPROPRIATIONS			452,167	514,366	732,981	748,039

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
REVENUES						
6620	7310	Transfer-In	35,557	-	-	-
		Total Transfers In	35,557	-	-	-
6620	8650	Grant Revenue	44,499	-	200,000	140,000
		Total Intergovernmental	44,499	-	200,000	140,000
6620	8411	Gain/Loss on Sale of Assets	-	-	133	133
6620	8900	Misc Reimbursement	2,460	-	15	-
6620	8989	Payroll Reimbursements	-	2,901	-	-
		Total Other Revenues	2,460	2,901	148	133
6620	9310	Overhead Allocation LLMD	56,597	56,597	59,597	59,597
		Total Overhead Allocations	56,597	56,597	59,597	59,597
GRAND TOTAL DEPARTMENT REVENUES			139,113	59,498	259,745	199,730

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL	
POSITION CLASSIFICATION								
	Public Works Director	Y	M6	150,396	12,784	163,180	5%	8,159
	Deputy Director of Public Works	Y	MM57	92,295	19,382	111,676	5%	5,584
	Parks & Facilities Worker III	Y	32	61,637	10,786	72,423	100%	72,423
	Parks & Facilities Worker I	Y	24	47,142	-	47,142	100%	47,142
	Parks & Facilities Worker I	Y	24	40,059	-	40,059	100%	40,059
	Subtotal Salaries & Wages							173,368
BENEFITS & OTHER PAY								
	Health & Related Benefits							43,878
	Holiday Payout							-
	Insurances (Not Workers Compensation)							1,119
	Leave Payout							3,314
	Medicare Tax							2,829
	Overtime							6,029
	PARS-Supplemental Retirement							-
	PERS - Employer Portion							18,799
	PERS - Employer Portion Safety							-
	PERS - 457 Employer Share							2,126
	Shift Differential							-
	Standby							4,367
	Unemployment Ins							1,342
	Uniform Allowance							1,220
	Worker Compensation							32,924
	Essential Worker Pay							-
	Subtotal Benefits							117,947
	TOTAL WAGES & BENEFITS							291,315

STREETS AND ROADS

MISSION STATEMENT

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

SERVICE DESCRIPTION

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

MAJOR ACCOMPLISHMENTS IN FY 2022 – 2023

- Hired 1 new employee Street & Construction Worker II;
- Humboldt Street Project – rehabilitation of Humboldt Ave from 3rd Street to 15th St.;
- Stop Signs – add new flashing stop signs on Robertson Blvd/Fig Tree Rd. and then another on Ave 24/Rd. 16;
- Closed out project of ADA Assessment / Multimodal project;
- Received proposals for Alley Paving Project;
- Environmental documents for the Roundabouts Project completed with Caltrans;
- Street Sweeping Agreement with Greenhills to street sweep twice a year.

FY 2023 – 2024 GOALS & OBJECTIVES

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

- Continue the process of street striping the City (G2.1);
- Continue the process of Street Sweeping with City Staff (G2.1);
- Continue to maintain updates of Standard Operating Procedures for Streets and Road operations (G2.1);
- Continue project Pedestrian Improvements – Robertson/8th/Kings (G2.1, G2.4);
- Continue project Alley Paving (G2.1, G2.4);
- Continue project Bridge Preventative Maintenance engineering/design (G2.1, G2.4);
- Continue Caltrans Agreement Robertson trees and on/off ramp (G2.1, G2.4);
- Continue SR99-233 Round About project (G2.1, G2.4);
- Coordinate Community Beautification / Alley Clean-Up (G2.4);
- Street Signs – as needed, replace missing street signs and update to the new logo (G2.1);
- Chowchilla Blvd Rehabilitation;
- Complete plans, specs, and estimates for rehabilitation of Ave 24;
- Complete plans, specs, and estimates for P/TADA Sidewalk Project (G2.1, G2.4).

STREETS AND ROADS

300, 301, 302, 305, 350-357

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
STAFFING				
Public Works Director	0.25	0.25	0.25	0.25
Deputy Director of Public Works	-	-	0.35	0.35
Public Works Supervisor	0.35	0.35	-	-
Senior Administrative Supervisor	0.15	0.15	0.15	0.15
Administrative Analyst	0.50	0.50	0.50	0.50
Equipment Operator	-	-	-	-
Streets & Construction Worker I/II/III	3.00	3.00	3.00	3.00
Specialized Service Maintenance Worker I	0.34	0.34	0.34	0.34
Total	4.59	4.59	4.59	4.59
EXPENDITURES BY CATEGORY				
Salaries and Benefits	347,580	338,185	424,270	412,520
Operations and Maintenance	361,181	357,634	373,089	358,779
Overhead Allocations	214,046	218,177	248,973	278,550
Capital Outlay	115,630	513,179	2,005,456	2,127,222
Transfers Out	401,686	792,836	3,609,467	1,275,681
Total	1,440,123	2,220,011	6,661,255	4,452,752
SOURCE OF FUNDING				
Overhead Allocations	485,703	485,703	485,703	485,703
Intergovernmental	1,606,495	1,454,284	3,597,108	3,708,168
License and Permits	-	-	1,000	500
Other Revenues	24,816	19,254	64,371	50,940
Transfers In	484,025	748,525	1,118,628	1,272,372
Total	2,601,039	2,707,766	5,266,810	5,517,683

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
305	3620	1010	Salaries/Wages	224,536	214,749	277,547	290,569
305	3620	1060	Overtime	2,464	4,336	3,080	4,337
305	3620	1080	Standby	2,531	1,896	2,468	1,816
305	3620	1099	Essential Worker Pay	-	4,533	7,000	-
305	3620	2010	Medicare Tax	3,198	3,200	4,829	4,651
305	3620	2030	Leave Payout	3,684	2,946	4,207	3,659
305	3620	2040	Health Insurance	47,947	28,847	36,958	31,092
305	3620	2050	Unemployment Ins	2,026	2,321	2,140	2,140
305	3620	2060	Retirement-Employer Portion	20,629	19,235	33,903	26,948
305	3620	2061	PARS-Supplemental Retirement	-	3	-	-
305	3620	2066	457 ER Match	-	-	2,798	4,257
305	3620	2070	Uniforms Allowance	1,050	1,350	1,340	1,340
305	3620	2080	Workers Comp Ins	38,285	53,183	46,156	39,932
305	3620	2090	Contracted Payroll Services	1,230	1,407	-	-
305	3620	2091	Insurances - Not Workers Comp	-	180	1,844	1,779
Total Salaries and Benefits				347,580	338,185	424,270	412,520
305	3620	3004	Office Supplies	47	444	500	500
305	3620	3014	Uniform/Laundry Allowance	957	865	2,600	2,600
305	3620	3016	Special Equipment O/M	7,834	10,900	15,000	12,000
305	3620	3032	Bad Debt Expense	6,154	-	500	500
305	3620	3052	Travel & Training	121	456	3,500	3,500
305	3620	3060	Employee Evaluation/Recruitment	98	604	500	500
305	3620	3108	Cellular Phones	757	1,642	2,000	2,000
305	3620	3152	Building O/M	1,447	2,023	3,000	3,000
305	3620	3156	Energy	38,340	45,515	56,133	61,185
305	3620	3162	Horticultural O/M	2,297	2,367	10,000	10,000
305	3620	3170	System Repairs	14,566	45,090	75,000	65,000
305	3620	3172	Street Light Maintenance	15,088	-	-	-
305	3620	3202	Vehicle O/M	3,829	14,830	17,000	15,000
305	3620	3204	Fuels	12,864	16,462	13,627	13,650
305	3620	3364	Contract Services	110,925	104,588	70,000	90,000
353	7972	3364	Contract Services	129,417	50,123	32,422	-
305	3620	3404	Liability Insurance	16,441	24,719	26,314	33,694
301	3606	3776	State Gas Tax 2105	-	16,572	18,750	19,000
301	3606	3778	State Gas Tax 2107	-	19,792	25,600	26,000
301	3606	3779	Gas Tax 2107.5	-	643	643	650
Total Operations and Maintenance				361,181	357,634	373,089	358,779
305	3620	4100	Overhead Allocation GF	174,991	162,814	196,648	208,452
305	3620	4601	Overhead Allocation Fleet	39,055	55,363	52,325	70,098
Total Overhead Allocations				214,046	218,177	248,973	278,550

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
301	3606	5100	Transfer Out - GF	-	15,000	-	-
300	3618	5220	Transfer Out - Storm Drain	-	-	434,303	-
302	3606	5220	Transfer Out - Storm Drain	-	39,772	637,503	-
305	3620	5220	Transfer Out - Storm Drain	-	-	1,000,000	-
350	7969	5220	Transfer Out - Storm Drain	-	-	52,715	-
354	7973	5220	Transfer Out - Storm Drain	-	-	26,263	-
300	3618	5305	Transfer Out- Streets	-	-	-	193,511
301	3606	5305	Transfer Out - Streets	-	342,867	252,676	-
302	3606	5305	Transfer Out - Streets	-	-	200,000	482,026
350	7969	5305	Transfer Out - Streets	-	232,105	-	42,553
351	7970	5305	Transfer Out - Streets	108,805	91,779	150,292	178,765
352	7971	5305	Transfer Out - Streets	73,710	62,223	101,158	120,323
353	7972	5305	Transfer Out - Streets	57,266	-	400,000	115,692
355	7974	5325	Transfer Out - Transit	-	-	64,392	-
301	3606	5581	Transfer-Out Ave 24 1/2	1,216	-	-	-
301	3606	5588	Transfer Out	-	233	38,482	38,482
301	3606	5589	Transfer Out	5,749	8,840	168,000	-
301	3606	5590	Transfer Out	6,345	18	83,683	83,683
301	3606	5591	Transfer Out	-	-	-	20,646
305	3620	5915	Transfer Out-Fd 915 Debt Svc	148,595	-	-	-
Total Transfers Out				401,686	792,836	3,609,467	1,275,681
305	3620	6400	Vehicles, Machinery & Equip	115,630	8,600	36,779	40,000
305	3620	6401	Fleet Program	-	-	-	42,440
305	3620	6600	Construction in Progress	-	504,579	1,968,677	2,044,782
Total Capital Outlay				115,630	513,179	2,005,456	2,127,222
GRAND TOTAL DEPARTMENT APPROPRIATIONS				1,440,123	2,220,011	6,661,255	4,452,752

REVENUES

305	3620	7000	Transfer-In	23,383	-	-	-
302	3606	7100	Transfer-In	14,502	14,502	14,502	14,502
305	3620	7300	Transfer In	-	-	-	193,511
305	3620	7301	Transfer-In	-	342,867	252,676	-
305	3620	7302	Transfer-In	-	-	200,000	482,026
305	3620	7303	Transfer In - ARPA	-	4,533	-	-
305	3620	7310	Transfer-In from LLMD 310	206,359	-	-	-
305	3620	7350	Transfer-In	-	232,105	-	42,553
305	3620	7351	Transfer-In	108,805	91,779	150,292	178,765
305	3620	7352	Transfer-In	73,710	62,223	101,158	120,323
305	3620	7353	Transfer-In	57,266	-	400,000	115,692
305	3620	7402	Transfer IN CDBG Planning Sidewalk Imp.	-	-	-	125,000
305	3620	7587	Transfer IN	-	518	-	-

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
Total Transfers In				484,025	748,525	1,118,628	1,272,372
305	3620	8025	LTF-Streets Maintenance	-	140,470	383,797	348,912
305	3620	8027	LTF St. Mtce - Pr. Yr.	75,111	-	-	-
301	3606	8509	Section 2103 HUT	124,895	148,255	184,373	191,191
301	3606	8510	State Gas Tax 2105	95,372	104,120	120,779	126,607
301	3606	8511	State Gas Tax 2105 (County)	(3,893)	-	-	-
301	3606	8512	State Gas Tax 2106	38,395	42,293	46,298	49,005
301	3606	8514	State Gas Tax 2107	129,054	112,345	165,003	152,072
301	3606	8515	State Gas Tax 2107 (County)	(5,848)	-	-	-
301	3606	8516	State Gas Tax 2107.5	4,000	16,190	4,000	4,000
301	3606	8517	State Gas Tax 2107.5 (County)	(643)	-	-	-
302	3606	8520	State Gas Tax - Road Maint Rehab Account	347,041	380,069	426,716	476,952
350	7969	8556	Measure T Revenues - RTP	303,799	204,189	289,022	343,779
351	7970	8556	Measure T Revenues - LTP ST M	157,975	106,178	150,292	178,765
352	7971	8556	Measure T Revenues - LTP SUPPL	106,330	71,466	101,158	120,323
353	7972	8556	Measure T Revenues - Flex	122,391	-	46,466	299,088
354	7973	8556	Measure T Revenues - ADA COMP	6,076	4,084	5,780	6,876
355	7974	8556	Measure T Revenues - TEP	22,237	14,947	21,951	25,165
356	7975	8556	Measure T Revenues - TEP ADA/S	2,066	1,388	1,965	2,338
357	7976	8556	Measure T Revenues - EHP	24,304	16,335	23,122	27,502
305	3620	8558	Caltrans Highway Sweeping Reim	57,832	52,214	1,076,083	76,082
300	3618	8630	RSTP Federal Exchange	-	-	434,303	193,511
305	3620	8650	Grant Revenue	-	39,741	116,000	1,086,000
Total Intergovernmental				1,606,495	1,454,284	3,597,108	3,708,168
305	3620	8989	Payroll Reimbursements	10,767	4,832	-	-
301	3606	8401	Investment Earnings	3,337	3,469	15,296	12,577
302	3606	8401	Investment Earnings	1,930	2,635	12,044	12,272
305	3620	8401	Investment Earnings	2,940	2,656	6,941	9,276
350	7969	8401	Investment Earnings	1,760	1,992	9,083	7,133
351	7970	8401	Investment Earnings	482	331	1,828	1,434
352	7971	8401	Investment Earnings	318	220	1,219	950
353	7972	8401	Investment Earnings	2,110	1,172	4,047	3,605
354	7973	8401	Investment Earnings	136	94	390	371
355	7974	8401	Investment Earnings	464	384	1,588	1,499
356	7975	8401	Investment Earnings	58	46	189	176
357	7976	8401	Investment Earnings	511	422	1,746	1,647
305	3620	8980	Settlement Recovery	-	-	10,000	-
305	3620	8988	Insurance Proceeds	-	1,000	-	-
Total Other Revenues				24,816	19,254	64,371	50,940
305	3620	8211	Transportation Permits	-	-	1,000	500

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
Total License and Permits				-	-	1,000	500
305	3620	9240	Overhead Allocation -Sewer	91,069	91,069	91,069	91,069
305	3620	9260	Overhead Allocation-Solid Waste	242,852	242,852	242,852	242,852
305	3620	9280	Overhead Allocation Water	151,782	151,782	151,782	151,782
Total Overhead Allocations				485,703	485,703	485,703	485,703
GRAND TOTAL DEPARTMENT REVENUES				2,601,039	2,707,766	5,266,810	5,517,683

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL	
POSITION CLASSIFICATION								
	Public Works Director	Y	M6	150,396	12,784	163,180	25%	40,795
	Deputy Director of Public Works	Y	MM57	92,295	19,382	111,676	35%	39,087
	Senior Administrative Supervisor	Y	MM45	85,739	15,862	101,601	15%	15,240
	Administrative Analyst	Y	33	51,617	-	51,617	25%	12,904
	Administrative Analyst	Y	33	58,737	1,468	60,205	25%	15,051
	Specialized Maintenance Worker I	Y	25	20,214	-	20,214	34%	6,873
	Specialized Maintenance Worker I	Y	25	24,670	-	24,670	34%	8,388
	Streets & Construction Worker II	Y	30	39,983	-	39,983	100%	39,983
	Streets & Construction Worker II	Y	30	53,342	2,934	56,275	100%	56,275
	Streets & Construction Worker II	Y	30	54,607	1,365	55,973	100%	55,973
	Subtotal Salaries & Wages							290,569
BENEFITS & OTHER PAY								
	Health & Related Benefits							31,092
	Holiday Payout							-
	Insurances (Not Workers Compensation)							1,779
	Leave Payout							3,659
	Medicare Tax							4,651
	Overtime							4,337
	PARS-Supplemental Retirement							-
	PERS - Employer Portion							26,948
	PERS - Employer Portion Safety							-
	PERS - 457 Employer Share							4,257
	Shift Differential							-
	Standby							1,816
	Unemployment Ins							2,140
	Uniform Allowance							1,340
	Worker Compensation							39,932
	Essential Worker Pay							-
	Subtotal Benefits							121,951
	TOTAL WAGES & BENEFITS							412,520

WATER

MISSION STATEMENT

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

SERVICE DESCRIPTION

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

MAJOR ACCOMPLISHMENTS IN FY 2022 – 2023

- Hired Two (2) part-time workers for water conservation patrol;
- Completed 85% backflow assemblies compliant citywide;
- Continue onsite back-up power generators at well 1A, booster station 1, and booster station 2, engineering/design completed (G2.1, G2.4);
- Continue City backflow installs to satisfy the cross-connection survey (G2.1);
- Well 15 awarded to contractor;
- Continue to maintain updates of Standard Operating Procedures for Water operations (G2.1);
- Continue research for potential water grants that can be utilized by City (G3.2);
- Installed new fire hydrants to replace “out of service” hydrants (G3.2);
- Complete Well 3 Rehab;
- Complete Well 5 Rehab (G2.1, G2.4).

FY 2023 – 2024 GOALS & OBJECTIVES

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

- Strive to attain 100% backflow assemblies compliant citywide;
- Onsite back-up power generators at well 1A, booster station 1, and booster station 2 (G2.1, G2.4);
- Continue to maintain updates of Standard Operating Procedures for Water operations (G2.1);
- Continue research for potential water grants that can be utilized by City (G3.2);
- Install new fire hydrants to replace “out of service” hydrants (G3.2);
- Developing Well 15 and 16;
- City Backflow in compliance with state standards;
- Complete 5-year Cross-Connection Survey to satisfy state requirements (G2.1);
- Distribution system upgrades city wide;
- Broken inline valves city wide;
- New employee certified with Grade 2 certification;
- Design water stub outs to the industrial area;
- Hire Two (2) water employee.

WATER

280-283

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
STAFFING				
Public Works Director	0.30	0.30	0.30	0.30
Fire Chief/Code Enforcement Officer	0.10	0.10	0.10	0.10
Deputy Director of Public Works	-	-	0.40	0.35
Public Works Supervisor	0.40	0.40	-	-
Senior Administrative Supervisor	0.35	0.35	0.35	0.35
Water Systems Supervisor	1.00	1.00	1.00	1.00
Administrative Analyst	0.70	0.70	0.70	0.70
Equipment Operator	-	-	-	-
Water Systems Worker I/II/III	4.00	4.00	4.00	4.00
Specialized Service Maintenance Worker I	0.33	0.33	0.33	0.33
Fire Hydrant Specialist	0.22	0.22	0.22	0.22
Total	7.40	7.40	7.40	7.35

EXPENDITURES BY CATEGORY				
Salaries and Benefits	591,363	(145,154)	747,367	713,698
Operations and Maintenance	952,842	1,109,544	989,108	1,024,347
Debt Service	373,836	441,360	564,667	553,571
Overhead Allocations	578,345	584,485	688,543	750,515
Capital Outlay	428,703	501,035	5,099,299	4,270,351
Transfers Out	341,265	284,831	320,884	304,210
Total	3,266,354	2,776,101	8,409,868	7,616,692

SOURCE OF FUNDING				
Charges for Services	2,697,375	2,740,410	3,108,440	3,245,765
Fines and Penalties	91	11,606	102,600	98,000
Other Revenues	168,040	125,788	125,400	125,622
Transfers In	386,265	291,291	4,765,606	3,317,210
Total	3,251,771	3,169,095	8,102,046	6,786,597

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
280	7605	1010	Salaries/Wages	328,674	395,082	468,726	470,756
280	7605	1060	Overtime	8,486	12,073	28,253	18,478
280	7605	1080	Standby	31,148	19,431	8,655	7,899
280	7605	1099	Essential Worker Pay	-	11,460	12,825	-
280	7605	2010	Medicare Tax	5,087	5,854	7,566	7,637
280	7605	2030	Leave Payout	401	3,900	6,455	5,228
280	7605	2040	Health Insurance	47,971	54,033	80,019	94,607
280	7605	2050	Unemployment Ins	3,205	3,872	3,805	3,822
280	7605	2060	Retirement-Employer Portion	37,752	(719,764)	65,805	48,821
280	7605	2061	PARS-Supplemental Retirement	1,366	2,163	1,507	605
280	7605	2063	Retire-Employer Portion Safety	1,658	2,111	2,117	2,226
280	7605	2065	Pension Expense GASB-68	81,100	-	-	-
280	7605	2066	457 ER Match	-	-	4,134	5,514
280	7605	2070	Uniforms Allowance	1,200	1,950	2,295	2,240
280	7605	2080	Workers Comp Ins	39,592	57,669	49,779	41,007
280	7605	2090	Contracted Payroll Services	3,724	4,482	-	-
280	7605	2091	Insurances - Not Workers Comp	-	528	5,426	4,858
			Total Salaries and Benefits	591,363	(145,154)	747,367	713,698
280	7605	3002	Postage & Billing Expenses	-	-	8,867	10,000
280	7605	3004	Office Supplies	1,081	1,749	1,750	1,750
280	7605	3014	Uniform/Laundry Allowance	1,441	1,480	2,400	2,400
280	7605	3016	Special Equipment O/M	6,292	6,959	8,000	8,000
280	7605	3026	Bank Service Fees	62,975	128,288	-	-
280	7605	3032	Bad Debt Expense	11,192	1,638	1,500	1,500
282	7705	3032	Bad Debt Expense	1,214	721	500	500
280	7605	3052	Travel & Training	425	2,327	4,500	4,500
280	7605	3060	Employee Evaluation/Recruitment	-	433	500	500
280	7605	3066	Contract Services - Presort	14,443	14,078	6,626	-
280	7605	3078	Professional Memberships	3,639	3,404	4,000	4,000
280	7605	3108	Cellular Phones	4,776	9,796	7,000	7,000
280	7605	3152	Building O/M	3,852	2,722	4,000	4,000
280	7605	3156	Energy	489,975	473,968	531,440	579,270
280	7605	3170	System Repairs	204,622	260,798	176,500	180,000
280	7605	3202	Vehicle O/M	2,180	5,353	5,000	5,000
280	7605	3204	Fuels	6,161	11,243	12,718	12,800
280	7605	3364	Contract Services	45,464	63,935	69,000	45,000
283	7605	3364	Contract Services	1,600	1,600	1,700	1,700
280	7605	3365	Groundwater Management Plan	7,500	2,500	7,500	7,500
280	7605	3374	Advertising	-	-	200	200
280	7605	3404	Liability Insurance	26,493	39,869	42,402	53,927
280	7605	3454	Recording/Filing Fees	-	-	800	800
280	7605	3458	State Regulatory Fees (Mandate	11,802	31,259	28,000	30,000

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
280	7605	3466	Chemicals	18,168	21,033	36,205	36,000
280	7605	3502	Laboratory O/M	27,547	24,392	28,000	28,000
Total Operations and Maintenance				952,842	1,109,544	989,108	1,024,347
283	7605	3326	Bank Service Fees	3,000	3,000	3,300	3,300
282	7705	3372	Trustee Fees	945	945	1,000	1,000
283	7605	3804	Bond Payment	-	-	35,000	25,000
281	7705	3938	Bond Payment	-	70,000	-	-
282	7705	3804	State Loan Principal	-	-	160,300	160,300
283	7605	3805	Amortization of Bond Discounts	5,234	5,234	5,234	5,234
281	7705	3938	USDA Bond Interest Payment	3,309	1,532	-	-
283	7605	3938	Bond Interest Payment	361,348	360,649	359,833	358,737
Total Debt Service				373,836	441,360	564,667	553,571
280	7605	4100	Overhead Allocation GF	329,667	288,579	367,338	404,901
280	7605	4305	Overhead Allocation Streets	151,782	151,782	151,782	151,782
280	7605	4601	Overhead Allocation Fleet	13,061	24,008	17,978	40,301
280	7605	4602	Overhead Allocation IT	83,835	120,116	151,445	153,531
Total Overhead Allocations				578,345	584,485	688,543	750,515
280	7605	5100	Transfer Out - GF	-	-	5,278	-
280	7605	5105	Transfer Out	-	5,000	-	-
283	7605	5280	Transfer Out - Water	18,347	-	-	-
280	7605	5281	Transfer-USDA Bond Payments	1,531	-	-	-
280	7605	5283	Transfers Out	321,387	279,831	315,606	304,210
Total Transfers Out				341,265	284,831	320,884	304,210
280	7605	6000	Depreciation Expense	428,703	501,035	631,299	631,299
280	7605	6400	Vehicles, Machinery & Equip	-	-	48,000	10,000
280	7605	6401	Fleet Program	-	-	-	6,052
280	7605	6500	Infrastructure	-	-	20,000	20,000
280	7605	6600	Construction in Progress	-	-	4,400,000	3,603,000
Total Capital Outlay				428,703	501,035	5,099,299	4,270,351
GRAND TOTAL DEPARTMENT APPROPRIATIONS				3,266,354	2,776,101	8,409,868	7,616,692

REVENUES

283	7605	7280	Transfer-In	321,387	279,831	315,606	304,210
280	7605	7283	Transfer-In	18,347	-	-	-
281	7705	7280	Transfer-in	1,531	-	-	-
280	7605	7303	Transfer In - ARPA	-	11,460	3,910,000	2,613,000
280	7605	7388	Transfer-In	11,970	-	-	-
280	7605	7392	Transfer-In	9,576	-	-	-

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
280	7605	7396	Transfer-In	23,454	-	540,000	400,000
			Total Transfers In	386,265	291,291	4,765,606	3,317,210
280	7605	8301	Administrative Citations	-	1,350	12,100	7,500
280	7605	8405	Utilities Penalties	91	10,256	90,000	90,000
280	7605	8406	Utilities Interest Charged	-	-	500	500
			Total Fines and Penalties	91	11,606	102,600	98,000
280	7605	8100	Hydrant Meter Rent	736	1,077	1,040	1,040
280	7605	8200	Application Fee	7,150	7,696	8,000	8,000
280	7605	8407	Repairs charged to Customer	-	-	1,900	1,900
280	7605	8755	Stand-By Service Fees	248	231	1,100	1,100
282	7705	8756	Water Bond-Systems Upgrade	154,841	193,431	157,000	157,000
280	7605	8757	Water Systems Upgrade	7	-	-	-
282	7705	8757	Water Systems Upgrade	39,084	29	40,000	40,000
280	7605	8760	Water Sales	2,492,200	2,471,837	2,819,262	2,960,225
280	7605	8761	Water Sales-LLMD	-	9,100	11,600	11,600
280	7605	8762	Bulk Water Sales	1,527	17	2,800	2,800
280	7605	8766	Water Disconnect/Reconnect	513	1,000	33,638	30,000
280	7605	8774	Water Turn Offs/Repairs	587	-	2,100	2,100
280	7605	8778	Water Connection Fees	482	55,992	30,000	30,000
			Total Charges for Services	2,697,375	2,740,410	3,108,440	3,245,765
283	7605	8300	Amortization of Premium	21,250	21,250	21,250	21,250
280	7605	8401	Investment Earnings	5,374	3,550	14,245	17,232
281	7705	8401	Investment Earnings	360	506	-	-
282	7705	8401	Investment Earnings	3,930	2,854	11,221	10,129
283	7605	8401	Investment Earnings	9	8	-	-
280	7605	8411	Gain/Loss on Sale of Assets	15,300	-	-	-
283	7605	8500	CREB Subsidy Revenue	104,311	69,394	68,211	68,511
280	7605	8772	Collections Proceeds	4,917	1,606	3,500	3,500
282	7705	8772	Collections Proceeds	134	66	73	-
280	7605	8900	Miscellaneous Revenue	(14,880)	6,617	6,900	5,000
280	7605	8980	Settlement/Insurance Recovery	16,200	-	-	-
280	7605	8989	Payroll Reimbursements	11,135	19,936	-	-
			Total Other Revenues	168,040	125,788	125,400	125,622
GRAND TOTAL DEPARTMENT REVENUES				3,251,771	3,169,095	8,102,046	6,786,597

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL
POSITION CLASSIFICATION							
	Y	M6	150,396	12,784	163,180	30%	48,954
	Y	M4	120,296	3,007	123,303	10%	12,330
	Y	MM57	92,295	19,382	111,676	35%	39,087
	Y	MM45	85,739	15,862	101,601	35%	35,560
	Y	33	51,617	-	51,617	35%	18,066
	Y	33	58,737	1,468	60,205	35%	21,072
	Y	28	1,572	-	1,572	100%	1,572
	Y	28	1,572	-	1,572	100%	1,572
	Y	28	1,572	-	1,572	100%	1,572
	Y	28	1,572	-	1,572	100%	1,572
	Y	28	1,572	-	1,572	100%	1,572
	Y	28	1,572	-	1,572	100%	1,572
	Y	25	20,214	-	20,214	33%	6,670
	Y	25	24,670	-	24,670	33%	8,141
	Y	MM46	72,177	7,579	79,756	100%	79,756
	Y	36	53,067	-	53,067	100%	53,067
	Y	31	51,354	1,284	52,638	100%	52,638
	Y	26	42,626	-	42,626	100%	42,626
	Y	26	43,356	-	43,356	100%	43,356
							470,756
BENEFITS & OTHER PAY							
							94,607
							-
							4,858
							5,228
							7,637
							18,478
							605
							48,821
							2,226
							5,514
							-
							7,899
							3,822
							2,240
							41,007
							-
							242,942
							713,698

SOLID WASTE

MISSION STATEMENT

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

SERVICE DESCRIPTION

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

MAJOR ACCOMPLISHMENTS IN FY 2022 – 2023

- Purchased mulch from Mid Valley Disposal per mandatory state requirements;
- Created SB1383 Compliance Plan to implement in the upcoming year;
- City-wide annual curbside clean up.

FY 2023 – 2024 GOALS & OBJECTIVES

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

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

SOLID WASTE

260

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
EXPENDITURES BY CATEGORY				
Salaries and Benefits	-	-	-	-
Operations and Maintenance	1,299,196	1,330,568	1,625,504	1,690,461
Overhead Allocations	435,200	461,700	457,946	447,506
Transfers Out	-	-	5,278	-
Total	1,734,396	1,792,268	2,088,728	2,137,967
SOURCE OF FUNDING				
Charges for Services	1,783,349	2,081,975	2,333,242	2,448,954
Intergovernmental	-	25,453	31,000	5,000
Fines and Penalties	-	8,371	50,485	50,000
Other Revenues	202	838	3,846	7,385
Total	1,783,551	2,116,636	2,418,573	2,511,339

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
260	5605	3002	Postage & Billing Expense	-	-	8,778	8,000
260	5605	3032	Bad Debt Expense	3,425	4,249	2,000	2,000
260	5605	3066	Contract Services - Presort	16,187	15,784	6,618	-
260	5605	3199	State Recycling Grant Expense	8,160	1,846	5,000	5,000
260	5605	3352	Legal Fees	-	552	-	600
260	5605	3364	Contract Services	775	-	26,000	50,000
260	5605	3392	Locking Lid Fee	11,518	12,731	18,984	20,000
260	5605	3464	CWD Prop Tax	1,026	1,026	1,026	1,050
260	5605	3508	Disposal Service	1,258,107	1,294,380	1,557,098	1,603,811
Total Operations and Maintenance				1,299,196	1,330,568	1,625,504	1,690,461
260	5605	4100	Overhead Allocation GF	192,348	218,848	215,094	204,654
260	5605	4305	Overhead Allocation Streets	242,852	242,852	242,852	242,852
Total Overhead Allocations				435,200	461,700	457,946	447,506
260	5605	5100	Transfer Out - GF	-	-	5,278	-
Total Transfers Out				-	-	5,278	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				1,734,396	1,792,268	2,088,728	2,137,967
REVENUES							
260	5605	8388	State Recycling Grant Revenue	-	25,453	31,000	5,000
Total Intergovernmental				-	25,453	31,000	5,000
260	5605	8401	Investment Earnings	87	418	3,446	6,985
260	5605	8772	Collections Proceeds	115	420	400	400
Total Other Revenues				202	838	3,846	7,385
260	5605	8750	Refuse Collection Charges	1,774,708	2,069,396	2,314,242	2,429,954
260	5605	8760	Locking Lid Revenues	8,641	12,579	19,000	19,000
Total Charges for Services				1,783,349	2,081,975	2,333,242	2,448,954
260	5605	8009	Penalty	-	8,371	50,485	50,000
Total Fines and Penalties				-	8,371	50,485	50,000
GRAND TOTAL DEPARTMENT REVENUES				1,783,551	2,116,636	2,418,573	2,511,339

SEWER

MISSION STATEMENT

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

SERVICE DESCRIPTION

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

MAJOR ACCOMPLISHMENTS IN FY 2022 – 2023

- Completed repair and replace dewatering tile beds;
- New hire of 2 Operator in Training person;
- Annual collection sewer line flushing program;
- Palm Parkway lift station – hired a contractor to install new ultrasonic water leveler;
- Purchased pumps and meters required for routine daily work.

FY 2023 – 2024 GOALS & OBJECTIVES

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

- Sewer Plant upgrade the air system (G2.1);
- Lift Station Back-up Power – Amador, Howell Rd and 11th Street Lift Station – research and create a plan for back-up power (G2.1);
- Continue the Chowchilla Regional Sewer Collection Consolidation Project for Fairmead area connecting to the City's sewer collection system (G2.4);
- Replace chain scrapers;
- Replace sludge pumps;
- Address deferred maintenance of the sewer system and the wastewater treatment plant (G2.1, G2.4);
- Continue to maintain updates of Standard Operating Procedures for Sewer operations (G2.1);
- Purchase and upgrade equipment; including Bar screen and grid screen.

SEWER

240-242

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
STAFFING				
Public Works Director	0.30	0.30	0.30	0.25
Deputy Director of Public Works	-	-	0.15	0.15
Public Works Supervisor	0.15	0.15	-	-
Senior Administrative Supervisor	0.35	0.35	0.35	0.35
Administrative Analyst	0.70	0.70	0.70	0.70
Equipment Operator	-	-	-	-
Waste Water Supervisor	1.00	1.00	1.00	1.00
Waste Water Treatment Plant Operator I/II/III	3.00	3.00	3.00	3.00
Specialized Service Maintenance Worker I	0.33	0.33	0.33	0.33
Total	5.83	5.83	5.83	5.78
EXPENDITURES BY CATEGORY				
Salaries and Benefits	415,229	4,082	608,990	498,897
Operations and Maintenance	551,883	342,015	449,669	567,426
Debt Service	146,695	147,636	181,606	188,605
Overhead Allocations	331,950	342,707	414,517	429,159
Capital Outlay	281,158	324,855	370,479	2,131,479
Transfers Out	132,288	66,628	101,933	103,675
Total	1,859,203	1,227,923	2,127,194	3,919,241
SOURCE OF FUNDING				
Charges for Services	1,712,403	1,784,766	1,993,276	2,092,571
Intergovernmental	114,000	-	-	-
Other Revenues	163,469	99,252	116,612	118,069
Fines and Penalties	-	7,029	55,627	50,000
Transfers In	145,242	69,021	96,655	803,675
Total	2,135,115	1,960,069	2,262,170	3,064,315

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
240	5705	1010	Salaries/Wages	233,646	301,750	379,370	339,146
240	5705	1060	Overtime	2,784	2,302	14,658	9,860
240	5705	1080	Standby	18,054	17,182	3,092	2,048
240	5705	1099	Essential Worker Pay	-	7,393	7,500	-
240	5705	2010	Medicare Tax	3,459	4,441	6,227	5,395
240	5705	2030	Leave Payout	-	2,220	9,574	3,581
240	5705	2040	Health Insurance	38,743	60,122	95,452	75,189
240	5705	2050	Unemployment Ins	2,041	2,303	2,673	2,652
240	5705	2060	Retirement-Employer Portion	27,294	(439,522)	47,274	30,834
240	5705	2061	PARS-Supplemental Retirement	1,222	1,603	726	605
240	5705	2065	Pension Expense GASB-68	57,268	-	-	-
240	5705	2066	457 ER Match	-	-	2,025	2,350
240	5705	2070	Uniforms Allowance	300	300	1,660	1,660
240	5705	2080	Workers Comp Ins	28,776	42,068	36,455	23,372
240	5705	2090	Contracted Payroll Services	1,642	1,695	-	-
240	5705	2091	Insurances - Not Workers Comp	-	224	2,304	2,205
			Total Salaries and Benefits	415,229	4,082	608,990	498,897
240	5705	3002	Postage & Billing Expenses	-	-	9,767	10,000
240	5705	3004	Office Supplies	276	1,989	2,000	2,000
240	5705	3014	Uniform/Laundry Allowance	879	1,094	1,500	1,500
240	5705	3016	Special Equipment O/M	4,748	8,360	10,000	10,000
240	5705	3032	Bad Debt Expense	6,293	3,609	4,500	4,500
240	5705	3052	Travel & Training	298	1,449	3,500	3,500
240	5705	3060	Employee Evaluation/Recruitment	-	111	500	500
240	5705	3066	Contracted Services - Presort	11,108	9,936	5,280	-
240	5705	3108	Cellular Phones	588	1,135	2,000	2,000
240	5705	3152	Building O/M	3,127	1,994	12,774	12,000
240	5705	3156	Energy	161,641	104,902	114,272	124,556
240	5705	3158	Chemicals	10,305	20,840	21,000	21,000
240	5705	3162	Horticultural O/M	925	1,025	4,500	4,500
240	5705	3170	System Repairs	41,588	23,542	70,000	70,000
240	5705	3174	Sludge Disposal	12,081	14,298	20,941	25,000
240	5705	3202	Vehicle O/M	2,208	6,368	8,600	8,600
240	5705	3204	Fuels	4,452	4,347	7,571	7,600
240	5705	3364	Contract Services	197,884	53,655	36,800	137,000
240	5705	3374	Advertising	778	-	500	500
240	5705	3404	Liability Insurance	20,883	31,408	33,423	42,429
240	5705	3458	Mandated Costs/Fees	49,739	42,190	66,000	66,000
240	5705	3462	Madera Co-Prop	4,683	-	-	-
240	5705	3464	Property Taxes	4,241	4,241	4,241	4,241
240	5705	3502	Laboratory O/M	13,159	5,521	10,000	10,000
			Total Operations and Maintenance	551,883	342,015	449,669	567,426
242	5705	3026	Bank Service Fees	-	-	3,300	3,300
242	5705	3364	Contract Services	1,600	4,600	1,600	1,600

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
242	5705	3804	Sewer Bond Principal	-	-	35,000	45,000
242	5705	3805	Amortization of Bond Discounts	5,174	5,174	5,174	5,174
242	5705	3938	Bond Interest Payment	139,921	137,862	136,532	133,531
			Total Debt Service	146,695	147,636	181,606	188,605
240	5705	4100	Overhead Allocation GF	221,315	222,856	281,291	301,238
240	5705	4305	Overhead Allocation Streets	91,069	91,069	91,069	91,069
240	5705	4601	Overhead Allocation Fleet	6,073	9,835	17,978	11,254
240	5705	4602	Overhead Allocation IT	13,493	18,947	24,179	25,598
			Total Overhead Allocations	331,950	342,707	414,517	429,159
240	5705	5100	Transfer Out - GF	-	-	5,278	-
240	5705	5105	Transfer Out	-	5,000	-	-
240	5705	5242	Transfer Out - CREB Bond	132,288	61,628	96,655	103,675
			Total Transfers Out	132,288	66,628	101,933	103,675
240	5705	6000	Depreciation Expense	281,158	324,855	280,479	280,479
240	5705	6400	Vehicles, Machinery & Equip	-	-	40,000	186,000
240	5705	6401	Fleet Program	-	-	-	-
240	5705	6500	Infrastructure	-	-	50,000	1,665,000
			Total Capital Outlay	281,158	324,855	370,479	2,131,479
GRAND TOTAL DEPARTMENT APPROPRIATIONS				1,859,203	1,227,923	2,127,194	3,919,241
REVENUES							
240	5705	8740	Sewer Service Charges	1,607,310	1,669,045	1,896,734	1,991,571
240	5705	8741	Sewer Debt Service Charges	82,824	81,843	88,645	88,000
240	5705	8745	Sewer Connection Fees	21,249	33,434	7,332	12,000
240	5705	8772	Collections Proceeds	1,020	444	565	1,000
			Total Charges for Services	1,712,403	1,784,766	1,993,276	2,092,571
240	5705	7303	Transfer In - ARPA	-	7,393	-	-
240	5705	7388	Transfer In - Wastewater DIF Fees	-	-	-	700,000
240	5705	7545	Transfer-In	12,954	-	-	-
242	5705	7240	Transfer-In	132,288	61,628	96,655	103,675
			Total Transfers In	145,242	69,021	96,655	803,675
240	5705	8650	Grant Revenue	114,000	-	-	-
			Total Intergovernmental	114,000	-	-	-
240	5705	8009	Penalty	-	7,029	55,627	50,000
			Total Fines and Penalties	-	7,029	55,627	50,000

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
242	5705	8300	Amortization of Premium	3,003	3,003	3,003	3,003
240	5705	8401	Investment Earnings	9,300	6,924	30,810	33,089
242	5705	8401	Investment Earnings	18	22	-	-
240	5705	8411	Gain/Loss on Sale of Assets	-	1,280	827	-
242	5705	8500	CREB Subsidy Revenue	124,735	82,982	81,927	81,927
240	5705	8900	Misc Reimbursement	18,320	4,297	45	50
240	5705	8989	Payroll Reimbursements	8,093	744	-	-
Total Other Revenues				163,469	99,252	116,612	118,069
GRAND TOTAL DEPARTMENT REVENUES				2,135,115	1,960,069	2,262,170	3,064,315

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL	
POSITION CLASSIFICATION							
Public Works Director	Y	M6	150,396	12,784	163,180	25%	40,795
Deputy Director of Public Works	Y	MM57	92,295	19,382	111,676	15%	16,751
Senior Administrative Supervisor	Y	MM45	85,739	15,862	101,601	35%	35,560
Administrative Analyst	Y	33	51,617	-	51,617	35%	18,066
Administrative Analyst	Y	33	58,737	1,468	60,205	35%	21,072
Specialized Maintenance Worker I	Y	25	20,214	-	20,214	33%	6,670
Specialized Maintenance Worker I	Y	25	24,670	-	24,670	33%	8,141
Waste Water Supervisor	Y	MM46	68,707		68,707	100%	68,707
Waste Water Treatment Plant Operator I	Y	29	48,926	2,691	51,617	100%	51,617
Waste Water Treatment Plant Operator I	Y	29	35,951		35,951	100%	35,951
Waste Water Treatment Plant Operator I	Y	26	35,816		35,816	100%	35,816
Subtotal Salaries & Wages							339,146
BENEFITS & OTHER PAY							
Health & Related Benefits							75,189
Holiday Payout							-
Insurances (Not Workers Compensation)							2,205
Leave Payout							3,581
Medicare Tax							5,395
Overtime							9,860
PARS-Supplemental Retirement							605
PERS - Employer Portion							30,834
PERS - Employer Portion Safety							-
PERS - 457 Employer Share							2,350
Shift Differential							-
Standby							2,048
Unemployment Ins							2,652
Uniform Allowance							1,660
Worker Compensation							23,372
Essential Worker Pay							-
Subtotal Benefits							159,751
TOTAL WAGES & BENEFITS							498,897

STORM DRAIN

MISSION STATEMENT

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

SERVICE DESCRIPTION

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

MAJOR ACCOMPLISHMENTS IN FY 2022 – 2023

- Continued to address deferred maintenance of storm drain ponds;
- Continued to work on Proposition 1 Stormwater Development Project;
- Purchase 1 new ½ ton pick-up truck;
- Drain Inlet (DI) cleaning program to start each year in September. Due to the purchase of a VacCon Truck;
- Annual maintenance for the Ave 25 open storm drain ditch to the inlet of the storm drain basin;
- Humboldt Avenue Storm Drainage Project construction complete;
- Design/engineering completed for Sonoma Ave Storm drain Project.

FY 2023 – 2024 GOALS & OBJECTIVES

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

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

STORM DRAIN

220

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
STAFFING				
Public Works Director	0.05	0.05	0.05	0.05
Deputy Director of Public Works	-	-	-	0.05
Public Works Supervisor	0.05	0.05	0.05	-
Senior Administrative Supervisor	0.10	0.10	0.10	0.10
Administrative Analyst	0.10	0.10	0.10	0.10
Equipment Operator	-	-	-	-
Total	0.30	0.30	0.30	0.30

EXPENDITURES BY CATEGORY				
Salaries and Benefits	35,724	(12,534)	43,017	40,379
Operations and Maintenance	7,634	3,609	17,656	33,258
Overhead Allocations	-	38,158	48,132	36,363
Capital Outlay	2,924	14,484	7,728,769	3,597,885
Total	46,282	43,717	7,837,574	3,707,885

SOURCE OF FUNDING				
Charges for Services	212,647	210,444	222,636	222,636
Other Revenues	8,163	5,317	19,018	8,000
Intergovernmental	-	-	3,349,635	3,349,635
Fines and Penalties	-	1,042	5,892	6,000
Transfers In	-	40,297	3,775,870	181,900
Total	220,810	257,100	7,373,051	3,768,171

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
220	3650	1010	Salaries/Wages	20,590	23,531	28,836	29,494
220	3650	1060	Overtime	99	73	500	94
220	3650	1099	Essential Worker Pay	-	525	750	-
220	3650	2010	Medicare Tax	281	341	450	463
220	3650	2030	Leave Payout	-	492	1,007	919
220	3650	2040	Health Insurance	2,862	3,609	4,425	4,018
220	3650	2050	Unemployment Ins	116	114	130	130
220	3650	2060	Retirement-Employer Portion	3,045	(44,425)	3,712	3,570
220	3650	2065	Pension Expense GASB-68	6,577	-	-	-
220	3650	2066	457 ER Match	-	-	299	315
220	3650	2070	Uniforms Allowance	-	-	35	20
220	3650	2080	Workers Comp Ins	2,061	3,040	2,761	1,248
220	3650	2090	Contracted Payroll Services	93	154	-	-
220	3650	2091	Insurances - Not Workers Comp	-	11	112	108
Total Salaries and Benefits				35,724	(12,534)	43,017	40,379
220	3650	3014	Uniform/Laundry Allowance	13	12	200	200
220	3650	3032	Bad Debt Expense	1,160	571	950	950
220	3650	3108	Cellular Phones	117	262	700	700
220	3650	3156	Energy	970	985	1,336	1,456
220	3650	3162	Horticultural O/M	1,369	-	5,000	5,000
220	3650	3170	System Repairs	1,970	-	2,500	2,500
220	3650	3364	Contract Services	775	-	5,000	20,000
220	3650	3404	Liability Insurance	1,075	1,595	1,720	2,202
220	3650	3464	CWD Prop Tax	185	185	250	250
Total Operations and Maintenance				7,634	3,609	17,656	33,258
220	3650	4100	Overhead Allocation GF	-	38,158	48,132	36,363
Total Overhead Allocation				-	38,158	48,132	36,363
220	3650	6000	Depreciation Expense	2,924	14,484	6,350	6,350
220	3650	6400	Vehicles, Machinery & Equip	-	-	40,000	-
220	3650	6401	Fleet Program	-	-	-	-
220	3650	6600	Construction in Progress	-	-	7,682,419	3,591,535
Total Capital Outlay				2,924	14,484	7,728,769	3,597,885
GRAND TOTAL DEPARTMENT APPROPRIATIONS				46,282	43,717	7,837,574	3,707,885

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
REVENUES							
220	3650	7300	Transfer-In	-	-	434,303	-
220	3650	7302	Transfer-In	-	39,772	637,503	-
220	3650	7303	Transfer In - ARPA	-	525	-	-
220	3650	7305	Transfer-In	-	-	1,000,000	-
220	3650	7350	Transfer-In	-	-	52,715	-
220	3650	7354	Transfer-In	-	-	26,263	-
220	3650	7392	Transfer-In	-	-	800,000	-
220	3650	7400	Transfer-In	-	-	825,086	-
220	3650	7403	Transfer-In- CDBG Planning Kings Ave	-	-	-	181,900
Total Transfers In				-	40,297	3,775,870	181,900
220	3650	8795	Storm Drain O/M	92,030	93,109	96,000	96,000
220	3650	8796	Storm Drain Debt Service	(1)	-	-	-
220	3650	8797	Storm Drain Capital Replacement	120,617	117,335	126,636	126,636
Total Charges for Services				212,647	210,444	222,636	222,636
220	3650	8650	Grant Revenue	-	-	3,349,635	3,349,635
Total Intergovernmental				-	-	3,349,635	3,349,635
220	3650	8009	Penalty	-	1,042	5,892	6,000
Total Fines and Penalties				-	1,042	5,892	6,000
220	3650	8401	Investment Earnings	7,400	5,200	18,948	8,000
220	3650	8772	Collections Proceeds	184	80	70	-
220	3650	8989	Payroll Reimbursements	580	36	-	-
Total Other Revenues				8,163	5,317	19,018	8,000
GRAND TOTAL DEPARTMENT REVENUES				220,810	257,100	7,373,051	3,768,171

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL
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POSITION CLASSIFICATION

Public Works Director	Y	M6	150,396	12,784	163,180	5%	8,159
Deputy Director of Public Works	Y	MM57	92,295	19,382	111,676	5%	5,584
Senior Administrative Supervisor	Y	MM45	85,739	15,862	101,601	10%	10,160
Administrative Analyst	Y	33	51,617	-	51,617	5%	2,581
Administrative Analyst	Y	33	58,737	1,468	60,205	5%	3,010

Subtotal Salaries & Wages

29,494

BENEFITS & OTHER PAY

Health & Related Benefits							4,018
Holiday Payout							-
Insurances (Not Workers Compensation)							108
Leave Payout							919
Medicare Tax							463
Overtime							94
PARS-Supplemental Retirement							-
PERS - Employer Portion							3,570
PERS - Employer Portion Safety							-
PERS - 457 Employer Share							315
Shift Differential							-
Standby							-
Unemployment Ins							130
Uniform Allowance							20
Worker Compensation							1,248
Essential Worker Pay							-

Subtotal Benefits

10,885

TOTAL WAGES & BENEFITS

40,379

AIRPORT

MISSION STATEMENT

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

SERVICE DESCRIPTION

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

MAJOR ACCOMPLISHMENTS IN FY 2022 – 2023

- Submittal of the 2018-2023 Airport Capital Improvement Program (ACIP) to the Federal Aviation Administration (FAA);
- RPZ Land Acquisition is on hold;
- Received CARES Act Airport Grant due to COVID-19
 - Completed reimbursements for CARES Act #011
 - In process reimbursement for ARPA #012;
 - Completed reimbursement for ARPA #013;
- Completed Airport Advisory Commission ordinance updates;
- Completed New Beacon and Beacon Tower Project;
- New rates approved for land leases.

FY 2023 – 2024 GOALS & OBJECTIVES

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

- Continue work on a thorough Five-Year Airport Capital Improvement Plan (ACIP – Federal) and a Ten-Year Capital Improvement Program (CIP – Caltrans), providing a path forward for state and federal funding for airport rehabilitation and development projects (G2.1, G2.4);
- Removal of the steel bollards that on east of the runway and install plastic type bollards (G2.1),
- Complete reimbursement for ARPA #012 Airport Grant (G2.1);
- Complete reimbursement for CAAP ;
- Apply for funding for runway rehabilitation and lighting project (G2.1, G2.4);
- Continue research for potential Airport grants that can be utilized by City (G3.2).

AIRPORT

200

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
STAFFING				
Public Works Director	0.05	0.05	0.05	0.05
Senior Administrative Supervisor	0.05	0.05	0.05	0.05
Total	0.10	0.10	0.10	0.10
EXPENDITURES BY CATEGORY				
Salaries and Benefits	14,874	(3,653)	17,729	17,141
Operations and Maintenance	16,627	46,832	19,014	24,660
Capital Outlay	14,683	14,683	272,868	14,683
Total	46,183	57,862	309,611	56,484
SOURCE OF FUNDING				
Charges for Services	2,598	1,932	2,967	2,952
Intergovernmental	6,283	30,800	258,710	10,000
Other Revenues	19,356	49,110	21,469	40,749
Property Taxes	18,514	20,779	7,500	7,500
Transfers In	-	175	-	-
Total	46,751	102,796	290,646	61,201

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
200	3805	1010	Salaries/Wages	9,060	10,737	12,654	13,293
200	3805	1099	Essential Worker Pay	-	175	250	-
200	3805	2010	Medicare Tax	125	172	198	208
200	3805	2030	Leave Payout	-	248	467	509
200	3805	2040	Health Insurance	741	772	992	1,324
200	3805	2050	Unemployment Ins	39	38	43	43
200	3805	2060	Retirement-Employer Portion	1,196	(17,622)	1,423	1,548
200	3805	2065	Pension Expense GASB-68	2,540	-	-	-
200	3805	2066	457 ER Match	-	-	83	86
200	3805	2080	Workers Comp Ins	1,147	1,794	1,582	94
200	3805	2090	Contracted Payroll Services	27	29	-	-
200	3805	2091	Insurances - Not Workers Comp	-	4	37	36
Total Salaries and Benefits				14,874	(3,653)	17,729	17,141
200	3805	3004	Office Supplies	-	125	125	125
200	3805	3052	Travel & Training	-	-	1,100	1,100
200	3805	3078	Professional Memberships	75	75	150	150
200	3805	3102	Telephone	5	-	-	-
200	3805	3108	Cellular Phones	39	55	65	65
200	3805	3152	Building O/M	21	1,626	2,121	2,100
200	3805	3156	Energy	3,108	1,554	2,200	2,398
200	3805	3352	Legal Fees	-	1,951	-	-
200	3805	3364	Contract Services	6,482	33,630	5,000	10,000
200	3805	3374	Advertising	204	-	-	-
200	3805	3404	Liability Insurance	358	532	573	734
200	3805	3410	Airport Insurance	6,336	7,286	7,680	7,988
Total Operations and Maintenance				16,627	46,832	19,014	24,660
200	3805	6000	Depreciation Expense	14,683	14,683	14,683	14,683
200	3805	6500	Infrastructure	-	-	258,185	-
Total Capital Outlay				14,683	14,683	272,868	14,683
GRAND TOTAL DEPARTMENT APPROPRIATIONS				46,183	57,862	309,611	56,484
REVENUES							
200	3805	7303	Transfer In - ARPA	-	175	-	-
Total Transfers In				-	175	-	-
200	3805	8781	Tie Down Fees	-	291	315	300
200	3805	8784	Comm Operators Fees	2,598	1,641	2,652	2,652
Total Charges for Services				2,598	1,932	2,967	2,952
200	3805	8551	CAAP Annual Revenue	-	-	10,000	10,000

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
200	3805	8638	FAA Grant	2,054	30,800	236,867	-
200	3805	8650	Grant Revenue	4,229	-	11,843	-
Total Intergovernmental				6,283	30,800	258,710	10,000
200	3805	8007	Aircraft Property Taxes	18,514	20,779	7,500	7,500
Total Property Taxes				18,514	20,779	7,500	7,500
200	3805	8013	COVID CARE FUNDS	-	30,000	-	-
200	3805	8401	Investment Earnings	250	315	1,226	1,513
200	3805	8780	Hangar Rents	15,064	15,064	16,236	16,236
200	3805	8782	Lease of Airport Property	1,211	3,719	4,007	23,000
200	3805	8900	Misc Reimbursement	2,508	-	-	-
200	3805	8989	Payroll Reimbursements	323	12	-	-
Total Other Revenues				19,356	49,110	21,469	40,749
GRAND TOTAL DEPARTMENT REVENUES				46,751	102,796	290,646	61,201

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL
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POSITION CLASSIFICATION

Public Works Director	Y	M6	150,396	12,784	163,180	5%	8,213
Senior Administrative Supervisor	Y	MM45	85,739	15,862	101,601	5%	5,080
Subtotal Salaries & Wages							13,293

BENEFITS & OTHER PAY

Health & Related Benefits							1,324
Holiday Payout							-
Insurances (Not Workers Compensation)							36
Leave Payout							509
Medicare Tax							208
Overtime							-
PARS-Supplemental Retirement							-
PERS - Employer Portion							1,548
PERS - Employer Portion Safety							-
PERS - 457 Employer Share							86
Shift Differential							-
Standby							-
Unemployment Ins							43
Uniform Allowance							-
Worker Compensation							94
Essential Worker Pay							-
Subtotal Benefits							3,848

TOTAL WAGES & BENEFITS

17,141



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COMMUNITY & ECONOMIC DEVELOPMENT

(Section 6)

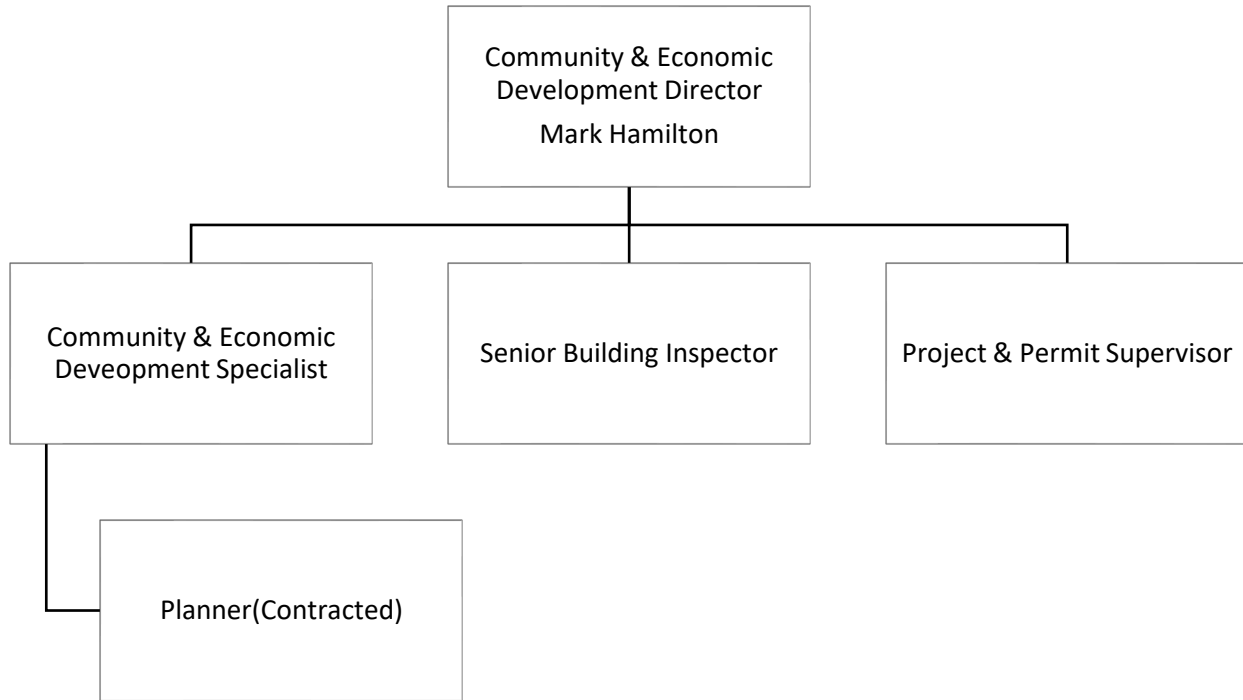
COMMUNITY & ECONOMIC DEVELOPMENT

COMMUNITY & ECONOMIC DEVELOPMENT

MISSION STATEMENT

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

ORGANIZATIONAL CHART



SERVICE DESCRIPTION

The Community & Economic Development Department employs the services of a Senior Building Inspector, Project and Permit Supervisor, Community and Economic Development Specialist, in addition to the Director of Community & Economic Development.

The Department:

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

ACCOMPLISHMENTS IN FY 2022-2023

- Building Department:
 - Processed over 535 Building Permits
 - Processed 58 Encroachment Permits
 - Processed 41 New Single-Family Residential Units
- Processed multiple development applications including:
 - 16 New Apartments Units

ACCOMPLISHMENTS IN FY 2022-2023 (Continued):

- Final Map approved for Sessions Tentative Map / Lone Oak Subdivision
- Projects Currently Under Construction
 - AutoZone Distribution Center
 - Jack in the Box Restaurant
 - Eco Lube Oil Change
- Commercial Projects completed
 - O' Reilly's Auto Parts Store
 - Tesla Super Chargers
 - TF Tires Store (relocation)

FY 2023-2024 ANTICIPATED PROJECTS

- Housing Element 2024-2032 processed and submitted to HCD
- Continued Construction of the AutoZone Distribution Center
- New Residential Construction at one of the following:
 - Rancho Calera (Avenue 26 / Robertson)
 - Woodcrest Subdivision (Washington Road)
 - Lone Oak Subdivision (Washington Road)
- New Commercial Businesses at the following:
 - Remaining Vacant Downtown Store Fronts
 - Country Wood Shopping Center
 - Prosperity Boulevard
- Environmental Documents anticipated to be presented to City Council:
 - Annexation of 20 acres located in Southwest area of the City (Robertson & Ave. 24 ½)
 - Travel Center proposed along S. Montgomery Lake Way.
- Building Department:
 - Anticipates Processing over 400 Building Permits
 - Anticipates Processing approximately 50 New Residential Units

FY 2023-2024 GOALS & OBJECTIVES

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

- Improve the health of neighborhoods by developing and implementing a judicious, effective and expedient code enforcement abatement program using the City's Municipal Codes with a combination of constructive tools and aggressive compliance measures (G1.12);
- Market the city to family-friendly entertainment industry to encourage quality private recreational developments, e.g. bowling center, theater, miniature golf, etc. (G5.4);
- Complete a feasibility study for long-haul truck parking on vacant City-owned properties (G5.5);
- Pursue funding opportunities to enhance, develop, and sustain all components of the community's infrastructure needs including, water, sewer, storm drainage and fiber utilities (G3.2);
- Implement the General Plan as the primary policy framework for growth and development;
- Capitalize on Highway SR 99 and Robertson Boulevard as a major economic development catalyst (G5.6);
- Explore opportunities for leased business operations in City-owned facilities (G3.2, G5.2);
- Partner with affordable housing and non-profit organizations to evaluate opportunities, including City-owned properties, to establish affordable housing for eligible populations (G5.3);
- Develop community-centric housing projects (G5.3);
- Connect with local members and organizations to create new and innovative community projects;
- Pursue funding opportunities and establish partnerships with local organizations and developers to improve and diversify community housing opportunities (G3.2);
- Maintain and expand local, state and federal economic development incentive programs (G5.7);

FY 2023-2024 GOALS & OBJECTIVES (Continued):

- Pursue funding opportunities to provide owner occupied rehabilitation grants and First-Time Homebuyer loans (G3.2 G5.3);
- Establish and strengthen relationships and partnerships with schools, colleges and universities, e.g. UC Merced, Merced College, Fresno State, Madera Community College, and other nearby trade schools to grow the competitive capabilities in current and emerging markets;
- Cultivate a strong, diverse business economy that will ensure economic prosperity of the community into the future and to create a sustainable place for business and residential success (G5.4, G5.6, G5.8);
- Participate in retail and industrial trade shows to promote the community as an attractive and economic site for future businesses (G5.7, G5.8);
- Establish professional grant writing services relationship to pursue alternative grant and foundation funding opportunities and produce substantive and quality grant applications that result in measurable returns on investments (G3.2).

COMMUNITY & ECONOMIC DEVELOPMENT

100-4705

	2020- 2021 Audited	2021- 2022 Audited	2022- 2023 Amended	2023- 2024 Adopted
STAFFING				
Community & Economic Development Director	1.00	1.00	1.00	1.00
Community & Economic Development Specialist	-	-	1.00	1.00
Senior Building Inspector	1.00	1.00	1.00	1.00
Project Permit Supervisor	1.00	1.00	1.00	1.00
Permit Technician I/II	-	-	1.00	-
Total	3.00	3.00	5.00	4.00

EXPENDITURES BY CATEGORY				
Salaries and Benefits	332,612	411,458	531,557	520,915
Operations and Maintenance	472,614	300,556	588,718	943,828
Overhead Allocations	32,289	48,031	70,309	65,717
Capital Outlay	-	39,883	-	-
Total	837,515	799,927	1,190,584	1,530,460

SOURCE OF FUNDING				
Charges for Services	386,318	139,581	178,714	176,350
Intergovernmental	68,330	-	225,000	84,696
Fines and Penalties	(100)	(3,301)	34,800	33,200
License and Permits	211,577	786,848	616,252	463,400
Transfer In	-	10,000	-	-
Other Revenues	7,859	12,599	5,000	3,700
Total	673,984	945,728	1,059,766	761,346

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS						
4705	1010	Salaries/Wages	250,678	304,648	372,491	392,855
4705	1050	Allowances (Phone & Car)	-	4,550	4,200	4,200
4705	1060	Overtime	418	302	505	115
4705	1099	Essential Worker Pay	-	5,250	8,000	-
4705	2010	Medicare Tax	3,521	4,313	6,462	6,080
4705	2030	Leave Payout	4,351	4,632	5,106	5,472
4705	2040	Health Insurance	35,625	43,561	74,321	57,527
4705	2050	Unemployment Ins	1,302	2,170	2,171	1,736
4705	2060	Retirement-Employer Portion	31,526	34,412	47,122	45,399
4705	2066	457 ER Match	-	-	3,308	-
4705	2070	Uniforms Allowance	300	300	400	400
4705	2080	Workers Comp Ins	3,850	6,031	5,601	5,687
4705	2090	Contracted Payroll Services	1,040	1,143	-	-
4705	2091	Insurances - Not Workers Comp	-	146	1,870	1,444
		Total Salaries and Benefits	332,612	411,458	531,557	520,915
4705	3004	Office Supplies	2,561	5,040	7,653	5,000
4705	3008	Publications	-	-	3,000	2,000
4705	3022	Info Services O/M	3,275	-	-	-
4705	3052	Travel & Training	2,458	15,862	18,000	18,000
4705	3060	Employee Evaluation/Recruitment	68	198	206	300
4705	3078	Professional Memberships	505	5,845	5,000	5,000
4705	3108	Cellular Phones	1,471	1,837	2,548	2,220
4705	3202	Vehicle O/M	68	115	300	300
4705	3204	Fuels	270	1,262	2,600	2,600
4705	3207	Strong Motion Residential	-	2,598	1,600	1,425
4705	3211	Strong Motions-Non-Residential SB1473 Building Standard Fee	-	508	9,450	4,750
4705	3213	Expense	-	1,714	2,250	2,250
4705	3215	SB1186 ADA Fee	-	291	352	320
4705	3272	Community Marketing	6,794	5,383	10,500	20,000
4705	3290	Abatement (All)	3,727	14,818	30,000	30,000
4705	3364	Contract Services	40,435	52,593	250,000	608,275
4705	3365	Developer Project Expenses	381,373	114,327	150,000	150,000
4705	3374	Advertising	3,362	1,313	4,500	4,500
4705	3378	Plan Check Services Contracted	6,178	52,922	50,000	50,000
4705	3404	Liability Insurance	12,399	21,574	28,664	29,363
4705	3454	Recording/Filing Fees	68	101	300	300
4705	3458	LAFCO Mandated Fee	7,602	2,257	11,795	7,225
		Total Operations and Maintenance	472,614	300,556	588,718	943,828
4705	4601	Overhead Allocation Fleet	-	-	9,392	429

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
4705	4602	Overhead Allocation IT	32,289	48,031	60,917	65,288
		Total Overhead Allocations	32,289	48,031	70,309	65,717
4705	6400	Vehicles, Machinery & Equip	-	39,883	-	-
		Total Capital Outlay	-	39,883	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS			837,515	799,927	1,190,584	1,530,460
REVENUES						
4705	7240	Transfer-In	-	5,000	-	-
4705	7280	Transfer-In	-	5,000	-	-
		Total Transfer-In	-	10,000	-	-
4705	8650	Grant Revenue	68,330	-	225,000	84,696
		Total Charges for Intergovernmental	68,330	-	225,000	84,696
4705	8301	Administrative Citations	(100)	(6,401)	2,200	1,600
4705	8735	Abatement (All)	-	2,650	30,000	30,000
4705	8736	Demolition	-	-	2,000	1,000
4705	8739	Abandoned Residential Prop Reg	-	450	600	600
		Total Fines and Penalties	(100)	(3,301)	34,800	33,200
4705	8203	Building Permits	128,673	624,617	407,500	300,000
4705	8204	Plumbing Permits	1,995	163	-	-
4705	8205	Electrical Permits	13,109	272	-	-
4705	8206	Mechanical Permits	2,621	270	-	-
4705	8207	Strong Motion Inst-Res	368	3,153	2,624	1,500
4705	8208	Strong Motion Inst-Non	(299)	895	12,000	5,000
4705	8209	SB1473 Building Standards Fee	100	2,094	4,228	2,500
4705	8210	Plan Check Fees	54,755	130,143	160,000	140,000
4705	8211	Encroachment Permits	6,570	8,190	7,000	7,000
4705	8212	Contractor's License	-	1	-	-
4705	8213	Solar Permits	-	15,000	15,000	2,000
4705	8707	Conditional Use Permits	3,235	1,600	7,000	4,500
4705	8710	Lot Line Adjustments	450	450	900	900
		Total Licenses and Permits	211,577	786,848	616,252	463,400
4705	8201	Cost Recovery Fee	1,110	3,906	5,000	5,000
4705	8217	Developer Project Revenue	367,257	105,051	150,000	150,000
4705	8702	Zoning Fees	198	-	414	200
4705	8703	Environmental Review Fees	1,500	900	1,500	1,500
4705	8705	Other Planning Fees	425	425	1,200	1,000
4705	8706	Map Processing Fees	8,318	11,210	10,000	5,000
4705	8709	Annexation Fees	-	3,150	-	3,200

Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
4705	8711	Home Occupation Permits	1,120	539	700	250
4705	8725	Site Plan Review	5,090	3,800	6,000	4,950
4705	8726	Planned Unit Developments	-	3,950	-	-
4705	8727	General Plan Amendments	-	2,750	-	2,750
4705	8729	Administrative Use Permits	1,300	3,900	3,900	2,500
Total Charges for Services			386,318	139,581	178,714	176,350
4705	8715	State SB 1186 ADA Fee	2,703	2,974	3,000	3,200
4705	8772	Collections Proceeds	4,074	1,684	2,000	500
4705	8989	Payroll Reimbursements	1,083	7,942	-	-
Total Other Revenues			7,859	12,599	5,000	3,700
GRAND TOTAL DEPARTMENT REVENUES			673,984	945,728	1,059,766	761,346

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL	
POSITION CLASSIFICATION								
	Community & Economic Development Director	Y	M5	142,272	-	142,272	1	142,272
	Community & Economic Development Specialist	Y	MM48	72,135	-	72,135	1	72,135
	Senior Building Inspector	Y	MM46	87,924	4,396	92,320	1	92,320
	Project Permit Supervisor	Y	MM43	77,336	8,792	86,128	1	86,128
	Subtotal Salaries & Wages							392,855
BENEFITS & OTHER PAY								
	Health & Related Benefits							57,527
	Holiday Payout							-
	Insurances (Not Workers Compensation)							1,444
	Leave Payout							5,472
	Medicare Tax							6,080
	Overtime							115
	PARS-Supplemental Retirement							-
	PERS - Employer Portion							45,399
	PERS - Employer Portion Safety							-
	PERS - 457 Employer Share							-
	Shift Differential							-
	Standby							-
	Unemployment Ins							1,736
	Uniform Allowance							400
	Worker Compensation							5,687
	Allowances (Car & Phone)							4,200
	Essential Worker Pay							-
	Subtotal Benefits							128,060
	TOTAL WAGES & BENEFITS							520,915



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INTERNAL SERVICE FUNDS

(Section 7)

FLEET

INFORMATION TECHNOLOGY

FLEET

MISSION STATEMENT

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

SERVICE DESCRIPTION

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

MAJOR ACCOMPLISHMENTS IN FY 2022 – 2023

- Used Tyler Software to track all Fleet repairs made to vehicles and equipment;
- Evaluated departments to define a regular replacement program and enhance the valuation of the City's vehicle fleet;
- Evaluated the purchase of hybrid and alternative fuel vehicles, as the budget permits and/or grant funding is available, to reduce fuel consumption over the short and long terms. Departments are evaluating to define a regular replacement program and enhance the valuation of the City's vehicle fleet;
- Continued higher education;
- Continue to update shop and hazardous waste to safety code.

FY 2023 – 2024 GOALS & OBJECTIVES

- Continue to use the Tyler Software program to track Fleet repairs made to vehicles and equipment (G2.1);
- Continue higher education (G2.1);
- Send surplus of vehicles and equipment to auction;
- Enter into agreement with Enterprise Fleet Management Services to ensure an up to date Fleet;
- Continue to evaluate the purchase of hybrid and alternative fuel vehicles, as the budget permits and/or grant funding is available (G2.1, G2.4);
- Continue to reduce fuel consumption over the short and long terms (G2.1);
- Continue research for potential fleet grants that can be utilized by City (G3.2).

FLEET

601

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
STAFFING				
Public Works Director	-	0.05	0.05	0.05
Fire Chief/Code Enforcement Officer	0.05	-	-	-
Chief Mechanic	1.00	1.00	1.00	1.00
Total	1.05	1.05	1.05	1.05
EXPENDITURES BY CATEGORY				
Salaries and Benefits	160,007	(29,049)	140,632	169,690
Operations and Maintenance	39,175	21,357	70,379	52,775
Overhead Allocations	49,804	53,183	75,882	72,980
Capital Outlay	-	9,740	60,000	9,598
Total	248,986	55,230	346,893	305,043
SOURCE OF FUNDING				
Overhead Allocations	223,435	236,452	355,539	305,043
Transfers In	-	1,750	-	-
Other Revenues	4,914	127	3	-
Total	228,349	238,329	355,542	305,043

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
601	3615	1010	Salaries/Wages	88,218	92,643	97,323	105,912
601	3615	1060	Overtime	-	303	-	94
601	3615	1099	Essential Worker Pay	-	1,750	3,100	-
601	3615	2010	Medicare Tax	1,192	1,308	1,523	1,651
601	3615	2030	Leave Payout	-	1,849	3,202	4,074
601	3615	2040	Health Insurance	14,823	16,249	19,061	23,310
601	3615	2050	Unemployment Ins	454	454	456	477
601	3615	2060	Retirement-Employer Portion	12,361	(166,566)	13,246	14,678
601	3615	2063	Retire-Employer Portion Safety	-	391	-	-
601	3615	2065	Pension Expense GASB-68	25,551	-	-	-
601	3615	2070	Uniforms Allowance	300	300	400	420
601	3615	2080	Workers Comp Ins	16,832	21,931	1,928	18,677
601	3615	2090	Contracted Payroll Services	276	300	-	-
601	3615	2091	Insurances - Not Workers Comp	-	38	393	397
Total Salaries and Benefits				160,007	(29,049)	140,632	169,690
601	3615	3004	Office Supplies	-	-	500	500
601	3615	3014	Uniform/Laundry Allowance	407	302	450	450
601	3615	3016	Special Equipment O/M	197	1,636	20,000	-
601	3615	3052	Travel & Training	1,709	451	3,000	2,000
601	3615	3108	Cellular Phones	614	715	750	750
601	3615	3152	Building O/M	1,195	2,083	5,000	5,000
601	3615	3154	Building Rent	18,000	-	18,000	18,000
601	3615	3156	Energy	9,824	8,894	14,365	15,700
601	3615	3202	Vehicle O/M	613	29	750	750
601	3615	3204	Fuels	1,211	1,576	1,544	1,550
601	3615	3260	Garage O/M	1,617	-	-	-
601	3615	3281	Small Tools	26	-	-	-
601	3615	3404	Liability Insurance	3,763	5,670	6,020	8,075
Total Operations and Maintenance				39,175	21,357	70,379	52,775
601	3615	4074	Interest Expense	-	4,305	-	-
601	3615	4100	Overhead Allocation GF	42,802	39,167	63,658	60,045
601	3615	4602	Overhead Allocation IT	7,002	9,711	12,224	12,935
Total Overhead Allocations				49,804	53,183	75,882	72,980
601	3615	6001	Amortization Expense	-	9,740	-	-
601	3615	6400	Vehicles, Machinery & Equip	-	-	60,000	-
601	3615	6401	Fleet Program	-	-	-	9,598
Total Capital Outlay				-	9,740	60,000	9,598
GRAND TOTAL DEPARTMENT APPROPRIATIONS				248,986	55,230	346,893	305,043
REVENUES							
601	3615	7303	Transfer In - ARPA	-	1,750	-	-
Total Transfers In				-	1,750	-	-
601	3615	8411	Gain/Loss on Sale of Assets	-	-	3	-
601	3615	8900	Miscellaneous Reimbursement	180	-	-	-
601	3615	8989	Payroll Reimbursements	4,734	127	-	-
Total Other Revenues				4,914	127	3	-

601	3615	9100	Overhead Allocation GF	165,246	147,246	264,575	183,390
601	3615	9240	Overhead Allocation Sewer	6,073	9,835	17,978	11,254
601	3615	9280	Overhead Allocation Water	13,061	24,008	17,978	40,301
601	3615	9305	Overhead Allocation Streets	39,055	55,363	52,325	70,098
601	3615	9325	Overhead Allocation Transit	-	-	2,683	-
Total Overhead Allocations				223,435	236,452	355,539	305,043
GRAND TOTAL DEPARTMENT REVENUES				228,349	238,329	355,542	305,043

	EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL	
POSITION CLASSIFICATION								
	Y	M6	150,396	12,784	163,180	5%	8,159	
	Y	MM57	92,295	19,382	111,676	5%	5,584	
	Y	MM45	85,739	6,430	92,169	100%	92,169	
	Subtotal Salaries & Wages							105,912
BENEFITS & OTHER PAY								
							23,310	
							-	
							397	
							4,074	
							1,651	
							94	
							-	
							14,678	
							-	
							-	
							-	
							477	
							420	
							18,677	
							-	
	Subtotal Benefits							63,778
TOTAL WAGES & BENEFITS							169,690	

INFORMATION TECHNOLOGY

SERVICE DESCRIPTION

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

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

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

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

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

INFORMATION TECHNOLOGY

602

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
STAFFING				
Finance Director	0.10	0.10	0.10	0.10
Information Technology Network Administrator	2.00	2.00	2.00	2.00
Total	2.10	2.10	2.10	2.10

EXPENDITURES BY CATEGORY

Salaries and Benefits	223,581	(33,636)	235,305	248,996
Operations and Maintenance	183,850	216,579	286,345	261,407
Overhead Allocations	74,080	68,607	93,292	87,698
Capital Outlay	10,562	28,454	245,272	234,532
Total	492,072	280,004	860,214	832,633

SOURCE OF FUNDING

Overhead Allocations	445,036	642,228	809,537	832,633
Transfer In	-	3,500	-	-
Other Revenues	(10,272)	290	130	-
Total	434,764	646,018	809,667	832,633

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
602	1715	1010	Salaries/Wages	135,455	141,764	165,777	177,624
602	1715	1060	Overtime	3,968	7,263	1,143	706
602	1715	1099	Essential Worker Pay	-	3,500	5,200	-
602	1715	2010	Medicare Tax	1,867	2,045	2,437	2,696
602	1715	2030	Leave Payout	16	-	476	502
602	1715	2040	Health Insurance	29,355	30,871	36,532	42,202
602	1715	2050	Unemployment Ins	868	868	911	911
602	1715	2060	Retirement-Employer Portion	16,905	(221,971)	19,552	19,205
602	1715	2065	Pension Expense GASB-68	33,609	-	-	-
602	1715	2066	457 ER Match	-	-	1,270	3,157
602	1715	2080	Workers Comp Ins	958	1,346	1,222	1,235
602	1715	2090	Contracted Payroll Services	581	602	-	-
602	1715	2091	Insurances - Not Workers Comp	-	77	785	758
Total Salaries and Benefits				223,581	(33,636)	235,305	248,996
602	1715	3004	Office Supplies	57	121	250	250
602	1715	3022	Info Services O/M	51,323	31,629	43,000	15,300
602	1715	3025	Software Support	77,546	124,400	178,215	162,832
602	1715	3052	Travel & Training	2,995	-	-	2,420
602	1715	3078	Professional Memberships	130	-	130	130
602	1715	3086	Copier Lease & Expenses	20,909	26,930	29,701	30,000
602	1715	3102	Telephone	18,759	17,254	18,000	18,000
602	1715	3103	Internet Service	3,771	4,706	4,800	16,560
602	1715	3108	Cellular Phones	413	243	210	-
602	1715	3204	Fuels	279	-	-	500
602	1715	3404	Liability Insurance	7,667	11,296	12,039	15,415
Total Operations and Maintenance				183,850	216,579	286,345	261,407
602	1715	4100	Overhead Allocation GF	74,080	68,607	93,292	87,698
Total Overhead Allocations				74,080	68,607	93,292	87,698
602	1715	6000	Depreciation Expense	10,562	28,454	12,272	12,272
602	1715	6400	Vehicles, Machinery & Equip	-	-	233,000	214,400
602	1715	6401	Fleet Program	-	-	-	7,860
Total Capital Outlay				10,562	28,454	245,272	234,532
GRAND TOTAL DEPARTMENT APPROPRIATIONS				492,072	280,004	860,214	832,633
REVENUES							
602	1715	7303	Transfer In - ARPA	-	3,500	-	-
Total Transfers In				-	3,500	-	-
602	1715	8411	Gain/Loss on Sale of Assets	(10,542)	18	-	-
602	1715	8900	Miscellaneous Reimbursement	-	19	130	-

602	1715	8989	Payroll Reimbursements	269	254	-	-
			Total Other Revenues	(10,272)	290	130	-
602	1715	9100	Overhead Allocation GF	320,527	463,715	584,378	600,581
602	1715	9240	Overhead Allocation Sewer	13,493	18,947	24,179	25,598
602	1715	9280	Overhead Allocation Water	83,835	120,116	151,445	153,531
602	1715	9325	Overhead Allocation Transit	20,179	29,739	37,310	39,988
602	1715	9601	Overhead Allocation Fleet	7,002	9,711	12,225	12,935
			Total Overhead Allocations	445,036	642,228	809,537	832,633
GRAND TOTAL DEPARTMENT REVENUES				434,764	646,018	809,667	832,633

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL
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POSITION CLASSIFICATION

Finance Director	Y	M8	130,440	-	130,440	10%	13,044
IT Systems Administrator	Y	MM45	78,707	1,968	80,675	100%	80,675
IT Systems Administrator	Y	MM45	79,156	4,749	83,905	100%	83,905

Subtotal Salaries & Wages

177,624

BENEFITS & OTHER PAY

Health & Related Benefits							42,202
Holiday Payout							-
Insurances (Not Workers Compensation)							758
Leave Payout							502
Medicare Tax							2,696
Overtime							706
PARS-Supplemental Retirement							-
PERS - Employer Portion							19,205
PERS - Employer Portion Safety							-
PERS - 457 Employer Share							3,157
Shift Differential							-
Standby							-
Unemployment Ins							911
Uniform Allowance							-
Worker Compensation							1,235
Essential Worker Pay							-

Subtotal Benefits

71,372

TOTAL WAGES & BENEFITS

248,996



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SPECIAL REVENUES

(Section 8)

TRANSIT

MEASURE N PUBLIC SAFETY

FIRE SAFER GRANT

LIGHTING & LANDSCAPE MAINTENANCE DISTRICTS

IMPACT FEES

COMMUNITY DEVELOPMENT BLOCK GRANT

HOME GRANT

ECONOMIC DEVELOPMENT BLOCK GRANT

CAL HOME STATE GRANT

PLHA GRANT

AMERICAN RESCUE PLAN ACT (ARPA)

TRANSIT

325

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
STAFFING				
Community Services Transit Supervisor	1.00	1.00	1.00	1.00
Transit Driver I/Dispatcher	2.50	2.50	2.50	2.50
Total	3.50	3.50	3.50	3.50

EXPENDITURES BY CATEGORY

Salaries and Benefits	216,684	286,638	322,756	332,418
Operations and Maintenance	40,525	56,277	62,440	78,258
Overhead Allocations	82,949	121,420	153,888	154,653
Transfers Out	23,383	-	-	-
Capital Outlay	-	58,531	204,804	12,000
Total	363,542	522,865	743,888	577,329

SOURCE OF FUNDING

Charges for Services	14,192	21,645	22,500	23,625
Intergovernmental	234,119	320,384	755,582	553,204
Other Revenues	9,055	483	7,194	500
Transfers In	-	5,250	64,392	-
Total	257,367	347,762	849,668	577,329

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
325	3705	1010	Salaries/Wages	129,223	171,761	193,844	205,044
325	3705	1060	Overtime	1,906	917	9,005	6,006
325	3705	1099	Essential Worker Pay	-	5,250	7,000	-
325	3705	2010	Medicare Tax	1,831	2,479	3,143	3,275
325	3705	2030	Leave Payout	-	823	4,799	3,367
325	3705	2040	Health Insurance	32,293	33,395	37,223	42,532
325	3705	2050	Unemployment Ins	1,287	1,687	1,736	1,736
325	3705	2060	Retirement-Employer Portion	16,177	21,733	22,596	22,188
325	3705	2066	457 ER Match	-	-	2,407	2,479
325	3705	2070	Uniforms Allowance	900	900	1,500	1,200
325	3705	2080	Workers Comp Ins	32,027	46,355	38,007	43,147
325	3705	2090	Contracted Payroll Services	1,040	1,193	-	-
325	3705	2091	Insurances - Not Workers Comp	-	146	1,496	1,444
Total Salaries and Benefits				216,684	286,638	322,756	332,418
325	3705	3004	Office Supplies	258	1,398	1,000	1,050
325	3705	3014	Uniform/Laundry Allowance	929	1,073	1,700	1,785
325	3705	3018	Operating Eqpt	2,925	-	-	12,000
325	3705	3052	Travel & Training	243	3,214	6,185	4,000
325	3705	3060	Employee Evaluation/Recruitment	707	538	800	800
325	3705	3078	Professional Memberships	535	560	615	646
325	3705	3108	Cellular Phones	1,232	1,638	1,700	1,785
325	3705	3156	Energy	1,138	779	1,375	1,500
325	3705	3202	Vehicle O/M	5,206	7,687	8,500	8,500
325	3705	3204	Fuels	7,500	13,123	11,000	11,000
325	3705	3352	Legal Fees	-	1,427	-	-
325	3705	3364	Contract Services	7,315	5,850	9,000	9,000
325	3705	3374	Advertising	-	119	500	500
325	3705	3404	Liability Insurance	12,537	18,871	20,065	25,692
Total Operations and Maintenance				40,525	56,277	62,440	78,258
325	3705	4100	Overhead Allocation GF	62,770	91,681	113,897	114,665
325	3705	4601	Overhead Allocation Fleet	-	-	2,683	-
325	3705	4602	Overhead Allocation-IT	20,179	29,739	37,308	39,988
Total Overhead Allocations				82,949	121,420	153,888	154,653
325	3705	5305	Transfer Out - Streets	23,383	-	-	-
Total Transfer Out				23,383	-	-	-
325	3705	6400	Vehicles, Machinery & Equip	-	-	204,804	-
325	3705	6401	Fleet Program	-	-	-	-
325	3705	6600	Construction in Progress	-	58,531	-	12,000
Total Capital Outlay				-	58,531	204,804	12,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS				363,542	522,865	743,888	577,329
REVENUES							
325	3705	7303	Transfer In - ARPA	-	5,250	-	-
325	3705	7355	Transfer-In	-	-	64,392	-
Total Transfers In				-	5,250	64,392	-

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
325	3705	8790	Fare Box Revenue	10,971	14,640	15,000	15,750
325	3705	8791	Bus Pass Revenues	3,222	7,005	7,500	7,875
			Total Charges for Services	14,192	21,645	22,500	23,625
325	3705	8013	COVID CARE FUNDS	137,187	-	165,265	-
325	3705	8020	STA Revenues-City	3,573	245,902	212,172	163,990
325	3705	8027	LTF St. Mtce - Pr. Yr.	-	26,408	-	-
325	3705	8555	LCTOP Grant	-	45,086	-	6,000
325	3705	8560	SB1 State of Good Repair Prog	20,412	-	26,772	22,030
325	3705	8606	PTIMSEA Grant	-	-	61,443	-
325	3705	8615	LTF/TDA Revenues - Operating	-	-	116,643	265,605
325	3705	8634	FTA Section 5311	72,947	-	94,175	95,579
325	3705	8635	FTA 5339	-	-	79,112	-
325	3705	8650	Grant Revenue	-	2,987	-	-
			Total Intergovernmental	234,119	320,384	755,582	553,204
325	3705	8401	Investment Earnings	-	-	2,519	500
325	3705	8411	Gain/Loss on Sale of Assets	-	-	4,675	-
325	3705	8900	Misc Reimbursement	48	-	-	-
325	3705	8989	Payroll Reimbursements	9,007	483	-	-
			Total Other Revenues	9,055	483	7,194	500
GRAND TOTAL DEPARTMENT REVENUES				257,367	347,762	849,668	577,329

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/20234 TOTAL
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POSITION CLASSIFICATION

Community Services Transit Supervisor	Y	MM40	75,798	11,749	87,547	100%	87,547
Transit Driver I/Dispatcher	Y	22	48,140	1,203	49,343	100%	49,343
Transit Driver I/Dispatcher	Y	22	48,140	1,203	49,343	100%	49,343
Transit Driver I/Dispatcher	Y	22	18,810	-	18,810	100%	18,810

Subtotal Salaries & Wages

205,044

Benefits & Other Pay

Health & Related Benefits	42,532
Holiday Payout	-
Insurances (Not Workers Compensation)	1,444
Leave Payout	3,367
Medicare Tax	3,275
Overtime	6,006
PARS-Supplemental Retirement	-
PERS - Employer Portion	22,188
PERS - Employer Portion Safety	-
PERS - 457 Employer Share	2,479
Shift Differential	-
Standby	-
Unemployment Ins	1,736
Uniform Allowance	1,200
Worker Compensation	43,147
Essential Worker Pay	-

Subtotal Benefits

127,374

Total Wages & Benefits

332,418

MEASURE N PUBLIC SAFETY

340

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
STAFFING				
Community Services Officers/Dispatchers	1.00	2.00	2.00	2.00
Police Officer I/II	3.00	3.00	3.00	3.00
Fire Battalion Chief	1.00	-	-	-
Fire Inspector	1.00	1.00	1.00	1.00
Total	6.00	6.00	6.00	6.00
EXPENDITURES BY CATEGORY				
Salaries and Benefits	496,213	521,484	848,939	663,607
Operations and Maintenance	55,347	154,447	248,579	422,809
Capital Outlay	205,664	832,416	296,525	100,000
Transfers Out	170,494	958,838	2,353,873	1,823,114
Total	927,717	2,467,186	3,747,916	3,009,530
SOURCE OF FUNDING				
Other Revenues	18,417	10,288	38,262	36,758
Transfer In	-	15,750	-	-
Other Taxes	2,447,009	2,603,988	2,478,385	2,635,846
Total	2,465,425	2,630,025	2,516,647	2,672,604

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
340	2610	1010	Salaries/Wages	227,469	221,225	394,778	326,094
340	2705	1010	Salaries/Wages	69,745	56,837	65,407	68,950
340	2610	1060	Overtime	21,244	37,716	33,080	28,836
340	2705	1060	Overtime	16,065	17,381	28,226	24,964
340	2610	1070	Holiday-In-Lieu	11,458	9,759	17,229	15,169
340	2610	1090	Shift Diff/Special Assignment	1,502	1,118	1,449	593
340	2610	1099	Essential Worker Pay	-	14,000	12,750	-
340	2705	1099	Essential Worker Pay	-	1,750	2,000	-
340	2610	2010	Medicare Tax	3,761	4,128	6,685	5,692
340	2705	2010	Medicare Tax	1,177	1,023	1,294	1,424
340	2610	2030	Leave Payout	2,240	2,518	2,728	3,940
340	2610	2040	Health Insurance	38,590	40,988	96,789	64,664
340	2705	2040	Health Insurance	14,917	14,271	37,838	17,978
340	2610	2050	Unemployment Ins	2,170	2,266	2,604	2,170
340	2705	2050	Unemployment Ins	578	434	434	434
340	2610	2060	Retirement-Employer Portion	2,178	12,149	16,928	13,270
340	2610	2063	Retire-Employer Portion Safety	31,069	28,679	47,726	29,524
340	2705	2063	Retire-Employer Portion Safety	13,726	14,399	16,481	16,361
340	2610	2066	457 ER Match	-	-	1,819	1,296
340	2610	2070	Uniforms Allowance	3,463	3,219	3,742	4,851
340	2705	2070	Uniforms Allowance	500	1,000	1,000	1,000
340	2610	2080	Workers Comp Ins	14,099	19,888	27,667	20,340
340	2705	2080	Workers Comp Ins	19,334	14,604	27,667	13,891
340	2610	2090	Contracted Payroll Services	565	1,350	-	-
340	2705	2090	Contracted Payroll Services	362	565	-	-
340	2610	2091	Insurances - Not Workers Comp	-	182	2,244	1,805
340	2705	2091	Insurances - Not Workers Comp	-	36	374	361
Total Salaries and Benefits				496,213	521,484	848,939	663,607
340	2610	3014	Equip/Uniforms New & Replaced	7,267	14,175	50,395	100,000
340	2705	3016	Special Equipment O/M	16,303	21,312	55,618	60,000
340	2610	3052	Travel & Training	462	1,457	2,650	6,700
340	2705	3052	Travel & Training	2,035	1,728	-	5,000
340	2610	3060	Employee Evaluation/Recruitment	1,698	2,043	-	-
340	2705	3064	Volunteer Services	-	66,665	81,665	86,665
340	2610	3108	Cellular Phones	301	281	500	500
340	2705	3108	Cellular Phones	417	1,044	1,200	1,200
340	2610	3202	Vehicle O/M	2,190	6,046	6,637	9,000
340	2705	3202	Vehicle O/M	88	1,163	2,000	2,000
340	2610	3204	Fuels	1,728	3,422	4,673	4,700
340	2705	3204	Fuels	1,367	2,773	3,000	3,000
340	1600	3364	Contract Services	-	-	-	100,000
340	2610	3404	Liability Insurance	14,328	26,934	34,397	36,703
340	2705	3404	Liability Insurance	7,164	5,404	5,844	7,341
Total Operations and Maintenance				55,347	154,447	248,579	422,809
340	2610	5100	Transfer Out - GF	170,494	847,316	966,916	540,847
340	2705	5100	Transfer Out - GF	-	66,603	1,322,000	1,215,700
340	2610	5919	Transfer Out - Pension OB Bond	-	44,919	64,957	66,567
Total Transfers Out				170,494	958,838	2,353,873	1,823,114

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
340	2610	6400	Vehicles, Machinery & Equip	141,648	233,941	195,000	-
340	2705	6400	Vehicles, Machinery & Equip	64,016	598,475	101,525	100,000
Total Capital Outlay				205,664	832,416	296,525	100,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS				927,717	2,467,186	3,747,916	3,009,530
REVENUES							
340	1600	7303	Transfer In - ARPA	-	15,750	-	-
Total Transfer-In				-	15,750	-	-
340	1600	8010	Sales Taxes -Measure N	2,447,009	2,603,988	2,478,385	2,635,846
Total Other Taxes				2,447,009	2,603,988	2,478,385	2,635,846
340	1600	8401	Investment Earnings	9,014	9,563	38,262	36,758
340	2610	8989	Payroll Reimbursements	3,965	604	-	-
340	2705	8989	Payroll Reimbursements	5,438	121	-	-
Total Other Revenues				18,417	10,288	38,262	36,758
GRAND TOTAL DEPARTMENT REVENUES				2,465,425	2,630,025	2,516,647	2,672,604

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL
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POSITION CLASSIFICATION

Community Services Officers/Dispatchers	Y	P28	57,294	4,714	62,008	100%	62,008
Community Services Officers/Dispatchers	Y	P28	49,211	-	49,211	100%	49,211
Police Officer I/II	Y	P40	61,795	1,944	63,738	100%	63,738
Police Officer I/II	Y	P40	77,113	2,021	79,134	100%	79,134
Police Officer I/II	Y	P40	68,078	3,925	72,004	100%	72,004
Fire Inspector	Y	MM40	68,950	-	68,950	100%	68,950

Subtotal Salaries & Wages

395,044

Benefits & Other Pay

Health & Related Benefits	82,642
Holiday Payout	15,169
Insurances (Not Workers Compensation)	2,166
Leave Payout	3,940
Medicare Tax	7,116
Overtime	53,800
PARS-Supplemental Retirement	-
PERS - Employer Portion	13,270
PERS - Employer Portion Safety	45,885
PERS - 457 Employer Share	1,296
Shift Differential	593
Standby	-
Unemployment Ins	2,604
Uniform Allowance	5,851
Worker Compensation	34,231
Essential Worker Pay	

Subtotal Benefits

268,563

Total Wages & Benefits

663,607

FIRE – SAFER GRANT

341

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
STAFFING				
Administrative Analyst	0.17	0.17	0.17	0.17
Total	0.17	0.17	0.17	0.17
EXPENDITURES BY CATEGORY				
Salaries and Benefits	907	488	12,360	10,278
Operations and Maintenance	198	12,895	30,842	31,120
Total	1,104	13,383	43,202	41,398
SOURCE OF FUNDING				
Intergovernmental	-	-	42,613	41,398
Other Revenue	-	121	-	-
Transfers In	-	21	-	-
Total	-	142	42,613	41,398

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
341	2705	1010	Salaries/Wages	798	-	8,289	8,540
341	2705	1099	Essential Worker Pay	-	21	-	-
341	2705	2010	Medicare Tax	12	0	120	128
341	2705	2050	Unemployment Ins	49	1	434	434
341	2705	2060	Retirement-Employer Portion	11	50	3,084	756
341	2705	2080	Workers Comp Ins	-	100	59	59
341	2705	2090	Contracted Payroll Services	37	279	-	-
341	2705	2091	Insurances - Not Workers Comp	-	36	374	361
Total Salaries and Benefits				907	488	12,360	10,278
341	2705	3016	Special Equipment O/M	-	11,345	15,000	15,000
341	2705	3060	Employee Evaluation/Recruitment	198	620	1,600	1,600
341	2705	3364	Contracted Services	-	-	12,750	12,750
341	2705	3374	Advertising	-	-	500	500
341	2705	3404	Liability Insurance	-	930	992	1,270
Total Operations and Maintenance				198	12,895	30,842	31,120
GRAND TOTAL DEPARTMENT APPROPRIATIONS				1,104	13,383	43,202	41,398
REVENUES							
341	2705	7303	Transfer In - ARPA	-	21	-	-
Total Transfer-In				-	21	-	-
341	2705	8650	Grant Revenue	-	-	42,613	41,398
Total Intergovernmental				-	-	42,613	41,398
341	2705	8989	Payroll Reimbursements	-	121	-	-
Total Other Revenues				-	121	-	-
GRAND TOTAL DEPARTMENT REVENUES				-	142	42,613	41,398

EXISTING POSITION	STEP	ANNUAL RATE	LONGEVITY & INCENTIVES	TOTAL RATE	%	2023/2024 TOTAL
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POSITION CLASSIFICATION

Administrative Analyst	Y	33	8,540	-	8,540	100%	8,540
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Subtotal Salaries & Wages							8,540
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Benefits & Other Pay

Health & Related Benefits							-
Holiday Payout							-
Insurances (Not Workers Compensation)							361
Leave Payout							-
Medicare Tax							128
Overtime							-
PARS-Supplemental Retirement							-
PERS - Employer Portion							756
PERS - Employer Portion Safety							-
Shift Differential							-
Standby							-
Unemployment Ins							434
Uniform Allowance							-
Worker Compensation							59
Essential Worker Pay							-

Subtotal Benefits							1,738
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Total Wages & Benefits							10,278
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LIGHTING & LANDSCAPE MAINTENANCE DISTRICTS

310

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
EXPENDITURES BY CATEGORY				
Operations and Maintenance	191,336	215,294	220,724	224,434
Overhead Allocations	106,628	106,628	109,628	109,628
Transfers Out	488,228	-	20,000	10,000
Total	786,192	321,922	350,352	344,062
SOURCE OF FUNDING				
Other Revenues	3,724	1,774	6,931	6,416
Property Taxes	312,655	306,826	316,617	316,534
Total	316,379	308,601	323,548	322,950

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
310	3625	3007	Lighting & Pole Maintenance	-	18,345	10,000	6,400
310	3625	3156	Energy	66,208	71,472	81,224	88,534
310	3625	3162	Horticultural O/M	105,089	116,348	120,000	120,000
310	3625	3365	Water Use Fee	20,039	9,129	9,500	9,500
Total Operations and Maintenance				191,336	215,294	220,724	224,434
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310	3625	4100	Overhead Allocation GF	106,628	106,628	109,628	109,628
Total Overhead Allocations				106,628	106,628	109,628	109,628
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310	3625	5100	Transfer Out - GF	281,869	-	-	-
310	3625	5305	Transfer Out	206,359	-	-	-
Total Transfers Out				488,228	-	-	-
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GRAND TOTAL DEPARTMENT APPROPRIATIONS				786,192	321,922	330,352	334,062
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REVENUES							
310	3625	8005	Property Tax - Delinq	2,774	3,814	2,883	2,800
310	3625	8101	Property Tax All Districts	309,881	303,012	313,734	313,734
Total Property Taxes				312,655	306,826	316,617	316,534
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310	3625	8401	Investment Earnings	3,724	1,774	6,931	6,416
Total Other Revenues				3,724	1,774	6,931	6,416
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GRAND TOTAL DEPARTMENT REVENUES				316,379	308,601	323,548	322,950
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IMPACT FEES

380-396

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
EXPENDITURES BY CATEGORY				
Operations and Maintenance	-	810,152	90,000	1,384,992
Transfers Out	45,000	44,167	1,828,000	1,100,000
Total	45,000	854,319	1,918,000	2,484,992
SOURCE OF FUNDING				
Charges for Services	102,757	1,914,441	1,458,456	2,769,980
Other Revenues	15,902	13,560	55,995	51,856
Total	118,659	1,928,002	1,514,451	2,821,836

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
380	2710	3999	Fire Impact Program Expense	-	60,397	10,000	73,268
382	4840	3999	Public Building Impact Program Expense	-	33,920	10,000	91,681
383	6640	3999	Parks Community/Rec Center Impact Expense	-	-	-	162,011
384	6640	3999	Subdivision Park Impact Program Expense	-	87,971	10,000	140,191
385	6640	3999	Park In Lieu Fees/Quimby Impact Program Expense	-	-	-	89,158
386	2650	3999	Police Impact Program Expense	-	41,044	10,000	132,448
388	5710	3999	Sewer Impact Program Expense	-	220,516	10,000	93,840
390	3655	3999	Signalization Impact Program Expense	-	9,758	10,000	25,657
392	3660	3999	Storm Drain Impact Program Expense	-	48,618	10,000	277,821
394	3620	3999	Roads Impact Program Expense	-	211,667	10,000	198,049
396	7610	3999	Water Impact Program Expense	-	96,260	10,000	100,868
Total Operations and Maintenance				-	810,152	90,000	1,384,992
380	2710	5100	Transfer Out - GF	-	44,167	488,000	-
392	3660	5220	Transfer Out - Storm Drain	-	-	800,000	-
388	5710	5240	Transfer Out - Sewer	-	-	-	700,000
388	5710	5280	Transfer Out - Water	11,970	-	-	-
392	3660	5280	Transfer Out - Water	9,576	-	-	-
396	7610	5280	Transfer Out - Water	23,454	-	540,000	400,000
Total Transfers Out				45,000	44,167	1,828,000	1,100,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS				45,000	854,319	1,918,000	2,484,992
REVENUES							
394	3620	8070	SR99/Ave 26 Dev Fees	-	27,114	13,125	-
394	3620	8071	SR99/Road 17 Dev Fees	-	16,055	8,600	-
383	6640	8072	Parks Community/Rec Center Fees	-	-	-	324,021
384	6640	8072	Subdivision Park Fees	-	201,045	156,438	280,381
385	6640	8072	Park In Lieu Fees/Quimby	-	-	-	178,316
394	3620	8072	Road Development Fees	33,370	448,326	349,963	396,098
396	7610	8073	Water Imp Development Fees	10,219	233,837	206,880	201,737
388	5710	8074	Sewer Imp Development Fees	7,628	505,421	315,715	187,680
380	2710	8076	Fire Impact Development Fees	15,820	147,725	124,669	146,537
390	3655	8077	Signalization Imp Dev Fees	4,102	28,123	28,249	-
386	2650	8079	Police Impact Fees	8,637	108,708	84,305	264,895
392	3660	8080	Storm Drain Imp Dev Fees	13,820	114,331	96,226	555,641
390	3655	8081	Traffic Impact Dev Fee	-	3,024	3,800	51,313
382	4840	8082	Public Building Impact Fee	8,753	80,473	69,886	183,361
392	3660	8798	Washington Road SD Fee	408	260	600	-
Total Charges for Services				102,757	1,914,441	1,458,456	2,769,980
380	2710	8401	Investment Earnings	1,391	1,190	4,909	4,265
382	4840	8401	Investment Earnings	10	90	1	201
383	6640	8401	Investment Earnings	-	-	-	200
384	6640	8401	Investment Earnings	129	308	1,595	1,436
385	6640	8401	Investment Earnings	-	-	-	100
386	2650	8401	Investment Earnings	1,152	957	3,981	3,727
388	5710	8401	Investment Earnings	2,969	2,677	11,366	10,514
390	3655	8401	Investment Earnings	1,636	1,210	4,769	4,279
392	3660	8401	Investment Earnings	2,921	2,207	8,780	7,776
394	3620	8401	Investment Earnings	4,988	4,145	17,063	16,077
396	7610	8401	Investment Earnings	706	777	3,531	3,281
Total Other Revenues				15,902	13,560	55,995	51,856
GRAND TOTAL DEPARTMENT REVENUES				118,659	1,928,002	1,514,451	2,821,836

COMMUNITY DEVELOPMENT BLOCK GRANT

400,480,481,496,497

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
EXPENDITURES BY CATEGORY				
Operations and Maintenance	48,025	478,744	1,369,745	573,223
Transfers Out	-	-	825,086	-
Total	48,025	478,744	2,194,831	573,223
SOURCE OF FUNDING				
Intergovernmental	50,105	432,103	1,475,020	531,223
Other Revenues	(169)	2,559	9,037	9,752
Transfers In	42,944	39,511	40,000	-
Total	92,879	474,173	1,524,057	540,975

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
480	4714	3120	Loan & Grant Expenses	-	-	83,211	33,211
481	4715	3120	Loan & Grant Expenses	-	-	292,702	240,202
496	4713	3120	Loan & Grant Expenses	-	332,500	340,000	10,000
497	4716	3120	Loan & Grant Expenses	-	-	395,000	151,250
400	4815	3332	CDBG PI Activity Delivery	-	-	25,000	-
497	4716	3333	Activity Delivery - Home Buyer	-	-	70,000	-
400	4810	3364	Contract Services	47,056	40,106	41,919	42,000
480	4714	3364	Contract Services	-	4,995	9,245	4,355
481	4715	3364	Contract Services	-	4,110	43,737	21,738
496	4713	3364	Contract Services	-	83,541	33,930	17,614
497	4716	3364	Contract Services	-	13,493	35,001	52,853
400	4815	3374	Advertising	969	-	-	-
Total Operations and Maintenance				48,025	478,744	1,369,745	573,223
400	4810	5220	Transfer Out - Storm Drain	-	-	825,086	-
Total Transfers Out				-	-	825,086	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				48,025	478,744	2,194,831	573,223
REVENUES							
400	4815	7499	Transfer-In	42,944	39,511	40,000	-
Total Transfers In				42,944	39,511	40,000	-
400	4815	8401	Investment Earnings	3,331	2,546	8,946	9,752
481	4715	8401	Investment Earnings	-	13	91	-
400	4815	8810	Monitoring Fees	(3,500)	-	-	-
Total Other Revenues				(169)	2,559	9,037	9,752
480	4714	8650	Grant Revenue	-	1,260	92,456	37,566
481	4715	8650	Grant Revenue	-	13,852	336,439	261,940
496	4713	8650	Grant Revenue	-	416,041	373,929	27,614
497	4716	8650	Grant Revenue	-	-	500,000	204,103
400	4815	8651	CDBG PI	50,105	950	172,196	-
Total Intergovernmental				50,105	432,103	1,475,020	531,223
GRAND TOTAL DEPARTMENT REVENUES				92,879	474,173	1,524,057	540,975

HOME GRANT

450, 451, 452, 453, 498

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
EXPENDITURES BY CATEGORY				
Operations and Maintenance	16,163	12,172	150,431	510,500
Transfer Out	710	8,874	-	-
Overhead Allocations	-	-	2,782	2,461
Total	16,872	21,046	153,213	512,961
SOURCE OF FUNDING				
Charges for Services	41,316	28,271	7,400	13,596
Intergovernmental	1,305,892	-	500,500	500,000
Other Revenues	1,115	4,208	16,301	14,174
Total	1,348,323	32,479	524,201	527,770

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
452	4819	3120	Loan & Grant Expenses	-	-	-	360,000
452	4819	3330	General Admin Fee Contracted	6,252	9,895	15,000	15,000
452	4819	3332	Activity & Delivery - Rehab	-	-	100,000	100,000
452	4819	3333	Activity Delivery - Home Buyer	-	-	25,000	25,000
450	4810	3364	Contract Services	2,911	2,277	3,031	3,100
453	4813	3364	Contract Services	3,500	-	3,700	3,700
498	4913	3364	Contract Services	3,500	-	3,700	3,700
Total Operations and Maintenance				16,163	12,172	150,431	510,500
498	4913	4100	Overhead Allocation GF	-	-	2,782	2,461
Total Overhead Allocation				-	-	2,782	2,461
450	4200	5000	Transfers Out	710	3,973	-	-
498	4913	5100	Transfer Out - GF	-	4,901	-	-
Total Transfer Out				710	8,874	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				16,872	21,046	153,213	512,961
REVENUES							
450	4810	8401	Investment Earnings	642	3,705	14,359	12,612
453	4813	8401	Investment Earnings	0	107	217	41
498	4913	8401	Investment Earnings	472	396	1,725	1,521
Total Other Revenues				1,115	4,208	16,301	14,174
452	4819	8650	Grant Revenue	1,563	-	500,000	500,000
450	4810	8651	HOME PI	1,304,329	-	500	-
Total Intergovernmental				1,305,892	-	500,500	500,000
453	4813	8810	Monitoring Fees	7,000	3,500	3,700	3,700
498	4913	8810	Monitoring Fees	16,292	9,896	3,700	9,896
498	4913	8820	Residual Receipts	18,024	14,875	-	-
Total Charges for Services				41,316	28,271	7,400	13,596
GRAND TOTAL DEPARTMENT REVENUES				1,348,323	32,479	524,201	527,770

ECONOMIC DEVELOPMENT BLOCK GRANT

499

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
EXPENDITURES BY CATEGORY				
Operations and Maintenance	30,205	-	-	-
Transfers Out	42,944	39,511	40,000	-
Total	73,149	39,511	40,000	-
SOURCE OF FUNDING				
Transfers In	710	3,973	-	-
Other Revenues	606	204	732	-
Total	1,316	4,177	732	-

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
499	4950	3364	Contract Services	30,205	-	-	-
			Total Operations and Maintenance	30,205	-	-	-
499	4950	5400	Transfer Out	42,944	39,511	40,000	-
			Total Transfer Out	42,944	39,511	40,000	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				73,149	39,511	40,000	-
REVENUES							
499	4950	7000	Transfer-In	710	3,973	-	-
			Total Transfer-In	710	3,973	-	-
499	4950	8401	Investment Earnings	606	204	732	-
			Total Other Revenues	606	204	732	-
GRAND TOTAL DEPARTMENT REVENUES				1,316	4,177	732	-

CAL HOME STATE GRANT

460

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
EXPENDITURES BY CATEGORY				
Operations and Maintenance	-	-	-	700,000
Total	-	-	-	700,000
SOURCE OF FUNDING				
Intergovernmental	-	-	-	700,000
Total	-	-	-	700,000

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
<u>APPROPRIATIONS</u>							
460	4601	3120	Loan & Grant Expenses	-	-	-	700,000
460	4601	3364	Contract Services	-	-	-	-
Total Operations and Maintenance				-	-	-	700,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS				-	-	-	700,000
<u>REVENUES</u>							
460	4601	8650	Grant Revenue	-	-	-	700,000
Total Intergovernmental				-	-	-	700,000
GRAND TOTAL DEPARTMENT REVENUES				-	-	-	700,000

PLHA GRANT

470

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
EXPENDITURES BY CATEGORY				
Operations and Maintenance	-	-	-	662,295
Total	-	-	-	662,295
SOURCE OF FUNDING				
Intergovernmental	-	-	-	662,295
Total	-	-	-	662,295

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
470	4708	3120	Loan & Grant Expenses	-	-	-	629,181
470	4708	3364	Contract Services	-	-	-	33,114
			Total Operations and Maintenance	-	-	-	662,295
GRAND TOTAL DEPARTMENT APPROPRIATIONS				-	-	-	662,295
REVENUES							
470	4708	8650	Grant Revenue	-	-	-	662,295
			Total Intergovernmental	-	-	-	662,295
GRAND TOTAL DEPARTMENT REVENUES				-	-	-	662,295

AMERICAN RESCUE PLAN ACT (ARPA)

303

	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
EXPENDITURES BY CATEGORY				
Transfer Out	-	173,286	3,910,000	2,613,000
Total	-	173,286	3,910,000	2,613,000
 SOURCE OF FUNDING				
Intergovernmental	-	4,380,142	-	-
Other Revenues	-	5,841	40,873	40,610
Total	-	4,385,983	40,873	40,610

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
303	3101	5100	Transfer Out - GF	-	122,930	-	-
303	3101	5200	Transfer Out - Airport	-	175	-	-
303	3101	5220	Transfer Out - Storm Drain	-	525	-	-
303	3101	5240	Transfer Out - Waste Water	-	7,393	-	-
303	3101	5280	Transfer Out - Water	-	11,460	3,910,000	2,613,000
303	3101	5305	Transfer Out - Streets	-	4,533	-	-
303	3101	5325	Transfer Out - Transit	-	5,250	-	-
303	3101	5340	Transfer Out - Measure N	-	15,750	-	-
303	3101	5341	Transfer Out - SAFER Grant	-	21	-	-
303	3101	5601	Transfer Out - Fleet	-	1,750	-	-
303	3101	5602	Transfer Out - IT	-	3,500	-	-
Total Transfers Out				-	173,286	3,910,000	2,613,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS				-	173,286	3,910,000	2,613,000
REVENUES							
303	3101	8401	Investment Earnings	-	5,841	40,873	40,610
Total Other Revenues				-	5,841	40,873	40,610
303	3101	8651	Federal Grants	-	4,380,142	-	-
Total Intergovernmental				-	4,380,142	-	-
GRAND TOTAL DEPARTMENT REVENUES				-	4,385,983	40,873	40,610

CAPITAL PROJECT FUNDS

(Section 9)

BERENDA SLOUGH BRIDGET

RIVERSIDE/11TH & KINGS PROJECT

ALLEY PAVING PROJECT

BRIDGE PREVENTIVE MAINTENANCE

BERENDA SLOUGH BRIDGE

588

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

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
<u>APPROPRIATIONS</u>							
588	3620	3714	Engineering for Project	1,874	709	335,500	335,500
			Total Capital Outlay	1,874	709	335,500	335,500
GRAND TOTAL DEPARTMENT APPROPRIATIONS				1,874	709	335,500	335,500
<u>REVENUES</u>							
588	3620	7301	Transfer-In	-	233	38,482	38,482
			Total Transfer-In	-	233	38,482	38,482
588	3620	8650	Grant Revenue	1,874	476	297,018	297,018
			Total Intergovernmental	1,874	476	297,018	297,018
GRAND TOTAL DEPARTMENT REVENUES				1,874	709	335,500	335,500

RIVERSIDE/11TH & KINGS PROJECT

589

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

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
589	3620	3711	Administrative Costs for Project	-	-	116,000	-
589	3620	3712	Construction Costs	-	-	1,160,000	-
589	3620	3714	Engineering for Project	51,698	75,365	192,000	-
			Total Capital Outlay	51,698	75,365	1,468,000	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				51,698	75,365	1,468,000	-
REVENUES							
589	3620	7301	Transfer-In	5,749	8,840	168,000	-
			Total Transfer-In	5,749	8,840	168,000	-
589	3620	8650	Grant Revenue	45,948	66,524	1,300,000	-
			Total Intergovernmental	45,948	66,524	1,300,000	-
GRAND TOTAL DEPARTMENT REVENUES				51,698	75,365	1,468,000	-

ALLEY PAVING PROJECT

590

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

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
590	3620	3711	Administrative Costs for Project	-	-	58,500	58,500
590	3620	3712	Construction Costs	-	-	585,183	585,183
590	3620	3714	Engineering for Project	52,872	143	88,000	88,000
Total Capital Outlay				52,872	143	731,683	731,683
GRAND TOTAL DEPARTMENT APPROPRIATIONS				52,872	143	731,683	731,683
REVENUES							
590	3620	7301	Transfer-In	6,345	18	83,683	83,683
Total Transfer-In				6,345	18	83,683	83,683
590	3620	8650	Grant Revenue	46,527	125	648,000	648,000
Total Intergovernmental				46,527	125	648,000	648,000
GRAND TOTAL DEPARTMENT REVENUES				52,872	143	731,683	731,683

BRIDGE PREVENTIVE MAINTENANCE

591

This capital project is for Bridge Preventive Maintenance Program (CPMP) for various bridges in the City of Chowchilla.

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
591	3620	3714	Construction Costs	-	-	-	135,000
591	3620	3714	Engineering for Project	1,076	623	7,000	45,000
Total Capital Outlay				1,076	623	7,000	180,000
GRAND TOTAL DEPARTMENT APPROPRIATIONS				1,076	623	7,000	180,000
REVENUES							
591	3620	7301	Transfer-In	-	-	-	20,646
Total Transfer-In				-	-	-	20,646
591	3620	8650	Grant Revenue	1,076	1,324	70	159,354
Total Intergovernmental				1,076	1,324	70	159,354
GRAND TOTAL DEPARTMENT REVENUES				1,076	1,324	70	180,000



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DEBT SERVICE

(Section 10)

DEBT SCHEDULE

PUBLIC FINANCE AUTHORITY – CIVIC CENTER

PUBLIC FINANCE AUTHORITY – GENERAL FUND CREB

PUBLIC FINANCE AUTHORITY – WATER FUND CREB

PUBLIC FINANCE AUTHORITY – WASTEWATER FUND CREB

TAXABLE PENSION OBLIGATION BOND SERIES 2019

WATER LOAN PROJECT

DEBT AMORTIZATION SCHEDULES

2005 Refunding Lease Revenue Bond Series A

Public Finance Authority – General Fund CREB

Public Finance Authority – Water Fund CREB

Public Finance Authority – Wastewater Fund CREB

Taxable Pension Obligation Bond Series 2019

State Water Resources Control Board – Water Loan Project

Reassessment District No. 2013-1 (Pheasant Run)

2003 Revenue Bonds (Greenhills Refunding)

Community Facilities District No. 2006-1

Tax Allocation Bonds Refunding Bond Series 2016 - Successor Agency

DEBT SCHEDULE

DESCRIPTION	FUNDS	ORIGINAL PRINCIPAL	MATURITY DATE	INTEREST RATE	NEXT PRINCIPAL PAYMENT AMOUNT	PRINCIPAL PAYMENT DUE DATE	INTEREST PAYMENT DUE DATES	PRINCIPAL BALANCE
BOND SUMMARY								
Chowchilla Public Financing Authority 2005 Refunding Lease Revenue Bonds, Series A <i>Reduction of original principal \$1,120,000</i> (Civic Center Project)	2005 Civic Center 916	4,770,000.00	7/35	4.375%	210,000.00	7/23	7/22 & 1/23	3,565,000.00
Chowchilla PFA Taxable Lease Revenue Bond Series 2017A, B and C (GF CREB)	2017 Lease Revenue Series A, B & C918	3,630,000.00	6/47	2.550%	20,000.00	6/22	12/22 & 6/23	3,575,000.00
Chowchilla PFA Taxable Water Revenue Bond Series 2017A, B and C	2017 Water Revenue Series A, B & C283	8,160,000.00	6/47	2.600%	35,000.00	6/22	12/22 & 6/23	8,060,000.00
Chowchilla PFA Taxable Waste Water Revenue Bond Series 2017A, B and C	2017 Waste Water Revenue Series A, B & C 242	3,310,000.00	6/47	2.650%	35,000.00	6/22	12/22 & 6/23	3,045,000.00
Taxable Pension Obligation Bond Series 2019	Pension Obligation Bond 919	10,500,000.00	7/46	2.940%	495,000.000	7/23	7/22 & 1/23	9,235,000.00
Water Loan Project	Meter Project 282	3,205,991.00	07/38	0.000%	160,299.56	7/23	7/22 & 1/23	2,404,493.20
Community Facilities District No.2006-1 Improvement Area Special Tax Bond Series 2007	CFD 800	8,615,000.00	9/37	4.500%	260,000.00	9/22	9/22 & 3/23	5,845,000.00
Chowchilla Public Financing Authority 2017 Refunding Revenue Bonds (Reassessment District No. 2003-1 Greenhills Limited Obligation Refunding Improvement Bond City of Chowchilla Reassessment District No. 2013-1 (Pheasant Run) Chowchilla Redevelopment Agency Tax Allocation Bond, Series 2005 (Chowchilla Redevelopment Project)	Greenhills Assessment District 840	7,260,000.00	9/23	5.120%	488,000.00	9/22	9/22 & 3/23	518,000.00
	Pheasant Run AD842	3,962,800.00	9/27	3.870%	300,900.00	9/22	9/22 & 3/23	2,590,900.00
	Successor Agency 957	6,190,000.00	8/36	4.000%	265,000.00	8/22	8/22 & 2/23	4,675,000.00

PUBLIC FINANCE AUTHORITY – CIVIC CENTER

916

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
916	1720	3364	Contract Services	863	1,200	250	500
			Total Operations and Maintenance	863	1,200	250	500
916	1720	3705	Refi Lease Rev Bond Interest	7,811	3,957	-	-
916	1720	3974	Bond Interest-05	158,331	158,331	158,332	149,144
916	1720	3975	Refi Lease Rev Bond Principal	188,000	193,000	210,000	220,000
			Total Debt Service	354,142	355,288	368,332	369,144
GRAND TOTAL DEPARTMENT APPROPRIATIONS				355,005	356,488	368,582	369,644
REVENUES							
916	1705	7100	Transfer-In	356,125	356,415	368,582	369,644
			Total Transfers In	356,125	356,415	368,582	369,644
916	1720	8401	Investment Earnings	23	73	-	-
			Total Other Revenues	23	73	-	-
GRAND TOTAL DEPARTMENT REVENUES				356,147	356,488	368,582	369,644

PUBLIC FINANCE AUTHORITY – GENERAL FUND

CREB

918

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023- 2024 Adopted
APPROPRIATIONS							
918	1705	3026	Bank Service Fees	3,000	3,000	3,000	3,000
918	1705	3364	Contract Services	1,200	1,200	1,600	1,600
918	1705	3810	Amortization of Bond Issuance	1,551	1,551	1,551	1,551
Total Operations and Maintenance				5,751	5,751	6,151	6,151
918	1705	3973	Principal Expense	15,000	20,000	20,000	25,000
918	1705	3974	Bond Interest	158,254	157,872	157,318	156,724
Total Debt Service				173,254	177,872	177,318	181,724
918	1705	5100	Fund Transfers Out-100	4,635	-	-	-
Total Transfer Out				4,635	-	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				183,640	183,623	183,469	187,875
REVENUES							
918	1705	7100	Transfer-In	122,914	129,220	129,778	134,210
Total Transfers In				122,914	129,220	129,778	134,210
918	1705	8401	Investment Earnings	3	47	-	-
918	1705	8500	CREB Bond Revenue	81,716	54,357	53,665	53,665
Total Other Revenues				81,719	54,403	53,665	53,665
GRAND TOTAL DEPARTMENT REVENUES				204,634	183,623	183,443	187,875

PUBLIC FINANCE AUTHORITY – WATER FUND CREB

283

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
283	7605	3326	Bank Service Fees	3,000	3,000	3,300	3,300
283	7605	3364	Contract Services	1,600	1,600	1,700	1,700
283	7605	3805	Amortization of Bond Discounts	5,234	5,234	5,234	5,234
Total Operations and Maintenance				9,834	9,834	10,234	10,234
283	7605	3804	Bond Payment	-	-	35,000	25,000
283	7605	3938	Bond Interest Payment	361,348	360,649	359,833	358,737
Total Debt Service				361,348	360,649	394,833	383,737
283	7605	5280	Transfer Out - Water	18,347	-	-	-
Total Transfer Out				18,347	-	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				389,529	370,483	405,067	393,971
REVENUES							
283	7605	7280	Transfer-In	321,387	279,831	315,606	304,210
Total Transfers In				321,387	279,831	315,606	304,210
283	7605	8300	Amortization of Premium	21,250	21,250	21,250	21,250
283	7605	8401	Investment Earnings	9	8	-	-
283	7605	8500	CREB Subsidy Revenue	104,311	69,394	68,211	68,511
Total Other Revenues				125,570	90,652	89,461	89,761
GRAND TOTAL DEPARTMENT REVENUES				446,956	370,483	405,067	393,971

PUBLIC FINANCE AUTHORITY – WASTEWATER CREB

242

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
242	5705	3026	Bank Service Fees	-	-	3,300	3,300
242	5705	3364	Contract Services	1,600	4,600	1,600	1,600
242	5705	3805	Amortization of Bond Discounts	5,174	5,174	5,174	5,174
Total Operations and Maintenance				6,774	9,774	10,074	10,074
242	5705	3804	Sewer Bond Principal	-	-	35,000	45,000
242	5705	3938	Bond Interest Payment	139,921	137,862	136,532	133,531
Total Debt Service				139,921	137,862	171,532	178,531
GRAND TOTAL DEPARTMENT APPROPRIATIONS				146,695	147,636	181,606	188,605
REVENUES							
242	5705	7240	Transfer-In	132,288	61,628	96,655	103,675
Total Transfers In				132,288	61,628	96,655	103,675
242	5705	8300	Amortization of Premium	3,003	3,003	3,003	3,003
242	5705	8401	Investment Earnings	18	22	-	-
242	5705	8500	CREB Subsidy Revenue	124,735	82,982	81,927	81,927
Total Other Revenues				127,756	86,007	84,930	84,930
GRAND TOTAL DEPARTMENT REVENUES				260,044	147,636	181,585	188,605

TAXABLE PENSION OBLIGATION BONDS

919

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
919	1705	3364	Contract Services	1,200	1,200	1,300	1,300
919	1705	3372	Trustee Fees	3,000	3,000	3,000	3,000
Total Operations and Maintenance				4,200	4,200	4,300	4,300
919	1705	3973	Principal Expense	345,000	425,000	495,000	530,000
919	1705	3974	Bond Interest	407,640	396,108	381,901	365,675
Total Debt Service				752,640	821,108	876,901	895,675
GRAND TOTAL DEPARTMENT APPROPRIATIONS				756,840	825,308	881,201	899,975
REVENUES							
919	1705	7100	Transfer-In	756,835	780,158	813,244	833,408
919	1705	7340	Transfer-In	-	44,919	64,957	66,567
Total Transfers In				756,835	825,077	878,201	899,975
919	1705	8401	Investment Earnings	1	1	-	-
Total Other Revenues				1	1	-	-
GRAND TOTAL DEPARTMENT REVENUES				756,836	825,078	878,201	899,975

WATER LOAN PROJECT

282

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
282	7705	3032	Bad Debt Expense	1,214	721	500	500
282	7705	3372	Trustee Fees	945	945	1,000	1,000
Total Operations and Maintenance				2,159	1,666	1,500	1,500
282	7705	3804	State Loan Principal Pmt	-	-	160,300	160,300
Total Debt Service				-	-	160,300	160,300
GRAND TOTAL DEPARTMENT APPROPRIATIONS				2,159	1,666	161,800	161,800
REVENUES							
282	7705	8401	Investment Earnings	3,930	2,854	11,221	10,129
282	7705	8772	Collections Proceeds	134	66	73	-
Total Other Revenues				4,064	2,920	11,294	10,129
282	7705	8756	Water Bond-Systems Upgrade	154,841	193,431	157,000	157,000
282	7705	8757	Water Systems Upgrade	39,084	29	40,000	40,000
Total Charges for Services				193,926	193,460	197,000	197,000
GRAND TOTAL DEPARTMENT REVENUES				197,990	196,380	208,294	207,129

DEBT AMORTIZATION SCHEDULES

DEBT AMORTIZATION SCHEDULE

2005 Refunding Lease Revenue Bond Series A

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

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

7/1/2021	4.250	-	79,165.63	79,165.63	3,565,000.00
1/1/2022	4.250	-	79,165.63	79,165.63	3,565,000.00
7/1/2022	4.250	-	79,165.63	79,165.63	3,565,000.00
1/1/2023	4.250	-	79,165.63	79,165.63	3,565,000.00
7/1/2023	4.375	210,000.00	79,165.63	289,165.63	3,355,000.00
1/1/2024	4.375	-	74,571.88	74,571.88	3,355,000.00
7/1/2024	4.375	220,000.00	74,571.88	294,571.88	3,135,000.00
1/1/2025	4.375	-	69,759.38	69,759.38	3,135,000.00
7/1/2025	4.375	230,000.00	69,759.38	299,759.38	2,905,000.00
1/1/2026	4.375	-	64,728.13	64,728.13	2,905,000.00
7/1/2026	4.375	235,000.00	64,728.13	299,728.13	2,670,000.00
1/1/2027	4.375	-	59,587.50	59,587.50	2,670,000.00
7/1/2027	4.375	250,000.00	59,587.50	309,587.50	2,420,000.00
1/1/2028	4.375	-	54,118.75	54,118.75	2,420,000.00
7/1/2028	4.375	260,000.00	54,118.75	314,118.75	2,160,000.00
1/1/2029	4.375	-	48,431.25	48,431.25	2,160,000.00
7/1/2029	4.375	270,000.00	48,431.25	318,431.25	1,890,000.00
1/1/2030	4.375	-	42,525.00	42,525.00	1,890,000.00
7/1/2030	4.500	280,000.00	42,525.00	322,525.00	1,610,000.00
1/1/2031	4.500	-	36,225.00	36,225.00	1,610,000.00
6/1/1945	4.833	295,000.00	36,225.00	331,225.00	1,315,000.00
1/1/2032	4.500	-	29,587.50	29,587.50	1,315,000.00
7/1/2032	4.500	310,000.00	29,587.50	339,587.50	1,005,000.00
1/1/2033	4.500	-	22,612.50	22,612.50	1,005,000.00
7/1/2033	4.500	320,000.00	22,612.50	342,612.50	685,000.00
1/1/2034	4.500	-	15,412.50	15,412.50	685,000.00
7/1/2034	4.500	335,000.00	15,412.50	350,412.50	350,000.00
1/1/2035	4.500	-	7,875.00	7,875.00	350,000.00
7/1/2035	4.500	350,000.00	7,875.00	357,875.00	-

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

Public Finance Authority - General Fund CREB

City of Chowchilla
Public Financing Authority
Lease Revenue Bond (General Fund CREB)

Bonds Dated: 7/19/2017

Bonds Issued: \$3,630,000.00

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

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

DEBT AMORTIZATION SCHEDULE

Public Finance Authority - Water Fund CREB

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

Bonds Dated: 6/15/2017

Bonds Issued: \$8,160,000.00

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

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

DEBT AMORTIZATION SCHEDULE

Public Finance Authority - Wastewater Fund CREB

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

5/23/2017

Bonds Issued: \$3,310,000.00

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

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

DEBT AMORTIZATION SCHEDULE

Taxable Pension Obligation Bond Series 2019

City of Chowchilla
Taxable Pension Obligation
Current Debt Service Schedule

Dated: 3/6/2019

Amount Issued: \$10,500,000

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

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

GRAND TOTAL

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

State Water Resources Control Board – Water Loan Project

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

Dated: 7/12/2016

Amount Issued: \$3,205,991.00

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

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

GRANT TOTAL

3,205,991.00	-	3,205,991.00	-
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DEBT AMORTIZATION SCHEDULE

Reassessment District No. 2013-1 (Pheasant Run)

City of Chowchilla Reassessment District No. 2013-1 (Pheasant Run)

Current Debt Service Schedule

Bonds Dated: 4/30/2014

Bonds Issued: \$3,962,800.00

PAYMENT DATE	INTEREST RATE	PRINCIPAL	INTEREST	PAYMENT TOTAL	BALANCE
9/2/2014	3.870%	\$-	\$51,972.12	\$51,972.12	\$3,962,800.00
3/2/2015	3.870	-	76,680.18	76,680.18	3,962,800.00
3/2/2015	0.000	13,200.00	-	13,200.00	3,949,600.00
9/2/2015	3.870	238,900.00	76,424.77	315,324.77	3,710,700.00
9/2/2015	0.000	14,000.00	-	14,000.00	3,696,700.00
3/2/2016	3.870	-	71,531.14	71,531.14	3,696,700.00
3/2/2016	0.000	12,400.00	-	12,400.00	3,684,300.00
9/2/2016	3.870	261,500.00	71,291.21	332,791.21	3,422,800.00
3/2/2017	3.870	20,200.00	66,488.54	86,688.54	3,402,600.00
9/2/2017	3.870	257,600.00	65,840.31	323,440.31	3,145,000.00
3/2/2018	3.870	11,000.00	60,855.75	395,296.06	3,134,000.00
9/2/2018	3.870	260,600.00	60,642.90	321,242.90	2,873,400.00
3/2/2019	3.870	10,000.00	55,600.29	386,843.19	2,863,400.00
9/2/2019	3.870	272,500.00	55,406.79	327,906.79	2,590,900.00
3/2/2020	3.870	-	50,133.92	378,040.71	2,590,900.00
9/2/2020	3.870	279,700.00	49,940.42	329,640.42	2,311,200.00
3/2/2021	3.870	10,000.00	44,528.22	384,168.64	2,301,200.00
9/2/2021	3.870	292,200.00	44,528.22	336,728.22	2,009,000.00
3/2/2022	3.870	12,700.00	38,874.15	388,302.37	1,996,300.00
9/2/2022	3.870	300,900.00	38,628.41	339,528.41	1,695,400.00
3/2/2023	3.870	-	32,805.99	372,334.40	1,695,400.00
9/2/2023	3.870	310,500.00	32,805.99	343,305.99	1,384,900.00
3/2/2024	3.870	-	26,797.82	370,103.81	1,384,900.00
9/2/2024	3.870	324,100.00	26,797.82	350,897.82	1,060,800.00
3/2/2025	3.870	-	20,526.48	371,424.30	1,060,800.00
9/2/2025	3.870	341,300.00	20,526.48	361,826.48	719,500.00
3/2/2026	3.870	-	13,922.33	375,748.81	719,500.00
9/2/2026	3.870	352,300.00	13,922.33	366,222.33	367,200.00
3/2/2027	3.870	-	7,105.32	373,327.65	367,200.00
9/2/2027	3.870	367,200.00	7,105.32	374,305.32	-
GRAND TOTAL		3,962,800.00	1,184,839.24	8,569,104.94	-

DEBT AMORTIZATION SCHEDULE

2003 Revenue Bonds (Greenhills Refunding)

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

Bonds Dated: 8/26/2003

Bonds Issued: \$7,260,00.00

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

9/2/2016	6.000	25,000.00	-	474,555.00	3,560,000.00
9/2/2016	6.000	365,000.00	109,555.00	474,555.00	3,195,000.00
3/2/2017	6.000	25,000.00	-	25,000.00	3,170,000.00
3/2/2017	6.000	-	97,840.00	97,840.00	3,170,000.00
Refunded March 2017					
9/2/2017	5.120	369,000.00	74,530.99	443,530.99	2,769,000.00
3/2/2018	5.120	8,000.00	70,886.40	78,886.40	2,761,000.00
9/2/2018	5.120	409,000.00	70,886.40	479,886.40	2,352,000.00
3/2/2019	5.120		60,210.53	60,210.53	2,352,000.00
9/2/2019	5.120	430,000.00	60,211.20	490,211.20	1,922,000.00
3/2/2020	5.120	-	49,382.40	49,382.40	1,922,000.00
9/2/2020	5.120	442,000.00	49,203.20	491,203.20	1,480,000.00
3/2/2021	5.120	6,000.00	37,888.00	43,888.00	1,474,000.00
9/2/2021	5.120	467,000.00	37,734.40	504,734.40	1,007,000.00
3/2/2022	5.120	1,000.00	25,779.20	26,779.20	1,006,000.00
9/2/2022	5.120	488,000.00	25,753.60	513,753.60	518,000.00
3/2/2023	5.120	-	13,260.80	13,260.80	518,000.00
9/2/2023	5.120	518,000.00	13,260.80	531,260.80	-
GRAND TOTAL		7,228,000.00	4,899,631.05	12,577,186.05	-

DEBT AMORTIZATION SCHEDULE

Community Facilities District No. 2006-1

City of Chowchilla
Community Facilities District No. 2006-1
Current Debt Service Schedule

Bonds Dated: 6/07/2007
 Bonds Issued: \$8,615,000.00

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

3/1/2025	5.000	-	132,250.00	132,250.00	5,290,000.00
9/1/2025	5.000	300,000.00	132,250.00	432,250.00	4,990,000.00
3/1/2026	5.000	-	124,750.00	124,750.00	4,990,000.00
9/1/2026	5.000	315,000.00	124,750.00	439,750.00	4,675,000.00
3/1/2027	5.000	-	116,875.00	116,875.00	4,675,000.00
9/1/2027	5.000	330,000.00	116,875.00	446,875.00	4,345,000.00
3/1/2028	5.000	-	108,625.00	108,625.00	4,345,000.00
9/1/2028	5.000	345,000.00	108,625.00	453,625.00	4,000,000.00
3/1/2029	5.000	-	100,000.00	100,000.00	4,000,000.00
9/1/2029	5.000	365,000.00	100,000.00	465,000.00	3,635,000.00
3/1/2030	5.000	-	90,875.00	90,875.00	3,635,000.00
9/1/2030	5.000	380,000.00	90,875.00	470,875.00	3,255,000.00
3/1/2031	5.000	-	81,375.00	81,375.00	3,255,000.00
9/1/2031	5.000	400,000.00	81,375.00	481,375.00	2,855,000.00
3/1/2032	5.000	-	71,375.00	71,375.00	2,855,000.00
9/1/2032	5.000	420,000.00	71,375.00	491,375.00	2,435,000.00
3/1/2033	5.000	-	60,875.00	60,875.00	2,435,000.00
9/1/2033	5.000	440,000.00	60,875.00	500,875.00	1,995,000.00
3/1/2034	5.000	-	49,875.00	49,875.00	1,995,000.00
9/1/2034	5.000	465,000.00	49,875.00	514,875.00	1,530,000.00
3/1/2035	5.000	-	38,250.00	38,250.00	1,530,000.00
9/1/2035	5.000	485,000.00	38,250.00	523,250.00	1,045,000.00
3/1/2036	5.000	-	26,125.00	26,125.00	1,045,000.00
9/1/2036	5.000	510,000.00	26,125.00	536,125.00	535,000.00
3/1/2037	5.000	-	13,375.00	13,375.00	535,000.00
9/1/2037	5.000	535,000.00	13,375.00	548,375.00	-
GRAND TOTAL		8,615,000.00	8,220,548.33	16,835,548.33	-

DEBT AMORTIZATION SCHEDULE

Tax Allocation Bonds Series Refunding Bonds Series 2016

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

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

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

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

AGENCY FUNDS

(Section 11)

COMMUNITY FACILITIES DISTRICT

GREENHILLS ASSESSMENT DISTRICT

PHEASANT RUN ASSESSMENT DISTRICT

COMMUNITY FACILITIES DISTRICT

800

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

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
800	8850	3026	Bank Service Fees	1,870	1,870	2,090	2,100
800	8850	3362	CFD Contract Services- Admin	8,029	4,424	9,573	10,000
800	8850	3364	Contract Services	19,000	61,970	71,420	72,000
800	8850	3372	City Administration Fees	5,000	5,000	5,000	5,000
			Total Operations and Maintenance	33,899	73,264	88,083	89,100
800	8850	3922	CFD Bond Principal	235,000	245,000	260,000	270,000
800	8850	3952	CFD Bond Interest	321,206	310,136	297,231	285,500
			Total Debt Service	556,206	555,136	557,231	555,500
800	8850	5100	Transfer Out - GF	233,776	-	-	-
			Total Transfer Out	233,776	-	-	-
GRAND TOTAL DEPARTMENT APPROPRIATIONS				823,882	628,399	645,314	644,600
REVENUES							
800	8850	8009	Penalties	1,156	-	-	-
800	8850	8011	Delinq Pen & Int Paid to City	38	-	-	-
800	8850	8401	Investment Earnings	1,752	2,025	6,859	5,815
			Total Other Revenues	2,945	2,025	6,859	5,815
800	8850	8005	County - Delinq Principal	327	-	23,947	10,000
800	8850	8006	Delinq Principal Paid to City	-	96	-	-
800	8850	8008	Property Taxes	575,708	578,497	600,000	615,000
800	8850	8070	County - Delinq Penalty & Int	-	-	2,252	2,000
			Total Property Taxes	576,036	578,593	626,199	627,000
GRAND TOTAL DEPARTMENT REVENUES				578,981	580,618	633,058	632,815

GREENHILLS ASSESSMENT DISTRICT

840

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

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
840	4830	3026	Bank Service Fees	2,500	2,500	2,750	2,000
840	4830	3364	Contract Services	13,869	18,351	14,825	10,000
840	4830	3372	City Administration Fees	5,000	5,000	5,000	2,500
840	4830	3801	Bond Prepayment Premium	-	-	350	-
			Total Operations and Maintenance	21,369	25,851	22,925	14,500
840	4830	3912	GHH Bond Principal	442,000	467,000	488,000	518,000
840	4830	3942	GHH Bond Interest	87,091	63,488	38,657	13,261
840	4830	3943	Bond Prepayments	6,000	1,000	8,000	-
			Total Debt Service	535,091	531,488	534,657	531,261
GRAND TOTAL DEPARTMENT APPROPRIATIONS				556,460	557,339	557,582	545,761
REVENUES							
840	4830	8001	Property Taxes	555,047	552,643	581,000	545,761
840	4830	8005	County - Delinq Principal	6,615	4,325	10,000	-
840	4830	8006	Delinq Principal Paid to City	25,986	19,515	-	-
			Total Property Taxes	587,649	576,482	591,000	545,761
840	4830	8011	Delinq Pen & Int Paid to City	45,379	28,907	-	-
840	4830	8070	County - Delinq Penalty & Int	-	-	12,000	-
840	4830	8110	Prepayments Principal	15,222	-	8,000	-
840	4830	8114	Prepayments Interest & Fees	1,024	-	500	-
840	4830	8401	Investment Earnings	1,861	1,342	5,173	-
			Total Other Revenues	63,486	30,249	25,673	-
GRAND TOTAL DEPARTMENT REVENUES				651,134	606,730	616,673	545,761

PHEASANT RUN ASSESSMENT DISTRICT

842

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

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
842	4832	3026	Bank Service Fees	1,210	-	3,000	3,500
842	4832	3362	Contract Services-City Adm	2,380	2,477	1,722	1,722
842	4832	3364	Contract Services	11,136	11,192	12,232	15,000
842	4832	3801	Bond Prepayment Premium	-	381	320	500
Total Operations and Maintenance				14,727	14,050	17,274	20,722
842	4832	3913	Pheasant Run Bond Principal	279,700	292,200	300,900	310,500
842	4832	3942	Pheasant Run Bond Prepayments	-	12,700	46,128	12,000
842	4832	3943	Pheasant Run Bond Interest	94,469	83,157	65,402	59,604
Total Debt Service				374,169	388,057	412,430	382,104
GRAND TOTAL DEPARTMENT APPROPRIATIONS				388,895	402,107	429,704	402,826
REVENUES							
842	4832	8001	Property Taxes	389,996	374,279	410,000	420,250
842	4832	8005	County - Delinq Principal	-	-	10,000	10,000
842	4832	8006	Delinq Principal Paid to City	8,190	14,465	9,982	10,000
Total Property Taxes				398,186	388,743	429,982	440,250
842	4832	8011	Delinq Pen & Int Paid to City	2,029	-	18,472	18,000
842	4832	8110	Prepayments Principal	-	7,461	-	-
842	4832	8114	Prepayments Interest & Fees	-	513	-	-
842	4832	8401	Investment Earnings	1,459	1,352	5,123	3,911
Total Other Revenues				3,488	9,326	23,595	21,911
GRAND TOTAL DEPARTMENT REVENUES				401,674	398,070	453,577	462,161

REDEVELOPMENT SUCCESSOR AGENCY

(Section 12)

RDA SUCCESSOR AGENCY – OPERATIONS

RDA SUCCESSOR AGENCY – DEBT SERVICE

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

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

RDA SUCCESSOR AGENCY – OPERATIONS

956

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
956	9950	3028	Audit Services	7,638	9,468	9,885	10,000
956	9950	3030	Operation of Acquired Property	3,333	3,333	3,333	3,333
956	9950	3352	Legal Fees	4,070	69	-	-
956	9950	3364	Contract Services	1,792	398	264	300
956	9950	3404	Liability Insurance	1,600	1,639	1,600	1,600
956	9950	3464	CWD Prop Taxes	3,719	1,744	1,744	1,744
Total Operations and Maintenance				22,151	16,651	16,826	16,977
956	9950	4100	Overhead Allocation GF	105,394	73,902	87,165	88,109
Total Overhead Allocation				105,394	73,902	87,165	88,109
956	9950	5000	Transfers Out	-	21,031	-	-
956	9950	5100	Transfer Out - GF	-	-	29,356	7,193
956	9950	5957	Transfer-Out Debt Svc 957	406,956	406,856	405,281	423,174
Total Transfers Out				406,956	427,887	434,637	430,367
GRAND TOTAL DEPARTMENT APPROPRIATIONS				534,501	518,440	538,628	535,453
REVENUES							
956	9950	8008	RDA Supp Tax Increment	535,063	639,084	511,365	531,881
Total Property Taxes				535,063	639,084	511,365	531,881
956	9950	8401	Investment Earnings	823	423	1,564	552
956	9950	8900	Miscellaneous Reimbursement	1,101	-	-	-
Total Other Revenues				1,924	423	1,564	552
GRAND TOTAL DEPARTMENT REVENUES				536,987	639,507	512,929	532,433

RDA SUCCESSOR AGENCY – DEBT SERVICE

957

Fund	Dept	Obj	Account Title	2020-2021 Audited	2021-2022 Audited	2022-2023 Amended	2023-2024 Adopted
APPROPRIATIONS							
957	9951	3372	Bond Trustee Fees	1,200	1,200	1,500	1,500
957	9951	3805	Amortization of Bond Discounts	2,928	2,928	2,928	2,928
			Total Operations and Maintenance	4,128	4,128	4,428	4,428
957	9951	3941	2005 Bond Principal Pymt	-	-	265,000	285,000
957	9951	3942	Interest Exp - 2005 Rev. Bond	151,171	143,628	138,981	121,057
			Total Debt Service	151,171	143,628	403,981	406,057
GRAND TOTAL DEPARTMENT APPROPRIATIONS				155,299	147,756	408,409	410,485
REVENUES							
957	9951	7956	Transfer-In	406,956	406,856	405,482	423,174
			Total Transfers In	406,956	406,856	405,482	423,174
957	9951	8300	Amortization of Premium	12,688	12,688	12,689	12,689
			Total Other Revenues	12,688	12,688	12,689	12,689
GRAND TOTAL DEPARTMENT REVENUES				419,644	419,544	418,171	435,863



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COST ALLOCATION PLAN

(Section 13)

CITY-WIDE COST ALLOCATION PLAN

SUMMARY OF ALLOCATION STATISTICS

SUMMARY OF ALLOCATIONS

SUPPORT SERVICES AND DETAIL ALLOCATIONS

CITY COUNCIL

CITY CLERK

CITY ATTORNEY

GENERAL SERVICES

CITY ADMINISTRATION

FINANCE

COMMUNITY DEVELOPMENT

STREETS AND ROADS

INFORMATION TECHNOLOGY

FLEET SERVICES

STORM DRAIN

SOLID WASTE

COST ALLOCATION PLAN

FISCAL YEAR 2023-2024

SUMMARY OF ALLOCATIONS

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

TOTAL ALLOCATION COLUMN

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

DEPARTMENTS TO RECEIVE ALLOCATIONS

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

ALLOCATION WORKPAPERS

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

NARRATIVE DESCRIPTION

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

COSTS TO BE ALLOCATED

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

DETAIL ALLOCATIONS

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

SUMMARY OF ALLOCATION STATISTICS

SUPPORT SERVICE

ALLOCATION METHODS

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

CITY COUNCIL

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

CITY CLERK

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

CITY ATTORNEY

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

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

CITY ADMINISTRATION

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

SUPPORT SERVICE**ALLOCATION METHODS****FINANCE**

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

COMMUNITY DEVELOPMENT

Based on Permits and Permitting staff

STREETS AND ROADS

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

INFORMATION TECHNOLOGY

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

FLEET

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

STORM DRAIN

Based on passed Ballot measure for Prop 218

The Storm Drain Allocation Plan cannot exceed the amount of Storm Drain O/M and Investment Earnings combined, even though the actual overhead allocation may be higher. The Storm Drain Allocation for the General fund comes from the Storm Drain Section, however only the difference of the available can be charged to the fund

SOLID WASTE

Based on Prop 218 and Allocation Plans

The Solid Waste Allocation Plan for the General fund comes from the Solid Waste Section, however since the Street Degradation is already stated under Streets & Roads it is showing on the Summary in two places. It is not duplicated as it is only bolded for the Streets & Road, but noted under the Solid Waste Tab on the Summary for reference.

We have modified the Costs listed in the original Prop 218 from 38% to 26.03%. The reason for the reduction is to eliminate duplicates as the City Cleanup is part of the Street Degradation plan and included as part of that plan and the Franchise Fee was eliminated as it was tied to revenues and we are using actual O & M and employee costs.

SUMMARY OF ALLOCATIONS

GENERAL FUND

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

			GENERAL FUND							
Fund	Dept	Description	TOTAL GF ALLOCATIONS	City Council	City Clerk	City Attorney	General Services	City Administration	Finance	Community Development
100	1605	City Council	8,308	472	1,349	-	1,916	1,687	2,884	-
	1610	City Clerk	34,577	708	2,023	-	23,656	3,030	5,160	-
	1615	City Attorney	5,308	-	-	-	3,670	614	1,024	-
	1600	Services- & General								
	1705	Government Administrative	498,133	8,071	23,061	34,126	304,577	16,717	111,581	-
	1710	Services	35,797	708	2,023	-	24,500	3,171	5,395	-
	1712	City Property	1,542	-	-	-	1,066	178	298	-
	1720	Finance	126,343	2,785	7,957	-	86,867	10,614	18,120	-
	2610	Police Sworn	339,496	13,179	37,656	-	145,960	52,750	89,952	-
	2615	Police NET	11,073	944	2,697	-	-	2,733	4,699	-
	2705	Fire Planning & Zoning	18,838	425	1,214	-	10,107	2,634	4,458	-
	4705	Community	282,543	2,360	6,744	-	88,053	11,956	20,296	153,134
	6610	Pool Senior	2,545	118	337	-	949	421	720	-
	6615	Services Parks & Facilities	1,229	-	-	-	850	142	237	-
	6620	Community Relations	69,267	1,440	4,114	-	47,412	6,030	10,272	-
	6625		24,140	472	1,349	-	16,523	2,146	3,650	-
200		Airport	38,141	2,487	7,106	11,683	6,167	8,698	2,000	-
220		Storm Drain	96,921	2,646	7,559	11,990	12,400	9,218	53,107	-
240-242		Sewer	301,238	5,962	17,036	15,372	136,338	24,243	87,704	14,583
260		Solid Waste	127,885	2,440	6,971	11,683	32,651	13,807	60,333	-
280-283		Water	404,901	6,318	18,052	13,528	199,495	30,201	116,951	20,356
		Regional Surface Transportation Program								
300		(RSTP)	7,746	193	550	922	3,738	1,284	1,059	-
301		Gas Tax	12,607	193	550	922	6,880	1,809	2,253	-
302		RMRA American Rescue Plan Act (ARPA)	7,911	193	550	922	3,863	1,305	1,078	-
303		Streets & Roads - LTF	92,665	-	-	-	67,146	9,562	15,956	-
305		Maintenance Assessment	208,452	5,248	14,996	14,757	70,446	19,159	28,851	54,994
310		District	15,818	449	1,284	2,152	5,301	2,424	4,207	-
325		Transit	114,665	4,284	12,242	12,605	53,869	15,115	16,549	-

			GENERAL FUND							
Fund	Dept	Description	TOTAL GF ALLOCATIONS	City Council	City Clerk	City Attorney	General Services	City Administration	Finance	Community Development
340		Measure N Public Safety Fire SAFER	223,101	3,561	10,175	1,230	151,160	19,081	37,894	-
341		Grant	4,347	144	413	307	2,494	366	623	-
350-357		Measure T Fire Impact	30,578	321	917	1,537	17,869	4,087	5,846	-
380		Fees	6,137	257	734	1,230	2,101	1,230	586	-
382		Public Building Impact Fees All Park Development	120,572	257	734	1,230	116,583	1,212	556	-
383-385		Fees	19,590	257	734	1,230	11,402	2,785	3,182	-
386		Police Impact Fees	9,408	257	734	1,230	4,362	1,608	1,217	-
388		Waste Water System Capital Reserve	6,040	257	734	1,230	2,034	1,219	568	-
390		Signalization Impact Fund	4,135	257	734	1,230	716	998	200	-
392		Storm Drain Capital Reserve	20,018	257	734	1,230	11,698	2,835	3,265	-
394		Road Impact Fees	11,096	257	734	1,230	5,529	1,803	1,543	-
396		Water System Capital Reserve	6,279	257	734	1,230	2,199	1,246	614	-
400		CDBG grant PI HOME Grant	18,764	963	2,752	4,612	4,325	4,018	2,095	-
450		PI	3,019	193	550	922	60	669	625	-
452		HOME Grant 2019		193	550	922	9,657	2,274	2,937	-
453		HOME-Shasta Cal Home	2,458	193	550	922	71	671	50	-
460		Grant	14,075	64	183	307	13,520	-	-	-
470		PLHA Grant	13,347	64	183	307	12,792	-	-	-
480		CDBG CV-1 CDBG CV-2 &	2,599	128	367	615	726	561	202	-
481		3	8,867	128	367	615	5,059	1,285	1,412	-
496		CDBG Grant	2,321	128	367	615	533	528	149	-
497		CDBG Grant	7,251	128	367	615	3,942	1,099	1,100	-
498		NSP Olivero Economic Development	2,461	193	550	922	71	671	53	-
499		Block Grants (EDBG) Berenda	4,212	257	734	1,230	623	983	386	-
588		Slough Bridge Riverside/Ith & Kings	-	-	-	-	-	-	-	-
589		Project Alley Paving	-	-	-	-	-	-	-	-
590		Projects	-	-	-	-	-	-	-	-
601		Fleet Information	60,045	2,935	8,387	11,683	16,849	10,500	9,691	-
602		Technology	87,698	3,367	9,620	11,375	34,876	12,662	15,798	-

			GENERAL FUND							
Fund	Dept	Description	TOTAL GF ALLOCATIONS	City Council	City Clerk	City Attorney	General Services	City Administration	Finance	Community Development
800		Community Facilities District (CFD)	22,933	385	1,101	1,845	12,450	3,400	3,752	-
840		Greenhills Assessment District	18,692	257	734	1,230	10,541	2,641	3,289	-
842		Pheasant Run Assessment District	13,142	128	367	615	7,781	1,740	2,511	-
916		2005 Civic Center Bond	11,436	128	367	615	7,140	1,194	1,992	-
918		PFA-CREB GF Pension Obligation	6,798	128	367	615	3,629	1,046	1,013	-
919		Bond	26,691	128	367	615	17,383	3,346	4,851	-
956-958		Successor Agency	88,109	835	2,385	3,997	71,876	3,187	5,829	-
Totals			3,764,305	79,356	226,746	190,000	1,916,452	342,594	782,622	243,068

SUMMARY OF ALLOCATIONS

OTHER FUNDS

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

Fund	Dept	Description	STREETS AND ROADS	INTERNAL SERVICE FUNDS		STORM DRAIN	SOLID WASTE
			Street Degradation	IT	FLEET	Overhead to GF	Overhead to GF
100	1605	City Council	-	-	-	-	-
	1610	City Clerk	-	-	-	-	-
	1615	City Attorney	-	-	-	-	-
1600 & 1705		General Services- General Government	-	-	-	36,363	204,654
	1710	Administrative Services	-	104,986	3,269	-	-
	1712	City Property	-	-	-	-	-
	1720	Finance	-	92,633	-	-	-
	2610	Police Sworn	-	285,398	107,772	-	-
	2615	Police NET	-	-	-	-	-
	2705	Fire	-	40,212	12,004	-	-
	4705	Planning & Zoning	-	65,288	429	-	-
	6610	Community Pool	-	-	-	-	-
	6615	Senior Services	-	-	-	-	-
	6620	Parks & Facilities	-	12,064	59,915	-	-
	6625	Community Relations	-	-	-	-	-
200		Airport	-	-	-	-	-
220		Storm Drain	-	-	-	-	-
240-242		Sewer	91,069	25,598	11,254	-	-
260		Solid Waste	242,852	-	-	-	-
280-283		Water	151,782	153,531	40,301	-	-
		Regional Surface Transportation Program (RSTP)	-	-	-	-	-
300		Gas Tax	-	-	-	-	-
301		RMRA	-	-	-	-	-
302		American Rescue Plan Act (ARPA)	-	-	-	-	-
303		Streets & Roads - LTF	2,549,944	-	70,098	-	-
305		Maintenance Assessment District	-	-	-	-	-
310		Transit	-	39,988	-	-	-
311		Measure N Public Safety	-	-	-	-	-
312		Fire SAFER Grant	-	-	-	-	-
313		Measure T	-	-	-	-	-
314		Fire Impact Fees	-	-	-	-	-
315		Public Building Impact Fees	-	-	-	-	-
316		All Park Development Fees	-	-	-	-	-
317		Police Impact Fees	-	-	-	-	-
318		Waste Water System Capital Reserve	-	-	-	-	-

Fund	Dept	Description	STREETS AND ROADS	INTERNAL SERVICE FUNDS		STORM DRAIN	SOLID WASTE
			Street Degradation	IT	FLEET	Overhead to GF	Overhead to GF
390		Signalization Impact Fund	-	-	-	-	-
392		Storm Drain Capital Reserve	-	-	-	-	-
394		Road Impact Fees	-	-	-	-	-
396		Water System Capital Reserve	-	-	-	-	-
400		CDBG grant PI	-	-	-	-	-
450		HOME Grant PI	-	-	-	-	-
452		HOME Grant 2019	-	-	-	-	-
453		HOME-Shasta	-	-	-	-	-
460		Cal Home Grant	-	-	-	-	-
470		PLHA Grant	-	-	-	-	-
480		CDBG CV-1	-	-	-	-	-
481		CDBG CV-2 & 3	-	-	-	-	-
496		CDBG Grant	-	-	-	-	-
497		CDBG Grant	-	-	-	-	-
498		NSP Olivero	-	-	-	-	-
499		Economic Development Block Grants (EDBG)	-	-	-	-	-
588		Berenda Slough Bridge	-	-	-	-	-
589		Riverside/Ith & Kings Project	-	-	-	-	-
590		Alley Paving Projects	-	-	-	-	-
601		Fleet	-	12,935	-	-	-
602		Information Technology	-	-	-	-	-
800		Community Facilities District (CFD)	-	-	-	-	-
840		Greenhills Assessment District	-	-	-	-	-
842		Pheasant Run Assessment District	-	-	-	-	-
916		2005 Civic Center Bond	-	-	-	-	-
918		PFA-CREB GF	-	-	-	-	-
919		Pension Obligation Bond	-	-	-	-	-
956-958		Successor Agency	-	-	-	-	-
Totals			3,035,648	832,634	305,042	36,363	204,654

SUPPORT SERVICE – CITY COUNCIL

DESCRIPTION OF SERVICE

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

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

ALLOCATION METHOD

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

COSTS TO BE ALLOCATED

	TOTAL	AGENDA 40%	FTE 40%	NON-ALLOCABLE 20%
Personnel Costs	23,483	9,393	9,393	4,697
Other Expenses and costs				
Supplies	500	200	200	100
Services	712	285	285	142
Travel/Meetings/Dues	33,500	13,400	13,400	6,700
Community Promotion	41,000	16,400	16,400	8,200
OPERATIONAL EXPENDITURES	99,195	39,678	39,678	19,839

DETAIL ALLOCATIONS – CITY COUNCIL

Fund	Dept	Description	TOTAL ALLOCATION	AGENDA		39,678		FTE		39,678	
				Dist Base	%	Allocation		Dist Base	%	Allocation	
100	1605	City Council	472	-	0%	-		1.00	1%	472	
	1610	City Clerk	708	-	0%	-		1.50	2%	708	
	1615	City Attorney	-	-	0%	-		-	0%	-	
	1705	General Services- General Government	8,071	111.00	18%	7,127		2.00	2%	944	
	1710	Administrative Services	708	-	0%	-		1.50	2%	708	
	1712	City Property	-	-	0%	-		-	0%	-	
	1720	Finance	2,785	-	0%	-		5.90	7%	2,785	
	2610	Police Sworn	13,179	-	0%	-		27.92	33%	13,179	
	2615	Police NET	944	-	0%	-		2.00	2%	944	
	2705	Fire	425	-	0%	-		0.90	1%	425	
	4705	Community Development	2,360	-	0%	-		5.00	6%	2,360	
	6610	Community Pool	118	-	0%	-		0.25	0%	118	
	6615	Senior Services	-	-	0%	-		-	0%	-	
	6620	Parks & Facilities	1,440	-	0%	-		3.05	4%	1,440	
	6625	Community Relations	472	-	0%	-		1.00	1%	472	
200		Airport	2,487	38.00	6%	2,440		0.10	0%	47	
220		Storm Drain	2,646	39.00	6%	2,504		0.30	0%	142	
240-242		Sewer	5,962	50.00	8%	3,210		5.83	7%	2,752	
260		Solid Waste	2,440	38.00	6%	2,440		-	0%	-	
280-283		Water	6,318	44.00	7%	2,825		7.40	9%	3,493	
		Regional Surface Transportation Program (RSTP)	193	3.00	0%	193		-	0%	-	
300		Gas Tax	193	3.00	0%	193		-	0%	-	
301		RMRA	193	3.00	0%	193		-	0%	-	
302		American Rescue Plan Act (ARPA)	-	-	0%	-		-	0%	-	
303		Streets& Roads- LTF	5,248	48.00	8%	3,082		4.59	5%	2,167	
305		Maintenance Assessment District	449	7.00	1%	449		-	0%	-	
310		Transit	4,284	41.00	7%	2,632		3.50	4%	1,652	
325		Measure N Public Safety Tax	3,561	4.00	1%	257		7.00	8%	3,304	
340		Fire SAFER Grant	144	1.00	0%	64		0.17	0%	80	
341		Measure T	321	5.00	1%	321		-	0%	-	
350-357		Fire Impact Fees	257	4.00	1%	257		-	0%	-	
380		Public Building Impact Fees	257	4.00	1%	257		-	0%	-	
382		All Park Development Fees	257	4.00	1%	257		-	0%	-	
38		Police Impact Fees	257	4.00	1%	257		-	0%	-	
386		Waste Water System	257	4.00	1%	257		-	0%	-	
388		Capital Reserve	257	4.00	1%	257		-	0%	-	
390		Signalization Impact Fund	257	4.00	1%	257		-	0%	-	

Fund	Dept	Description	TOTAL ALLOCATION	AGENDA		39,678	FTE		39,678
				Dist Base	%	Allocation	Dist Base	%	Allocation
392		Storm Drain Capital Reserve	257	4.00	1%	257	-	0%	-
394		Road Impact Fees	257	4.00	1%	257	-	0%	-
396		Water System Capital Reserve	257	4.00	1%	257	-	0%	-
400		CDBG grant PI	963	15.00	2%	963	-	0%	-
450		HOME Grant PI	193	3.00	0%	193	-	0%	-
452		HOME Grant 2019	193	3.00	0%	193	-	0%	-
453		HOME-Shasta	193	3.00	0%	193	-	0%	-
460		Cal Home Grant	64	1.00	0%	64	-	0%	-
470		PLHA Grant	64	1.00	0%	64	-	0%	-
480		CDBG CV-1	128	2.00	0%	128	-	0%	-
481		CDBG CV-2 & 3	128	2.00	0%	128	-	0%	-
496		CDBG Grant	128	2.00	0%	128	-	0%	-
497		CDBG Grant	128	2.00	0%	128	-	0%	-
498		NSP Olivero	193	3.00	0%	193	-	0%	-
499		Economic Development Block Grants (EDBG)	257	4.00	1%	257	-	0%	-
588		Berenda Slough Bridge	-	-	0%	-	-	0%	-
589		Riverside/Ith & Kings Project	-	-	0%	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-	-	0%	-
601		Fleet	2,935	38.00	6%	2,440	1.05	1%	496
602		Information Technology	3,367	37.00	6%	2,376	2.10	2%	991
800		Community Facilities District (CFD)	385	6.00	1%	385	-	0%	-
840		Greenhills Assessment District	257	4.00	1%	257	-	0%	-
842		Pheasant Run Assessment District	128	2.00	0%	128	-	0%	-
916		2005 Civic Center Bond	128	2.00	0%	128	-	0%	-
918		PFA-CREB GF	128	2.00	0%	128	-	0%	-
919		Pension Obligation Bond	128	2.00	0%	128	-	0%	-
956-958		Successor Agency	835	13.00	2%	835	-	0%	-
Totals			79,356	618	100%	39,678	84.06	100%	39,678

SUPPORT SERVICE – CITY CLERK

DESCRIPTION OF SERVICE

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

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

ALLOCATION METHOD

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

COSTS TO BE ALLOCATED

	TOTAL	AGENDA 40%	FTE 40%	NON-ALLOCABLE 20%
PERSONNEL COSTS	235,283	94,113	94,113	47,057
OTHER EXPENSES AND COSTS				
Supplies	3,500	1,400	1,400	700
Advertising, Printing and Publications	15,000	6,000	6,000	3,000
Services	23,511	9,404	9,404	4,702
Travel/Meetings/Dues/Memberships	6,139	2,456	2,456	1,228
Elections	-	-	-	-
OPERATIONAL EXPENDITURES	283,433	113,373	113,373	56,687

DETAIL ALLOCATIONS – CITY CLERK

Fund	Dept	Description	TOTAL ALLOCATION	AGENDA		113,373		FTE		113,373	
				Dist Base	%	Allocation	Dist Base	%	Allocation		
100	1605	City Council	1,349	-	0%	-	1.00	1%	1,349		
	1610	City Clerk	2,023	-	0%	-	1.50	2%	2,023		
	1615	City Attorney	-	-	0%	-	-	0%	-		
		General Services- General									
	1705	Government	23,061	111.00	18%	20,363	2.00	2%	2,697		
	1710	Administrative Services	2,023	-	0%	-	1.50	2%	2,023		
	1712	City Property	-	-	0%	-	-	0%	-		
	1720	Finance	7,957	-	0%	-	5.90	7%	7,957		
	2610	Police Sworn	37,656	-	0%	-	27.92	33%	37,656		
	2615	Police NET	2,697	-	0%	-	2.00	2%	2,697		
	2705	Fire	1,214	-	0%	-	0.90	1%	1,214		
	4705	Community Development	6,744	-	0%	-	5.00	6%	6,744		
	6610	Community Pool	337	-	0%	-	0.25	0%	337		
	6615	Senior Services	-	-	0%	-	-	0%	-		
	6620	Parks & Facilities	4,114	-	0%	-	3.05	4%	4,114		
	6625	Community Relations	1,349	-	0%	-	1.00	1%	1,349		
200		Airport	7,106	38.00	6%	6,971	0.10	0%	135		
220		Storm Drain	7,559	39.00	6%	7,155	0.30	0%	405		
240-242		Sewer	17,036	50.00	8%	9,173	5.83	7%	7,863		
260		Solid Waste	6,971	38.00	6%	6,971	-	0%	-		
280-283		Water	18,052	44.00	7%	8,072	7.40	9%	9,981		
300		Regional Surface Transportation Program (RSTP)	550	3.00	0%	550	-	0%	-		
301		Gas Tax	550	3.00	0%	550	-	0%	-		
302		RMRA	550	3.00	0%	550	-	0%	-		
303		American Rescue Plan Act (ARPA)	-	-	0%	-	-	0%	-		
305		Streets& Roads- LTF	14,996	48.00	8%	8,806	4.59	5%	6,191		
310		Maintenance Assessment District	1,284	7.00	1%	1,284	-	0%	-		
325		Transit	12,242	41.00	7%	7,522	3.50	4%	4,721		
340		Measure N	10,175	4.00	1%	734	7.00	8%	9,441		
341		Fire SAFER Grant	413	1.00	0%	183	0.17	0%	229		
350-357		Measure T	917	5.00	1%	917	-	0%	-		
380		Fire Impact Fees	734	4.00	1%	734	-	0%	-		
382		Public Building Impact Fees	734	4.00	1%	734	-	0%	-		
383-385		All Park Development Fees	734	4.00	1%	734	-	0%	-		
386		Police Impact Fees	734	4.00	1%	734	-	0%	-		
388		Waste Water System Capital Reserve	734	4.00	1%	734	-	0%	-		
390		Signalization Impact Fund	734	4.00	1%	734	-	0%	-		
392		Storm Drain Capital Reserve	734	4.00	1%	734	-	0%	-		
394		Road Impact Fees	734	4.00	1%	734	-	0%	-		

Fund	Dept	Description	TOTAL ALLOCATION	AGENDA		113,373	FTE	113,373	
				Dist Base	%	Allocation	Dist Base	%	Allocation
396		Water System Capital Reserve	734	4.00	1%	734	-	0%	-
400		CDBG grant PI	2,752	15.00	2%	2,752	-	0%	-
450		HOME Grant PI	550	3.00	0%	550	-	0%	-
452		HOME Grant 2019	550	3.00	0%	550	-	0%	-
453		HOME-Shasta	550	3.00	0%	550	-	0%	-
460		Cal Home Grant	183	1.00	0%	183	-	0%	-
470		PLHA Grant	183	1.00	0%	183	-	0%	-
480		CDBG CV-1	367	2.00	0%	367	-	0%	-
481		CDBG CV-2 & 3	367	2.00	0%	367	-	0%	-
496		CDBG Grant	367	2.00	0%	367	-	0%	-
497		CDBG Grant	367	2.00	0%	367	-	0%	-
498		NSP Olivero	550	3.00	0%	550	-	0%	-
499		Economic Development Block Grants (EDBG)	734	4.00	1%	734	-	0%	-
588		Berenda Slough Bridge	-	-	0%	-	-	0%	-
589		Riverside/Ith & Kings Project	-	-	0%	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-	-	0%	-
601		Fleet	8,387	38.00	6%	6,971	1.05	1%	1,416
602		Information Technology	9,620	37.00	6%	6,788	2.10	2%	2,832
800		Community Facilities District (CFD)	1,101	6.00	1%	1,101	-	0%	-
840		Greenhills Assessment District	734	4.00	1%	734	-	0%	-
842		Pheasant Run Assessment District	367	2.00	0%	367	-	0%	-
916		2005 Civic Center Bond	367	2.00	0%	367	-	0%	-
918		PFA-CREB GF	367	2.00	0%	367	-	0%	-
919		Pension Obligation Bond	367	2.00	0%	367	-	0%	-
956-958		Successor Agency	2,385	13.00	2%	2,385	-	0%	-
Totals			226,746	618	100%	113,373	84.06	100%	113,373

SUPPORT SERVICE – CITY ATTORNEY

DESCRIPTION OF SERVICE

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

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

ALLOCATION METHOD

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

COSTS TO BE ALLOCATED

	TOTAL	AGENDA <i>100%</i>
PERSONNEL COSTS	-	-
OTHER EXPENSES AND COSTS		
Supplies	-	-
Printing and Publications	-	-
Services	190,000	190,000
Travel/Meetings/Dues/Memberships	-	-
Elections	-	-
OPERATIONAL EXPENDITURES	190,000	190,000

DETAIL ALLOCATIONS – CITY ATTORNEY

Fund	Dept	Description	TOTAL ALLOCATION	AGENDA		190,000
				Dist Base	%	Allocation
100	1605	City Council	-	-	0%	-
	1610	City Clerk	-	-	0%	-
	1615	City Attorney	-	-	0%	-
	1705	General Services- General Government	34,126	111.00	18%	34,126
	1710	Administrative Services	-	-	0%	-
	1712	City Property	-	-	0%	-
	1720	Finance	-	-	0%	-
	2610	Police Sworn	-	-	0%	-
	2615	Police NET	-	-	0%	-
	2705	Fire	-	-	0%	-
	4705	Community Development	-	-	0%	-
	6610	Community Pool	-	-	0%	-
	6615	Senior Services	-	-	0%	-
	6620	Parks & Facilities	-	-	0%	-
	6625	Community Relations	-	-	0%	-
200		Airport	11,683	38.00	6%	11,683
220		Storm Drain	11,990	39.00	6%	11,990
240-242		Sewer	15,372	50.00	8%	15,372
260		Solid Waste	11,683	38.00	6%	11,683
280-283		Water	13,528	44.00	7%	13,528
300		Regional Surface Transportation Program (RSTP)	922	3.00	0%	922
301		Gas Tax	922	3.00	0%	922
302		RMRA	922	3.00	0%	922
303		American Rescue Plan Act (ARPA)	-	-	0%	-
305		Streets& Roads- LTF	14,757	48.00	8%	14,757
310		Maintenance Assessment District	2,152	7.00	1%	2,152
325		Transit	12,605	41.00	7%	12,605
340		Measure N Public Safety	1,230	4.00	1%	1,230
341		Fire SAFER Grant	307	1.00	0%	307
350-357		Measure T	1,537	5.00	1%	1,537
380		Fire Impact Fees	1,230	4.00	1%	1,230
382		Public Building Impact Fees	1,230	4.00	1%	1,230
383-385		All Park Development Fees	1,230	4.00	1%	1,230
386		Police Impact Fees	1,230	4.00	1%	1,230
388		Waste Water System Capital Reserve	1,230	4.00	1%	1,230
390		Signalization Impact Fund	1,230	4.00	1%	1,230
392		Storm Drain Capital Reserve	1,230	4.00	1%	1,230
394		Road Impact Fees	1,230	4.00	1%	1,230
396		Water System Capital Reserve	1,230	4.00	1%	1,230
400		CDBG grant PI	4,612	15.00	2%	4,612

Fund	Dept	Description	TOTAL ALLOCATION	AGENDA		190,000
				Dist Base	%	Allocation
450		HOME Grant PI	922	3.00	0%	922
452		HOME Grant 2019	922	3.00	0%	922
453		HOME-Shasta	922	3.00	0%	922
460		Cal Home Grant	307	1.00	0%	307
470		PLHA Grant	307	1.00	0%	307
480		CDBG CV-1	615	2.00	0%	615
481		CDBG CV-2 & 3	615	2.00	0%	615
496		CDBG Grant	615	2.00	0%	615
497		CDBG Grant	615	2.00	0%	615
498		NSP Olivero	922	3.00	0%	922
499		Economic Development Block Grants (EDBG)	1,230	4.00	1%	1,230
588		Berenda Slough Bridge	-	-	0%	-
589		Riverside/Ith & Kings Project	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-
601		Fleet	11,683	38.00	6%	11,683
602		Information Technology	11,375	37.00	6%	11,375
800		Community Facilities District (CFD)	1,845	6.00	1%	1,845
840		Greenhills Assessment District	1,230	4.00	1%	1,230
842		Pheasant Run Assessment District	615	2.00	0%	615
916		2005 Civic Center Bond	615	2.00	0%	615
918		PFA-CREB GF	615	2.00	0%	615
919		Pension Obligation Bond	615	2.00	0%	615
956-958		Successor Agency	3,997	13.00	2%	3,997
Totals			190,000	618	100%	190,000

SUPPORT SERVICE – GENERAL SERVICES

DESCRIPTION OF SERVICE

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

ALLOCATION METHOD

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

COSTS TO BE ALLOCATED

	TOTAL FOR 1705	CIVIC CENTER <i>100%</i>	TOTAL BUDGET PER PROGRAM <i>100%</i>
PERSONNEL COSTS	264,097	-	264,097
OTHER EXPENSES AND COSTS			
Supplies	45,022	-	45,022
Printing and Publications	-	-	-
Services	636,491	-	636,491
Travel/Meetings/Dues/Memberships	-	-	-
Energy	26,160	-	26,160
OPERATIONAL EXPENDITURES	971,770	-	971,770
DEBT SERVICE- CIVIC CENTER	369,644	369,644	-
	ALLOCATED TO 1705	SAFETY AND PD MISC.	MISCELLANEOUS
DEBT SERVICE- SAFETY (38%)	-	341,991	-
DEBT SERVICE - MISCELLANEOUS (62%)	438,395	119,590	557,985
TOTAL PENSION OBLIGATION DEBT SERVICE	438,395	461,580	557,985
TOTAL ALLOCATED	1,779,809		

DETAIL ALLOCATIONS – GENERAL SERVICES

				Debt Srcv		369,644	Total Budgeted Expenses		707,673
Fund	Dept	Description	TOTAL ALLOCATION	Dist Base	%	Allocation	Dist Base	%	Allocation
100	1605	City Council	1,916		0.00%	-	99,195	0.27%	1,916
	1610	City Clerk	23,656		0.00%	-	303,433	0.83%	5,861
	1615	City Attorney	3,670		0.00%	-	190,000	0.52%	3,670
	1600	& General Services-							
	1705	General Government	304,577	31.00	31.00%	114,590	2,221,216	6.06%	42,902
	1710	Administrative Services	24,500		0.00%	-	347,093	0.95%	6,704
	1712	City Property	1,066		0.00%	-	55,196	0.15%	1,066
	1720	Finance	86,867		0.00%	-	789,965	2.16%	15,258
	2610	Police Sworn	145,960		0.00%	-	4,518,596	12.33%	87,276
	2615	Police NET	-		0.00%	-	0	0.00%	-
	2705	Fire Community	10,107		0.00%	-	434,831	1.19%	8,399
	4705	Development	88,053		0.00%	-	1,585,968	4.33%	30,633
	6610	Community Pool	949		0.00%	-	24,577	0.07%	475
	6615	Senior Services	850		0.00%	-	44,009	0.12%	850
	6620	Parks & Facilities	47,412		0.00%	-	576,363	1.57%	11,132
	6625	Community Relations	16,523		0.00%	-	241,246	0.66%	4,660
200		Airport	6,167	1.00	1.00%	3,696	66,484	0.18%	1,284
220		Storm Drain	12,400	2.00	2.00%	7,393	74,987	0.20%	1,448
240-242		Sewer	136,338	8.00	8.00%	29,572	1,639,082	4.47%	31,659
260		Solid Waste	32,651		0.00%	-	1,690,461	4.61%	32,651
280-283		Water	199,495	12.00	12.00%	44,357	3,227,125	8.81%	62,331
		Regional Surface Transportation Program (RSTP)	3,738		0.00%	-	193,511	0.53%	3,738
300		Gas Tax	6,880		0.00%	-	356,179	0.97%	6,880
302		RMRA	3,863		0.00%	-	200,000	0.55%	3,863
303		American Rescue Plan Act (ARPA)	67,146		0.00%	-	2,960,225	8.08%	57,176
305		Streets & Roads- LTF Maintenance	70,446		0.00%	-	725,649	1.98%	14,016
310		Assessment District	5,301		0.00%	-	274,465	0.75%	5,301
325		Transit Measure N Public	53,869		0.00%	-	410,676	1.12%	7,932
340		Safety Tax	151,160		0.00%	-	2,945,812	8.04%	56,898
341		Fire SAFER Grant	2,494		0.00%	-	41,398	0.11%	800
350-357		Measure T	17,869		0.00%	-	925,152	2.53%	17,869
380		Fire Impact Fees Public Building Impact	2,101		0.00%	-	108,751	0.30%	2,101
382		Fees All Park Development	116,583	31.00	31.00%	114,590	103,207	0.28%	1,993
383-385		Fees	11,402		0.00%	-	590,318	1.61%	11,402

				Debt Srcv		369,644	Total Budgeted Expenses		707,673
Fund	Dept	Description	TOTAL ALLOCATION	Dist Base	%	Allocation	Dist Base	%	Allocation
386		Police Impact Fees	4,362		0.00%	-	225,847	0.62%	4,362
		Waste Water System							
388		Capital Reserve	2,034		0.00%	-	105,287	0.29%	2,034
		Signalization Impact							
390		Fund	716		0.00%	-	37,090	0.10%	716
		Storm Drain Capital							
392		Reserve	11,698		0.00%	-	605,641	1.65%	11,698
394		Road Impact Fees	5,529		0.00%	-	286,258	0.78%	5,529
		Water System Capital							
396		Reserve	2,199		0.00%	-	113,839	0.31%	2,199
400		CDBG grant PI	4,325		0.00%	-	223,900	0.61%	4,325
450		HOME Grant PI	60		0.00%	-	3,100	0.01%	60
452		HOME Grant 2019	9,657		0.00%	-	500,000	1.36%	9,657
453		HOME-Shasta	71		0.00%	-	3,700	0.01%	71
460		Cal Home Grant	13,520		0.00%	-	700,000	1.91%	13,520
470		PLHA Grant	12,792		0.00%	-	662,295	1.81%	12,792
480		CDBG CV-1	726		0.00%	-	37,566	0.10%	726
481		CDBG CV-2 & 3	5,059		0.00%	-	261,940	0.71%	5,059
496		CDBG Grant	533		0.00%	-	27,614	0.08%	533
497		CDBG Grant	3,942		0.00%	-	204,103	0.56%	3,942
498		NSP Olivero	71		0.00%	-	3,700	0.01%	71
		Economic Development							
499		Block Grants (EDBG)	623		0.00%	-	32,248	0.09%	623
588		Berenda Slough Bridge	-		0.00%	-	0	0.00%	-
		Riverside/Ith & Kings							
589		Project	-		0.00%	-	0	0.00%	-
590		Alley Paving Projects	-		0.00%	-	0	0.00%	-
601		Fleet	16,849		0.00%	-	222,465	0.61%	4,297
602		Information Technology	34,876		0.00%	-	515,757	1.41%	9,962
		Community Facilities							
800		District (CFD)	12,450		0.00%	-	644,600	1.76%	12,450
		Greenhills Assessment							
840		District	10,541		0.00%	-	545,761	1.49%	10,541
		Pheasant Run							
842		Assessment District	7,781		0.00%	-	402,826	1.10%	7,781
916		2005 Civic Center Bond	7,140		0.00%	-	369,644	1.01%	7,140
918		PFA-CREB GF	3,629		0.00%	-	187,875	0.51%	3,629
		Pension Obligation							
919		Bonds	17,383		0.00%	-	899,975	2.46%	17,383
956-958		Successor Agency	71,876	15.00	15.00%	55,447	850,636	2.32%	16,430
Totals			1,916,452	100	100%	369,644	36,638,837	100%	707,673

DETAIL ALLOCATIONS – GENERAL SERVICES CONTINUED

			# of Employees for POB	Safety	461,580	# of Employees for POB	Misc	557,985
Fund	Dept	Description	Dist Base	%	Allocation	Dist Base	%	Allocation
100	1605	City Council	-	0.00%	-	-	0.00%	-
	1610	City Clerk	-	0.00%	-	1.50	2.68%	14,949
	1615	City Attorney	-	0.00%	-	-	0.00%	-
	1600	& General Services- General						
	1705	Government	-	0.00%	-	-	0.00%	-
	1710	Administrative Services	-	0.00%	-	1.50	2.68%	14,949
	1712	City Property	-	0.00%	-	-	0.00%	-
	1720	Finance	-	0.00%	-	5.90	10.54%	58,798
	2610	Police Sworn	19.00	86.36%	398,637	10.00	17.86%	99,658
	2615	Police NET	-	0.00%	-	-	0.00%	-
	2705	Fire	-	0.00%	-	-	0.00%	-
	4705	Community Development	-	0.00%	-	5.00	8.93%	49,829
	6610	Community Pool	-	0.00%	-	-	0.00%	-
	6615	Senior Services	-	0.00%	-	-	0.00%	-
	6620	Parks & Facilities	-	0.00%	-	3.05	5.45%	30,396
	6625	Community Relations	-	0.00%	-	1.00	1.79%	9,966
200		Airport	-	0.00%	-	0.10	0.18%	997
220		Storm Drain	-	0.00%	-	0.30	0.54%	2,990
240-242		Sewer	-	0.00%	-	5.83	10.41%	58,101
260		Solid Waste	-	0.00%	-	-	0.00%	-
280-283		Water	-	0.00%	-	7.40	13.22%	73,747
		Regional Surface Transportation Program (RSTP)	-	0.00%	-	-	0.00%	-
300		Gas Tax	-	0.00%	-	-	0.00%	-
301		RMRA	-	0.00%	-	-	0.00%	-
302		American Rescue Plan Act (ARPA)	-	0.00%	-	1.00	1.79%	9,966
303		Streets & Roads- LTF Maintenance Assessment	-	0.00%	-	4.59	8.20%	45,743
310		District	-	0.00%	-	-	0.00%	-
325		Transit	-	0.00%	-	3.50	6.25%	34,880
340		Measure N Public Safety Tax	3.00	13.64%	62,943	2.00	3.57%	19,932
341		Fire SAFER Grant	-	0.00%	-	0.17	0.30%	1,694
350-357		Measure T	-	0.00%	-	-	0.00%	-
380		Fire Impact Fees	-	0.00%	-	-	0.00%	-
382		Public Building Impact Fees	-	0.00%	-	-	0.00%	-
383-385		All Park Development Fees	-	0.00%	-	-	0.00%	-
386		Police Impact Fees	-	0.00%	-	-	0.00%	-

			# of Employees for POB	Safety	461,580	# of Employees for POB	Misc	557,985
Fund	Dept	Description	Dist Base	%	Allocation	Dist Base	%	Allocation
		Waste Water System Capital Reserve		- 0.00%	-	-	0.00%	-
388		Reserve		- 0.00%	-	-	0.00%	-
390		Signalization Impact Fund		- 0.00%	-	-	0.00%	-
392		Storm Drain Capital Reserve		- 0.00%	-	-	0.00%	-
394		Road Impact Fees		- 0.00%	-	-	0.00%	-
396		Water System Capital Reserve		- 0.00%	-	-	0.00%	-
400		CDBG grant PI		- 0.00%	-	-	0.00%	-
450		HOME Grant PI		- 0.00%	-	-	0.00%	-
452		HOME Grant 2019		- 0.00%	-	-	0.00%	-
453		HOME-Shasta		- 0.00%	-	-	0.00%	-
460		Cal Home Grant		- 0.00%	-	-	0.00%	-
470		PLHA Grant		- 0.00%	-	-	0.00%	-
480		CDBG CV-1		- 0.00%	-	-	0.00%	-
481		CDBG CV-2 & 3		- 0.00%	-	-	0.00%	-
496		CDBG Grant		- 0.00%	-	-	0.00%	-
497		CDBG Grant		- 0.00%	-	-	0.00%	-
498		NSP Olivero		- 0.00%	-	-	0.00%	-
499		Economic Development Block Grants (EDBG)		- 0.00%	-	-	0.00%	-
588		Berenda Slough Bridge		- 0.00%	-	-	0.00%	-
589		Riverside/Ith & Kings Project		- 0.00%	-	-	0.00%	-
590		Alley Paving Projects		- 0.00%	-	-	0.00%	-
601		Fleet		- 0.00%	-	1.05	1.88%	10,464
602		Information Technology		- 0.00%	-	2.10	3.75%	20,928
800		Community Facilities District (CFD)		- 0.00%	-	-	0.00%	-
840		Greenhills Assessment District		- 0.00%	-	-	0.00%	-
842		Pheasant Run Assessment District		- 0.00%	-	-	0.00%	-
916		2005 Civic Center Bond		- 0.00%	-	-	0.00%	-
918		PFA-CREB GF		- 0.00%	-	-	0.00%	-
919		Pension Obligation Bonds		- 0.00%	-	-	0.00%	-
956-958		Successor Agency		- 0.00%	-	-	0.00%	-
Totals			22.00	100%	461,580	55.99	100%	557,985

DETAIL ALLOCATIONS – GENERAL SERVICES CONTINUED

			Square Feet		158,933	# of Staff		105,164
Fund	Dept	Description	Dist Base	%	Allocation	Dist Base	%	Allocation
100	1605	City Council	-	0.00%	-	-	0.00%	-
	1610	City Clerk	-	0.00%	-	1.50	1.79%	2,847
	1615	City Attorney	-	0.00%	-	-	0.00%	-
	1600	&						
	1705	General Services- General Government	32,630.69	88.96%	141,391	3.00	3.58%	5,694
	1710	Administrative Services	-	0.00%	-	1.50	1.79%	2,847
	1712	City Property	-	0.00%	-	-	0.00%	-
	1720	Finance	-	0.00%	-	6.75	8.06%	12,811
	2610	Police Sworn	-	0.00%	-	30.92	36.92%	58,684
	2615	Police NET	-	0.00%	-	-	0.00%	-
	2705	Fire	-	0.00%	-	0.90	1.07%	1,708
	4705	Community Development	-	0.00%	-	4.00	4.78%	7,592
	6610	Community Pool	-	0.00%	-	0.25	0.30%	474
	6615	Senior Services	-	0.00%	-	-	0.00%	-
	6620	Parks & Facilities	-	0.00%	-	3.10	3.70%	5,884
	6625	Community Relations	-	0.00%	-	1.00	1.19%	1,898
200		Airport	-	0.00%	-	0.10	0.12%	190
220		Storm Drain	-	0.00%	-	0.30	0.36%	569
240-242		Sewer	1,393.25	3.80%	6,037	5.78	6.90%	10,970
260		Solid Waste	-	0.00%	-	-	0.00%	-
280-283		Water	1,179.31	3.22%	5,110	7.35	8.78%	13,950
		Regional Surface Transportation Program (RSTP)	-	0.00%	-	-	0.00%	-
300		Gas Tax	-	0.00%	-	-	0.00%	-
301		RMRA	-	0.00%	-	-	0.00%	-
302		American Rescue Plan Act (ARPA)	1.00	0.00%	4	-	0.00%	-
303		Streets & Roads- LTF	456.00	1.24%	1,976	4.59	5.48%	8,712
305		Maintenance Assessment District	-	0.00%	-	-	0.00%	-
310		Transit	1,018.75	2.78%	4,414	3.50	4.18%	6,643
325		Measure N Public Safety Tax	-	0.00%	-	6.00	7.17%	11,388
340		Fire SAFER Grant	-	0.00%	-	-	0.00%	-
341		Measure T	-	0.00%	-	-	0.00%	-
350-357		Fire Impact Fees	-	0.00%	-	-	0.00%	-
380		Public Building Impact Fees	-	0.00%	-	-	0.00%	-
382		All Park Development Fees	-	0.00%	-	-	0.00%	-
383-385		Police Impact Fees	-	0.00%	-	-	0.00%	-
386			-	0.00%	-	-	0.00%	-

			Square Feet		158,933	# of Staff	105,164	
Fund	Dept	Description	Dist Base	%	Allocation	Dist Base	%	Allocation
388		Waste Water System Capital Reserve	-	0.00%	-	-	0.00%	-
390		Signalization Impact Fund	-	0.00%	-	-	0.00%	-
392		Storm Drain Capital Reserve	-	0.00%	-	-	0.00%	-
394		Road Impact Fees	-	0.00%	-	-	0.00%	-
396		Water System Capital Reserve	-	0.00%	-	-	0.00%	-
400		CDBG grant PI	-	0.00%	-	-	0.00%	-
450		HOME Grant PI	-	0.00%	-	-	0.00%	-
452		HOME Grant 2019	-	0.00%	-	-	0.00%	-
453		HOME-Shasta	-	0.00%	-	-	0.00%	-
460		Cal Home Grant	-	0.00%	-	-	0.00%	-
470		PLHA Grant	-	0.00%	-	-	0.00%	-
480		CDBG CV-1	-	0.00%	-	-	0.00%	-
481		CDBG CV-2 & 3	-	0.00%	-	-	0.00%	-
496		CDBG Grant	-	0.00%	-	-	0.00%	-
497		CDBG Grant	-	0.00%	-	-	0.00%	-
498		NSP Olivero	-	0.00%	-	-	0.00%	-
499		Economic Development Block Grants (EDBG)	-	0.00%	-	-	0.00%	-
588		Berenda Slough Bridge	-	0.00%	-	-	0.00%	-
589		Riverside/Ith & Kings Project	-	0.00%	-	-	0.00%	-
590		Alley Paving Projects	-	0.00%	-	-	0.00%	-
601		Fleet	-	0.00%	-	1.10	1.31%	2,088
602		Information Technology	-	0.00%	-	2.10	2.51%	3,986
800		Community Facilities District (CFD)	-	0.00%	-	-	0.00%	-
840		Greenhills Assessment District	-	0.00%	-	-	0.00%	-
842		Pheasant Run Assessment District	-	0.00%	-	-	0.00%	-
916		2005 Civic Center Bond	-	0.00%	-	-	0.00%	-
918		PFA-CREB GF	-	0.00%	-	-	0.00%	-
919		Pension Obligation Bonds	-	0.00%	-	-	0.00%	-
956-958		Successor Agency	-	0.00%	-	-	0.00%	-
Totals			36,679.00	100%	158,933	83.74	100%	158,933

CIVIC CENTER LEASE

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

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

SUPPORT SERVICE – CITY ADMINISTRATION

DESCRIPTION OF SERVICE

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

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

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

ALLOCATION METHOD

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

COSTS TO BE ALLOCATED

	TOTAL	AGENDA 33%	FTE 33%	TOTAL BUDGET PER PROGRAM 34%
PERSONNEL COSTS	318,336	105,051	105,051	108,234
OTHER EXPENSES AND COSTS				
Supplies	1,150	380	380	391
Printing and Publications	360	119	119	122
Services	11,747	3,877	3,877	3,994
Travel/Meetings/Dues/Memberships	16,500	5,445	5,445	5,610
OPERATIONAL EXPENDITURES	348,093	114,871	114,871	118,352

DETAIL ALLOCATIONS – CITY ADMINISTRATION

Fund	Dept	Description	TOTAL ALLOCATION	Agenda		114,871	FTE	114,871	
				Dist Base	%	Allocation	Dist Base	%	Allocation
100	1605	City Council	1,687	-	0%	-	1.00	1%	1,367
	1610	City Clerk	3,030	-	0%	-	1.50	2%	2,050
	1615	City Attorney	614	-	0%	-	-	0%	-
	1600	General Services- General							
	&1705	Government	16,717	31	6%	6,809	2.00	2%	2,733
	1710	Administrative Services	3,171	-	0%	-	1.50	2%	2,050
	1712	City Property	178	-	0%	-	-	0%	-
	1720	Finance	10,614	-	0%	-	5.90	7%	8,063
	2610	Police Sworn	52,750	-	0%	-	27.92	33%	38,154
	2615	Police NET	2,733	-	0%	-	2.00	2%	2,733
	2705	Fire	2,634	-	0%	-	0.90	1%	1,230
	4705	Community Development	11,956	-	0%	-	5.00	6%	6,833
	6610	Community Pool	421	-	0%	-	0.25	0%	342
	6615	Senior Services	142	-	0%	-	-	0%	-
	6620	Parks & Facilities	6,030	-	0%	-	3.05	4%	4,168
	6625	Community Relations	2,146	-	0%	-	1.00	1%	1,367
200		Airport	8,698	38	7%	8,346	0.10	0%	137
220		Storm Drain	9,218	39	7%	8,566	0.30	0%	410
240-242		Sewer	24,243	50	10%	10,982	5.83	7%	7,967
260		Solid Waste	13,807	38	7%	8,346	-	0%	-
280-283		Water	30,201	44	8%	9,664	7.40	9%	10,112
		Regional Surface Transportation Program (RSTP)							
300		Gas Tax	1,284	3	1%	659	-	0%	-
301		RMRA	1,809	3	1%	659	-	0%	-
302		American Rescue Plan Act (ARPA)	1,305	3	1%	659	-	0%	-
303		Streets & Roads- LTF	9,562	-	0%	-	-	0%	-
305		Maintenance Assessment District	19,159	48	9%	10,543	4.59	5%	6,272
310		Transit	2,424	7	1%	1,537	-	0%	-
325		Measure N	15,115	41	8%	9,005	3.50	4%	4,783
340		Fire SAFER Grant	19,081	4	1%	879	7.00	8%	9,566
341		Measure T	366	1	0%	-	0.17	0%	232
350-357		Fire Impact Fees	4,087	5	1%	1,098	-	0%	-
380		Public Building Impact Fees	1,230	4	1%	879	-	0%	-
382		All Park Development Fees	1,212	4	1%	879	-	0%	-
383-385		Police Impact Fees	2,785	4	1%	879	-	0%	-
386		Waste Water System Capital Reserve	1,608	4	1%	879	-	0%	-
388		Signalization Impact Fund	1,219	4	1%	879	-	0%	-
390		Storm Drain Capital Reserve	998	4	1%	879	-	0%	-
392		Road Impact Fees	2,835	4	1%	879	-	0%	-
394			1,803	4	1%	879	-	0%	-

Fund	Dept	Description	TOTAL ALLOCATION	Agenda		114,871		FTE		114,871	
				Dist Base	%	Allocation	Dist Base	%	Allocation		
396		Water System Capital Reserve	1,246	4	1%	879	-	0%	-		
400		CDBG grant PI	4,018	15	3%	3,295	-	0%	-		
450		HOME Grant PI	669	3	1%	659	-	0%	-		
452		HOME Grant 2019	2,274	3	1%	659	-	0%	-		
453		HOME-Shasta	671	3	1%	659	-	0%	-		
460		Cal Home Grant									
470		PLHA Grant									
480		CDBG CV-1	561	2	0%	439	-	0%	-		
481		CDBG CV-2 & 3	1,285	2	0%	439	-	0%	-		
496		CDBG Grant	528	2	0%	439	-	0%	-		
497		CDBG Grant	1,099	2	0%	439	-	0%	-		
498		NSP Olivero	671	3	1%	659	-	0%	-		
499		Economic Development Block Grants (EDBG)	983	4	1%	879	-	0%	-		
588		Berenda Slough Bridge	-	-	0%	-	-	0%	-		
589		Riverside/Ith & Kings Project	-	-	0%	-	-	0%	-		
590		Alley Paving Projects	-	-	0%	-	-	0%	-		
601		Fleet	10,500	38	7%	8,346	1.05	1%	1,435		
602		Information Technology	12,662	37	7%	8,127	2.10	2%	2,870		
800		Community Facilities District (CFD)	3,400	6	1%	1,318	-	0%	-		
840		Greenhills Assessment District	2,641	4	1%	879	-	0%	-		
842		Pheasant Run Assessment District	1,740	2	0%	439	-	0%	-		
916		2005 Civic Center Bond	1,194	-	0%	-	-	0%	-		
918		PFA-CREB GF	1,046	2	0%	439	-	0%	-		
919		Pension Obligation Bond	3,346	2	0%	439	-	0%	-		
956-958		Successor Agency	3,187	2	0%	439	-	0%	-		
Totals			342,594	523	100%	113,772	84.06	100%	114,871		

DETAIL ALLOCATIONS – CITY ADMINISTRATION

			Total Budget		118.352
Fund	Dept	Description	Dist Base	%	Allocation
100	1605	City Council	99,195	0%	320
	1610	City Clerk	303,433	1%	980
	1615	City Attorney	190,000	1%	614
	1600 & 1705	General Services- General Government	2,221,216	6%	7,175
	1710	Administrative Services	347,093	1%	1,121
	1712	City Property	55,196	0%	178
	1720	Finance	789,965	2%	2,552
	2610	Police Sworn	4,518,596	12%	14,596
	2615	Police NET	0	0%	-
	2705	Fire	434,831	1%	1,405
	4705	Community Development	1,585,968	4%	5,123
	6610	Community Pool	24,577	0%	79
	6615	Senior Services	44,009	0%	142
	6620	Parks & Facilities	576,363	2%	1,862
	6625	Community Relations	241,246	1%	779
200		Airport	66,484	0%	215
220		Storm Drain	74,987	0%	242
240-242		Sewer	1,639,082	4%	5,295
260		Solid Waste	1,690,461	5%	5,461
280-283		Water	3,227,125	9%	10,424
300		Regional Surface Transportation Program (RSTP)	193,511	1%	625
301		Gas Tax	356,179	1%	1,151
302		RMRA	200,000	1%	646
303		American Rescue Plan Act (ARPA)	2,960,225	8%	9,562
305		Streets & Roads- LTF	725,649	2%	2,344
310		Maintenance Assessment District	274,465	1%	887
325		Transit	410,676	1%	1,327
340		Measure N	2,945,812	8%	9,516
341		Fire SAFER Grant	41,398	0%	134
350-357		Measure T	925,152	3%	2,988
380		Fire Impact Fees	108,751	0%	351
382		Public Building Impact Fees	103,207	0%	333
383-385		All Park Development Fees	590,318	2%	1,907
386		Police Impact Fees	225,847	1%	730
388		Waste Water System Capital Reserve	105,287	0%	340
390		Signalization Impact Fund	37,090	0%	120
392		Storm Drain Capital Reserve	605,641	2%	1,956
394		Road Impact Fees	286,258	1%	925
396		Water System Capital Reserve	113,839	0%	368

			Total Budget		118.352
Fund	Dept	Description	Dist Base	%	Allocation
400		CDBG grant PI	223,900	1%	723
450		HOME Grant PI	3,100	0%	10
452		HOME Grant 2019	500,000	1%	1,615
453		HOME-Shasta	3,700	0%	12
460		Cal Home Grant	700,000	2%	2,261
470		PLHA Grant	662,295	2%	2,139
480		CDBG CV-1	37,566	0%	121
481		CDBG CV-2 & 3	261,940	1%	846
496		CDBG Grant	27,614	0%	89
497		CDBG Grant	204,103	1%	659
498		NSP Olivero	3,700	0%	12
499		Economic Development Block Grants (EDBG)	32,248	0%	104
588		Berenda Slough Bridge	0	0%	-
589		Riverside/lth & Kings Project	0	0%	-
590		Alley Paving Projects	0	0%	-
601		Fleet	222,465	1%	719
602		Information Technology	515,757	1%	1,666
800		Community Facilities District (CFD)	644,600	2%	2,082
840		Greenhills Assessment District	545,761	1%	1,763
842		Pheasant Run Assessment District	402,826	1%	1,301
916		2005 Civic Center Bond	369,644	1%	1,194
918		PFA-CREB GF	187,875	1%	607
919		Pension Obligation Bond	899,975	2%	2,907
956-958		Successor Agency	850,636	2%	2,748
Totals			36,638,837	100%	118,352

SUPPORT SERVICE – FINANCE

DESCRIPTION OF SERVICE

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

ALLOCATION METHOD

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

COSTS TO BE ALLOCATED

	TOTAL	PURCHASING 25%	RECEIPTS 25%	FTE 25%	TOTAL BUDGET PER PROGRAM 25%
PERSONNEL COSTS	\$670,050	\$167,513	\$167,513	\$167,513	\$167,513
OTHER EXPENSES AND COSTS					
Supplies	6,500	1,625	1,625	1,625	1,625
Printing and Publications	-	-	-	-	-
Services	103,321	25,830	25,830	25,830	25,830
Travel/Meetings/Dues/Memberships	10,094	2,524	2,524	2,524	2,524
OPERATIONAL EXPENDITURES	\$789,965	\$197,491	\$197,491	\$197,491	\$197,491

DETAIL ALLOCATIONS – FINANCE

Fund	Dept	Description	TOTAL ALLOCATION	Purchasing		197,491		Receipts		197,491	
				Dist Base	%	Allocation	Dist Base	%	Allocation		
100	1605	City Council	2,884	-	0%	-	-	0%	-	-	-
	1610	City Clerk	5,160	-	0%	-	-	0%	-	-	-
	1615	City Attorney	1,024	-	0%	-	-	0%	-	-	-
		General Services- General									
	1705	Government	111,581	3,078	47%	93,176	1,864	1%	1,734		
	1710	Administrative Services	5,395	-	0%	-	-	0%	-	-	-
	1712	City Property	298	-	0%	-	-	0%	-	-	-
	1720	Finance	18,120	-	0%	-	-	0%	-	-	-
	2610	Police Sworn	89,952	-	0%	-	-	0%	-	-	-
	2615	Police NET	4,699	-	0%	-	-	0%	-	-	-
	2705	Fire	4,458	-	0%	-	-	0%	-	-	-
	4705	Community Development	20,296	-	0%	-	-	0%	-	-	-
	6610	Community Pool	720	-	0%	-	-	0%	-	-	-
	6615	Senior Services	237	-	0%	-	-	0%	-	-	-
	6620	Parks & Facilities	10,272	-	0%	-	-	0%	-	-	-
	6625	Community Relations	3,650	-	0%	-	-	0%	-	-	-
200		Airport	2,000	45	1%	1,362	48	0%	45		
220		Storm Drain	53,107	118	2%	3,572	52,063	25%	48,426		
240-242		Sewer	87,704	597	9%	18,072	50,637	24%	47,100		
260		Solid Waste	60,333	110	2%	3,330	51,488	24%	47,891		
280-283		Water	116,951	1,001	15%	30,302	55,764	26%	51,869		
		Regional Surface									
300		Transportation Program (RSTP)	1,059	-	0%	-	17	0%	16		
301		Gas Tax	2,253	11	0%	333	-	0%	-		
302		RMRA	1,078	-	0%	-	--	0%	-		
		American Rescue Plan Act									
303		(ARPA)	15,956	-	0%	-		0%	-		
305		Streets& Roads- LTF	28,851	463	7%	14,016	151	0%	140		
		Maintenance Assessment									
310		District	4,207	90	1%	2,724	3	0%	3		
325		Transit	16,549	197	3%	5,963	160	0%	149		
340		Measure N	37,894	184	3%	5,570	-	0%	-		
341		SAFER Grant	623	-	0%	-	-	0%	-		
350-357		Measure T	5,846	26	0%	787	78	0%	73		
380		Fire Impact Fees	586	-	0%	-	-	0%	-		
382		Public Building Impact Fees	556	-	0%	-	-	0%	-		
383-385		All Park Development Fees	3,182	-	0%	-	-	0%	-		
386		Police Impact Fees	1,217	-	0%	-	-	0%	-		
		Waste Water System Capital									
388		Reserve	568	-	0%	-	-	0%	-		
390		Signalization Impact Fund	200	-	0%	-	-	0%	-		
392		Storm Drain Capital Reserve	3,265	-	0%	-	-	0%	-		
394		Road Impact Fees	1,543	-	0%	-	-	0%	-		

Fund	Dept	Description	TOTAL ALLOCATION	Purchasing		197,491		Receipts		197,491	
				Dist Base	%	Allocation	Dist Base	%	Allocation		
396		Water System Capital Reserve	614	-	0%	-	-	0%	-		-
400		CDBG grant PI	2,095	29	0%	878	11	0%	10		10
450		HOME Grant PI	625	20	0%	605	3	0%	3		3
452		HOME Grant 2019	2,937	8	0%	242	-	0%	-		-
453		HOME-Shasta	50	1	0%	30	-	0%	-		-
460		Cal Home Grant	-	-	0%	-	-	0%	-		-
470		PLHA Grant	-	-	0%	-	-	0%	-		-
480		CDBG CV-1	202	-	0%	-	-	0%	-		-
481		CDBG CV-2 & 3	1,412	-	0%	-	-	0%	-		-
496		CDBG Grant	149	-	0%	-	-	0%	-		-
497		CDBG Grant	1,100	-	0%	-	-	0%	-		-
498		NSP Olivero	53	1	0%	30	3	0%	3		3
499		Economic Development Block Grants (EDBG)	386	7	0%	212	-	0%	-		-
588		Berenda Slough Bridge	-	-	0%	-	-	0%	-		-
589		Riverside/Ith & Kings Project	-	-	0%	-	-	0%	-		-
590		Alley Paving Projects	-	-	0%	-	-	0%	-		-
601		Fleet	9,691	199	3%	6,024	1	0%	1		1
602		Information Technology	15,798	267	4%	8,082	2	0%	2		2
800		Community Facilities District (CFD)	3,752	9	0%	272	5	0%	5		5
840		Greenhills Assessment District	3,289	11	0%	333	15	0%	14		14
842		Pheasant Run Assessment District	2,511	11	0%	333	7	0%	7		7
916		2005 Civic Center Bond	1,992	-	0%	-	-	0%	-		-
918		PFA-CREB GF	1,013	-	0%	-	-	0%	-		-
919		Pension Obligation Bond	4,851	-	0%	-	-	0%	-		-
956-958		Successor Agency	5,829	41	1%	1,241	3	0%	3		3
Totals			782,622	6524	100%	197,491	212,323	100%	197,491		

DETAIL ALLOCATIONS – FINANCE

CONTINUED

Fund	Dept	Description	FTE		185,831	Total Budget		185,831
			Dist Base	%	Allocation	Dist Base	%	Allocation
100	1605	City Council	1.00	1%	2,349	99,195	0%	535
	1610	City Clerk	1.50	2%	3,524	303,433	1%	1,636
	1615	City Attorney	-	0%	-	190,000	1%	1,024
	1705	General Services- General Government	2.00	2%	4,699	2,221,216	6%	11,973
	1710	Administrative Services	1.50	2%	3,524	347,093	1%	1,871
	1712	City Property	-	0%	-	55,196	0%	298
	1720	Finance	5.90	7%	13,862	789,965	2%	4,258
	2610	Police Sworn	27.92	33%	65,595	4,518,596	12%	24,356
	2615	Police NET	2.00	2%	4,699	-	0%	-
	2705	Fire	0.90	1%	2,114	434,831	1%	2,344
	4705	Community Development	5.00	6%	11,747	1,585,968	4%	8,549
	6610	Community Pool	0.25	0%	587	24,577	0%	132
	6615	Senior Services	-	0%	-	44,009	0%	237
	6620	Parks & Facilities	3.05	4%	7,166	576,363	2%	3,107
	6625	Community Relations	1.00	1%	2,349	241,246	1%	1,300
200		Airport	0.10	0%	235	66,484	0%	358
220		Storm Drain	0.30	0%	705	74,987	0%	404
240-242		Sewer	5.83	7%	13,697	1,639,082	4%	8,835
260		Solid Waste	-	0%	-	1,690,461	5%	9,112
280-283		Water	7.40	9%	17,386	3,227,125	9%	17,395
300		Regional Surface Transportation Program (RSTP)	-	0%	-	193,511	1%	1,043
301		Gas Tax	-	0%	-	356,179	1%	1,920
302		RMRA	-	0%	-	200,000	1%	1,078
303		American Rescue Plan Act (ARPA)	-	0%	-	2,960,225	8%	15,956
305		Streets& Roads- LTF	4.59	5%	10,784	725,649	2%	3,911
310		Maintenance Assessment District	-	0%	-	274,465	1%	1,479
325		Transit	3.50	4%	8,223	410,676	1%	2,214
340		Measure N	7.00	8%	16,446	2,945,812	8%	15,879
341		SAFER Grant	0.17	0%	399	41,398	0%	223
350-357		Measure T	-	0%	-	925,152	3%	4,987
380		Fire Impact Fees	-	0%	-	108,751	0%	586
382		Public Building Impact Fees	-	0%	-	103,207	0%	556
383-385		All Park Development Fees	-	0%	-	590,318	2%	3,182
386		Police Impact Fees	-	0%	-	225,847	1%	1,217
388		Waste Water System Capital Reserve	-	0%	-	105,287	0%	568
390		Signalization Impact Fund	-	0%	-	37,090	0%	200
392		Storm Drain Capital Reserve	-	0%	-	605,641	2%	3,265

			FTE		185,831	Total Budget		185,831
Fund	Dept	Description	Dist Base	%	Allocation	Dist Base	%	Allocation
394		Road Impact Fees	-	0%	-	286,258	1%	1,543
396		Water System Capital Reserve	-	0%	-	113,839	0%	614
400		CDBG grant PI	-	0%	-	223,900	1%	1,207
450		HOME Grant PI	-	0%	-	3,100	0%	17
452		HOME Grant 2019	-	0%	-	500,000	1%	2,695
453		HOME-Shasta	-	0%	-	3,700	0%	20
460		Cal Home Grant	-	0%	-	700,000	2%	3,773
470		PLHA Grant	-	0%	-	662,295	2%	3,570
480		CDBG CV-1	-	0%	-	37,566	0%	202
481		CDBG CV-2 & 3	-	0%	-	261,940	1%	1,412
496		CDBG Grant	-	0%	-	27,614	0%	149
497		CDBG Grant	-	0%	-	204,103	1%	1,100
498		NSP Olivero	-	0%	-	3,700	0%	20
499		Economic Development Block Grants (EDBG)	-	0%	-	32,248	0%	174
588		Berenda Slough Bridge	-	0%	-	-	0%	-
589		Riverside/lth & Kings Project	-	0%	-	-	0%	-
590		Alley Paving Projects	-	0%	-	-	0%	-
601		Fleet	1.05	1%	2,467	222,465	1%	1,199
602		Information Technology	2.10	2%	4,934	515,757	1%	2,780
800		Community Facilities District (CFD)	-	0%	-	644,600	2%	3,475
840		Greenhills Assessment District	-	0%	-	545,761	1%	2,942
842		Pheasant Run Assessment District	-	0%	-	402,826	1%	2,171
916		2005 Civic Center Bond	-	0%	-	369,644	1%	1,992
918		PFA-CREB GF	-	0%	-	187,875	1%	1,013
919		Pension Obligation Bond	-	0%	-	899,975	2%	4,851
956-958		Successor Agency	-	0%	-	850,636	2%	4,585
Totals			84.06	100%	197,491	36,638,837	100%	197,491

SUPPORT SERVICE – COMMUNITY DEVELOPMENT

DESCRIPTION OF SERVICE

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

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

ALLOCATION METHOD

- 100% of the Community & Economic Development budget is allocated based on permitting staff costs
- 25% of the Community & Economic Development budget is allocated based on permitting oversight costs

COSTS TO BE ALLOCATED

	TOTAL	PERMITTING STAFF <i>100%</i>	PERMITTING OVERSIGHT <i>25%</i>	NON- ALLOCABLE
PERSONNEL COSTS	520,915	196,280	46,788	277,847
OTHER EXPENSES AND COSTS				
Supplies	5,000	-	-	5,000
Printing and Publications	2,000	-	-	2,000
Services	913,828	-	-	913,828
Travel/Meetings/Dues	23,000	-	-	23,000
OPERATIONAL EXPENDITURES	1,464,743	196,280	46,788	1,221,675

DETAIL ALLOCATIONS – COMMUNITY & ECONOMIC DEVELOPMENT

				Permit Staff		196,280	Oversight		46,788
Fund	Dept	Description	TOTAL ALLOCATION	# of Permits	%	Allocation	Dist Base	%	Allocation
100	1605	City Council	-	-	0%	-	-	0%	-
	1610	City Clerk	-	-	0%	-	-	0%	-
	1615	City Attorney	-	-	0%	-	-	0%	-
	1705	General Services- General Government	-	-	0%	-	-	0%	-
	1710	Administrative Services	-	-	0%	-	-	0%	-
	1712	City Property	-	-	0%	-	-	0%	-
	1720	Finance	-	-	0%	-	-	0%	-
	2610	Police Sworn	-	-	0%	-	-	0%	-
	2615	Police NET	-	-	0%	-	-	0%	-
	2705	Fire	-	-	0%	-	-	0%	-
	4705	Community Development	153,134	196	72%	141,437	46,788	25%	11,697
	6610	Community Pool	-	-	0%	-	-	0%	-
	6615	Senior Services	-	-	0%	-	-	0%	-
	6620	Parks & Facilities	-	-	0%	-	-	0%	-
	6625	Community Relations	-	-	0%	-	-	0%	-
200		Airport	-	-	0%	-	-	0%	-
220		Storm Drain	-	-	0%	-	-	0%	-
240-242		Sewer	14,583	4	1%	2,886	46,788	25%	11,697
260		Solid Waste	-	-	-	-	-	-	-
280-283		Water	20,356	12	4%	8,659	46,788	25%	11,697
300		Regional Surface Transportation Program (RSTP)	-	-	0%	-	-	0%	-
301		Gas Tax	-	-	0%	-	-	0%	-
302		RMRA	-	-	0%	-	-	0%	-
303		American Rescue Plan Act (ARPA)	-	-	0%	-	-	0%	-
305		Streets & Roads- LTF	54,994	60	22%	43,297	46,788	25%	11,697
310		Maintenance Assessment District	-	-	0%	-	-	0%	-
325		Transit	-	-	0%	-	-	0%	-
340		Measure N	-	-	0%	-	-	0%	-
341		Fire SAFER Grant	-	-	0%	-	-	0%	-
350-357		Measure T	-	-	0%	-	-	0%	-
380		Fire Impact Fees	-	-	0%	-	-	0%	-
382		Public Building Impact Fees	-	-	0%	-	-	0%	-
383-385		All Park Development Fees	-	-	0%	-	-	0%	-
386		Police Impact Fees	-	-	0%	-	-	0%	-
388		Waste Water System Capital Reserve	-	-	0%	-	-	0%	-

				Permit Staff		196,280	Oversight		46,788
Fund	Dept	Description	TOTAL ALLOCATION	# of Permits	%	Allocation	Dist Base	%	Allocation
390		Signalization Impact Fund	-	-	0%	-	-	0%	-
392		Storm Drain Capital Reserve	-	-	0%	-	-	0%	-
394		Road Impact Fees	-	-	0%	-	-	0%	-
396		Water System Capital Reserve	-	-	0%	-	-	0%	-
400		CDBG grant PI	-	-	0%	-	-	0%	-
450		HOME Grant PI	-	-	0%	-	-	0%	-
452		HOME Grant 2019	-	-	0%	-	-	0%	-
453		HOME-Shasta	-	-	0%	-	-	0%	-
460		Cal Home Grant	-	-	0%	-	-	0%	-
470		PLHA Grant	-	-	0%	-	-	0%	-
480		CDBG CV-1	-	-	0%	-	-	0%	-
481		CDBG CV-2 & 3	-	-	0%	-	-	0%	-
496		CDBG Grant	-	-	0%	-	-	0%	-
497		CDBG Grant	-	-	0%	-	-	0%	-
498		NSP Olivero	-	-	0%	-	-	0%	-
499		Economic Development Block Grants (EDBG)	-	-	0%	-	-	0%	-
588		Berenda Slough Bridge	-	-	0%	-	-	0%	-
589		Riverside/Ith & Kings Project	-	-	0%	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-	-	0%	-
601		Fleet	-	-	0%	-	-	0%	-
602		Information Technology	-	-	0%	-	-	0%	-
800		Community Facilities District (CFD)	-	-	0%	-	-	0%	-
840		Greenhills Assessment District	-	-	0%	-	-	0%	-
842		Pheasant Run Assessment District	-	-	0%	-	-	0%	-
916		2005 Civic Center Bond	-	-	0%	-	-	0%	-
918		PFA-CREB GF	-	-	0%	-	-	0%	-
919		Pension Obligation Bond	-	-	0%	-	-	0%	-
956		Successor Agency	-	-	0%	-	-	0%	-
Totals			243,068	272	100%	196,280	187,151	100%	46,788

SUPPORT SERVICE – STREETS AND ROADS

DESCRIPTION OF SERVICE

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

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

ALLOCATION METHOD

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

COSTS TO BE ALLOCATED

	TOTAL	DEGRADATION <i>100%</i>		
PERSONNEL COSTS	-	-		
OTHER EXPENSES AND COSTS				
Reclamite Seal	473,088	473,088		
Overlay	2,562,560	2,562,560		
OPERATIONAL EXPENDITURES	3,035,648	3,035,648		
Miles of Road	56			
Avg Road Width in Feet	40			
Chowchilla Road Sq Ft	11,827,200			
	PER SQ FT	USEFUL LIFE (IN YEARS)	AMORTIZED COST	
Reclamite Costs	\$0.20	2,365,440	5	473,088
Overlay Cost	\$3.25	38,438,400	15	2,562,560

DETAIL ALLOCATIONS – STREETS AND ROADS

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DEGRADATION		3,035,648
				DIST BASE	%	ALLOCATION
100	1605	City Council	-	-	0%	-
	1610	City Clerk	-	-	0%	-
	1615	City Attorney	-	-	0%	-
	1705	General Services- General Government	-	-	0%	-
	1710	Administrative Services	-	-	0%	-
	1712	City Property	-	-	0%	-
	1720	Finance	-	-	0%	-
	2610	Police Sworn	-	-	0%	-
	2615	Police NET	-	-	0%	-
	2705	Fire	-	-	0%	-
	4705	Community Development	-	-	0%	-
	6615	Senior Services	-	-	0%	-
	6620	Parks & Facilities	-	-	0%	-
	6625	Community Relations	-	-	0%	-
200		Airport	-	-	0%	-
220		Storm Drain	-	-	0%	-
240-242		Sewer	91,069	3	3%	91,069
260		Solid Waste	242,852	8	8%	242,852
280-283		Water	151,782	5	10%	151,782
300		Regional Surface Transportation Program (RSTP)	-	-	0%	-
301		Gas Tax	-	-	0%	-
302		RMRA	-	-	0%	-
305		Streets& Roads- LTF	2,549,944	84	79%	2,549,944
310		Maintenance Assessment District	-	-	0%	-
325		Transit	-	-	0%	-
340		Measure N Public Safety	-	-	0%	-
341		Fire SAFER Grant	-	-	0%	-
350-357		Measure T	-	-	0%	-
380		Fire Impact Fees	-	-	0%	-
382		Public Building Impact Fees	-	-	0%	-
383-385		All Park Development Fees	-	-	0%	-
386		Police Impact Fees	-	-	0%	-
388		Waste Water System Capital Reserve	-	-	0%	-
390		Signalization Impact Fund	-	-	0%	-
392		Storm Drain Capital Reserve	-	-	0%	-
394		SR99 Ave 26 Interchange	-	-	0%	-
394		SR99 RD 17	-	-	0%	-
394		RD 16 1/2 Improvement Fund	-	-	0%	-
396		Water System Capital Reserve	-	-	0%	-

FUND	DEPT	DESCRIPTION	TOTAL ALLOCATION	DEGRADATION		3,035,648
				DIST BASE	%	ALLOCATION
400		CDBG grant PI	-	-	0%	-
450		HOME Grant PI	-	-	0%	-
452		HOME Grant 2019	-	-	0%	-
453		HOME-Shasta	-	-	0%	-
480		CDBG CV-1	-	-	0%	-
481		CDBG CV-2 & 3	-	-	0%	-
496		CDBG Grant	-	-	0%	-
497		CDBG Grant	-	-	0%	-
498		NSP Olivero	-	-	0%	-
499		Economic Development Block Grants (EDBG)	-	-	0%	-
588		Berenda Slough Bridge	-	-	0%	-
589		Riverside/11th & Kings Project	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-
591		Bridge Preventive Maintenance	-	-	0%	-
601		Fleet	-	-	0%	-
602		Information Technology	-	-	0%	-
800		Community Facilities District (CFD)	-	-	0%	-
840		Greenhills Assessment District	-	-	0%	-
842		Pheasant Run Assessment District	-	-	0%	-
915		Public Facilities Authority Street Bond	-	-	0%	-
916		2005 Civic Center Bond	-	-	0%	-
918		PFA-CREB GF	-	-	0%	-
919		Pension Obligation Bond	-	-	0%	-
956-958		Successor Agency	-	-	0%	-
TOTALS			3,035,648	100	100%	3,035,648

SUPPORT SERVICE – INFORMATION TECHNOLOGY

DESCRIPTION OF SERVICE

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

ALLOCATION METHOD

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

COSTS TO BE ALLOCATED

	TOTAL	COMPUTERS 100%	PHONES 100%	DIRECT 100%
PERSONNEL COSTS	\$248,996	\$248,996	-	-
OPERATING EXPENSES				
Services	158,405	158,405	-	-
Telephone	18,000	-	18,000	-
Copier Fire	660	-	-	660
Copier PD	5,280	-	-	5,280
Copier Civic Center	23,460	-	-	23,460
Copier Public Works	600	-	-	600
SOFTWARE EXPENSES	364,667	364,667	-	-
Telephones	-	-	-	-
Software PD	10,365	-	-	10,365
Software Fire	2,200	-	-	2,200
OPERATIONAL EXPENDITURES	\$832,633	\$772,068	18,000	\$42,565

DETAIL ALLOCATIONS – INFORMATION TECHNOLOGY

Fund	Dept	Description	TOTAL ALLOCATION	Computers		772,068	Phones		18,000
				Dist Base	%	Allocation	Dist Base	%	Allocation
100	1605	City Council	-	-	0.00%	-	-	0%	-
	1610	City Clerk	-	-	0.00%	-	-	0%	-
	1615	City Attorney General Services- General	-	-	0.00%	-	-	0%	-
	1705	Government Administrative	-	-	0.00%	-	-	0%	-
	1710	Services	104,986	8	12.50%	96,509	9	15%	2,613
	1712	City Property	-	-	0.00%	-	-	0%	-
	1720	Finance	92,633	7	10.94%	84,445	8	13%	2,323
	2610	Police Sworn	285,398	22	34.38%	265,398	15	24%	4,355
	2615	Police NET	-	-	0.00%	-	-	0%	-
	2705	Fire Community	40,212	3	4.69%	36,191	4	6%	1,161
	4705	Development	65,288	5	7.81%	60,318	5	8%	1,452
	6610	Community Pool	-	-	0.00%	-	-	0%	-
	6615	Senior Services	-	-	0.00%	-	-	0%	-
	6620	Parks & Facilities Community	12,064	1	1.56%	12,064	-	0%	-
	6625	Relations	-	-	0.00%	-	-	0%	-
200		Airport	-	-	0.00%	-	-	0%	-
220		Storm Drain	-	-	0.00%	-	-	0%	-
240-242		Sewer	25,598	2	3.13%	24,127	3	5%	871
260		Solid Waste	-	-	0.00%	-	-	0%	-
280-283		Water Regional Surface Transportation Program (RSTP)	153,531	12	18.75%	144,763	10	16%	2,903
300		Gas Tax	-	-	0.00%	-	-	0%	-
301		RMRA	-	-	0.00%	-	-	0%	-
302		American Rescue Plan Act (ARPA)	-	-	0.00%	-	-	0%	-
303		Streets& Roads- LTF Maintenance	-	-	0.00%	-	-	0%	-
305		Assessment District	-	-	0.00%	-	-	0%	-
310		Transit	39,988	3	4.69%	36,191	5	8%	1,452
310		Measure N	-	-	0.00%	-	-	0%	-
341		Fire SAFER Grant	-	-	0.00%	-	-	0%	-
350-357		Measure T	-	-	0.00%	-	-	0%	-
380		Fire Impact Fees Public Building	-	-	0.00%	-	-	0%	-
382		Impact Fees All Park	-	-	0.00%	-	-	0%	-
383-385		Development Fees	-	-	0.00%	-	-	0%	-
386		Police Impact Fees	-	-	0.00%	-	-	0%	-

Fund	Dept	Description	TOTAL ALLOCATION	Computers		772,068	Phones		18,000
				Dist Base	%	Allocation	Dist Base	%	Allocation
		Waste Water System Capital Reserve	-	-	0.00%	-	-	0%	-
388		Signalization Impact Fund	-	-	0.00%	-	-	0%	-
390		Storm Drain Capital Reserve	-	-	0.00%	-	-	0%	-
392		Road Impact Fees	-	-	0.00%	-	-	0%	-
394		Water System Capital Reserve	-	-	0.00%	-	-	0%	-
396		CDBG grant PI	-	-	0.00%	-	-	0%	-
400		HOME Grant PI	-	-	0.00%	-	-	0%	-
450		HOME Grant 2019	-	-	0.00%	-	-	0%	-
452		HOME-Shasta	-	-	0.00%	-	-	0%	-
453		Cal Home Grant	-	-	0.00%	-	-	0%	-
460		PLHA Grant	-	-	0.00%	-	-	0%	-
470		CDBG CV-1	-	-	0.00%	-	-	0%	-
480		CDBG CV-2 & 3	-	-	0.00%	-	-	0%	-
481		CDBG Grant	-	-	0.00%	-	-	0%	-
496		CDBG Grant	-	-	0.00%	-	-	0%	-
497		NSP Olivero Economic Development Block Grants (EDBG)	-	-	0.00%	-	-	0%	-
499		Berenda Slough Bridge	-	-	0.00%	-	-	0%	-
588		Riverside/Ith & Kings Project	-	-	0.00%	-	-	0%	-
589		Alley Paving Projects	-	-	0.00%	-	-	0%	-
590		Fleet	12,935	1	1.56%	12,064	3	5%	871
601		Information Technology	-	-	0.00%	-	-	0%	-
602		Community Facilities District (CFD)	-	-	0.00%	-	-	0%	-
800		Greenhills Assessment District	-	-	0.00%	-	-	0%	-
840		Pheasant Run Assessment District	-	-	0.00%	-	-	0%	-
842		2005 Civic Center Bond	-	-	0.00%	-	-	0%	-
916		PFA-CREB GF Pension Obligation Bond	-	-	0.00%	-	-	0%	-
918			-	-	0.00%	-	-	0%	-
919			-	-	0.00%	-	-	0%	-
956-958		Successor Agency	-	-	0.00%	-	-	0%	-
Totals			832,634	64	100%	772,069	62	100%	18,000

DETAIL ALLOCATIONS – INFORMATION TECHNOLOGY CONTINUED

Fund	Dept	Description	Direct		42,565
			Dist Base	%	Allocation
100	1605	City Council	-	0.00%	-
	1610	City Clerk	-	0.00%	-
	1615	City Attorney	-	0.00%	-
	1705	General Services- General Government	-	0.00%	-
	1710	Administrative Services	23,460	25.00%	5,865
	1712	City Property		0.00%	-
	1720	Finance	23,460	25.00%	5,865
	2610	Police Sworn	15,645	100.00%	15,645
	2615	Police NET	-	0.00%	-
	2705	Fire	2,860	100.00%	2,860
	4705	Community Development	23,460	15.00%	3,519
	6610	Community Pool	-	100.00%	-
	6615	Senior Services	-	0.00%	-
	6620	Parks & Facilities	-	0.00%	-
	6625	Community Relations	-	0.00%	-
200		Airport	-	0.00%	-
220		Storm Drain	-	0.00%	-
240-242		Sewer	600	100.00%	600
260		Solid Waste		0.00%	-
280-283		Water	23,460	25.00%	5,865
300		Regional Surface Transportation Program (RSTP)	-	0.00%	-
301		Gas Tax	-	0.00%	-
302		RMRA	-	0.00%	-
303		American Rescue Plan Act (ARPA)	-	0.00%	-
305		Streets & Roads- LTF	-	0.00%	-
310		Maintenance Assessment District	-	0.00%	-
325		Transit	23,460	10.00%	2,346
340		Measure N	-	0.00%	-
341		Fire SAFER Grant	-	0.00%	-
350-357		Measure T	-	0.00%	-
380		Fire Impact Fees	-	0.00%	-
382		Public Building Impact Fees	-	0.00%	-
383-385		All Park Development Fees	-	0.00%	-
386		Police Impact Fees	-	0.00%	-
388		Waste Water System Capital Reserve	-	0.00%	-
390		Signalization Impact Fund	-	0.00%	-
392		Storm Drain Capital Reserve	-	0.00%	-

Fund	Dept	Description	Direct		42,565
			Dist Base	%	Allocation
394		Road Impact Fees	-	0.00%	-
396		Water System Capital Reserve	-	0.00%	-
400		CDBG grant PI	-	0.00%	-
450		HOME Grant PI	-	0.00%	-
452		HOME Grant 2019	-	0.00%	-
453		HOME-Shasta	-	0.00%	-
460		Cal Home Grant	-	0.00%	-
470		PLHA Grant	-	0.00%	-
480		CDBG CV-1	-	0.00%	-
481		CDBG CV-2 & 3	-	0.00%	-
496		CDBG Grant	-	0.00%	-
497		CDBG Grant	-	0.00%	-
498		NSP Olivero	-	0.00%	-
499		Economic Development Block Grants (EDBG)	-	0.00%	-
588		Berenda Slough Bridge	-	0.00%	-
589		Riverside/Ith & Kings Project	-	0.00%	-
590		Alley Paving Projects	-	0.00%	-
601		Fleet	-	0.00%	-
602		Information Technology	-	0.00%	-
800		Community Facilities District (CFD)	-	0.00%	-
840		Greenhills Assessment District	-	0.00%	-
842		Pheasant Run Assessment District	-	0.00%	-
916		2005 Civic Center Bond	-	0.00%	-
918		PFA-CREB GF	-	0.00%	-
919		Pension Obligation Bond	-	0.00%	-
956-958		Successor Agency	-	0.00%	-
Totals			136,405	500%	42,565

SUPPORT SERVICE – FLEET SERVICES

DESCRIPTION OF SERVICE

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

ALLOCATION METHOD

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

COSTS TO BE ALLOCATED

	TOTAL	HOURS 100%
PERSONNEL COSTS	\$169,690	\$169,690
OTHER EXPENSES AND COSTS		
Supplies & Equipment	12,098	12,098
Printing and Publications	-	-
Services	48,275	48,275
Travel/Meetings/Dues/Memberships	2,000	2,000
Administration & IT Service	72,979	72,979
OPERATIONAL EXPENDITURES	\$305,042	\$305,042

DETAIL ALLOCATIONS – FLEET SERVICES

				# of Hours	1325	305042
Fund	Dept	Description	TOTAL ALLOCATION	Dist Base	%	Allocation
100	1605	City Council	-	-	0%	-
	1610	City Clerk	-	-	0%	-
	1615	City Attorney	-	-	0%	-
	1705, 1600	General Services- General Government	-	-	0%	-
	1710	Administrative Services	3,269	22.01	1%	3,269
	1712	City Property	-	-	0%	-
	1720	Finance	-	-	0%	-
	2610	Police Sworn	107,772	725.69	35%	107,772
	2615	Police NET	-	-	0%	-
	2705	Fire	12,004	80.83	4%	12,004
	4705	Community Development	429	2.89	0%	429
	6610	Community Pool	-	-	0%	-
	6615	Senior Services	-	-	0%	-
	6620	Parks & Facilities	59,915	403.44	20%	59,915
	6625	Community Relations	-	-	0%	-
200		Airport	-	-	0%	-
220		Storm Drain	-	-	0%	-
240-242		Sewer	11,254	75.78	4%	11,254
260		Solid Waste	-	-	0%	-
280-283		Water	40,301	271.37	13%	40,301
300		Regional Surface Transportation Program (RSTP)	-	-	0%	-
301		Gas Tax	-	-	0%	-
303		American Rescue Plan Act (ARPA)	-	-	0%	-
302		RMRA	-	-	0%	-
305		Streets & Roads- LTF	70,098	472.01	23%	70,098
310		Maintenance Assessment District	-	-	0%	-
325		Transit	-	-	0%	-
340		Measure N	-	-	0%	-
341		Fire SAFER Grant	-	-	0%	-
350-357		Measure T	-	-	0%	-
380		Fire Impact Fees	-	-	0%	-
382		Public Building Impact Fees	-	-	0%	-
383-385		All Park Development Fees	-	-	0%	-
386		Police Impact Fees	-	-	0%	-
388		Waste Water System Capital Reserve	-	-	0%	-
390		Signalization Impact Fund	-	-	0%	-
392		Storm Drain Capital Reserve	-	-	0%	-
394		Road Impact Fees	-	-	0%	-

				# of Hours	1325	305042
Fund	Dept	Description	TOTAL ALLOCATION	Dist Base	%	Allocation
396		Water System Capital Reserve	-	-	0%	-
400		CDBG grant PI	-	-	0%	-
450		HOME Grant PI	-	-	0%	-
452		HOME Grant 2019	-	-	0%	-
453		HOME-Shasta	-	-	0%	-
460		Cal Home Grant	-	-	0%	-
470		PLHA Grant	-	-	0%	-
480		CDBG CV-1	-	-	0%	-
481		CDBG CV-2 & 3	-	-	0%	-
496		CDBG Grant	-	-	0%	-
497		CDBG Grant	-	-	0%	-
498		NSP Olivero	-	-	0%	-
499		Economic Development Block Grants (EDBG)	-	-	0%	-
588		Berenda Slough Bridge	-	-	0%	-
589		Riverside/Ith & Kings Project	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-
601		Fleet	-	-	0%	-
602		Information Technology	-	-	0%	-
800		Community Facilities District (CFD)	-	-	0%	-
840		Greenhills Assessment District	-	-	0%	-
842		Pheasant Run Assessment District	-	-	0%	-
916		2005 Civic Center Bond	-	-	0%	-
918		PFA-CREB GF	-	-	0%	-
919		Pension Obligation Bond	-	-	0%	-
956-958		Successor Agency	-	-	0%	-
Totals			305,042	2,054.02	100%	305,042

SUPPORT SERVICE – STORM DRAIN

DESCRIPTION OF SERVICE

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

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

ALLOCATION METHOD

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

COSTS TO BE ALLOCATED

	%	TOTAL	TOTAL TO GENERAL FUND
Allowable Charges			
Total Allowed for Operational Costs		110,000	-
Less Operational Costs in Storm Drain		73,637	-
Available to Cover Admin Costs	100%	36,363	36,363
ALLOWABLE OPERATIONAL EXPENDITURES	100%	110,000	36,363

DETAIL ALLOCATIONS – STORM DRAIN

Fund	Dept	Description	TOTAL ALLOCATION	Allocation		36,363
				Dist Base	%	Allocation
100	1605	City Council	-	-	0%	-
	1610	City Clerk	-	-	0%	-
	1615	City Attorney	-	-	0%	-
	1705	General Services- General Government	36,363	36,363	100%	36,363
	1710	Administrative Services	-	-	0%	-
	1712	City Property	-	-	0%	-
	1720	Finance	-	-	0%	-
	2610	Police Sworn	-	-	0%	-
	2615	Police NET	-	-	0%	-
	2705	Fire	-	-	0%	-
	4705	Community Development	-	-	0%	-
	6610	Community Pool	-	-	0%	-
	6615	Senior Services	-	-	0%	-
	6620	Parks & Facilities	-	-	0%	-
	6625	Community Relations	-	-	0%	-
200		Airport	-	-	0%	-
220		Storm Drain	-	-	0%	-
240-242		Sewer	-	-	0%	-
260		Solid Waste	-	-	0%	-
280-283		Water	-	-	0%	-
300		Regional Surface Transportation Program (RSTP)	-	-	0%	-
301		Gas Tax	-	-	0%	-
302		RMRA	-	-	0%	-
303		American Rescue Plan Act (ARPA)	-	-	0%	-
305		Streets & Roads- LTF	-	-	100%	-
310		Maintenance Assessment District	-	-	0%	-
325		Transit	-	-	0%	-
340		Measure N Public Safety	-	-	0%	-
341		Fire SAFER Grant	-	-	0%	-
350-353		Measure T	-	-	0%	-
380		Fire Impact Fees	-	-	0%	-
382		Public Building Impact Fees	-	-	0%	-
383-385		All Park Development Fees	-	-	0%	-
386		Police Impact Fees	-	-	0%	-
388		Waste Water System Capital Reserve	-	-	0%	-
390		Signalization Impact Fund	-	-	0%	-
392		Storm Drain Capital Reserve	-	-	0%	-
394		Road Impact Fees	-	-	0%	-
396		Water System Capital Reserve	-	-	0%	-

Fund	Dept	Description	TOTAL ALLOCATION	Allocation		36,363
				Dist Base	%	Allocation
400		CDBG grant PI	-	-	0%	-
450		HOME Grant PI	-	-	0%	-
452		HOME Grant 2019	-	-	0%	-
453		HOME-Shasta	-	-	0%	-
460		Cal Home Grant	-	-	0%	-
470		PLHA Grant	-	-	0%	-
480		CDBG CV-1	-	-	0%	-
481		CDBG CV-2 & 3	-	-	0%	-
496		CDBG Grant	-	-	0%	-
497		CDBG Grant	-	-	0%	-
498		NSP Olivero	-	-	0%	-
499		Economic Development Block Grants (EDBG)	-	-	0%	-
588		Berenda Slough Bridge	-	-	0%	-
589		Riverside/Ith & Kings Project	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-
601		Fleet	-	-	0%	-
602		Information Technology	-	-	0%	-
800		Community Facilities District (CFD)	-	-	0%	-
840		Greenhills Assessment District	-	-	0%	-
842		Pheasant Run Assessment District	-	-	0%	-
916		2005 Civic Center Bond	-	-	0%	-
918		PFA-CREB GF	-	-	0%	-
919		Pension Obligation Bond	-	-	0%	-
956-958		Successor Agency	-	-	0%	-
Totals			36,363	36,363	200%	36,363

SUPPORT SERVICE – SOLID WASTE

DESCRIPTION OF SERVICE

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

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

ALLOCATION METHOD

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

COSTS TO BE ALLOCATED

	%*	TOTAL	STREETS DEGRADATION	TOTAL TO GENERAL FUND
FRANCHISE FEE				
Personnel Costs-Finance & Admin	7.25%	1,690,461	-	122,615
Operations & Maintenance-Overhead	4.85%	1,690,461	-	82,040
Street Degradation	13.43%	1,690,461	227,102	-
City Clean-Up-Personnel & Street Sweeper	0.00%	1,690,461	-	-
Bad Debts	0.00%	1,690,461	-	-
			-	-
OPERATIONAL EXPENDITURES	25.54%	\$1,690,461	227,102	\$204,654

*Percentages are rounded to need tenth.

DETAIL ALLOCATIONS – SOLID WASTE

				Allocation		1,690,461
Fund	Dept	Description	TOTAL ALLOCATION	Dist Base	%	Allocation
100	1605	City Council	-	-	0%	-
	1610	City Clerk	-	-	0%	-
	1615	City Attorney	-	-	0%	-
		General Services- General				
	1705	Government	204,654	204,654	100%	204,654
	1710	Administrative Services	-	-	0%	-
	1712	City Property	-	-	0%	-
	1720	Finance	-	-	0%	-
	2610	Police Sworn	-	-	0%	-
	2615	Police NET	-	-	0%	-
	2705	Fire	-	-	0%	-
	4705	Community Development	-	-	0%	-
	6610	Community Pool	-	-	0%	-
	6615	Senior Services	-	-	0%	-
	6620	Parks & Facilities	-	-	0%	-
	6625	Community Relations	-	-	0%	-
200		Airport	-	-	0%	-
220		Storm Drain	-	-	0%	-
240-242		Sewer	-	-	0%	-
260		Solid Waste	-	-	0%	-
280-283		Water	-	-	0%	-
		Regional Surface				
300		Transportation Program (RSTP)	-	-	0%	-
301		Gas Tax	-	-	0%	-
302		RMRA	-	-	0%	-
		American Rescue Plan Act (ARPA)				
303		(ARPA)	-	-	0%	-
305		Streets & Roads- LTF	227,102	227,102	100%	227,102
		Maintenance Assessment				
310		District	-	-	0%	-
325		Transit	-	-	0%	-
340		Measure N Public Safety	-	-	0%	-
341		Fire SAFER Grant	-	-	0%	-
350-357		Measure T	-	-	0%	-
380		Fire Impact Fees	-	-	0%	-
382		Public Building Impact Fees	-	-	0%	-
383-385		All Park Development Fees	-	-	0%	-
386		Police Impact Fees	-	-	0%	-
		Waste Water System Capital Reserve				
388		Reserve	-	-	0%	-
390		Signalization Impact Fund	-	-	0%	-
392		Storm Drain Capital Reserve	-	-	0%	-
394		Road Impact Fees	-	-	0%	-
396		Water System Capital Reserve	-	-	0%	-
400		CDBG grant PI	-	-	0%	-
450		HOME Grant PI	-	-	0%	-

Fund	Dept	Description	TOTAL ALLOCATION	Allocation		1,690,461
				Dist Base	%	Allocation
452		HOME Grant 2019	-	-	0%	-
453		HOME-Shasta	-	-	0%	-
460		Cal Home Grant	-	-	0%	-
470		PLHA Grant	-	-	0%	-
480		CDBG CV-1	-	-	0%	-
481		CDBG CV-2 & 3	-	-	0%	-
496		CDBG Grant	-	-	0%	-
497		CDBG Grant	-	-	0%	-
498		NSP Olivero	-	-	0%	-
499		Economic Development Block Grants (EDBG)	-	-	0%	-
588		Berenda Slough Bridge	-	-	0%	-
589		Riverside/lth & Kings Project	-	-	0%	-
590		Alley Paving Projects	-	-	0%	-
591		Bridge Preventive Maintenance	-	-	0%	-
601		Fleet	-	-	0%	-
602		Information Technology Community Facilities District	-	-	0%	-
800		(CFD)	-	-	0%	-
840		Greenhills Assessment District Pheasant Run Assessment	-	-	0%	-
842		District	-	-	0%	-
916		2005 Civic Center Bond	-	-	0%	-
918		PFA-CREB GF	-	-	0%	-
919		Pension Obligation Bond	-	-	0%	-
956-958		Successor Agency	-	-	0%	-
Totals			431,756	431,756	200%	431,756

CAPITAL IMPROVEMENT PROGRAM

(Section 14)

Capital Improvement Program

Fiscal Year 2023-2024 through Fiscal Year 2027-2028

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

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

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

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

City of Chowchilla, California
City of Chowchilla Capital Improvement Plan
 '23/'24 thru '27/'28

DEPARTMENT SUMMARY

Department	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Administration	226,000					226,000
Airport		445,000	300,000	3,201,155	1,650,000	5,596,155
Fire Department	1,215,700					1,215,700
Parks and Recreation	140,000					140,000
Police Department	100,099					100,099
Public Works Department		400,000				400,000
Sewer Department	1,825,000	510,000	3,740,000	50,000		6,125,000
Storm Drainage	3,591,535	2,530,000				6,121,535
Street Department	3,291,965	3,596,651	2,428,000	960,000	960,000	11,236,616
Transit Department		135,000				135,000
Water Department	3,603,000	1,630,000	50,000	50,000	1,500,000	6,833,000
TOTAL	13,993,299	9,246,651	6,518,000	4,261,155	4,110,000	38,129,105

City of Chowchilla, California
City of Chowchilla Capital Improvement Plan
 '23/'24 thru '27/'28

PROJECTS BY DEPARTMENT

Department	Project #	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Administration							
Civic Center Generator	A-3	226,000					226,000
Administration Total		226,000					226,000
Airport							
Rehabilitate Runway 12-30 and Airfield Electrical	AIP-3		430,000		2,541,000		2,971,000
East Side Development	AIP-4				240,155	1,650,000	1,890,155
Access Control, Perimeter Security, Apron Lighting	AIP-5				420,000		420,000
RPZ Development	AIP-6		15,000	300,000			315,000
Airport Total			445,000	300,000	3,201,155	1,650,000	5,596,155
Fire Department							
Fire Dept. Building Expansion	FD-1	1,215,700					1,215,700
Fire Department Total		1,215,700					1,215,700
Parks and Recreation							
Prop. 68 Grant Project	P-2	140,000					140,000
Parks and Recreation Total		140,000					140,000
Police Department							
CAD / RMS System Upgrade	PD-3	100,099					100,099
Police Department Total		100,099					100,099
Public Works Department							
Public Works Administration Facility	PW-1		400,000				400,000
Public Works Department Total			400,000				400,000
Sewer Department							
New Tractor	S-9	160,000					160,000
Install Screw Press	S-8		110,000	1,190,000			1,300,000
Replace Sludge Pumps	S-7	115,000					115,000
Replace Sludge Pumps							
Replace Chain Scrapers	S-6	850,000					850,000
Construct 3rd Aeration Bay at WWTP	S-5		150,000	2,500,000			2,650,000
Sewer Main Replacement; Various Locations	S-3	0	250,000	50,000	50,000		350,000
WWTP Aeration System Upgrade	S-4	700,000	0	0			700,000
Sewer Department Total		1,825,000	510,000	3,740,000	50,000		6,125,000
Storm Drainage							
Sonoma Avenue Storm Drain Improvement	SD-3	3,349,635					3,349,635
Kings Avenue Storm Drain Improvement	SD-2	181,900	2,330,000				2,511,900

Department	Project #	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Truman Pond Reconfiguration	SD-5	60,000	200,000				260,000
Storm Drainage Total		3,591,535	2,530,000				6,121,535
Street Department							
Riverside Ave Rehab	R-20					960,000	960,000
Ave 24 1/2 Rehab. Project	R-8			960,000			960,000
Alley Paving Project	R-11	731,683					731,683
P/TA ADA Sidewalk Improvements Predevelopment	R-21	125,000					125,000
Rd 15 1/2 Rehab Project	R-19				960,000		960,000
Downtown Beautification and Ped Safety Project	R-18	960,000					960,000
Ave. 24 Reconstruction	R-16	42,553	758,651				801,204
Chowchilla Blvd. Rehabilitation	R-15	917,229					917,229
Bridge Preventive Maintenance Program (BPMP)	R-14	180,000					180,000
BRIDGE NO. 41C0033 HBP Project	R-13	335,500	1,878,000				2,213,500
CMAQ; Pedestrian Improvements Project	R-12			1,468,000			1,468,000
Humboldt Ave Rehab. Project	R-7		960,000				960,000
Street Department Total		3,291,965	3,596,651	2,428,000	960,000	960,000	11,236,616
Transit Department							
New Bus	T-3		135,000				135,000
Transit Department Total			135,000				135,000
Water Department							
Berenda Slough Water Extension	W-9	180,000	1,380,000				1,560,000
Water Main Replacement; Various Locations	W-3		250,000	50,000	50,000		350,000
Well No. 15 Development	W-4	1,390,000					1,390,000
Water Tanks Backup Generators	W-6	533,000					533,000
Well No. 16 Development	W-7	1,500,000					1,500,000
Water Storage Tank No. 3	W-8					1,500,000	1,500,000
Water Department Total		3,603,000	1,630,000	50,000	50,000	1,500,000	6,833,000
GRAND TOTAL		13,993,299	9,246,651	6,518,000	4,261,155	4,110,000	38,129,105

City of Chowchilla, California
City of Chowchilla Capital Improvement Plan
 '23/'24 thru '27/'28

FUNDING SOURCE SUMMARY

Source	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
ARPA Funds	2,613,000	1,380,000				3,993,000
CDBG - Planning	306,900					306,900
Clean CA Initiative (Caltrans)	960,000					960,000
DIF - Wastewater	700,000					700,000
DIF - Water	400,000				1,500,000	1,900,000
Gas Tax	142,811	515,406	468,000	300,000	300,000	1,726,217
General Fund	226,000	65,000	30,000	270,200	103,958	695,158
Grant - Highway Bridge Program (HBP)	456,372	1,662,594				2,118,966
Grant - Unknown		758,651				758,651
Grant: Caltrans Aeronautics				68,900	85,057	153,957
Grant: CMAQ	648,000		1,300,000			1,948,000
Grant: FAA		430,000	270,000	2,862,055	1,460,985	5,023,040
Grant: Prop 1	3,349,635					3,349,635
Grant: Prop 68	140,000					140,000
LCTOP		105,000				105,000
Local Partnership Program (LPP)	126,000					126,000
Measure N	1,315,799					1,315,799
Measure T - Flex	115,692					115,692
Measure T - RTP	42,553	301,000	301,000	301,000	301,000	1,246,553
Measure T - TEP		30,000				30,000
RMRA	467,524	359,000	359,000	359,000	359,000	1,903,524
RMRA MOE	14,502					14,502
RSTP	193,511					193,511
Sewer Fund	1,125,000	610,000	50,000	50,000		1,835,000
Storm Drainage Fund	60,000	300,000				360,000
Street Degredation Fees		50,000				50,000
Unknown Funding Source		2,330,000	3,690,000			6,020,000
Water Fund	590,000	350,000	50,000	50,000		1,040,000
GRAND TOTAL	13,993,299	9,246,651	6,518,000	4,261,155	4,110,000	38,129,105

City of Chowchilla, California
City of Chowchilla Capital Improvement Plan
 '23/'24 thru '27/'28

PROJECTS BY FUNDING SOURCE

Source	Project #	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
ARPA Funds							
Well No. 15 Development	W-4	400,000					400,000
Water Tanks Backup Generators	W-6	533,000					533,000
Well No. 16 Development	W-7	1,500,000					1,500,000
Berenda Slough Water Extension	W-9	180,000	1,380,000				1,560,000
ARPA Funds Total		2,613,000	1,380,000				3,993,000
CDBG - Planning							
P/TA ADA Sidewalk Improvements Predevelopment	R-21	125,000					125,000
Kings Avenue Storm Drain Improvement	SD-2	181,900					181,900
CDBG - Planning Total		306,900					306,900
Clean CA Initiative (Caltrans)							
Downtown Beautification and Ped Safety Project	R-18	960,000					960,000
Clean CA Initiative (Caltrans) Total		960,000					960,000
DIF - Wastewater							
WWTP Aeration System Upgrade	S-4	700,000					700,000
DIF - Wastewater Total		700,000					700,000
DIF - Water							
Well No. 15 Development	W-4	400,000					400,000
Water Storage Tank No. 3	W-8					1,500,000	1,500,000
DIF - Water Total		400,000				1,500,000	1,900,000
Gas Tax							
Alley Paving Project	R-11	83,683					83,683
CMAQ; Pedestrian Improvements Project	R-12			168,000			168,000
BRIDGE NO. 41C0033 HBP Project	R-13	38,482	215,406				253,888
Bridge Preventive Maintenance Program (BPMP)	R-14	20,646					20,646
Rd 15 1/2 Rehab Project	R-19				300,000		300,000
Riverside Ave Rehab	R-20					300,000	300,000
Humboldt Ave Rehab. Project	R-7		300,000				300,000
Ave 24 1/2 Rehab. Project	R-8			300,000			300,000
Gas Tax Total		142,811	515,406	468,000	300,000	300,000	1,726,217
General Fund							

Source	Project #	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Civic Center Generator	A-3	226,000					226,000
Rehabilitate Runway 12-30 and Airfield Electrical	AIP-3				247,100		247,100
East Side Development	AIP-4					103,958	103,958
Access Control, Perimeter Security, Apron Lighting	AIP-5				23,100		23,100
RPZ Development	AIP-6		15,000	30,000			45,000
Public Works Administration Facility	PW-1		50,000				50,000
General Fund Total		226,000	65,000	30,000	270,200	103,958	695,158

Grant - Highway Bridge Program (HB)

BRIDGE NO. 41C0033 HBP Project	R-13	297,018	1,662,594				1,959,612
Bridge Preventive Maintenance Program (BPMP)	R-14	159,354					159,354

Grant - Highway Bridge Program (HBP) Total		456,372	1,662,594				2,118,966
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Grant - Unknown

Ave. 24 Reconstruction	R-16		758,651				758,651
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Grant - Unknown Total			758,651				758,651
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Grant: Caltrans Aeronautics

Rehabilitate Runway 12-30 and Airfield Electrical	AIP-3				50,000		50,000
East Side Development	AIP-4					85,057	85,057
Access Control, Perimeter Security, Apron Lighting	AIP-5				18,900		18,900

Grant: Caltrans Aeronautics Total					68,900	85,057	153,957
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Grant: CMAQ

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

Grant: CMAQ Total		648,000		1,300,000			1,948,000
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Grant: FAA

Rehabilitate Runway 12-30 and Airfield Electrical	AIP-3		430,000		2,243,900		2,673,900
East Side Development	AIP-4				240,155	1,460,985	1,701,140
Access Control, Perimeter Security, Apron Lighting	AIP-5				378,000		378,000
RPZ Development	AIP-6			270,000			270,000

Grant: FAA Total			430,000	270,000	2,862,055	1,460,985	5,023,040
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Grant: Prop 1

Sonoma Avenue Storm Drain Improvement	SD-3	3,349,635					3,349,635
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Grant: Prop 1 Total		3,349,635					3,349,635
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Grant: Prop 68

Prop. 68 Grant Project	P-2	140,000					140,000
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Grant: Prop 68 Total		140,000					140,000
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Source	Project #	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
LCTOP							
New Bus	T-3		105,000				105,000
LCTOP Total			105,000				105,000
Local Partnership Program (LPP)							
Chowchilla Blvd. Rehabilitation	R-15	126,000					126,000
Local Partnership Program (LPP) Total			126,000				126,000
Measure N							
Fire Dept. Building Expansion	FD-1	1,215,700					1,215,700
CAD / RMS System Upgrade	PD-3	100,099					100,099
Measure N Total		1,315,799					1,315,799
Measure T - Flex							
Chowchilla Blvd. Rehabilitation	R-15	115,692					115,692
Measure T - Flex Total		115,692					115,692
Measure T - RTP							
Ave. 24 Reconstruction	R-16	42,553					42,553
Rd 15 1/2 Rehab Project	R-19				301,000		301,000
Riverside Ave Rehab	R-20					301,000	301,000
Humboldt Ave Rehab. Project	R-7		301,000				301,000
Ave 24 1/2 Rehab. Project	R-8			301,000			301,000
Measure T - RTP Total		42,553	301,000	301,000	301,000	301,000	1,246,553
Measure T - TEP							
New Bus	T-3		30,000				30,000
Measure T - TEP Total			30,000				30,000
RMRA							
Chowchilla Blvd. Rehabilitation	R-15	467,524					467,524
Rd 15 1/2 Rehab Project	R-19				359,000		359,000
Riverside Ave Rehab	R-20					359,000	359,000
Humboldt Ave Rehab. Project	R-7		359,000				359,000
Ave 24 1/2 Rehab. Project	R-8			359,000			359,000
RMRA Total		467,524	359,000	359,000	359,000	359,000	1,903,524
RMRA MOE							
Chowchilla Blvd. Rehabilitation	R-15	14,502					14,502
RMRA MOE Total		14,502					14,502
RSTP							
Chowchilla Blvd. Rehabilitation	R-15	193,511					193,511

Source	Project #	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
RSTP Total		193,511					193,511
Sewer Fund							
Public Works Administration Facility	PW-1		100,000				100,000
Sewer Main Replacement; Various Locations	S-3		250,000	50,000	50,000		350,000
WWTP Aeration System Upgrade	S-4		0				0
Construct 3rd Aeration Bay at WWTP	S-5		150,000				150,000
Replace Chain Scrapers	S-6	850,000					850,000
Replace Sludge Pumps	S-7	115,000					115,000
Replace Sludge Pumps							
Install Screw Press	S-8		110,000				110,000
New Tractor	S-9	160,000					160,000
Sewer Fund Total		1,125,000	610,000	50,000	50,000		1,835,000
Storm Drainage Fund							
Public Works Administration Facility	PW-1		100,000				100,000
Truman Pond Reconfiguration	SD-5	60,000	200,000				260,000
Storm Drainage Fund Total		60,000	300,000				360,000
Street Degredation Fees							
Public Works Administration Facility	PW-1		50,000				50,000
Street Degredation Fees Total			50,000				50,000
Unknown Funding Source							
Construct 3rd Aeration Bay at WWTP	S-5			2,500,000			2,500,000
Install Screw Press	S-8			1,190,000			1,190,000
Kings Avenue Storm Drain Improvement	SD-2		2,330,000				2,330,000
Unknown Funding Source Total			2,330,000	3,690,000			6,020,000
Water Fund							
Public Works Administration Facility	PW-1		100,000				100,000
Water Main Replacement; Various Locations	W-3		250,000	50,000	50,000		350,000
Well No. 15 Development	W-4	590,000					590,000
Water Fund Total		590,000	350,000	50,000	50,000		1,040,000
GRAND TOTAL		13,993,299	9,246,651	6,518,000	4,261,155	4,110,000	38,129,105

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Administration

City of Chowchilla, California

Contact

Project # A-3
Project Name Civic Center Generator

Type Unassigned

Useful Life

Category Buildings

Description	Total Project Cost: \$236,000
Installation of a backup generator for the Civic Center.	

Justification
Currently, the Civic Center does not have a backup generator.

Prior	Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
10,000	Construction/Maintenance	200,000					200,000
	Contingency	16,000					16,000
Total	CM/Inspection/Testing	10,000					10,000
	Total	226,000					226,000

Prior	Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
10,000	General Fund	226,000					226,000
Total	Total	226,000					226,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Airport

City of Chowchilla, California

Contact Public Works Director

Project #	AIP-3
Project Name	Rehabilitate Runway 12-30 and Airfield Electrical

Type	Improvement
Useful Life	40 years
Category	Street Paving

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

Justification
Runway needs to be rehablitated in order to bring it up to a PCI of 75.

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design		430,000				430,000
Construction/Maintenance				2,310,000		2,310,000
Contingency				231,000		231,000
Total		430,000		2,541,000		2,971,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
General Fund				247,100		247,100
Grant: Caltrans Aeronautics				50,000		50,000
Grant: FAA		430,000		2,243,900		2,673,900
Total		430,000		2,541,000		2,971,000

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Airport

City of Chowchilla, California

Contact Public Works Director

Project #	AIP-4
Project Name	East Side Development

Type Improvement

Useful Life 40 years

Category Land Acquisition

Description	Total Project Cost: \$1,890,155
Environmental Assessment and Land Acquisition for East Side Development.	

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design				240,155		240,155
Land Acquisition					1,650,000	1,650,000
Total				240,155	1,650,000	1,890,155

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
General Fund					103,958	103,958
Grant: Caltrans Aeronautics					85,057	85,057
Grant: FAA				240,155	1,460,985	1,701,140
Total				240,155	1,650,000	1,890,155

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Airport

City of Chowchilla, California

Contact Public Works Director

Project #	AIP-5
Project Name	Access Control, Perimeter Security, Apron Lighting

Type Improvement
Useful Life 20 years
Category Buildings

Description	Total Project Cost: \$420,000
Access control, perimeter security upgrades, and apron - Access control and security upgrades include additional vehicle access gates, installation of fencing, and installation of apron lighting. Extend Taxiway B on east side (30' x 2,690') design.	

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design				42,000		42,000
Construction/Maintenance				378,000		378,000
Total				420,000		420,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
General Fund				23,100		23,100
Grant: Caltrans Aeronautics				18,900		18,900
Grant: FAA				378,000		378,000
Total				420,000		420,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Airport

City of Chowchilla, California

Contact Public Works Director

Project # AIP-6
Project Name RPZ Development

Type Improvement

Useful Life 40 years

Category Land Acquisition

Description	Total Project Cost: \$315,000
Environmental Assessment and Land Acquisition for RPZ.	

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Land Acquisition		15,000	300,000			315,000
Total		15,000	300,000			315,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
General Fund		15,000	30,000			45,000
Grant: FAA			270,000			270,000
Total		15,000	300,000			315,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Fire Department

City of Chowchilla, California

Contact Fire Chief

Project #	FD-1
Project Name	Fire Dept. Building Expansion

Type Improvement

Useful Life 40 years

Category Buildings

Description	Total Project Cost: \$2,600,086
Phase I - This project would require hiring of an architect to design and addition to Fire Station #1. It would involve hiring a construction firm to build an addition on the west side of the building. Will include a Women's locker room, shower facilities and restroom.	
Phase II - Adds sleeping quarters and reloading area.	
Phase III - Adds additional bay, office and training tower.	

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

Prior	Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
	Construction/Maintenance	1,215,700					1,215,700
	Total	1,215,700					1,215,700

Prior	Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
	Measure N	1,215,700					1,215,700
	Total	1,215,700					1,215,700

Budget Impact/Other
Some additional maintenance and utility costs.

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Parks and Recreation

City of Chowchilla, California

Contact Public Works Director

Project #	P-2
Project Name	Prop. 68 Grant Project

Type Improvement

Useful Life 10 years

Category Park Improvements

Description	Total Project Cost: \$200,000
Prop. 68 Grant funded project(s). Pickleball courts at Edward Ray Park	

Justification

Prior	Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
60,000	Construction/Maintenance	140,000					140,000
Total	Total	140,000					140,000

Prior	Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
60,000	Grant: Prop 68	140,000					140,000
Total	Total	140,000					140,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Police Department

City of Chowchilla, California

Contact I.T. Manager

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

Type Equipment

Useful Life 10 years

Category Equipment: Computers

Description	Total Project Cost: \$300,297
<p>Replace outdated Police Department Computer Aided Dispatch (CAD) and records management System (RMS) to create a web-based platform designed to interface with new applications and improve reporting and analytics capabilities. The upgrade will enhance mapping and radio capabilities, improve vehicle dispatching, upgrade text-to-9-1-1 capabilities, increase efficiency in report writing and provide better case management.</p>	

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

Prior	Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
200,198	Purchase	100,099					100,099
Total	Total	100,099					100,099

Prior	Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
200,198	Measure N	100,099					100,099
Total	Total	100,099					100,099

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Public Works Department

City of Chowchilla, California

Contact Public Works Director

Project #	PW-1
Project Name	Public Works Administration Facility

Type Improvement
Useful Life 40 years
Category Buildings

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

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design		30,000				30,000
Construction/Maintenance		370,000				370,000
Total		400,000				400,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
General Fund		50,000				50,000
Sewer Fund		100,000				100,000
Storm Drainage Fund		100,000				100,000
Street Degredation Fees		50,000				50,000
Water Fund		100,000				100,000
Total		400,000				400,000

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Sewer Department

City of Chowchilla, California

Contact Public Works Director

Project #	S-3
Project Name	Sewer Main Replacement; Various Locations

Type Maintenance

Useful Life 20 years

Category Wastewater

Description	Total Project Cost: \$350,000
Ongoing replacement of old sewer mains throughout City.	

Justification

Prior	Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
0	Construction/Maintenance	0	250,000	50,000	50,000		350,000
Total	Total	0	250,000	50,000	50,000		350,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Sewer Fund		250,000	50,000	50,000		350,000
Total		250,000	50,000	50,000		350,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Sewer Department

City of Chowchilla, California

Contact Public Works Director

Project #	S-4
Project Name	WWTP Aeration System Upgrade

Type Maintenance

Useful Life 20 years

Category Wastewater

Description	Total Project Cost: \$700,000
Miscellaneous upgrades to the Wastewater Treatment Plant. Aeration system needs to upgraded.	

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

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design	50,000					50,000
Construction/Maintenance	650,000	0	0			650,000
Total	700,000	0	0			700,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
DIF - Wastewater	700,000					700,000
Sewer Fund		0				0
Total	700,000	0				700,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Sewer Department

City of Chowchilla, California

Contact Public Works Director

Project #	S-5
Project Name	Construct 3rd Aeration Bay at WWTP

Type Improvement

Useful Life 20 years

Category Wastewater

Description	Total Project Cost: \$2,650,000
Construct 3rd aeration bay at Wastewater Treatment Plant to improve operational flexibility.	

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design		150,000				150,000
Construction/Maintenance			2,500,000			2,500,000
Total		150,000	2,500,000			2,650,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Sewer Fund		150,000				150,000
Unknown Funding Source			2,500,000			2,500,000
Total		150,000	2,500,000			2,650,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Sewer Department

City of Chowchilla, California

Contact

Project # S-6
Project Name Replace Chain Scrapers

Type Unassigned

Useful Life

Category Wastewater

Description **Total Project Cost: \$850,000**
 Wheels, motors, and flights of primary and secondary clarifiers' chain scrapers need to be replaced.

Justification
 The primary clarifiers are part of the original plant and are over 50 years old.

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design	30,000					30,000
Construction/Maintenance	650,000					650,000
Contingency	137,000					137,000
CM/Inspection/Testing	33,000					33,000
Total	850,000					850,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Sewer Fund	850,000					850,000
Total	850,000					850,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Sewer Department

City of Chowchilla, California

Contact

Project # S-7
Project Name Replace Sludge Pumps

Type Unassigned

Useful Life

Category Wastewater

Total Project Cost: \$115,000

Description
 Replacement of timers and the sludge pumps.

Justification
 The timers on the sludge pumps do not work and the pumps are inefficient.

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design	8,000					8,000
Construction/Maintenance	85,000					85,000
Contingency	14,000					14,000
CM/Inspection/Testing	8,000					8,000
Total	115,000					115,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Sewer Fund	115,000					115,000
Total	115,000					115,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Sewer Department

City of Chowchilla, California

Contact

Project # S-8
Project Name Install Screw Press

Type Unassigned
Useful Life
Category Wastewater

Description	Total Project Cost: \$1,300,000
Install Screw Press and Shelter to Dry Sludge	

Justification
Tile-lined drying beds do not allow for drying sludge during wet months.

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design		110,000				110,000
Construction/Maintenance			900,000			900,000
Contingency			180,000			180,000
CM/Inspection/Testing			110,000			110,000
Total		110,000	1,190,000			1,300,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Sewer Fund		110,000				110,000
Unknown Funding Source			1,190,000			1,190,000
Total		110,000	1,190,000			1,300,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Sewer Department

City of Chowchilla, California

Contact Public Works Director

Project # S-9
Project Name New Tractor

Type Equipment
Useful Life 10 years
Category Wastewater

Description	Total Project Cost: \$160,000
Replacement Tractor for dredging retention ponds at the Wastewater Treatment Plant.	

Justification
Replacement of older tractor.

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Purchase	160,000					160,000
Total	160,000					160,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Sewer Fund	160,000					160,000
Total	160,000					160,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Storm Drainage

City of Chowchilla, California

Contact Public Works Director

Project # SD-2
Project Name Kings Avenue Storm Drain Improvement

Type Improvement

Useful Life 40 years

Category Storm Sewer/Drainage

Description **Total Project Cost: \$2,511,900**
 Phase 2 Storm Drain Improvements will consist of the installation of storm drainage improvements to serve the area generally north of Robertson Boulevard and south of Lake Avenue. A large-diameter storm drainage pipeline will be installed in Kings Avenue from 3rd Street to 15th Street, where it will connect to the existing storm drainage system. The rehabilitation of the existing pavement along Kings Avenue is not included. Funding Sources to be identified later.

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design	181,900					181,900
Construction/Maintenance		1,925,000				1,925,000
Contingency		193,000				193,000
CM/Inspection/Testing		212,000				212,000
Total	181,900	2,330,000				2,511,900

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
CDBG - Planning	181,900					181,900
Unknown Funding Source		2,330,000				2,330,000
Total	181,900	2,330,000				2,511,900

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Storm Drainage

City of Chowchilla, California

Contact Public Works Director

Project #	SD-3
Project Name	Sonoma Avenue Storm Drain Improvement

Type Improvement

Useful Life 40 years

Category Storm Sewer/Drainage

Description	Total Project Cost: \$3,526,635
<p>Phase 3 Storm Drain Improvements will consist of the installation of storm drainage improvements to serve the area generally north of Lake Avenue and south of Ventura Avenue. A large-diameter storm drainage pipeline will be installed in Sonoma Avenue from 5th Street to 15th Street, where it will connect to the existing storm drainage system. As an eligibility requirement of the Prop.1 Program the project must exhibit multiple benefits; a straightforward storm drainage pipeline will not be eligible. As such, Phase 3 will also include a recharge basin at Edward Ray Park.</p>	

Justification	
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Prior	Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
177,000	Planning/Design	118,000					118,000
Total	Construction/Maintenance	2,788,635					2,788,635
	Contingency	177,000					177,000
	CM/Inspection/Testing	163,000					163,000
	Project Administration/Monitoring/Outreach	103,000					103,000
	Total	3,349,635					3,349,635

Prior	Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
177,000	Grant: Prop 1	3,349,635					3,349,635
Total	Total	3,349,635					3,349,635

Budget Impact/Other	
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City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Storm Drainage

City of Chowchilla, California

Contact

Project # SD-5
Project Name Truman Pond Reconfiguration

Type Unassigned

Useful Life

Category Unassigned

Description	Total Project Cost: \$260,000
Reconfiguration of the Truman ponding basin.	

Justification
Project will increase the storage volume and to provide better emergency/maintenance vehicle access to the area.

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design	60,000					60,000
Construction/Maintenance		200,000				200,000
Total	60,000	200,000				260,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Storm Drainage Fund	60,000	200,000				260,000
Total	60,000	200,000				260,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Street Department

City of Chowchilla, California

Contact Public Works Director

Project #	R-11
Project Name	Alley Paving Project

Type Improvement

Useful Life 20 years

Category Street Paving

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

Justification

Prior	Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
57,000	Construction/Maintenance	585,183					585,183
	Contingency	58,500					58,500
Total	CM/Inspection/Testing	88,000					88,000
	Total	731,683					731,683

Prior	Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
57,000	Gas Tax	83,683					83,683
Total	Grant: CMAQ	648,000					648,000
	Total	731,683					731,683

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Street Department

City of Chowchilla, California

Contact Public Works Director

Project #	R-12
Project Name	CMAQ; Pedestrian Improvements Project

Type Improvement

Useful Life 20 years

Category Unassigned

Description	Total Project Cost: \$1,647,000
"CMAQ; Pedestrian Improvements Project; Riverside Avenue, 8th Street, & Kings Avenue Pedestrian Improvements Project."	

Justification

Prior	Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
179,000	Construction/Maintenance			1,160,000			1,160,000
	Contingency			116,000			116,000
Total	CM/Inspection/Testing			192,000			192,000
	Total			1,468,000			1,468,000

Prior	Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
179,000	Gas Tax			168,000			168,000
	Grant: CMAQ			1,300,000			1,300,000
Total	Total			1,468,000			1,468,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Street Department

City of Chowchilla, California

Contact Public Works Director

Project # R-13
Project Name BRIDGE NO. 41C0033 HBP Project

Type Maintenance

Useful Life 20 years

Category Bridges

Description	Total Project Cost: \$2,213,500
"BRIDGE NO. 41C0033, ROAD 16 OVER BERENDA SLOUGH, 0.6 MI N OF AVE 23. Scour countermeasure project."	

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design	335,500					335,500
Construction/Maintenance		1,878,000				1,878,000
Total	335,500	1,878,000				2,213,500

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Gas Tax	38,482	215,406				253,888
Grant - Highway Bridge Program (HBP)	297,018	1,662,594				1,959,612
Total	335,500	1,878,000				2,213,500

Budget Impact/Other
Fund 588

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Street Department

City of Chowchilla, California

Contact Public Works Director

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

Type Maintenance

Useful Life 20 years

Category Bridges

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

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design	45,000					45,000
Construction/Maintenance	135,000					135,000
Total	180,000					180,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Gas Tax	20,646					20,646
Grant - Highway Bridge Program (HBP)	159,354					159,354
Total	180,000					180,000

Budget Impact/Other
Fund 591

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Street Department

City of Chowchilla, California

Contact Public Works Director

Project # R-15
Project Name Chowchilla Blvd. Rehabilitation

Type Improvement

Useful Life 20 years

Category Street Maintenance

Description	Total Project Cost: \$968,676
Rehabilitation overlay of approximately 1.5 miles of Chowchilla Blvd. strating at Ave 24 and continuing northwest.	

Justification

	Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
51,447	Construction/Maintenance	738,100					738,100
	Contingency	110,715					110,715
Total	CM/Inspection/Testing	68,414					68,414
	Total	917,229					917,229

	Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
51,447	Local Partnership Program (LPP)	126,000					126,000
Total	Measure T - Flex	115,692					115,692
	RMRA	467,524					467,524
	RMRA MOE	14,502					14,502
	RSTP	193,511					193,511
	Total	917,229					917,229

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Street Department

City of Chowchilla, California

Contact Public Works Director

Project # R-16
Project Name Ave. 24 Reconstruction

Type Improvement

Useful Life 20 years

Category Street Reconstruction

Description	Total Project Cost: \$801,204
Reconstruction of 1/2 mile of Ave 24 at State Route 99 to Chowchilla Blvd.	

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design	42,553					42,553
Construction/Maintenance		610,491				610,491
Contingency		91,574				91,574
CM/Inspection/Testing		56,586				56,586
Total	42,553	758,651				801,204

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Grant - Unknown		758,651				758,651
Measure T - RTP	42,553					42,553
Total	42,553	758,651				801,204

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Street Department

City of Chowchilla, California

Contact

Project # R-18
Project Name Downtown Beautification and Ped Safety Project

Type Unassigned
Useful Life
Category Unassigned

Description **Total Project Cost: \$1,000,000**
 This scope consists of the median beautification of Robertson Blvd near the railroad tracks and pedestrian improvements at the intersections of Robertson and 5th, 7th, 11th, and 13th.

Justification

Prior	Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
40,000	Planning/Design	67,000					67,000
Total	Construction/Maintenance	618,600					618,600
	Contingency	167,400					167,400
	CM/Inspection/Testing	107,000					107,000
	Total	960,000					960,000

Prior	Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
40,000	Clean CA Initiative (Caltrans)	960,000					960,000
Total	Total	960,000					960,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Street Department

City of Chowchilla, California

Contact Public Works Director

Project # R-19
Project Name Rd 15 1/2 Rehab Project

Type Maintenance

Useful Life 20 years

Category Street Reconstruction

Description	Total Project Cost: \$960,000
Annual street preventative maintenance and pavement rehabilitation project per City's Pavement Management System; Rd 15 1/2 from Ave 24 1/2 to 15th St.	

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design				71,000		71,000
Construction/Maintenance				711,000		711,000
Contingency				71,000		71,000
CM/Inspection/Testing				107,000		107,000
Total				960,000		960,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Gas Tax				300,000		300,000
Measure T - RTP				301,000		301,000
RMRA				359,000		359,000
Total				960,000		960,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Street Department

City of Chowchilla, California

Contact Public Works Director

Project #	R-20
Project Name	Riverside Ave Rehab

Type Maintenance

Useful Life 20 years

Category Street Reconstruction

Description	Total Project Cost: \$960,000
Annual street preventative maintenance and pavement rehabilitation project per City's Pavement Management System; Riverside Ave from Front St to 5th St.	

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design					71,000	71,000
Construction/Maintenance					711,000	711,000
Contingency					71,000	71,000
CM/Inspection/Testing					107,000	107,000
Total					960,000	960,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Gas Tax					300,000	300,000
Measure T - RTP					301,000	301,000
RMRA					359,000	359,000
Total					960,000	960,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Street Department

City of Chowchilla, California

Contact

Project # R-21
Project Name P/TA ADA Sidewalk Improvements Predevelopment

Type Unassigned

Useful Life

Category Unassigned

Description **Total Project Cost: \$125,000**
 Predevelopment activities to support ADA improvements to City curb, gutter and sidewalks. The City will identify priority pedestrian corridors throughout the City for prioritizing needed ADA improvements to curb, gutters and sidewalks throughout the City. Additionally, the Planning and Technical Assistance Funding will fund the completion of the environmental review for the cumulative project.

Justification
 A recent ADA assessment of the City has identified millions of dollars in improvement needs to Curb, gutter and sidewalks throughout the City.

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design	125,000					125,000
Total	125,000					125,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
CDBG - Planning	125,000					125,000
Total	125,000					125,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Street Department

City of Chowchilla, California

Contact Public Works Director

Project # R-7
Project Name Humboldt Ave Rehab. Project

Type Maintenance

Useful Life 20 years

Category Street Reconstruction

Description **Total Project Cost: \$960,000**
 Annual street preventative maintenance and pavement rehabilitation project per City's Pavement Management System; Humboldt Avenue will be reconstructed from Front St. to 3rd St. to improve the pavement surface.

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design		71,000				71,000
Construction/Maintenance		711,000				711,000
Contingency		71,000				71,000
CM/Inspection/Testing		107,000				107,000
Total		960,000				960,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Gas Tax		300,000				300,000
Measure T - RTP		301,000				301,000
RMRA		359,000				359,000
Total		960,000				960,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Street Department

City of Chowchilla, California

Contact Public Works Director

Project # R-8
Project Name Ave 24 1/2 Rehab. Project

Type Maintenance

Useful Life 20 years

Category Street Reconstruction

Description	Total Project Cost: \$960,000
Annual street preventative maintenance and pavement rehabilitation project per City's Pavement Management System; Ave 24 1/2 from Rd 16 to Rd 15 1/2	

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design			71,000			71,000
Construction/Maintenance			711,000			711,000
Contingency			71,000			71,000
CM/Inspection/Testing			107,000			107,000
Total			960,000			960,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Gas Tax			300,000			300,000
Measure T - RTP			301,000			301,000
RMRA			359,000			359,000
Total			960,000			960,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Transit Department

City of Chowchilla, California

Contact Transit Manager

Project #	T-3
Project Name	New Bus

Type Equipment

Useful Life 10 years

Category Vehicles

Description	Total Project Cost: \$135,000
Purchase of one (1) transit bus to replace aging bus that will be removed from service.	

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Equip/Vehicles/Furnishings		135,000				135,000
Total		135,000				135,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
LCTOP		105,000				105,000
Measure T - TEP		30,000				30,000
Total		135,000				135,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Water Department

City of Chowchilla, California

Contact Public Works Director

Project #	W-3
Project Name	Water Main Replacement; Various Locations

Type Maintenance

Useful Life 20 years

Category Water Distribution

Description	Total Project Cost: \$350,000
Ongoing replacement of old water mains throughout City.	

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Construction/Maintenance		250,000	50,000	50,000		350,000
Total		250,000	50,000	50,000		350,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Water Fund		250,000	50,000	50,000		350,000
Total		250,000	50,000	50,000		350,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Water Department

City of Chowchilla, California

Contact Public Works Director

Project #	W-4
Project Name	Well No. 15 Development

Type Improvement

Useful Life 20 years

Category Water Distribution

Description	Total Project Cost: \$1,500,000
Construct new well at SR 99 Storage Tank Site to serve east side of City.	

Justification

Prior	Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
110,000	Construction/Maintenance	1,150,000					1,150,000
	Contingency	115,000					115,000
Total	CM/Inspection/Testing	125,000					125,000
	Total	1,390,000					1,390,000

Prior	Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
110,000	ARPA Funds	400,000					400,000
	DIF - Water	400,000					400,000
Total	Water Fund	590,000					590,000
	Total	1,390,000					1,390,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Water Department

City of Chowchilla, California

Contact

Project #	W-6
Project Name	Water Tanks Backup Generators

Type Unassigned

Useful Life

Category Unassigned

Description	Total Project Cost: \$553,000
Design and construction of backup generators for storage tanks #1 and #2.	

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

Prior	Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
20,000	Construction/Maintenance	470,000					470,000
	Contingency	30,000					30,000
Total	CM/Inspection/Testing	33,000					33,000
	Total	533,000					533,000

Prior	Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
20,000	ARPA Funds	533,000					533,000
Total	Total	533,000					533,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Water Department

City of Chowchilla, California

Contact Public Works Director

Project #	W-7
Project Name	Well No. 16 Development

Type Improvement

Useful Life 20 years

Category Water Distribution

Description	Total Project Cost: \$1,500,000
Construct new well east of SR 99 to serve east side of City.	

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design	110,000					110,000
Construction/Maintenance	1,150,000					1,150,000
Contingency	115,000					115,000
CM/Inspection/Testing	125,000					125,000
Total	1,500,000					1,500,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
ARPA Funds	1,500,000					1,500,000
Total	1,500,000					1,500,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Water Department

City of Chowchilla, California

Contact Public Works Director

Project # W-8
Project Name Water Storage Tank No. 3

Type Improvement

Useful Life 20 years

Category Water Distribution

Description	Total Project Cost: \$1,500,000
Construct new water Storage Tank Site, east of SR 99, to serve east side of City.	

Justification

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design					110,000	110,000
Construction/Maintenance					1,150,000	1,150,000
Contingency					115,000	115,000
CM/Inspection/Testing					125,000	125,000
Total					1,500,000	1,500,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
DIF - Water					1,500,000	1,500,000
Total					1,500,000	1,500,000

Budget Impact/Other

City of Chowchilla Capital Improvement P

'23/'24 thru '27/'28

Department Water Department

City of Chowchilla, California

Contact

Project # W-9
Project Name Berenda Slough Water Extension

Type Unassigned
Useful Life
Category Unassigned

Description	Total Project Cost: \$1,560,000
Extension of water main stub outs on Chowchilla Blvd from Ave 24 ½ to Ave 24, on Ave 24 from Chowchilla Blvd to SR 99 to cross over the Berenda Slough.	

Justification
Extension of the water main over the Berenda Slough is needed for future development.

Expenditures	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
Planning/Design	180,000					180,000
Construction/Maintenance		1,200,000				1,200,000
CM/Inspection/Testing		180,000				180,000
Total	180,000	1,380,000				1,560,000

Funding Sources	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28	Total
ARPA Funds	180,000	1,380,000				1,560,000
Total	180,000	1,380,000				1,560,000

Budget Impact/Other



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APPENDICES

(Section 15)

City Operating and Capital Budget Resolution

GANN Appropriation Limit Resolution

Public Finance Authority Resolution

Successor Agency Budget Resolution

Salary Scale Resolution

Salary Scale FY 2022-2023

Budget and Finance Policy

Investment Policy

Reserve Policy

Debt Management Policy

Fixed Asset Inventory Policy

COUNCIL RESOLUTION # 50-23

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHOWCHILLA, CALIFORNIA ADOPTING
THE BUDGET OF THE CITY OF CHOWCHILLA FOR THE FISCAL YEAR
JULY 1, 2023 THROUGH JUNE 30, 2024**

WHEREAS, City staff has prepared the proposed budgets described above in proper form for all funds for which a budget is required; and

WHEREAS, the proposed budget, along with all supporting schedules and data will be available for public inspection in the office of the Finance Director; and

WHEREAS, all statutory legal requirements for the final adoption of said budget have been completed; and

WHEREAS, it is the intention of the City Council to adopt the proposed budget as the annual budget of the City of Chowchilla for the 2023-2024 Fiscal Year;

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

1. The above recitals are true and correct.
2. The annual budget of the City of Chowchilla is hereby adopted for the fiscal year beginning July 1, 2023 and ending June 30, 2024.
3. Authority to transfer appropriations from one line item to another within a department rests with the City Administrator.
4. Authority to transfer appropriations between departments of the same fund rests with the City Administrator.
5. Authorization to transfer appropriations between funds will be represented by resolution duly approved by the City Council.
6. Authority to increase appropriations within a fund by an amount not to exceed \$100,000 or if the net effect is zero shall rest with the City Administrator.
7. The unspent and unencumbered balance from all capital improvement project accounts which were duly approved as of June 30, 2023 shall be continued and re-appropriated for expenditure in the 2023-2024 fiscal year.
8. No appropriations set forth in said budget shall be canceled in whole or in part except by Resolution adopted by affirmative vote of three-fifths (3/5) of all members of the City Council.
9. Expenditures made, liabilities incurred, or warrants issued in excess of budget appropriations as originally approved or as thereafter increased or decreased, shall not constitute an obligation or liability of the City of Chowchilla. The City Administrator and the City Council shall approve no claims and the Finance Director shall issue no warrants or checks for any expenditure in excess of existing appropriations except upon an order of the court of competent jurisdiction, or in cases of emergency as specified and in accordance with the procedures established in the Government Code of California.
10. The City Administrator is hereby authorized and directed to take all actions necessary to implement the FY 2023-2024 budget.
11. The Gann Appropriations Limit for FY 2023-2024 is \$8,248,063 which we are in compliance.
12. This Resolution is effective immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Chowchilla this 27th day of June 2023 by the following vote to wit:

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

NOES: 0

ABSENT: 0

ABSTAIN: 0

APPROVED:



Ray Barragan, Mayor

ATTEST:



Joann McClendon, CMC
City Clerk

COUNCIL RESOLUTION # 51-23

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHOWCHILLA, CALIFORNIA
ESTABLISHING THE APPROPRIATION LIMIT FOR FISCAL YEAR 2023-2024**

WHEREAS, Section 7900 of the Government Code provides for the implementation of Article XIII B of the California Constitution; and

WHEREAS, Section 7901 through 7913 of the Government Code provide that each year the governing body of each local jurisdiction shall, by resolution, establish its proceeds of taxes appropriation limit at a regularly scheduled meeting, and

WHEREAS, all documentation used in the determination of the proceeds of taxes appropriation limit for the 2023-2024 Fiscal Year is calculated by adjusting the "base year", Fiscal Year 1978-79, proceeds of taxes appropriation limit for the population change and the change in the per capita personal income or local assessment roll due to non-residential construction.

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

1. The proceeds of taxes appropriation limit for the year 2023-2024 is established at \$7,518,092 and that the appropriation from proceeds of taxes; revenue subject to the limitation is \$4,175,302 an amount below the established limit. Documentation used in the determination of the proceeds of tax appropriation limit is available to the public at the City of Chowchilla, Finance Department, 130 S. Second Street, Chowchilla, California 93610.

PASSED AND ADOPTED by the City Council of the City of Chowchilla this 27th day of June 2023 by the following vote to wit:

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

NOES: 0

ABSENT: 0

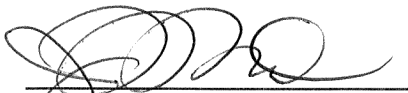
ABSTAIN: 0

APPROVED:



Ray Barragan, Mayor

ATTEST:


Joann McClendon, CMC
City Clerk

CHOWCHILLA PUBLIC FINANCE AUTHORITY RESOLUTION # 01-23

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHOWCHILLA PUBLIC FINANCING AUTHORITY OF THE CITY OF CHOWCHILLA, CALIFORNIA, APPROVING THE CHOWCHILLA PUBLIC FINANCING AUTHORITY BUDGET FOR THE FISCAL YEAR 2023/2024

WHEREAS, in accordance with City Code Section 2.08(g), the City Administrator submitted for consideration of the Council of the City of Chowchilla a proposed City Operating Budget and City Capital Improvement Budget for the City Fiscal Year 2023-2024 including therein the Operating and Capital Improvement Budget of the Chowchilla Public Financing Authority; and

WHEREAS, a public meeting on said budget was duly scheduled, and held, and all persons were given the opportunity to be heard and their suggestions or objections carefully considered.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Chowchilla Public Finance Authority hereby finds and determines the following:

1. The Board has reviewed the proposed Operating Budget and Capital Improvement Budget and the funds included therein for the period of July 1, 2023 through June 30, 2024 and hereby find that this budget is a sound plan for the financing required during Fiscal Year 2023-2024 for required operations, services and capital improvements. This budget is hereby adopted.

	Operations and Maintenance	Use of Bond Proceeds	Principal & Prepayments	Interest	Total
Civic Center (916)	500		220,000	149,144	369,644
CREB-General Fund (918)	6,151		25,000	156,724	187,875
CREB-Water Fund (283)	10,234		25,000	358,737	393,971
CREB-Wastewater Fund (242)	10,074		45,000	133,531	188,605
Pension Obligation Bond (919)	4,300		530,000	365,675	899,975
Community Facilities District (800)	89,100		270,000	285,500	644,600
Greenhills (840)	14,500		518,000	13,261	545,761
Pheasant Run (842)	20,722		322,500	59,604	402,826
Totals	155,581	-	1,955,500	1,522,176	3,633,257

PASSED AND ADOPTED by the Board of Directors of the Chowchilla Public Finance Authority this 27th day of June 2023 by the following vote to wit:

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

NOES: 0

ABSENT: 0

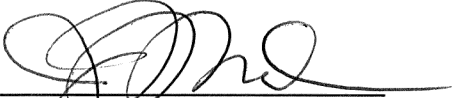
ABSTAIN: 0

APPROVED:



Ray Barragan, Board Chair

ATTEST:



Joann McClendon, CMC
Board Clerk

CHOWCHILLA REDEVELOPMENT SUCCESSOR AGENCY RESOLUTION # 02-23

A RESOLUTION OF THE CITY OF CHOWCHILLA, CALIFORNIA, AS SUCCESSOR AGENCY TO THE CHOWCHILLA REDEVELOPMENT AGENCY, ADOPTING THE OPERATING BUDGET FOR FISCAL YEAR 2023/2024

WHEREAS, in accordance with City Code Section 2.08(g), the City Administrator submitted for consideration of the City Council of the City of Chowchilla a proposed City Operating Budget and City Capital Improvement Budget for Fiscal Year 2023/2024 including therein the Operating Budget of the Successor Agency; and

WHEREAS, a public meeting on said budget was duly scheduled, and held and all persons were given the opportunity to be heard and their suggestions and objections carefully considered; and

WHEREAS, the said Proposed Operating Budget contains estimates of the services, activities and projects comprising the budget, and contains expenditure requirements and the resources available to the Successor Agency; and

WHEREAS, the Successor Agency has taken the necessary public actions per State Law known as AB1X26 to ensure that the Successor Agency receives sufficient revenues to finance said Proposed Budget.

NOW, THEREFORE, BE IT RESOLVED that the City of Chowchilla as Successor Agency to the Chowchilla Redevelopment Agency hereby finds and determines the following:

1. The Proposed Operating Budget is hereby approved and adopted as part of the Annual Operating Budget of the Successor Agency to the Chowchilla Redevelopment Agency for the Fiscal Year 2023/2024.

PASSED AND ADOPTED by the Redevelopment Successor Agency of the City of Chowchilla this 27th day of June 2023 by the following vote to wit:

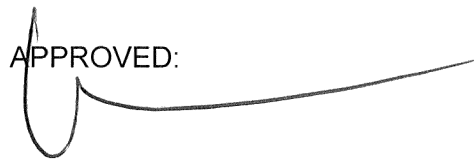
AYES: 5 – Chavez, Smith, Ahmed, Troost, Barragan

NOES: 0

ABSENT: 0

ABSTAIN: 0

APPROVED:



Ray Barragan, Board Chair

ATTEST:



Joann McClendon, CMC
Board Clerk

COUNCIL RESOLUTION # 52-23

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHOWCHILLA, CALIFORNIA
AMENDING THE APPROVED CITY OF CHOWCHILLA SALARY SCALE FOR THE FOLLOWING
PERIOD: JULY 1, 2023 THROUGH JUNE 30, 2024**

WHEREAS, Section 37206 of the California Government Code requires the City Council to prescribe the time and method of paying salaries and wages of employees of the City; and

WHEREAS, the Interim City Administrator, and/or a designated representative has, following meet and confer, proposed certain wages, hours and working conditions of employees for the classified employees of the City; and

WHEREAS, the City Council has authorized the adoption of those base salary levels for classified employees of the City; and

WHEREAS, the City negotiated a 3% Cost of Living Adjustment for all positions.

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

1. That the Salary Table for the Period July 1, 2023 through June 30, 2024 attached hereto as Exhibit "A" is approved.
2. That the Salary Table of the Period July 1, 2023 through June 30, 2024 shall, unless modified by a future resolution, continue in effect after the date June 30, 2024.

PASSED AND ADOPTED by the City Council of the City of Chowchilla this 27th day of June, 2023 by the following vote to wit:

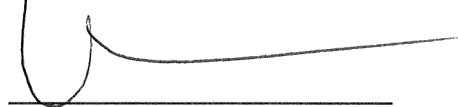
AYES: 5 – Chavez, Smith, Ahmed, Troost, Barragan

NOES: 0

ABSENT: 0

ABSTAIN: 0

APPROVED:



Ray Barragan, Mayor

ATTEST:


Joann McClendon, CMC
City Clerk

City of Chowchilla
Salary Scale - Hourly
 7/1/2023 (INCLUDES 3% COLA)

CLASSIFICATION	Grade	HOURLY										
		A	A 1/2	B	B 1/2	C	C 1/2	D	D 1/2	E	E 1/2	F
Account Clerk I	22	\$ 18.09	\$ 18.54	\$ 19.00	\$ 19.48	\$ 19.97	\$ 20.47	\$ 20.98	\$ 21.50	\$ 22.04	\$ 22.59	\$ 23.15
Account Clerk II	25	\$ 19.44	\$ 19.93	\$ 20.43	\$ 20.94	\$ 21.46	\$ 22.00	\$ 22.55	\$ 23.11	\$ 23.69	\$ 24.28	\$ 24.89
Account Clerk III	29	\$ 21.49	\$ 22.03	\$ 22.58	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50
Accounting & Payroll Analyst-Confidential	MM33	\$ 23.95	\$ 24.55	\$ 25.16	\$ 25.79	\$ 26.43	\$ 27.09	\$ 27.77	\$ 28.46	\$ 29.17	\$ 29.90	\$ 30.65
Accounting Analyst	33	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19	\$ 28.89	\$ 29.61	\$ 30.35
Accounting Manager	MM50	\$ 36.45	\$ 37.36	\$ 38.29	\$ 39.25	\$ 40.23	\$ 41.24	\$ 42.27	\$ 43.33	\$ 44.41	\$ 45.52	\$ 46.66
Accounting Technician I	30	\$ 22.03	\$ 22.58	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19
Accounting Technician II	35	\$ 24.93	\$ 25.55	\$ 26.19	\$ 26.84	\$ 27.51	\$ 28.20	\$ 28.91	\$ 29.63	\$ 30.37	\$ 31.13	\$ 31.91
Administrative Analyst	33	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19	\$ 28.89	\$ 29.61	\$ 30.35
Administrative Secretary (Confidential)	MM32	\$ 23.37	\$ 23.95	\$ 24.55	\$ 25.16	\$ 25.79	\$ 26.43	\$ 27.09	\$ 27.77	\$ 28.46	\$ 29.17	\$ 29.90
Administrative Supervisor	MM40	\$ 28.48	\$ 29.19	\$ 29.92	\$ 30.67	\$ 31.44	\$ 32.23	\$ 33.04	\$ 33.87	\$ 34.72	\$ 35.59	\$ 36.48
Administrative Supervisor	P40	\$ 29.02	\$ 29.75	\$ 30.49	\$ 31.25	\$ 32.03	\$ 32.83	\$ 33.65	\$ 34.49	\$ 35.35	\$ 36.23	\$ 37.14
Animal Control Officer	P26	\$ 20.54	\$ 21.05	\$ 21.58	\$ 22.12	\$ 22.67	\$ 23.24	\$ 23.82	\$ 24.42	\$ 25.03	\$ 25.66	\$ 26.30
Assistant City Administrator*	M2	\$ 65.00	\$ 66.63	\$ 68.30	\$ 70.01	\$ 71.76	\$ 73.55	\$ 75.39	\$ 77.27	\$ 79.20	\$ 81.18	\$ 83.21
Building Inspector I	35	\$ 24.93	\$ 25.55	\$ 26.19	\$ 26.84	\$ 27.51	\$ 28.20	\$ 28.91	\$ 29.63	\$ 30.37	\$ 31.13	\$ 31.91
Building Inspector II	MM40	\$ 28.48	\$ 29.19	\$ 29.92	\$ 30.67	\$ 31.44	\$ 32.23	\$ 33.04	\$ 33.87	\$ 34.72	\$ 35.59	\$ 36.48
Building Official	MM45	\$ 32.21	\$ 33.02	\$ 33.85	\$ 34.70	\$ 35.57	\$ 36.46	\$ 37.37	\$ 38.30	\$ 39.26	\$ 40.24	\$ 41.25
Chief Mechanic	MM45	\$ 32.21	\$ 33.02	\$ 33.85	\$ 34.70	\$ 35.57	\$ 36.46	\$ 37.37	\$ 38.30	\$ 39.26	\$ 40.24	\$ 41.25
Chief of Police**	M3	\$ 61.60	\$ 63.14	\$ 64.72	\$ 66.34	\$ 68.00	\$ 69.70	\$ 71.44	\$ 73.23	\$ 75.06	\$ 76.94	\$ 78.86
City Administrator**	M1	\$ 73.11	\$ 74.94	\$ 76.81	\$ 78.73	\$ 80.70	\$ 82.72	\$ 84.79	\$ 86.91	\$ 89.08	\$ 91.31	\$ 93.59
City Clerk*	M7	\$ 41.53	\$ 42.57	\$ 43.63	\$ 44.72	\$ 45.84	\$ 46.99	\$ 48.16	\$ 49.36	\$ 50.59	\$ 51.85	\$ 53.15
Clerk Technician	19	\$ 16.80	\$ 17.22	\$ 17.65	\$ 18.09	\$ 18.54	\$ 19.00	\$ 19.48	\$ 19.97	\$ 20.47	\$ 20.98	\$ 21.50
Clerk Typist/Office Assistant	1	\$ 16.07	\$ 16.47	\$ 16.88	\$ 17.30	\$ 17.73	\$ 18.17	\$ 18.62	\$ 19.09	\$ 19.57	\$ 20.06	\$ 20.56
Code Enforcement Officer	36	\$ 25.51	\$ 26.15	\$ 26.80	\$ 27.47	\$ 28.16	\$ 28.86	\$ 29.58	\$ 30.32	\$ 31.08	\$ 31.86	\$ 32.66
Community Development Manager	MM50	\$ 36.45	\$ 37.36	\$ 38.29	\$ 39.25	\$ 40.23	\$ 41.24	\$ 42.27	\$ 43.33	\$ 44.41	\$ 45.52	\$ 46.66
Community Service Officer/Dispatcher	P28	\$ 21.57	\$ 22.11	\$ 22.66	\$ 23.23	\$ 23.81	\$ 24.41	\$ 25.02	\$ 25.65	\$ 26.29	\$ 26.95	\$ 27.62
Community Services/Transit Supervisor	MM40	\$ 28.48	\$ 29.19	\$ 29.92	\$ 30.67	\$ 31.44	\$ 32.23	\$ 33.04	\$ 33.87	\$ 34.72	\$ 35.59	\$ 36.48
Community/Economic Development Specialist	MM48	\$ 34.68	\$ 35.55	\$ 36.44	\$ 37.35	\$ 38.28	\$ 39.24	\$ 40.22	\$ 41.23	\$ 42.26	\$ 43.32	\$ 44.40
Community/Economic Development Director*	M5	\$ 56.69	\$ 58.11	\$ 59.56	\$ 61.05	\$ 62.58	\$ 64.14	\$ 65.74	\$ 67.38	\$ 69.06	\$ 70.79	\$ 72.56
CSO/Dispatcher Relief	P15	\$ 16.53	\$ 16.94	\$ 17.36	\$ 17.79	\$ 18.23	\$ 18.69	\$ 19.16	\$ 19.64	\$ 20.13	\$ 20.63	\$ 21.15
CSO/Records Supervisor	P33	\$ 24.40	\$ 25.01	\$ 25.64	\$ 26.28	\$ 26.94	\$ 27.61	\$ 28.30	\$ 29.01	\$ 29.74	\$ 30.48	\$ 31.24
Deputy City Clerk/Secretary II (Admin)	35	\$ 24.93	\$ 25.55	\$ 26.19	\$ 26.84	\$ 27.51	\$ 28.20	\$ 28.91	\$ 29.63	\$ 30.37	\$ 31.13	\$ 31.91
Deputy Director of Administrative Services	MM54	\$ 40.23	\$ 41.24	\$ 42.27	\$ 43.33	\$ 44.41	\$ 45.52	\$ 46.66	\$ 47.83	\$ 49.03	\$ 50.26	\$ 51.52
Deputy Director of Community Development	MM54	\$ 40.23	\$ 41.24	\$ 42.27	\$ 43.33	\$ 44.41	\$ 45.52	\$ 46.66	\$ 47.83	\$ 49.03	\$ 50.26	\$ 51.52
Deputy Director of Public Works	MM57	\$ 43.29	\$ 44.37	\$ 45.48	\$ 46.62	\$ 47.79	\$ 48.98	\$ 50.20	\$ 51.46	\$ 52.75	\$ 54.07	\$ 55.42
Director of Parks, Rec. & Community Services*	M11	\$ 46.44	\$ 47.60	\$ 48.79	\$ 50.01	\$ 51.26	\$ 52.54	\$ 53.85	\$ 55.20	\$ 56.58	\$ 57.99	\$ 59.44
Director of Public Works*	M6	\$ 56.49	\$ 57.90	\$ 59.35	\$ 60.83	\$ 62.35	\$ 63.91	\$ 65.51	\$ 67.15	\$ 68.83	\$ 70.55	\$ 72.31
Deputy Director of Recreation & Community Engagement	M7	\$ 41.53	\$ 42.57	\$ 43.63	\$ 44.72	\$ 45.84	\$ 46.99	\$ 48.16	\$ 49.36	\$ 50.59	\$ 51.85	\$ 53.15
Director of Recreation & Community Engagement*	M11	\$ 46.44	\$ 47.60	\$ 48.79	\$ 50.01	\$ 51.26	\$ 52.54	\$ 53.85	\$ 55.20	\$ 56.58	\$ 57.99	\$ 59.44

City of Chowchilla
Salary Scale - Hourly
 7/1/2023 (INCLUDES 3% COLA)

CLASSIFICATION	Grade	HOURLY											
		A	A 1/2	B	B 1/2	C	C 1/2	D	D 1/2	E	E 1/2	F	
Engineer I	MM48	\$ 34.68	\$ 35.55	\$ 36.44	\$ 37.35	\$ 38.28	\$ 39.24	\$ 40.22	\$ 41.23	\$ 42.26	\$ 43.32	\$ 44.40	
Engineer II	MM50	\$ 36.45	\$ 37.36	\$ 38.29	\$ 39.25	\$ 40.23	\$ 41.24	\$ 42.27	\$ 43.33	\$ 44.41	\$ 45.52	\$ 46.66	
Engineer III	MM54	\$ 40.23	\$ 41.24	\$ 42.27	\$ 43.33	\$ 44.41	\$ 45.52	\$ 46.66	\$ 47.83	\$ 49.03	\$ 50.26	\$ 51.52	
Equipment Mechanic Helper	21	\$ 17.66	\$ 18.10	\$ 18.55	\$ 19.01	\$ 19.49	\$ 19.98	\$ 20.48	\$ 20.99	\$ 21.51	\$ 22.05	\$ 22.60	
Equipment Mechanic I	25	\$ 19.44	\$ 19.93	\$ 20.43	\$ 20.94	\$ 21.46	\$ 22.00	\$ 22.55	\$ 23.11	\$ 23.69	\$ 24.28	\$ 24.89	
Equipment Mechanic II	31	\$ 22.59	\$ 23.15	\$ 23.73	\$ 24.32	\$ 24.93	\$ 25.55	\$ 26.19	\$ 26.84	\$ 27.51	\$ 28.20	\$ 28.91	
Equipment Mechanic III	37	\$ 26.17	\$ 26.82	\$ 27.49	\$ 28.18	\$ 28.88	\$ 29.60	\$ 30.34	\$ 31.10	\$ 31.88	\$ 32.68	\$ 33.50	
Equipment Operator	30	\$ 22.03	\$ 22.58	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19	
Executive Assistant to City Administrator	MM40	\$ 28.48	\$ 29.19	\$ 29.92	\$ 30.67	\$ 31.44	\$ 32.23	\$ 33.04	\$ 33.87	\$ 34.72	\$ 35.59	\$ 36.48	
Finance Director*	M8	\$ 58.24	\$ 59.70	\$ 61.19	\$ 62.72	\$ 64.29	\$ 65.90	\$ 67.55	\$ 69.24	\$ 70.97	\$ 72.74	\$ 74.56	
Fire Battalion Chief	53	\$ 39.68	\$ 40.67	\$ 41.69	\$ 42.73	\$ 43.80	\$ 44.90	\$ 46.02	\$ 47.17	\$ 48.35	\$ 49.56	\$ 50.80	
Fire Chief/Code Enforcement Officer*	M4	\$ 52.40	\$ 53.71	\$ 55.05	\$ 56.43	\$ 57.84	\$ 59.29	\$ 60.77	\$ 62.29	\$ 63.85	\$ 65.45	\$ 67.09	
Fire Hydrant Specialist	28	\$ 20.96	\$ 21.48	\$ 22.02	\$ 22.57	\$ 23.13	\$ 23.71	\$ 24.30	\$ 24.91	\$ 25.53	\$ 26.17	\$ 26.82	
Fire Inspector	MM40	\$ 28.48	\$ 29.19	\$ 29.92	\$ 30.67	\$ 31.44	\$ 32.23	\$ 33.04	\$ 33.87	\$ 34.72	\$ 35.59	\$ 36.48	
Fiscal Manager	MM50	\$ 36.45	\$ 37.36	\$ 38.29	\$ 39.25	\$ 40.23	\$ 41.24	\$ 42.27	\$ 43.33	\$ 44.41	\$ 45.52	\$ 46.66	
Human Resources Analyst	MM35	\$ 25.17	\$ 25.80	\$ 26.45	\$ 27.11	\$ 27.79	\$ 28.48	\$ 29.19	\$ 29.92	\$ 30.67	\$ 31.44	\$ 32.23	
Information Technology Manager	MM48	\$ 34.68	\$ 35.55	\$ 36.44	\$ 37.35	\$ 38.28	\$ 39.24	\$ 40.22	\$ 41.23	\$ 42.26	\$ 43.32	\$ 44.40	
Information Technology Systems Administrator	MM45	\$ 32.21	\$ 33.02	\$ 33.85	\$ 34.70	\$ 35.57	\$ 36.46	\$ 37.37	\$ 38.30	\$ 39.26	\$ 40.24	\$ 41.25	
Laborer I	1	\$ 16.07	\$ 16.47	\$ 16.88	\$ 17.30	\$ 17.73	\$ 18.17	\$ 18.62	\$ 19.09	\$ 19.57	\$ 20.06	\$ 20.56	
Laborer II	P5	\$ 16.53	\$ 16.94	\$ 17.36	\$ 17.79	\$ 18.23	\$ 18.69	\$ 19.16	\$ 19.64	\$ 20.13	\$ 20.63	\$ 21.15	
Laborer III	12	\$ 16.07	\$ 16.47	\$ 16.88	\$ 17.30	\$ 17.73	\$ 18.17	\$ 18.62	\$ 19.09	\$ 19.57	\$ 20.06	\$ 20.56	
Lifeguard I	19	\$ 16.80	\$ 17.22	\$ 17.65	\$ 18.09	\$ 18.54	\$ 19.00	\$ 19.48	\$ 19.97	\$ 20.47	\$ 20.98	\$ 21.50	
Lifeguard II	21	\$ 17.66	\$ 18.10	\$ 18.55	\$ 19.01	\$ 19.49	\$ 19.98	\$ 20.48	\$ 20.99	\$ 21.51	\$ 22.05	\$ 22.60	
Maintenance Worker I	19	\$ 16.80	\$ 17.22	\$ 17.65	\$ 18.09	\$ 18.54	\$ 19.00	\$ 19.48	\$ 19.97	\$ 20.47	\$ 20.98	\$ 21.50	
Maintenance Worker II	23	\$ 18.53	\$ 18.99	\$ 19.46	\$ 19.95	\$ 20.45	\$ 20.96	\$ 21.48	\$ 22.02	\$ 22.57	\$ 23.13	\$ 23.71	
Parks & Facilities Supervisor	MM40	\$ 28.48	\$ 29.19	\$ 29.92	\$ 30.67	\$ 31.44	\$ 32.23	\$ 33.04	\$ 33.87	\$ 34.72	\$ 35.59	\$ 36.48	
Parks & Facilities Worker I	24	\$ 19.00	\$ 19.48	\$ 19.97	\$ 20.47	\$ 20.98	\$ 21.50	\$ 22.04	\$ 22.59	\$ 23.15	\$ 23.73	\$ 24.32	
Parks & Facilities Worker II	28	\$ 20.96	\$ 21.48	\$ 22.02	\$ 22.57	\$ 23.13	\$ 23.71	\$ 24.30	\$ 24.91	\$ 25.53	\$ 26.17	\$ 26.82	
Parks & Facilities Worker III	32	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19	\$ 28.89	\$ 29.61	
Parks Worker	20	\$ 17.20	\$ 17.63	\$ 18.07	\$ 18.52	\$ 18.98	\$ 19.45	\$ 19.94	\$ 20.44	\$ 20.95	\$ 21.47	\$ 22.01	
Permit Technician I	30	\$ 22.03	\$ 22.58	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19	
Permit Technician II	35	\$ 24.93	\$ 25.55	\$ 26.19	\$ 26.84	\$ 27.51	\$ 28.20	\$ 28.91	\$ 29.63	\$ 30.37	\$ 31.13	\$ 31.91	
Police Commander*	M9	\$ 42.96	\$ 44.03	\$ 45.13	\$ 46.26	\$ 47.42	\$ 48.61	\$ 49.83	\$ 51.08	\$ 52.36	\$ 53.67	\$ 55.01	
Police Lieutenant*	54	\$ 40.23	\$ 41.24	\$ 42.27	\$ 43.33	\$ 44.41	\$ 45.52	\$ 46.66	\$ 47.83	\$ 49.03	\$ 50.26	\$ 51.52	
Police Officer I	P38	\$ 27.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Police Officer I Reserve	P21	\$ 18.17	\$ 18.62	\$ 19.09	\$ 19.57	\$ 20.06	\$ 20.56	\$ 21.07	\$ 21.60	\$ 22.14	\$ 22.69	\$ 23.26	
Police Officer II	P40	\$ 29.02	\$ 29.75	\$ 30.49	\$ 31.25	\$ 32.03	\$ 32.83	\$ 33.65	\$ 34.49	\$ 35.35	\$ 36.23	\$ 37.14	
Police Officer II Reserve	P35	\$ 25.65	\$ 26.29	\$ 26.95	\$ 27.62	\$ 28.31	\$ 29.02	\$ 29.75	\$ 30.49	\$ 31.25	\$ 32.03	\$ 32.83	
Police Officer Provisional	P35	\$ 25.65	\$ 26.29	\$ 26.95	\$ 27.62	\$ 28.31	\$ 29.02	\$ 29.75	\$ 30.49	\$ 31.25	\$ 32.03	\$ 32.83	

**City of Chowchilla
Salary Scale - Hourly
7/1/2023 (INCLUDES 3% COLA)**

CLASSIFICATION	Grade	HOURLY																
		A	A 1/2	B	B 1/2	C	C 1/2	D	D 1/2	E	E 1/2	F						
Police Officer Trainee	P27	\$ 23.26																
Police Sergeant	P48	\$ 39.02	\$ 40.00	\$ 41.00	\$ 42.03	\$ 43.08	\$ 44.16	\$ 45.26	\$ 46.39	\$ 47.55	\$ 48.74	\$ 49.96						
Pool Supervisor	30	\$ 22.03	\$ 22.58	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19						
Program Analyst	32	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19	\$ 28.89	\$ 29.61						
Program Clerk/Engineering Technician (Intern)	23	\$ 18.53	\$ 18.99	\$ 19.46	\$ 19.95	\$ 20.45	\$ 20.96	\$ 21.48	\$ 22.02	\$ 22.57	\$ 23.13	\$ 23.71						
Program Coordinator I	24	\$ 19.00	\$ 19.48	\$ 19.97	\$ 20.47	\$ 20.98	\$ 21.50	\$ 22.04	\$ 22.59	\$ 23.15	\$ 23.73	\$ 24.32						
Program Coordinator II	28	\$ 20.96	\$ 21.48	\$ 22.02	\$ 22.57	\$ 23.13	\$ 23.71	\$ 24.30	\$ 24.91	\$ 25.53	\$ 26.17	\$ 26.82						
Program Coordinator III/Specialist	32	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19	\$ 28.89	\$ 29.61						
Program Supervisor	MIM15	\$ 16.07	\$ 16.47	\$ 16.88	\$ 17.30	\$ 17.73	\$ 18.17	\$ 18.62	\$ 19.09	\$ 19.57	\$ 20.06	\$ 20.56						
Project Analyst	30	\$ 22.03	\$ 22.58	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19						
Project Manager	MIM54	\$ 40.23	\$ 41.24	\$ 42.27	\$ 43.33	\$ 44.41	\$ 45.52	\$ 46.66	\$ 47.83	\$ 49.03	\$ 50.26	\$ 51.52						
Project Permit Supervisor	MIM43	\$ 30.64	\$ 31.41	\$ 32.20	\$ 33.01	\$ 33.84	\$ 34.69	\$ 35.56	\$ 36.45	\$ 37.36	\$ 38.29	\$ 39.25						
Public Services Superintendent	MIM52	\$ 38.25	\$ 39.21	\$ 40.19	\$ 41.19	\$ 42.22	\$ 43.28	\$ 44.36	\$ 45.47	\$ 46.61	\$ 47.78	\$ 48.97						
Public Services Worker	22	\$ 18.09	\$ 18.54	\$ 19.00	\$ 19.48	\$ 19.97	\$ 20.47	\$ 20.98	\$ 21.50	\$ 22.04	\$ 22.59	\$ 23.15						
Public Works Supervisor	MIM46	\$ 33.03	\$ 33.86	\$ 34.71	\$ 35.58	\$ 36.47	\$ 37.38	\$ 38.31	\$ 39.27	\$ 40.25	\$ 41.26	\$ 42.29						
Recreation & Community Outreach Manager	M10	\$ 35.81	\$ 36.71	\$ 37.63	\$ 38.57	\$ 39.53	\$ 40.52	\$ 41.53	\$ 42.57	\$ 43.63	\$ 44.72	\$ 45.84						
Records Coordinator	30	\$ 22.03	\$ 22.58	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19						
Secretary I	22	\$ 18.09	\$ 18.54	\$ 19.00	\$ 19.48	\$ 19.97	\$ 20.47	\$ 20.98	\$ 21.50	\$ 22.04	\$ 22.59	\$ 23.15						
Secretary II	25	\$ 19.44	\$ 19.93	\$ 20.43	\$ 20.94	\$ 21.46	\$ 22.00	\$ 22.55	\$ 23.11	\$ 23.69	\$ 24.28	\$ 24.89						
Secretary III	29	\$ 21.49	\$ 22.03	\$ 22.58	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50						
Senior Accountant	MIM45	\$ 32.21	\$ 33.02	\$ 33.85	\$ 34.70	\$ 35.57	\$ 36.46	\$ 37.37	\$ 38.30	\$ 39.26	\$ 40.24	\$ 41.25						
Senior Administrative Supervisor	MIM45	\$ 32.21	\$ 33.02	\$ 33.85	\$ 34.70	\$ 35.57	\$ 36.46	\$ 37.37	\$ 38.30	\$ 39.26	\$ 40.24	\$ 41.25						
Senior Building Inspector	MIM46	\$ 33.03	\$ 33.86	\$ 34.71	\$ 35.58	\$ 36.47	\$ 37.38	\$ 38.31	\$ 39.27	\$ 40.25	\$ 41.26	\$ 42.29						
Senior Planner	MIM54	\$ 40.23	\$ 41.24	\$ 42.27	\$ 43.33	\$ 44.41	\$ 45.52	\$ 46.66	\$ 47.83	\$ 49.03	\$ 50.26	\$ 51.52						
Site Supervisor	15	\$ 16.07	\$ 16.47	\$ 16.88	\$ 17.30	\$ 17.73	\$ 18.17	\$ 18.62	\$ 19.09	\$ 19.57	\$ 20.06	\$ 20.56						
Specialized Service Maint. Wkr I	25	\$ 19.44	\$ 19.93	\$ 20.43	\$ 20.94	\$ 21.46	\$ 22.00	\$ 22.55	\$ 23.11	\$ 23.69	\$ 24.28	\$ 24.89						
Specialized Service Maint. Wkr II	33	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19	\$ 28.89	\$ 29.61	\$ 30.35						
Specialized Service Maint. Wkr III	37	\$ 26.17	\$ 26.82	\$ 27.49	\$ 28.18	\$ 28.88	\$ 29.60	\$ 30.34	\$ 31.10	\$ 31.88	\$ 32.68	\$ 33.50						
Streets & Construction Supervisor	MIM45	\$ 32.21	\$ 33.02	\$ 33.85	\$ 34.70	\$ 35.57	\$ 36.46	\$ 37.37	\$ 38.30	\$ 39.26	\$ 40.24	\$ 41.25						
Streets & Construction Worker I	24	\$ 19.00	\$ 19.48	\$ 19.97	\$ 20.47	\$ 20.98	\$ 21.50	\$ 22.04	\$ 22.59	\$ 23.15	\$ 23.73	\$ 24.32						
Streets & Construction Worker II	30	\$ 22.03	\$ 22.58	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19						
Streets & Construction Worker III	34	\$ 24.33	\$ 24.94	\$ 25.56	\$ 26.20	\$ 26.86	\$ 27.53	\$ 28.22	\$ 28.93	\$ 29.65	\$ 30.39	\$ 31.15						
Systems Technician	32	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19	\$ 28.89	\$ 29.61						
Transit Coordinator	32	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19	\$ 28.89	\$ 29.61						
Transit Driver	20	\$ 17.20	\$ 17.63	\$ 18.07	\$ 18.52	\$ 18.98	\$ 19.45	\$ 19.94	\$ 20.44	\$ 20.95	\$ 21.47	\$ 22.01						
Transit Driver/Dispatcher	22	\$ 18.09	\$ 18.54	\$ 19.00	\$ 19.48	\$ 19.97	\$ 20.47	\$ 20.98	\$ 21.50	\$ 22.04	\$ 22.59	\$ 23.15						
Transit Driver II	25	\$ 19.44	\$ 19.93	\$ 20.43	\$ 20.94	\$ 21.46	\$ 22.00	\$ 22.55	\$ 23.11	\$ 23.69	\$ 24.28	\$ 24.89						
Utility Billing Clerk	29	\$ 21.49	\$ 22.03	\$ 22.58	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50						
Utility Systems Supervisor	MIM46	\$ 33.03	\$ 33.86	\$ 34.71	\$ 35.58	\$ 36.47	\$ 37.38	\$ 38.31	\$ 39.27	\$ 40.25	\$ 41.26	\$ 42.29						

City of Chowchilla
Salary Scale - Hourly
 7/1/2023 (INCLUDES 3% COLA)

CLASSIFICATION	Grade	HOURLY											
		A	A 1/2	B	B 1/2	C	C 1/2	D	D 1/2	E	E 1/2	F	
Utility Worker	22	\$ 18.09	\$ 18.54	\$ 19.00	\$ 19.48	\$ 19.97	\$ 20.47	\$ 20.98	\$ 21.50	\$ 22.04	\$ 22.59	\$ 23.15	
Waste Water Systems Supervisor	MIM46	\$ 33.03	\$ 33.86	\$ 34.71	\$ 35.58	\$ 36.47	\$ 37.38	\$ 38.31	\$ 39.27	\$ 40.25	\$ 41.26	\$ 42.29	
Wastewater Treatment Plant Operator I	29	\$ 21.49	\$ 22.03	\$ 22.58	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	
Wastewater Treatment Plant Operator II	32	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	\$ 26.18	\$ 26.83	\$ 27.50	\$ 28.19	\$ 28.89	\$ 29.61	
Wastewater Treatment Plant Operator III	36	\$ 25.51	\$ 26.15	\$ 26.80	\$ 27.47	\$ 28.16	\$ 28.86	\$ 29.58	\$ 30.32	\$ 31.08	\$ 31.86	\$ 32.66	
Wastewater Treatment Plant Operator Trainee	19	\$ 16.80	\$ 17.22	\$ 17.65	\$ 18.09	\$ 18.54	\$ 19.00	\$ 19.48	\$ 19.97	\$ 20.47	\$ 20.98	\$ 21.50	
Water Conservation Worker	17	\$ 16.07	\$ 16.47	\$ 16.88	\$ 17.30	\$ 17.73	\$ 18.17	\$ 18.62	\$ 19.09	\$ 19.57	\$ 20.06	\$ 20.56	
Water Systems Supervisor	MIM46	\$ 33.03	\$ 33.86	\$ 34.71	\$ 35.58	\$ 36.47	\$ 37.38	\$ 38.31	\$ 39.27	\$ 40.25	\$ 41.26	\$ 42.29	
Water Systems Worker I	26	\$ 19.96	\$ 20.46	\$ 20.97	\$ 21.49	\$ 22.03	\$ 22.58	\$ 23.14	\$ 23.72	\$ 24.31	\$ 24.92	\$ 25.54	
Water Systems Worker II	31	\$ 22.59	\$ 23.15	\$ 23.73	\$ 24.32	\$ 24.93	\$ 25.55	\$ 26.19	\$ 26.84	\$ 27.51	\$ 28.20	\$ 28.91	
Water Systems Worker III	36	\$ 25.51	\$ 26.15	\$ 26.80	\$ 27.47	\$ 28.16	\$ 28.86	\$ 29.58	\$ 30.32	\$ 31.08	\$ 31.86	\$ 32.66	

There is a 2.5% increase between for all positions between steps and 1/2 steps. City employees in any of the above classifications may be categorized as permanent full time, permanent part time, retired annuitant, or extra help (unrepresented part time) as designated in their offer letter and on the Personnel Action Form (PAF) at time of hire. Retired annuitants, permanent part time and extra help will only receive benefits as permitted by State and Federal Laws. SALARY may increase automatically on the Salary Scale for California Minimum Wage Increases. Exempt employees and is paid based on an annual wage divided by 26 pay periods. **Contracted employees in the Mxx series are the Chief of Police and the City Administrator are paid in accordance with their contract, if a new amount is contracted then the salary scale will be updated

City of Chowchilla
Salary Scale - Annually
 7/1/2023 (INCLUDES 3% COLA)

CLASSIFICATION		HOURLY												
		Grade	A	A 1/2	B	B 1/2	C	C 1/2	D	D 1/2	E	E 1/2	F	
Account Clerk I	22	\$ 37,627.20	\$ 38,563.20	\$ 39,520.00	\$ 40,518.40	\$ 41,537.60	\$ 42,577.60	\$ 43,638.40	\$ 44,720.00	\$ 45,843.20	\$ 46,987.20	\$ 48,152.00		
Account Clerk II	25	\$ 40,433.20	\$ 41,454.40	\$ 42,494.40	\$ 43,555.20	\$ 44,636.80	\$ 45,760.00	\$ 46,904.00	\$ 48,068.80	\$ 49,275.20	\$ 50,502.40	\$ 51,771.20		
Account Clerk III	29	\$ 44,699.20	\$ 45,822.40	\$ 46,966.40	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00		
Accounting & Payroll Analyst-Confidential	MM33	\$49,816.00	\$51,064.00	\$52,332.80	\$53,643.20	\$54,974.40	\$56,347.20	\$57,761.60	\$59,196.80	\$60,673.60	\$62,192.00	\$63,752.00		
Accounting Analyst	33	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20	\$ 60,091.20	\$ 61,588.80	\$ 63,128.00		
Accounting Manager	MM50	\$ 75,816.00	\$ 77,708.80	\$ 79,643.20	\$ 81,640.00	\$ 83,678.40	\$ 85,779.20	\$ 87,921.60	\$ 90,126.40	\$ 92,372.80	\$ 94,681.60	\$ 97,052.80		
Accounting Technician I	30	\$ 45,822.40	\$ 46,966.40	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20		
Accounting Technician II	35	\$ 51,854.40	\$ 53,144.00	\$ 54,475.20	\$ 55,827.20	\$ 57,220.80	\$ 58,656.00	\$ 60,132.80	\$ 61,630.40	\$ 63,169.60	\$ 64,750.40	\$ 66,372.80		
Administrative Analyst	33	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20	\$ 60,091.20	\$ 61,588.80	\$ 63,128.00		
Administrative Secretary (Confidential)	MM32	\$48,609.60	\$49,816.00	\$51,064.00	\$52,332.80	\$53,643.20	\$54,974.40	\$56,347.20	\$57,761.60	\$59,196.80	\$60,673.60	\$62,192.00		
Administrative Supervisor	MM40	\$59,238.40	\$60,715.20	\$62,233.60	\$63,793.60	\$65,395.20	\$67,038.40	\$68,723.20	\$70,449.60	\$72,217.60	\$74,027.20	\$75,878.40		
Administrative Supervisor	P40	\$ 60,361.60	\$ 61,880.00	\$ 63,419.20	\$ 65,000.00	\$ 66,622.40	\$ 68,286.40	\$ 69,992.00	\$ 71,739.20	\$ 73,528.00	\$ 75,358.40	\$ 77,251.20		
Animal Control Officer	P26	\$ 42,723.20	\$ 43,784.00	\$ 44,886.40	\$ 46,009.60	\$ 47,153.60	\$ 48,339.20	\$ 49,545.60	\$ 50,793.60	\$ 52,062.40	\$ 53,372.80	\$ 54,704.00		
Assistant City Administrator*	M2	\$ 135,200.00	\$ 138,590.40	\$ 142,064.00	\$ 145,620.80	\$ 149,260.80	\$ 152,984.00	\$ 156,811.20	\$ 160,721.60	\$ 164,736.00	\$ 168,854.40	\$ 173,076.80		
Building Inspector I	35	\$ 51,854.40	\$ 53,144.00	\$ 54,475.20	\$ 55,827.20	\$ 57,220.80	\$ 58,656.00	\$ 60,132.80	\$ 61,630.40	\$ 63,169.60	\$ 64,750.40	\$ 66,372.80		
Building Inspector II	MM40	\$ 59,238.40	\$ 60,715.20	\$ 62,233.60	\$ 63,793.60	\$ 65,395.20	\$ 67,038.40	\$ 68,723.20	\$ 70,449.60	\$ 72,217.60	\$ 74,027.20	\$ 75,878.40		
Building Official	MM45	\$ 66,996.80	\$ 68,681.60	\$ 70,408.00	\$ 72,176.00	\$ 73,985.60	\$ 75,836.80	\$ 77,729.60	\$ 79,664.00	\$ 81,660.80	\$ 83,699.20	\$ 85,800.00		
Chief Mechanic	MM45	\$ 66,996.80	\$ 68,681.60	\$ 70,408.00	\$ 72,176.00	\$ 73,985.60	\$ 75,836.80	\$ 77,729.60	\$ 79,664.00	\$ 81,660.80	\$ 83,699.20	\$ 85,800.00		
Chief of Police**	M3	\$ 128,128.00	\$ 131,331.20	\$ 134,617.60	\$ 137,987.20	\$ 141,440.00	\$ 144,976.00	\$ 148,595.20	\$ 152,318.40	\$ 156,124.80	\$ 160,035.20	\$ 164,028.80		
City Administrator**	M1	\$ 152,068.80	\$ 155,875.20	\$ 159,764.80	\$ 163,758.40	\$ 167,856.00	\$ 172,057.60	\$ 176,363.20	\$ 180,772.80	\$ 185,286.40	\$ 189,924.80	\$ 194,667.20		
City Clerk*	M7	\$ 86,382.40	\$ 88,545.60	\$ 90,750.40	\$ 93,017.60	\$ 95,347.20	\$ 97,739.20	\$ 100,172.80	\$ 102,668.80	\$ 105,227.20	\$ 107,848.00	\$ 110,552.00		
Clerk Technician	19	\$ 34,944.00	\$ 35,817.60	\$ 36,712.00	\$ 37,627.20	\$ 38,563.20	\$ 39,520.00	\$ 40,518.40	\$ 41,537.60	\$ 42,577.60	\$ 43,638.40	\$ 44,720.00		
Clerk Typist/Office Assistant	1	\$ 33,425.60	\$ 34,257.60	\$ 35,110.40	\$ 35,984.00	\$ 36,878.40	\$ 37,793.60	\$ 38,729.60	\$ 39,707.20	\$ 40,705.60	\$ 41,724.80	\$ 42,764.80		
Code Enforcement Officer	36	\$ 53,060.80	\$ 54,392.00	\$ 55,744.00	\$ 57,137.60	\$ 58,572.80	\$ 60,028.80	\$ 61,526.40	\$ 63,065.60	\$ 64,646.40	\$ 66,268.80	\$ 67,932.80		
Community Development Manager	MM50	\$ 75,816.00	\$ 77,708.80	\$ 79,643.20	\$ 81,640.00	\$ 83,678.40	\$ 85,779.20	\$ 87,921.60	\$ 90,126.40	\$ 92,372.80	\$ 94,681.60	\$ 97,052.80		
Community Service Officer/Dispatcher	P28	\$ 44,865.60	\$ 45,988.80	\$ 47,132.80	\$ 48,318.40	\$ 49,524.80	\$ 50,772.80	\$ 52,041.60	\$ 53,352.00	\$ 54,683.20	\$ 56,056.00	\$ 57,449.60		
Community Services/Transit Supervisor	MM40	\$ 59,238.40	\$ 60,715.20	\$ 62,233.60	\$ 63,793.60	\$ 65,395.20	\$ 67,038.40	\$ 68,723.20	\$ 70,449.60	\$ 72,217.60	\$ 74,027.20	\$ 75,878.40		
Community/Economic Development - Specialist	MM48	\$ 72,134.40	\$ 73,944.00	\$ 75,795.20	\$ 77,688.00	\$ 79,622.40	\$ 81,619.20	\$ 83,657.60	\$ 85,758.40	\$ 87,900.80	\$ 90,105.60	\$ 92,352.00		
Community/Economic Development Director*	M5	\$ 117,915.20	\$ 120,868.80	\$ 123,884.80	\$ 126,984.00	\$ 130,166.40	\$ 133,411.20	\$ 136,739.20	\$ 140,150.40	\$ 143,644.80	\$ 147,243.20	\$ 150,924.80		
CSO/Dispatcher Relief	P15	\$ 34,382.40	\$ 35,235.20	\$ 36,108.80	\$ 37,003.20	\$ 37,918.40	\$ 38,875.20	\$ 39,852.80	\$ 40,851.20	\$ 41,870.40	\$ 42,910.40	\$ 43,992.00		
CSO/Records Supervisor	P33	\$50,752.00	\$52,020.80	\$53,331.20	\$54,662.40	\$56,035.20	\$57,428.80	\$58,864.00	\$60,340.80	\$61,859.20	\$63,398.40	\$64,979.20		
Deputy City Clerk/Secretary II (Admin)	35	\$ 51,854.40	\$ 53,144.00	\$ 54,475.20	\$ 55,827.20	\$ 57,220.80	\$ 58,656.00	\$ 60,132.80	\$ 61,630.40	\$ 63,169.60	\$ 64,750.40	\$ 66,372.80		

City of Chowchilla
Salary Scale - Annually
 7/1/2023 (INCLUDES 3% COLA)

CLASSIFICATION		HOURLY												
		Grade	A	A 1/2	B	B 1/2	C	C 1/2	D	D 1/2	E	E 1/2	F	
Deputy Director of Administrative Services	MM54	\$ 83,678.40	\$ 85,779.20	\$ 87,921.60	\$ 90,126.40	\$ 92,372.80	\$ 94,681.60	\$ 97,052.80	\$ 99,486.40	\$ 101,982.40	\$ 104,540.80	\$ 107,161.60		
Deputy Director of Community Development	MM54	\$ 83,678.40	\$ 85,779.20	\$ 87,921.60	\$ 90,126.40	\$ 92,372.80	\$ 94,681.60	\$ 97,052.80	\$ 99,486.40	\$ 101,982.40	\$ 104,540.80	\$ 107,161.60		
Deputy Director of Public Works	MM57	\$ 90,043.20	\$ 92,289.60	\$ 94,598.40	\$ 96,969.60	\$ 99,403.20	\$ 101,878.40	\$ 104,416.00	\$ 107,036.80	\$ 109,720.00	\$ 112,465.60	\$ 115,273.60		
Director of Parks, Rec. & Community Services*	M11	\$ 96,595.20	\$ 99,008.00	\$ 101,483.20	\$ 104,020.80	\$ 106,620.80	\$ 109,283.20	\$ 112,008.00	\$ 114,816.00	\$ 117,686.40	\$ 120,619.20	\$ 123,635.20		
Director of Public Works*	M6	\$ 117,499.20	\$ 120,432.00	\$ 123,448.00	\$ 126,526.40	\$ 129,688.00	\$ 132,932.80	\$ 136,260.80	\$ 139,672.00	\$ 143,166.40	\$ 146,744.00	\$ 150,404.80		
Deputy Director of Recreation & Community Engagement	M7	\$ 86,382.40	\$ 88,545.60	\$ 90,750.40	\$ 93,017.60	\$ 95,347.20	\$ 97,739.20	\$ 100,172.80	\$ 102,668.80	\$ 105,227.20	\$ 107,848.00	\$ 110,552.00		
Director of Recreation & Community Engagement*	M11	\$ 96,595.20	\$ 99,008.00	\$ 101,483.20	\$ 104,020.80	\$ 106,620.80	\$ 109,283.20	\$ 112,008.00	\$ 114,816.00	\$ 117,686.40	\$ 120,619.20	\$ 123,635.20		
Engineer I	MM48	\$ 72,134.40	\$ 73,944.00	\$ 75,795.20	\$ 77,688.00	\$ 79,622.40	\$ 81,619.20	\$ 83,657.60	\$ 85,758.40	\$ 87,900.80	\$ 90,105.60	\$ 92,352.00		
Engineer II	MM50	\$ 75,816.00	\$ 77,708.80	\$ 79,643.20	\$ 81,640.00	\$ 83,678.40	\$ 85,779.20	\$ 87,921.60	\$ 90,126.40	\$ 92,372.80	\$ 94,681.60	\$ 97,052.80		
Engineer III	MM54	\$ 83,678.40	\$ 85,779.20	\$ 87,921.60	\$ 90,126.40	\$ 92,372.80	\$ 94,681.60	\$ 97,052.80	\$ 99,486.40	\$ 101,982.40	\$ 104,540.80	\$ 107,161.60		
Equipment Mechanic Helper	21	\$ 36,732.80	\$ 37,648.00	\$ 38,584.00	\$ 39,540.80	\$ 40,539.20	\$ 41,558.40	\$ 42,598.40	\$ 43,659.20	\$ 44,740.80	\$ 45,864.00	\$ 47,008.00		
Equipment Mechanic I	25	\$ 40,435.20	\$ 41,454.40	\$ 42,494.40	\$ 43,555.20	\$ 44,636.80	\$ 45,760.00	\$ 46,904.00	\$ 48,068.80	\$ 49,275.20	\$ 50,502.40	\$ 51,771.20		
Equipment Mechanic II	31	\$ 46,987.20	\$ 48,152.00	\$ 49,358.40	\$ 50,585.60	\$ 51,854.40	\$ 53,144.00	\$ 54,475.20	\$ 55,827.20	\$ 57,220.80	\$ 58,656.00	\$ 60,132.80		
Equipment Mechanic III	37	\$ 54,433.60	\$ 55,785.60	\$ 57,179.20	\$ 58,614.40	\$ 60,070.40	\$ 61,568.00	\$ 63,107.20	\$ 64,688.00	\$ 66,310.40	\$ 67,974.40	\$ 69,680.00		
Equipment Operator	30	\$ 45,822.40	\$ 46,966.40	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20		
Executive Assistant to City Administrator	MM40	\$ 59,238.40	\$ 60,715.20	\$ 62,233.60	\$ 63,793.60	\$ 65,395.20	\$ 67,038.40	\$ 68,723.20	\$ 70,449.60	\$ 72,217.60	\$ 74,027.20	\$ 75,878.40		
Finance Director*	M8	\$ 121,139.20	\$ 124,176.00	\$ 127,275.20	\$ 130,457.60	\$ 133,723.20	\$ 137,072.00	\$ 140,504.00	\$ 144,019.20	\$ 147,617.60	\$ 151,299.20	\$ 155,084.80		
Fire Battalion Chief	53	\$ 82,534.40	\$ 84,593.60	\$ 86,715.20	\$ 88,878.40	\$ 91,104.00	\$ 93,392.00	\$ 95,721.60	\$ 98,113.60	\$ 100,568.00	\$ 103,084.80	\$ 105,664.00		
Fire Chief/Code Enforcement Officer*	M4	\$ 108,992.00	\$ 111,716.80	\$ 114,504.00	\$ 117,374.40	\$ 120,307.20	\$ 123,323.20	\$ 126,401.60	\$ 129,563.20	\$ 132,808.00	\$ 136,136.00	\$ 139,547.20		
Fire Hydrant Specialist	28	\$ 43,596.80	\$ 44,678.40	\$ 45,801.60	\$ 46,945.60	\$ 48,110.40	\$ 49,316.80	\$ 50,544.00	\$ 51,812.80	\$ 53,102.40	\$ 54,433.60	\$ 55,785.60		
Fire Inspector	MM40	\$ 59,238.40	\$ 60,715.20	\$ 62,233.60	\$ 63,793.60	\$ 65,395.20	\$ 67,038.40	\$ 68,723.20	\$ 70,449.60	\$ 72,217.60	\$ 74,027.20	\$ 75,878.40		
Fiscal Manager	MM50	\$ 75,816.00	\$ 77,708.80	\$ 79,643.20	\$ 81,640.00	\$ 83,678.40	\$ 85,779.20	\$ 87,921.60	\$ 90,126.40	\$ 92,372.80	\$ 94,681.60	\$ 97,052.80		
Human Resources Analyst	MM35	\$ 52,353.60	\$ 53,664.00	\$ 55,016.00	\$ 56,388.80	\$ 57,803.20	\$ 59,238.40	\$ 60,715.20	\$ 62,233.60	\$ 63,793.60	\$ 65,395.20	\$ 67,038.40		
Information Technology Manager	MM48	\$ 72,134.40	\$ 73,944.00	\$ 75,795.20	\$ 77,688.00	\$ 79,622.40	\$ 81,619.20	\$ 83,657.60	\$ 85,758.40	\$ 87,900.80	\$ 90,105.60	\$ 92,352.00		
Information Technology Systems Administrator	MM45	\$ 66,996.80	\$ 68,681.60	\$ 70,408.00	\$ 72,176.00	\$ 73,985.60	\$ 75,836.80	\$ 77,729.60	\$ 79,664.00	\$ 81,660.80	\$ 83,699.20	\$ 85,800.00		
Laborer I	1	\$ 33,425.60	\$ 34,257.60	\$ 35,110.40	\$ 35,984.00	\$ 36,878.40	\$ 37,793.60	\$ 38,729.60	\$ 39,707.20	\$ 40,705.60	\$ 41,724.80	\$ 42,764.80		
Laborer II	P5	\$ 34,382.40	\$ 35,235.20	\$ 36,108.80	\$ 37,003.20	\$ 37,918.40	\$ 38,875.20	\$ 39,852.80	\$ 40,851.20	\$ 41,870.40	\$ 42,910.40	\$ 43,982.00		
Laborer III	12	\$ 33,425.60	\$ 34,257.60	\$ 35,110.40	\$ 35,984.00	\$ 36,878.40	\$ 37,793.60	\$ 38,729.60	\$ 39,707.20	\$ 40,705.60	\$ 41,724.80	\$ 42,764.80		
Lifeguard I	19	\$ 34,944.00	\$ 35,817.60	\$ 36,712.00	\$ 37,627.20	\$ 38,563.20	\$ 39,520.00	\$ 40,518.40	\$ 41,537.60	\$ 42,577.60	\$ 43,638.40	\$ 44,720.00		
Lifeguard II	21	\$ 36,732.80	\$ 37,648.00	\$ 38,584.00	\$ 39,540.80	\$ 40,539.20	\$ 41,558.40	\$ 42,598.40	\$ 43,659.20	\$ 44,740.80	\$ 45,864.00	\$ 47,008.00		
Maintenance Worker I	19	\$ 34,944.00	\$ 35,817.60	\$ 36,712.00	\$ 37,627.20	\$ 38,563.20	\$ 39,520.00	\$ 40,518.40	\$ 41,537.60	\$ 42,577.60	\$ 43,638.40	\$ 44,720.00		
Maintenance Worker II	23	\$ 38,542.40	\$ 39,499.20	\$ 40,476.80	\$ 41,496.00	\$ 42,536.00	\$ 43,596.80	\$ 44,678.40	\$ 45,801.60	\$ 46,945.60	\$ 48,110.40	\$ 49,316.80		

City of Chowchilla
Salary Scale - Annually
 7/1/2023 (INCLUDES 3% COLA)

CLASSIFICATION		HOURLY												
		A	A 1/2	B	B 1/2	C	C 1/2	D	D 1/2	E	E 1/2	F		
Parks & Facilities Supervisor	MM40	\$ 59,238.40	\$ 60,715.20	\$ 62,233.60	\$ 63,793.60	\$ 65,395.20	\$ 67,038.40	\$ 68,723.20	\$ 70,449.60	\$ 72,217.60	\$ 74,027.20	\$ 75,878.40		
Parks & Facilities Worker I	24	\$ 39,520.00	\$ 40,518.40	\$ 41,537.60	\$ 42,577.60	\$ 43,638.40	\$ 44,720.00	\$ 45,843.20	\$ 46,987.20	\$ 48,152.00	\$ 49,358.40	\$ 50,585.60		
Parks & Facilities Worker II	28	\$ 43,596.80	\$ 44,678.40	\$ 45,801.60	\$ 46,945.60	\$ 48,110.40	\$ 49,316.80	\$ 50,544.00	\$ 51,812.80	\$ 53,102.40	\$ 54,433.60	\$ 55,785.60		
Parks & Facilities Worker III	32	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20	\$ 60,091.20	\$ 61,588.80		
Parks Worker	20	\$ 35,776.00	\$ 36,670.40	\$ 37,585.60	\$ 38,521.60	\$ 39,478.40	\$ 40,456.00	\$ 41,475.20	\$ 42,515.20	\$ 43,576.00	\$ 44,657.60	\$ 45,780.80		
Permit Technician I	30	\$ 45,822.40	\$ 46,966.40	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20		
Permit Technician II	35	\$ 51,854.40	\$ 53,144.00	\$ 54,475.20	\$ 55,827.20	\$ 57,220.80	\$ 58,656.00	\$ 60,132.80	\$ 61,630.40	\$ 63,169.60	\$ 64,750.40	\$ 66,372.80		
Police Commander*	M9	\$ 89,356.80	\$ 91,582.40	\$ 93,870.40	\$ 96,220.80	\$ 98,633.60	\$ 101,108.80	\$ 103,646.40	\$ 106,246.40	\$ 108,908.80	\$ 111,633.60	\$ 114,420.80		
Police Lieutenant*	54	\$ 83,678.40	\$ 85,779.20	\$ 87,921.60	\$ 90,126.40	\$ 92,372.80	\$ 94,681.60	\$ 97,052.80	\$ 99,486.40	\$ 101,982.40	\$ 104,540.80	\$ 107,161.60		
Police Officer I	P38	\$ 57,408.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Police Officer I Reserve	P21	\$ 37,793.60	\$ 38,729.60	\$ 39,707.20	\$ 40,705.60	\$ 41,724.80	\$ 42,764.80	\$ 43,825.60	\$ 44,928.00	\$ 46,051.20	\$ 47,195.20	\$ 48,380.80		
Police Officer II	P40	\$ 60,361.60	\$ 61,880.00	\$ 63,419.20	\$ 65,000.00	\$ 66,622.40	\$ 68,286.40	\$ 69,992.00	\$ 71,739.20	\$ 73,528.00	\$ 75,358.40	\$ 77,251.20		
Police Officer II Reserve	P35	\$ 53,352.00	\$ 54,683.20	\$ 56,056.00	\$ 57,449.60	\$ 58,884.80	\$ 60,361.60	\$ 61,880.00	\$ 63,419.20	\$ 65,000.00	\$ 66,622.40	\$ 68,286.40		
Police Officer Provisional	P35	\$ 53,352.00	\$ 54,683.20	\$ 56,056.00	\$ 57,449.60	\$ 58,884.80	\$ 60,361.60	\$ 61,880.00	\$ 63,419.20	\$ 65,000.00	\$ 66,622.40	\$ 68,286.40		
Police Officer Trainee	P27	\$ 48,380.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Police Sergeant	P48	\$ 81,161.60	\$ 83,200.00	\$ 85,280.00	\$ 87,422.40	\$ 89,606.40	\$ 91,852.80	\$ 94,140.80	\$ 96,491.20	\$ 98,904.00	\$ 101,379.20	\$ 103,916.80		
Pool Supervisor	30	\$ 45,822.40	\$ 46,966.40	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20		
Program Analyst	32	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20	\$ 60,091.20	\$ 61,588.80		
Program Clerk/Engineering Technician (Intern)	23	\$ 38,542.40	\$ 39,499.20	\$ 40,476.80	\$ 41,496.00	\$ 42,536.00	\$ 43,596.80	\$ 44,678.40	\$ 45,780.80	\$ 46,945.60	\$ 48,110.40	\$ 49,316.80		
Program Coordinator I	24	\$ 39,520.00	\$ 40,518.40	\$ 41,537.60	\$ 42,577.60	\$ 43,638.40	\$ 44,720.00	\$ 45,843.20	\$ 46,987.20	\$ 48,152.00	\$ 49,358.40	\$ 50,585.60		
Program Coordinator II	28	\$ 43,596.80	\$ 44,678.40	\$ 45,801.60	\$ 46,945.60	\$ 48,110.40	\$ 49,316.80	\$ 50,544.00	\$ 51,812.80	\$ 53,102.40	\$ 54,433.60	\$ 55,785.60		
Program Coordinator III/Specialist	32	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20	\$ 60,091.20	\$ 61,588.80		
Program Supervisor	MM15	\$ 33,425.60	\$ 34,257.60	\$ 35,110.40	\$ 35,984.00	\$ 36,878.40	\$ 37,793.60	\$ 38,729.60	\$ 39,707.20	\$ 40,705.60	\$ 41,724.80	\$ 42,764.80		
Project Analyst	30	\$ 45,822.40	\$ 46,966.40	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20		
Project Manager	MM54	\$ 83,678.40	\$ 85,779.20	\$ 87,921.60	\$ 90,126.40	\$ 92,372.80	\$ 94,681.60	\$ 97,052.80	\$ 99,486.40	\$ 101,982.40	\$ 104,540.80	\$ 107,161.60		
Project Permit Supervisor	MM43	\$ 63,731.20	\$ 65,332.80	\$ 66,976.00	\$ 68,660.80	\$ 70,387.20	\$ 72,155.20	\$ 73,964.80	\$ 75,816.00	\$ 77,708.80	\$ 79,643.20	\$ 81,640.00		
Public Services Superintendent	MM52	\$ 79,560.00	\$ 81,556.80	\$ 83,595.20	\$ 85,675.20	\$ 87,817.60	\$ 90,022.40	\$ 92,268.80	\$ 94,577.60	\$ 96,948.80	\$ 99,382.40	\$ 101,857.60		
Public Services Worker	22	\$ 37,627.20	\$ 38,563.20	\$ 39,520.00	\$ 40,518.40	\$ 41,537.60	\$ 42,577.60	\$ 43,638.40	\$ 44,720.00	\$ 45,843.20	\$ 46,987.20	\$ 48,152.00		
Public Works Supervisor	MM46	\$ 68,702.40	\$ 70,428.80	\$ 72,196.80	\$ 74,006.40	\$ 75,857.60	\$ 77,750.40	\$ 79,684.80	\$ 81,681.60	\$ 83,720.00	\$ 85,820.80	\$ 87,963.20		
Records Coordinator	M10	\$ 45,822.40	\$ 46,966.40	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20		
Recreation & Community Outreach Manager	30	\$ 74,484.80	\$ 76,356.80	\$ 78,270.40	\$ 80,225.60	\$ 82,222.40	\$ 84,281.60	\$ 86,382.40	\$ 88,545.60	\$ 90,750.40	\$ 93,017.60	\$ 95,347.20		
Secretary I	22	\$ 37,627.20	\$ 38,563.20	\$ 39,520.00	\$ 40,518.40	\$ 41,537.60	\$ 42,577.60	\$ 43,638.40	\$ 44,720.00	\$ 45,843.20	\$ 46,987.20	\$ 48,152.00		

City of Chowchilla
Salary Scale - Annually
 7/1/2023 (INCLUDES 3% COLA)

CLASSIFICATION		HOURLY												
		Grade	A	A 1/2	B	B 1/2	C	C 1/2	D	D 1/2	E	E 1/2	F	
Secretary II	25	\$ 40,435.20	\$ 41,454.40	\$ 42,494.40	\$ 43,555.20	\$ 44,636.80	\$ 45,760.00	\$ 46,904.00	\$ 48,068.80	\$ 49,275.20	\$ 50,502.40	\$ 51,771.20		
Secretary III	29	\$ 44,699.20	\$ 45,822.40	\$ 46,966.40	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00		
Senior Accountant	MM45	\$ 66,996.80	\$ 68,681.60	\$ 70,408.00	\$ 72,176.00	\$ 73,985.60	\$ 75,836.80	\$ 77,729.60	\$ 79,664.00	\$ 81,660.80	\$ 83,699.20	\$ 85,800.00		
Senior Administrative Supervisor	MM45	\$ 66,996.80	\$ 68,681.60	\$ 70,408.00	\$ 72,176.00	\$ 73,985.60	\$ 75,836.80	\$ 77,729.60	\$ 79,664.00	\$ 81,660.80	\$ 83,699.20	\$ 85,800.00		
Senior Building Inspector	MM46	\$ 68,702.40	\$ 70,428.80	\$ 72,196.80	\$ 74,006.40	\$ 75,857.60	\$ 77,750.40	\$ 79,684.80	\$ 81,681.60	\$ 83,720.00	\$ 85,820.80	\$ 87,963.20		
Senior Planner	MM54	\$ 83,676.40	\$ 85,779.20	\$ 87,921.60	\$ 90,126.40	\$ 92,372.80	\$ 94,681.60	\$ 97,052.80	\$ 99,486.40	\$ 101,982.40	\$ 104,540.80	\$ 107,161.60		
Site Supervisor	15	\$ 33,425.60	\$ 34,257.60	\$ 35,110.40	\$ 35,984.00	\$ 36,878.40	\$ 37,793.60	\$ 38,729.60	\$ 39,707.20	\$ 40,705.60	\$ 41,724.80	\$ 42,764.80		
Specialized Service Maint. Wkr I	25	\$ 40,435.20	\$ 41,454.40	\$ 42,494.40	\$ 43,555.20	\$ 44,636.80	\$ 45,760.00	\$ 46,904.00	\$ 48,068.80	\$ 49,275.20	\$ 50,502.40	\$ 51,771.20		
Specialized Service Maint. Wkr II	33	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20	\$ 60,091.20	\$ 61,588.80	\$ 63,128.00		
Specialized Service Maint. Wkr III	37	\$ 54,433.60	\$ 55,785.60	\$ 57,179.20	\$ 58,614.40	\$ 60,070.40	\$ 61,568.00	\$ 63,107.20	\$ 64,688.00	\$ 66,310.40	\$ 67,974.40	\$ 69,680.00		
Streets & Construction Supervisor	MM45	\$ 66,996.80	\$ 68,681.60	\$ 70,408.00	\$ 72,176.00	\$ 73,985.60	\$ 75,836.80	\$ 77,729.60	\$ 79,664.00	\$ 81,660.80	\$ 83,699.20	\$ 85,800.00		
Streets & Construction Worker I	24	\$ 39,520.00	\$ 40,518.40	\$ 41,537.60	\$ 42,577.60	\$ 43,638.40	\$ 44,720.00	\$ 45,843.20	\$ 46,987.20	\$ 48,152.00	\$ 49,358.40	\$ 50,585.60		
Streets & Construction Worker II	30	\$ 45,822.40	\$ 46,966.40	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20		
Streets & Construction Worker III	34	\$ 50,606.40	\$ 51,875.20	\$ 53,164.80	\$ 54,496.00	\$ 55,868.80	\$ 57,262.40	\$ 58,697.60	\$ 60,174.40	\$ 61,672.00	\$ 63,211.20	\$ 64,792.00		
Systems Technician	32	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20	\$ 60,091.20	\$ 61,588.80		
Transit Coordinator	32	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20	\$ 60,091.20	\$ 61,588.80		
Transit Driver	20	\$ 35,776.00	\$ 36,670.40	\$ 37,585.60	\$ 38,521.60	\$ 39,478.40	\$ 40,456.00	\$ 41,475.20	\$ 42,515.20	\$ 43,576.00	\$ 44,657.60	\$ 45,780.80		
Transit Driver I/Dispatcher	22	\$ 37,627.20	\$ 38,563.20	\$ 39,520.00	\$ 40,518.40	\$ 41,537.60	\$ 42,577.60	\$ 43,638.40	\$ 44,720.00	\$ 45,843.20	\$ 46,987.20	\$ 48,152.00		
Transit Driver II	25	\$ 40,435.20	\$ 41,454.40	\$ 42,494.40	\$ 43,555.20	\$ 44,636.80	\$ 45,760.00	\$ 46,904.00	\$ 48,068.80	\$ 49,275.20	\$ 50,502.40	\$ 51,771.20		
Utility Billing Clerk	29	\$ 44,699.20	\$ 45,822.40	\$ 46,966.40	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00		
Utility Systems Supervisor	MM46	\$ 68,702.40	\$ 70,428.80	\$ 72,196.80	\$ 74,006.40	\$ 75,857.60	\$ 77,750.40	\$ 79,684.80	\$ 81,681.60	\$ 83,720.00	\$ 85,820.80	\$ 87,963.20		
Utility Worker	22	\$ 37,627.20	\$ 38,563.20	\$ 39,520.00	\$ 40,518.40	\$ 41,537.60	\$ 42,577.60	\$ 43,638.40	\$ 44,720.00	\$ 45,843.20	\$ 46,987.20	\$ 48,152.00		
Waste Water Systems Supervisor	MM46	\$ 68,702.40	\$ 70,428.80	\$ 72,196.80	\$ 74,006.40	\$ 75,857.60	\$ 77,750.40	\$ 79,684.80	\$ 81,681.60	\$ 83,720.00	\$ 85,820.80	\$ 87,963.20		
Wastewater Treatment Plant Operator I	29	\$ 44,699.20	\$ 45,822.40	\$ 46,966.40	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00		
Wastewater Treatment Plant Operator II	32	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20	\$ 54,454.40	\$ 55,806.40	\$ 57,200.00	\$ 58,635.20	\$ 60,091.20	\$ 61,588.80		
Wastewater Treatment Plant Operator III	36	\$ 53,060.80	\$ 54,392.00	\$ 55,744.00	\$ 57,137.60	\$ 58,572.80	\$ 60,028.80	\$ 61,526.40	\$ 63,065.60	\$ 64,646.40	\$ 66,268.80	\$ 67,932.80		
Wastewater Treatment Plant Operator Trainee	19	\$ 34,944.00	\$ 35,817.60	\$ 36,712.00	\$ 37,627.20	\$ 38,563.20	\$ 39,520.00	\$ 40,518.40	\$ 41,537.60	\$ 42,577.60	\$ 43,638.40	\$ 44,720.00		
Water Conservation Worker	17	\$ 33,425.60	\$ 34,257.60	\$ 35,110.40	\$ 35,984.00	\$ 36,878.40	\$ 37,793.60	\$ 38,729.60	\$ 39,707.20	\$ 40,705.60	\$ 41,724.80	\$ 42,764.80		
Water Systems Supervisor	MM46	\$ 68,702.40	\$ 70,428.80	\$ 72,196.80	\$ 74,006.40	\$ 75,857.60	\$ 77,750.40	\$ 79,684.80	\$ 81,681.60	\$ 83,720.00	\$ 85,820.80	\$ 87,963.20		
Water Systems Worker I	26	\$ 41,516.80	\$ 42,556.80	\$ 43,617.60	\$ 44,699.20	\$ 45,822.40	\$ 46,966.40	\$ 48,131.20	\$ 49,337.60	\$ 50,564.80	\$ 51,833.60	\$ 53,123.20		
Water Systems Worker II	31	\$ 46,987.20	\$ 48,152.00	\$ 49,358.40	\$ 50,585.60	\$ 51,854.40	\$ 53,144.00	\$ 54,475.20	\$ 55,827.20	\$ 57,220.80	\$ 58,656.00	\$ 60,132.80		
Water Systems Worker III	36	\$ 53,060.80	\$ 54,392.00	\$ 55,744.00	\$ 57,137.60	\$ 58,572.80	\$ 60,028.80	\$ 61,526.40	\$ 63,065.60	\$ 64,646.40	\$ 66,268.80	\$ 67,932.80		

City of Chowchilla
Salary Scale - Annually
 7/1/2023 (INCLUDES 3% COLA)

CLASSIFICATION	HOURLY											
	Grade	A	A 1/2	B	B 1/2	C	C 1/2	D	D 1/2	E	E 1/2	F
NOTES:	There is a 2.5% increase between steps and 1/2 steps. City employees in any of the above classifications may be categorized as permanent full time, permanent part time, retired annuitant, or extra help (unrepresented part time) as designated in their offer letter and on the Personnel Action Form (PAF) at time of hire. Retired annuitants, permanent part time and extra help will only receive benefits as permitted by State and Federal Laws. SALARY may increase automatically on the Salary Scale for California Minimum Wage Increases. Exempt employees and is paid based on an annual wage divided by 26 pay periods. **Contracted employees in the Mxx series are the Chief of Police and the City Administrator are paid in accordance with their contract, if a new amount is contracted then the salary scale will be updated											

TITLE: Budget and Finance Policy		PAGE: 1 of 4
EFFECTIVE DATE: April 12, 2016	COUNCIL RESOLUTION: 39-16	

POLICY PURPOSE

To establish a comprehensive budget and finance policy for the City of Chowchilla that will serve as a guideline for operational and strategic decision making related to financial matters.

POLICY STATEMENT

Financial Plan Objectives

Through its Financial Plan the City of Chowchilla will link resources with results by:

1. Identifying community needs for essential services.
2. Organizing the programs required to provide these essential services.
3. Establishing program policies and goals which define the nature and level of program services required.
4. Identifying activities performed in delivery of program services.
5. Proposing objectives for improving the delivery of program services.
6. Identifying and appropriating the resources required to perform program activities and accomplish program objectives.
7. Setting standards to measure and evaluate the:
 - a. Output of Program activities
 - b. Accomplishment of program objectives
 - c. Expenditure of program appropriations.

Operating Budget

A budget resolution will be adopted by the City Council annually by June 30th which describes the budget amendment process and also specifies budget amendment authority.

1. It is City’s policy to adopt a balance budget which means:
 - a. Operating revenues must fully cover operating expenditures, including debt service.
 - b. Ending fund balance must meet minimum policy levels or other target levels established by the City Council for the fiscal year.
2. In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of reserves to balance the budget is permitted. In the event that a budget shortfall is expected to continue beyond one year, the planned use of reserves must be developed as part of a corresponding strategic financial plan to close the gap through revenue increases and/or expenditure decreases.

3. The operating budget shall serve as the annual financial plan for the City. It shall serve as the City's management plan for implementing goals and objectives of the City Council, City Administrator, and departments. The budget shall provide staff the resources necessary to accomplish City Council determined service levels.

Mid Year Budget Review

A review of the City's fiscal condition for the first six months of the fiscal year will be prepared by the Finance Director and presented to Council for amendments to appropriations, if necessary, within 90 days of the mid-year point.

Annual Reporting

The City will prepare annual financial statements as follows:

1. The City will contract for an annual audit by a qualified independent certified public accountant. The City will strive for an unmodified auditor's opinion.
2. The City will use general accepted accounting principles in preparing its annual financial statements and will strive to meet the requirements for the GFOA's Award for Excellence in Financial Reporting program.
3. The City will issue audited financial statements within 270 days after the year end.

Interim Reporting

The City will prepare and issue monthly budget reports to the City Council comparing actual and budgeted revenue and expense.

Budget Administration

The City Council may amend or supplement the budget at any time after its adoption by a majority vote of the Council members. The City Administrator has the authority to make administrative adjustments to the budget as described in the resolution adopting the annual budget.

Revenue Management

The City will estimate annual revenues using an objective, analytical process. Budgeted revenues will be estimated conservatively using accepted standards and estimate provided by the state, other governmental agencies, consultants and/or reliable economic forecasters when available.

1. The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.
2. The City will fund current expenditures with current revenues or rolling over short-term debt.
3. The City will avoid using one-time revenues to fund ongoing program costs.

Appropriations

The City shall, to the extent possible pay for current year expenditures with current year revenues. Department Heads are responsible for ensuring department expenditures stay within the department's budgeted appropriation.

Appropriations Limit

The City Council will annually adopt a resolution establishing the City's appropriation limit calculated in accordance with Article XIII-B of the Constitution of the State of California, Section 7900 of the State of California Government Code and any other voter approved amendments or state legislation that affect the City's appropriation limit.

Capital Improvement Management

The purpose of the Capital Improvement Plan (CIP) is to systematically plan, schedule and finance capital projects to ensure cost-effectiveness as well as conformance with established policies. The CIP is a plan organized into the same functional groupings used for the operating programs. The CIP will reflect a balance between capital replacement projects that repair, replace or enhance existing facilities, equipment or infrastructure; and capital facility projects that significantly expand or add to the City's existing fixed assets.

1. CIP Projects: A capital improvement project is the acquisition, expansion or rehabilitation of land facilities, building, major equipment or other major infrastructure with the following criteria:
 - a. A project for the expansion, rehabilitation or construction of building, parks, facilities and City infrastructure with the cost of \$5,000 or more.
 - b. The purchase of equipment with a purchase value exceeding \$5,000.
 - c. Transportation projects including but not limited to rehabilitation, new and expansion of the City's transportation and pedestrian networks.
 - d. Long range infrastructure maintenance programs which increase the life of the City's capital facilities, streets, utilities and equipment.
 - e. All Costs incurred in the development, presentation and publication of master plans, modeling and studies leading to the development of a CIP project.
2. The City Council will adopt and update annually a five year Capital Improvement Plan including anticipated funding sources.
3. CIP Budget Carryover: Appropriations for CIP projects lapse three years after budget adoption. Projects which lapse from lack of project account appropriations may be resubmitted for inclusion in a subsequent CIP.

Internal Service Funds

The City will allocate the operating costs of the administrative support departments among all operating departments.

1. **Fleet Services** pays for the management, maintenance and servicing of all the vehicles and equipment the City owns. These annual costs will be allocated to the other City funds and shall be set to equal annual expenses of the fund.
2. **Information Technology (IT) Services** pays for management, maintenance, and servicing of all computer equipment, phones, copiers, and electronic devices for the City. These annual costs will be allocated to the other City funds and shall be set to equal annual expenses of the fund.

Grants Management

The City shall actively pursue federal, state and other grant opportunities when deemed appropriate. Before accepting any grant, the City shall thoroughly consider the implications in terms of ongoing obligations that will be required in connection with acceptance of said grant. The term of Grant funding positions should be clearly identified and presented to City Council for approval. It is mandatory to disclose if General Fund revenues will be needed to fund a position after the Grant expires. Grant funding should be considered to leverage City funds. Programs financed with grant monies will be budgeted in separate cost centers and the service program will be adjusted to reflect the level of funding.

RESPONSIBILITY FOR ENFORCEMENT

The City Administrator and Finance Director have authority to oversee the operational issues associated with the maintenance of the Budget and Finance Policy. Department Heads and supervisors are responsible for ensuring department expenditures stay within the department's budget appropriations.

City of Chowchilla

ADMINISTRATIVE POLICY and PROCEDURE MANUAL

Section: Finance	Date: April 2016
Subject: Investment Policy	Council Approval: April 12, 2016
REF: CPP-F11	Resolution 40-16

POLICY PURPOSE

This statement is intended to provide guidelines for the prudent investment of the City of Chowchilla's temporary idle cash for all funds, and outline the policies for maximizing the efficiency of the City's cash management system. The ultimate goal is to enhance the economic status of the City while protecting its pooled cash.

The normal operating funds of the City shall be governed by the constraints imposed by this policy. However, recognizing the need for special consideration in investing substantial proceeds from the debt issue activities of the City, the full range of investment opportunities authorized by California Government Code Section 53601 will apply to funds from debt issue activities.

OBJECTIVE

The City's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible. The City attempts to obtain the highest yield obtainable as long as investments meet the criteria established for safety and liquidity.

PRUDENT INVESTOR STANDARD

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be "Prudent Investor Rule" (Civil Code Section 2261, et seq.).¹ This affords the City a broad spectrum of investment opportunities as long as the investment is deemed prudent and is allowable under current legislation of the State of California (Government Code Section 53601, et seq.).

OBJECTIVES

As specified in California Government Code Section 53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, primary objectives, in priority order, of the investment activities shall be:

¹ The Prudent Investor Rule states, in essence, that "in investing ... property for the benefit of another, a trustee shall exercise the judgment and care, under the circumstances then prevailing, which men of prudence, discretion and intelligence exercise in the management of their own affairs..."

1. Safety- The safety and risk associated with an investment refers to the potential loss of principal, interest or a combination of these amounts. Safety of principal is the foremost objective of the investment program. Investments of the City of Chowchilla shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
2. Liquidity- This refers to the ability to "cash in" at any moment in time with a minimal chance of losing some portion of principal or interest. The investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might be reasonably anticipated.
3. Yield- Yield is the potential dollar earnings an investment can provide, and sometimes is described as the rate of return. Yield is a consideration only after the basic requirements of safety and liquidity have been met.

DELEGATION OF AUTHORITY

Authority to manage the investment program is derived from California Government Code Section 53600, et seq. Management responsibility for the investment program is hereby delegated to the Finance Director who shall establish written procedures for the operation of the investment program consistent with this investment policy and the requirements of applicable laws. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of internal staff and any external investment advisors.

All participants in the investment process shall act as custodians of the public trust and all investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall program shall be designed and managed with a degree of professionalism that is worthy of the public trust. All investment related activity shall be done in conformance with this policy and all applicable State and Federal laws and regulations.

ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officers shall disclose any financial interest in financial institutions that conduct business with the City, and they shall further disclose any personal financial/investment positions that could be related to the performance of the City's portfolio. Employees and officers shall subordinate their personal investment transactions to those of the City, particularly with regard to the timing of purchases and sales, and shall avoid transactions that might impair public confidence.

INVESTMENT GUIDELINES

All City funds not required for immediate expenditure shall be fully invested or deposited to maximize investment returns. To maximize returns, the economy and market conditions should be monitored in order to assess the probable course of interest rates.

The Finance Director shall utilize those eligible investments instruments as set forth in Government Code Sections 53601 and 53635 while following these guidelines:

1. Safekeeping and Custody - All investments of the City shall have the City of Chowchilla as the registered owner or shall be kept in custody of the City or the trust department of its designated third party, safekeeping institution. If securities are kept by a safekeeping institution, the City shall have access to buy and sell such securities independently of any broker. While in safekeeping, the City shall have on file from its designated bank, a written statement that the City has a 'perfected interest' in all securities held in the trust department.

The trust department shall be required to send the City a monthly statement of what is being kept. The Finance Director shall state in the monthly treasurer's report that the statement from the trustee has been reviewed and that the securities are being adequately protected or insured against risk of loss.

2. Diversification - Investments shall be diversified among institutions, type of securities and maturities. Investments shall be diversified to eliminate the risk of loss resulting from over concentration of investments in a specific maturity, issuer or class of securities. In establishing a diversification strategy the following general policies and constraints shall apply:
 - a. Portfolio maturities shall be matched versus liabilities to avoid undue concentration in a specific maturity sector.
 - b. Maturities selected shall provide for stability of income and liquidity
 - c. Disbursement and payroll dates shall be covered through liquid investments with a daily maturity date.
3. Collateralization - All individual certificates of deposit in excess of \$250,000 must be collateralized. Collateral must meet the requirements of California Government Code Section 53652.
4. Financial Institutions -In selecting financial institutions, the creditworthiness shall be considered and the Finance Director shall review the financial history of the institution and utilize only those depositories that are qualified public depositories as established by state law. City funds in excess of the FDIC insured amount shall be invested only in financial institutions sufficiently capitalized to accommodate the City's cash needs. Investments shall not knowingly be made in any financial institution that practices or supports directly or indirectly through its actions discrimination on the basis of race, religion, color, creed, natural or ethnic origin, age, sex or physical disability.
5. Brokers/Dealers -The City shall select only broker/dealers in accordance with the requirements of California Government Code Section 53601.5 who are licensed and in good standing with the California Department of Securities, the Securities and Exchange Commission, the National Association of Securities Dealers or other self-regulatory organizations. Before engaging in investment transactions with a broker/dealer the City shall have received from said firm a signed Certification Form. This form shall attest that the individual has reviewed the City of Chowchilla's Investment Policy and understands the policy and intends to present investment recommendations and transactions to the City that are appropriate under the terms and conditions of the Investment Policy
6. Reporting - The Finance Director shall report quarterly to the City Council the type of investment, financial institution, date of maturity, amount of investment, current market value, rate of interest for all securities and a statement that all City investments are in compliance with the City investment policy and all applicable provisions of the California Government Code.
7. Liquidity -The City of Chowchilla strives to maintain the level of investment of all funds as near 100% as possible, through daily and projected cash flow determinations always maintaining sufficient funds available to meet six months of obligations. The basic premise underlying the City's investment philosophy is, and will continue to be, to insure that money is always safe and available when needed.

INVESTMENTS PERMITTED AND LIMITATIONS

Allowable investments for the portfolio of The City of Chowchilla are limited by California Government Code Sections 53601 et seq. 53635. Percentages of Investment Participation and percentages of Maximum, Participation apply at the time of purchase. In no event, shall investment maturities exceed five years.

U.S. Treasury Securities

United States Treasury notes, bonds, bills or certificates of indebtedness, or those for which the full faith and credit of the United State are pledged for the payment of principal and interest.

Maximum Maturity	5 years
Investment Participation	100%

Federal Agencies Securities

Obligations issued by Federal Government agencies and Government Sponsored Enterprises (U.S. Instrumentalities) such as the Federal Farm Credit Bank (FFCB), the Federal Home Loan Bank (FHLB), the Federal National Mortgage Association (FNMA), the Federal Home Loan Mortgage Corporation (FHLMC) and other similar securities. Such securities are obligations of the agencies themselves, but there is also an implied guarantee by the United States Government.

Maximum Maturity	5 years
Investment Participation	100%

Certificates of Deposit

Issued by commercial banks and credit unions with federal deposit insurance available for amounts up to \$250,000. Financial institutions must provide collateral for deposits over \$250,000.

Maximum Maturity	5 Years
Investment Participation	30% 100%

Negotiable Certificates of Deposit

Issued by commercial banks and credit unions with federal deposit insurance available for amounts up to \$250,000.

	Maximum Maturity	5 years
	Investment Participation	100%
5 Years		
	30%	

Local Agency Investment Fund (LAIF)

The Local Agency Investment Fund (LAIF) is a special fund in the California State Treasury created and governed pursuant to Government Code Sections 16429.1 et seq. It is a pooled investment fund managed by the State Treasurer's office for the exclusive benefit of governmental entities within California. Principal amount withdrawal of \$15 million or greater need 24 hour notice and less than \$15 million may be withdrawn the same day.

	Maximum Maturity	NIA
	Investment Participation	Maximum allowed by LAIF

Medium-Term Corporate Notes

Medium Term Notes of a maximum of five years maturity issued by corporations organized and operating with the United States or by depository institutions licensed by the United States or any states and operating within the United States. A rating agency must rate notes eligible for investment "AAA" or "AA"

If the credit rating of the security falls below the "A" grade, it must be sold and removed from the City portfolio

	Maximum Maturity	5 years
	Investment Participation	30%

PROGRAM TO ENCOURAGE LOCAL DEVELOPMENT

To encourage local economic development, it is encouraged to use local financial institutions to provide investment products for a portion of the City's portfolio. Such products will not necessarily result in maximum earnings for the portfolio. However, the loss of short-term investment yields may be offset by the potential expansion of the tax base. Local financial institutions eligible for participation in this program are defined as any financial institution whose deposits are insured by the Federal Deposit Insurance Corporation (for commercial and savings banks), Savings Association Insurance Fund (for savings and loans associations) and the National Credit Union Share Insurance Fund (for credit unions) and organized and chartered under the Laws of the United States or the State of California. Local institutions shall mean any financial institution headquartered in Madera County or any financial institution with a full service branch in Madera County. The institution shall be able to collateralize the City funds in accordance with California Government Code Section 53652.

INTERNAL CONTROLS

A system of internal controls will be maintained to assure compliance with Federal and State regulations, city council direction, and prudent cash management procedures. There will be an annual audit conducted by an independent outside auditing firm to ensure compliance with all regulations and the investment policy of the City

STATEMENT OF INVESTMENT POLICY

The City of Chowchilla's investment policy shall be adopted by resolution of the City Council. The policy shall be reviewed annually by the City Council and they must approve any modifications.

RESPONSIBILITY FOR ENFORCEMENT

The City Administrator and Finance Director have authority to oversee the operational issues associated with the maintenance of the Budget and Finance Policy. Department Heads and supervisors are responsible for ensuring department expenditures stay within the department's budget appropriations.

City of Chowchilla

ADMINISTRATIVE POLICY and PROCEDURE MANUAL

Section: Finance	Date:
Subject: Reserve Policy	Supersedes: N/A
Ref:	Council Approval:
Applies to: All Employees	Approved for Distribution by:
Pages: 1 to 6	

Note: Policy language subject to modification at any time.

POLICY PURPOSE

To establish City Council policy for the administration of Reserves defined as fund balances in governmental funds and net working capital in proprietary funds.

BACKGROUND

Prudent financial management dictates that some portion of the funds available to the City be reserved for future use.

As a general budget principle concerning the use of reserves, the City Council decides whether to appropriate funds from Reserve accounts. Even though a project or other expenditure qualifies as a proper use of Reserves, the Council may decide that it is more beneficial to use current year operating revenues or bond proceeds instead, thereby retaining the Reserve funds for future use. Reserve funds will not be spent for any function other than the specific purpose of the Reserve account from which they are drawn without specific direction in the annual budget; or by a separate City Council action. Information regarding Annual Budget Adoption and Administration is contained in the Budget and Finance Policy.

GOVERNMENTAL FUNDS AND FUND BALANCE DEFINED

Governmental Funds including the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds have a short-term or current flow of financial resources, measurement focus and basis of accounting and therefore, exclude long-term assets and long-term liabilities. The term Fund Balance, used to describe the resources that accumulate in these funds, is the difference between the fund assets and fund liabilities of these funds. Fund Balance is similar to the measure of net

working capital that is used in private sector accounting. By definition, both Fund Balance and Net Working Capital exclude long-term assets and long-term liabilities.

ENTERPRISE FUNDS AND NET WORKING CAPITAL DEFINED

Enterprise Funds have a long- term or economic resources measurement focus and basis of accounting and therefore, include long-term assets and liabilities. This basis of accounting is very similar to that used in private sector. However, instead of Retained Earnings, the term Net Assets is used to describe the difference between fund assets and fund liabilities. Since Net Assets include both long-term assets and liabilities; the most comparable measure of proprietary fund financial resources to governmental Fund Balance is Net Working Capital, which is the difference between current assets and current liabilities. Net Working Capital, like Fund Balance, excludes long-term assets and long-term liabilities.

GOVERNMENTAL FUND RESERVES (FUND BALANCE)

For Governmental Funds, the Governmental Accounting Standards Board (“GASB”) Statement No. 54 defines five specific classifications of fund balance. The five classifications are intended to identify whether the specific components of fund balance are available for appropriation and are therefore “Spendable.” The classifications also are intended to identify the extent to which fund balance is constrained by special restrictions, if any. Applicable only to governmental funds, the five classifications of fund balance are as follows:

<u>CLASSIFICATIONS</u>	<u>NATURE OF RESTRICTION</u>
Non-spendable	Cannot be readily converted to cash
Restricted	Externally imposed restrictions
Committed	City Council imposed commitment
Assigned	City Manager assigned purpose/intent
Unassigned	Residual balance not otherwise restricted

A. Non-spendable fund balance: That portion of fund balance that includes amounts that are either (a) not in a spendable form, or (b) legally or contractually required to be maintained intact. Examples of Non-spendable fund balance include:

1. Reserve for Long Term Receivables and Advances: This Reserve is used to identify and segregate that portion of the City’s financial assets which are not due to be received for an extended period, so are not available for appropriation during the budget year.

2. Reserve for Prepaid Assets: This reserve represents resources that have been paid to another entity in advance of the accounting period in which the resource is deducted from fund balance. A common example is an insurance premium, which is typically payable in advance of the coverage period. Although prepaid assets have yet to be deducted from fund balance, they are no longer

B. Restricted fund balance: The portion of fund balance that reflects constraints placed on the use of resources (other than non-spendable items) that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Examples of restricted fund balance are:

1. Reserve for Debt Service: Funds are placed in this Reserve at the time debt is issued. The provisions governing the Reserve, if established, are in the Bond Indenture and the Reserve itself is typically controlled by the Trustee.
2. Reserve for Special Revenues: Special revenue funds account for revenues that are received for a specifically identified purpose and are restricted by the very nature of the revenue received.
3. Reserve for Capital Projects: Capital project funds reserve funds for specified capital improvements such as construction projects, facility improvements and infrastructure improvements. These funds also include Impact Fees.

C. Committed fund balance: That portion of a fund balance that includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action by the government's highest level of decision making authority, and remain binding unless removed in the same manner. The City considers a resolution to constitute a formal action for the purposes of establishing committed fund balance. The action to constrain resources must occur within the fiscal reporting period; however the amount can be determined subsequently. City Council imposed Commitments are as follows:

Emergency Contingency Reserve: Funds designated to mitigate costs of unforeseeable emergencies and natural disasters. A 4/5 council vote is required to spend funds as well as a minimum amount of \$50,000. Should the Contingency Reserve be used, the City Administrator shall present a plan to City Council to replenish the reserve within three years.

- D. Assigned fund balance: That portion of a fund balance that includes amounts that are constrained by the City's intent to be used for specific purposes but that are not restricted or committed. This policy hereby delegates the authority to the City Administrator or designee to modify or create new assignments of fund balance. Constraints imposed on the use of assigned amounts may be changed by the City Administrator or his designee. Appropriations of balances are subject to the Budget and Finance Policy concerning budget adoption and administration. This also includes encumbered amounts at year end.
- E. Unassigned fund balance: These are the residual positive net resources of the General Fund in excess of what can be properly be classified in one of the other four categories, or negative balances in all other funds.
- F. Reserve Funding Levels: The Government Finance Officers Association (GFOA) recommends a minimum of two months (17%) of operating expenditures, excluding capital expenditures, to be the level of the Unrestricted Fund Balance, which includes the last three categories (Committed, Assigned & Unassigned) where the only constraint on spending, if any, is imposed by the government itself.

ENTERPRISE FUND RESERVES (NET WORKING CAPITAL)

In the case of Enterprise Funds, Generally Accepted Accounting Principles ("GAAP") does not permit the reporting of reserves on the face of City financial statements. However, this does not preclude the City from setting policies to accumulate financial resources for prudent financial management of its proprietary fund operations. Since proprietary funds may include both long-term capital assets and long-term liabilities, the most comparable measure of liquid financial resources that is similar to fund balance in proprietary funds is net working capital which is the difference between current assets and current liabilities. For all further references to reserves in Enterprise Funds, Net Working Capital is the intended meaning.

The delivery of water, wastewater, storm drain and solid waste services are accounted for in Enterprise Funds. These "business-type activities" are operated in a manner similar to businesses in the private sector and are primarily funded through user fees and charges. All costs related to providing these services, including direct and indirect operating costs, capital Improvements and depreciation are supported by user charges and fees and shall not be subsidized by the General Fund.

It shall be the policy of the City to establish reserve fund guiding principles for water, wastewater, storm drain and solid waste services and to maintain a rate stabilization account as part of these reserve policies.

Section 1 Operating Reserve Funds:

Each utility operating reserve fund is to be used for unanticipated events that impair the ability of the City to provide specific utility services in its normal course of business. The methodology to establish these reserve funds shall be based upon the annual adopted operating budget for each fund which represents the amount necessary to provide for three months (25%) of operations in the event of a major disruption to revenues. The use of these reserve funds shall be restricted to emergency situations resulting from the loss of revenues and must be replenished before the end of the following fiscal year.

Section 2 Capital Reserve Funds:

A Capital Reserve fund is a fund used to accumulate a set amount of excess revenues for the purpose of financing certain capital Improvements on a pay-as-you-go basis when the Improvement has a fairly short life expectancy or the use of bond financing is not cost effective. Major long-term capital Infrastructure projects may be financed through enterprise bonds. Small unanticipated capital projects may also be financed through the capital reserve fund. The Public Works Director with the approval of the City Administrator shall determine an appropriate "contribution" to the capital reserve fund each year and identify it as part of the Capital Improvement Budget.

Section 3 Rate Stabilization Fund – Solid Waste:

The purpose of the Rate Stabilization Fund is to maintain a prescribed stable balance in reserve as a means to mitigate future rate increases. The use of this reserve fund is limited to only operations and maintenance related expenses and not capital improvements. This reserve is specific to Solid Waste and serves as the operating reserve as these services are contracted out and the City does not have as much control on expenses.

Section 4 Replenishment of Reserves:

The Director of Public Works with the approval of the City Administrator shall establish a replenishment schedule pursuant to the guidelines provided in this policy.

EQUIPMENT REPLACEMENT RESERVE FUNDS

The City Council has decided to avoid, whenever possible, expensive lease/purchase arrangements or incurring replacement cost expenses all at once in a single fiscal year for vehicles and equipment. This can be made possible by establishing equipment replacement accounts for each City Utility Enterprise Fund and the General Fund. Each year, depreciation is calculated on a straight-line basis for several years, depending on the projected useful life of each piece of equipment or vehicle, for all items that cost \$5,000 or more. Depreciation schedules are determined at the time of purchase and have been examined each year during the City's audit. An amount equal to the annual depreciation expense for all equipment will be placed into an account each year. Additionally, any proceeds from the sale of City vehicles and equipment will be placed into the appropriate equipment replacement account.

Each reserve fund can only be used to replace equipment from that fund and is not to be used for any other purpose unless approved by a majority vote of City Council. The use of the funds can be included in the annual budget which is approved by Council. The Finance Director will present an annual reconciliation of the reserve funds to Council.

RESPONSIBILITY FOR ENFORCEMENT

The City Administrator and Finance Director has authority to oversee the operational issues associated with the maintenance of the Budget and Finance Policy. Department Heads and supervisors are responsible for ensuring department expenditures stay within the department's budget appropriations.

TITLE: Debt Management Policy		PAGE: 1 of 6
EFFECTIVE DATE: February 14, 2017	COUNCIL RESOLUTION: 19-17	

POLICY BACKGROUND

This Debt Management Policy (the “Debt Policy”) of the City of Chowchilla (the “City”) was approved by the City Council on February 14, 2017. The Debt Policy may be amended by City Council as it deems appropriate from time to time in the prudent management of the debt of the City.

This Debt Policy will also apply to any debt issued by the Successor Agency to the Dissolved a Redevelopment Agency of the City of Chowchilla (“Successor Agency”), the Chowchilla Public Financing Authority or the Housing Authority of the City of Chowchilla, or any other public agency for which the City Council of the City acts as its legislative body.

The Debt Policy has been developed to provide guidance in the issuance and management of debt by the City of Chowchilla or its related entities and is intended to comply with Government Code Section 8855(i), effective on January 1, 2017. The main objectives are to establish conditions for the use of debt; to ensure that debt capacity and affordability are adequately considered; to minimize the City’s interest and issuance costs; to maintain the highest possible credit rating; to provide complete financial disclosure and reporting; and to maintain financial flexibility for the City.

Debt, properly issued and managed, is a critical element in any financial management program. It assists in the City’s effort to allocate limited resources to provide the highest quality of service to the public. The City understands that poor debt management can have ripple effects that hurt other areas of the City. On the other hand, a properly managed debt program promotes economic growth and enhances the vitality of the City of Chowchilla for its residents and businesses.

POLICY PURPOSE

This Debt Policy shall govern all debt undertaken by the City. The City hereby recognizes that a fiscally prudent debt policy is required in order to:

- Maintain the City’s sound financial position.
- Ensure the City has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- Protect the City’s credit-worthiness.
- Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the City.
- Ensure that the City’s debt is consistent with the City’s planning goals and objectives and capital improvement program or budget, as applicable.
- Encourage those that benefit from a facility/improvement to pay the cost of that facility/improvement without the need for the expenditure of limited general fund resources.

POLICIES

Purposes for Which Debt May Be Issued

The City will consider the use of debt financing primarily for capital improvement projects (CIP) when the project's useful life will equal or exceed the term of the financing and when resources are identified sufficient to fund the debt service requirements. An exception to this CIP driven focus is the issuance of short-term instruments such as tax and revenue anticipation notes, which are to be used for prudent cash management purposes and conduit financing, as described below. Bonded debt should not be issued for projects with minimal public benefit or support, or to finance normal operating expenses.

If a department has any project which is expected to use debt financing, the department director is responsible for expeditiously providing the Chief Executive Officer and the Director of Finance with reasonable cost estimates, including specific revenue accounts that will provide payment for the debt service. This will allow an analysis of the project's potential impact on the City's debt capacity and limitations. The department director shall also provide an estimate of any incremental operating and/or additional maintenance costs associated with the project and identify sources of revenue, if any, to pay for such incremental costs.

- (i) **Long-Term Debt.** Long-term debt may be issued to finance or refinance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and/or operated by the City.
- (a) Long-term debt financings are appropriate when the following conditions exist:
- When the project to be financed is necessary to provide basic services.
 - When the project to be financed will provide benefit to constituents over multiple years.
 - When total debt does not constitute an unreasonable burden to the City and its taxpayers and ratepayers.
 - When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.
- (b) Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses.
- (c) The City may use long-term debt financings subject to the following conditions:
- The project to be financed has been or will be approved by the City Council.
 - The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project to be financed by more than 20%, unless specific conditions exist that would mitigate the extension of time to repay the debt and it would not cause the City to violate any covenants to maintain the tax-exempt status of such debt, if applicable.
 - The City estimates that sufficient income or revenues will be available to service the debt through its maturity.

- The City determines that the issuance of the debt will comply with the applicable requirements of state and federal law.
 - 17 The City considers the improvement/facility to be of vital, time-sensitive need of the community and there are no plausible alternative financing sources
- (d) Periodic reviews of outstanding long-term debt will be undertaken to identify refunding opportunities. Refunding will be considered (within federal tax law constraints, if applicable) if and when there is a net economic benefit of the refunding. Refunding's which are non-economic may be undertaken to achieve City objectives relating to changes in covenants, call provisions, operational flexibility, tax status of the issuer, or the debt service profile.

In general, refunding's which produce a net present value savings of at least four (4) percent of the refunded debt will be considered economically viable. Refunding's which produce a net present value savings of less than four (4) percent or negative savings will be considered on a case-by-case basis, and are subject to City Council approval.

- (ii) **Short-term debt.** Short-term borrowing may be issued to generate funding for cash flow needs in the form of Tax and Revenue Anticipation Notes (TRAN).

Short-term borrowing, such as commercial paper, and lines of credit, will be considered as an interim source of funding in anticipation of long-term borrowing. Short-term debt may be issued for any purpose for which long-term debt may be issued, including capitalized interest and other financing-related costs. Prior to issuance of the short-term debt, a reliable revenue source shall be identified to secure repayment of the debt. The final maturity of the debt issued to finance the project shall be consistent with the economic or useful life of the project and, unless the City Council determines that extraordinary circumstances exist, must not exceed seven (7) years.

Short-term debt may also be used to finance short-lived capital projects; for example, the City may undertake lease-purchase financing for equipment, and such equipment leases may be longer than 7 years.

- (iii) **Financings on Behalf of Other Entities.** The City may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of City. In such cases, the City shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein. In no event, will the City incur any liability or assume responsibility for payment of debt service on such debt.

Types of Debt

In order to maximize the financial options available to benefit the public, it is the policy of the City of Chowchilla to allow for the consideration of issuing all generally accepted types of debt, including, but not exclusive to the following:

- **General Obligation (GO) Bonds:** General Obligation Bonds are suitable for use in the construction or acquisition of improvements to real property that benefit the public at large.

Examples of projects include libraries, parks, and public safety facilities. All GO bonds shall be authorized by the requisite number of voters in order to pass.

- **Revenue Bonds:** Revenue Bonds are limited-liability obligations tied to a specific enterprise or special fund revenue stream where the projects financed clearly benefit or relate to the enterprise or are otherwise permissible uses of the special revenue. An example of projects that would be financed by a Revenue Bond would be improvements to a water system, which would be paid back with money raised from the rates and charges to water users. Generally, no voter approval is required to issue this type of obligation but in some cases, the City must comply with proposition 218 regarding rate adjustments.
- **Lease-Backed Debt/Certificates of Participation (COP/Lease Revenue Bonds):** Issuance of Lease-backed debt is a commonly used form of debt that allows a City to finance projects where the debt service is secured via a lease agreement and where the payments are budgeted in the annual budget appropriation by the City from the general fund. Lease-Backed debt does not constitute indebtedness under the state or the City's constitutional debt limit and does not require voter approval. Lease Revenue Bonds may be issued by the Chowchilla Public Financing Authority on behalf of the City.
- **Special Assessment/Special District Debt:** The City will consider requests from developers for the use of debt financing secured by property based assessments or special taxes in order to provide for necessary infrastructure for new development only under strict guidelines adopted by the City Council, which may include minimum value-to-lien ratios and maximum tax burdens. Examples of this type of debt are Assessment Districts (AD) and Community Facilities Districts (CFD) or more commonly known as Mello-Roos Districts. In order to protect bondholders as well as the City's credit rating, the City will also comply with all State guidelines regarding the issuance of special district or special assessment debt, as well as any policy required to be adopted under Government Code Section 53312.7.
- **Tax Allocation Bonds:** Tax Allocation Bonds are special obligations that are secured by the allocation of tax increment revenues that are generated by increased property taxes in the designated redevelopment area. Tax Allocation Bonds are not debt of the City. Due to changes in the law affecting California Redevelopment agencies with the passage of ABX1 26 (as amended, the Dissolution Act) as codified in the California Health and Safety Code, the Redevelopment Agency of the City of Chowchilla (RDA) was dissolved as of February 1, 2012, and its operations substantially eliminated but for the continuation of certain enforceable RDA obligations to be administered by the Successor Agency. The Successor Agency has and may issue Tax Allocation Bonds to refinance outstanding obligations of the RDA, subject to limitations included in the Dissolution Act.
- **Multi-Family Mortgage Revenue Bonds:** The City is authorized to issue mortgage revenue bonds to finance the development, acquisition and rehabilitation of multi-family rental projects. The interest on the bonds can be exempt from Federal and State taxation. As a result, bonds provide below market financing for qualified rental projects. In addition, the bonds issued can qualify projects for allocations of Federal low-income housing tax credits, which can provide a significant portion of the funding necessary to develop affordable housing.
- **HUD Section 108 Loan Guarantee Program:** The U.S. Department of Housing and Urban Development (HUD) Section 108 Loan Guarantee Program allows cities to use their annual Community Development Block Grant (CDBG) entitlement grants to obtain

federally guaranteed funds large enough to stimulate or pay for major community development and economic development projects. The program does not require a pledge of the City's General Fund, only of future CDBG entitlements. By pledging future CDBG entitlement grants as security, the City can borrow at favorable interest rates because of HUD's guarantee of repayment to investors.

The City may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.

To maintain a predictable debt service burden, the City will give preference to debt that carries a fixed interest rate. An alternative to the use of fixed rate debt is variable rate debt. The City may choose to issue securities that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of securities. When making the determination to issue bonds in a variable rate mode, consideration will be given in regards to the useful life of the project or facility being financed or the term of the project requiring the funding, market conditions, credit risk and third party risk analysis, and the overall debt portfolio structure when issuing variable rate debt for any purpose. The maximum amount of variable-rate debt should be limited to no more than 20 percent of the total debt portfolio.

The City will not employ derivatives, such as interest rate swaps, in its debt program. A derivative product is a financial instrument which derives its own value from the value of another instrument, usually an underlying asset such as a stock, bond, or an underlying reference such as an interest rate. Derivatives are commonly used as hedging devices in managing interest rate risk and thereby reducing borrowing costs. However, these products bear certain risks not associated with standard debt instruments.

Relationship of Debt to Capital Improvement Program and Budget

The City intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City's capital budget and the capital improvement plan.

The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The City shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear, unless a specific revenue source has been identified for this purpose, such as Gas Tax funds.

The City shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the City's public purposes.

The City shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

Policy Goals Related to Planning Goals and Objectives

The City is committed to financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The City intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City's annual operating budget.

It is a policy goal of the City to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The City will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

Except as described in Section 2.A., when refinancing debt, it shall be the policy goal of the City to realize, whenever possible, and subject to any overriding non-financial policy considerations minimum net present value debt service savings equal to or greater than 4% of the refunded principal amount.

Internal Control Procedures

When issuing debt, in addition to complying with the terms of this Debt Policy, the City shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The City will periodically review the requirements of and will remain in compliance with the following:

- Any continuing disclosure undertakings under SEC Rule 15c2-12,
- Any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues, and
- The City's investment policies as they relate to the investment of bond proceeds.

Whenever reasonably possible, proceeds of debt will be held by a third-party trustee and the City will submit written requisitions for such proceeds. The City will submit a requisition only after obtaining the signature of the Chief Executive Officer or the Director of Finance / Treasurer.

Waivers of Debt Policy

There may be circumstances from time to time when strict adherence to a provision of this Debt Policy is not possible or in the best interests of the City and the failure of a debt financing to comply with one or more provisions of this Debt Policy shall in no way affect the validity of any debt issued by the City in accordance with applicable laws.

City of Chowchilla

ADMINISTRATIVE POLICY and PROCEDURE MANUAL

FIXED ASSET INVENTORY

Section: Finance	Date: October 2015
Subject: Fixed Asset Inventory	Supersedes: N/A
Ref: CPP – F6	Council Approval: Resolution # -15
Applies to: All Employees	Administrator Approval:
Page: 1 to 9	Exhibits: A

Note: Policy language subject to modification at any time.

Purpose

To establish a uniform policy for the accounting control and accountability of the City's financial fixed assets. The Finance Department is the central accounting and reporting locale for all audited fixed assets. Assets under this classification must follow specific accounting rules and are subject to annual audit requirements. The accounting and reporting policies utilized by the City for its fixed assets conform to GAAP, GASB and GASB Statement No. 34.

Capital or fixed assets are real or personal property that have a value equal to or greater than the capitalization threshold for the particular classification of the asset and have an estimated useful life of greater than two years. [Land, land improvements, buildings, building improvements, machinery and equipment, vehicles, infrastructure, leasehold improvements and construction-in-progress (excluding projects donated by outside developers).

Infrastructure assets are long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and that are normally stationary in nature (roads, bridges, tunnels, drainage systems, water systems and dams). Infrastructure assets do not include buildings, drives, parking lots or any other items incidental to property or access to the property.

Definitions of Terms

Capitalize: To treat as an investment in long-term capital assets rather than as an ordinary operating expense to be charged against revenue in the period in which it is incurred (immediately).

Depreciation: The reduction in value of a capital asset due to use, obsolescence, age, etc. The spreading of an assets cost over the estimated usable life of the asset.

Expense: A use of money/an expenditure of money; a cost

Depreciation Schedule: A report available in Caselle Asset Management Module which will provide the cost, current year depreciation, life-to-date depreciation, and net book value of every capital asset recorded.

Estimated Useful Life/Depreciable Life: The time period over which the original cost or value of an asset is spread to recorded as an expense. The life is determined by Internal Revenue Service guidelines unless evidence to the contrary is available which suggests a different time period. (See Exhibit A)

Policy

1. Fixed assets must be capitalized if they have a useful life of two or more years. In determining useful life, the City should consider the asset’s present condition, use of the asset, construction type, and maintenance policy and adherence to policy as well as how long it is expected to meet service demands.
2. Not every asset with a useful life greater than two years needs to be capitalized. To do so is an unnecessary burden and will not materially affect financial results. The table below lists what will be used in determining the dollar thresholds to use for tracking the City’s financial fixed assets.

Capitalization and Depreciation Thresholds	
Land	\$1 or more (capitalized but not depreciated)
Land Improvements	\$5,000 and more
Building	\$5,000 and more
Building Improvements*	\$5,000 and more
Machinery and Equipment	\$5,000 and more
Infrastructure – based on total project cost	\$30,000 and more
Construction in Progress	Costs accumulated and capitalized upon completion
*excludes painting, carpeting, draperies, window shades or blinds	

3. Capitalization thresholds should be applied to individual assets, not to a group of assets except in specific situations (contact the Finance Department for guidance).
4. Tracking and control methods over non-capitalized fixed assets should be maintained:
 - a. Assets that are, by nature, susceptible to theft or personal use (i.e., cameras, telecommunications equipment, such as cell phones and PDA’s, laptops, tablet PC’s, etc.), which have a cost of less than \$5,000, but more than \$300, should be tracked, and at the discretion of the departments, may be tracked in the Caselle Asset Management module using the classification of “Inventory Only”.
 - b. Security of these and all fixed assets is to be maintained at the department level and is the responsibility of the Department Head or his/her designee, such as the property management custodian/property monitor.

Procedure

1. Each City department and division is responsible for the physical security, the use, maintenance, accounting and disposal of the fixed assets assigned to their units.

2. The Finance Department is responsible for maintaining the Asset Management Module
3. Each department will enter invoices into the Accounts Payable Module unless otherwise agreed to with the Finance Department. If the invoice is for “Inventory Only” items they should use the 5000 series accounts. If the invoice is for Capitalized items, the 6000 account series should be used.
4. Every month the Finance Department will review all items entered into the Asset Management Module for proper coding and when applicable, proper inclusion in the General Ledger.
5. Financial fixed assets will be physically observed and counted on an annual basis. The Finance Department will assist departments in making random selections of assets to be observed at the end of each fiscal year and will provide instructions and appropriate forms to be completed for assets observed. More frequent audits of non-capitalized “sensitive” assets are left to the discretion of each department.
6. All departmental inventory records are subject to audit by the City’s external auditors or at the discretion of the Finance Department.
7. Transfers. A Fixed Asset Transfer form must be completed and signed by the department head relinquishing the asset for all asset transfers. The form must then be approved by the City Administrator or his/her designee and then submitted to the Finance Department for approval by the Finance Director. The Finance Department will then be responsible for updating the Asset Management Module.
8. Disposals. For all fixed asset disposals, a Fixed Asset Disposition form must be completed and signed by the department head disposing of the asset. The form must then be approved by the City Administrator or his/her designee and then submitted to the Finance Department for approval by the Finance Director. The Finance Department will then be responsible for updating the Asset Management Module. The form can be used for a single asset disposal or a group of assets, provided a list is attached. Any proceeds resulting from the disposed asset(s) must also be disclosed (with supporting documents attached).

Recording of Land, Rights of Way, Easements and Intangibles

Land

Land is capitalized but not depreciated. It is recorded at historical cost and remains at that cost until disposed of. If there is a gain or loss on the sale of the land, it must be reported on the Fixed Asset Disposition form. All land will be capitalized unless the City plans to immediately sell it instead of putting it to use.

The following items should be included as part of the cost of the land: purchase price or fair market value at the time of the gift or donation, commissions, professional fees (title searches, legal costs, appraisals, etc.) grading removal, relocation, or reconstruction of properties of others (telephone and power lines); interest, accrued and unpaid taxes at the date of purchase; other costs incurred in acquiring the land.

Rights of Way (ROW) and Easements: ROW cost will be recorded at the time of the project. If the Row costs are known at the time of the project they should be based upon actual costs. If actual cost is not available, a cost per square foot should be determined using an assessor’s valuation. An easement is the right to use the real property of another without possessing it.

Intangibles: Governments possess many different types of assets that may be considered intangible assets, including ROW, easements, water rights, timber rights, patents, trademarks, and computer software. The useful life of an intangible asset arising from contractual or legal rights should be limited by the contractual or legal provisions. Some intangible assets will have indefinite useful lives as no contractual, legal or other factors limit the useful life of the asset. Intangible assets with indefinite useful lives should not be amortized. (See also Intangibles below.)

Land Improvements

Land improvements consist of betterments, other than buildings, that ready land for its intended use. A few examples are retaining walls, parking lots, sidewalks, outdoor lighting, fencing/gates and landscaping. They can be categorized as non-exhaustible or exhaustible.

Non-exhaustible: Expenditures for improvements that do not require maintenance or replacement, expenditures that bring land into condition to commence erection of structures, improvements that do not deteriorate with usage or passage of time.

Exhaustible: Other improvements that are part of a site, such as parking lots, landscaping and fencing, gates, outside sprinkler systems, fountains, retaining walls, sidewalks, etc.

Buildings

Buildings should be recorded at either their acquisition cost or construction cost. The various components such as land, land improvements, building construction, furniture, fixtures and equipment should be broken out separately. Building components such as design/engineering costs, heating and air conditioning, windows etc., should be included in the initial cost of the building.

Building Improvements

Building Improvements that extend the useful life of the building by more than 25% should be capitalized. Building improvements would include major roofing projects that tear the original roof down to the rafters, major energy conservation projects or remodeling and replacing major building components. Normal maintenance and repair projects like re-shingling or re-tarring a roof would be expensed.

Equipment and Vehicles

Assets such as furniture, shop equipment, lawn equipment, computers, machinery and other equipment that meet the threshold levels should be identified and capitalized. Some assets, individually, may fall below the capitalization threshold but may be purchased in large quantities. When these items have a useful life of more than two years and meet the cost threshold as a group they should be capitalized and depreciated.

Computer equipment: Computers will be excluded if they individually cost less than the threshold limit. If the dollar amount exceeds the limit, those assets will be capitalized and depreciated.

Vehicles: Vehicles should be identified, capitalized and depreciated if they exceed the threshold limit. When setting up the initial costs of the vehicle, the cost of sirens, light bars, etc. on police cars will be included as part of the cost of getting the car into service. In the case of moving existing sirens, etc., that cost will be included as part of the initial cost associated with the new purchases.

Leased Equipment: equipment should be capitalized if the lease agreement is non- cancelable and meets one of the following criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75% or more of the estimated economic life of the leased property.
- The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90% of the fair value of the leased property.

Infrastructure Assets

Most infrastructure construction is associated with a project, with certain funds set aside based on the project. Infrastructure items will be evaluated based on the total cost of the project. Any project with a total cost that meets the threshold should be capitalized. The date of completion and placement into service determines when infrastructure is capitalized. If a project includes various components of infrastructure, each major component should be capitalized separately. In addition to actual construction costs, engineering fees and other incidental expenses should be added to the project cost. If certain shared costs cannot be determined for each segment, then the costs should be prorated to each segment based on the segment's percent of the overall project costs (excluding costs that will be allocated).

If ownership of the infrastructure associated with land, such as roads, sewers, etc. is unclear; the government with primary responsibility for managing the asset should report the asset.

Streets, roads and other components: The City will capitalize and include frontage roads and alleys as part of the street and road network if they exceed the dollar threshold. This category also includes the associated curbs and gutters. It excludes however, sidewalks constructed on private property.

Bridges: The initial cost of a bridge will include the sidewalks and guardrails associated with the bridges.

Sidewalks: Sidewalks owned and maintained by the City will be classified as a land improvement subject to the category threshold limits of the class.

Street signs: Street signs are installed once a street project is completed. The cost of the sign is not part of the construction cost. Given the nominal amount of the cost of the signs, when compared to project costs and the nominal cost for sign replacement, the City will not capitalize street signs.

Street lighting: Streetlights included in any project that meets the capitalization threshold will be capitalize as a part of that project.

Traffic lights – Traffic lights will be evaluated by intersection and all intersections that meet the infrastructure threshold will be capitalized.

Bike Paths: Assets associated with a bike path project will be capitalized as one project asset. These assets will include benches, receptacles, engineering costs, etc. Costs associated with the replacement of benches, receptacles, etc. will be expensed in the year replaced.

Construction in Progress

Construction in Progress costs are accumulated by the City and not reported as assets or depreciated until such time as the projects are completed and placed in service. These costs relate primarily to long-lived assets that are construction over several years.

Capital Asset Donations

Donated capital assets are to be capitalized at fair market or appraised value of the asset at the date that it was donated.

Real Estate: All gifts of real estate must have council approval prior to title transferring. Contributed capital assets are valued at their appraised or estimated fair market value on the date donated.

Developers: Private developers install infrastructure that is then given to the City. The acquisition date will be the date that council accepts the development. The developer is to provide the cost of construction associated with the infrastructure being donated. Each infrastructure component should be capitalized separately. These components include such items as:

- Storm sewer
- Lift stations
- Sanitary sewer
- Water mains
- Streets, curbs and gutters
- Traffic signals
- Bike paths
- Street lights
- Land and right of ways

Public Works/Engineering will be responsible for obtaining this information from the developer.

Asset Cost or Acquisition Value

Fixed assets should be reported at historical cost and should include the cost of freight, site preparation, architect and engineering fees, etc. If something other than cash is used to pay for the asset, then the fair-market value of non-cash payment or consideration determines the asset's cost of acquisition value. When the value of the consideration paid cannot be determined, the asset's fair-market value determines the cost.

With few exceptions, an asset's cost should also include necessary costs incurred to place the asset in service. Costs include the invoice price plus incidental costs (insurance during transit, freight, title search, installation costs, etc.).

Repairs and Maintenance

The list below will help to determine if maintenance and repair costs should be capitalized or expensed. With respect to asset improvements, costs over \$5,000 (\$30,000 for infrastructure) should be capitalized if:

- The estimated life of the asset is extended by more than 25%, or
- The cost results in an increase in the capacity of the asset, or
- The efficiency of the asset is increased by more than 10%, or
- Significantly changes the character of the asset, or
- In the case of streets and roads – if the work done impacts the “base” structure.

All other costs should be expensed as repairs and maintenance.

Intangibles

An intangible can be recognized as an asset only if it is identifiable, meaning that 1) it can be sold, transferred, licensed, rented, or exchanged, or 2) it arises from contractual or other legal rights.

Internally generated intangible assets include items created or produced by the government itself, or by a contracting party acting on its behalf. The term also encompasses costs associated with assets acquired from a third party that "require more than minimal incremental effort on the part of the government to begin to achieve their expected level of service capacity" (e.g., "off-the-shelf" software).

Capitalization of internally generated intangible assets, such as software, patents, copyrights and trademarks can only occur after all of the following conditions have been met:

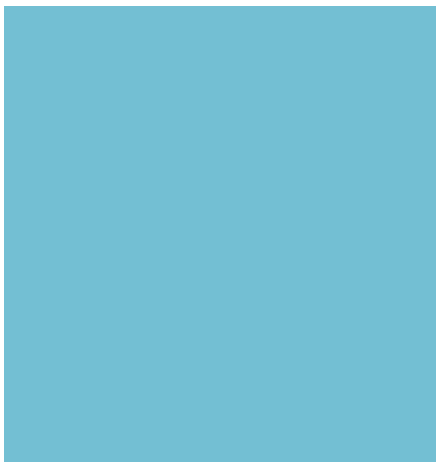
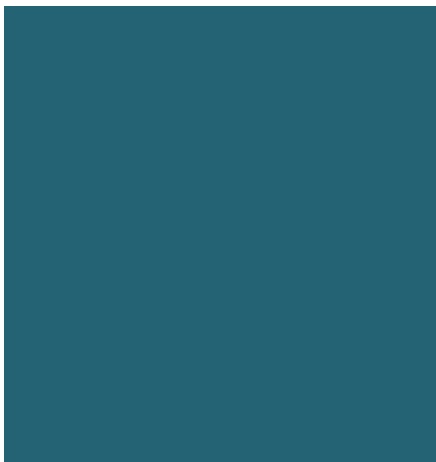
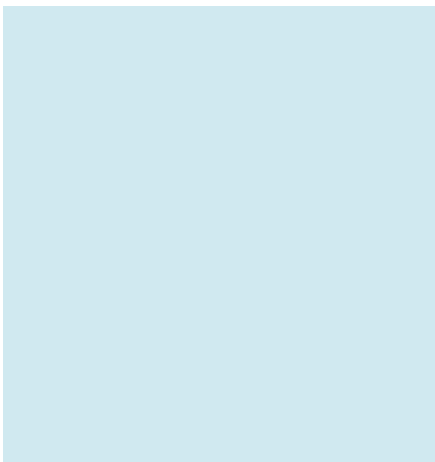
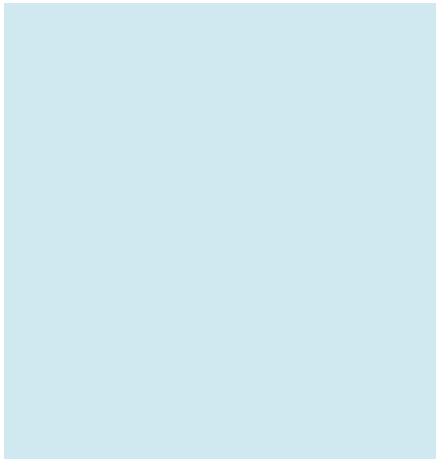
- The specific objective of the project has been determined;
- The nature of the service capacity to be provided has been determined;
- The technical or technological feasibility of successfully completing the project has been demonstrated; and
- The government has demonstrated that it 1) intends, 2) is able, and 3) is making an effort to develop/complete the project.

No outlays incurred prior to meeting all of these criteria may be capitalized.

There are three stages of software development. The preliminary project stage includes conceptual formulation, evaluation of alternatives, determination of existence of needed technology, and final selection of alternatives for development. All outlays incurred during this stage need to be expensed as incurred. This stage must also be completed before outlays of another stage may be capitalized.

The application development stage includes: design of the chosen path (including software configuration and interfaces), coding, installation to hardware, testing (including the parallel processing phase), and data conversion needed to make the software operational (but only to the extent strictly necessary for that purpose). All outlays incurred during this stage should be capitalized, provided that management authorizes and commits to funding (either implicitly or explicitly), at least through the current period.

The post-implementation/operation stage includes: application training, data conversion (beyond what is strictly necessary to make the software operational), and software maintenance. All outlays incurred during this stage should be expensed rather than capitalized.



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